

MEMORANDUM

TO: District Superintendent

FROM: Hershula D. Davis
Audits Director, Office of Audit Services

DATE: May 1, 2026

RE: Indirect Cost Proposals Fiscal Year 2026-27

Enclosed are copies of the restricted and unrestricted Indirect Cost Proposals for local educational agencies for fiscal year 2026-27. The predetermined rate computation for each rate type is also included.

Please review the attached general information instruction packet. Verify totals on the enclosed proposals to ensure that each amount agrees with your 2024-25 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, and scan, and email to auditingervices@ed.sc.gov. Certified copies of all rates will be returned to you within two weeks of receipt of your proposals.

The deadline for submission is **Friday, May 15, 2026**. If you have any questions, please contact me at 803-734-6022 or hdavis@ed.sc.gov.

Enclosures

cc: School Business Official