

UTAH STATE BOARD OF EDUCATION
INDIRECT COST TYPE SCHEDULE - FY2026
R277-424-3(3)

Action	Funding Type	Program	Allotment Program Code	Reporting Program Code	Indirect Cost Type- Restricted / Unrestricted
	State	Special Education - Add-on	PPF	1205	Not Allowable
	State	Special Education - Self Contained	PPH	1210	Not Allowable
	State	Special Education - Preschool	PPG	1215	Not Allowable
	State	Special Education - Extended Year	PPI	1220	Not Allowable
	State	Special Education - Impact Aid	PPN	1225	Not Allowable
	State	Special Education - Extended Yr Special Educators	PPP	1278	Not Allowable
	State	State Adult Education	PQG	1609	Unrestricted
	State	State Adult Education - Supplemental	PQGS	1609	Unrestricted
	State	Class Size Reduction	PPL	5201	Not Allowable
NEW	State	Emergency Funding for English Learners	TBD	5202	Not Allowable
	State	Professional Development	PROD	5295	Unrestricted
	State	To/From School Pupil Transportation	PQB	5315	Not Allowable
	State	Rural School Reimbursement Program	PUS	5317	Not Allowable
	State	Enhancement for Accelerated Students Program-Gifted Talented	PQHG	5331	Unrestricted
	State	Enhancement for Accelerated Students Program-AP	PQHA	5332	Restricted
	State	Concurrent Enrollment	PQI	5333	Restricted
	State	EARS - Gang Prevention	PUJG	5339	Unrestricted
	State	Youth In Custody	PUF	5340	Unrestricted
Changed from Not Allowable to Unrestricted	State	Students At-Risk Add-on	PPR	5344	Unrestricted
	State	Statewide Online Education Program Home Private	SOEF	5380	Not Allowable
	State	School LAND Trust	PQM	5420	Not Allowable
NEW	State	First Credential Program	TBD	5430	Unrestricted
NEW	State	Catalyst Center Grant Program	TBD	5431	Unrestricted
	State	Voted Leeway-Local Levy	PRAL	5455	Not Allowable
	State	Voted Leeway-Minimum Basic	PRAG	5455	Not Allowable
	State	Voted Local Levy	PRA	5455	Not Allowable
	State	Board Leeway-Local Levy	PRBL	5460	Not Allowable
	State	Board Leeway-Minimum Basic	PRBG	5460	Not Allowable
	State	Board Local Levy	PRB	5460	Not Allowable
	State	Capital Outlay Foundation - Minimum Basic Growth	PSAG	5550	Not Allowable
	State	Capital Outlay Foundation Program	PSA	5550	Not Allowable
NEW	State	Rural School Sports Facilities Grant Program	TBD	5553	Not Allowable
	State	Capital Outlay Enrollment Growth Program	PSB	5561	Not Allowable
	State	Capital Outlay Enrollment Growth Program - MBG	PSBG	5561	Not Allowable
	State	Small School District - Capital Development Project Grants	PXA	5595	Unrestricted
	State	Art Works for Kids	ARTW	5601	Not Allowable
	State	Beverly Taylor Sorenson Foundation Grant	BTSF	5601	Not Allowable
	State	National Board Certification	PJC	5607	Not Allowable
	State	Drivers Ed-Classroom	DRED	5610	Not Allowable
	State	Enhancement for Accelerated Students Program-IB	PQHI	5612	Restricted
	State	Adult Ed Corrections Institutions	PQGC	5613	Unrestricted
	State	Professional Development	PD	5616	Unrestricted
	State	Early Interactive Reading Software Program (EISP)	TBD	5618	Unrestricted
	State	Professional Development for Indian Ed Title VI	STPD	5618	Unrestricted
	State	Charter School Local Replacement	PQN	5619	Not Allowable
	State	American Indian and Alaskan Native Education Amendments	PAX	5622	Unrestricted
	State	Education Innovation Program	EIP	5628	Unrestricted
	State	Program Quality Enhancement Grant	PKZ	5633	Unrestricted
	State	Dual Immersion	PQV	5637	Unrestricted
	State	Early Intervention Charter	PUD	5641	Unrestricted
	State	Early Intervention District	PUD	5641	Unrestricted
	State	STEM Endorsement Incentive	PJB	5644	Not Allowable
	State	Reading Difficulties	PKT	5645	Unrestricted
	State	PRIME (Concurrent Enrollment)	PRIME	5647	Not Allowable
	State	Partnerships for Student Success (SB 67)	PKX	5648	Unrestricted
	State	Local Innovations Civics Education Pilot Program	ICEP	5649	Unrestricted
	State	Educator Professional Time	PUY	5651	Not Allowable
	State	Homeless Teen Center Grant Program	HTC	5652	Unrestricted
	State	Public Education Capital & Technology	PQD	5653	Unrestricted
	State	Period Products in Schools	PPS	5654	Unrestricted
	State	Digital Teaching and Learning Ongoing	PUO	5655	Not Allowable

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NEW	State	School-Based Education Support Professional Bonus	TBD	5659	Not Allowable
	State	General Financial Literacy	PKH	5660	Unrestricted
NEW	State	Registered Apprenticeship Program for Teachers (U-RAPT)	TBD	5663	Not Allowable
	State	Grow Your Own Teacher and Counselor Pipeline Program	PQA	5665	Not Allowable
	State	Grants for Professional Learning	PUC	5666	Unrestricted
	State	Effective Teachers in High Poverty Schools	PUP	5668	Not Allowable
	State	CBE Implementation Grant	PKC	5670	Unrestricted
	State	CBE Planning Grants	PKCP	5670	Unrestricted
	State	Substance Abuse Prev	SAPV	5672	Unrestricted
	State	Suicide Prev - Secondary	SUPV	5674	Not Allowable
	State	Child Sexual Abuse Prevention Grant Program	POK	5675	Unrestricted
	State	Intergenerational Poverty	PKS	5676	Unrestricted
Unrestricted to Not Allowable	State	Computer Science	PKW	5677	Not Allowable
Unrestricted to Not Allowable	State	Computer Science Initiative	PKW	5677	Not Allowable
	State	Teacher Student Success Act (TSSA) (SB 149)	PUU	5678	Not Allowable
	State	Student Health & Counseling Support Program (HB373)	PUV	5679	Unrestricted
	State	Title I Schools in Improvement- Paraeducators	PUG	5685	Unrestricted
	State	School Turnaround and Leadership Dev	PKU	5687	Unrestricted
	State	Early Literacy Outcomes Improvement - Early Learning Coaches	ELO	5697	Not Allowable
Name Change	State	Salary Supplement for Highly Needed Educators Program	PQS	5807	Not Allowable
	State	Excellence in Education and Leadership Supplement Program	PYI	5812	Not Allowable
	State	Stipends for Future Educators Grant Program	SFFE	5813	Not Allowable
	State	Mentoring and Supporting Teacher Excellence and Refinement Program	PYJ	5814	Not Allowable
	State	High School Service Pilot Program	HSSP	5817	Unrestricted
	State	Assessment to Achievement	AZAE	5818	Not Allowable
	State	STEM Comprehensive Dropout Prevention	STEM	5830	Unrestricted
	State	Charter School Start Up & Implementation	CHSU	5846	Unrestricted
	State	Teacher Supplies and Materials	PUA	5868	Not Allowable
	State	Educator Salary Adjustments	PQR	5876	Not Allowable
	State	Beverley Taylor Sorenson Arts Program (BTS)	PUB	5882	Not Allowable
	State	Beverley Taylor Sorenson Arts Non-LEAs	PUB	5882	Not Allowable
	State	College and Career Awareness	PPKD	5901	Unrestricted
	State	Worked Based Learning	PPKC	5902	Restricted
	State	Comprehensive Counseling and Guidance	PPKB	5903	Restricted
	State	English Language Learner Software Support	PUI	5911	Not Allowable
	State	School Safety and Support Grant Program	POH	5914	Unrestricted
	State	School Safety and Support Grant Program Stipends	POH	5914	Not Allowable
	State	Career & Technical Student Organization Grant	PLK	6020	Unrestricted
	State	CTE Skills Certification Competency	PPKF	6000	Unrestricted
	State	CTE Student Organizations	PPKE	6000	Unrestricted
	State	CTE Summer Ag	PPKA	6150	Unrestricted
	Federal	ESSER II (CARES) 10% ESSER II Funds	21ESSV	7215	Restricted
	Federal	ESSER II (CARES) Braille Embossers	21ESSV	7215	Restricted
	Federal	ESSER II (CARES) Early Learning Coaches for Rural Utah	21ESSV	7215	Restricted
	Federal	ESSER II (CARES) Funds to LEAs	21ESSR	7215	Restricted
	Federal	ESSER II (CARES) Utah Donors Choose for K-12 Teachers	21ESSV	7215	Restricted
	Federal	ESSER III (ARP) Afterschool ARP ESSER Grant	ARAS	7225	Unrestricted
	Federal	ESSER III (ARP) Afterschool Award Expansion for Utah K-12	ARPL	7225	Unrestricted
	Federal	ESSER III (ARP) Early Learning Coaches for Rural Utah	ARPL	7225	Unrestricted
	Federal	ESSER III (ARP) ESSER SEA Reserve Base Distribution	ARPV	7225	Unrestricted
	Federal	ESSER III (ARP) Funds to LEAs	ARPF	7225	Unrestricted
	Federal	ESSER III (ARP) Summer Learning ARP ESSER Grant	ARPS	7225	Unrestricted
	Federal	GEER II (CRRSA) Governor's Emergency Education Relief Fund	GEER	7230	Restricted
	Federal	GEER Univ of Utah Reading Clinic	GURC	7230	Restricted
	Federal	ARP ESSER Homeless Children & Youth	ARPH	7235	Unrestricted
	Federal	Perkins Formula	FLEA	7401	Lower of Restricted or 5%
	Federal	Perkins Non-Traditional	NTR	7402	Lower of Restricted or 5%
	Federal	Perkins Corrections Education	CRED	7403	Lower of Restricted or 5%

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	Federal	Perkins Special Populations	SPCT	7407	Lower of Restricted or 5%
	Federal	FUEL Fostering Utah Education Learning Grades 4-6 Comp Sci	FUEL	7503	Unrestricted
	Federal	IDEA Preschool	PRE	7522	Restricted
	Federal	ARP SPED IDEA Preschool	ARPP	7523	Restricted
	Federal	IDEA Flow Through Discretionary	FTD	7524	Restricted
	Federal	IDEA School Age - Flow-Through	FTFL	7524	Restricted
	Federal	IDEA State Level Activities	STAC	7524	Restricted
	Federal	ARP SPED IDEA	ARPI	7525	Restricted
	Federal	Medicaid	TBD	7530	Restricted
	Federal	Adult Education Federal P&I	ADPI	7581	Restricted
	Federal	Adult Education Leadership	SLDR	7582	Restricted
	Federal	Adult Education Federal ABE	ADEB	7583	Restricted
	Federal	Adult Education Federal IEL/CE	ADEL	7584	Restricted
	Federal	Utah Project AWARE (SAMHSA)	AWFT	7685	Unrestricted
	Federal	Title IA - Comprehensive School Improvement (CSI)	T1SF	7801	Restricted
	Federal	Title IA - Flow-Through	T1FT	7801	Restricted
	Federal	Title IC - Migrant	MGFT	7830	Restricted
	Federal	Title ID - Academics	NDAC	7840	Restricted
	Federal	Title ID - Transition	NDT	7840	Restricted
	Federal	Teacher Leader Academy	2SL	7860	Restricted
	Federal	Title IIA - Improving Teacher Quality	2FT	7860	Restricted
	Federal	Title IIA - State Level Activities	2SA	7860	Restricted
	Federal	Title IIIA - English Language Learner	ELFT	7880	Restricted
	Federal	Title IIIA - Immigrant	IMM	7880	Restricted
	Federal	Title IIIA - Teacher and Student Achievement Recognition	ELSA	7880	Restricted
	Federal	Title IVA - Student Support & Academic Enrichment Grants	4AFT	7890	Restricted
	Federal	21st Century Community Learning Center Grant	ASFT	7910	Restricted
	Federal	21st Century Continuation	ASFC	7910	Restricted
	Federal	21st Century Supplemental Flow-through	ASSU	7915	Restricted
	Federal	TITLE VB - Rural and Low Income Schools RLIS	RLFT	7940	Restricted
	Federal	Title VIIB - McKinney-Vento	MVFT	7950	Restricted
	State	State Child Nutrition (State Liquor Tax)	LQTX	8070	Unrestricted
	Federal	National School Lunch Free & Reduced	NSLF	8075	Unrestricted
	Federal	National School Lunch Paid	NSLP	8075	Unrestricted
	Federal	School Breakfast Program	SBP	8075	Unrestricted
	Federal	Special Milk Program	SMP	8075	Unrestricted
	Local	School Lunch Student Fees	N/A	8079	Unrestricted
	Federal	Pandemic EBT	PEBT	8080	Unrestricted
	Federal	Summer Electronic Benefit Transfer (EBT)	TBD	8084	Unrestricted
	State	Charter School Base Funding	PUE	VAR	Not Allowable
	State	Foreign Exchange	PPM	VAR	Not Allowable
	State	Grades 1-12	PPB	VAR	Not Allowable
	State	Kindergarten	PPA	VAR	Not Allowable
	Federal	Perkins Formula Reserve	FHE	VAR	Not Allowable
	Federal	Perkins Leadership and Development	LDSP	VAR	Not Allowable
	State	Statewide Online Education Program Distribution	PPBD	VAR	Not Allowable
	State	Statewide Online Education Program Offset	PPBO	VAR	Not Allowable
	State	CTE Add-On (9-12 Only)	PPK	6000 6* var	Unrestricted

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Disclaimer:

Indirect cost rates are based on the requirement of the *Code of Federal Regulations* (CFR) under Office of Management and Budget (OMB) grant guidance under 2 CFR Part 200, "*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*" (Uniform Guidance) and *Education Department General Administrative Regulations* (EDGAR) under 34 CFR Part 75 and 34 CFR Part 76.

In accordance with OMB Uniform Guidance § Subpart E and EDGAR § 76.560(b), LEAs must have an approved indirect cost rate in order to recovery any indirect costs related to federal grants and contracts.

Indirect cost rates will be based on the predetermined fixed rates with carry-forward provisions and utilize the Modified Total Direct Costs Base (MTDC) meaning 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). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs tuition remission, scholarships and fellowships, participant support costs, and the portion of each suaward in excess of \$50,000.

When applying a rate to a grant or contract, the approve rate in effect at the time the allowable costs are incurred determines the amount of the indirect costs that may be charged to the grant or contract. Costs must be allowable, necessary and reasonable (see 2 CFR 200.403) and must be applied consistently from grant to grant.

Any discrepancy between this Indirect Cost Type Schedule and grant award, Statute, or Board Rule shall be resolved in favor of the terms of the grant award, Statute, or Board Rule.

FY26 Indirect Cost Rates: <https://schools.utah.gov/financialoperations/reporting>
Quesitons? schoolfinance@schools.utah.gov