



**STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION**

MOLLY M. SPEARMAN
STATE SUPERINTENDENT OF EDUCATION

MEMORANDUM

TO: District Superintendent/CATE Director

FROM: Hershula D. Davis, Audits Manager
Office of Auditing Services

A handwritten signature in blue ink, appearing to be "H. Davis", written over the name "Hershula D. Davis".

DATE: June 11, 2018

RE: Indirect Cost Proposals FY 2018–19

Enclosed are copies of the restricted and unrestricted Indirect Cost Proposals for local educational agencies for fiscal year 2018–19. The carry-forward computation for each rate type is also included.

Please review the general information instruction packet located at <https://ed.sc.gov/finance/auditing/indirect-cost-resources/fy-2018-2019/revised-narrative-for-usde-fy-2018-19-indirect-cost-general-information/> (see attached). Verify totals on the enclosed proposals to ensure that each amount agrees with your 2016–17 audit report.

If the attached figures are incorrect, please insert the correct figures in the appropriate column in red and recalculate the rate.

Sign the certification for each rate type, scan, and e-mail to auditing-services@ed.sc.gov. Certified copies of all rates will be returned to you within two weeks of the receipt of your proposals.

The deadline for submission is **June 25, 2018**. If you have any questions, please contact Melissa Myers at 803-734-8453 or mmyers@ed.sc.gov or me at 803-734-6022 or hdavis@ed.sc.gov.

Enclosures

cc: School Business Official (Memo Only)
Melissa A. Myers, Director, Office of Auditing Services