

UTAH STATE BOARD OF EDUCATION
INDIRECT COST TYPE SCHEDULE - FY2025
R277-424-3(3)

| Note | Category | Program | Allotment Program Code | Funding Type | Reporting Program Code | Indirect Cost Type - Restricted / Unrestricted / Not Allowable ("N/A") | Eligible for Limited Budgetary Flexibility as Defined in U.C.A. § 53F-2-209? (Y/N) |
|---|---------------------------------|--|------------------------|--------------|------------------------|--|--|
| | Restricted Basic School Program | Special Education - Add-on | PPF | State | 1205 | Not Allowable | Yes |
| | Restricted Basic School Program | Special Education - Self Contained | PPH | State | 1210 | Not Allowable | Yes |
| | Restricted Basic School Program | Special Education - Preschool | PPG | State | 1215 | Not Allowable | Yes |
| | Restricted Basic School Program | Special Education - Extended Year | PPI | State | 1220 | Not Allowable | Yes |
| | Restricted Basic School Program | Special Education - Impact Aid | PPN | State | 1225 | Not Allowable | Yes |
| | Restricted Basic School Program | Special Education - Extended Yr Special Educators | PPP | State | 1278 | Not Allowable | Yes |
| | Focus Populations | State Adult Education | PQG | State | 1609 | Unrestricted | No |
| | Focus Populations | State Adult Education - Supplemental | PQGS | State | 1609 | Unrestricted | No |
| | Focus Populations | Class Size Reduction | PPL | State | 5201 | Not Allowable | Yes |
| Changed reporting program from VAR to 5220 | Focus Populations | Necessarily Existent Small Schools | PPC | State | 5220 | Not Allowable | No |
| | Focus Populations | Professional Development | PROD | State | 5295 | Unrestricted | No |
| | Focus Populations | Flexible Allocation | PQY | State | 5310 | Not Allowable | No |
| | Focus Populations | Flexible Allocation - Stabilization | PQYS | State | 5310 | Not Allowable | No |
| | Focus Populations | To/From School Pupil Transportation | PQB | State | 5315 | Not Allowable | Yes |
| Changed reporting revenue code to 3800 | Focus Populations | Rural School Reimbursement Program | PUS | State | 5317 | Not Allowable | No |
| | Focus Populations | Enhancement for Accelerated Students Program-Gifted Talented | PQHG | State | 5331 | Unrestricted | Yes |
| Changed rate type from unrestricted to restricted per Statute | Focus Populations | Enhancement for Accelerated Students Program-AP | PQHA | State | 5332 | Restricted | Yes |
| Changed rate type from unrestricted to restricted per Statute | Focus Populations | Concurrent Enrollment | PQI | State | 5333 | Restricted | Yes |
| | Focus Populations | EARS - Gang Prevention | PUJG | State | 5339 | Unrestricted | No |
| | Focus Populations | Youth In Custody | PUF | State | 5340 | Unrestricted | No |
| | Focus Populations | Students At-Risk Add-on | PPR | State | 5344 | Not Allowable | Yes |
| | Focus Populations | Statewide Online Education Program Home Private | SOEF | State | 5380 | Not Allowable | No |
| | Focus Populations | School LAND Trust | PQM | State | 5420 | Not Allowable | No |
| | Focus Populations | Voted Leeway-Local Levy | PRAL | State | 5455 | Not Allowable | No |
| | Focus Populations | Voted Leeway-Minimum Basic | PRAG | State | 5455 | Not Allowable | No |
| | Focus Populations | Voted Local Levy | PRA | State | 5455 | Not Allowable | No |
| | Focus Populations | Board Leeway-Local Levy | PRBL | State | 5460 | Not Allowable | No |
| | Focus Populations | Board Leeway-Minimum Basic | PRBG | State | 5460 | Not Allowable | No |
| | Focus Populations | Board Local Levy | PRB | State | 5460 | Not Allowable | No |
| | Focus Populations | Capital Outlay Foundation - Minimum Basic Growth | PSAG | State | 5550 | Not Allowable | No |
| | Focus Populations | Capital Outlay Foundation Program | PSA | State | 5550 | Not Allowable | No |
| | Focus Populations | Capital Outlay Enrollment Growth Program | PSB | State | 5561 | Not Allowable | No |
| | Focus Populations | Capital Outlay Enrollment Growth Program - MBG | PSBG | State | 5561 | Not Allowable | No |
| | Focus Populations | Small School District - Capital Development Project Grants | PXA | State | 5595 | Unrestricted | No |
| | Focus Populations | Art Works for Kids | ARTW | State | 5601 | Not Allowable | No |
| | Focus Populations | Beverly Taylor Sorenson Foundation Grant | BTSF | State | 5601 | Not Allowable | No |
| | Focus Populations | National Board Certification | PJC | State | 5607 | Not Allowable | No |
| | Focus Populations | Drivers Ed-Classroom | DRED | State | 5610 | Not Allowable | No |
| Changed rate type from unrestricted to restricted per Statute | Focus Populations | Enhancement for Accelerated Students Program-IB | PQHI | State | 5612 | Restricted | Yes |

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|---|--|--|---|--------------|------------------------|--|--|----|
| Indirect cost rate changed from not allowable to unrestricted | Focus Populations | Adult Ed Corrections Institutions | PQGC | State | 5613 | Unrestricted | No | |
| | Other State Programs | Professional Development | PD | State | 5616 | Unrestricted | No | |
| | Statewide Contracted Initiatives | Early Interactive Reading Software Program (EISP) | TBD | State | 5618 | Unrestricted | Yes | |
| | Other State Programs | Professional Development for Indian Ed Title VI | STPD | State | 5618 | Unrestricted | No | |
| | Related To Basic | Charter School Local Replacement | PQN | State | 5619 | Not Allowable | No | |
| | Other State Programs | American Indian and Alaskan Native Education Amendments | PAX | State | 5622 | Unrestricted | No | |
| | Statewide Initiative Grant Programs | Education Innovation Program | EIP | State | 5628 | Unrestricted | No | |
| | Other State Programs | Program Quality Enhancement Grant | PKZ | State | 5633 | Unrestricted | No | |
| | Statewide Initiative Grant Programs | Dual Immersion | PQV | State | 5637 | Unrestricted | No | |
| | Focus Populations | Early Intervention Charter | PUD | State | 5641 | Unrestricted | Yes | |
| | Focus Populations | Early Intervention District | PUD | State | 5641 | Unrestricted | Yes | |
| | Focus Populations | STEM Endorsement Incentive | PJB | State | 5644 | Not Allowable | No | |
| | Focus Populations | Reading Difficulties | PKT | State | 5645 | Unrestricted | No | |
| | Focus Populations | PRIME (Concurrent Enrollment) | PRIME | State | 5647 | Not Allowable | No | |
| | Focus Populations | Partnerships for Student Success (SB 67) | PKX | State | 5648 | Unrestricted | No | |
| | Focus Populations | Local Innovations Civics Education Pilot Program | ICEP | State | 5649 | Unrestricted | No | |
| | Budgetary flexibility eligibility changed from "yes" to "no" | Focus Populations | Educator Professional Time | PUY | State | 5651 | Not Allowable | No |
| Focus Populations | | Homeless Teen Center Grant Program | HTC | State | 5652 | Unrestricted | No | |
| Focus Populations | | Public Education Capital & Technology | PQD | State | 5653 | Unrestricted | Yes | |
| Focus Populations | | Period Products in Schools | PPS | State | 5654 | Unrestricted | No | |
| Focus Populations | | Digital Teaching and Learning Ongoing | PUO | State | 5655 | Not Allowable | No | |
| Focus Populations | | General Financial Literacy | PKH | State | 5660 | Unrestricted | No | |
| Focus Populations | | Grow Your Own Teacher and Counselor Pipeline Program | PQA | State | 5665 | Not Allowable | No | |
| Focus Populations | | Grants for Professional Learning | PUC | State | 5666 | Unrestricted | No | |
| Focus Populations | | Effective Teachers in High Poverty Schools | PUP | State | 5668 | Not Allowable | No | |
| Focus Populations | | CBE Implementation Grant | PKC | State | 5670 | Unrestricted | No | |
| Focus Populations | | CBE Planning Grants | PKCP | State | 5670 | Unrestricted | No | |
| Focus Populations | | Substance Abuse Prev | SAPV | State | 5672 | Unrestricted | No | |
| Focus Populations | | Suicide Prev - Secondary | SUPV | State | 5674 | Not Allowable | No | |
| New | | Focus Populations | Child Sexual Abuse Prevention Grant Program | POK | State | 5675 | Unrestricted | No |
| | | Focus Populations | Intergenerational Poverty | PKS | State | 5676 | Unrestricted | No |
| | | Focus Populations | Computer Science | PKW | State | 5677 | Unrestricted | No |
| | | Focus Populations | Computer Science Initiative | PKW | State | 5677 | Unrestricted | No |
| | Focus Populations | Teacher Student Success Act (TSSA) (SB 149) | PUU | State | 5678 | Not Allowable | Yes | |
| | Focus Populations | Student Health & Counseling Support Program (HB373) | PUV | State | 5679 | Unrestricted | No | |
| | Focus Populations | Title I Schools in Improvement-Paraeducators | PUG | State | 5685 | Unrestricted | No | |
| | Other State Programs | School Turnaround and Leadership Dev | PKU | State | 5687 | Unrestricted | No | |
| | Statewide Initiative Grant Programs | Early Literacy Outcomes Improvement - Early Learning Coaches | ELO | State | 5697 | Not Allowable | No | |
| | Educator Support Programs | Teacher Salary Supplement Program | PQS | State | 5807 | Not Allowable | No | |

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|---|-------------------------------------|--|------------------------|--------------|------------------------|--|--|
| New | Educator Support Programs | Salary Supplement for Highly Needed Educators Program | TBD | State | 5811 | Not Allowable | No |
| New | Educator Support Programs | Excellence in Education and Leadership Supplement Program | PYI | State | 5812 | Not Allowable | No |
| New | Statewide Initiative Grant Programs | Stipends for Future Educators Grant Program | SFFE | State | 5813 | Not Allowable | No |
| New | Statewide Initiative Grant Programs | Mentoring and Supporting Teacher Excellence and Refinement Program | PYJ | State | 5814 | Not Allowable | No |
| New | Statewide Initiative Grant Programs | High School Service Pilot Program | HSSP | State | 5817 | Unrestricted | No |
| New | Statewide Initiative Grant Programs | Assessment to Achievement | A2AE | State | 5818 | Not Allowable | No |
| | Other State Programs | STEM Comprehensive Dropout Prevention | STEM | State | 5830 | Unrestricted | No |
| | Other State Programs | Charter School Start Up & Implementation | CHSU | State | 5846 | Unrestricted | No |
| Changed budgetary flexibility eligibility from Yes to No | Educator Support Programs | Teacher Supplies and Materials | PUA | State | 5868 | Not Allowable | No |
| | Educator Support Programs | Educator Salary Adjustments | PQR | State | 5876 | Not Allowable | No |
| | Statewide Initiative Grant Programs | Beverly Taylor Sorenson Arts | PUB | State | 5882 | Not Allowable | No |
| | Statewide Initiative Grant Programs | Beverly Taylor Sorenson Arts Non-LEAs | PUB | State | 5882 | Not Allowable | No |
| | Restricted Basic School Program | College and Career Awareness | PPKD | State | 5901 | Unrestricted | No |
| | Restricted Basic School Program | Worked Based Learning | PPKC | State | 5902 | Restricted | No |
| Changed rate type from unrestricted to restricted per USBE Rule | Restricted Basic School Program | Comprehensive Counseling and Guidance | PPKB | State | 5903 | Restricted | No |
| | Educator Support Programs | English Language Learner Software Support | PUI | State | 5911 | Not Allowable | Yes |
| | Statewide Initiative Grant Programs | School Safety and Support Grant Program | POH | State | 5914 | Unrestricted | No |
| | Statewide Initiative Grant Programs | School Safety and Support Grant Program Stipends | POH | State | 5914 | Not Allowable | No |
| | Other State Programs | Career & Technical Student Organization Grant | PLK | State | 6000 | Unrestricted | No |
| | Restricted Basic School Program | CTE Skills Certification Competency | PPKF | State | 6000 | Unrestricted | Yes |
| | Restricted Basic School Program | CTE Student Organizations | PPKE | State | 6000 | Unrestricted | Yes |
| Budgetary flexibility changed to yes-eligible but with exceptions | Restricted Basic School Program | CTE Summer Ag | PPKA | State | 6100 | Unrestricted | Yes with exceptions. Contact section |
| | Federal Programs | ESSER II (CARES) 10% ESSER II Funds | 21ESSV | Federal | 7215 | Restricted | No |
| | Federal Programs | ESSER II (CARES) Braille Embossers | 21ESSV | Federal | 7215 | Restricted | No |
| | Federal Programs | ESSER II (CARES) Early Learning Coaches for Rural Utah | 21ESSV | Federal | 7215 | Restricted | No |
| | Federal Programs | ESSER II (CARES) Funds to LEAs | 21ESSR | Federal | 7215 | Restricted | No |
| | Federal Programs | ESSER II (CARES) Utah Donors Choose for K-12 Teachers | 21ESSV | Federal | 7215 | Restricted | No |
| | Federal Programs | ESSER III (ARP) Afterschool ARP ESSER Grant | ARAS | Federal | 7225 | Unrestricted | No |
| | Federal Programs | ESSER III (ARP) Afterschool Award Expansion for Utah K-12 | ARPL | Federal | 7225 | Unrestricted | No |
| | Federal Programs | ESSER III (ARP) Early Learning Coaches for Rural Utah | ARPL | Federal | 7225 | Unrestricted | No |

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| | Federal Programs | ESSER III (ARP) ESSER SEA Reserve Base Distribution | ARPV | Federal | 7225 | Unrestricted | No |
| | Federal Programs | ESSER III (ARP) Funds to LEAs | ARPF | Federal | 7225 | Unrestricted | No |
| | Federal Programs | ESSER III (ARP) Summer Learning ARP ESSER Grant | ARPS | Federal | 7225 | Unrestricted | No |
| | Federal Programs | GEER II (CRRSA) Governor's Emergency Education Relief Fund | GEER | Federal | 7230 | Restricted | No |
| | Federal Programs | GEER Univ of Utah Reading Clinic | GURC | Federal | 7230 | Restricted | No |
| | Federal Programs | ARP ESSER Homeless Children & Youth | ARPH | Federal | 7235 | Unrestricted | No |
| Clarified Rate | Federal Programs | Perkins Formula | FLEA | Federal | 7401 | Lower of Restricted or 5% | No |
| Clarified Rate | Federal Programs | Perkins Non-Traditional | NTR | Federal | 7402 | Lower of Restricted or 5% | No |
| Clarified Rate | Federal Programs | Perkins Corrections Education | CRED | Federal | 7403 | Lower of Restricted or 5% | No |
| Clarified Rate | Federal Programs | Perkins Special Populations | SPCT | Federal | 7407 | Lower of Restricted or 5% | No |
| | Federal Programs | FUEL Fostering Utah Education Learning Grades 4-6 Comp Sci | FUEL | Federal | 7503 | Unrestricted | No |
| | Federal Programs | IDEA Preschool | PRE | Federal | 7522 | Restricted | No |
| | Federal Programs | ARP SPED IDEA Preschool | ARPP | Federal | 7523 | Restricted | No |
| | Federal Programs | IDEA Flow Through Discretionary | FTD | Federal | 7524 | Restricted | No |
| | Federal Programs | IDEA School Age - Flow-Through | FTFL | Federal | 7524 | Restricted | No |
| | Federal Programs | IDEA State Level Activities | STAC | Federal | 7524 | Restricted | No |
| | Federal Programs | ARP SPED IDEA | ARPI | Federal | 7525 | Restricted | No |
| New | Federal Programs | Medicaid | TBD | Federal | 7530 | Restricted | No |
| | Federal Programs | Adult Education Federal P&I | ADPI | Federal | 7581 | Restricted | No |
| | Federal Programs | Adult Education Leadership | SLDR | Federal | 7582 | Restricted | No |
| | Federal Programs | Adult Education Federal ABE | ADEB | Federal | 7583 | Restricted | No |
| | Federal Programs | Adult Education Federal IEL/CE | ADEL | Federal | 7584 | Restricted | No |
| | Federal Programs | Utah Project AWARE (SAMHSA) | AWFT | Federal | 7685 | Unrestricted | No |
| | Federal Programs | Title IA - Comprehensive School Improvement (CSI) | T1SF | Federal | 7801 | Restricted | No |
| | Federal Programs | Title IA - Flow-Through | T1FT | Federal | 7801 | Restricted | No |
| | Federal Programs | Title IC - Migrant | MGFT | Federal | 7830 | Restricted | No |
| | Federal Programs | Title ID - Academics | NDAC | Federal | 7840 | Restricted | No |
| | Federal Programs | Title ID - Transition | NDT | Federal | 7840 | Restricted | No |
| | Federal Programs | Teacher Leader Academy | 2SL | Federal | 7860 | Restricted | No |
| | Federal Programs | Title IIA - Improving Teacher Quality | 2FT | Federal | 7860 | Restricted | No |
| | Federal Programs | Title IIA - State Level Activities | 2SA | Federal | 7860 | Restricted | No |
| | Federal Programs | Title IIIA - English Language Learner | ELFT | Federal | 7880 | Restricted | No |
| | Federal Programs | Title IIIA - Immigrant | IMM | Federal | 7880 | Restricted | No |
| | Federal Programs | Title IIIA - Teacher and Student Achievement Recognition | ELSA | Federal | 7880 | Restricted | No |
| Changed program code from 7905 to 7890 | Federal Programs | Title IVA - Student Support & Academic Enrichment Grants | 4AFT | Federal | 7890 | Restricted | No |
| | Federal Programs | 21st Century Community Learning Center Grant | ASFT | Federal | 7910 | Restricted | No |
| | Federal Programs | 21st Century Continuation | ASFC | Federal | 7910 | Restricted | No |
| | Federal Programs | 21st Century Supplemental Flow-through | ASSU | Federal | 7915 | Restricted | No |
| | Federal Programs | TITLE VB - Rural and Low Income Schools RLIS | RLFT | Federal | 7940 | Restricted | No |
| | Federal Programs | Title VIIB - McKinney-Vento | MVFT | Federal | 7950 | Restricted | No |
| | Child Nutrition Programs | State Child Nutrition (State Liquor Tax) | LQTX | State | 8070 | Unrestricted | No |
| | Child Nutrition Programs | National School Lunch Free & Reduced | NSLF | Federal | 8075 | Unrestricted | No |

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| | Child Nutrition Programs | National School Lunch Paid | NSLP | Federal | 8075 | Unrestricted | No |
| | Child Nutrition Programs | School Breakfast Program | SBP | Federal | 8075 | Unrestricted | No |
| | Child Nutrition Programs | Special Milk Program | SMP | Federal | 8075 | Unrestricted | No |
| | Child Nutrition Programs | School Lunch Student Fees | N/A | Local | 8079 | Unrestricted | No |
| | Child Nutrition Programs | Pandemic EBT | PEBT | Federal | 8080 | Unrestricted | No |
| | Related To Basic | Charter School Base Funding | PUE | State | VAR | Not Allowable | No |
| | Basic School Program | Foreign Exchange | PPM | State | VAR | Not Allowable | No |
| | Basic School Program | Grades 1-12 | PPB | State | VAR | Not Allowable | No |
| | Basic School Program | Kindergarten | PPA | State | VAR | Not Allowable | No |
| | Federal Programs | Perkins Formula Reserve | FHE | Federal | VAR | Not Allowable | No |
| | Federal Programs | Perkins Leadership and Development | LDSP | Federal | VAR | Not Allowable | No |
| | Basic School Program | Professional Staff | PPD | State | VAR | Not Allowable | No |
| | Basic School Program | Statewide Online Education Program Distribution | PPBD | State | VAR | Not Allowable | No |
| | Basic School Program | Statewide Online Education Program Offset | PPBO | State | VAR | Not Allowable | No |
| | Restricted Basic School Program | CTE Add-On (9-12 Only) | PPK | State | VAR 6* | Unrestricted | Yes |

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 FY25 must be matched with the applicable expenditures for FY25.

FY25 Indirect Cost Rates: <https://schools.utah.gov/financialoperations/reporting>