



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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To: County Judge and Commissioners Court

From: Linda Riggs, County Auditor

Date: September 7, 2022

Subject: Indirect Cost Policy

I am requesting consideration and adoption of an Indirect Cost Policy. Indirect cost that is applied to agreements or contracts are currently being recorded in the fund that earns the revenue for that agreement/contract. Indirect labor and overhead being charged to the agreements are for resources from the general fund therefore should be recorded in the general fund.

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