

**UTAH STATE BOARD OF EDUCATION
INDIRECT COST TYPE SCHEDULE
FY 2021**

[R277-424-3\(3\)](tel:8014274243)

Program	Program Code	Payment Type	Indirect Cost Type-		USBE Grant Manager	District Program/ Revenue Code	Purpose of Funds-
			Restricted / Unrestricted				Restricted / Unrestricted
BASIC SCHOOL PROGRAM							
Administrative Costs - School Districts	PPE	1/12	N/A		Jake Houtrouw	VAR/3025	Unrestricted
Career & Technical Student Organization Grant	PLK	Reimb	Unrestricted		Wendi Morton	6900/3100	Restricted
Career and Technical Education CTE Summer Ag	PPKA	1/12	N/A		Jake Houtrouw	6100/3100	Restricted
Class Size Reduction	PPL	1/12	N/A		Jake Houtrouw	5201/3100	Restricted
CTE Skills Certification Competency	PPKF	1/12	N/A		Jake Houtrouw	6900/3100	Restricted
CTE Student Organizations	PPKE	1/12	N/A		Jake Houtrouw	6900/3100	Restricted
Foreign Exchange	PPM	1/12	N/A		Jake Houtrouw	VAR/3013	Restricted
Grades 1-12	PPB	1/12	N/A		Jake Houtrouw	VAR/3010	Unrestricted
Kindergarten	PPA	1/12	N/A		Jake Houtrouw	VAR/3005	Unrestricted
Necessarily Existent Small Schools	PPC	1/12	N/A		Jake Houtrouw	VAR/3015	Restricted- NESS
Necessarily Existent Small Schools Out of State	PPCO	1X	N/A		Jake Houtrouw	VAR/3016	Restricted- NESS
Professional Staff	PPD	1/12	N/A		Jake Houtrouw	VAR/3020	Unrestricted
Special Education - Add-on	PPF	1/12	N/A		Jake Houtrouw	1205/3100	Restricted
Special Education - Extended Year	PPI	1/12	N/A		Jake Houtrouw	1220/3100	Restricted
Special Education - Extended Yr Special Educators	PPP	1X	N/A		Jake Houtrouw	1278/3100	Restricted
Special Education - Impact Aid	PPN	1/12	N/A		Jake Houtrouw	1225/3100	Restricted
Special Education - Intensive Services	PPO	1X	N/A		Jake Houtrouw	1230/3100	Restricted
Special Education - Preschool	PPG	1/12	N/A		Jake Houtrouw	1215/3100	Restricted
Special Education - Self Contained	PPH	1/12	N/A		Jake Houtrouw	1210/3100	Restricted
RELATED TO BASIC							
Charter School Administration	PQO	1/12	N/A		Jake Houtrouw	5625/3200	Unrestricted
Charter School Base Funding	PUE	1/12	N/A		Jake Houtrouw	VAR/3200	Unrestricted
Charter School Local Replacement	PQN	1/12	N/A		Jake Houtrouw	5619/3200	Unrestricted
Flexible Allocation	PQY	1/12	N/A		Jake Houtrouw	5310/3200	Unrestricted
To/From School Pupil Transportation	PQB	1/12	N/A		Jake Houtrouw	5315/3200	Restricted
FOCUS POPULATIONS							
Concurrent Enrollment	PQI	1/12	N/A		Jake Houtrouw	5333/3300	Restricted
Early Intervention Charter	PUD	1/12	N/A		Marie Steffensen	5641/3300	Restricted
Early Intervention District	PUD	1/12A	Unrestricted		Erika Thomas	5641/3300	Restricted
Early Literacy Program	PQP	1/12A	Unrestricted		Erika Thomas	5805/3300	Restricted
EARS- Gang Prevention	PUJG	Reimb	Unrestricted		Brian Olmstead	5339/3300	Restricted
Enhancement for Accelerated Students Program-Gifted Talented	PQHG	1/12A	Unrestricted		Shannon Ference	5331/3300	Restricted
Enhancement for Accelerated Students Program-AP	PQHA	1/12	N/A		Jake Houtrouw	5332/3300	Restricted
Enhancement for Accelerated Students Program-IB	PQHI	1/12	N/A		Jake Houtrouw	5612/3300	Restricted
Enhancement for At Risk Students (EARS)	PUJ	1/12A	Unrestricted		Merilee Wendell	5336/3300	Restricted
State Adult Education	PQG	1/12	N/A		Brian Olmstead	1609/3300	Restricted
Youth In Custody	PUF	1X	Unrestricted		Brian Olmstead	5340/3300	Restricted
EDUCATOR SUPPORT PROGRAMS							
Educator Salary Adjustments	PQR	1/12	N/A		Jake Houtrouw	5876/3400	Restricted
Effective Teachers in High Poverty Schools	PUP	1X	N/A		Jake Houtrouw	5668/3400	Restricted
Elementary School Counseling	PUR	1X	N/A		Jerri Sagers	5642/3400	Restricted
Grants for Professional Learning (K-3)	PUC		N/A		Jennifer Throndsen	5666/3400	Restricted
Grants for New & Inspiring Principals	PUY		N/A		Darin Nielsen	5667/3400	Restricted
Teacher Salary Supplemental Program	PQS	1X	N/A		Jake Houtrouw	5807/3400	Restricted
Teacher Student Success Act (TSSA) (SB 149)	PUU	1/12A	N/A		Jennifer Throndsen	5678/3500	Restricted
Teacher Supplies and Materials	PUA	1X	N/A		Jake Houtrouw	5868/3400	Restricted
STATEWIDE INITIATIVES							
Art Works for Kids	ARTW	1/12	N/A		Jake Houtrouw	5601/1920	Restricted
Beverly Taylor Sorenson Arts	PUB	1/12	Unrestricted		Cathy Jensen	5882/3500	Restricted
Beverly Taylor Sorenson Arts Non-LEAs	PUB	Reimb	N/A		Cathy Jensen	5882/3500	Restricted
Beverly Taylor Sorenson Foundation Grant	BTSF	1/12	N/A		Cathy Jensen	5601/1920	Restricted
Digital Teaching and Learning Ongoing	PUO	Reimb	N/A		Todd Call	5655/3500	Restricted
Dual Immersion	PQV	1/12	Unrestricted		Karl Bowman	5637/3500	Restricted
Library Books	PQT	1/12	N/A		Jake Houtrouw	5810/3500	Restricted
School Land Trust	PQM	1X	N/A		Jake Houtrouw	5420/3500	Restricted to plan
School Nurse	PQU	1/12A	Unrestricted		Bettysue Hinkson	5368/3500	Restricted
MOST (formerly USTAR)	PQX	Reimb	N/A		Nathan Auck	5881/3500	Restricted
VOTED AND BOARD LOCAL LEVY PROGRAMS							
Board Leeway-Local Levy	PRBL	1/12	N/A		Jake Houtrouw	5460/3600	Unrestricted
Board Leeway-Minimum Basic	PRBG	1/12	N/A		Jake Houtrouw	5460/3600	Unrestricted

Board Local Levy	PRB	1/12	N/A	Jake Houtrouw	5460/3600	Unrestricted
Voted Leeway-Local Levy	PRAL	1/12	N/A	Jake Houtrouw	5455/3600	Unrestricted
Voted Leeway-Minimum Basic	PRAG	1/12	N/A	Jake Houtrouw	5455/3600	Unrestricted
Voted Local Levy	PRA	1/12	N/A	Jake Houtrouw	5455/3600	Unrestricted

CAPITAL OUTLAY PROGRAMS

Capital Outlay Enrollment Growth Program	PSB	1/12	N/A	Jake Houtrouw	5561/3700	Unrestricted
Capital Outlay Enrollment Growth Program - MBG	PSBG	1/12	N/A	Jake Houtrouw	5561/3700	Unrestricted
Capital Outlay Foundation - Minimum Basic Growth	PSAG	1/12	N/A	Jake Houtrouw	5550/3700	Unrestricted
Capital Outlay Foundation Program	PSA	1/12	N/A	Jake Houtrouw	5550/3700	Unrestricted

OTHER

Adult Ed Corrections Institutions	PQGC	1/12	N/A	Brian Olmstead	5613/3300	Restricted
American Indian and Alaskan Native Education Amendments	PAX	Reimb	Unrestricted	Harold Foster	5622/3800	Restricted
Anti Bullying	ABUL	Reimb	Unrestricted	Corby Eason	5664/3800	Restricted
Charter School Innovative Student Improvement Program	CHBD	1X	N/A	Marie Steffensen	5627/3800	Unrestricted
Charter School Start Up & Implementation	CHSU	1X	Unrestricted	Marie Steffensen	5846/3800	Unrestricted
Chief Privacy Officer	CPO	1X	N/A	Whitney Phillips	5602/3800	Restricted
Computer Science	PKW	Reimb	Unrestricted	Wendi Morton	5677/3800	Restricted
CTE College and Career Awareness	PPKD	1/12	N/A	Jake Houtrouw	5901/3100	Restricted
CTE Comprehensive Counseling and Guidance	PPKB	1/12	N/A	Jake Houtrouw	5903/3100	Restricted
CTE Worked Based Learning	PPKC	1/12	N/A	Jake Houtrouw	5902/3100	Restricted
Drivers Ed-Classroom	DRED	1X	N/A	Caren Johnson	5610/3800	Restricted
Dual Language Immersion Alternative Entry Program	PLEP	Reimb	Unrestricted	Karl Bowman	5637/3500	Restricted
General Financial Literacy	PKH	Reimb	Unrestricted	Camille Clarke	5660/3800	Restricted
High Need Schools	PUW	Reimb	Unrestricted	Max Lang	5324/3400	Restricted
Intergenerational Poverty	PKS	Reimb	Unrestricted	Robert Palmer	5676/3800	Restricted
National Board Certification	PQSN	1X	N/A	Jake Houtrouw	5607/3400	Restricted
Partnerships for Student Success (SB 67)	PKX	Reimb	Unrestricted	Robert Palmer	5648/3800	Restricted
Professional Development	PD	Reimb	Unrestricted	Jennifer Thronsen	5616/3800	Restricted
Professional Development	PROD	Reimb	Unrestricted	Jennifer Thronsen	5295/3800	Restricted
Professional Development	PRO1	Reimb	Unrestricted	Jennifer Thronsen	5618/3800	Restricted
Professional Development	PRO2	Reimb	Unrestricted	Todd Call	5618/3800	Restricted
Professional Development	PRO3	Reimb	Unrestricted	Nathan Auck	5618/3800	Restricted
Professional Development for Indian Ed Title VI	STPD	Reimb	Unrestricted	Harold Foster	5618/3800	Restricted
Program Quality Enhancement Grant	PKZ	Reimb	Unrestricted	Kamille Sheikh	5633/3800	Restricted
Reading Difficulties	PKT	Reimb	Unrestricted	Sara Wiebke	5645/3800	Restricted
Rural School Reimbursement Program	PUS	1X	N/A	Jake Houtrouw	5657/3200	Restricted
School Turnaround and Leadership Dev	PKU	1X	N/A	Jake Houtrouw	5687/3800	Restricted
State Adult Education - Supplemental	PQGS	Reimb	Unrestricted	Brian Olmstead	1609/3300	Restricted
Statewide Online Education Program Distribution	PPBD	1X	N/A	Jake Houtrouw	VAR/3010	Restricted
Statewide Online Education Program Home Private	SOEF	1X	N/A	Jake Houtrouw	5380/3800	Restricted
Statewide Online Education Program Offset	PPBO	1/12	N/A	Jake Houtrouw	VAR/3010	Restricted
STEM Comprehensive Dropout Prevention	STEM	Reimb	Unrestricted	Wendi Morton	5830/3800	Restricted
Student Health & Counseling Support Program (HB373)	PUV	1X	N/A	Christy Walker	5679/3500	Restricted
Substance Abuse Prev	SAPV	Reimb	Unrestricted	Merilee Wendell	5672/3800	Restricted
Suicide Prev - Elementary	SUPE	Reimb	Unrestricted	Cathy Davis	5674/3800	Restricted
Suicide Prev - Secondary	SUPV	Reimb	Unrestricted	Cathy Davis	5674/3800	Restricted
Title I Schools in Improvement- Paraeducators	PUG	1X	N/A	Jake Houtrouw	5685/3300	Restricted
VW Settlement-Clean Fuel Buses	CBUS	1X	N/A	Jake Houtrouw	5890/3800	Restricted

FEDERAL PROGRAMS

Adult Education Federal ABE	ADEB	Reimb	Restricted	Brian Olmstead	7583/4580	Restricted
Adult Education Federal IEL/CE	ADEL	Reimb	Restricted	Brian Olmstead	7584/4580	Restricted
Adult Education Federal P&I	ADPI	Reimb	Restricted	Brian Olmstead	7581/4580	Restricted
Adult Education Leadership	SLDR	Reimb	Restricted	Brian Olmstead	7582/4580	Restricted
Title IA - Flow-Through	T1FT	Reimb	Restricted	Rebecca Donaldson	7801/4800	Restricted
Title IA - Comprehensive School Improvement (CSI)	T1SF	Reimb	Restricted	Leslie Evans	7801/4800	Restricted
Title IC - Migrant	MGFT	Reimb	Restricted	Jeffrey Ojeda	7830/4800	Restricted
Title ID - Transition	NDT	Reimb	Restricted	Murray Meszaros	7840/4800	Restricted
Title ID - Academics	NDAC	Reimb	Restricted	Murray Meszaros	7840/4801	Restricted
IDEA School Age - Flow-Through	FTFL	Reimb	Restricted	Tony Zambrana	7524/4524	Restricted
IDEA State Level Activities	STAC	Reimb	Restricted	Tony Zambrana	7524/4524	Restricted
IDEA Flow Through Discretionary	FTD	Reimb	Restricted	Tony Zambrana	7524/4524	Restricted
IDEA Preschool	PRE	Reimb	Restricted	Tony Zambrana	7522/4522	Restricted
State Personnel Development (SPDG) MTSS	SIGF	Reimb	Restricted	Tony Zambrana	7526/4526	Restricted
Perkins Corrections Education	CRED	Reimb	Restricted	Wendi Morton	7403/4537	Restricted
Perkins Formula Reserve Regional	FHE	Reimb	Restricted	Wendi Morton	7401/4538	Restricted
Perkins Formula	FLEA	Reimb	Restricted	Wendi Morton	7401/4538	Restricted
Perkins Leadership and Development Regional	LDSP	Reimb	Restricted	Wendi Morton	7404/4546	Restricted
Title VIIB - McKinney-Vento	MVFT	Reimb	Restricted	Jeffrey Ojeda	7950/4800	Restricted
21st Century Continuation	ASFC	Reimb	Restricted	Kamille Sheikh	7910/4800	Restricted
21st Century Community Learning Center Grant	ASFT	Reimb	Restricted	Kamille Sheikh	7910/4800	Restricted
21st Century Supplemental Flow-through	ASSU	Reimb	Restricted	Kamille Sheikh	7915/4800	Restricted
21st Century State Activities	ASSA	Reimb	Restricted	Kamille Sheikh	7910/4800	Restricted
TITLE VB - Rural and Low Income Schools RLIS	RLFT	Reimb	Restricted	Sandra Grant	7940/4800	Restricted
Title IIIA - English Language Learner	ELFT	Reimb	Restricted	Christelle Estrada	7880/4800	Restricted
Title IIIA - Teacher and Student Achievement Recognition	ELSA	Reimb	Restricted	Christelle Estrada	7880/4800	Restricted

Title IIIA - Immigrant	IMM	Reimb	Restricted	Christelle Estrada	7880/4800	Restricted
Title IIA - Improving Teacher Quality	2FT	Reimb	Restricted	Kami Dupree	7860/4800	Restricted
Title IIA - State Level Activities	2SA	Reimb	Restricted	Jeannie Rowland	7860/4800	Restricted
Title IVA - Student Support & Academic Enrichment Grants	4AFT	Reimb	Restricted	Jodi Parker	7905/4800	Restricted
Utah Project AWARE (SAMHSA)	AWFT	Reimb	Unrestricted	M Khodorkovsky	7685/4685	Restricted
Kindergarten Supplemental Enrichment Program TANF- K HB168	KSE	Reimb	Unrestricted	Jamie Robinson	7352/4700	Restricted
Child Nutrition Programs	VAR	Reimb	Unrestricted	Kathleen Britton	VAR/4560	Restricted
10% ESSER Funds (CARES Act)	ESSV	Reimb	Restricted	Rebecca Donaldson	7210/4200	Restricted
ESSER Funds (CARES Act)	ESSR	Reimb	Restricted	Rebecca Donaldson	7210/4200	Restricted
GEER Funds (CARES Act)	GEER	Reimb	Restricted	Rebecca Donaldson	7220/4200	Restricted

Child Nutrition Program

State Child Nutrition (State Liquor Tax)	LQTX	Reimb	Unrestricted	Kathleen Britton	8070/3800	Restricted
National School Lunch Free & Reduced	NSLF	Reimb	Unrestricted	Kathleen Britton	8075/4560	Restricted
National School Lunch Paid	NSLP	Reimb	Unrestricted	Kathleen Britton	8075/4560	Restricted
School Breakfast Program	SBP	Reimb	Unrestricted	Kathleen Britton	8075/4560	Restricted
Special Milk Program	SMP	Reimb	Unrestricted	Kathleen Britton	8075/4560	Restricted
School Lunch Student Fees	N/A	N/A	Unrestricted	Kathleen Britton	8079/4560	Restricted

Notes/Key:

* For LEA Unrestricted/Restricted Indirect Cost Rates Click Link Below

[FY21 Approved Indirect Cost Rates - Schedule M](#)

Indirect Cost Rate Types

Restricted
 Unrestricted
 N/A - Non-Allowable

Payment Types

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 FY19 must be matched with the applicable expenditures for FY19.

Revision: 08/11/2020