

**UTAH STATE BOARD OF EDUCATION
INDIRECT COST TYPE SCHEDULE FY 2022**

ADA Compliant 2/2/2022

[R277-424-3\(3\)](#)

Program	Program Code	Payment Type	Funding Type	USBE Grant Manager	District Program/ Revenue Code	Indirect Cost Type- Restricted / Unrestricted	Purpose of Funds- Restricted / Unrestricted
BASIC SCHOOL PROGRAM							
Administrative Costs - School Districts	PPE	1/12	State	Dale Frost	VAR/3025	N/A	Unrestricted
Foreign Exchange	PPM	1/12	State	Dale Frost	VAR/3013	N/A	Restricted
Grades 1-12	PPB	1/12	State	Dale Frost	VAR/3010	N/A	Unrestricted
Kindergarten	PPA	1/12	State	Dale Frost	VAR/3005	N/A	Unrestricted
Necessarily Existent Small Schools	PPC	1/12	State	Dale Frost	VAR/3015	N/A	Restricted- NESS
Necessarily Existent Small Schools Out of State	PPCO	1X	State	Dale Frost	VAR/3016	N/A	Restricted- NESS
Professional Staff	PPD	1/12	State	Dale Frost	VAR/3020	N/A	Unrestricted
Statewide Online Education Program Distribution	PPBD	1X	State	Cory Kanth	VAR/3010	N/A	Restricted
Statewide Online Education Program Offset	PPBO	1/12	State	Cory Kanth	VAR/3010	N/A	Restricted
RESTRICTED BASIC SCHOOL PROGRAM							
CBE Implementation Grant	PKC	Reimb	State	Sydney Young	5902/3100	Unrestricted	Restricted
Class Size Reduction	PPL	1/12	State	Dale Frost	5201/3100	N/A	Restricted
College and Career Awareness	PPKD	1/12	State	Dale Frost	5901/3100	Unrestricted	Restricted
Comprehensive Counseling and Guidance	PPKB	1/12	State	Dale Frost	5903/3100	Unrestricted	Restricted
CTE ADM	PPK	1/12	State	Dale Frost	VAR/3100	Unrestricted	Restricted
CTE Skills Certification Competency	PPKF	1/12	State	Dale Frost	6000/3100	Unrestricted	Restricted
CTE Student Organizations	PPKE	1/12	State	Dale Frost	6000/3100	Unrestricted	Restricted
CTE Summer Ag	PPKA	1/12	State	Dale Frost	6100/3100	Unrestricted	Restricted
OEK District	PUDG	1/12	State	Christine Elegante	5695/3100	Unrestricted	Restricted
Special Education - Add-on	PPF	1/12	State	Dale Frost	1205/3100	N/A	Restricted
Special Education - Extended Year	PPI	1/12	State	Dale Frost	1220/3100	N/A	Restricted
Special Education - Extended Yr Special Educators	PPP	1X	State	Dale Frost	1278/3100	N/A	Restricted
Special Education - Impact Aid	PPN	1/12	State	Dale Frost	1225/3100	N/A	Restricted
Special Education - Intensive Services	PPO	1X	State	Dale Frost	1230/3100	N/A	Restricted
Special Education - Preschool	PPG	1/12	State	Dale Frost	1215/3100	N/A	Restricted
Special Education - Self Contained	PPH	1/12	State	Dale Frost	1210/3100	N/A	Restricted
Students At-Risk Add-on	PPR	1/12	State	Rita Brock	5344/3100	N/A	Restricted
Worked Based Learning	PPKC	1/12	State	Dale Frost	5902/3100	Unrestricted	Restricted
RELATED TO BASIC							
Charter School Administration	PQO	1/12	State	Dale Frost	5625/3200	N/A	Unrestricted
Charter School Base Funding	PUE	1/12	State	Dale Frost	VAR/3200	N/A	Unrestricted
Charter School Local Replacement	PQN	1/12	State	Dale Frost	5619/3200	N/A	Unrestricted
Early Learning Training and Assessment	PLP	1X	State	Lisa McLachlan	5669/3200	N/A	Restricted
Flexible Allocation	PQY	1/12	State	Dale Frost	5310/3200	N/A	Unrestricted
Grow Your Own Teacher and Counselor	PQA	1X	State	Lisa McLachlan	5665/3200	[TBD]	Restricted
Rural School Reimbursement Program	PUS	1X	State	Dale Frost	5657/3200	N/A	Restricted
Rural School District Transportation	PUT	1X	State	Ron Litchfield	5318/3200	Unrestricted	Restricted
Supplemental Educator COVID-19 Stipend	PQJ	1X	State	Dale Frost	5658/3200	N/A	Restricted

To/From School Pupil Transportation	PQB	1/12	State	Dale Frost	5315/3200	N/A	Restricted
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FOCUS POPULATION PROGRAMS

Adult Ed Corrections Institutions	PQGC	1/12	State	Brian Olmstead	5613/3300	Unrestricted	Restricted
Concurrent Enrollment	PQI	1/12	State	Dale Frost	5333/3300	Unrestricted	Restricted
Early Intervention Charter	PUD	1/12	State	Marie Steffensen	5641/3300	N/A	Restricted
Early Intervention District	PUD	1/12A	State	Christine Elegante	5641/3300	Unrestricted	Restricted
Early Literacy Program	PQP	1/12A	State	Krista Hotelling	5805/3300	Unrestricted	Restricted
EARS- Gang Prevention	PUJG	Reimb	State	Brian Olmstead	5339/3300	Unrestricted	Restricted
Enhancement for Accelerated Students Program-Gifted Talente	PQHG	1/12A	State	Shannon Ference	5331/3300	Unrestricted	Restricted
Enhancement for Accelerated Students Program-AP	PQHA	1/12	State	Christy Schreck	5332/3300	Unrestricted	Restricted
Enhancement for Accelerated Students Program-IB	PQHI	1/12	State	Christy Schreck	5612/3300	Unrestricted	Restricted
Enhancement for At Risk Students (EARS)	PUJ	1/12A	State	Merilee Wendell	5336/3300	Unrestricted	Restricted
State Adult Education	PQG	1/12	State	Brian Olmstead	1609/3300	Unrestricted	Restricted
State Adult Education - Supplemental	PQGS	Reimb	State	Brian Olmstead	1609/3300	Unrestricted	Restricted
Title I Schools in Improvement- Paraeducators	PUG	1X	State	Dale Frost	5685/3300	N/A	Restricted
Youth In Custody	PUF	1X	State	Brian Olmstead	5340/3300	Unrestricted	Restricted

EDUCATOR SUPPORT PROGRAMS

Educator Salary Adjustments	PQR	1/12	State	Dale Frost	5876/3400	N/A	Restricted
Effective Teachers in High Poverty Schools	PUP	1X	State	Erica Horsley	5668/3400	N/A	Restricted
Elementary School Counseling	PUR	1X	State	Jerri Sagers	5642/3400	N/A	Restricted
English Language Learner Software Support	PUI	1X	State	Melanie Durfee	5911/3400	N/A	Restricted
Grants for New & Inspiring Principals	PUY	Reimb	State	Lisa Young	5667/3400	N/A	Restricted
High Need Schools	PUW	Reimb	State	Max Lang	5324/3400	Unrestricted	Restricted
National Board Certification	PQSN	1X	State	Erica Horsley	5607/3400	N/A	Restricted
Teacher Salary Supplemental Program	PQS	1X	State	Erica Horsley	5807/3400	N/A	Restricted
Teacher Supplies and Materials	PUA	1X	State	Dale Frost	5868/3400	N/A	Restricted

STATEWIDE INITIATIVE PROGRAMS

Art Works for Kids	ARTW	1/12	State	Dale Frost	5601/1920	Unrestricted	Restricted
Beverly Taylor Sorenson Arts	PUB	1/12	State	Cathy Jensen	5882/3500	N/A	Restricted
Beverly Taylor Sorenson Arts Non-LEAs	PUB	Reimb	State	Cathy Jensen	5882/3500	N/A	Restricted
Beverly Taylor Sorenson Foundation Grant	BTSF	1/12	State	Cathy Jensen	5601/1920	N/A	Restricted
CBE Planning Grants	PKCP	Reimb	State	Michael Hakkarinen	5670/3500	Unrestricted	Restricted
Computer Science	PKW	Reimb	State	Wendi Morton	5677/3500	Unrestricted	Restricted
Digital Teaching and Learning Ongoing	PUO	Reimb	State	Todd Call	5655/3500	N/A	Restricted
Dual Immersion	PQV	1/12	State	Karl Bowman	5637/3500	Unrestricted	Restricted
Dual Language Immersion Alternative Entry Program	PLEP	Reimb	State	Karl Bowman	5637/3500	Unrestricted	Restricted
Grants for Professional Learning	PUC	1/12	State	Julie Clark	5666/3500	Unrestricted	Restricted
Library Books	PQT	1/12	State	Dale Frost	5810/3500	N/A	Restricted
MOST (formerly USTAR)	PQX	Reimb	State	Kami Dupree	5881/3500	N/A	Restricted
PRIME (Concurrent Enrollment)	PRIME	Reimb	State	Christy Schreck	5647/3500	N/A	Restricted
School Land Trust	PQM	1X	State	Dale Frost	5420/3500	N/A	Restricted to plan
School Nurse	PQU	1/12A	State	Bettysue Hinkson	5368/3500	Unrestricted	Restricted
Student Health & Counseling Support Program (HB373)	PUV	Reimb	State	Christy Walker	5679/3500	Unrestricted	Restricted
Teacher Student Success Act (TSSA) (SB 149)	PUU	1/12A	State	Jennifer Thronsen	5678/3500	N/A	Restricted

VOTED AND BOARD LOCAL LEVY PROGRAMS

Board Leeway-Local Levy	PRBL	1/12	State	Dale Frost	5460/3600	N/A	Unrestricted
Board Leeway-Minimum Basic	PRBG	1/12	State	Dale Frost	5460/3600	N/A	Unrestricted

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

CAPITAL OUTLAY PROGRAMS

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

OTHER STATE PROGRAMS

American Indian and Alaskan Native Education Amendments	PAX	Reimb	State	Harold Foster	5622/3800	Unrestricted	Restricted
Anti Bullying	ABUL	Reimb	State	Corby Eason	5664/3800	Unrestricted	Restricted
Career & Technical Student Organization Grant	PLK	Reimb	State	Wendi Morton	6000/3800	Unrestricted	Restricted
Charter School Innovative Student Improvement Program	CHBD	1X	State	Marie Steffensen	5627/3800	N/A	Unrestricted
Charter School Start Up & Implementation	CHSU	1X	State	Marie Steffensen	5846/3800	Unrestricted	Unrestricted
Chief Privacy Officer	CPO	1X	State	Whitney Phillips	5602/3800	N/A	Restricted
Computer Science Initiative	PKW	1X	State	Wendi Morton	5677/3800	Unrestricted	Restricted
Drivers Ed-Classroom	DRED	1X	State	Audra Urie	5610/3800	N/A	Restricted
Financial Management System	[TBD]	1X	State	[TBD]	5912/3800	N/A	Restricted
General Financial Literacy	PKH	Reimb	State	Camille Clarke	5660/3800	Unrestricted	Restricted
Intergenerational Poverty	PKS	Reimb	State	Robert Palmer	5676/3800	Unrestricted	Restricted
Partnerships for Student Success (SB 67)	PKX	Reimb	State	Robert Palmer	5648/3800	Unrestricted	Restricted
Professional Development	PD	Reimb	State	Jennifer Thronsen	5616/3800	Unrestricted	Restricted
Professional Development	PRO1	Reimb	State	Jennifer Thronsen	5618/3800	Unrestricted	Restricted
Professional Development	PRO2	Reimb	State	Todd Call	5618/3800	Unrestricted	Restricted
Professional Development	PRO3	Reimb	State	Nathan Auck	5618/3800	Unrestricted	Restricted
Professional Development	PROD	Reimb	State	Jennifer Thronsen	5295/3800	Unrestricted	Restricted
Professional Development for Indian Ed Title VI	STPD	Reimb	State	Harold Foster	5618/3800	Unrestricted	Restricted
Program Quality Enhancement Grant	PKZ	Reimb	State	Kamille Sheikh	5633/3800	Unrestricted	Restricted
Reading Difficulties	PKT	Reimb	State	Sara Wiebke	5645/3800	Unrestricted	Restricted
School Turnaround and Leadership Dev	PKU	1X	State	Dale Frost	5687/3800	Unrestricted	Restricted
Statewide Online Education Program Home Private	SOEF	1X	State	Cory Kanth	5380/3800	N/A	Restricted
STEM Comprehensive Dropout Prevention	STEM	Reimb	State	Wendi Morton	5830/3800	Unrestricted	Restricted
STEM Endorsement Incentive	PJB	1X	State	Nathan Auck	5644/3800	N/A	Restricted
Substance Abuse Prev	SAPV	Reimb	State	Clarissa Stebbing	5672/3800	N/A	Restricted
Suicide Prev - Elementary	SUPE	Reimb	State	Cathy Davis	5674/3800	N/A	Restricted
Suicide Prev - Secondary	SUPV	Reimb	State	Cathy Davis	5674/3800	Unrestricted	Restricted
VW Settlement-Clean Fuel Buses	CBUS	1X	State	Dale Frost	5890/3800	N/A	Restricted

FEDERAL PROGRAMS

10% ESSER Funds (CARES Act)	ESSV	Reimb	Federal	Rebecca Donaldson	7210/4200	Restricted	Restricted
10% ESSER II Funds (CARES Act)	21ESSV	Reimb	Federal	Rebecca Donaldson	7215/4200	Restricted	Restricted
21st Century Community Learning Center Grant	ASFT	Reimb	Federal	Kamille Sheikh	7910/4800	Restricted	Restricted
21st Century Continuation	ASFC	Reimb	Federal	Kamille Sheikh	7910/4800	Restricted	Restricted
21st Century State Activities	ASSA	Reimb	Federal	Kamille Sheikh	7910/4800	Restricted	Restricted
21st Century Supplemental Flow-through	ASSU	Reimb	Federal	Kamille Sheikh	7915/4800	Restricted	Restricted
Adult Education Federal ABE	ADEB	Reimb	Federal	Brian Olmstead	7583/4580	Restricted	Restricted
Adult Education Federal IEL/CE	ADEL	Reimb	Federal	Brian Olmstead	7584/4580	Restricted	Restricted
Adult Education Federal P&I	ADPI	Reimb	Federal	Brian Olmstead	7581/4580	Restricted	Restricted

Adult Education Leadership	SLDR	Reimb	Federal	Brian Olmstead	7582/4580	Restricted	Restricted
ARP ESSER Homeless Children & Youth	ARPH	Reimb	Federal	Rebecca Donaldson	7225/4200	Unrestricted	Restricted
Corona Relief Funds	CRF	Reimb	Federal	Sara Young	7280/4200	Restricted	Restricted
ESSER Funds (CARES Act)	ESSR	Reimb	Federal	Rebecca Donaldson	7210/4200	Restricted	Restricted
ESSER III ARP	[TBD]	Reimb	Federal	Rebecca Donaldson	7225/4200	Unrestricted	Restricted
ESSER II Funds (CARES Act)	21ESSR	Reimb	Federal	Rebecca Donaldson	7215/4200	Restricted	Restricted
Fostering Utah Education Learning Grades 4-6 Comp Sci	FUEL	1X	Federal	Sarah Young	7503/4500	Unrestricted	Restricted
GEER Funds (CARES Act)	GEER	Reimb	Federal	Rebecca Donaldson	7220/4200	Restricted	Restricted
GEER II Funds	21GEER	Reimb	Federal	Rebecca Donaldson	7230/4200	Restricted	Restricted
IDEA Flow Through Discretionary	FTD	Reimb	Federal	Tony Zambrana	7524/4524	Restricted	Restricted
IDEA Preschool	PRE	Reimb	Federal	Tony Zambrana	7522/4522	Restricted	Restricted
IDEA School Age - Flow-Through	FTFL	Reimb	Federal	Tony Zambrana	7524/4524	Restricted	Restricted
IDEA State Level Activities	STAC	Reimb	Federal	Tony Zambrana	7524/4524	Restricted	Restricted
Kindergarten Supplemental Enrichment Program TANF- K HB16	KSE	Reimb	Federal	Jamie Robinson	7352/4700	Unrestricted	Restricted
Perkins Corrections Education	CRED	Reimb	Federal	Wendi Morton	7403/4559	Restricted	Restricted
Perkins Formula	FLEA	Reimb	Federal	Wendi Morton	7401/4538	Restricted	Restricted
Perkins Formula Reserve	FHE	Reimb	Federal	Wendi Morton	VAR/4553	Restricted	Restricted
Perkins Leadership and Development	LDSP	Reimb	Federal	Wendi Morton	VAR/4546	Restricted	Restricted
Perkins Non-Traditional	NTR	Reimb	Federal	Wendi Morton	7402/4537	Restricted	Restricted
Perkins Special Populations	SPCT	Reimb	Federal	Wendi Morton	7407/4559	Restricted	Restricted
SPED IDEA ARP	ARPI	Reimb	Federal	Tony Zambrana	7525/4500	Restricted	Restricted
SPED IDEA ARP Preschool	ARPP	Reimb	Federal	Tony Zambrana	7523/4500	Restricted	Restricted
State Personnel Development (SPDG) MTSS	SIGF	Reimb	Federal	Tony Zambrana	7526/4526	Restricted	Restricted
Teacher Leader Academy	2SL	Reimb	Federal	Kami Dupree	7860/4800	Restricted	Restricted
Title IA - Comprehensive School Improvement (CSI)	T1SF	Reimb	Federal	Leslie Evans	7801/4800	Restricted	Restricted
Title IA - Flow-Through	T1FT	Reimb	Federal	Rebecca Donaldson	7801/4800	Restricted	Restricted
Title IC - Migrant	MGFT	Reimb	Federal	Jeffrey Ojeda	7830/4800	Restricted	Restricted
Title ID - Academics	NDAC	Reimb	Federal	Murray Meszaros	7840/4801	Restricted	Restricted
Title ID - Transition	NDT	Reimb	Federal	Murray Meszaros	7840/4800	Restricted	Restricted
Title IIA - Improving Teacher Quality	2FT	Reimb	Federal	Kami Dupree	7860/4800	Restricted	Restricted
Title IIA - State Level Activities	2SA	Reimb	Federal	Jennifer Throndsen	7860/4800	Restricted	Restricted
Title IIIA - English Language Learner	ELFT	Reimb	Federal	Christelle Estrada	7880/4800	Restricted	Restricted
Title IIIA - Immigrant	IMM	Reimb	Federal	Christelle Estrada	7880/4800	Restricted	Restricted
Title IIIA - Teacher and Student Achievement Recognition	ELSA	Reimb	Federal	Christelle Estrada	7880/4800	Restricted	Restricted
Title IVA - Student Support & Academic Enrichment Grants	4AFT	Reimb	Federal	Jodi Parker	7905/4800	Restricted	Restricted
TITLE VB - Rural and Low Income Schools RLIS	RLFT	Reimb	Federal	Sandra Grant	7940/4800	Restricted	Restricted
Title VIIB - McKinney-Vento	MVFT	Reimb	Federal	Jeffrey Ojeda	7950/4800	Restricted	Restricted
Utah Project AWARE (SAMHSA)	AWFT	Reimb	Federal	M Khodorkovsky	7685/4685	Unrestricted	Restricted

CHILD NUTRITION PROGRAMS

CNP COVID-19 Emergency Operating Costs	EOC	1X	Federal	Kathleen Britton	8081/4560	Unrestricted	Restricted
National School Lunch Free & Reduced	NSLF	Reimb	Federal	Kathleen Britton	8075/4560	Unrestricted	Restricted
National School Lunch Paid	NSLP	Reimb	Federal	Kathleen Britton	8075/4560	Unrestricted	Restricted
Pandemic EBT	PEBT	Reimb	Federal	Kathleen Britton	8080/4560	Unrestricted	Restricted
School Breakfast Program	SBP	Reimb	Federal	Kathleen Britton	8075/4560	Unrestricted	Restricted
School Lunch Student Fees	N/A	N/A	Local	Kathleen Britton	8079/4560	Unrestricted	Restricted
Special Milk Program	SMP	Reimb	Federal	Kathleen Britton	8075/4560	Unrestricted	Restricted
State Child Nutrition (State Liquor Tax)	LQTX	Reimb	State	Kathleen Britton	8070/3800	Unrestricted	Restricted

NOTES/ KEY:

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

[FY22 Indirect Costs- 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.