

Utah State Board of Education
Schedule M - Local Education Agency Approved Indirect Cost Rates
Effective July 1, 2026 through June 30, 2027 (FY27)
Distribution Base: Modified Total Direct Costs (MTDC)*

Type	Nbr	Id	Local Education Agency	Unrestricted Rate	Restricted Rate
Charter	83	110575	Academy for Math Engineering & Science	declined	declined
Charter	1M	186506	Advantage Arts Academy	declined	declined
District	1	122	Alpine District	9.70%	3.01%
Charter	8K	186429	American Academy of Innovation	9.91%	2.47%
Charter	8B	165615	American Leadership Academy	15.27%	8.43%
Charter	74	110573	American Preparatory Academy	declined	declined
Charter	2J	186351	Ascent Academies of Utah	declined	declined
Charter	4K	186387	Athenian eAcademy	declined	declined
Charter	5N	187058	Azure Fields Charter High School	new	new
Charter	3G	186155	Bear River Charter School	17.53%	5.45%
District	2	197	Beaver District	18.00%	10.66%
Charter	3B	165610	Beehive Science & Technology Academy	6.01%	1.17%
Charter	6L	186474	Bonneville Academy	14.49%	4.53%
District	3	205	Box Elder District	16.76%	0.98%
Charter	3M	186579	Bridge Elementary School	declined	declined
Charter	3E	185842	C.S. Lewis Academy	11.48%	2.59%
District	4	243	Cache District	12.48%	4.18%
Charter	5G	186156	Canyon Grove Academy	18.00%	0.00%
Charter	9D	185836	Canyon Rim Academy	declined	declined
District	42	186056	Canyons District	14.45%	4.42%
District	5	279	Carbon District	18.00%	4.56%
Charter	2D	185802	Channing Hall	declined	declined
Charter	87	10527	City Academy	declined	declined
Charter	4N	187056	Custom Class Charter School	new	new
District	6	300	Daggett District	declined	declined
Charter	A3	125578	Davinci Academy	15.77%	3.07%
District	7	308	Davis District	12.81%	2.71%
Charter	4E	185843	Dual Immersion Academy	15.46%	6.04%
District	8	422	Duchesne District	18.00%	3.01%
Charter	6F	186110	Early Light Academy at Daybreak	declined	declined
Charter	A8	135601	East Hollywood High	declined	declined
Charter	5E	185833	Edith Bowen Laboratory School	declined	declined
Charter	8M	186787	Elevated Charter School	7.78%	5.30%
District	9	442	Emery District	18.00%	1.00%
Charter	3H	186254	Endeavor Hall	18.00%	3.18%
Charter	3C	185690	Entheos Academy	14.37%	1.57%
Charter	2I	186298	Esperanza School	6.32%	2.12%
Charter	7F	186111	Excelsior Academy	7.98%	2.90%
Charter	98	60560	Fast Forward High	declined	declined
Charter	6K	186419	Franklin Discovery Academy	declined	declined
Charter	82	110574	Freedom Preparatory Academy	3.03%	0.00%
District	10	456	Garfield District	18.00%	5.52%
Charter	7E	185866	Gateway Preparatory Academy	15.22%	10.54%
Charter	5D	185800	George Washington Academy	6.46%	1.72%
Charter	8G	186171	Good Foundations Academy	11.42%	3.22%
District	11	468	Grand District	18.00%	5.45%

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District	12	480	Granite District	18.00%	2.58%
Charter	7J	186390	Greenwood Charter School	8.44%	2.53%
Charter	1E	185837	Guadalupe School	18.00%	18.00%
Charter	8F	186112	Hawthorn Academy	declined	declined
Charter	5H	186275	Highmark Charter School	declined	declined
Charter	5L	186461	Ignite Entrepreneurship Academy	6.92%	0.92%
Charter	2C	185804	Intech Collegiate Academy	12.72%	0.58%
District	13	635	Iron District	18.00%	2.41%
Charter	A5	125580	Itineris Early College High	11.90%	6.06%
Charter	1G	186114	Jefferson Academy	declined	declined
Charter	93	35537	John Hancock Charter School	declined	declined
District	14	653	Jordan District	10.59%	1.90%
District	15	765	Juab District	declined	declined
District	16	772	Kane District	18.00%	1.90%
Charter	2E	185835	Karl G. Maeser Preparatory Academy	14.56%	3.37%
Charter	4C	185702	Lakeview Academy	9.75%	2.49%
Charter	3L	186459	Leadership Academy of Utah	4.67%	4.89%
Charter	3I	186300	Leadership Learning Academy	declined	declined
Charter	5C	185694	Legacy Preparatory Academy	declined	declined
Charter	2B	165609	Lincoln Academy	declined	declined
District	39	1261	Logan City District	13.09%	5.11%
Charter	9J	186385	Lumen Scholar Institute	declined	declined
Charter	4I	186302	Mana Academy Charter School	18.00%	3.82%
Charter	4G	186154	Maria Montessori Academy	declined	declined
Charter	8E	185870	Merit College Preparatory Academy	9.48%	2.14%
District	17	783	Millard District	12.03%	1.03%
Charter	7C	185798	Monticello Academy	9.19%	0.00%
District	18	795	Morgan District	12.15%	4.84%
Charter	9F	186113	Mountain Heights Academy	declined	declined
Charter	4M	186581	Mountain Sunrise Academy	6.15%	3.08%
Charter	3J	186346	Mountain View Montessori	12.64%	6.54%
Charter	5J	186355	Mountain West Montessori Academy	declined	declined
Charter	8C	185688	Mountainville Academy	11.31%	2.15%
District	40	1275	Murray District	18.00%	5.95%
Charter	9B	170609	Navigator Pointe Academy	declined	declined
District	19	800	Nebo District	11.25%	2.68%
Charter	A1	125576	No. UT. Acad. for Math Engineering & Science	declined	declined
Charter	6D	185686	Noah Webster Academy	10.02%	3.06%
Charter	A6	125581	North Davis Preparatory Academy	declined	declined
District	20	837	North Sanpete District	18.00%	4.26%
Charter	5B	165612	North Star Academy	declined	declined
District	21	849	North Summit District	declined	declined
Charter	1C	175612	Odyssey Charter School	declined	declined
District	37	1183	Ogden City District	13.13%	4.76%
Charter	68	110571	Ogden Preparatory Academy	13.80%	1.12%
Charter	8D	185847	Open Classroom	11.87%	2.31%

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Charter	7H	186276	Pacific Heritage Academy	10.44%	6.00%
Charter	9C	185692	Paradigm High School	declined	declined
District	22	856	Park City District	declined	declined
Charter	86	5492	Pinnacle Canyon Academy	declined	declined
District	23	865	Piute District	10.45%	0.00%
Charter	6H	186278	Promontory School of Expeditionary Learning	11.46%	2.82%
Charter	9E	185871	Providence Hall	declined	declined
District	38	1222	Provo District	18.00%	3.14%
Charter	1F	185872	Quest Academy	declined	declined
Charter	A2	125577	Ranches Academy	12.45%	7.85%
Charter	7B	165614	Reagan Academy	declined	declined
Charter	1D	185700	Renaissance Academy	declined	declined
District	24	870	Rich District	declined	declined
Charter	2F	185873	Rockwell Charter High School	17.03%	5.46%
Charter	3K	186374	Roots Charter High School	declined	declined
Charter	8L	186490	Salt Lake Academy High School	18.00%	0.11%
Charter	97	110569	Salt Lake Arts Academy	declined	declined
Charter	4F	185868	Salt Lake Center for Science Education	10.42%	2.31%
District	36	1107	Salt Lake District	17.65%	4.42%
District	25	880	San Juan District	12.47%	2.27%
Charter	6J	186353	Scholar Academy	declined	declined
District	26	900	Sevier District	15.18%	4.69%
Charter	89	5495	Soldier Hollow Charter School	declined	declined
District	27	921	South Sanpete District	11.78%	1.47%
District	28	930	South Summit District	declined	declined
Charter	3D	185698	Spectrum Academy	declined	declined
Charter	9K	186431	St. George Academy	declined	declined
Charter	A9	165608	Success Academy	declined	declined
Charter	A4	125579	Summit Academy	16.75%	1.32%
Charter	4D	185793	Syracuse Arts Academy	declined	declined
Charter	8J	186372	Terra Academy	declined	declined
Charter	2L	186457	The Center for Creativity Innovation and Discovery	5.13%	2.00%
Charter	94	35538	Thomas Edison	9.60%	1.83%
Charter	2N	186840	ThrivePoint Academy	new	new
Charter	95	35539	Timpanogos Academy	4.31%	0.93%
District	29	940	Tintic District	declined	declined
District	30	947	Tooele District	16.61%	9.48%
Charter	7L	186476	Treeside Charter School	9.55%	1.88%
District	31	972	Uintah District	18.00%	5.01%
Charter	92	5497	Uintah River High	declined	declined
Charter	91	186740	Utah Arts Academy	declined	declined
Charter	9I	186342	Utah Career Path High School	declined	declined
Charter	2H	186182	Utah Connections Academy	declined	declined
Charter	1B	160607	Utah County Academy of Science	declined	declined
Charter	1I	186295	Utah International Charter School	18.00%	9.39%
Charter	2K	186369	Utah Military Academy	13.22%	7.64%

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Charter	5F	186006	Utah Virtual Academy	declined	declined
Charter	8H	186279	Valley Academy	12.09%	1.71%
Charter	1K	186380	Vanguard Academy	14.88%	3.92%
Charter	3F	185874	Venture Academy	18.00%	1.25%
Charter	1N	186838	Virtual Horizons Charter School	declined	declined
Charter	2G	186115	Vista School	declined	declined
Charter	5I	186304	Voyage Academy	declined	declined
Charter	81	125582	Walden School of Liberal Arts	11.86%	0.15%
Charter	7K	186423	Wallace Stegner Academy	declined	declined
District	32	992	Wasatch District	8.87%	1.85%
Charter	4B	165611	Wasatch Peak Academy	declined	declined
Charter	5K	186421	Wasatch Waldorf Charter School	10.28%	1.88%
District	33	1002	Washington District	12.66%	2.72%
District	34	1042	Wayne District	13.23%	6.26%
District	35	1050	Weber District	10.84%	1.61%
Charter	7I	186314	Weber State University Charter Academy	declined	declined
Charter	6G	186157	Weilenmann School of Discovery	18.00%	8.94%
Charter	8I	186311	Winter Sports School	16.45%	7.69%

The **capitalization threshold** is \$10,000 or an amount approved by an LEA's local board and compliant with Federal regulations and/or State code, as applicable.

Modified Total Direct Costs (MTDC) means means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for indirect costs.

For questions, please contact schoolfinance@schools.utah.gov.