

Utah State Board of Education
 Approved Indirect Cost Rates
 July 1, 2022 - June 30, 2023 (FY23)
 Schedule M

The Utah State Board of Education utilizes the Modified Total Direct Cost (MTDC) methodology to determine direct costs (2 CFR 200.1). The capitalization threshold for an LEA is \$5,000 or an amount approved by the LEA's local board and compliant with federal regulations and state code, as applicable.

ID	LOCAL EDUCATION AGENCY (LEA)	UNRESTRICTED	RESTRICTED
1	Alpine District	10.29%	2.38%
2	Beaver District	18.00%	6.39%
3	Box Elder District	8.57%	0.00%
4	Cache District	11.04%	2.54%
42	Canyons District	14.87%	5.47%
5	Carbon District	9.29%	2.33%
6	Daggett District	--	--
7	Davis District	15.00%	3.17%
8	Duchesne District	18.00%	3.28%
9	Emery District	14.41%	1.83%
10	Garfield District	18.00%	10.88%
11	Grand District	14.67%	1.96%
12	Granite District	18.00%	3.08%
13	Iron District	12.23%	1.97%
14	Jordan District	11.71%	2.05%
15	Juab District	--	--
16	Kane District	13.09%	0.54%
39	Logan City District	11.79%	3.30%
17	Millard District	14.83%	2.33%
18	Morgan District	9.84%	2.53%
40	Murray District	14.91%	3.61%
19	Nebo District	13.14%	2.95%
20	North Sanpete District	15.00%	3.80%
21	North Summit District	--	--
37	Ogden City District	13.29%	1.59%
22	Park City District	--	--
23	Piute District	14.65%	1.86%
38	Provo District	18.00%	4.01%
24	Rich District	--	--
36	Salt Lake District	16.87%	3.49%
25	San Juan District	10.82%	2.08%
26	Sevier District	13.38%	3.14%
27	South Sanpete District	4.14%	0.24%
28	South Summit District	--	--
29	Tintic District	--	--
30	Tooele District	18.00%	1.65%
31	Uintah District	18.00%	4.57%
32	Wasatch District	11.09%	2.83%
33	Washington District	13.32%	3.57%
34	Wayne District	14.71%	2.14%
35	Weber District	10.43%	2.12%

Utah State Board of Education
Approved Indirect Cost Rates
July 1, 2022 - June 30, 2023 (FY23)
Schedule M

The Utah State Board of Education utilizes the Modified Total Direct Cost (MTDC) methodology to determine direct costs (2 CFR 200.1). The capitalization threshold for an LEA is \$5,000 or an amount approved by the LEA's local board and compliant with federal regulations and state code, as applicable.

ID	LOCAL EDUCATION AGENCY (LEA)	UNRESTRICTED	RESTRICTED
83	Academy for Math Engineering & Science	--	--
1M	Advantage Arts Academy	--	--
8K	American Academy of Innovation	16.39%	5.37%
8B	American Leadership Academy	7.94%	3.20%
74	American Preparatory Academy	--	--
2J	Ascent Academies of Utah	--	--
4K	Athenian eAcademy	--	--
1L	Athlos Academy of Utah	18.00%	0.71%
3G	Bear River Charter School	7.91%	3.39%
3B	Beehive Science & Technology Academy	18.00%	0.00%
6L	Bonneville Academy	18.00%	2.14%
3M	Bridge Elementary School	--	--
3E	C.S. Lewis Academy	0.00%	0.84%
5G	Canyon Grove Academy	0.00%	4.16%
9D	Canyon Rim Academy	--	--
2D	Channing Hall	8.33%	2.73%
87	City Academy	18.00%	0.00%
A3	Davinci Academy	18.00%	4.81%
4E	Dual Immersion Academy	0.00%	1.13%
6F	Early Light Academy at Daybreak	--	--
A8	East Hollywood High	--	--
5E	Edith Bowen Laboratory School	--	--
3H	Endeavor Hall	12.88%	5.04%
3C	Entheos Academy	6.80%	0.82%
2I	Esperanza School	0.64%	0.00%
7F	Excelsior Academy	8.08%	1.85%
98	Fast Forward High	--	--
6K	Franklin Discovery Academy	--	--
82	Freedom Preparatory Academy	9.97%	1.95%
7E	Gateway Preparatory Academy	7.32%	1.23%
5D	George Washington Academy	4.82%	0.73%
8G	Good Foundations Academy	8.56%	2.39%
7J	Greenwood Charter School	8.78%	1.69%
1E	Guadalupe School	10.31%	0.00%
8F	Hawthorn Academy	--	--
5H	Highmark Charter School	--	--
5L	Ignite Entrepreneurship Academy	--	--
2C	Intech Collegiate Academy	18.00%	6.22%
A5	Itineris Early College High	7.37%	2.90%
1G	Jefferson Academy	--	--
93	John Hancock Charter School	--	--
2E	Karl G. Maeser Preparatory Academy	--	--
4C	Lakeview Academy	10.02%	1.64%

Utah State Board of Education
 Approved Indirect Cost Rates
 July 1, 2022 - June 30, 2023 (FY23)
 Schedule M

The Utah State Board of Education utilizes the Modified Total Direct Cost (MTDC) methodology to determine direct costs (2 CFR 200.1). The capitalization threshold for an LEA is \$5,000 or an amount approved by the LEA's local board and compliant with federal regulations and state code, as applicable.

ID	LOCAL EDUCATION AGENCY (LEA)	UNRESTRICTED	RESTRICTED
3L	Leadership Academy of Utah	8.77%	5.27%
3I	Leadership Learning Academy	--	--
5C	Legacy Preparatory Academy	--	--
2B	Lincoln Academy	--	--
9J	Lumen Scholar Institute	--	--
4I	Mana Academy Charter School	0.00%	4.72%
4G	Maria Montessori Academy	--	--
8E	Merit College Preparatory Academy	0.00%	0.26%
A7	Moab Charter School	12.72%	4.26%
7C	Monticello Academy	18.00%	0.00%
9F	Mountain Heights Academy	--	--
4M	Mountain Sunrise Academy	18.00%	3.35%
3J	Mountain View Montessori (formerly Dixie Montessori Academy)	0.00%	2.78%
5J	Mountain West Montessori Academy	--	--
8C	Mountainville Academy	0.00%	1.99%
9B	Navigator Pointe Academy	11.85%	5.04%
A1	No. UT. Acad. for Math Engineering & Science	--	--
6D	Noah Webster Academy	6.06%	0.81%
A6	North Davis Preparatory Academy	--	--
5B	North Star Academy	--	--
1C	Odyssey Charter School	--	--
68	Ogden Preparatory Academy	8.03%	2.17%
8D	Open Classroom	12.11%	4.88%
7H	Pacific Heritage Academy	11.98%	1.24%
9C	Paradigm High School	--	--
86	Pinnacle Canyon Academy	--	--
6H	Promontory School of Expeditionary Learning	6.96%	3.04%
9E	Providence Hall	8.74%	1.91%
1F	Quest Academy	--	--
A2	Ranches Academy	--	--
7B	Reagan Academy	--	--
8L	Real Salt Lake Academy High School	--	--
1D	Renaissance Academy	--	--
2F	Rockwell Charter High School	13.68%	1.39%
3K	Roots Charter High School	--	--
97	Salt Lake Arts Academy	--	--
4F	Salt Lake Center for Science Education	16.14%	4.91%
7D	Salt Lake School for the Performing Arts	18.00%	10.16%
6J	Scholar Academy	--	--
89	Soldier Hollow Charter School	8.99%	2.96%
3D	Spectrum Academy	--	--
9K	St. George Academy	--	--
A9	Success Academy	--	--

Utah State Board of Education
 Approved Indirect Cost Rates
 July 1, 2022 - June 30, 2023 (FY23)
 Schedule M

The Utah State Board of Education utilizes the Modified Total Direct Cost (MTDC) methodology to determine direct costs (2 CFR 200.1). The capitalization threshold for an LEA is \$5,000 or an amount approved by the LEA's local board and compliant with federal regulations and state code, as applicable.

ID	LOCAL EDUCATION AGENCY (LEA)	UNRESTRICTED	RESTRICTED
A4	Summit Academy	0.00%	0.20%
7G	Summit Academy High School	7.74%	0.00%
4D	Syracuse Arts Academy	--	--
8J	Terra Academy	6.08%	2.86%
2L	The Center for Creativity Innovation and Discovery	18.00%	1.57%
94	Thomas Edison	6.09%	0.97%
95	Timpanogos Academy	--	--
7L	Treeside Charter School	9.02%	2.15%
92	Uintah River High	--	--
90	Utah Arts Academy (Tuacahn High School for the Performing Arts)	--	--
9I	Utah Career Path High School	--	--
2H	Utah Connections Academy	--	--
1B	Utah County Academy of Science	--	--
1I	Utah International Charter School	9.24%	0.00%
2K	Utah Military Academy	18.00%	0.00%
5F	Utah Virtual Academy	--	--
8H	Valley Academy	18.00%	1.20%
1K	Vanguard Academy	--	--
3F	Venture Academy	7.94%	1.34%
2G	Vista School	--	--
5I	Voyage Academy	--	--
81	Walden School of Liberal Arts	9.32%	0.00%
7K	Wallace Stegner Academy	--	--
4B	Wasatch Peak Academy	--	--
5K	Wasatch Waldorf Charter School	10.23%	2.29%
7I	Weber State University Charter Academy	--	--
6G	Weilenmann School of Discovery	18.00%	5.90%
8I	Winter Sports School	9.57%	3.40%

Disclaimers:

1. Negotiated rates are calculated utilizing the most current Annual Financial Reports (AFR) and other supplementary data as required by the U.S. Department of Education.
2. LEAs may elect to use a lower rate than negotiated with local governing board approval.
3. If an LEA elects to use a lower rate than negotiated, that rate must be applied to all programs with a similar rate type. For example, an LEA has a negotiated rate of 5% but elects to utilize 3% for the restricted rate. The elected 3% rate must be utilized for all programs that require/allow a restricted indirect cost rate recovery.
4. Utah Grants and rate calculation will always utilize the negotiated rate even if the LEA elects to utilize a lower rate.
5. LEAs are not allowed to utilize rates greater than the negotiated rate.