Note	Category	Program	Allotment Program Code	Funding Type	Reporting Program Code	Indirect Cost Type - Restricted / Unrestricted / Not Allowable ("N/A")	Eligible for Limited Budgetary Flexiblity as Defined in U.C.A. § 53F-2-209? (Y/N)
	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
Indirect cost rate changed from not allowable to unrestricted	Focus Populations	Adult Ed Corrections Institutions	PQGC	State	5613	Unrestricted	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	Adult Education Federal P&I	ADPI	Federal	7581	Restricted	No
	Federal Programs	Adult Education Leadership	SLDR	Federal	7582	Restricted	No
	Other State Programs	American Indian and Alaskan Native Education Amendments	PAX	State	5622	Unrestricted	No
	Federal Programs	ARP ESSER Homeless Children & Youth	ARPH	Federal	7235	Unrestricted	No
	Federal Programs	ARP SPED IDEA	ARPI	Federal	7525	Restricted	No
	Federal Programs	ARP SPED IDEA Preschool	ARPP	Federal	7523	Restricted	No
	Focus Populations	Art Works for Kids	ARTW	State	5601	Not Allowable	No
New	Statewide Initative Grant Programs	Assessment to Achievement	A2AE	State	5818	Not Allowable	No
	Statewide Initative Grant Programs	Beverley Taylor Sorenson Arts	PUB	State	5882	Not Allowable	No
	Statewide Initative Grant Programs	Beverley Taylor Sorenson Arts Non-LEAs	PUB	State	5882	Not Allowable	No
	Focus Populations	Beverly Taylor Sorenson Foundation Grant	BTSF	State	5601	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 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	Capital Outlay Foundation - Minimum Basic Growth	PSAG	State	5550	Not Allowable	No
	Focus Populations	Capital Outlay Foundation Program	PSA	State	5550	Not Allowable	No
	Other State Programs	Career & Technical Student Organization Grant	PLK	State	6000	Not Allowable	No
	Focus Populations	CBE Implementation Grant	PKC	State	5670	Not Allowable	No
	Focus Populations	CBE Planning Grants	PKCP	State	5670	Not Allowable	No
	Related To Basic	Charter School Base Funding	PUE	State	VAR	Not Allowable	No
	Related To Basic	Charter School Local Replacement	PQN	State	5619	Not Allowable	No
	Other State Programs	Charter School Start Up & Implementation	CHSU	State	5846	Not Allowable	No
New	Focus Populations	Child Sexual Abuse Prevention Grant Program	POK	State	5675	Not Allowable	No
	Focus Populations	Class Size Reduction	PPL	State	5201	Not Allowable	Yes
	Restricted Basic School Program	College and Career Awareness	PPKD	State	5901	Not Allowable	No
Changed rate type from unrestricted to restricted per USBE Rule	Restricted Basic School Program	Comprehensive Counseling and Guidance	PPKB	State	5903	Not Allowable	No
	Focus Populations	Computer Science	PKW	State	5677	Not Allowable	No
	Focus Populations	Computer Science Initiative	PKW	State	5677	Not Allowable	No

Note	Category	Program	Allotment Program Code	Funding Type	Reporting Program Code	Indirect Cost Type - Restricted / Unrestricted / Not Allowable ("N/A")	Eligible for Limited Budgetary Flexiblity as Defined in U.C.A. § 53F-2-209? (Y/N)
	Focus Populations	Concurrent Enrollment	PQI	State	5333	Not Allowable	Yes
	Restricted Basic School Program	CTE Add-On (9-12 Only)	PPK	State	VAR 6*	Not Allowable	Yes
	Restricted Basic School Program	CTE Skills Certification Competency	PPKF	State	6000	Not Allowable	Yes
	Restricted Basic School Program	CTE Student Organizations	PPKE	State	6000	Not Allowable	Yes
Budgetary flexibility changed to yes- eligible but with exceptions	Restricted Basic School Program	CTE Summer Ag	PPKA	State	6100	Not Allowable	Yes with exceptions. Contact CTE section
	Focus Populations	Digital Teaching and Learning Ongoing	PUO	State	5655	Not Allowable	No
	Focus Populations	Drivers Ed-Classroom	DRED	State	5610	Not Allowable	No
	Statewide Initative Grant Programs	Dual Immersion	PQV	State	5637	Not Allowable	No
	Statewide Contracted Initiatives	Early Interactive Reading Software Program (EISP)	TBD	State	5618	Not Allowable	Yes
	Focus Populations	Early Intervention Charter	PUD	State	5641	Not Allowable	Yes
	Focus Populations	Early Intervention District	PUD	State	5641	Not Allowable	Yes
	Statewide Initative Grant Programs	Early Literacy Outcomes Improvement - Early Learning Coaches	ELO	State	5697	Not Allowable	No
	Focus Populations	EARS - Gang Prevention	PUJG	State	5339	Not Allowable	No
	Statewide Initative Grant Programs	Education Innovation Program	EIP	State	5628	Not Allowable	No
	Focus Populations	Educator Professional Time	PUY	State	5651	Not Allowable	Yes
	Educator Support Programs	Educator Salary Adjustments	PQR	State	5876	Not Allowable	No
	Focus Populations	Effective Teachers in High Poverty Schools	PUP	State	5668	Not Allowable	No
	Educator Support Programs	English Language Learner Software Support	PUI	State	5911	Not Allowable	Yes
	Focus Populations	Enhancement for Accelerated Students Program-AP	PQHA	State	5332	Not Allowable	Yes
	Focus Populations	Enhancement for Accelerated Students Program-Gifted Talented	PQHG	State	5331	Not Allowable	Yes
	Focus Populations	Enhancement for Accelerated Students Program-IB	PQHI	State	5612	Not Allowable	Yes
	Federal Programs	ESSER II (CARES) 10% ESSER II Funds	21ESSV	Federal	7215	Not Allowable	No
	Federal Programs	ESSER II (CARES) Braille Embossers	21ESSV	Federal	7215	Not Allowable	No
	Federal Programs	ESSER II (CARES) Early Learning Coaches for Rural Utah	21ESSV	Federal	7215	Not Allowable	No
	Federal Programs	ESSER II (CARES) Funds to LEAs	21ESSR	Federal	7215	Not Allowable	No
	Federal Programs	ESSER II (CARES) Utah Donors Choose for K-12 Teachers	21ESSV	Federal	7215	Not Allowable	No
	Federal Programs	ESSER III (ARP) Afterschool ARP ESSER Grant	ARAS	Federal	7225	Not Allowable	No
	Federal Programs	ESSER III (ARP) Afterschool Award Expansion for Utah K-12	ARPL	Federal	7225	Not Allowable	No
	Federal Programs	ESSER III (ARP) Early Learning Coaches for Rural Utah	ARPL	Federal	7225	Not Allowable	No
	Federal Programs	ESSER III (ARP) ESSER SEA Reserve Base Distribution	ARPV	Federal	7225	Not Allowable	No
	Federal Programs	ESSER III (ARP) Funds to LEAs	ARPF	Federal	7225	Not Allowable	No
	Federal Programs	ESSER III (ARP) Summer Learning ARP ESSER Grant	ARPS	Federal	7225	Not Allowable	No

Note	Category	Program	Allotment Program Code	Funding Type	Reporting Program Code	Indirect Cost Type - Restricted / Unrestricted / Not Allowable ("N/A")	Eligible for Limited Budgetary Flexiblity as Defined in U.C.A. § 53F-2-209? (Y/N)
New	Educator Support Programs	Excellence in Education and Leadership Supplement Program	PYI	State	5812	Not Allowable	No
	Focus Populations	Flexible Allocation	PQY	State	5310	Not Allowable	No
	Focus Populations	Flexible Allocation - Stabilization	PQYS	State	5310	Not Allowable	No
	Basic School Program	Foreign Exchange	PPM	State	VAR	Not Allowable	No
	Federal Programs	FUEL Fostering Utah Education Learing Grades 4-6 Comp Sci	FUEL	Federal	7503	Not Allowable	No
	Federal Programs	GEER II (CRRSA) Governor's Emergency Education Relief Fund	GEER	Federal	7230	Not Allowable	No
	Federal Programs	GEER Univ of Utah Reading Clinic	GURC	Federal	7230	Not Allowable	No
	Focus Populations	General Financial Literacy	PKH	State	5660	Not Allowable	No
	Basic School Program	Grades 1-12	PPB	State	VAR	Not Allowable	No
	Focus Populations	Grants for Professional Learning	PUC	State	5666	Not Allowable	No
	Focus Populations	Grow Your Own Teacher and Counselor Pipeline Program	PQA	State	5665	Not Allowable	No
New	Statewide Initative Grant Programs	High School Service Pilot Program	HSSP	State	5817	Not Allowable	No
	Focus Populations	Homeless Teen Center Grant Program	HTC	State	5652	Not Allowable	No
	Federal Programs	IDEA Flow Through Discretionary	FTD	Federal	7524	Not Allowable	No
	Federal Programs	IDEA Preschool	PRE	Federal	7522	Not Allowable	No
	Federal Programs	IDEA School Age - Flow-Through	FTFL	Federal	7524	Not Allowable	No
	Federal Programs	IDEA State Level Activities	STAC	Federal	7524	Not Allowable	No
	Focus Populations	Intergenerational Poverty	PKS	State	5676	Not Allowable	No
	Basic School Program	Kindergarten	PPA	State	VAR	Not Allowable	No
	Focus Populations	Local Innovations Civics Education Pilot Program	ICEP	State	5649	Not Allowable	No
New	Federal Programs	Medicaid	TBD	Federal	7530	Not Allowable	No
New	Statewide Initative Grant Programs	Mentoring and Supporting Teacher Excellence and Refinement Program	PYJ	State	5814	Not Allowable	No
	Focus Populations	National Board Certification	PJC	State	5607	Not Allowable	No
	Child Nutrition Programs	National School Lunch Free & Reduced	NSLF	Federal	8075	Not Allowable	No
	Child Nutrition Programs	National School Lunch Paid	NSLP	Federal	8075	Not Allowable	No
Changed reporting program from VAR to 5220	Focus Populations	Necessarily Existent Small Schools	PPC	State	5220	Not Allowable	No
	Child Nutrition Programs	Pandemic EBT	PEBT	Federal	8080	Not Allowable	No
	Focus Populations	Partnerships for Student Success (SB 67)	PKX	State	5648	Not Allowable	No
	Focus Populations	Period Products in Schools	PPS	State	5654	Not Allowable	No
	Federal Programs	Perkins Corrections Education	CRED	Federal	7403	Not Allowable	No
	Federal Programs	Perkins Formula	FLEA	Federal	7401	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
	Federal Programs	Perkins Non-Traditional	NTR	Federal	7402	Not Allowable	No
	Federal Programs	Perkins Special Populations	SPCT	Federal	7407	Not Allowable	No
	Focus Populations	PRIME (Concurrent Enrollment)	PRIME	State	5647	Not Allowable	No
	Focus Populations	Professional Development	PROD	State	5295	Not Allowable	No
	Other State Programs	Professional Development	PD	State	5616	Not Allowable	No

Note	Category	Program	Allotment Program Code	Funding Type	Reporting Program Code	Indirect Cost Type - Restricted / Unrestricted / Not Allowable ("N/A")	Eligible for Limited Budgetary Flexiblity as Defined in U.C.A. § 53F-2-209? (Y/N)
	Other State Programs	Professional Development for Indian Ed Title VI	STPD	State	5618	Not Allowable	No
	Basic School Program	Professional Staff	PPD	State	VAR	Not Allowable	No
	Other State Programs	Program Quality Enhancement Grant	PKZ	State	5633	Not Allowable	No
	Focus Populations	Public Education Capital & Technology	PQD	State	5653	Not Allowable	Yes
	Focus Populations	Reading Difficulties	PKT	State	5645	Not Allowable	No
Changed reporting revenue code to 3800	Focus Populations	Rural School Reimbursement Program	PUS	State	5317	Not Allowable	No
New	Educator Support Programs	Salary Supplement for Highly Needed Educators Program	TBD	State	5811	Not Allowable	No
	Child Nutrition Programs	School Breakfast Program	SBP	Federal	8075	Not Allowable	No
	Focus Populations	School LAND Trust	PQM	State	5420	Not Allowable	No
	Child Nutrition Programs	School Lunch Student Fees	N/A	Local	8079	Not Allowable	No
	Statewide Initative Grant Programs	School Safety and Support Grant Program	POH	State	5914	Not Allowable	No
	Statewide Initative Grant Programs	School Safety and Support Grant Program Stipends	POH	State	5914	Not Allowable	No
	Other State Programs	School Turnaround and Leadership Dev	PKU	State	5687	Not Allowable	No
	Focus Populations	Small School District - Capital Development Project Grants	PXA	State	5595	Not Allowable	No
	Restricted Basic School Program	Special Education - Add-on	PPF	State	1205	Not Allowable	Yes
	Restricted Basic School Program	Special Education - Extended Year	PPI	State	1220	Not Allowable	Yes
	Restricted Basic School Program	Special Education - Extended Yr Special Educators	PPP	State	1278	Not Allowable	Yes
	Restricted Basic School Program	Special Education - Impact Aid	PPN	State	1225	Not Allowable	Yes
	Restricted Basic School Program	Special Education - Preschool	PPG	State	1215	Not Allowable	Yes
	Restricted Basic School Program	Special Education - Self Contained	PPH	State	1210	Not Allowable	Yes
	Child Nutrition Programs	Special Milk Program	SMP	Federal	8075	Not Allowable	No
	Focus Populations	State Adult Education	PQG	State	1609	Not Allowable	No
	Focus Populations	State Adult Education - Supplemental	PQGS	State	1609	Not Allowable	No
	Child Nutrition Programs	State Child Nutrition (State Liquor Tax)	LQTX	State	8070	Not Allowable	No
	Basic School Program	Statewide Online Education Program Distribution	PPBD	State	VAR	Not Allowable	No
	Focus Populations	Statewide Online Education Program Home Private	SOEF	State	5380	Not Allowable	No
	Basic School Program	Statewide Online Education Program Offset	PPBO	State	VAR	Not Allowable	No
	Other State Programs	STEM Comprehensive Dropout Prevention	STEM	State	5830	Not Allowable	No
	Focus Populations	STEM Endorsement Incentive	PJB	State	5644	Not Allowable	No
New	Statewide Initative Grant Programs	Stipends for Future Educators Grant Program	SFFE	State	5813	Not Allowable	No
	Focus Populations	Student Health & Counseling Support Program (HB373)	PUV	State	5679	Not Allowable	No
	Focus Populations	Students At-Risk Add-on	PPR	State	5344	Not Allowable	Yes
	Focus Populations	Substance Abuse Prev	SAPV	State	5672	Not Allowable	No
	Focus Populations	Suicide Prev - Secondary	SUPV	State	5674	Not Allowable	No
	Federal Programs	Teacher Leader Academy	2SL	Federal	7860	Not Allowable	No

Note	Category	Program	Allotment Program Code	Funding Type	Reporting Program Code	Indirect Cost Type - Restricted / Unrestricted / Not Allowable ("N/A")	Eligible for Limited Budgetary Flexiblity as Defined in U.C.A. § 53F-2-209? (Y/N)
	Educator Support Programs	Teacher Salary Supplement Program	PQS	State	5807	Not Allowable	No
	Focus Populations	Teacher Student Success Act (TSSA) (SB 149)	PUU	State	5678	Not Allowable	Yes
	Educator Support Programs	Teacher Supplies and Materials	PUA	State	5868	Not Allowable	Yes
	Focus Populations	Title I Schools in Improvement-Paraeducators	PUG	State	5685	Not Allowable	No
	Federal Programs	Title IA - Comprehensive School Improvement (CSI)	T1SF	Federal	7801	Not Allowable	No
	Federal Programs	Title IA - Flow-Through	T1FT	Federal	7801	Not Allowable	No
	Federal Programs	Title IC - Migrant	MGFT	Federal	7830	Not Allowable	No
	Federal Programs	Title ID - Academics	NDAC	Federal	7840	Not Allowable	No
	Federal Programs	Title ID - Transition	NDT	Federal	7840	Not Allowable	No
	Federal Programs	Title IIA - Improving Teacher Quality	2FT	Federal	7860	Not Allowable	No
	Federal Programs	Title IIA - State Level Activities	2SA	Federal	7860	Not Allowable	No
	Federal Programs	Title IIIA - English Language Learner	ELFT	Federal	7880	Not Allowable	No
	Federal Programs	Title IIIA - Immigrant	IMM	Federal	7880	Not Allowable	No
	Federal Programs	Title IIIA - Teacher and Student Achievement Recognition	ELSA	Federal	7880	Not Allowable	No
Changed program code from 7905 to 7890	Federal Programs	Title IVA - Student Support & Academic Enrichment Grants	4AFT	Federal	7890	Not Allowable	No
	Federal Programs	TITLE VB - Rural and Low Income Schools RLIS	RLFT	Federal	7940	Not Allowable	No
	Federal Programs	Title VIIB - McKinney-Vento	MVFT	Federal	7950	Not Allowable	No
	Focus Populations	To/From School Pupil Transportation	PQB	State	5315	Not Allowable	Yes
	Federal Programs	Utah Project AWARE (SAMHSA)	AWFT	Federal	7685	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
	Restricted Basic School Program	Worked Based Learning	PPKC	State	5902	Restricted	No
	Focus Populations	Youth In Custody	PUF	State	5340	Unrestricted	No

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