
The FISCAL REPORT *an informational update*

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The 2017-18 Approved Indirect Cost Rates Are Available

The California Department of Education (CDE), as the agency authorized by the United States Department of Education to approve California K-12 local educational agency indirect cost rates, has reviewed the 2015-16 Standardized Account Code Structure expenditure data and finalized the indirect cost rates for use, as allowable, with the 2017-18 federal and state programs. To access the 2017-18 CDE-approved indirect cost rates, click [here](#). --attached

The 2017-18 statewide average indirect cost rate is 5.25%. California Education Code Section 38101(c) limits school district indirect costs for food service programs to amounts derived using the lesser of a school district's indirect cost rate or the statewide average indirect cost rate. Each district should compare this statewide average rate with its individual indirect cost rate to determine the lesser rate for use with its food service program.

—Debbie Fry and Matt Phillips, CPA

posted 04/18/2017

California Department of Education (CDE) - School Fiscal Services Division

2017–18 Restricted Indirect Cost Rates for K–12 Local Educational Agencies (LEAs) – Five Year Listing

Rates approved based on standardized account code structure expenditure data

Address questions to sacsinfo@cde.ca.gov, or call 916-322-1770.

As of April 4, 2017

* C = County

CA= Common Administration

D = District

J = Joint Powers Agency

					----- APPROVED RATES -----				
					For use with state and federal programs, as allowable, in:				
					2013–14	2014–15	2015–16	2016–17	2017–18
County Code	LEA Code	Type*	LEA Name	(based on 2011–12 expenditure data)	(based on 2012–13 expenditure data)	(based on 2013–14 expenditure data)	(based on 2014–15 expenditure data)	(based on 2015–16 expenditure data)	
07	10074	C	Contra Costa County Superintendent	13.08%	16.24%	12.10%	12.16%	11.55%	
07	40782	J	Conta Costa SELPA	0.00%	0.00%	0.00%	0.00%	0.00%	
07	61630	D	Acalanes Union High	6.77%	6.78%	9.05%	7.20%	6.88%	
07	61648	D	Antioch Unified	4.60%	5.82%	5.48%	4.65%	4.90%	
07	61655	D	Brentwood Union Elementary	5.06%	6.44%	4.62%	3.33%	3.74%	
07	61663	D	Byron Union Elementary	7.08%	5.42%	5.90%	9.81%	8.68%	
07	61671	D	Canyon Elementary	7.83%	4.89%	6.18%	9.73%	5.76%	
07	61697	D	John Swett Unified	5.26%	9.72%	9.85%	7.08%	7.38%	
07	61705	D	Knightsen Elementary	9.50%	7.75%	7.72%	8.34%	7.55%	
07	61713	D	Lafayette Elementary	3.81%	3.71%	4.12%	5.01%	4.68%	
07	61721	D	Liberty Union High	3.01%	3.70%	4.06%	4.25%	4.78%	
07	61739	D	Martinez Unified	6.17%	5.45%	6.63%	7.71%	6.97%	
07	61747	D	Moraga Elementary	6.63%	8.02%	7.17%	5.20%	6.47%	
07	61754	D	Mt. Diablo Unified	2.90%	3.53%	3.98%	3.44%	3.90%	
07	61762	D	Oakley Union Elementary	5.56%	3.86%	3.77%	5.75%	5.24%	
07	61770	D	Orinda Union Elementary	7.55%	7.98%	7.17%	7.39%	7.15%	
07	61788	D	Pittsburg Unified	5.31%	8.52%	6.77%	3.92%	6.32%	
07	61796	D	West Contra Costa Unified	6.33%	6.28%	6.65%	7.28%	9.06%	
07	61804	D	San Ramon Valley Unified	4.19%	3.97%	4.89%	5.43%	4.45%	
07	61812	D	Walnut Creek Elementary	5.69%	4.34%	4.23%	4.19%	4.26%	

California Department of Education (CDE) - School Fiscal Services Division

2017–18 Indirect Cost Rates - Charter Schools

Approved April 2017 by CDE based on 2015–16 standardized account code structure data
(New charter schools not yet on the list may use the 2017–18 statewide average rate of 5.25%)

Address questions, including on how the rates were determined, to sacsinfo@cde.ca.gov, or call 916-322-1770.

County Code	District Code	School Code	Charter School Name (sorted by county-district-school code)	2017–18 Approved Rates (for use with state and federal programs, as allowable)
07	10074	0114470	Making Waves Academy	5.25%
07	10074	0129528	Caliber: Beta Academy	5.25%
07	10074	0129684	Summit Public School K2	5.25%
07	10074	0731380	Clayton Valley Charter High	5.25%
07	61648	0115063	Antioch Charter Academy II	13.83%
07	61648	6115703	Antioch Charter Academy	3.66%
07	61663	0130930	Vista Oaks Charter	5.25%
07	61754	6118087	Eagle Peak Montessori	3.90%
07	61796	0101477	Leadership Public Schools: Richmond	5.25%
07	61796	0110973	Richmond College Preparatory	5.25%
07	61796	0126805	Richmond Charter Academy	5.25%
07	61796	0129643	Richmond Charter Elementary-Benito Juarez	5.25%
07	61796	0132100	Aspire Richmond Ca. College Preparatory Academy	5.25%
07	61796	0132118	Aspire Richmond Technology Academy	5.25%
07	61796	0132233	John Henry High	5.25%
07	61796	6118368	Manzanita Middle	5.25%
07	76810	0125815	Synergy Education Project	0.00%



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California Statewide Average Indirect Cost Rates

Listing of California's statewide average indirect cost rates for the five most current years, for purposes of food service programs.

Following is a recap of California's statewide average indirect cost rates for the five most current years. For food service programs, *Education Code (EC)* Section 38101(c) limits school district indirect costs to amounts derived using the lesser of a school district's indirect cost rate (as approved by the California Department of Education) or the statewide average indirect cost rate. Both the school district and statewide average indirect cost rates are calculated using the standardized account code structure expenditure data from the second prior fiscal year. Each district should compare this statewide average rate with its individual indirect cost rate to determine the lesser rate for use with this program.

2017–18

For food service programs for fiscal year 2017–18, districts are limited to the **lesser** of:

- **Their CDE approved indirect cost rate** (approved April 2017, based on 2015–16 data)

or

- **5.25%**

2016–17

For food service programs for fiscal year 2016–17, districts are limited to the **lesser** of:

- **Their CDE approved indirect cost rate** (approved April 2016, based on 2014–15 data)

or

- **4.92%**

2015–16

For food service programs for fiscal year 2015–16, districts are limited to the **lesser** of:

- **Their CDE approved indirect cost rate** (approved April 2015, based on 2013–14 data)

or

- **5.11%**

2014–15

For food service programs for fiscal year 2014–15, districts are limited to the **lesser** of:

- **Their CDE approved indirect cost rate** (approved April 2014, based on 2012–13 data)

or

- **5.69%**

2013–14

For food service programs for fiscal year 2013–14, districts are limited to the **lesser** of:

- **Their CDE approved indirect cost rate** (approved April 2013, based on 2011–12 data)

or

- **5.31%**

Questions: Financial Accountability & Information Services | sacsinfo@cde.ca.gov | 916-322-1770

Last Reviewed: Wednesday, April 12, 2017
