USBE utilizes the Modified Total Direct Cost (MTDC) methodology to determine direct costs (2 CFR 200.1). Capitalization threshold for an LEA is \$5,000 or an amount approved by the LEAs local board and compliant with federal regulations and state code, as applicable.

1111	n federal regulations and state code, as applicable.		
	LOCAL EDUCATION AGENCY (LEA)	INSTRUCTIONAL	
	<u> </u>	UNRESTRICTED	
_	ALPINE DISTRICT	13.95%	2.86%
02	BEAVER DISTRICT	15.40%	4.08%
03	BOX ELDER DISTRICT	10.24%	0.53%
04	CACHE DISTRICT	11.49%	3.19%
05	CARBON DISTRICT	18.00%	2.85%
06	DAGGETT DISTRICT	0.00%	0.00%
07	DAVIS DISTRICT	15.36%	2.97%
80	DUCHESNE DISTRICT	18.00%	4.32%
09	EMERY DISTRICT	18.00%	1.39%
10	GARFIELD DISTRICT	18.00%	4.64%
11	GRAND DISTRICT	12.08%	1.86%
12	GRANITE DISTRICT	16.48%	3.37%
13	IRON DISTRICT	14.84%	2.16%
14	JORDAN DISTRICT	11.18%	2.23%
15	JUAB DISTRICT	0.00%	0.00%
16	KANE DISTRICT	17.53%	0.77%
17	MILLARD DISTRICT	13.80%	2.13%
18	MORGAN DISTRICT	10.39%	2.11%
19	NEBO DISTRICT	12.26%	2.68%
20	NORTH SANPETE DISTRICT	13.42%	4.77%
21	NORTH SUMMIT DISTRICT	0.00%	0.00%
22	PARK CITY DISTRICT	0.00%	0.00%
23	PIUTE DISTRICT	11.29%	0.00%
24	RICH DISTRICT	0.00%	0.00%
25	SAN JUAN DISTRICT	12.43%	3.05%
26	SEVIER DISTRICT	16.43%	2.73%
27	SOUTH SANPETE DISTRICT	11.48%	1.05%
28	SOUTH SUMMIT DISTRICT	0.00%	0.00%
29	TINTIC DISTRICT	0.00%	0.00%
30	TOOELE DISTRICT	14.39%	1.51%
31	UINTAH DISTRICT	18.00%	4.93%
32	WASATCH DISTRICT	10.77%	2.71%
33	WASHINGTON DISTRICT	10.59%	2.10%
34	WAYNE DISTRICT	10.46%	1.67%
35	WEBER DISTRICT	10.45%	2.24%
36	SALT LAKE DISTRICT	16.90%	3.87%
37	OGDEN DISTRICT	13.43%	4.01%
_	PROVO DISTRICT	13.76%	3.50%
39		10.81%	2.95%
	MURRAY DISTRICT	14.18%	3.51%
42		17.18%	5.38%
68	OGDEN PREPARATORY ACADEMY	6.37%	1.65%
	AMERICAN PREPARATORY ACADEMY	0.00%	0.00%
, ,	,	0.0070	0.007

o -	WALDEN COLLOCK OF LIBERAL AREA		
	WALDEN SCHOOL OF LIBERAL ARTS	0.00%	0.00%
	FREEDOM PREPARATORY ACADEMY	0.00%	0.00%
	ACADEMY FOR MATH ENGINEERING & SCIENCE (AMES)	0.00%	0.00%
86	PINNACLE CANYON ACADEMY	0.00%	0.00%
87	CITY ACADEMY	18.00%	0.00%
89	SOLDIER HOLLOW CHARTER SCHOOL	9.29%	2.98%
90	TUACAHN HIGH SCHOOL	12.92%	0.54%
92	UINTAH RIVER HIGH	0.00%	0.00%
93	JOHN HANCOCK CHARTER SCHOOL	0.00%	0.00%
94	THOMAS EDISON	4.89%	0.79%
95	TIMPANOGOS ACADEMY	0.00%	0.00%
97	SALT LAKE ARTS ACADEMY	0.00%	0.00%
	FAST FORWARD HIGH	0.00%	0.00%
A1	NO. UT. ACAD. FOR MATH ENGINEERING & SCIENCE	0.00%	0.00%
A2	RANCHES ACADEMY	0.00%	0.00%
А3	DAVINCI ACADEMY	13.28%	4.61%
A4	SUMMIT ACADEMY	0.00%	0.26%
A5	ITINERIS EARLY COLLEGE	9.94%	5.74%
A6	NO. DAVIS PREPARATORY ACADEMY	0.00%	0.00%
Α7	MOAB CHARTER SCHOOL	11.10%	1.73%
A8	EAST HOLLYWOOD HIGH	0.00%	0.00%
Α9	SUCCESS ACADEMY	0.00%	0.00%
1B	UTAH COUNTY ACADEMYOF SCIENCE	0.00%	0.00%
2B	LINCOLN ACADEMY	0.00%	0.00%
3B	BEEHIVE SCIENCE AND TECHNOLOGY ACADEMY	18.00%	1.03%
4B	WASATCH PEAK ACADEMY	0.00%	0.00%
5B	NORTH STAR ACADEMY	0.00%	0.00%
7B	REAGAN ACADEMY	0.00%	0.00%
8B	AMERICAN LEADERSHIP ACADEMY	12.07%	2.15%
9B	NAVIGATOR POINTE ACADEMY	7.25%	1.53%
1C	ODYSSEY CHARTER SCHOOL	0.00%	0.00%
	INTECH COLLEGIATE HIGH SCHOOL	18.00%	8.96%
3C	ENTHEOS ACADEMY	8.00%	0.98%
4C	LAKEVIEW ACADEMY	8.06%	0.82%
5C	LEGACY PREPARATORY ACADEMY	3.50%	0.89%
7C	MONTICELLO ACADEMY	12.78%	3.91%
	MOUNTAINVILLE ACADEMY	8.35%	0.87%
	PARADIGM HIGH SCHOOL	0.00%	0.00%
	RENAISSANCE ACADEMY	0.00%	0.00%
	CHANNING HALL	7.58%	2.66%
	SPECTRUM ACADEMY	0.00%	0.00%
	SYRACUSE ARTS ACADEMY	0.00%	0.00%
	GEORGE WASHINGTON ACADEMY	4.44%	0.84%
	NOAH WEBSTER ACADEMY	8.50%	0.00%
	SALT LAKE SCHOOL FOR THE PERFORMING ARTS	14.18%	4.56%
	OPEN CLASSROOM	10.29%	2.28%
	CANYON RIM ACADEMY	0.00%	0.00%
	GUADALUPE SCHOOL	9.30%	2.55%
∠Ŀ	KARL G MAESER PREPARATORY ACADEMY	0.00%	0.00%

	OO LEWIO A CAREANY	7.670/	4.040/
3E	CS LEWIS ACADEMY	7.67%	1.81%
	DUAL IMMERSION ACADEMY	8.05%	1.45%
	EDITH BOWEN LABORATORY SCHOOL	0.00%	0.00%
	GATEWAY PREPARATORY ACADEMY	0.00%	0.00%
	MERIT COLLEGE PREPARATORY ACADEMY	5.12%	1.17%
	PROVIDENCE HALL	10.15%	3.64%
	QUEST ACADEMY	0.00%	0.00%
	ROCKWELL CHARTER HIGH SCHOOL	10.32%	4.03%
3F	VENTURE ACADEMY	6.38%	0.40%
	SALT LAKE CENTER FOR SCIENCE EDUCATION	13.51%	2.67%
	UTAH VIRTUAL ACADEMY	0.00%	0.00%
	EARLY LIGHT AT DAYBREAK	0.00%	0.00%
-	EXCELSIOR ACADEMY	10.75%	1.59%
	HAWTHORN ACADEMY	0.00%	0.00%
9F	MOUNTAIN HEIGHTS ACADEMY	0.00%	0.00%
	JEFFERSON ACADEMY	0.00%	0.00%
2G	VISTA AT ENTRADA	0.00%	0.00%
3G	BEAR RIVER CHARTER SCHOOL	7.53%	1.67%
4G	MARIA MONTESSORI ACADEMY	0.00%	0.00%
5G	CANYON GROVE ACADEMY	18.00%	0.32%
6G	WEILENMANN SCHOOL OF DISCOVERY	18.00%	8.52%
7G	SUMMIT ACADEMY HIGH SCHOOL	5.40%	0.00%
8G	GOOD FOUNDATIONS ACADEMY	12.11%	1.22%
2H	UTAH CONNECTIONS ACADEMY	0.00%	0.00%
3H	ENDEAVOR HALL	0.00%	0.00%
5H	HIGHMARK CHARTER SCHOOL	0.00%	0.00%
6H	PROMONTOARY SCHOOL	5.76%	2.06%
7H	PACIFIC HERITAGE ACADEMY	0.00%	0.00%
8H	VALLEY ACADEMY	18.00%	0.94%
11	UTAH INTERNATIONAL CHARTER SCHOOL	18.00%	0.90%
21	ESPERANZA ELEMENTARY CHARTER SCHOOL	17.93%	1.66%
31	LEADERSHIP LEARNING ACADEMY	0.00%	0.00%
41	MANA ACADEMY	18.00%	2.82%
5I	VOYAGE ACADEMY	0.00%	0.00%
71	WEBER STATE UNIVERSITY CHARTER ACADEMY	0.00%	0.00%
81	WINTER SPORTS SCHOOL	18.00%	18.00%
91	UTAH CAREER PATH HIGH	0.00%	0.00%
2J	ASCENT ACADEMIES OF UTAH	0.00%	0.00%
3J	DIXIE MONTESSORI ACADEMY	18.00%	3.19%
5J	MOUNTAIN WEST MONTESSORI ADACEMY	0.00%	0.00%
6J	SCHOLAR ACADEMY	0.00%	0.00%
7J	GREENWOOD CHARTER SCHOOL	4.98%	1.50%
8J	TERRA ACADEMY	13.38%	6.94%
9J	LUMEN SCHOLAR INSTITUTE	0.00%	0.00%
	VANGUARD ACADEMY	0.00%	0.00%
	UTAH MILITARY ACADEMY	18.00%	1.00%
-	ROOTS CHARTER HIGH SCHOOL	18.00%	1.80%
	ATHENIAN EACADEMY	0.00%	0.00%
	WASATCH WALDORF CHARTER SCHOOL	18.00%	1.54%
٠. ر		10.00/0	1.57/0

6K	FRANKLIN DISCOVERY ACADEMY	0.00%	0.00%
7K	WALLACE STEGNER ACADEMY	0.00%	0.00%
8K	AMERICAN ACADEMY OF INNOVATION	18.00%	10.98%
9K	ST GEORGE ACADEMY	0.00%	0.00%
1L	ATHLOS ACADEMY OF UTAH	18.00%	4.03%
2L	THE CENTER FOR CREATIVITY, INNOVATION AND DISCOVERY	18.00%	0.63%
3L	LEADERSHIP ACADEMY OF UTAH	5.92%	0.00%
5L	IGNITE ENTREPRENEURSHIP ACADEMY	0.00%	0.00%
6L	BONNEVILLE ACADEMY	18.00%	1.54%
7L	TREESIDE CHARTER SCHOOL	18.00%	0.04%
8L	REAL SALT LAKE ACADEMY HIGH SCHOOL	0.00%	0.00%
1M	ADVANTAGE ARTS ACADEMY	0.00%	0.00%
3M	BRIDGE ELEMENTARY SCHOOL	0.00%	0.00%
4M	MOUNTAIN SUNRISE ACADEMY	0.00%	0.00%
5M	UTAH MOUNTAIN	0.00%	0.00%
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Disclaimer(s):

- 1) Negotiated rates are calculated utilizing most current Annual Financial Reports (AFR) and other supplementary data required by US Dept. of Education.
- 2) LEAs may elect to utilize a rate lower than negotiated, with local governing board approval.
- 3) If LEAs elect to use a rate lower than negotiated, that rate must be applied to all programs with similar rate type. Example: LEA has negotiated Restricted rate of 5%, LEA elects to utilize 3% for the Restricted rate. The elected 3% must be utilized for all programs that have the same rate type.
- 4) Utah Grants and rate calculation will always utilize the negotiated rate even if LEA elects to utilize a lower rate.
- 5) LEAs are not allowed to utilize rates above the negotiated rate.