

April 23, 2014

TO: School District Administrators
FROM: Division of Administration and Finance
SUBJECT: Indirect Cost Rates for 2014-15 Programs

The California State Department of Education has provided a list of the approved indirect cost rates for Kern County school districts, to be used for 2014-15 programs.

Please note the approved rate for your district on the attached list as well as for the past four years for comparison purposes.

If you have questions about your district's indirect cost rate, please contact Priscilla Quinn, External Financial Operations Officer at (661) 636-4732.

PAQ:mrp
Enc.

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

2014–15 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 17, 2014

* 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	2010–11 <small>(based on 2008–09 expenditure data)</small>	2011–12 <small>(based on 2009–10 expenditure data)</small>	2012–13 <small>(based on 2010–11 expenditure data)</small>	2013–14 <small>(based on 2011–12 expenditure data)</small>	2014–15 <small>(based on 2012–13 expenditure data)</small>	
15	10157	C	Kern County Superintendent	5.90%	6.59%	5.54%	6.22%	8.04%	
15	40113	J	North Kern Vocational Training Ctr JPA	0.44%	0.00%	0.00%	0.00%	0.00%	
15	40121	J	West Side ROP JPA	0.00%	0.00%	0.00%	0.00%	0.00%	
15	63313	D	Arvin Union Elementary	3.35%	3.47%	2.42%	6.13%	6.55%	
15	63321	D	Bakersfield City Elementary	3.91%	4.19%	3.35%	4.03%	4.34%	
15	63339	D	Beardsley Elementary	4.25%	6.32%	6.63%	5.67%	6.94%	
15	63347	D	Belridge Elementary	3.76%	9.98%	5.75%	6.90%	10.33%	
15	63354	D	Blake Elementary	0.42%	1.26%	0.64%	3.47%	4.43%	
15	63362	D	Panama Buena Vista Union Elem.	4.07%	4.73%	4.48%	4.61%	4.34%	
15	63370	D	Buttonwillow Union Elementary	5.12%	4.23%	3.91%	4.05%	7.15%	
15	63388	D	Caliente Union Elementary	2.33%	2.50%	5.38%	6.68%	9.80%	
15	63404	D	Delano Union Elementary	5.71%	6.04%	4.05%	6.38%	5.76%	
15	63412	D	Delano Joint Union High	3.22%	4.44%	4.88%	5.53%	5.12%	
15	63420	D	Di Giorgio Elementary	10.10%	10.15%	5.13%	4.17%	6.99%	
15	63438	D	Edison Elementary	3.50%	1.26%	3.38%	4.69%	6.63%	
15	63446	D	Elk Hills Elementary	4.32%	4.45%	4.48%	7.38%	6.73%	
15	63461	D	Fairfax Elementary	2.09%	3.50%	3.79%	3.88%	4.46%	
15	63479	D	Fruitvale Elementary	4.95%	5.45%	5.87%	6.62%	4.59%	
15	63487	D	General Shafter Elementary	4.71%	7.64%	5.87%	3.43%	3.81%	
15	63503	D	Greenfield Union Elementary	3.17%	4.13%	3.97%	3.97%	4.34%	
15	63529	D	Kern Union High	5.45%	5.54%	4.73%	4.64%	5.01%	
15	63545	D	Kernville Union Elementary	5.22%	6.02%	7.16%	6.10%	4.64%	
15	63552	D	Lakeside Union Elementary	2.03%	2.12%	2.15%	3.11%	3.62%	
15	63560	D	Lamont Elementary	2.96%	4.31%	3.85%	6.40%	5.72%	
15	63578	D	Richland Union Elementary	5.73%	6.71%	5.96%	4.28%	4.01%	
15	63586	D	Linns Valley-Poso Flat Union Elem.	0.98%	1.97%	2.31%	1.33%	1.13%	
15	63594	D	Lost Hills Union Elementary	1.04%	3.31%	3.00%	3.04%	6.84%	
15	63610	D	Maple Elementary	2.86%	11.44%	8.45%	5.27%	5.09%	
15	63628	D	Maricopa Unified	9.32%	5.68%	5.80%	5.69%	5.65%	
15	63651	D	McKittrick Elementary	1.41%	3.77%	5.97%	4.25%	4.18%	
15	63669	D	Midway Elementary	4.19%	3.22%	2.52%	4.10%	2.51%	
15	63677	D	Mojave Unified	6.41%	9.65%	10.31%	9.46%	9.34%	
15	63685	D	Muroc Joint Unified	3.97%	5.17%	6.27%	6.00%	5.41%	
15	63693	D	Norris Elementary	5.08%	7.11%	5.25%	5.09%	5.33%	
15	63719	D	Pond Union Elementary	3.24%	3.43%	3.59%	5.23%	4.47%	
15	63750	D	Rosedale Union Elementary	5.48%	6.03%	5.63%	5.34%	4.84%	
15	63768	D	Semitropic Elementary	4.24%	3.20%	3.25%	0.91%	0.86%	
15	63776	D	Southern Kern Unified	1.61%	6.34%	2.43%	3.38%	3.91%	
15	63784	D	South Fork Union	7.38%	8.92%	7.79%	8.71%	9.06%	
15	63792	D	Standard Elementary	3.40%	4.73%	4.20%	4.07%	4.10%	
15	63800	D	Taft City	3.60%	6.57%	6.25%	6.24%	6.29%	
15	63818	D	Taft Union High	5.37%	5.10%	3.94%	3.87%	4.92%	
15	63826	D	Tehachapi Unified	4.35%	5.35%	5.38%	4.98%	5.11%	
15	63834	D	Vineland Elementary	6.44%	5.75%	3.42%	3.13%	5.28%	
15	63842	D	Wasco Union Elementary	2.41%	2.51%	2.47%	3.27%	2.85%	
15	63859	D	Wasco Union High	8.32%	7.33%	8.06%	8.33%	8.20%	
15	73544	D	Rio Bravo-Greeley Union Elementary	6.74%	6.28%	6.15%	6.61%	7.32%	
15	73742	D	Sierra Sands Unified	5.03%	6.61%	5.72%	3.44%	5.36%	
15	73908	D	McFarland Unified	4.20%	3.78%	4.16%	7.59%	4.67%	
15	75168	D	El Tejon Unified	2.66%	2.72%	3.11%	3.91%	5.20%	

*Rate revised after original posting.

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

2014–15 Restricted Indirect Cost Rates - Charter Schools

Approved April 2014 by CDE based on 2012–13 standardized account code structure data

(New charter schools not yet on the list may use the 2014–15 statewide average rate of 5.69%)

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)	2014–15 Approved Rates (for use with state and federal programs, as allowable)
15	10157	0119669	Paramount Academy	5.69%
15	10157	0124040	Grimmway Academy	5.69%
15	10157	1530492	Valley Oaks Charter	8.04%
15	63404	0120139	Nueva Vista Language Academy	5.76%
15	63404	6009351	Cecil Avenue Math and Science Academy	5.76%
15	63404	6009369	Del Vista Math and Science Academy	5.76%
15	63529	1530435	Kern Workforce 2000 Academy	5.01%
15	63628	0127183	California Virtual Academy @ Maricopa	5.69%
15	63628	0127209	California Virtual Academy High @ Maricopa	5.69%
15	63768	0124842	California Pacific Charter School of Kern	5.69%
15	75168	0102111	Pine Mountain Learning Center	5.20%
15	75630	1530500	Ridgecrest Charter	5.69%