

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

## 2015–16 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](mailto:sacsinfo@cde.ca.gov), or call 916-322-1770.

As of April 15, 2015

\* C = County  
D = District

CA= Common Administration  
J = Joint Powers Agency

### APPROVED RATES

For use with state and federal programs, as allowable, in:

County Code	LEA Code	Type*	LEA Name	2011–12	2012–13	2013–14	2014–15	2015–16
				(based on 2009–10 expenditure data)	(based on 2010–11 expenditure data)	(based on 2011–12 expenditure data)	(based on 2012–13 expenditure data)	(based on 2013–14 expenditure data)
49	10496	C	Sonoma County Superintendent	7.47%	7.26%	9.34%	10.08%	10.13%
49	40246	CA	Petaluma City Joint Union Elem/High	3.65%	4.07%	3.37%	3.72%	3.65%
49	40253	CA	Santa Rosa City Elementary/High	6.79%	5.15%	5.26%	5.28%	5.35%
49	40311	J	West County Transportation JPA	0.00%	0.00%	0.00%	0.00%	0.00%
49	70599	D	Alexander Valley Union Elementary	2.74%	8.52%	4.84%	6.02%	6.90%
49	70607	D	West Sonoma County Union High	6.43%	6.43%	5.75%	4.84%	6.35%
49	70615	D	Bellevue Union Elementary	4.69%	5.31%	4.78%	2.61%	3.25%
49	70623	D	Bennett Valley Union Elementary	9.53%	7.74%	8.31%	9.49%	6.34%
49	70649	D	Cinnabar Elementary	7.63%	6.24%	4.64%	4.06%	5.18%
49	70656	D	Cloverdale Unified	4.75%	7.62%	5.89%	7.89%	8.72%
49	70672	D	Dunham Elementary	7.84%	7.20%	7.93%	8.21%	6.14%
49	70680	D	Forestville Union Elementary	5.01%	4.85%	5.47%	6.02%	2.77%
49	70698	D	Fort Ross Elementary	5.75%	4.45%	2.11%	2.68%	3.02%
49	70706	D	Geyserville Unified	7.31%	8.48%	7.65%	5.72%	7.18%
49	70714	D	Gravenstein Union Elementary	3.55%	2.53%	4.40%	6.39%	4.68%
49	70722	D	Guerneville Elementary	5.94%	8.90%	5.99%	4.30%	8.10%
49	70730	D	Harmony Union Elementary	5.81%	4.30%	5.27%	6.65%	5.37%
49	70763	D	Horicon Elementary	6.96%	6.21%	6.83%	8.94%	7.36%
49	70789	D	Kenwood Elementary	8.03%	7.68%	9.13%	7.62%	8.45%
49	70797	D	Liberty Elementary	6.04%	7.04%	7.61%	9.41%	9.00%
49	70805	D	Mark West Union Elementary	4.19%	4.01%	3.82%	3.55%	4.28%
49	70813	D	Monte Rio Union Elementary	6.63%	11.02%	11.28%	12.49%	8.07%
49	70821	D	Montgomery Elementary	3.23%	2.96%	3.49%	7.37%	7.09%
49	70839	D	Oak Grove Union Elementary	4.70%	6.15%	3.57%	3.87%	4.77%
49	70847	D	Old Adobe Union	4.08%	4.44%	4.22%	5.71%	6.39%
49	70854	D	Petaluma City Elementary	3.65%	4.07%	3.37%	3.72%	3.65%
49	70862	D	Petaluma City Joint Union High	3.65%	4.07%	3.37%	3.72%	3.65%
49	70870	D	Piner-Olivet Union Elementary	5.21%	5.75%	7.23%	6.59%	5.30%
49	70888	D	Kashia Elementary	15.93%	10.90%	10.24%	12.42%	12.25%
49	70896	D	Rincon Valley Union Elementary	3.62%	3.75%	4.50%	4.47%	3.38%
49	70904	D	Roseland Elementary	6.41%	6.04%	5.90%	5.15%	4.88%
49	70912	D	Santa Rosa Elementary	6.79%	5.15%	5.26%	5.28%	5.35%
49	70920	D	Santa Rosa High	6.79%	5.15%	5.26%	5.28%	5.35%
49	70938	D	Sebastopol Union Elementary	5.38%	6.48%	8.48%	11.03%	9.54%
49	70953	D	Sonoma Valley Unified	4.21%	3.67%	4.20%	4.43%	4.05%
49	70961	D	Twin Hills Union Elementary	6.99%	8.45%	7.76%	6.56%	7.29%
49	70979	D	Two Rock Union	2.72%	4.35%	4.53%	5.39%	3.33%
49	70995	D	Waugh Elementary	4.03%	4.13%	3.79%	5.68%	5.76%
49	71001	D	West Side Union Elementary	7.71%	6.24%	6.22%	6.30%	6.62%
49	71019	D	Wilmar Union Elementary	9.43%	6.06%	6.65%	6.98%	7.93%
49	71035	D	Wright Elementary	5.03%	4.07%	5.68%	3.79%	6.15%
49	73882	D	Cotati-Rohnert Park Unified	6.49%	6.33%	6.79%	4.89%	3.92%
49	75358	D	Windsor Unified	2.52%	3.48%	2.98%	3.05%	2.85%
49	75390	D	Healdsburg Unified	5.40%	6.44%	5.67%	5.91%	6.56%

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

## 2015–16 Indirect Cost Rates - Charter Schools

Approved April 2015 by CDE based on 2013–14 standardized account code structure data

(New charter schools not yet on the list may use the 2015–16 statewide average rate of 5.11%)

Address questions, including on how the rates were determined, to [sacsinfo@cde.ca.gov](mailto:sacsinfo@cde.ca.gov), or call 916-322-1770.

County Code	District Code	School Code	Charter School Name (sorted by county-district-school code)	2015–16 Approved Rates (for use with state and federal programs, as allowable)
49	70615	0127662	Stony Point Academy	9.56%
49	70615	6051593	Kawana Elementary	3.25%
49	70649	6051635	Cinnabar Charter	5.18%
49	70672	0122440	Dunham Charter	6.14%
49	70680	0112987	Forestville Academy	2.77%
49	70714	6051742	Gravenstein Elementary	4.68%
49	70714	6051759	Hillcrest Middle	4.68%
49	70730	6110639	Salmon Creek School - A Charter	5.37%
49	70730	6120588	Pathways Charter	7.29%
49	70797	0107284	California Virtual Academy @ Sonoma	5.11%
49	70797	6051833	Liberty Elementary	9.00%
49	70805	0105890	Mark West Charter	1.11%
49	70805	6051858	San Miguel Elementary	4.28%
49	70805	6111066	John B. Riebli Elementary	4.28%
49	70839	0120584	Pivot Online Charter - North Bay	5.11%
49	70839	6051890	Oak Grove Elementary/Willowside Middle	4.77%
49	70847	0127555	Loma Vista Immersion Academy	6.39%
49	70847	6051924	Old Adobe Elementary Charter	6.39%
49	70847	6072136	Miwok Valley Language Academy Charter	6.39%
49	70847	6114755	Sonoma Mountain Elementary	6.39%
49	70854	0124339	Sixth Grade Charter Academy at Petaluma Jr. High	3.65%
49	70854	6051981	Penngrove Elementary	3.65%
49	70854	6119036	Live Oak Charter	3.06%
49	70862	0128157	Gateway to College Academy	3.65%
49	70862	6051932	Mary Collins Charter School at Cherry Valley	3.65%
49	70870	0106344	Northwest Prep Charter	5.30%
49	70870	6066344	Olivet Elementary Charter	5.30%
49	70870	6109144	Morrice Schaefer Charter	5.30%
49	70870	6113492	Piner-Olivet Charter	0.00%
49	70896	0102525	Rincon Valley Charter	3.38%
49	70896	6052039	Spring Creek Matanzas Charter	3.38%
49	70896	6052047	Whited Elementary Charter	3.38%
49	70896	6052070	Village Elementary Charter	3.38%
49	70896	6085229	Binkley Elementary Charter	3.38%
49	70904	0101923	Roseland Charter	2.79%
49	70912	0113530	Santa Rosa Charter School for the Arts	5.35%
49	70912	0125831	Santa Rosa French-American Charter (SRFACS)	5.35%
49	70912	0128074	Cesar Chavez Language Academy	5.35%
49	70912	6113278	Santa Rosa Charter	4.09%
49	70912	6116958	Kid Street Learning Center Charter	12.01%
49	70920	0102533	Santa Rosa Accelerated Charter	5.35%

49	70920	0108811	Abraxis Charter	5.11%
49	70938	0120121	REACH	5.11%
49	70938	6113039	Sebastopol Independent Charter	5.11%
49	70953	0105866	Woodland Star Charter	7.70%
49	70953	6111678	Sonoma Charter	7.29%
49	70961	4930319	Orchard View	7.29%
49	70961	4930350	Sunridge Charter	7.42%
49	70961	6052302	Twin Hills Charter Middle	7.29%
49	71035	6052377	Wright Charter	6.15%
49	73882	0123786	Credo High	9.73%
49	73882	0127092	Academy of Arts and Sciences: Sonoma	5.11%
49	75358	0114934	Village Charter	2.73%
49	75358	6052369	Cali Calmecac Language Academy	2.85%
49	75390	0124230	Healdsburg Charter	6.56%
49	76604	0119750	River Montessori Elementary Charter	11.60%

Form 886A (Rev. January 1994)	Explanation of Items	Schedule Number or Exhibit
Name of Taxpayer	Tax Identification Number	Year/Period Ended 201303-201303

**Issue: Same Day Meal Reimbursements or Allowances:**

You occasionally reimburse at a per meal per diem and/or at actual verified cost employees for their meals incurred while traveling out of the '\_\_\_\_JA' area for your business, which does not involve overnight travel. "Overnight travel" generally means that the employee must be traveling away from the general tax home area substantially longer than an ordinary day's work, and needs to obtain substantial sleep or rest to meet the demands of the work while away from home. The total and per employee annual amounts for overnight meal reimbursement is relatively modest.

The Internal Revenue Code provides that meals are non-deductible personal expenses, unless paid or incurred during overnight travel away from a taxpayer's (or employees) ordinary place of business for a business purposes. When an employer pays an employee's meals while on business travel that does not meet the "overnight rule" described above, in the form of actual cost reimbursement or a per meal per diem, the payment is deemed to be a payment of an employee's personal living expenses and thus a taxable fringe benefit. As a taxable fringe benefit, the payment is required to be included in the employee's wages for Federal employment tax purposes. See *Internal Revenue Code Section 132 and 262*.

Exceptions to the preceding general rule regarding meal allowances and reimbursements not involving travel away from home overnight are as follows:

1. Reimbursements or allowances provided to employees while entertaining customers if the entertainment is directly-related or associated to a substantial business discussion for a clear business reason in a clear business setting. See *Income Tax Regulations section 1.274-2(c) and (d)*;
2. Reimbursements for meal expenses directly related to and necessary for attending business meetings or conventions of certain exempt organizations (including chambers of commerce, business leagues, trade or professional associations) when attendance is required by the employer (*Regulations section 1.274-2(d)(3)*). For this exception to be applicable, the employer-paid meal must be provided at the site of the meeting or convention, with the employee not eligible for meal reimbursement if they take their meal elsewhere; or,
3. De minimis occasional meal reimbursements provided the following conditions are met. See *Regulations section 1.132-6(d) (2)*:
  - a. The meal is reasonable in value and is not provided regularly or frequently, and;

Form 886A (Rev. January 1994)	Explanation of Items	Schedule Number or Exhibit
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- b. Overtime work necessitates an extension of the employee's normal work schedule, **and**;
- c. The meal is provided to enable the employee to work overtime. Meals provided on the employer's premises that are consumed during the overtime period, or meal money expended for meals consumed during that period, satisfy this condition.

Reimbursements for employees' lunches' incident to out-of-area travel, not involving an overnight stay will not qualify for this exception.

You should prospectively either (1) not reimburse employees for meals incurred during none overnight business travel unless one of the preceding exceptions are applicable, or (2) include these meal reimbursements in the recipient employee's wages for Federal employment tax purposes.

**You have agreed to review the policies noted above and make the necessary changes.**

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### ***Committed Fund Balance***

10. Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts. The authorization specifying the purposes for which amounts can be used should have the consent of both the legislative and executive branches of the government, if applicable. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

11. In contrast to fund balance that is restricted by enabling legislation, as discussed in paragraph 9, amounts in the committed fund balance classification may be redeployed for other purposes with appropriate due process, as explained in paragraph 10. Constraints imposed on the use of *committed* amounts are imposed by the government, separate from the authorization to raise the underlying revenue. Therefore, compliance with constraints imposed by the government that *commit* amounts to specific purposes is not considered to be legally enforceable, as defined in paragraph 9.

12. The formal action of the government's highest level of decision-making authority that commits fund balance to a specific purpose should occur prior to the end of the reporting period, but the amount, if any, which will be subject to the constraint, may be determined in the subsequent period.

### **Nonspendable Fund Balance**

The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

### **Restricted Fund Balance**

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net assets as reported in the government-wide, proprietary fund, and fiduciary trust fund statements.

### **Committed Fund Balance**

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the government's highest level of decision-making authority. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period (June 30, for LEAs). The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the highest level of decision-making authority.

"Formal action" varies considerably from government to government. For example, formal action for which governments such as cities, counties, or states have authority typically includes the passage of laws, ordinances, or levies. By contrast, formal action for which California school district governing boards have authority is typically limited to actions taken at a public meeting such as a vote, a resolution, or some similar action such as adoption of a budget. For LEAs, therefore, the difference between the committed classification and the assigned classification may not be as great as for other governments. As discussed below, an LEA may not have a need to report both classifications.

### **Assigned Fund Balance**

The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the governing body or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint.

In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the highest level of decision-making authority. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

As noted above, for LEAs, the difference between the committed and assigned fund balance classifications may be minimal. An LEA is not required to report both classifications, but must disclose in the notes to the financial statements the nature of the constraints giving rise to whichever classifications it does report.

### **Unassigned Fund Balance**

In the general fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the general fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund.



