

UTAH STATE BOARD OF EDUCATION
INDIRECT COST TYPE SCHEDULE - FY2024
R277-424-3(3)

Action	Category	Program	Allotment Program Code	Payment Type	Funding Type	USBE Grant Manager	Reporting Program Code	Reporting Revenue Code	Indirect Cost Type- Restricted / Unrestricted
	Basic School Program	Statewide Online Education Program Offset	PPBO	1/12	State	Cory Kanth	VAR	3010	N/A
	Basic School Program	Statewide Online Education Program Distribution	PPBD	1X	State	Cory Kanth	VAR	3010	N/A
	Basic School Program	Professional Staff	PPD	1/12	State	Dale Frost	VAR	3020	N/A
	Basic School Program	Necessarily Existent Small Schools Out of State	PPCO	1X	State	Dale Frost	VAR	3016	N/A
	Basic School Program	Necessarily Existent Small Schools	PPC	1/12	State	Dale Frost	VAR	3015	N/A
	Basic School Program	Kindergarten	PPA	1/12	State	Dale Frost	VAR	3005	N/A
	Basic School Program	Grades 1-12	PPB	1/12	State	Dale Frost	VAR	3010	N/A
	Basic School Program	Foreign Exchange	PPM	1/12	State	Dale Frost	VAR	3013	N/A
	Capital Outlay Programs	Small School District - Capital Development Project Grants	PXA	1X	State	Sam Urie	5595	3750	Unrestricted
	Capital Outlay Programs	Capital Outlay Foundation Program	PSA	1/12	State	Dale Frost	5550	3700	N/A
	Capital Outlay Programs	Capital Outlay Foundation - Minimum Basic Growth	PSAG	1/12	State	Dale Frost	5550	3700	N/A
	Capital Outlay Programs	Capital Outlay Enrollment Growth Program - MBG	PSBG	1/12	State	Dale Frost	5561	3700	N/A
	Capital Outlay Programs	Capital Outlay Enrollment Growth Program	PSB	1/12	State	Dale Frost	5561	3700	N/A
	Child Nutrition Programs	State Child Nutrition (State Liquor Tax)	LQTX	Reimb	State	Kathleen Britton	8070	3800	Unrestricted
	Child Nutrition Programs	Special Milk Program	SMP	Reimb	Federal	Kathleen Britton	8075	4560	Unrestricted
	Child Nutrition Programs	School Lunch Student Fees	N/A	N/A	Local	Kathleen Britton	8079	4560	Unrestricted
	Child Nutrition Programs	School Breakfast Program	SBP	Reimb	Federal	Kathleen Britton	8075	4560	Unrestricted
	Child Nutrition Programs	Pandemic EBT	PEBT	Reimb	Federal	Kathleen Britton	8080	4560	Unrestricted
	Child Nutrition Programs	National School Lunch Paid	NSLP	Reimb	Federal	Kathleen Britton	8075	4560	Unrestricted
	Child Nutrition Programs	National School Lunch Free & Reduced	NSLF	Reimb	Federal	Kathleen Britton	8075	4560	Unrestricted
	Educator Support Programs	Teacher Supplies and Materials	PUA	1X	State	Dale Frost	5868	3400	N/A
	Educator Support Programs	Teacher Salary Supplement Program	PQS	1X	State	Erica Horsley	5807	3400	N/A
	Educator Support Programs	National Board Certification	PJC	1X	State	Erica Horsley	5607	3400	N/A
	Educator Support Programs	English Language Learner Software Support	PUI	Reimb	State	Amber Wright	5911	3400	N/A
	Educator Support Programs	Elementary School Counseling	PUR	1X	State	Michelle Glaittli	5642	3400	N/A
	Educator Support Programs	Effective Teachers in High Poverty Schools	PUP	1X	State	Erica Horsley	5668	3400	N/A
	Educator Support Programs	Educator Salary Adjustments	PQR	1/12	State	Dale Frost	5876	3400	N/A
	Federal Programs	Utah Project AWARE (SAMHSA)	AWFT	Reimb	Federal	Michelle Knight	7685	4685	Unrestricted
	Federal Programs	Title VIIB - McKinney-Vento	MVFT	Reimb	Federal	Jeffrey Ojeda	7950	4800	Restricted
	Federal Programs	TITLE VB - Rural and Low Income Schools RLIS	RLFT	Reimb	Federal	Merilee Wendell	7940	4800	Restricted
	Federal Programs	Title IVA - Student Support & Academic Enrichment Grants	4AFT	Reimb	Federal	Jodi Parker	7905	4800	Restricted
	Federal Programs	Title IIIA - Teacher and Student Achievement Recognition	ELSA	Reimb	Federal	Christelle Estrada	7880	4800	Restricted
	Federal Programs	Title IIIA - Immigrant	IMM	Reimb	Federal	Christelle Estrada	7880	4800	Restricted
	Federal Programs	Title IIIA - English Language Learner	ELFT	Reimb	Federal	Christelle Estrada	7880	4800	Restricted
	Federal Programs	Title IIA - State Level Activities	2SA	Reimb	Federal	Jennifer Thronsen	7860	4800	Restricted
	Federal Programs	Title IIA - Improving Teacher Quality	2FT	Reimb	Federal	Kami Dupree	7860	4800	Restricted
	Federal Programs	Title ID - Transition	NDT	Reimb	Federal	David Sollami	7840	4800	Restricted
	Federal Programs	Title ID - Academics	NDAC	Reimb	Federal	David Sollami	7840	4800	Restricted
	Federal Programs	Title IC - Migrant	MGFT	Reimb	Federal	Jeffrey Ojeda	7830	4800	Restricted
	Federal Programs	Title IA - Flow-Through	T1FT	Reimb	Federal	Max Lang	7801	4800	Restricted
	Federal Programs	Title IA - Comprehensive School Improvement (CSI)	T1SF	Reimb	Federal	Tracy Vandeventer	7801	4800	Restricted
	Federal Programs	Teacher Leader Academy	2SL	Reimb	Federal	Jennifer Thronsen	7860	4800	Restricted
	Federal Programs	Perkins Special Populations	SPCT	Reimb	Federal	Wendi Morton	7407	4500	Restricted
	Federal Programs	Perkins Non-Traditional	NTR	Reimb	Federal	Wendi Morton	7402	4537	Restricted
	Federal Programs	Perkins Leadership and Development	LDSP	Reimb	Federal	Wendi Morton	VAR	4546	Restricted

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	Federal Programs	Perkins Formula Reserve	FHE	Reimb	Federal	Wendi Morton	VAR	4553	Restricted
	Federal Programs	Perkins Formula	FLEA	Reimb	Federal	Wendi Morton	7401	4538	Restricted
	Federal Programs	Perkins Corrections Education	CRED	Reimb	Federal	Wendi Morton	7403	4559	Restricted
	Federal Programs	IDEA State Level Activities	STAC	Reimb	Federal	Jerry Rogers	7524	4524	Restricted
	Federal Programs	IDEA School Age - Flow-Through	FTFL	Reimb	Federal	Cory Erikson	7524	4524	Restricted
	Federal Programs	IDEA Preschool	PRE	Reimb	Federal	Cory Erikson	7522	4522	Restricted
	Federal Programs	IDEA Flow Through Discretionary	FTD	Reimb	Federal	Jerry Rogers	7524	4524	Restricted
	Federal Programs	GEER Univ of Utah Reading Clinic	GURC	Reimb	Federal	Jessica Kjar	7230	4200	Restricted
	Federal Programs	GEER II (CRRSA) Governor's Emergency Education Relief Fund	GEER	Reimb	Federal	Jessica Kjar	7230	4200	Restricted
	Federal Programs	FUEL Fostering Utah Education Learning Grades 4-6 Comp Sci	FUEL	Reimb	Federal	Sarah Young	7503	4500	Unrestricted
	Federal Programs	ESSER III (ARP) Summer Learning ARP ESSER Grant	ARPS	Reimb	Federal	Robert Palmer	7225	4200	Unrestricted
	Federal Programs	ESSER III (ARP) Funds to LEAs	ARPF	Reimb	Federal	Jessica Kjar	7225	4200	Unrestricted
	Federal Programs	ESSER III (ARP) ESSER SEA Reserve Base Distribution	ARPV	Reimb	Federal	Jessica Kjar	7225	4200	Unrestricted
	Federal Programs	ESSER III (ARP) Early Learning Coaches for Rural Utah	ARPL	Reimb	Federal	Jennifer Thronsen	7225	4200	Unrestricted
	Federal Programs	ESSER III (ARP) Afterschool Award Expansion for Utah K-12	ARPL	Reimb	Federal	Savannah Hunt	7225	4200	Unrestricted
	Federal Programs	ESSER III (ARP) Afterschool ARP ESSER Grant	ARAS	Reimb	Federal	Savannah Hunt	7225	4200	Unrestricted
	Federal Programs	ESSER II (CARES) Utah Donors Choose for K-12 Teachers	21ESSV	Reimb	Federal	Jessica Kjar	7215	4200	Restricted
	Federal Programs	ESSER II (CARES) Funds to LEAs	21ESSR	Reimb	Federal	Max Lang	7215	4200	Restricted
	Federal Programs	ESSER II (CARES) Early Learning Coaches for Rural Utah	21ESSV	Reimb	Federal	Jennifer Thronsen	7215	4200	Restricted
	Federal Programs	ESSER II (CARES) Braille Embossers	21ESSV	Reimb	Federal	Jessica Kjar	7215	4200	Restricted
	Federal Programs	ESSER II (CARES) 10% ESSER II Funds	21ESSV	Reimb	Federal	Jessica Kjar	7215	4200	Restricted
	Federal Programs	ARP SPED IDEA Preschool	ARPP	Reimb	Federal	Jerry Rogers	7523	4500	Restricted
	Federal Programs	ARP SPED IDEA	ARPI	Reimb	Federal	Jerry Rogers	7525	4500	Restricted
	Federal Programs	ARP ESSER Homeless Children & Youth	ARPH	Reimb	Federal	Jeffrey Ojeda	7235	4200	Unrestricted
	Federal Programs	Adult Education Leadership	SLDR	Reimb	Federal	Stephanie Patton	7582	4580	Restricted
	Federal Programs	Adult Education Federal P&I	ADPI	Reimb	Federal	Stephanie Patton	7581	4580	Restricted
	Federal Programs	Adult Education Federal IEL/CE	ADEL	Reimb	Federal	Stephanie Patton	7584	4580	Restricted
	Federal Programs	Adult Education Federal ABE	ADEB	Reimb	Federal	Stephanie Patton	7583	4580	Restricted
	Federal Programs	21st Century Supplemental Flow-through	ASSU	Reimb	Federal	Savannah Hunt	7915	4800	Restricted
	Federal Programs	21st Century Continuation	ASFC	Reimb	Federal	Savannah Hunt	7910	4800	Restricted
	Federal Programs	21st Century Community Learning Center Grant	ASFT	Reimb	Federal	Savannah Hunt	7910	4800	Restricted
	Focus Population Programs	Youth In Custody	PUF	1X	State	Benjamin Carrier	5340	3300	Unrestricted
	Focus Population Programs	Title I Schools in Improvement- Paraeducators	PUG	Reimb	State	Tracy Vandeventer	5685	3300	Unrestricted
	Focus Population Programs	State Adult Education - Supplemental	PQGS	Reimb	State	Stephanie Patton	1609	3300	Unrestricted
Corrected I/C rate	Focus Population Programs	State Adult Education	PQG	1/12	State	Brian Olmstead	1609	3300	Unrestricted
	Focus Population Programs	Homeless Teen Center Grant Program	HTC	Reimb	State	Jeffrey Ojeda	5652	3500	Unrestricted
	Focus Population Programs	Enhancement for Accelerated Students Program-IB	PQHI	1/12	State	Christy Schreck	5612	3300	Unrestricted
	Focus Population Programs	Enhancement for Accelerated Students Program-Gifted Talented	PQHG	1/12A	State	Trish French	5331	3300	Unrestricted
	Focus Population Programs	Enhancement for Accelerated Students Program-AP	PQHA	1/12	State	Christy Schreck	5332	3300	Unrestricted
	Focus Population Programs	Educator Professional Time	PUY	1X	State	Dale Frost	5651	3200	N/A
	Focus Population Programs	EARS - Gang Prevention	PUJG	Reimb	State	Rita Brock	5339	3300	Unrestricted
	Focus Population Programs	Early Literacy Program	PQP	1/12A	State	Krista Hotelling	5805	3300	Unrestricted
	Focus Population Programs	Early Intervention District	PUD	1/12A	State	Christine Elegante	5641	3300	Unrestricted
	Focus Population Programs	Early Intervention Charter	PUD	1/12	State	Christine Elegante	5641	3300	Unrestricted
	Focus Population Programs	Concurrent Enrollment	PQI	1/12A	State	Nathan Auck	5333	3300	Unrestricted

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	Focus Population Programs	Adult Ed Corrections Institutions	PQGC	1/12	State	Brian Olmstead	5613	3300	N/A
	Other State Programs	Suicide Prev - Secondary	SUPV	Reimb	State	Tanya Alborno	5674	3800	N/A
	Other State Programs	Substance Abuse Prev	SAPV	Reimb	State	Clarissa Stebbing	5672	3800	Unrestricted
	Other State Programs	STEM Endorsement Incentive	PJB	1X	State	Nathan Auck	5644	3800	N/A
	Other State Programs	STEM Comprehensive Dropout Prevention	STEM	Reimb	State	Wendi Morton	5830	3800	Unrestricted
	Other State Programs	Statewide Online Education Program Home Private	SOEF	1X	State	Cory Kanth	5380	3800	N/A
	Other State Programs	School Turnaround and Leadership Dev	PKU	1X	State	Tracy Vandeventer	5687	3800	Unrestricted
	Other State Programs	Reading Difficulties	PKT	Reimb	State	Krista Hotelling	5645	3800	Unrestricted
	Other State Programs	Program Quality Enhancement Grant	PKZ	Reimb	State	Robert Palmer	5633	3800	Unrestricted
	Other State Programs	Professional Development for Indian Ed Title VI	STPD	Reimb	State	Harold Foster	5618	3800	Unrestricted
	Other State Programs	Professional Development	PD	Reimb	State	Jennifer Thronsen	5616	3800	Unrestricted
	Other State Programs	Professional Development	PROD	Reimb	State	Jennifer Thronsen	5295	3800	Unrestricted
	Other State Programs	Period Products in Schools	PPS	Reimb	State	Kendra Muir	5654	3800	Unrestricted
	Other State Programs	Partnerships for Student Success (SB 67)	PKX	Reimb	State	Robert Palmer	5648	3800	Unrestricted
	Other State Programs	Intergenerational Poverty	PKS	Reimb	State	Robert Palmer	5676	3800	Unrestricted
	Other State Programs	General Financial Literacy	PKH	Reimb	State	Wendi Morton	5660	3800	Unrestricted
	Other State Programs	Financial Management System	SFMS	1X	State	Sam Urie	5912	3800	N/A
	Other State Programs	Drivers Ed-Classroom	DRED	1X	State	Audra Urie	5610	3800	N/A
	Other State Programs	Computer Science Initiative	PKW	1X	State	Kristina Yamada	5677	3500	Unrestricted
	Other State Programs	Charter School Start Up & Implementation	CHSU	1X	State	Marie Steffensen	5846	3800	Unrestricted
	Other State Programs	Career & Technical Student Organization Grant	PLK	Reimb	State	Wendi Morton	6000	3800	Unrestricted
	Other State Programs	American Indian and Alaskan Native Education Amendments	PAX	Reimb	State	Harold Foster	5622	3800	Unrestricted
	Related To Basic	To/From School Pupil Transportation	PQB	1/12	State	Dale Frost	5315	3200	N/A
	Related To Basic	Rural School Reimbursement Program	PUS	1X	State	Dale Frost	5317	3200	N/A
	Related To Basic	Rural School District Transportation	PUT	1X	State	Ron Litchfield	5318	3200	Unrestricted
	Related To Basic	Public Education Capital & Technology	PQD	1X	State	Dale Frost	5653	3200	Unrestricted
	Related To Basic	Grow Your Own Teacher and Counselor Pipeline Program	PQA	1X	State	Jennifer Thronsen	5665	3200	N/A
	Related To Basic	Flexible Allocation - Stabilization	PQYS	1/12	State	Dale Frost	5310	3200	N/A
New to Schedule	Related To Basic	Flexible Allocation	PQY	1/12	State	Dale Frost	5310	3200	N/A
	Related To Basic	Charter School Local Replacement	PQN	1/12	State	Dale Frost	5619	3200	N/A
	Related To Basic	Charter School Base Funding	PUE	1/12	State	Dale Frost	VAR	3200	N/A
I/C rate changed to restricted	Restricted Basic School Program	Worked Based Learning	PPKC	1/12A	State	Breckon Heywood	5902	3100	Restricted
	Restricted Basic School Program	Students At-Risk Add-on	PPR	1/12	State	Rita Brock	5344	3100	N/A
	Restricted Basic School Program	Special Education - Self Contained	PPH	1/12	State	Dale Frost	1210	3100	N/A
	Restricted Basic School Program	Special Education - Preschool	PPG	1/12	State	Dale Frost	1215	3100	N/A
	Restricted Basic School Program	Special Education - Impact Aid	PPN	1/12	State	Dale Frost	1225	3100	N/A
	Restricted Basic School Program	Special Education - Extended Yr Special Educators	PPP	1X	State	Jerry Rogers	1278	3100	N/A
	Restricted Basic School Program	Special Education - Extended Year	PPI	1/12	State	Dale Frost	1220	3100	N/A
	Restricted Basic School Program	Special Education - Add-on	PPF	1/12	State	Dale Frost	1205	3100	N/A
I/C rate changed to restricted	Restricted Basic School Program	CTE Summer Ag	PPKA	1/12A	State	William Deimler	6100	3100	Unrestricted
I/C rate changed to restricted	Restricted Basic School Program	CTE Student Organizations	PPKE	1/12	State	Dale Frost	6000	3100	Unrestricted
I/C rate changed to restricted	Restricted Basic School Program	CTE Skills Certification Competency	PPKF	1/12	State	Dale Frost	6000	3100	Unrestricted
I/C rate changed to restricted	Restricted Basic School Program	CTE Add-On (9-12 Only)	PPK	1/12	State	Dale Frost	VAR	3100	Unrestricted
	Restricted Basic School Program	Comprehensive Counseling and Guidance	PPKB	1/12A	State	Michelle Glaittli	5903	3100	Unrestricted
	Restricted Basic School Program	College and Career Awareness	PPKD	1/12A	State	Ashley Higgs	5901	3100	Unrestricted

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	Restricted Basic School Program	Class Size Reduction	PPL	1/12	State	Dale Frost	5201	3100	N/A
	Restricted Basic School Program	CBE Implementation Grant	PKC	Reimb	State	Michael Hakkarine	5670	3500	Unrestricted
	Statewide Initiative Grant Programs	Teacher Student Success Act (TSSA) (SB 149)	PUU	1/12A	State	Tracy Vandeventer	5678	3500	N/A
	Statewide Initiative Grant Programs	Student Health & Counseling Support Program (HB373)	PUV	Reimb	State	Tiana McCall	5679	3500	Unrestricted
New to Schedule	Statewide Initiative Grant Programs	School Safety and Support Grant Program Stipends	POH	TBD	State	Rhett Larsen	5914	3800	N/A
New to Schedule	Statewide Initiative Grant Programs	School Safety and Support Grant Program	POH	Reimb	State	Rhett Larsen	5914	3800	Unrestricted
	Statewide Initiative Grant Programs	School LAND Trust	PQM	1X	State	Dale Frost	5420	3500	N/A
	Statewide Initiative Grant Programs	PRIME (Concurrent Enrollment)	PRIME	Reimb	State	Christy Schreck	5647	3500	N/A
	Statewide Initiative Grant Programs	Local Innovations Civics Education Pilot Program	ICEP	Reimb	State	Robert Austin	5649	3500	Unrestricted
	Statewide Initiative Grant Programs	Grants for Professional Learning	PUC	1/12A	State	Julie Clark	5666	3500	Unrestricted
	Statewide Initiative Grant Programs	Education Innovation Program	EIP	Reimb	State	McKell Withers	5628	3500	Unrestricted
	Statewide Initiative Grant Programs	Early Literacy Outcomes Improvement - Early Learning Coaches	ELO	Reimb	State	Jennifer Throndsen	5697	3800	N/A
	Statewide Initiative Grant Programs	Dual Immersion	PQV	1/12	State	Karl Bowman	5637	3500	Unrestricted
	Statewide Initiative Grant Programs	Digital Teaching and Learning Ongoing	PUO	Reimb	State	Rick Gaisford	5655	3500	N/A
	Statewide Initiative Grant Programs	Computer Science	PKW	Reimb	State	Kristina Yamada	5677	3500	Unrestricted
	Statewide Initiative Grant Programs	CBE Planning Grants	PKCP	Reimb	State	Michael Hakkarinen	5670	3500	Unrestricted
	Statewide Initiative Grant Programs	Beverly Taylor Sorenson Foundation Grant	BTSF	1/12	State	Rachel Colledge	5601	1920	N/A
	Statewide Initiative Grant Programs	Beverley Taylor Sorenson Arts Non-LEAs	PUB	Reimb	State	Rachel Colledge	5882	3500	N/A
	Statewide Initiative Grant Programs	Beverley Taylor Sorenson Arts	PUB	1/12	State	Rachel Colledge	5882	3500	N/A
	Statewide Initiative Grant Programs	Art Works for Kids	ARTW	1/12	State	Rachel Colledge	5601	1920	N/A
New to Schedule	Statewide Contracted Initiatives	Early Interactive Reading Software Program (EISP)	TBD	TBD	State	TBD	5618	3800	Unrestricted
	Voted And Board Local Levy Programs	Voted Local Levy	PRA	1/12	State	Dale Frost	5455	3600	N/A
	Voted And Board Local Levy Programs	Voted Leeway-Minimum Basic	PRAG	1/12	State	Dale Frost	5455	3600	N/A
	Voted And Board Local Levy Programs	Voted Leeway-Local Levy	PRAL	1/12	State	Dale Frost	5455	3600	N/A
	Voted And Board Local Levy Programs	Board Local Levy	PRB	1/12	State	Dale Frost	5460	3600	N/A
	Voted And Board Local Levy Programs	Board Leeway-Minimum Basic	PRBG	1/12	State	Dale Frost	5460	3600	N/A
	Voted And Board Local Levy Programs	Board Leeway-Local Levy	PRBL	1/12	State	Dale Frost	5460	3600	N/A

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Indirect Cost Rate Types

- Restricted
- Unrestricted
- N/A - Non-Allowable

Payment Type Key:

- 1/12 - Allocated by Formula, Distributed @ 1/12th per Month
- 1/12A - Subject to Pre-approval, Distributed @ 1/12th per Month
- Reimb - Distributed on a Reimbursement Basis
- 1X - Distributed on a Formula Basis

Indirect Cost Eligibility

In accordance with instructions promulgated by the United States Department of Education, the indirect cost rates for Utah LEAs will be based on the Predetermined Fixed Rates with Carry Forward Provisions method. This particular methodology must be prepared annually and retained by the USBE for subsequent cognizant Federal agency review.

When applying a rate to a grant or contract, the approved rate in effect at the time the allowable costs are incurred determines the amount of indirect costs that may be charged to the grant or contract, i.e., the approved rate for FY24 must be matched with the applicable expenditures for FY24.

FY24 Indirect Cost Rates: <https://schools.utah.gov/financialoperations/reporting?mid=2159&tid=4>