## DIRECT AND INDIRECT COST

Direct costs are charged to the appropriate programs, while direct and indirect support charges are distributed for support service programs to various user programs. These accounting procedures provide the means for assessing the fiscal impact of operating such programs. This section will cover the differences between the charges and methods of accounting for them.

An excellent reference is the California School Accounting Manual. Procedures 320, 325, 910 and 915 cover direct, direct support, and indirect costs accounting methods in detail.

The United States Department of Education (USDE) has approved a cost allocation plan for California which will govern the methodology for determining restricted indirect cost rates for school districts, charter schools, and county offices of education.

## **Direct Cost**

Direct costs are expenses that can be separately identified and charged as part of the cost of a product, service, or department. Typical direct costs include items such as instructional materials printed in the district print shop, fuel, oil and repairs of district vehicles, centralized data processing services, in-house equipment repairs, and field trips.

## Calculating Direct Costs

Direct costs can be calculated using different methods, which are described in the accounting manual. An example is a charge to district administration for the printing of workshop materials.

### **Intrafund Direct Costs**

When direct costs are charged to programs within the same fund, object code **5710** is used. The program receiving the service is charged (a debit entry) and the program providing the service is credited. **The total of all 5710 accounts must have a zero balance for each fund**.

The following is a sample entry charging Title I for School Choice Transportation:

Account	Fund	Resource	Goal	<b>Function</b>	Object	Site	Debit	Credit
School Choice - Program Impr	0100	3010	1110	3600	5710	000	\$XXX	
Cash	0100	3010			9110			\$XXX
HTS Transportation	0100	0000	0000	3600	5710	000		\$XXX
Cash	0100	0000			9110		\$XXX	

### **Interfund Direct Costs**

When direct costs are charged to another fund, such as, Child Nutrition, Child Development, or the Adult Education Fund, object code **5750** is used. The program receiving the service is charged (a debit entry) and the program providing the service is credited. **The total of all 5750 accounts must have a zero balance across all funds**.

The following is a sample entry charging the child development program for printing:

Account	Fund	Resource	Goal	Function	Object	Site	Debit	Credit
Child Dev-Print Charges	1200	0000	0000	0000	5750	000	\$XXX	
Cash	1200	0000			9110			\$XXX
Print Shop	0100	0000	0000	7200	5750	000		\$XXX
Cash	0100	0000			9110		\$XXX	

## **Direct Support Costs**

Direct support costs are charges for a support program and services that directly benefit other programs. These are costs identified in provider programs that can be transferred to user programs during the year. Typical direct support costs are for supervision, utilities, and psychological and nursing services.

## **Intrafund Direct Support Costs**

When direct support costs are charged to programs within the same fund, object code **5710** is used. The program receiving the service is charged (a debit entry) and the program providing the service is credited. **The total of all 5710 accounts must net to a zero by function and fund**.

The following is a sample entry:

Account	Fund	Object	Debit	Credit
Special Education Assessment	0100	5710	\$XXX	
Pupil Services Special Education Assessment	0100	5710		\$XXX

## **Interfund Direct Support Costs**

When direct support costs are charged to the Cafeteria, Child Development or Adult Education Funds, object code **5750** is used. The program receiving the service is charged (a debit entry) and the program providing the service is credited. **The total of all 5750 accounts must net to zero by object and function**.

The following is a sample entry:

Account	Fund	Object	Debit	Credit
Developer Fees - Administrative Expenses	2519	5750	\$XXX	
Cash	2519	9110		\$XXX
General Fund - Administrative Expenses	0100	9110	\$XXX	
Cash	0100	5750		\$XXX

### **Intrafund Indirect Costs**

When indirect costs are charged to programs within the same fund, object code **7310** is used. The program receiving the service is charged (a debit entry) and the program providing the service is credited. **The total of all 7310 accounts must have a zero balance by fund**.

Account	Fund	Resource	Goal	Function	Object	Site	Debit	Credit
Title I	0100	3010	1110	7210	7310	000	\$XXX	
GF	0100	0000	0000	7210	7310	000		\$XXX

### **Interfund Indirect Costs**

When indirect costs are charged to programs within the Child Nutrition, Child Development or Adult Education Funds, object code **7350** is used. The program receiving the service is charged (a debit entry) and the program providing the service is credited. **The total of all 7350 accounts must be a zero balance**.

The following is a sample entry:

Account	Fund	Resource	Goal	Function	Object	Site	Debit	Credit
Food Services	1300	5310	0000	7210	7350	000	\$XXX	
Cash	1300	5310			9110			\$XXX
GF	0100	0000	0000	7210	7350	000		\$XXX
Cash	0100	0000			9110		\$XXX	



Home / Finance & Grants / Accounting / Indirect Cost Rates (ICR)

# California Department of Education Official Letter

April 16, 2021

Dear County Chief Business Officials:

## 2021-22 Approved Indirect Cost Rates

As the agency authorized by the United States Department of Education to approve California kindergarten through grade twelve (K–12) local educational agency (LEA) indirect cost rates, the California Department of Education (CDE) has reviewed the 2019 –20 standardized account code structure (SACS) expenditure data and has finalized the approved indirect cost rates. The rates are for use, as allowable, with 2021–22 federal and state programs.

## **Approved Indirect Cost Rates**

Please advise the school districts and joint powers agencies (JPAs) in your county that the indirect cost rates are posted on the CDE Indirect Cost Rate (ICR) web page at <a href="http://www.cde.ca.gov/fg/ac/ic/index.asp">http://www.cde.ca.gov/fg/ac/ic/index.asp</a>.

#### **Indirect Cost Rates for JPAs**

As a reminder, because JPAs do not generally meet the guidelines for receiving approved indirect cost rates, they are not given an approved rate unless it is requested during the SACS data submission process. For further information on indirect cost rates applicable to JPAs, including the guidelines that must be met to receive an indirect cost rate, see Procedure 805 of the California School Accounting Manual which is available on the CDE Accounting Definitions, Instructions & Procedures web page at <a href="http://www.cde.ca.gov/fg/ac/sa/index.asp">http://www.cde.ca.gov/fg/ac/sa/index.asp</a>.

### **Charter School Indirect Cost Rates**

The approved 2021–22 indirect cost rates for charter schools are also posted on the ICR web page listed above. Please share them with the applicable school districts and charter schools.

## Statewide Average Indirect Cost Rates

The 2021–22 statewide average indirect cost rate is 5.48 percent.

California Education Code Section 38101(c) limits food service program indirect costs to amounts derived using the lesser of a school district's approved 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 this program.

A listing showing the statewide average rates for the last five years is also available on the ICR web page listed above.

## **SACS Query Page**

To aid staff in identifying the allowable indirect cost rates for various programs, the SACS Query system available on the CDE Standardized Account Code Structure (SACS) web page at <a href="http://www.cde.ca.gov/fg/ac/ac/index.asp">http://www.cde.ca.gov/fg/ac/ac/index.asp</a> includes this information for most programs.

If you have any questions regarding the indirect cost rates, please contact our office by email at <a href="mailto:sacsinfo@cde.ca.gov">sacsinfo@cde.ca.gov</a>.

Sincerely,

/s/

Jonathan Feagle, Administrator Fiscal Oversight and Support Office

JF:dm 2021-2701

Last Reviewed: Friday, April 16, 2021

## 2021–22 Restricted Indirect Cost Rates for K–12 Local Educational Agencies (LEAs) – Five Year Listing California Department of Education (CDE) - School Fiscal Services Division

Rates approved based on standardized account code structure expenditure data

As of April 16, 2021

C: County

CA: Common Administration

D: District

J: Joint Powers Agency

Non Op : Closed or LEA not yet operational

### Approved Rates. For use with state and federal programs, as allowable in:

		1		1 3 3 3 3	uo unomas	_		
				2017–18	2018–19	2019–20	2020–21	2021–22
				(based on				
				2015–16	2016–17	2017–18	2018–19	2019–20
County	LEA			expenditure	expenditure	expenditure	expenditure	expenditure
Code	Code	Туре	LEA Name	data)	data)	data)	data)	data)
37	67967	D	Alpine Union Elementary	7.39%	6.85%	6.04%	5.12%	6.30%
37	76851	D	Bonsall Unified	8.70%	5.35%	5.87%	3.40%	4.58%
37	67983	D	Borrego Springs Unified	6.91%	5.94%	9.47%	11.95%	8.14%
37	67991	D	Cajon Valley Union	6.31%	7.23%	6.91%	6.26%	6.60%
37	68007	D	Cardiff Elementary	4.27%	3.46%	3.63%	4.52%	5.76%
37	73551	D	Carlsbad Unified	6.25%	6.22%	5.93%	6.31%	6.23%
37	68023	D	Chula Vista Elementary	3.57%	4.26%	4.04%	3.39%	4.06%
37	68031	D	Coronado Unified	4.81%	5.39%	4.64%	4.22%	4.51%
37	68049	D	Dehesa Elementary	5.43%	5.21%	7.45%	11.81%	6.80%
37	68056	D	Del Mar Union Elementary	6.84%	4.47%	5.62%	6.70%	7.99%
37	68080	D	Encinitas Union Elementary	6.41%	6.33%	5.87%	3.82%	4.41%
37	68098	D	Escondido Union Elementary	4.71%	5.46%	5.19%	6.82%	5.45%
37	68106	D	Escondido Union High	5.30%	5.19%	5.02%	4.94%	6.28%
37	68114	D	Fallbrook Union Elementary	8.06%	6.92%	7.22%	7.00%	7.06%
37	68122	D	Fallbrook Union High	6.37%	7.70%	7.27%	5.30%	7.80%
37	68130	D	Grossmont Union High	6.26%	7.08%	6.28%	5.90%	6.38%
37	68155	D	Jamul-Dulzura Union Elementary	11.32%	8.73%	7.57%	7.48%	8.77%
37	68163	D	Julian Union Elementary	2.79%	4.36%	6.34%	5.70%	5.61%
37	68171	D	Julian Union High	10.54%	7.56%	8.73%	9.35%	9.18%
37	68197	D	La Mesa-Spring Valley Elementary	4.59%	4.85%	4.76%	4.83%	5.65%
37	68189	D	Lakeside Union Elementary	9.67%	8.71%	8.51%	7.02%	6.44%
37	68205	D	Lemon Grove	5.08%	10.10%	9.43%	7.86%	10.29%
37	68213	D	Mountain Empire Unified	4.76%	4.83%	4.23%	4.21%	3.22%
37	68221	D	National Elementary	7.41%	8.71%	8.10%	5.96%	8.57%
37	73569	D	Oceanside Unified	4.13%	5.73%	6.13%	4.50%	4.64%
37	68296	D	Poway Unified	4.84%	4.80%	4.85%	5.51%	5.45%
37	68304		Ramona City Unified	8.55%	6.79%	6.51%	9.05%	7.49%
37	68312		Rancho Santa Fe Elementary	9.89%	9.60%	12.54%	7.84%	11.62%
37	10371	С	San Diego County Superintendent	9.49%	9.40%	9.53%	9.44%	9.49%
37	68338	D	San Diego Unified	3.98%	3.38%	2.68%	2.86%	3.76%
37	68346	D	San Dieguito Union High	4.87%	5.40%	5.66%	5.55%	6.87%
37	73791	D	San Marcos Unified	3.54%	3.93%	3.82%	3.42%	4.47%
37	68353	D	San Pasqual Union Elementary	5.23%	4.67%	4.11%	4.19%	4.78%
37	68379	D	San Ysidro Elementary	8.50%	10.71%	9.73%	8.34%	5.86%
37	68361	D	Santee Elementary	7.26%	5.96%	4.61%	6.37%	5.50%
37	68387	D	Solana Beach Elementary	10.64%	9.04%	4.43%	5.37%	6.86%
37	68395	D	South Bay Union Elementary	5.12%	6.65%	7.47%	7.06%	7.57%
37	68403	D	Spencer Valley Elementary	2.00%	2.92%	3.36%	4.46%	3.27%
37	68411	D	Sweetwater Union High	6.01%	8.65%	5.52%	5.18%	5.15%
37	68437	D	Vallecitos Elementary	6.75%	7.69%	11.77%	7.22%	7.30%
37	75614	D	Valley Center-Pauma Unified	3.90%	6.60%	6.92%	5.64%	6.50%
37	68452	D	Vista Unified	4.92%	6.05%	5.34%	4.27%	4.94%
37	75416	D	Warner Unified	7.94%	8.97%	9.02%	12.79%	13.00%
					0.01 /0	J.JE /0	0,0	

# 2021–22 Indirect Cost Rates - Charter Schools California Department of Education (CDE) - School Fiscal Services Division

Approved April 2021 by CDE based on 2019–20 standardized account code structure expenditure data (New charter schools not yet on the list may use the 2021–22 statewide average rate of 5.48%) As of April 16, 2021

As of April 1	0, 2021			2021–22
				Approved Rates
				(for use with state
0 1	District.	0.11	Observe Oslova I Nove	and federal
County	District	School	Charter School Name	programs, as
Code	Code	Code	(sorted by county-district-school code)	allowable)
37 37	68338	6120935 0111898	Albert Einstein Academy Charter Elementary	5.48% 5.48%
37 37	68338 75416	6119275	Albert Einstein Academy Charter Middle All Tribes Charter	5.48%
37	75416	0119273	All Tribes Elementary Charter	5.48%
37	68338	0136663	America's Finest Charter	5.48%
37	68023	6116859	Arroyo Vista Charter	4.06%
37	68338	3731395	Audeo Charter	5.48%
37	77032	0134577	Audeo Charter II	5.48%
37	68106	0137034	Audeo Charter School III	5.48%
37	68189	6120901	Barona Indian Charter	6.44%
37	77172	0138099	Baypoint Preparatory Academy - San Diego	5.48%
37	68452	0128223	Bella Mente Montessori Academy	5.48%
37	68163	0139402	Brookfield Engineering Science Technology Academy	5.48%
37	68049	0132506	Cabrillo Point Academy	5.48%
37 37	68049 75416	0136747 0132472	California Academy of Sports Science	0.00% 5.48%
37	68403	6120893	California Pacific Charter - San Diego California Virtual Academy @ San Diego	5.48%
37	68338	3730959	Charter School of San Diego	5.48%
37	68023	6115778	Chula Vista Learning Community Charter	4.06%
37	68338	0124347	City Heights Preparatory Charter	5.48%
37	68098	6116776	Classical Academy	5.48%
37	68106	0111195	Classical Academy High	5.48%
37	10371	0138404	Classical Academy Vista	5.48%
37	73569	0136267	Coastal Academy Charter	5.48%
37	77164	0137356	College Preparatory Middle	5.48%
37	10371	0137695	Community Montessori	5.48%
37	68213	0127084	Compass Charter Schools of San Diego	5.48%
37	68338	6039457	Darnall Charter	5.48%
37 37	68049 68163	0136614 0137109	Diego Hills Central Public Charter	8.94%
37	10371	0137109	Diego Valley East Public Charter  Dimensions Collaborative	5.48% 5.48%
37	68023	6111322	Discovery Charter	4.06%
37	68338	0127647	e3 Civic High	5.48%
37	67991	0108563	EJE Elementary Academy Charter	5.48%
37	67991	0119255	EJE Middle Academy	5.48%
37	68338	0129395	Elevate	5.48%
37	68213	0136978	Elite Academic Academy - Mountain Empire	5.48%
37	68338	0129387	Empower Charter	5.48%
37	68098	0133991	Epiphany Prep Charter	5.48%
37	68106	3731023	Escondido Charter High	5.48%
37	75416	0139386	Excel Academy Charter	5.48%
37	68023	6037956	Feaster (Mae L.) Charter	4.06%
37 37	68338 68155	0119610 6117303	Gompers Preparatory Academy Greater San Diego Academy	5.48% 8.77%
37	77099	0136077	Grossmont Secondary	5.48%
37	68452	0136077	Guajome Learning Center	5.48%
37	68452	3730942	Guajome Park Academy Charter	5.48%
37	68163	0128421	Harbor Springs Charter	11.74%
37	68338	6040018	Harriet Tubman Village Charter	5.48%
37	68411	0126086	Hawking S.T.E.A.M. Charter	5.48%
37	68338	0114462	Health Sciences High	5.48%
37	68338	0128066	Health Sciences Middle	5.48%
37	68130	3732732	Helix High	5.48%
37	68098	0101535	Heritage K-8 Charter	5.48%
37	68338	0131565	High Tech Elementary	5.48%
37	76471	0123059	High Tech Elementary Chula Vista	5.48%
37	68338	6117683	High Tech Elementary Explorer	5.48%
37	76471	0138776	High Tech Elementary Mesa	5.48%
37 37	76471 68338	0127605 3731247	High Tech Elementary North County High Tech High	5.48% 5.48%
37	76471	0114678	High Tech High Chula Vista	5.48%
- 01	10+11	0117070	pringer room ringer Origina viola	J.40 /0

## 2021–22 Indirect Cost Rates - Charter Schools California Department of Education (CDE) - School Fiscal Services Division

Approved April 2021 by CDE based on 2019–20 standardized account code structure expenditure data (New charter schools not yet on the list may use the 2021–22 statewide average rate of 5.48%)

As of April 16, 2021

37         68338         0108787   High Tech High Media Arts           37         76471         0114894   High Tech High North County           37         68338         0101204   High Tech Middle           37         76471         0123042   High Tech Middle Chula Vista           37         76471         0123042   High Tech Middle Chula Vista           37         76471         019271   High Tech Middle Chula Vista           37         76471         019271   High Tech Middle Chula Vista           37         76471         019271   High Tech Middle Morth County           37         68338         0187279   Horve Leadership Academy           37         68033         018548   Hin Charter           37         68338         10180548   Hin Charter           37         68339   6040505   Imperial Beach Charter           37         68338   0118083   Insight Quality Charter           37         68330   0125401   Insight Quality Charter           37         68210   101380   Insight Quality Charter           37         68221   0101380   Insight Quality Charter           37         68303   0183792   US- Mountain Oaks           37         68336   0183792   US- Mountain Oaks           37         68163   0138169   US- Neuralin Oaks           37         <	5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48%
37         76471         0114694         High Tech Middle           37         76471         0123042         High Tech Middle           37         76471         0123042         High Tech Middle Media Arts           37         76471         0138768         High Tech Middle Media Arts           37         76471         0119271         High Tech Middle Media Arts           37         76471         0138768         High Tech Middle Media Arts           37         76471         0138768         High Tech Middle North County           37         68338         0137279         Howard Gardner Community Charter           37         68338         0138048         Intorater           37         68338         0138058         Intorater           37         68338         0138083         Insight @ San Diego           37         68338         0138083         Insight @ San Diego           37         68403         0126401         Insight @ San Diego           37         68163         0138628         JCS - Cedar Cove           37         68163         0138792         JCS - Manzanita           37         68163         0138636         JCS - Pine Valley           37 <td< td=""><td>5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48%</td></td<>	5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48%
37         68338         0101204         High Tech Middle           37         76471         0123042         High Tech Middle Chula Vista           37         76471         0138768         High Tech Middle Meda Arts           37         76471         0138768         High Tech Middle Mesa           37         76471         019271         High Tech Middle Morth County           37         68338         6117279         Holly Drive Leadership Academy           37         68338         6104000         Holly Drive Leadership Academy           37         68338         0108548         Hin Charter           37         68339         6040000         Inceptile Reach Charter           37         68338         0118083         Innovations Academy           37         68338         0118083         Innovations Academy           37         68433         0125401         Insight @ San Diego           37         68433         103856         JSC- Cedar Cove           37         68163         0138628         JSC- Scoar Cove           37         68163         0138156         JSC- Mountain Oaks           37         68163         0138156         JSC- Mountain Oaks           37	5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48%
37         76471         0123042         High Tech Middle Chula Vista           37         68338         0107573         High Tech Middle Media Arts           37         76471         0119271         High Tech Middle Mesa           37         76471         0119271         High Tech Middle North County           37         68338         01317279         Holy Drive Leadership Academy           37         68338         0140848         Hith Charter           37         68338         013979         Inovations Academy           37         68338         013979         Inpenial Beach Charter           37         68338         0131979         Innovations Academy           37         68338         013802         Innovations Academy           37         68338         013802         Innovations Academy           37         68338         013802         ICS - Cedar Cove           37         68163         0138628         ICS - Cedar Cove           37         68163         0138156         ICS - Mountain Oaks           37         68163         3731293         Julian Charter           37         68163         3731293         Julian Charter           37         68163	5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 5.48%
37         68338         0107573         High Tech Middle Media Arts           37         76471         0138768         High Tech Middle North County           37         68338         6117279         Holly Drive Leadership Academy           37         68023         0124321         Howard Gardner Community Charter           37         68338         0108548         Iffin Charter           37         68338         0131979         Ingenuity Charter           37         68338         0131979         Ingenuity Charter           37         68338         0131979         Ingenuity Charter           37         68403         0125401         Insight © San Diego           37         68403         0138628         LSC - Cedar Cove           37         68163         0138628         LSC - Cedar Cove           37         68163         0138628         LSC - Manzanita           37         68163         0138156         LCS - Manzanita           37         68163         0138156         LCS - Mountain Oaks           37         68163         0133334         Killer Leadership Academy           37         68338         60192730         kavod Charter           37         68	5.48% 5.48% 5.48% 5.48% 5.48% 5.48% 7.57% 5.48% 5.48%
37         76471         01138768         High Tech Middle Mesa           37         76471         0119271         High Tech Middle North County           37         68338         6117279         Holly Drive Leadership Academy           37         68338         6118279         Howard Gardner Community Charter           37         68338         6040505         Imperial Beach Charter           37         68338         0131979         Inpenuity Charter           37         68338         0118093         Imnovations Academy           37         68403         0125401         Insight @ San Diego           37         68403         0138628         JCS - Cedar Cove           37         68163         0138792         JCS - Manzanita           37         68163         0138156         JCS - Manzanita           37         68163         0138156         JCS - Mountain Oaks           37         68163         3731239         JUS - Fine Valley           37         68338         013863         JCS - Cedar Cove           37         68163         3731239         JUS - Fine Valley           37         68163         3731239         JUS - Manzanita           37         6833	5.48% 5.48% 5.48% 5.48% 5.48% 7.57% 5.48% 5.48%
37         76471         0119271         High Tech Middle North County           37         68023         0124321         Holy Drive Leadership Academy           37         68338         0108548         Ithic Charter           37         68338         0108548         Ithic Charter           37         68338         0131803         Innovations Academy           37         68338         0118083         Innovations Academy           37         68403         0125401         Insight @ San Diego           37         68403         0125401         Insight @ San Diego           37         68163         0138628         JS - Cedar Cove           37         68163         0138628         JS - Cedar Cove           37         10371         0138792         JS - Mountain Oaks           37         68163         0138156         JS - Mountain Oaks           37         6813         0138156         JS - S - Mountain Oaks           37         68163         3731239         Julian Charter           37         68338         101927         Ks - Mountain Oaks           37         68338         619382         Kilinu Academy           37         68338         019384 </td <td>5.48% 5.48% 5.48% 5.48% 7.57% 5.48% 5.48%</td>	5.48% 5.48% 5.48% 5.48% 7.57% 5.48% 5.48%
37         68338         6117279         Holly Drive Leadership Academy           37         68033         0124321         Howard Gardner Community Charter           37         68338         0108548         Iffin Charter           37         68338         0131979         Ingenity Charter           37         68338         0118083         Innovations Academy           37         68403         0125401         Insight @ San Diego           37         68630         0138628         JCS - Cedar Cove           37         68163         0138628         JCS - Cedar Cove           37         68163         0138792         JCS - Manzanita           37         68163         0138156         JCS - Pine Valley           37         68163         0138156         JCS - Pine Valley           37         68163         0138156         JCS - Pine Valley           37         68638         01633         3731239           37         68163         0138942         Kidliell Leadership Academy           37         67991         0139394         Kidlielle Leadership Academy           37         68338         010934         King-Chavez Arbademy           37         68338	5.48% 5.48% 5.48% 7.57% 5.48% 5.48%
37         68023         0124321         Howard Gardner Community Charter           37         68395         6040605         Imperial Beach Charter           37         68398         0131979         Ingenuity Charter           37         68338         0118083         Innovations Academy           37         68403         0125401         Insight @ San Diego           37         68163         0138628         JSS - Cedar Cove           37         10371         0138628         JSS - Cedar Cove           37         68163         0138156         JSS - Manzanita           37         6813         0138156         JSS - Mountain Oaks           37         6813         0138156         JSS - Pine Valley           37         6813         0138156         JSS - Pine Valley           37         6813         0138156         JSS - Pine Valley           37         68133         01383156         JSS - Pine Valley           37         68338         6039812         Keiller Leadership Academy           37         68338         61046730         Kavod Charter           37         68338         61093934         Kidinu Academy           37         68338         61093	5.48% 5.48% 7.57% 5.48% 5.48%
37         68338         0108548         littin Charter           37         68338         0131979         Ingenuity Charter           37         68338         0118083         Innovations Academy           37         68238         0125401         Insight @ San Diego           37         68221         0101360         Integrity Charter           37         68163         0138628         JCS - Cedar Cove           37         68163         0138159         JCS - Mountain Oaks           37         68163         0138636         JCS - Mountain Oaks           37         68163         3731239         Julian Charter           37         68163         3731239         Julian Charter           37         68163         3731239         Julian Charter           37         68338         039812         Keiller Leadership Academy           37         67991         0139394         Kidiner Leadership Academy           37         68338         010938         King-Chavez Arademy of Excellence           37         68338         010938         King-Chavez Arademy of Excellence           37         68338         011085         King-Chavez Preparatory Academy           37	5.48% 7.57% 5.48% 5.48%
37         68395         6040505         Imperial Beach Charter           37         68338         0118083         Innovations Academy           37         68403         0125401         Insight (@ San Diego           37         68403         013600         Integrity Charter           37         68163         0138628         JCS - Cedar Cove           37         10371         0138792         JCS - Manzanita           37         68213         0138165         JCS - Mountain Oaks           37         68213         0138165         JCS - Pine Valley           37         68163         3731239         Julian Charter           37         68163         3731239         Julian Charter           37         68338         0126730         Kavod Charter           37         68338         0126730         Kavod Charter           37         68338         019821         Keiller Leadership Academy           37         68338         0198394         Kilign-Chavez Academy of Excellence           37         68338         0199338         King-Chavez Academy           37         68338         019934         King-Chavez Academy           37         68338         01185	7.57% 5.48% 5.48%
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37         68221         0101360         Integrity Charter           37         68163         0138628         JCS - Cedar Cove           37         10371         0138792         JCS - Manzanita           37         68163         0138156         JCS - Mountain Oaks           37         68213         0138636         JCS - Pine Valley           37         68133         3731239         Julian Charter           37         68338         0126730         Kavod Charter           37         68338         0126730         Kavod Charter           37         68338         0139394         Kidlienu Academy           37         68338         6119598         King-Chavez Academy           37         68338         0109033         King-Chavez Athetics Academy           37         68338         011851         King-Chavez Athetics Academy           37         68338         011851         King-Chavez Athetics Academy           37         68338         011940         King-Chavez Preparatory Academy           37         68338         011345         KiPP Adelante Preparatory Academy           37         68338         0104799         Learning Choice Academy           37         <	
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37         67991         0139394         Kidinnu Academy           37         68338         6119598         King-Chavez Academy of Excellence           37         68338         0109031         King-Chavez Arts Academy           37         68338         0109041         King-Chavez Arts Academy           37         68338         01118851         King-Chavez Community High           37         68338         0111906         King-Chavez Preparatory Academy           37         68338         040190         King-Chavez Primary Academy           37         68338         0106799         Learning Choice Academy           37         68023         0138073         Learning Choice Academy - Chula Vista           37         68023         0119594         Leonardo da Vinci Health Sciences Charter           37         68411         3731304         MAAC Community Charter           37         68338         0109157         Magnolia Science Academy San Diego           37         68338         6113211         McGill School of Success           37         68023         013968         Motivated Youth Academy           37         68023         0129221         MethodSchools   37         68023         0037880	5.48%
37         68338         6119598         King-Chavez Academy of Excellence           37         68338         0109033         King-Chavez Arts Academy           37         68338         0118851         King-Chavez Artes Academy           37         68338         0111906         King-Chavez Community High           37         68338         0111906         King-Chavez Preparatory Academy           37         68338         6040190         King-Chavez Primary Academy           37         68338         0101345         KIPP Adelante Preparatory Academy           37         68338         0106799         Learning Choice Academy           37         68033         0138073         Learning Choice Academy           37         68023         0138073         Learning Choice Academy - Chula Vista           37         68023         0119594         Leonardo da Vinci Health Sciences Charter           37         68113         3731304         MAAC Community Charter           37         68338         0109157         Magnolia Science Academy San Diego           37         68338         0113211         McGill School of Success           37         68049         0129221         MethodSchools           37         68213	5.48%
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37         68338         0109041         King-Chavez Athletics Academy           37         68338         0118851         King-Chavez Community High           37         68338         0111906         King-Chavez Preparatory Academy           37         68338         6040190         King-Chavez Primary Academy           37         68338         0106799         Learning Choice Academy           37         68023         0138073         Learning Choice Academy - Chula Vista           37         68023         0119594         Leonardo da Vinci Health Sciences Charter           37         68023         0119594         Leonardo da Vinci Health Sciences Charter           37         68411         3731304         MAAC Community Charter           37         68338         0109157         Magnolia Science Academy San Diego           37         68338         6113211         McGill School of Success           37         68049         0129221         MethodSchools           37         68023         6037980         Mueller Charter (Robert L.)           37         68338         6115570         Museum           37         68338         6115570         Museum           37         68338         0137802	5.48%
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37         68338         0111906         King-Chavez Preparatory Academy           37         68338         6040190         King-Chavez Primary Academy           37         68338         0101345         KIPP Adelante Preparatory Academy           37         68338         0106799         Learning Choice Academy - Chula Vista           37         68023         0138073         Learning Choice Academy - Chula Vista           37         68023         0119594         Leonardo da Vinci Health Sciences Charter           37         10371         6119119         Literacy First Charter           37         68411         3731304         MACC Community Charter           37         68338         0109157         Magnolia Science Academy San Diego           37         68338         0113211         McGill School of Success           37         68049         0129221         MethodSchools           37         68049         0129221         MethodSchools           37         68023         6037980         Mueller Charter (Robert L.)           37         68338         0137802         National University Academy 1001 STEAM           37         10371         0138594         National University Academy Dual Language Institute <t< td=""><td>5.48%</td></t<>	5.48%
37         68338         6040190         King-Chavez Primary Academy           37         68338         0101345         KIPP Adelante Preparatory Academy           37         68338         0106799         Learning Choice Academy           37         68023         0138073         Learning Choice Academy - Chula Vista           37         68023         0119594         Leonardo da Vinci Health Sciences Charter           37         10371         6119119         Literacy First Charter           37         68411         3731304         MAAC Community Charter           37         68338         0109157         Magnolia Science Academy San Diego           37         68338         6113211         McGill School of Success           37         68049         0129221         MethodSchools           37         68213         012968         Motivated Youth Academy           37         68233         6137570         Museum           37         68338         6115570         Museum           37         68338         0137802         National University Academy 1001 STEAM           37         68395         6040513         Nestor Language Academy Charter           37         68452         0114264         N	5.48%
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37         68338         0106799         Learning Choice Academy           37         68023         0138073         Learning Choice Academy - Chula Vista           37         68023         0119594         Leonardo da Vinci Health Sciences Charter           37         10371         6119119         Literacy First Charter           37         68411         3731304         MAAC Community Charter           37         68338         0109157         Magnolia Science Academy San Diego           37         68338         6113211         McGill School of Success           37         68049         0129221         MethodSchools           37         68023         6037980         Mueller Charter (Robert L.)           37         68338         6115570         Museum           37         68338         0137802         National University Academy 1001 STEAM           37         10371         0138594         National University Academy Dual Language Institute           37         68452         0114264         North County Trade Tech High           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         73569	5.48%
37         68023         0138073         Learning Choice Academy - Chula Vista           37         68023         0119594         Leonardo da Vinci Health Sciences Charter           37         10371         6119119         Literacy First Charter           37         68411         3731304         MAAC Community Charter           37         68338         0109157         Magnolia Science Academy San Diego           37         68338         6113211         McGill School of Success           37         68049         0129221         MethodSchools           37         68213         0129668         Motivated Youth Academy           37         68338         6115570         Museum           37         68338         0137802         National University Academy 1001 STEAM           37         68338         0137802         National University Academy Dual Language Institute           37         68395         6040513         Nestor Language Academy Charter           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         73569         3731221         Pacific Springs Charter           37         75416	5.48%
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37         68213         0129668         Motivated Youth Academy           37         68023         6037980         Mueller Charter (Robert L.)           37         68338         6115570         Museum           37         68338         0137802         National University Academy 1001 STEAM           37         10371         0138594         National University Academy Dual Language Institute           37         68395         6040513         Nestor Language Academy Charter           37         68452         0114264         North County Trade Tech High           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	5.48%
37         68023         6037980         Mueller Charter (Robert L.)           37         68338         6115570         Museum           37         68338         0137802         National University Academy 1001 STEAM           37         10371         0138594         National University Academy Dual Language Institute           37         68395         6040513         Nestor Language Academy Charter           37         68452         0114264         North County Trade Tech High           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	5.48%
37         68338         6115570         Museum           37         68338         0137802         National University Academy 1001 STEAM           37         10371         0138594         National University Academy Dual Language Institute           37         68395         6040513         Nestor Language Academy Charter           37         68452         0114264         North County Trade Tech High           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	4.06%
37         68338         0137802         National University Academy 1001 STEAM           37         10371         0138594         National University Academy Dual Language Institute           37         68395         6040513         Nestor Language Academy Charter           37         68452         0114264         North County Trade Tech High           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	5.48%
37         10371         0138594         National University Academy Dual Language Institute           37         68395         6040513         Nestor Language Academy Charter           37         68452         0114264         North County Trade Tech High           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	5.48%
37         68395         6040513         Nestor Language Academy Charter           37         68452         0114264         North County Trade Tech High           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	5.48%
37         68452         0114264         North County Trade Tech High           37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	7.57%
37         68338         0123778         Old Town Academy K-8 Charter           37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	5.48%
37         68049         0136416         Pacific Coast Academy           37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	5.48%
37         10371         0138016         Pacific Springs Charter           37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	5.48%
37         73569         3731221         Pacific View Charter           37         75416         0139451         Pathways Academy Charter - Adult Education	4.92%
37 75416 0139451 Pathways Academy Charter - Adult Education	5.48%
	5.48%
37 73791 0138222 Pivot Charter School - San Diego II	5.48%
37 68338 3731189 Preuss School UCSD	5.48%
37 68189 3731072 River Valley Charter	6.44%
37 75416 0139378 Sage Oak Charter - South	5.48%
37 68338 6119168 San Diego Cooperative Charter	5.48%
37 75416 0138651 San Diego Mission Academy	5.48%
37 68213 0123224 San Diego Virtual	5.48%
37 67983 0134890 San Diego Workforce Innovation High	5.48%
37 10371 0136085 Scholarship Prep - Oceanside	E 400/
37 68338 0122788 School for Entrepreneurship and Technology	5.48%
37 10371 0136192 School of Universal Learning (SOUL)	5.48% 5.48%
37 68338 0121681 SD Global Vision Academy	
37 68452 0106120 SIATech	5.48%
37 68197 0136408 Sparrow Academy	5.48% 5.48%
37 68130 3731262 Steele Canyon High	5.48% 5.48% 5.48% 5.48% 5.48%
37 77107 0136473 Sweetwater Secondary	5.48% 5.48% 5.48% 5.48%

#### 2021–22 Indirect Cost Rates - Charter Schools

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

Approved April 2021 by CDE based on 2019–20 standardized account code structure expenditure data (New charter schools not yet on the list may use the 2021–22 statewide average rate of 5.48%)
As of April 16, 2021

37	68049	0127118	The Heights Charter	5.48%
37	68130	0139063	The Learning Choice Academy - East County	5.48%
37	68338	6061964	The O'Farrell Charter	5.48%
37	68049	0138313	University Prep	0.00%
37	68338	0135913	Urban Discovery Academy Charter	5.48%
37	77156	0137323	Vista Springs Charter	5.68%
37	76851	6113468	Vivian Banks Charter	4.58%