

Indirect  
Cost



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation  
Central States Field Office

1301 Young Street  
Room 732  
Dallas, Texas 75202  
(214)-767-3281  
(214)-767-3264 FAX

June 30, 1998

Mr. Charles Taylor  
Revenue and Reimbursement Specialist  
Dallas County Budget Office  
411 Elm Street  
Dallas, Texas 75202

Dear Mr. Taylor:

We have received your County Indirect Cost Allocation Plan based on expenditures for the fiscal year ended September 30, 1997. We will not review this plan.

Office of Management and Budget Circular A-87 Cost Principles for State, Local and Indian Tribal Governments (A-87) in Attachment C, Section D. 3. requires that a local government, not designated as a "major local government", claiming central service costs must develop a plan in accordance with the requirements of the Circular and maintain the plan and related supporting documentation for audit. Such a government is not required to submit its plan for Federal approval unless it is specifically requested to do so, by the cognizant Federal agency.

To date my office has not required you to submit your proposal for review. Due to workload priorities, we will not review the proposal you submitted. You should continue to prepare and retain cost allocation plans as required by A-87. We will contact you, if we need to review your plan in the future.

If you have any questions, please call Terry Hill at (214)-767-3263.

Sincerely,

Merle M. Schmidt  
Director,  
Division of Cost Allocation



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February 8, 2001

Mr. Rick Voorhies  
Grants Planner  
Dallas County Office of Budget and Evaluation  
411 Elm Street - 3<sup>rd</sup> Floor  
Dallas, Texas 75202-3340

Dear Mr. Voorhies:

The purpose of this letter is to respond to your request of February 21, 2001 concerning Dallas County's Indirect Cost Allocation Plans. You requested a letter stating that we do not wish to receive a copy of your plan for review.

Enclosed is a copy of my letter of June 30, 1998 to Mr Charles Taylor addressing the need to submit a plan to us for review. You should continue to prepare and retain cost allocation plans as required by *Office of Management and Budget Circular A-87 Cost Principles for State, Local and Indian Tribal Governments*. We will contact you, if we need to review your plan in the future.

If you have any questions, please call Terry Hill at 214-767-3263.

Sincerely,

Merle M. Schmidt  
Director,  
Division of Cost Allocation  
Central States Field Office

Enclosure



DALLAS COUNTY  
OFFICE OF BUDGET AND EVALUATION

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**FY 2013**  
**Consolidated Local Central Service**  
**Cost Allocation Plan**  
**and**  
**Indirect Cost Proposal**

(Based on Actual Expenditures for the Fiscal Year ending September 30, 2011)

**CERTIFICATION STATEMENT**

This is to certify that I have reviewed the cost plan submitted herewith and to the best of my knowledge and belief:

A. All costs (for the fiscal year ending September 30, 2011) included in this proposal dated March 30, 2012, to establish cost allocations or billings for the period of October 1, 2010, to September 30, 2011, are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

B. All costs included in this proposal are properly allocable to Federal Award(s) on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Dallas County, Texas

*Ry-Brown*

Signature

Ryan W. Brown

Dallas County Budget Officer

Date of Execution: *March 30, 2012*

**Total Allowable Indirect Costs**

**(with FY11 Carry Forward): \$ 91,967,572 = 35.44% County-wide Indirect Cost Rate**

**Total Operating Salary/Wages: \$ 259,486,999**