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**MIAMI-DADE COUNTY,  
FLORIDA**

**OMB CIRCULAR A-87  
COST ALLOCATION PLAN**

**BASED ON ACTUAL EXPENDITURES FOR THE  
FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**A CENTRAL SERVICES COST ALLOCATION PLAN**



**SEPTEMBER 2012**

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**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

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# **Certificate of Cost Allocation**

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## Certificate of Cost Allocation Plan

**Miami-Dade County, Florida**

**Fiscal Year Ended September 30, 2010**

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

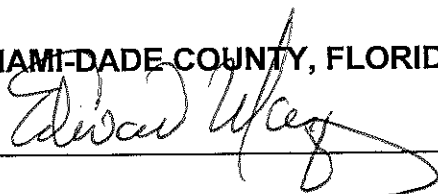
- (1) All costs included in this proposal based on FY2010 actual costs to establish cost allocations that are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards 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.

**Governmental Unit:**

**MIAMI-DADE COUNTY, FLORIDA**

**Signature:**



**Name of Official:**

Edward Marquez

**Title:**

Deputy Mayor / Finance Director

**Date of Execution:**

9/25/12



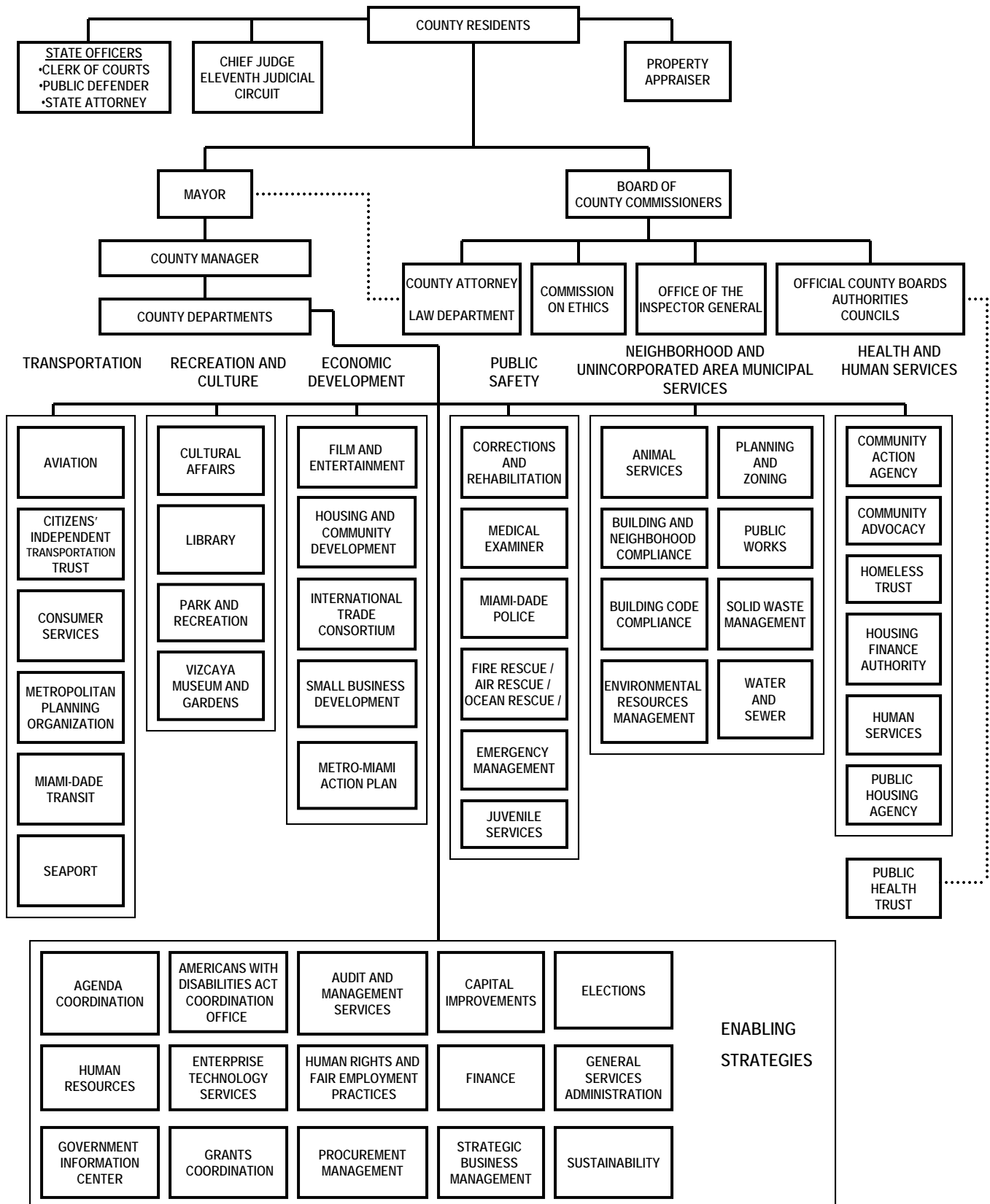
# Organization Chart

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# MIAMI-DADE COUNTY

## TABLE OF ORGANIZATION

### 2009-10



## **Background and Plan Summary**

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# **Miami-Dade County, Florida**

## **Background and Plan Summary**

This plan is an annual update of the Miami-Dade County's cost allocation plan. Central services represented in this cost allocation plan were incurred in the General Fund, Internal Service Fund, and Special Revenue Fund. Central services in the Internal Service Fund were charged directly to user departments. For purposes of this plan, allocations to user departments are net of revenue collected and expenditure reimbursements collected during the fiscal year.

### **Description of Accounting System**

This central services cost allocation plan describes the procedures used to identify, measure, and allocate costs to each of the departments comprising Miami-Dade County Government. This cost allocation plan identifies how costs accumulate and the allocation methodology used for assigning administrative costs to the benefiting departments.

This section of the cost allocation plan describes the accounting procedures used by the County to identify, measure and allocate costs to each benefiting department of the County. All administrative costs are accorded consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances, and conform to the accounting principles and standards prescribed in Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local and Indian Tribal Governments (2 CFR Part 225).

### **Accounting System**

All administrative expenditures for the County are accounted for in the Financial Accounting Management Information System (FAMIS), the countywide financial reporting system. The Miami-Dade County Department of Finance is the functional owner of FAMIS. As such, the Department of Finance is responsible for the design, implementation, and operation of the subsystem.

In accordance with Government Auditing Standards, the County's external auditors issue an annual report on the consideration of the County's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of the testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of the annual audit performed in accordance with Government Auditing Standards.

### **Account Structure**

For cost allocation purposes, the FAMIS account structure includes the Fund, Department, Division, Section, Index Code, Object, and Sub-object. The codes are described below.

## Fund

The Fund is used to uniquely identify the County's Funds within a fund type. The Fund is a five-digit alphanumeric code that defines the fund. Active operating funds for the County include, but are not limited to the following:

Fund	Fund Description
General	The General Fund accounts for the general government operations of Miami-Dade County. Costs of central service departments charged through the General Fund are allocated to all benefiting departments.
Internal Service	Internal Service Funds account for the financing of goods and services provided by one department to other departments on a cost reimbursement basis.
Special Revenue	Special Revenue Funds account for revenues derived from specific sources, which are restricted by law or policy to finance specific activities.
Debt Service	Debt Service Funds are used to account for the accumulation of resources for the payment of principal and interest on long-term obligations.
Capital Projects	The Capital Projects Funds account for financial resources used for the acquisition and/or construction of major capital facilities and other infrastructure needs.
Trust and Agency	Trust and Agency Funds account for assets held by the County in the capacity of trustee or agent.
Enterprise	Enterprise Funds are used by the County to account for the operations of services rendered to the general public where the intent is to recover costs and generate revenues through user charges.

## Department-Division-Section

For the purposes of FAMIS, the organizational structure of an account consists of a single two digit alpha code that identifies the Department, a Division code that may be up to a four digit alpha-numeric code, and a Section code that may be up to a six digit alpha-numeric code.

## Index Code

The Index Code is a maximum 12 digit alphanumeric code that is provided within FAMIS to accumulate costs which are unique to an organization and have not been otherwise classified. The Index Code is the mechanism by which all costs are identified and accumulated. As accounting requirements dictate, the County may create and/or delete Index Codes.

## Object

Expenditure object codes are used to identify the type of services, materials, or other charges for which monies are expended. The Object code is a 3-digit numeric code that allows for the identification of specific types of expenditures within the broad FAMIS classification. Examples of Object codes include, but are not limited to:

Object Code	Object Code Description
001	Salaries
010	Fringe Benefits
210	Accounting & Auditing
215	Temporary Help Agency
223	Industrial Service Related
224	Other Outside Contractual Services
232	General Auto & Professional Liability
241	Equipment Maintenance
244	Outside Maintenance: Buildings & Grounds
245	Information Technology Department (ITD) Maintenance
251	Buildings County Owned: Rental
253	Communication Equipment: Rental
260	General Services Administration (GSA) Charges
261	Information Technology Department (ITD)
262	General County Support Charges
310	Telecommunications
311	Publications, Subscriptions, Memberships
312	Travel
314	Advertising
315	Printing & Graphics
316	Mailing Services
319	Petty Cash & Change Funds

Object Code	Object Code Description
320	Training
321	Reimbursements & Refunds
322	Taxes, Licenses & Permits
330	Miscellaneous
340	Reserve & Contingency
470	Office Supplies & Minor Equipment
493	Clothing & Uniforms
496	Other Materials & Supplies
570	Intrafund Transfer
910	Land Acquisition
950	Major Machinery, Equipment & Furniture
951	Automobiles & Vehicles

### **Sub-Object**

The sub-object code is a 5-digit numeric code that allows for the further identification of specific types of expenditures within the defined Object code. The example, within the Object code 010 (Fringe Benefits), the sub-object codes are utilized to record and further differentiate the type of fringe benefit cost as follows: 01010 – Social Security; 01011 – Retirement; 01110 – Group Health Insurance; 01111 – Group Life Insurance; 01113 – Medicare Hospital Insurance; 01115 Worker's Compensation Insurance, etc.

### **Cost Allocation Methodology**

The cost allocation methodology for Miami-Dade County is described in the following section of the plan. A brief description of the nature and extent of the services of each Central Service Department is provided on Schedule \_\_.1 of each Central Service Department section of the cost allocation plan.

# **Cost Allocation Methodology**

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# Miami-Dade County, Florida

## Cost Allocation Methodology

### Part I: The Double Step-Down Methodology

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#### ***I. Cost Allocation Overview***

A double step-down methodology was applied in the cost allocation procedures for Miami-Dade County, Florida. The proprietary software, MAXCARS™, is the tool with which the step-down methodology is accomplished.

MAXCARS provides for the inputting of all allowable costs by cost center identifications consistent with the County's accounting code structure. This capability allows for efficient balancing with the County's financial reporting systems.

Additionally MAXCARS™ provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

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#### ***A. Initiating the Process***

Determination of the data to be included within the cost allocation process is accomplished through:

- 1) Application of OMB Circular A-87 cost principles;
- 2) Interviews;
- 3) Review of financial documents;
- 4) Review of organizational structure; and
- 5) Analysis of statistical data relative to benefit of services provided.

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#### ***B. Establishing the Cost Pools to Be Allocated***

Basically, the organizational structure of the County is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan.

Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

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**C. Establishing the Statistical Measurements or Bases for Allocation**

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Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

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**D. Accommodating Exceptions and Adjustments**

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Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

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**II. The Double Step-Down Methodology**

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Because Central Service Departments provide services to other Central Service Departments, The County employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

To demonstrate the potential inequity of a single step-down, consider the costs of the Purchasing function and of the Information Technology Services function. Purchasing processes the purchase orders for the materials and supplies that Information Technology Services uses to serve the departments of the County. This cost is rightfully allocable to all the departments that Information Technology Services serves. If Purchasing allocates its costs sequentially after Information Technology Services allocates its costs, and then the costs that are attributable to the services provided to Information Technology Services will be prorated to the other departments served by Purchasing. This method can then allocate costs to departments disproportionate to the benefit received from those costs.

Comparably, Information Technology Services provides services to Purchasing. Similarly, if Information Technology Services allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Information Technology Services. Again this method can allocate costs to departments disproportionate to the benefit received from those costs.

The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.

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**A. The First Step-Down**

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The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

<b>1. The Process</b>	<p>The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:</p> <ol style="list-style-type: none"> <li>1) Costs from the audited financials,</li> <li>2) Cost adjustments,</li> <li>3) Credits, and</li> <li>4) Costs received from other Central Service Departments that have completed their first round allocations.</li> </ol>
<b>2. The Results</b>	<p>At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.</p>
<b>B. The Second Step-Down</b>	<p>The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.</p>
<b>1. The Process</b>	<p>The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:</p> <ol style="list-style-type: none"> <li>1) Costs received from other Central Service Departments that have completed their second round allocations, and</li> <li>2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.</li> </ol>
<b>2. The Results</b>	<p>At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.</p>
<b>C. Supplemental Comments</b>	<p>When the relationships between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.</p> <p>If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.</p>

## Part II: Tracking Costs in the Cost Allocation Plan

<b>I. Cost Plan Organization</b>	<p>The County Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none"><li>1) Title page,</li><li>2) Narrative of cost allocation methodology,</li><li>3) Rate schedule(s) when applicable,</li><li>4) Summary schedules, and</li><li>5) Detail schedules.</li></ol>
<b>A. Summary Schedules</b>	<p>The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.</p>
<b>1. Schedule A</b>	<p>Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:</p> <p>Which Central Service Department actually allocated the costs to each Receiving Department?</p> <p>This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.</p>
<b>2. Schedule C</b>	<p>Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
<b>3. Schedule D</b>	<p>Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.</p>

<b>4. Schedule E</b>	Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.
<b>5. Schedule F</b>	Schedule F – Indirect Cost Rate Proposal calculates indirect cost rates for selected Receiving Departments. The indirect rate is computed as the total indirect costs allocated to the Receiving Department divided by the total Salary cost (object 001) of the Receiving Department.
<b>B. Detail Schedules</b>	<p>The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.</p> <p>When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.</p>
<b>1. Schedule __.1</b>	Schedule __.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.
<b>2. Schedule __.2</b>	<p>Schedule __.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:</p> <ol style="list-style-type: none"> <li>1) Expenditures from the financial reports – balances to Schedule C,</li> <li>2) Adjustments to financial reports – balances to Schedule C, and</li> <li>3) Incoming costs from other Central Service Departments.</li> </ol> <p>The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.</p>
<b>3. Schedule __.3</b>	<p>Schedule __.3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> <li>1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule __.2 expenditure amounts.</li> </ol>

	<p>2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.</p> <p>3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2.</p> <p>It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.</p>
<b>4. Schedule __.4</b>	<p>Schedules __.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.</p> <p>The information provided includes:</p> <ol style="list-style-type: none"> <li>1) The statistical measurement used as a basis for allocation;</li> <li>2) The identification of statistical measurement;</li> <li>3) The source of the statistical measurement;</li> <li>4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;</li> <li>5) The results of the first step-down – balances to functional total after first additions on Schedule __.3;</li> <li>6) The results of the second step-down – balances to functional total of second additions on Schedule __.3; and</li> <li>7) The totals allocated from both step-downs – balances to functional grand total from Schedule __.3.</li> </ol> <p>Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.</p>
<b>5. Schedule __.5</b>	<p>Schedules __.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.</p> <p>The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.</p>

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## ***II. The Tracking Process***

Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule \_\_2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeating the steps provided above in this section.

# **Cost Allocation Plan**

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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
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**Allocated Costs By Department**

\* Group

Central Service Departments	AD - Animal Services	AV - Aviation	BC - Building Code Compliance	BN - Bldg&Neighborhood Compliance	CA - Community Action Agency	CD - Housing & Comm Devlp	CL - Clerk of Court
Depreciation	5,527	0	14,730	12,055	374,928	112,765	1,507,420
Leave Payouts	71,887	1,484,612	72,906	274,989	418,948	131,322	901,127
AG - Agenda Coordination	911	26,861	455	0	6,829	0	61,918
AT - County Attorney	82,515	1,057,342	28,550	301,509	177,242	242,428	29,540
AU - Audit and Management	0	452,850	65,207	147,965	0	0	0
BU - Strategic Business	48,521	133,817	21,281	59,847	83,673	31,202	20,290
CC - County Commission	4,092	54,960	2,681	10,686	123,995	4,078	7,123
CE - County Executive	30,508	429,213	20,937	83,450	194,417	27,816	55,633
CQ - Capital Improvement	0	0	0	14,723	6,464	7,342	0
DA - ADA Coordination	719	719	719	719	719	719	719
ER - Human Resources	23,183	323,031	18,988	58,119	146,549	19,253	62,298
ET - Enterprise Technology	184,781	358,202	17,474	69,643	1,177,525	23,215	393,139
FE - Fair Employment	( 292)	( 4,098)	( 200)	( 797)	( 1,856)	( 266)	( 531)
FN - Finance	20,408	74,371	14,250	55,545	125,649	42,848	62,549
GC - Grants Coord Ops	0	0	0	0	4,375	2,973	0
GG - General Government	13,238	21,257	8,908	33,973	1,644,532	120,666	6,871,684
GI - Government Information	1,395,553	87,742	261,686	0	139,672	86,327	74,550
IG - Inspector General	4,469	0	530	1,947	1,806	1,594	3,971
PM - Procurement	185,721	0	444	30,141	4,433	264,619	349,722
SB - Small Business	0	0	0	0	0	13,050	0
Total Allocated	2,071,741	4,500,879	549,546	1,154,514	4,629,900	1,131,951	10,401,152
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,071,741	4,500,879	549,546	1,154,514	4,629,900	1,131,951	10,401,152
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,071,741	4,500,879	549,546	1,154,514	4,629,900	1,131,951	10,401,152

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Allocated Costs By Department**

\* Group

Central Service Departments	CR - Corrections & Rehabilitation	CS - Consumer Services	CU - Cultural Affairs	DE - Environmental Resources Mgmt	EC - Commission on Ethics & Public Trust	ED - Economic Development	EL - Elections
Depreciation	3,651,947	18,463	92,808	876,749	0	0	2,445,003
Leave Payouts	2,660,736	92,791	33,496	432,703	22,864	0	124,587
AG - Agenda Coordination	2,276	17,756	9,561	31,414	911	455	0
AT - County Attorney	586,844	50,994	22,444	440,133	26,405	0	77,398
AU - Audit and Management	0	0	102,333	0	0	0	61,022
BU - Strategic Business	225,159	24,033	44,170	81,798	26,023	639	40,554
CC - County Commission	123,127	4,328	1,302	18,767	497	383	4,175
CE - County Executive	869,193	33,798	10,170	146,560	3,889	2,991	32,603
CQ - Capital Improvement	3,661	0	0	1,534	0	0	0
DA - ADA Coordination	719	719	719	719	719	719	719
ER - Human Resources	1,457,334	25,100	7,220	109,148	2,691	2,070	41,097
ET - Enterprise Technology	6,142,262	95,370	8,487	122,312	23,550	18,115	197,463
FE - Fair Employment	( 8,301)	( 323)	( 97)	( 1,400)	( 37)	( 28)	( 311)
FN - Finance	104,909	30,670	6,717	67,596	1,477	62	13,079
GC - Grants Coord Ops	29,632	0	0	3,087	0	0	0
GG - General Government	1,092,913	305,244	4,130	50,787	2,689	398	2,021,397
GI - Government Information	72,757	112,220	277,326	111,392	39,236	0	357,190
IG - Inspector General	8,779	305	7,738	3,728	0	0	4,912
PM - Procurement	3,103	47,428	444	886	0	0	61,612
SB - Small Business	0	0	0	34,799	0	0	0
Total Allocated	17,027,050	858,896	628,968	2,532,712	150,914	25,804	5,482,500
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	17,027,050	858,896	628,968	2,532,712	150,914	25,804	5,482,500
Adjustments	0	0	0	0	0	0	0
Proposed Costs	17,027,050	858,896	628,968	2,532,712	150,914	25,804	5,482,500



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Allocated Costs By Department**

Miami-Dade County, Florida - OMB A-87  
2010 Version 1.0037-1  
Groups

\* Group

Central Service Departments	FR - Fire	GS01 - General Services Administration	GS02 - Fleet Management	GS03 - Materials Management	GS05 - Risk Management	GS06 - Facilities & Utilities Mgmt	GS09 - Design & Construction Svcs
Depreciation	12,129,381	223,148	8,376,665	413,999	112,143	652,511	89,663
Leave Payouts	3,332,541	45,454	216,034	40,278	112,775	144,433	142,029
AG - Agenda Coordination	5,008	20,943	0	0	0	0	0
AT - County Attorney	322,962	427,920	0	0	1,253,066	0	0
AU - Audit and Management	0	95,179	0	0	0	0	0
BU - Strategic Business	213,912	37,626	17,469	3,520	7,231	10,622	9,598
CC - County Commission	98,889	27,122	39,456	2,106	4,328	6,358	5,745
CE - County Executive	772,285	17,348	81,656	16,452	33,798	49,651	44,866
CQ - Capital Improvement	26,945	98,825	0	0	0	0	0
DA - ADA Coordination	719	719	0	0	0	0	0
ER - Human Resources	686,391	25,860	56,515	11,387	23,394	34,365	31,053
ET - Enterprise Technology	644,513	14,477	68,145	13,729	28,206	300,722	37,443
FE - Fair Employment	( 7,375)	( 165)	( 780)	( 157)	( 323)	( 474)	( 428)
FN - Finance	132,471	11,057	148,061	26,320	25,640	174,893	57,845
GC - Grants Coord Ops	0	16,809	0	0	0	0	0
GG - General Government	38,042	5,983	43,004	7,850	14,360	45,526	22,039
GI - Government Information	89,742	220,436	0	0	0	0	0
IG - Inspector General	34,831	126,025	0	0	0	0	0
PM - Procurement	6,648	0	886	0	0	1,773	0
SB - Small Business	27,549	0	0	0	0	0	42,049
Total Allocated	18,555,454	1,414,766	9,047,111	535,484	1,614,618	1,420,380	481,902
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	18,555,454	1,414,766	9,047,111	535,484	1,614,618	1,420,380	481,902
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,555,454	1,414,766	9,047,111	535,484	1,614,618	1,420,380	481,902

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Allocated Costs By Department**

\* Group

Central Service Departments	GS10 - Real Estate Development	GS30 - General Services Major Capital	HS - Human Services	HT - Homeless Trust	IC - International Consortium	JU - Juvenile Assessment Center	LB - Libraries
Depreciation	18,988	0	935,173	16,728	14,485	54,897	6,404,461
Leave Payouts	18,856	0	413,320	16,835	11,683	90,950	455,417
AG - Agenda Coordination	0	0	11,382	4,098	0	0	1,822
AT - County Attorney	0	0	411,583	77,398	1,980	0	10,232
AU - Audit and Management	0	0	40,997	0	0	0	61,877
BU - Strategic Business	1,408	0	80,643	26,215	36,930	41,425	74,612
CC - County Commission	843	0	23,133	613	0	4,481	24,358
CE - County Executive	6,580	0	180,657	4,786	0	34,994	190,230
CQ - Capital Improvement	0	0	0	335	0	0	0
DA - ADA Coordination	0	0	719	719	719	719	719
ER - Human Resources	4,556	0	132,911	3,494	61	24,222	266,819
ET - Enterprise Technology	39,855	0	1,094,193	3,994	0	247,296	158,757
FE - Fair Employment	( 63)	0	( 1,725)	( 46)	0	( 334)	( 1,817)
FN - Finance	3,405	143,537	282,239	8,443	1,464	12,419	63,061
GC - Grants Coord Ops	0	0	0	0	0	17,959	16,863
GG - General Government	2,990	21,913	1,235,315	2,842	33,750	14,233	53,048
GI - Government Information	0	0	350,045	42,462	84,230	0	72,137
IG - Inspector General	0	0	1,097	34,626	38	3,243	15,098
PM - Procurement	0	0	38,563	17,287	444	23,935	1,330
SB - Small Business	0	0	0	0	0	0	0
Total Allocated	97,418	165,450	5,230,245	260,829	185,784	570,439	7,869,024
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	97,418	165,450	5,230,245	260,829	185,784	570,439	7,869,024
Adjustments	0	0	0	0	0	0	0
Proposed Costs	97,418	165,450	5,230,245	260,829	185,784	570,439	7,869,024

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Allocated Costs By Department**

\* Group

Central Service Departments	ME - Medical Examiner	MM - Miami-Dade Economic Advisory Trust	MP - Metropolitan Planning Organization	MT - Transit	NC - Neighborhood Compliance	ND - Non-Department	OF - Film and Entertainment
Depreciation	458,928	863	20,894	622,833	0	0	8,580
Leave Payouts	82,901	20,195	27,650	2,978,372	0	4,274,551	4,092
AG - Agenda Coordination	911	0	0	16,390	0	0	1,366
AT - County Attorney	11,222	0	152,817	904,525	0	0	0
AU - Audit and Management	0	0	0	114,439	0	0	0
BU - Strategic Business	46,553	25,191	17,889	255,209	0	380,957	3,543
CC - County Commission	2,681	0	651	126,549	0	11,699	115
CE - County Executive	20,937	0	5,084	957,429	0	14,357	897
CQ - Capital Improvement	0	0	353	27,436	0	0	0
DA - ADA Coordination	719	719	719	719	719	0	719
ER - Human Resources	15,374	0	3,558	782,919	0	9,937	642
ET - Enterprise Technology	126,811	0	4,243	4,394,659	0	86,956	5,435
FE - Fair Employment	( 200)	0	( 48)	( 9,143)	0	( 137)	( 9)
FN - Finance	12,117	4,184	5,567	204,201	1,307	683,886	1,562
GC - Grants Coord Ops	3,977	0	0	0	0	0	0
GG - General Government	1,781,558	2,370	3,337	2,285,063	200	472,624	26,479
GI - Government Information	39,236	78,733	94,840	239,846	0	0	71,393
IG - Inspector General	3,703	85	2,676	290	21	108,087	10
PM - Procurement	444	46,098	886	3,989	0	86,877	4,876
SB - Small Business	0	0	0	0	0	0	0
Total Allocated	2,607,872	178,438	341,116	13,905,725	2,247	6,129,794	129,700
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,607,872	178,438	341,116	13,905,725	2,247	6,129,794	129,700
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,607,872	178,438	341,116	13,905,725	2,247	6,129,794	129,700

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Allocated Costs By Department**

\* Group

Central Service Departments	OS - Sustainability	PA - Property Appraiser	PD - Police	PR - Park & Recreation	PW - Public Works	PZ - Planning & Zoning	RB - Community Advocacy
Depreciation	0	253,362	7,980,186	5,821,774	1,284,354	218,217	30,978
Leave Payouts	9,997	290,135	4,715,743	726,864	456,993	134,905	0
AG - Agenda Coordination	1,366	2,731	5,919	19,121	90,146	26,861	0
AT - County Attorney	0	554,168	863,928	266,852	947,433	674,309	12,212
AU - Audit and Management	0	0	0	116,599	0	0	0
BU - Strategic Business	8,837	32,129	327,397	107,886	142,063	25,376	4,822
CC - County Commission	268	14,210	178,698	50,555	34,776	5,132	881
CE - County Executive	2,094	110,967	1,303,190	345,166	271,585	40,080	6,879
CQ - Capital Improvement	0	0	1,581	53,386	187,046	739	0
DA - ADA Coordination	719	719	719	719	719	719	719
ER - Human Resources	1,470	105,122	1,064,980	274,556	213,825	29,649	5,143
ET - Enterprise Technology	12,681	672,095	9,209,171	2,090,561	1,349,702	138,100	41,666
FE - Fair Employment	( 20)	( 1,060)	( 12,446)	( 3,296)	( 2,593)	( 383)	( 66)
FN - Finance	4,104	9,191	124,820	562,934	187,170	29,143	1,351
GC - Grants Coord Ops	0	0	78,392	23,306	0	0	0
GG - General Government	1,755	1,274,299	1,294,197	476,408	1,105,487	423,090	156,172
GI - Government Information	277,753	1,077,652	241,915	318,275	232,050	74,982	0
IG - Inspector General	2,767	4,945	78,442	133	199	283	948
PM - Procurement	1,330	444	4,876	3,103	3,103	444	2,659
SB - Small Business	0	0	0	110,196	466,887	0	0
Total Allocated	325,121	4,401,109	27,461,708	11,365,098	6,970,945	1,821,646	264,364
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	325,121	4,401,109	27,461,708	11,365,098	6,970,945	1,821,646	264,364
Adjustments	0	0	0	0	0	0	0
Proposed Costs	325,121	4,401,109	27,461,708	11,365,098	6,970,945	1,821,646	264,364

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Allocated Costs By Department**

Miami-Dade County, Florida - OMB A-87  
2010 Version 1.0037-1  
Groups

\* Group

Central Service Departments	SP - Seaport	SW - Solid Waste Management	TT - Office of the CITT	VZ - Vizcaya Museum and Gardens	All Other*	SubTotal	Direct Billed
Depreciation	0	0	14,798	0	3,098,866	58,369,270	0
Leave Payouts	336,498	724,935	9,840	36,658	3,025,194	29,619,096	0
AG - Agenda Coordination	5,919	1,366	0	0	48,260	422,956	0
AT - County Attorney	255,630	73,273	40,762	26,405	2,853,686	13,265,707	0
AU - Audit and Management	114,663	69,573	381,883	0	633,082	2,457,669	0
BU - Strategic Business	114,257	81,558	37,531	120,574	530,630	3,664,620	0
CC - County Commission	15,971	38,759	4,298	1,800	134,507	1,219,176	0
CE - County Executive	124,727	302,693	2,692	14,057	1,050,451	7,947,766	0
CQ - Capital Improvement	40,793	7,153	0	1,370	235,983	715,669	0
DA - ADA Coordination	719	719	719	719	7,190	34,512	0
ER - Human Resources	94,659	227,491	1,863	10,373	891,618	7,330,288	0
ET - Enterprise Technology	104,091	252,613	2,247	11,732	1,401,563	31,387,194	0
FE - Fair Employment	( 1,191)	( 2,891)	( 26)	( 134)	( 10,031)	( 75,898)	0
FN - Finance	50,738	90,154	2,893	10,853	371,762	4,068,922	0
GC - Grants Coord Ops	180,983	0	0	0	12,967	391,323	0
GG - General Government	10,623	20,747	1,347	5,123	28,801,380	51,874,970	0
GI - Government Information	126,139	759,944	86,110	101,649	1,156,659	8,851,879	2,834,000
IG - Inspector General	1,925	28,472	305	22,723	6,142	516,893	0
PM - Procurement	1,330	2,659	5,319	886	187,051	1,395,793	0
SB - Small Business	24,649	17,400	0	21,750	303,041	1,061,370	0
Total Allocated	1,603,123	2,696,618	592,581	386,538	44,740,001	224,519,175	2,834,000
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,603,123	2,696,618	592,581	386,538	44,740,001	224,519,175	2,834,000
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,603,123	2,696,618	592,581	386,538	44,740,001	224,519,175	2,834,000

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Unallocated	Total
Depreciation	0	58,369,270
Leave Payouts	0	29,619,096
AG - Agenda Coordination	0	422,956
AT - County Attorney	0	13,265,707
AU - Audit and Management	0	2,457,669
BU - Strategic Business	( 126,011)	3,538,609
CC - County Commission	18,449,969	19,669,145
CE - County Executive	305,657	8,253,423
CQ - Capital Improvement	( 74,544)	641,125
DA - ADA Coordination	349,575	384,087
ER - Human Resources	0	7,330,288
ET - Enterprise Technology	( 1,355,305)	30,031,889
FE - Fair Employment	0	( 75,898)
FN - Finance	( 110,342,713)	( 106,273,791)
GC - Grants Coord Ops	2,415,142	2,806,465
GG - General Government	744,275,204	796,150,174
GI - Government Information	1,386,020	13,071,899
IG - Inspector General	0	516,893
PM - Procurement	0	1,395,793
SB - Small Business	0	1,061,370
Total Allocated	655,282,994	882,636,169
Roll Forward	0	0
Cost With Roll Forward	655,282,994	882,636,169
Adjustments	0	0
Proposed Costs	655,282,994	882,636,169

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
Depreciation	0	63,010,566	
Leave Payouts	0	31,755,669	
AG - Agenda Coordination	679,763	( 133,509)	
AT - County Attorney	17,699,840	( 2,893,805)	
AU - Audit and Management	5,692,297	( 2,408,236)	
BU - Strategic Business Management	3,563,944	( 774,125)	
CC - County Commission	19,104,368	( 2,891,562)	
CE - County Executive	7,519,891	( 1,406,951)	
CQ - Capital Improvement	4,022,232	( 3,782,089)	
DA - ADA Coordination	859,254	( 607,289)	
ER - Human Resources	9,055,484	( 2,132,773)	
ET - Enterprise Technology Services	139,199,632	( 113,379,553)	
FE - Fair Employment Practices	979,017	( 1,252,484)	
FN - Finance	47,171,595	( 156,064,162)	
GC - Grants Coord Ops	30,870,336	( 28,250,806)	
GG - General Government	801,825,221	( 256,867)	
GI - Government Information Center	17,219,900	( 2,715,129)	
IG - Inspector General	5,054,745	( 4,582,142)	
PM - Procurement Management	12,030,372	( 11,118,973)	
SB - Small Business Development	5,012,612	( 5,040,114)	
AD - Animal Services			2,071,741
AV - Aviation			4,500,879
BC - Building Code Compliance			549,546
BN - Bldg&Neighborhood Compliance			1,154,514
CA - Community Action Agency			4,629,900
CD - Housing & Comm Devlp			1,131,951
CL - Clerk of Court			10,401,152
CR - Corrections & Rehabilitation			17,027,050
CS - Consumer Services			858,896
CU - Cultural Affairs			628,968
DE - Environmental Resources Mgmt			2,532,712
EC - Commission on Ethics & Public Trust			150,914
ED - Economic Development Coordination			25,804
EL - Elections			5,482,500
FR - Fire			18,555,454

All Monetary Values Are \$ Dollars

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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
GS01 - General Services Administration			1,414,766
GS02 - Fleet Management			9,047,111
GS03 - Materials Management			535,484
GS05 - Risk Management			1,614,618
GS06 - Facilities & Utilities Mgmt			1,420,380
GS09 - Design & Construction Svcs			481,902
GS10 - Real Estate Development			97,418
GS30 - General Services Major Capital			165,450
HS - Human Services			5,230,245
HT - Homeless Trust			260,829
IC - International Consortium			185,784
JU - Juvenile Assessment Center			570,439
LB - Libraries			7,869,024
ME - Medical Examiner			2,607,872
MM - Miami-Dade Economic Advisory Trust			178,438
MP - Metropolitan Planning Organization			341,116
MT - Transit			13,905,725
NC - Neighborhood Compliance			2,247
ND - Non-Department			6,129,794
OF - Film and Entertainment			129,700
OS - Sustainability			325,121
PA - Property Appraiser			4,401,109
PD - Police			27,461,708
PR - Park & Recreation			11,365,098
PW - Public Works			6,970,945
PZ - Planning & Zoning			1,821,646
RB - Community Advocacy			264,364
SP - Seaport			1,603,123
SW - Solid Waste Management			2,696,618
TT - Office of the CITT			592,581
VZ - Vizcaya Museum and Gardens			386,538
All Other*			44,740,001

All Monetary Values Are \$ Dollars

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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			2,834,000	
Unallocated Total			655,282,994	
Totals	1,127,560,503	( 244,924,334)	882,636,169	Deviation 0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

* Group Department	Depreciation 1.5	Leave Payouts 2.5	AG - Agenda 3.5	AT - County Attorney 4.5	AU - Audit and 5.5	BU - Strategic Business 6.5	CC - County 7.5
Depreciation	( 63,010,566)	0	0	0	0	0	0
Leave Payouts	0	( 31,755,669)	0	0	0	0	0
AG - Agenda Coordination	31,352	7,592	( 768,055)	0	0	12,675	161
AT - County Attorney	164,976	192,944	5,464	( 16,431,626)	0	25,056	4,313
AU - Audit and Management	0	59,987	0	0	( 3,503,144)	21,229	1,738
BU - Strategic Business	105,060	32,512	13,659	136,479	87,528	( 4,158,926)	30,209
CC - County Commission	213,743	168,811	106,536	20,299	0	37,797	( 19,846,874)
CE - County Executive	117,860	82,634	133,847	1,385,420	0	20,513	2,222
CQ - Capital Improvement	52,356	36,519	16,390	30,530	0	35,307	1,034
DA - ADA Coordination	15,451	4,158	0	20,299	0	16,994	115
ER - Human Resources	13,492	95,245	0	0	97,698	42,281	5,209
ET - Enterprise Technology	3,231,854	754,730	911	10,232	377,068	71,647	22,559
FE - Fair Employment	11,421	10,987	455	0	0	34,411	497
FN - Finance	170,112	260,421	9,561	939,181	446,010	54,247	12,371
GC - Grants Coord Ops	0	47,404	4,553	16,337	0	28,135	3,549
GG - General Government	61,646	5,212	0	71,292	0	67,184	0
GI - Government Information	241,016	171,192	0	0	0	55,571	8,119
IG - Inspector General	905	54,045	0	0	0	27,622	1,455
PM - Procurement	102,431	103,985	52,357	362,734	37,171	41,385	82,339
SB - Small Business	107,621	48,195	1,366	173,116	0	28,263	1,839
AD - Animal Services	5,527	71,887	911	82,515	0	48,521	4,092
AV - Aviation	0	1,484,612	26,861	1,057,342	452,850	133,817	54,960
BC - Building Code	14,730	72,906	455	28,550	65,207	21,281	2,681
BN - Bldg&Neighborhood	12,055	274,989	0	301,509	147,965	59,847	10,686
CA - Community Action	374,928	418,948	6,829	177,242	0	83,673	123,995
CD - Housing & Comm Devlp	112,765	131,322	0	242,428	0	31,202	4,078
CL - Clerk of Court	1,507,420	901,127	61,918	29,540	0	20,290	7,123
CR - Corrections &	3,651,947	2,660,736	2,276	586,844	0	225,159	123,127
CS - Consumer Services	18,463	92,791	17,756	50,994	0	24,033	4,328
CU - Cultural Affairs	92,808	33,496	9,561	22,444	102,333	44,170	1,302
DE - Environmental	876,749	432,703	31,414	440,133	0	81,798	18,767
EC - Commission on Ethics &	0	22,864	911	26,405	0	26,023	497
ED - Economic Development	0	0	455	0	0	639	383
EL - Elections	2,445,003	124,587	0	77,398	61,022	40,554	4,175
FR - Fire	12,129,381	3,332,541	5,008	322,962	0	213,912	98,889

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

* Group Department	Depreciation 1.5	Leave Payouts 2.5	AG - Agenda 3.5	AT - County Attorney 4.5	AU - Audit and 5.5	BU - Strategic Business 6.5	CC - County 7.5
GS01 - General Services	223,148	45,454	20,943	427,920	95,179	37,626	27,122
GS02 - Fleet Management	8,376,665	216,034	0	0	0	17,469	39,456
GS03 - Materials	413,999	40,278	0	0	0	3,520	2,106
GS05 - Risk Management	112,143	112,775	0	1,253,066	0	7,231	4,328
GS06 - Facilities & Utilities	652,511	144,433	0	0	0	10,622	6,358
GS09 - Design & Construction	89,663	142,029	0	0	0	9,598	5,745
GS10 - Real Estate	18,988	18,856	0	0	0	1,408	843
GS30 - General Services	0	0	0	0	0	0	0
HS - Human Services	935,173	413,320	11,382	411,583	40,997	80,643	23,133
HT - Homeless Trust	16,728	16,835	4,098	77,398	0	26,215	613
IC - International Consortium	14,485	11,683	0	1,980	0	36,930	0
JU - Juvenile Assessment	54,897	90,950	0	0	0	41,425	4,481
LB - Libraries	6,404,461	455,417	1,822	10,232	61,877	74,612	24,358
ME - Medical Examiner	458,928	82,901	911	11,222	0	46,553	2,681
MM - Miami-Dade Economic	863	20,195	0	0	0	25,191	0
MP - Metropolitan Planning	20,894	27,650	0	152,817	0	17,889	651
MT - Transit	622,833	2,978,372	16,390	904,525	114,439	255,209	126,549
NC - Neighborhood	0	0	0	0	0	0	0
ND - Non-Department	0	4,274,551	0	0	0	380,957	11,699
OF - Film and Entertainment	8,580	4,092	1,366	0	0	3,543	115
OS - Sustainability	0	9,997	1,366	0	0	8,837	268
PA - Property Appraiser	253,362	290,135	2,731	554,168	0	32,129	14,210
PD - Police	7,980,186	4,715,743	5,919	863,928	0	327,397	178,698
PR - Park & Recreation	5,821,774	726,864	19,121	266,852	116,599	107,886	50,555
PW - Public Works	1,284,354	456,993	90,146	947,433	0	142,063	34,776
PZ - Planning & Zoning	218,217	134,905	26,861	674,309	0	25,376	5,132
RB - Community Advocacy	30,978	0	0	12,212	0	4,822	881
SP - Seaport	0	336,498	5,919	255,630	114,663	114,257	15,971
SW - Solid Waste	0	724,935	1,366	73,273	69,573	81,558	38,759
TT - Office of the CITT	14,798	9,840	0	40,762	381,883	37,531	4,298
VZ - Vizcaya Museum and	0	36,658	0	26,405	0	120,574	1,800
All Other*	3,098,866	3,025,194	48,260	2,853,686	633,082	530,630	134,507
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	( 126,011)	18,449,969

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

Miami-Dade County, Florida - OMB A-87  
2010 Version 1.0037-1  
Groups

\* Group  
Department

Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

* Group Department	CE - County Executive 8.5	CQ - Capital 9.5	DA - ADA Coordination 10.5	ER - Human Resources 11.5	ET - Enterprise 12.5	FE - Fair Employment 13.5	FN - Finance 14.5
Depreciation	0	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0	0
AG - Agenda Coordination	1,300	0	547	956	8,632	( 34)	721
AT - County Attorney	34,841	0	535	25,632	231,338	( 918)	4,002
AU - Audit and Management	14,040	0	535	10,385	93,226	( 370)	1,819
BU - Strategic Business	9,361	0	535	6,887	62,151	( 247)	2,915
CC - County Commission	51,221	0	535	37,682	340,100	( 1,349)	26,739
CE - County Executive	( 8,829,891)	0	535	11,280	100,131	( 397)	3,473
CQ - Capital Improvement	8,077	( 641,125)	535	5,258	4,440	( 185)	3,582
DA - ADA Coordination	897	0	( 395,051)	574	5,179	( 21)	1,086
ER - Human Resources	40,679	0	736	( 7,738,849)	234,790	( 931)	2,115
ET - Enterprise Technology	176,171	0	719	132,574	( 31,840,010)	( 4,034)	104,871
FE - Fair Employment	3,889	0	719	2,712	23,550	86,638	1,412
FN - Finance	96,610	0	719	72,188	80,626	( 923)	105,689,878
GC - Grants Coord Ops	13,759	0	719	10,145	53,655	( 131)	29,784
GG - General Government	0	0	719	0	0	0	15,925
GI - Government Information	63,409	0	719	47,282	384,054	( 606)	11,753
IG - Inspector General	11,366	0	719	7,866	68,840	( 108)	186,348
PM - Procurement	36,491	0	719	26,762	30,453	( 349)	183,058
SB - Small Business	14,357	0	719	10,378	86,956	( 137)	4,310
AD - Animal Services	30,508	0	719	23,183	184,781	( 292)	20,408
AV - Aviation	429,213	0	719	323,031	358,202	( 4,098)	74,371
BC - Building Code	20,937	0	719	18,988	17,474	( 200)	14,250
BN - Bldg&Neighborhood	83,450	14,723	719	58,119	69,643	( 797)	55,545
CA - Community Action	194,417	6,464	719	146,549	1,177,525	( 1,856)	125,649
CD - Housing & Comm Devlp	27,816	7,342	719	19,253	23,215	( 266)	42,848
CL - Clerk of Court	55,633	0	719	62,298	393,139	( 531)	62,549
CR - Corrections &	869,193	3,661	719	1,457,334	6,142,262	( 8,301)	104,909
CS - Consumer Services	33,798	0	719	25,100	95,370	( 323)	30,670
CU - Cultural Affairs	10,170	0	719	7,220	8,487	( 97)	6,717
DE - Environmental	146,560	1,534	719	109,148	122,312	( 1,400)	67,596
EC - Commission on Ethics &	3,889	0	719	2,691	23,550	( 37)	1,477
ED - Economic Development	2,991	0	719	2,070	18,115	( 28)	62
EL - Elections	32,603	0	719	41,097	197,463	( 311)	13,079
FR - Fire	772,285	26,945	719	686,391	644,513	( 7,375)	132,471

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

* Group Department	CE - County Executive 8.5	CQ - Capital 9.5	DA - ADA Coordination 10.5	ER - Human Resources 11.5	ET - Enterprise 12.5	FE - Fair Employment 13.5	FN - Finance 14.5
GS01 - General Services	17,348	98,825	719	25,860	14,477	( 165)	11,057
GS02 - Fleet Management	81,656	0	0	56,515	68,145	( 780)	148,061
GS03 - Materials	16,452	0	0	11,387	13,729	( 157)	26,320
GS05 - Risk Management	33,798	0	0	23,394	28,206	( 323)	25,640
GS06 - Facilities & Utilities	49,651	0	0	34,365	300,722	( 474)	174,893
GS09 - Design & Construction	44,866	0	0	31,053	37,443	( 428)	57,845
GS10 - Real Estate	6,580	0	0	4,556	39,855	( 63)	3,405
GS30 - General Services	0	0	0	0	0	0	143,537
HS - Human Services	180,657	0	719	132,911	1,094,193	( 1,725)	282,239
HT - Homeless Trust	4,786	335	719	3,494	3,994	( 46)	8,443
IC - International Consortium	0	0	719	61	0	0	1,464
JU - Juvenile Assessment	34,994	0	719	24,222	247,296	( 334)	12,419
LB - Libraries	190,230	0	719	266,819	158,757	( 1,817)	63,061
ME - Medical Examiner	20,937	0	719	15,374	126,811	( 200)	12,117
MM - Miami-Dade Economic	0	0	719	0	0	0	4,184
MP - Metropolitan Planning	5,084	353	719	3,558	4,243	( 48)	5,567
MT - Transit	957,429	27,436	719	782,919	4,394,659	( 9,143)	204,201
NC - Neighborhood	0	0	719	0	0	0	1,307
ND - Non-Department	14,357	0	0	9,937	86,956	( 137)	683,886
OF - Film and Entertainment	897	0	719	642	5,435	( 9)	1,562
OS - Sustainability	2,094	0	719	1,470	12,681	( 20)	4,104
PA - Property Appraiser	110,967	0	719	105,122	672,095	( 1,060)	9,191
PD - Police	1,303,190	1,581	719	1,064,980	9,209,171	( 12,446)	124,820
PR - Park & Recreation	345,166	53,386	719	274,556	2,090,561	( 3,296)	562,934
PW - Public Works	271,585	187,046	719	213,825	1,349,702	( 2,593)	187,170
PZ - Planning & Zoning	40,080	739	719	29,649	138,100	( 383)	29,143
RB - Community Advocacy	6,879	0	719	5,143	41,666	( 66)	1,351
SP - Seaport	124,727	40,793	719	94,659	104,091	( 1,191)	50,738
SW - Solid Waste	302,693	7,153	719	227,491	252,613	( 2,891)	90,154
TT - Office of the CITT	2,692	0	719	1,863	2,247	( 26)	2,893
VZ - Vizcaya Museum and	14,057	1,370	719	10,373	11,732	( 134)	10,853
All Other*	1,050,451	235,983	7,190	891,618	1,401,563	( 10,031)	371,762
Direct Billings	0	0	0	0	0	0	0
Unallocated	305,657	( 74,544)	349,575	0	( 1,355,305)	0	( 110,342,713)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

* Group							
Department							
Total	0	0	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

* Group Department	GC - Grants Coord Ops 15.5	GG - General 16.5	GI - Government 17.5	IG - Inspector General 18.5	PM - Procurement 19.5	SB - Small Business 20.5	Total Plan Allocated
Depreciation	0	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0	0
AG - Agenda Coordination	0	157,899	0	0	0	0	0
AT - County Attorney	0	841,484	77,280	172	18,472	0	0
AU - Audit and Management	0	7,546	0	114	8,834	0	0
BU - Strategic Business	139,797	421,214	59,390	239,973	21,684	0	0
CC - County Commission	0	1,069,270	1,134,996	31	427,657	0	0
CE - County Executive	0	583,686	240,753	460	34,534	0	0
CQ - Capital Improvement	0	3,922	77,573	108,778	16,866	0	0
DA - ADA Coordination	0	77,996	0	358	0	0	0
ER - Human Resources	0	13,799	236,234	3,871	30,920	0	0
ET - Enterprise Technology	18,092	1,034,796	46,240	41,099	402	0	0
FE - Fair Employment	0	58,855	35,904	9	2,008	0	0
FN - Finance	0	30,034	1,019,698	11,432	402	0	0
GC - Grants Coord Ops	( 2,964,942)	9,788	111,921	1,338	14,456	0	0
GG - General Government	0	( 801,834,129)	0	27	43,770	0	0
GI - Government Information	588	773,618	( 16,261,897)	9	402	0	0
IG - Inspector General	0	34,557	40,361	( 924,649)	18,070	0	0
PM - Procurement	0	37,702	40,256	4	( 2,048,897)	0	0
SB - Small Business	0	527,789	69,392	81	14,627	( 1,061,370)	0
AD - Animal Services	0	13,238	1,395,553	4,469	185,721	0	2,071,741
AV - Aviation	0	21,257	87,742	0	0	0	4,500,879
BC - Building Code	0	8,908	261,686	530	444	0	549,546
BN - Bldg&Neighborhood	0	33,973	0	1,947	30,141	0	1,154,514
CA - Community Action	4,375	1,644,532	139,672	1,806	4,433	0	4,629,900
CD - Housing & Comm Devlp	2,973	120,666	86,327	1,594	264,619	13,050	1,131,951
CL - Clerk of Court	0	6,871,684	74,550	3,971	349,722	0	10,401,152
CR - Corrections &	29,632	1,092,913	72,757	8,779	3,103	0	17,027,050
CS - Consumer Services	0	305,244	112,220	305	47,428	0	858,896
CU - Cultural Affairs	0	4,130	277,326	7,738	444	0	628,968
DE - Environmental	3,087	50,787	111,392	3,728	886	34,799	2,532,712
EC - Commission on Ethics &	0	2,689	39,236	0	0	0	150,914
ED - Economic Development	0	398	0	0	0	0	25,804
EL - Elections	0	2,021,397	357,190	4,912	61,612	0	5,482,500
FR - Fire	0	38,042	89,742	34,831	6,648	27,549	18,555,454

All Monetary Values Are \$ Dollars

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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

* Group Department	GC - Grants Coord Ops 15.5	GG - General 16.5	GI - Government 17.5	IG - Inspector General 18.5	PM - Procurement 19.5	SB - Small Business 20.5	Total Plan Allocated
GS01 - General Services	16,809	5,983	220,436	126,025	0	0	1,414,766
GS02 - Fleet Management	0	43,004	0	0	886	0	9,047,111
GS03 - Materials	0	7,850	0	0	0	0	535,484
GS05 - Risk Management	0	14,360	0	0	0	0	1,614,618
GS06 - Facilities & Utilities	0	45,526	0	0	1,773	0	1,420,380
GS09 - Design & Construction	0	22,039	0	0	0	42,049	481,902
GS10 - Real Estate	0	2,990	0	0	0	0	97,418
GS30 - General Services	0	21,913	0	0	0	0	165,450
HS - Human Services	0	1,235,315	350,045	1,097	38,563	0	5,230,245
HT - Homeless Trust	0	2,842	42,462	34,626	17,287	0	260,829
IC - International Consortium	0	33,750	84,230	38	444	0	185,784
JU - Juvenile Assessment	17,959	14,233	0	3,243	23,935	0	570,439
LB - Libraries	16,863	53,048	72,137	15,098	1,330	0	7,869,024
ME - Medical Examiner	3,977	1,781,558	39,236	3,703	444	0	2,607,872
MM - Miami-Dade Economic	0	2,370	78,733	85	46,098	0	178,438
MP - Metropolitan Planning	0	3,337	94,840	2,676	886	0	341,116
MT - Transit	0	2,285,063	239,846	290	3,989	0	13,905,725
NC - Neighborhood	0	200	0	21	0	0	2,247
ND - Non-Department	0	472,624	0	108,087	86,877	0	6,129,794
OF - Film and Entertainment	0	26,479	71,393	10	4,876	0	129,700
OS - Sustainability	0	1,755	277,753	2,767	1,330	0	325,121
PA - Property Appraiser	0	1,274,299	1,077,652	4,945	444	0	4,401,109
PD - Police	78,392	1,294,197	241,915	78,442	4,876	0	27,461,708
PR - Park & Recreation	23,306	476,408	318,275	133	3,103	110,196	11,365,098
PW - Public Works	0	1,105,487	232,050	199	3,103	466,887	6,970,945
PZ - Planning & Zoning	0	423,090	74,982	283	444	0	1,821,646
RB - Community Advocacy	0	156,172	0	948	2,659	0	264,364
SP - Seaport	180,983	10,623	126,139	1,925	1,330	24,649	1,603,123
SW - Solid Waste	0	20,747	759,944	28,472	2,659	17,400	2,696,618
TT - Office of the CITT	0	1,347	86,110	305	5,319	0	592,581
VZ - Vizcaya Museum and	0	5,123	101,649	22,723	886	21,750	386,538
All Other*	12,967	28,801,380	1,156,659	6,142	187,051	303,041	44,740,001
Direct Billings	0	0	2,834,000	0	0	0	2,834,000
Unallocated	2,415,142	744,275,204	1,386,020	0	0	0	655,282,994

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Detail Of Allocated Costs**

Department							
Total	0	0	0	0	0	0	882,636,169



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Depreciation</b>		
1.4.1 Equipment Depreciation	Equipment Depreciation Expense Identified to Benef	Depreciation Expense by Department - Finance
1.4.2 Stephen P. Clark Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.3 Galloway Road Complex	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.4 Dade County Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.5 Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.6 South Dade Govt Ctr	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.7 Overtown Transit Village	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.8 Richar E. Gerstein Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.9 E.R. Graham Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.10 Metro Annex	Total Square Footage Occupied by Department	GSA Detail Rent Roll - General Services Administra
1.4.11 Central Facilities (CSF)	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.12 Caleb Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.13 Other Buildings	Building Depreciation Identified to Benefiting Dep	Building Depreciation - Finance
<b>Leave Payouts</b>		
2.4.1 Accrued Leave	Total Salaries & Wages by Department	Expenditure Reports - Finance
<b>AG - Agenda Coordination</b>		
3.4.1 Agenda Operations	Number of Departmental Agenda Items Processed By D	Agenda Coordination Summary Report - Agenda Coordi
<b>AT - County Attorney</b>		
4.4.1 County Attorney	Percentage of Staff Effort Per Benefiting Departme	County Attorney Summary Report
<b>AU - Audit and Management</b>		
5.4.1 Audit Services	Number of Audit Hours by Benefiting Department	FY 2009 Audit Hours by Department - Audit and Mana
<b>BU - Strategic Business Management</b>		
6.4.1 OMB Operations	Staff Effort Distribution by Department	Budget Analyst Time Analysis Summary Report
6.4.2 OSMB Grants Coordination	Grant Requested Amount by Receiving Department	Grant Funding Matrix - OSMB
6.4.3 OSBM Mgmt Plan & Strategy	Number of Employees by Department	County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
CC - County Commission		
7.4.1 Office of the Auditor	Total Number of Audit Hours Per Department	Audit Hours Summary Report - Audit and Management
7.4.2 Intergovernmental Affairs	Number of Employees by Department	County Employees - Budget Document
CE - County Executive		
8.4.1 Executive Office	Number of Employees by Department	County Employees - Budget Document
8.4.2 Admin Coordination	Number of Employees by Department	County Employees - Budget Document
CQ - Capital Improvement		
9.4.1 CQ A & E	Total Capital Working Fund Charges Per Department	Capital Working Fund Charges Report - Capital Impr
DA - ADA Coordination		
10.4.1 ADA Coordination	Equal Allocation to All Departments	FY 2009 Expenditure Summary - Finance
ER - Human Resources		
11.4.1 Recruitment, Comp&Testing	Number of Employees by Department	County Employees - Budget Document
11.4.2 Employee Development Div	Total Number of Trainees Per Department	Trainees By Department Summary Report
11.4.3 Employee & Labor Relation	Total Number of Union Employees Per Department	Human Resources Summary Report
11.4.4 Administrative Svcs	Number of Employees by Department	County Employees - Budget Document
ET - Enterprise Technology Services		
12.4.1 ETSD Operations	Number of Employees in General Fund	County Employees - Budget Document
12.4.2 Corrections/Police & CJIS	Number of Employees by Benefiting Department	County Employees - Budget Document
12.4.3 Indirect Cost	Number of Employees by Department	County Employees - Budget Document
FE - Fair Employment Practices		
13.4.1 Fair Employment	Number of Employees by Department	County Employees - Budget Document
FN - Finance		
14.4.1 Director's Office	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
14.4.2 Comptroller's Division	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
GC - Grants Coord Ops		
15.4.1 Revenue Maximization	Grant Requested Amount by Receiving Department	Grant Funding Matrix - OSMB
GG - General Government		
16.4.1 LTD & AD Insurance	Total Salaries by Department	Expenditures by Department - Finance
16.4.2 Annual Audit	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
16.4.3 Employee Physical Exams	Number of Employees in General Fund	County Employees - Budget Document
16.4.4 Property Insurance	Total Building Rent by General Fund Department	General and Proprietary Funds Rent Schedule - GS
16.4.5 Memberships	Number of Employees by Department	County Employees - Budget Document
16.4.6 General Fund Bldg Rental	Total Building Rent by General Fund Department	General and Proprietary Funds Rent Schedule - GS
GI - Government Information Center		
17.4.1 Call Center Operations	Total 311 Operations Costs Per Department	GIC Summary Report
17.4.2 Miami-Dade Television	Total MDTV Operations Costs Per Department	GIC Summary Report
17.4.3 OnLine Services	Total Online Operations Costs Per Department	GIC Summary Report
17.4.4 E-Gov Solutions	Total EGOV Operations Costs Per Department	GIC Summary Report
17.4.5 Graphic Design & Trans	Total Graphic & Translation Cost Per Department	GIC Summary Report
IG - Inspector General		
18.4.1 Inspector General	Purchase Order Payment Amounts by Department	PO Payment Amount and Count by Department - Financ
PM - Procurement Management		
19.4.1 Procurement Mgmt	Number of Purchase Order Transactions by Departmen	PO Payment Amount and Count by Department - Financ
SB - Small Business Development		
20.4.1 Business Development	Number of Reviews and Site Visits by Department	SB Director

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Indirect Cost Rate Proposal**

* Group Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
AD - Animal Services	2,071,741	0	0	2,071,741	4,916,027	42.1426 %
AV - Aviation	4,500,879	0	0	4,500,879	101,540,444	4.4326 %
BC - Building Code	549,546	0	0	549,546	4,986,407	11.0209 %
BN - Bldg&Neighborhood	1,154,514	0	0	1,154,514	18,807,949	6.1384 %
CA - Community Action	4,629,900	0	0	4,629,900	28,654,035	16.1579 %
CD - Housing & Comm	1,131,951	0	0	1,131,951	8,981,822	12.6027 %
CL - Clerk of Court	10,401,152	0	0	10,401,152	61,632,794	16.8760 %
CR - Corrections &	17,027,050	0	0	17,027,050	181,981,745	9.3565 %
CS - Consumer Services	858,896	0	0	858,896	6,346,466	13.5335 %
CU - Cultural Affairs	628,968	0	0	628,968	2,290,936	27.4546 %
DE - Environmental	2,532,712	0	0	2,532,712	29,594,848	8.5579 %
EC - Commission on Ethics	150,914	0	0	150,914	1,563,763	9.6507 %
EL - Elections	5,482,500	0	0	5,482,500	8,521,171	64.3397 %
FR - Fire	18,555,454	0	0	18,555,454	227,929,983	8.1409 %
GS01 - General Services	1,414,766	0	0	1,414,766	3,108,871	45.5074 %
GS02 - Fleet Management	9,047,111	0	0	9,047,111	14,775,698	61.2297 %
GS03 - Materials	535,484	0	0	535,484	2,754,845	19.4379 %
GS05 - Risk Management	1,614,618	0	0	1,614,618	7,715,271	20.9276 %
GS06 - Facilities & Utilities	1,420,380	0	0	1,420,380	9,878,566	14.3784 %
GS09 - Design &	481,902	0	0	481,902	9,714,125	4.9608 %
GS10 - Real Estate	97,418	0	0	97,418	1,289,660	7.5538 %
HS - Human Services	5,230,245	0	0	5,230,245	28,269,162	18.5016 %
HT - Homeless Trust	260,829	0	0	260,829	1,151,462	22.6520 %
IC - International	185,784	0	0	185,784	799,064	23.2502 %
JU - Juvenile Assessment	570,439	0	0	570,439	6,220,576	9.1702 %
LB - Libraries	7,869,024	0	0	7,869,024	31,148,383	25.2630 %
ME - Medical Examiner	2,607,872	0	0	2,607,872	5,670,052	45.9938 %
MM - Miami-Dade	178,438	0	0	178,438	1,381,228	12.9188 %
MP - Metropolitan Planning	341,116	0	0	341,116	1,891,143	18.0376 %
MT - Transit	13,905,725	0	0	13,905,725	203,706,531	6.8264 %
OF - Film and	129,700	0	0	129,700	279,860	46.3446 %
OS - Sustainability	325,121	0	0	325,121	683,717	47.5520 %
PA - Property Appraiser	4,401,109	0	0	4,401,109	19,843,844	22.1787 %
PD - Police	27,461,708	0	0	27,461,708	322,534,437	8.5143 %
PR - Park & Recreation	11,365,098	0	0	11,365,098	49,714,033	22.8609 %
PW - Public Works	6,970,945	0	0	6,970,945	31,256,149	22.3026 %

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Indirect Cost Rate Proposal**

* Group	Central Service	Dept Admin	Dept Admin	Total Indirect	Indirect Cost	Indirect Cost
Receiving Departments	Costs	Personnel Costs	Other Costs	Costs	Rate Base	Rate
PZ - Planning & Zoning	1,821,646	0	0	1,821,646	9,226,885	19.7428 %
SP - Seaport	1,603,123	0	0	1,603,123	23,014,893	6.9656 %
SW - Solid Waste	2,696,618	0	0	2,696,618	49,582,131	5.4387 %
TT - Office of the CITT	592,581	0	0	592,581	672,987	88.0524 %
VZ - Vizcaya Museum and	386,538	0	0	386,538	2,507,271	15.4167 %
All Other*	44,740,001	0	0	44,740,001	21,409,386	208.9738 %
Composite Rate	217,931,516	0	0	217,931,516	1,547,948,620	14.0787 %

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

Miami-Dade County maintains a fixed asset inventory of all equipment purchased and assigned to each department. Further, in accordance with GASB 34, the County computes the depreciation expense for all county-owned capitalized equipment. The calculated **Equipment Depreciation** expense has been allocated to the departments to which the equipment is assigned. The costs shown represent the year-to-date depreciated cost as of September 30, 2010.

In addition to equipment depreciation, this schedule includes the year-to-date depreciation expense on county-owned buildings. For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Stephen P. Clark Center** – total occupied square footage by department
- **Galloway Road Complex** – total occupied square footage by department
- **Dade County Courthouse** – total occupied square footage by department
- **Courthouse** – total occupied square footage by department
- **South Dade Government Center** – total occupied square footage by department
- **Overtown Transit Village** – total occupied square footage by department
- **Richar E. Gerstein Building** – total occupied square footage by department
- **E.R. Graham Building** – total occupied square footage by department
- **Metro Annex** – total occupied square footage by department
- **Central Facilities (CSF)** – total occupied square footage by department
- **Caleb Center** – total occupied square footage by department
- **Other Buildings** – building depreciation identified to benefiting department



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
DEPRECIATION EXPENSE	63,010,566			
Total Departmental Cost Adjustments:	63,010,566			63,010,566
Total To Be Allocated:	63,010,566	0		63,010,566

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

	Total	General & Admin	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	63,010,566	0	41,038,565	2,821,027	594,414
Functional Cost	63,010,566	0	41,038,565	2,821,027	594,414
Allocation Step 1					
1st Allocation	63,010,566	0	41,038,565	2,821,027	594,414
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	63,010,566	0	41,038,565	2,821,027	594,414

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

	Dade County Courthouse	Courthouse	South Dade Govt Ctr	Overtown Transit Village	Richar E. Gerstein Bldg
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	646,979	1,223,620	360,874	1,106,253	1,193,450
Functional Cost	646,979	1,223,620	360,874	1,106,253	1,193,450
Allocation Step 1					
1st Allocation	646,979	1,223,620	360,874	1,106,253	1,193,450
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	646,979	1,223,620	360,874	1,106,253	1,193,450

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	186,911	41,249	796,913	250,246	12,750,065
Functional Cost	186,911	41,249	796,913	250,246	12,750,065
Allocation Step 1					
1st Allocation	186,911	41,249	796,913	250,246	12,750,065
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	186,911	41,249	796,913	250,246	12,750,065

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

## Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,670.00	0.0135	5,527		5,527		5,527
AT - County Attorney	1,375.80	0.0033	1,341		1,341		1,341
BC - Building Code Compliance	15,111.56	0.0359	14,730		14,730		14,730
BN - Bldg&Neighborhood Compliance	12,367.26	0.0294	12,055		12,055		12,055
BU - Strategic Business Management	12,693.72	0.0301	12,373		12,373		12,373
CA - Community Action Agency	76,575.30	0.1819	74,639		74,639		74,639
CC - County Commission	2,042.02	0.0049	1,990		1,990		1,990
CD - Housing & Comm Devlp	5,169.88	0.0123	5,039		5,039		5,039
CE - County Executive	452.40	0.0011	441		441		441
CL - Clerk of Court	301,810.28	0.7168	294,178		294,178		294,178
CQ - Capital Improvement	1,237.08	0.0029	1,206		1,206		1,206
CR - Corrections & Rehabilitation	534,750.30	1.2701	521,228		521,228		521,228
CS - Consumer Services	3,573.32	0.0085	3,483		3,483		3,483
CU - Cultural Affairs	55,098.24	0.1309	53,705		53,705		53,705
DE - Environmental Resources Mgmt	213,395.96	0.5068	208,000		208,000		208,000
EL - Elections	2,294,503.42	5.4497	2,236,483		2,236,483		2,236,483
ER - Human Resources	13,841.88	0.0329	13,492		13,492		13,492
ET - Enterprise Technology Services	2,742,085.24	6.5128	2,672,747		2,672,747		2,672,747
FN - Finance	20,643.72	0.0490	20,122		20,122		20,122
FR - Fire	10,985,881.40	26.0926	10,708,083		10,708,083		10,708,083
GG - General Government	63,245.34	0.1502	61,646		61,646		61,646
GI - Government Information Center	130,289.34	0.3095	126,995		126,995		126,995
GS01 - General Services Administration	173,194.16	0.4114	168,815		168,815		168,815
GS02 - Fleet Management	8,557,940.48	20.3261	8,341,539		8,341,539		8,341,539
GS03 - Materials Management	362,883.00	0.8619	353,707		353,707		353,707

**MIAMI-DADE COUNTY, FLORIDA**  
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**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

## Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS05 - Risk Management	8,247.34	0.0196	8,039		8,039		8,039
GS06 - Facilities & Utilities Mgmt	239,172.88	0.5681	233,125		233,125		233,125
GS09 - Design & Construction Svcs	41,236.70	0.0979	40,194		40,194		40,194
HS - Human Services	50,084.18	0.1190	48,818		48,818		48,818
HT - Homeless Trust	834.00	0.0020	813		813		813
IC - International Consortium	1,841.04	0.0044	1,795		1,795		1,795
IG - Inspector General	928.56	0.0022	905		905		905
JU - Juvenile Assessment Center	781.32	0.0019	762		762		762
LB - Libraries	5,623,614.66	13.3567	5,481,412		5,481,412		5,481,412
ME - Medical Examiner	189,138.46	0.4492	184,356		184,356		184,356
MM - Miami-Dade Economic Advisory Trust	884.88	0.0021	863		863		863
MP - Metropolitan Planning Organization	1,450.22	0.0034	1,413		1,413		1,413
PA - Property Appraiser	9,038.02	0.0215	8,809		8,809		8,809
PD - Police	7,015,289.02	16.6621	6,837,896		6,837,896		6,837,896
PM - Procurement Management	1,743.48	0.0041	1,699		1,699		1,699
PR - Park & Recreation	1,421,012.19	3.3751	1,385,079		1,385,079		1,385,079
PW - Public Works	754,671.84	1.7924	735,589		735,589		735,589
PZ - Planning & Zoning	23,873.22	0.0567	23,270		23,270		23,270
SB - Small Business Development	3,608.28	0.0086	3,517		3,517		3,517
All Other	129,932.70	0.3085	126,647		126,647		126,647
SubTotal	42,103,214.09	100.0000	41,038,565		41,038,565		41,038,565
Total	42,103,214.09	100.0000	41,038,565		41,038,565		41,038,565

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**For Department Depreciation**

Allocation Basis: Equipment Depreciation Expense Identified to Benef

Allocation Source: Depreciation Expense by Department - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Stephen P. Clark Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AG - Agenda Coordination	6,621	1.1114	31,352		31,352		31,352
AT - County Attorney	34,557	5.8005	163,635		163,635		163,635
BU - Strategic Business Management	19,574	3.2856	92,687		92,687		92,687
CC - County Commission	39,873	6.6929	188,807		188,807		188,807
CE - County Executive	23,360	3.9211	110,615		110,615		110,615
CL - Clerk of Court	13,875	2.3290	65,701		65,701		65,701
CQ - Capital Improvement	10,802	1.8132	51,150		51,150		51,150
CU - Cultural Affairs	8,258	1.3861	39,103		39,103		39,103
DA - ADA Coordination	3,263	0.5477	15,451		15,451		15,451
EL - Elections	575	0.0965	2,723		2,723		2,723
ET - Enterprise Technology Services	12,660	2.1250	59,948		59,948		59,948
FE - Fair Employment Practices	2,412	0.4049	11,421		11,421		11,421
FN - Finance	25,775	4.3264	122,050		122,050		122,050
GI - Government Information Center	22,216	3.7291	105,198		105,198		105,198
GS01 - General Services Administration	10,418	1.7487	49,331		49,331		49,331
GS02 - Fleet Management	2,971	0.4987	14,068		14,068		14,068
GS03 - Materials Management	5,806	0.9746	27,493		27,493		27,493
GS05 - Risk Management	21,985	3.6903	104,104		104,104		104,104
GS06 - Facilities & Utilities Mgmt	950	0.1595	4,498		4,498		4,498
GS09 - Design & Construction Svcs	10,447	1.7536	49,469		49,469		49,469
GS10 - Real Estate Development	4,010	0.6731	18,988		18,988		18,988
HS - Human Services	34,679	5.8210	164,212		164,212		164,212
HT - Homeless Trust	3,361	0.5642	15,915		15,915		15,915
IC - International Consortium	2,680	0.4498	12,690		12,690		12,690
MP - Metropolitan Planning Organization	4,114	0.6906	19,481		19,481		19,481



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Stephen P. Clark Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MT - Transit	50,462	8.4703	238,948		238,948		238,948
OF - Film and Entertainment	1,812	0.3042	8,580		8,580		8,580
PA - Property Appraiser	42,544	7.1412	201,455		201,455		201,455
PM - Procurement Management	21,273	3.5708	100,732		100,732		100,732
PW - Public Works	53,749	9.0216	254,513		254,513		254,513
PZ - Planning & Zoning	38,827	6.5173	183,854		183,854		183,854
RB - Community Advocacy	6,542	1.0981	30,978		30,978		30,978
SB - Small Business Development	21,985	3.6903	104,104		104,104		104,104
TT - Office of the CITT	3,125	0.5245	14,798		14,798		14,798
All Other	30,194	5.0682	142,975		142,975		142,975
SubTotal	595,755	100.0000	2,821,027		2,821,027		2,821,027
Total	595,755	100.0000	2,821,027		2,821,027		2,821,027

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Galloway Road Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ET - Enterprise Technology Services	82,525	82.5324	490,585		490,585		490,585
FR - Fire	5,707	5.7075	33,926		33,926		33,926
PD - Police	11,759	11.7601	69,903		69,903		69,903
SubTotal	99,991	100.0000	594,414		594,414		594,414
Total	99,991	100.0000	594,414		594,414		594,414

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
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**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Dade County Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	84,672	31.9630	206,794		206,794		206,794
All Other	180,234	68.0370	440,185		440,185		440,185
SubTotal	264,906	100.0000	646,979		646,979		646,979
Total	264,906	100.0000	646,979		646,979		646,979

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	44,631	17.1484	209,831		209,831		209,831
CR - Corrections & Rehabilitation	1,356	0.5210	6,375		6,375		6,375
GS06 - Facilities & Utilities Mgmt	787	0.3024	3,700		3,700		3,700
PD - Police	805	0.3093	3,785		3,785		3,785
All Other	212,685	81.7189	999,929		999,929		999,929
SubTotal	260,264	100.0000	1,223,620		1,223,620		1,223,620
Total	260,264	100.0000	1,223,620		1,223,620		1,223,620

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - South Dade Govt Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - County Commission	2,852	4.3017	15,524		15,524		15,524
CE - County Executive	1,250	1.8854	6,804		6,804		6,804
CL - Clerk of Court	13,907	20.9759	75,696		75,696		75,696
DE - Environmental Resources Mgmt	308	0.4646	1,676		1,676		1,676
ET - Enterprise Technology Services	735	1.1086	4,001		4,001		4,001
FN - Finance	3,603	5.4344	19,611		19,611		19,611
GI - Government Information Center	1,621	2.4449	8,823		8,823		8,823
GS01 - General Services Administration	919	1.3861	5,002		5,002		5,002
HS - Human Services	492	0.7421	2,678		2,678		2,678
JU - Juvenile Assessment Center	3,386	5.1071	18,430		18,430		18,430
PA - Property Appraiser	7,918	11.9427	43,098		43,098		43,098
PD - Police	1,765	2.6621	9,607		9,607		9,607
PZ - Planning & Zoning	2,038	3.0739	11,093		11,093		11,093
All Other	25,506	38.4705	138,831		138,831		138,831
SubTotal	66,300	100.0000	360,874		360,874		360,874
Total	66,300	100.0000	360,874		360,874		360,874

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Overtown Transit Village

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CA - Community Action Agency	45,004	11.9258	131,929		131,929		131,929
CD - Housing & Comm Devlp	33,247	8.8102	97,463		97,463		97,463
DE - Environmental Resources Mgmt	151,123	40.0466	443,018		443,018		443,018
ET - Enterprise Technology Services	1,560	0.4134	4,573		4,573		4,573
GS06 - Facilities & Utilities Mgmt	1,165	0.3087	3,415		3,415		3,415
MT - Transit	130,952	34.7014	383,885		383,885		383,885
PW - Public Works	7,973	2.1128	23,373		23,373		23,373
All Other	6,344	1.6811	18,597		18,597		18,597
SubTotal	377,368	100.0000	1,106,253		1,106,253		1,106,253
Total	377,368	100.0000	1,106,253		1,106,253		1,106,253

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Richar E. Gerstein Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	105,185	28.1762	336,268		336,268		336,268
CR - Corrections & Rehabilitation	12,204	3.2691	39,015		39,015		39,015
PD - Police	3,516	0.9418	11,240		11,240		11,240
All Other	252,407	67.6129	806,927		806,927		806,927
SubTotal	373,312	100.0000	1,193,450		1,193,450		1,193,450
Total	373,312	100.0000	1,193,450		1,193,450		1,193,450

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
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**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - E.R. Graham Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Other	113,880	100.0000	186,911		186,911		186,911
SubTotal	113,880	100.0000	186,911		186,911		186,911
Total	113,880	100.0000	186,911		186,911		186,911

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Metro Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CA - Community Action Agency	8,913	36.0442	14,868		14,868		14,868
DE - Environmental Resources Mgmt	100	0.4044	167		167		167
FN - Finance	4,993	20.1917	8,329		8,329		8,329
GS06 - Facilities & Utilities Mgmt	10,722	43.3597	17,885		17,885		17,885
SubTotal	24,728	100.0000	41,249		41,249		41,249
Total	24,728	100.0000	41,249		41,249		41,249

Allocation Basis: Total Square Footage Occupied by Department  
Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Central Facilities (CSF)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	17,263	39.3154	313,310		313,310		313,310
DE - Environmental Resources Mgmt	12,336	28.0945	223,888		223,888		223,888
GS06 - Facilities & Utilities Mgmt	14,310	32.5901	259,715		259,715		259,715
SubTotal	43,909	100.0000	796,913		796,913		796,913
Total	43,909	100.0000	796,913		796,913		796,913

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Caleb Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CA - Community Action Agency	9,058.0	7.9276	19,838		19,838		19,838
CC - County Commission	3,389.0	2.9661	7,422		7,422		7,422
CL - Clerk of Court	2,576.0	2.2545	5,642		5,642		5,642
GS06 - Facilities & Utilities Mgmt	1,405.6	1.2302	3,078		3,078		3,078
HS - Human Services	8,900.0	7.7893	19,492		19,492		19,492
LB - Libraries	13,197.8	11.5507	28,905		28,905		28,905
PR - Park & Recreation	18,560.0	16.2437	40,649		40,649		40,649
All Other	57,173.2	50.0379	125,220		125,220		125,220
SubTotal	114,259.6	100.0000	250,246		250,246		250,246
Total	114,259.6	100.0000	250,246		250,246		250,246

Allocation Basis: Total Occupied Square Footage by Department  
Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

## Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CA - Community Action Agency	126,132.60	1.0483	133,654		133,654		133,654
CD - Housing & Comm Devlp	9,685.20	0.0805	10,263		10,263		10,263
CR - Corrections & Rehabilitation	2,911,706.99	24.1985	3,085,329		3,085,329		3,085,329
CS - Consumer Services	14,137.20	0.1175	14,980		14,980		14,980
EL - Elections	194,216.52	1.6141	205,797		205,797		205,797
FR - Fire	1,309,299.84	10.8813	1,387,372		1,387,372		1,387,372
GS02 - Fleet Management	19,872.96	0.1652	21,058		21,058		21,058
GS03 - Materials Management	30,952.92	0.2572	32,799		32,799		32,799
GS06 - Facilities & Utilities Mgmt	119,943.00	0.9968	127,095		127,095		127,095
HS - Human Services	660,583.68	5.4900	699,973		699,973		699,973
JU - Juvenile Assessment Center	33,695.76	0.2800	35,705		35,705		35,705
LB - Libraries	843,827.16	7.0129	894,144		894,144		894,144
ME - Medical Examiner	259,121.04	2.1535	274,572		274,572		274,572
PD - Police	988,793.88	8.2176	1,047,755		1,047,755		1,047,755
PR - Park & Recreation	4,148,666.72	34.4786	4,396,046		4,396,046		4,396,046
PW - Public Works	255,635.88	2.1245	270,879		270,879		270,879
All Other	106,305.12	0.8835	112,644		112,644		112,644
SubTotal	12,032,576.47	100.0000	12,750,065		12,750,065		12,750,065
Total	12,032,576.47	100.0000	12,750,065		12,750,065		12,750,065

Allocation Basis: Building Depreciation Identified to Benefiting Dep

Allocation Source: Building Depreciation - Finance



All Monetary Values Are \$ Dollars  
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Dade County	Courthouse	South Dade Govt Ctr
AD - Animal Services	5,527	5,527	0	0	0	0	0
AG - Agenda Coordination	31,352	0	31,352	0	0	0	0
AT - County Attorney	164,976	1,341	163,635	0	0	0	0
BC - Building Code	14,730	14,730	0	0	0	0	0
BN - Bldg&Neighborhood	12,055	12,055	0	0	0	0	0
BU - Strategic Business	105,060	12,373	92,687	0	0	0	0
CA - Community Action	374,928	74,639	0	0	0	0	0
CC - County Commission	213,743	1,990	188,807	0	0	0	15,524
CD - Housing & Comm Devlp	112,765	5,039	0	0	0	0	0
CE - County Executive	117,860	441	110,615	0	0	0	6,804
CL - Clerk of Court	1,507,420	294,178	65,701	0	206,794	209,831	75,696
CQ - Capital Improvement	52,356	1,206	51,150	0	0	0	0
CR - Corrections &	3,651,947	521,228	0	0	0	6,375	0
CS - Consumer Services	18,463	3,483	0	0	0	0	0
CU - Cultural Affairs	92,808	53,705	39,103	0	0	0	0
DA - ADA Coordination	15,451	0	15,451	0	0	0	0
DE - Environmental	876,749	208,000	0	0	0	0	1,676
EL - Elections	2,445,003	2,236,483	2,723	0	0	0	0
ER - Human Resources	13,492	13,492	0	0	0	0	0
ET - Enterprise Technology	3,231,854	2,672,747	59,948	490,585	0	0	4,001
FE - Fair Employment	11,421	0	11,421	0	0	0	0
FN - Finance	170,112	20,122	122,050	0	0	0	19,611
FR - Fire	12,129,381	10,708,083	0	33,926	0	0	0
GG - General Government	61,646	61,646	0	0	0	0	0
GI - Government Information	241,016	126,995	105,198	0	0	0	8,823
GS01 - General Services	223,148	168,815	49,331	0	0	0	5,002
GS02 - Fleet Management	8,376,665	8,341,539	14,068	0	0	0	0
GS03 - Materials	413,999	353,707	27,493	0	0	0	0
GS05 - Risk Management	112,143	8,039	104,104	0	0	0	0
GS06 - Facilities & Utilities	652,511	233,125	4,498	0	0	3,700	0
GS09 - Design & Construction	89,663	40,194	49,469	0	0	0	0
GS10 - Real Estate	18,988	0	18,988	0	0	0	0
HS - Human Services	935,173	48,818	164,212	0	0	0	2,678

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Dade County	Courthouse	South Dade Govt Ctr
HT - Homeless Trust	16,728	813	15,915	0	0	0	0
IC - International Consortium	14,485	1,795	12,690	0	0	0	0
IG - Inspector General	905	905	0	0	0	0	0
JU - Juvenile Assessment	54,897	762	0	0	0	0	18,430
LB - Libraries	6,404,461	5,481,412	0	0	0	0	0
ME - Medical Examiner	458,928	184,356	0	0	0	0	0
MM - Miami-Dade Economic	863	863	0	0	0	0	0
MP - Metropolitan Planning	20,894	1,413	19,481	0	0	0	0
MT - Transit	622,833	0	238,948	0	0	0	0
OF - Film and Entertainment	8,580	0	8,580	0	0	0	0
PA - Property Appraiser	253,362	8,809	201,455	0	0	0	43,098
PD - Police	7,980,186	6,837,896	0	69,903	0	3,785	9,607
PM - Procurement	102,431	1,699	100,732	0	0	0	0
PR - Park & Recreation	5,821,774	1,385,079	0	0	0	0	0
PW - Public Works	1,284,354	735,589	254,513	0	0	0	0
PZ - Planning & Zoning	218,217	23,270	183,854	0	0	0	11,093
RB - Community Advocacy	30,978	0	30,978	0	0	0	0
SB - Small Business	107,621	3,517	104,104	0	0	0	0
TT - Office of the CITT	14,798	0	14,798	0	0	0	0
All Other	3,098,866	126,647	142,975	0	440,185	999,929	138,831
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>63,010,566</b>	<b>41,038,565</b>	<b>2,821,027</b>	<b>594,414</b>	<b>646,979</b>	<b>1,223,620</b>	<b>360,874</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Overtown Transit Village	Richar E. Gerstein Bldg	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
AD - Animal Services	0	0	0	0	0	0	0
AG - Agenda Coordination	0	0	0	0	0	0	0
AT - County Attorney	0	0	0	0	0	0	0
BC - Building Code	0	0	0	0	0	0	0
BN - Bldg&Neighborhood	0	0	0	0	0	0	0
BU - Strategic Business	0	0	0	0	0	0	0
CA - Community Action	131,929	0	0	14,868	0	19,838	133,654
CC - County Commission	0	0	0	0	0	7,422	0
CD - Housing & Comm Devlp	97,463	0	0	0	0	0	10,263
CE - County Executive	0	0	0	0	0	0	0
CL - Clerk of Court	0	336,268	0	0	313,310	5,642	0
CQ - Capital Improvement	0	0	0	0	0	0	0
CR - Corrections &	0	39,015	0	0	0	0	3,085,329
CS - Consumer Services	0	0	0	0	0	0	14,980
CU - Cultural Affairs	0	0	0	0	0	0	0
DA - ADA Coordination	0	0	0	0	0	0	0
DE - Environmental	443,018	0	0	167	223,888	0	0
EL - Elections	0	0	0	0	0	0	205,797
ER - Human Resources	0	0	0	0	0	0	0
ET - Enterprise Technology	4,573	0	0	0	0	0	0
FE - Fair Employment	0	0	0	0	0	0	0
FN - Finance	0	0	0	8,329	0	0	0
FR - Fire	0	0	0	0	0	0	1,387,372
GG - General Government	0	0	0	0	0	0	0
GI - Government Information	0	0	0	0	0	0	0
GS01 - General Services	0	0	0	0	0	0	0
GS02 - Fleet Management	0	0	0	0	0	0	21,058
GS03 - Materials	0	0	0	0	0	0	32,799
GS05 - Risk Management	0	0	0	0	0	0	0
GS06 - Facilities & Utilities	3,415	0	0	17,885	259,715	3,078	127,095
GS09 - Design & Construction	0	0	0	0	0	0	0
GS10 - Real Estate	0	0	0	0	0	0	0
HS - Human Services	0	0	0	0	0	19,492	699,973

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Overtown Transit Village	Richar E. Gerstein Bldg	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
HT - Homeless Trust	0	0	0	0	0	0	0
IC - International Consortium	0	0	0	0	0	0	0
IG - Inspector General	0	0	0	0	0	0	0
JU - Juvenile Assessment	0	0	0	0	0	0	35,705
LB - Libraries	0	0	0	0	0	28,905	894,144
ME - Medical Examiner	0	0	0	0	0	0	274,572
MM - Miami-Dade Economic	0	0	0	0	0	0	0
MP - Metropolitan Planning	0	0	0	0	0	0	0
MT - Transit	383,885	0	0	0	0	0	0
OF - Film and Entertainment	0	0	0	0	0	0	0
PA - Property Appraiser	0	0	0	0	0	0	0
PD - Police	0	11,240	0	0	0	0	1,047,755
PM - Procurement	0	0	0	0	0	0	0
PR - Park & Recreation	0	0	0	0	0	40,649	4,396,046
PW - Public Works	23,373	0	0	0	0	0	270,879
PZ - Planning & Zoning	0	0	0	0	0	0	0
RB - Community Advocacy	0	0	0	0	0	0	0
SB - Small Business	0	0	0	0	0	0	0
TT - Office of the CITT	0	0	0	0	0	0	0
All Other	18,597	806,927	186,911	0	0	125,220	112,644
Direct Billed	0	0	0	0	0	0	0
Total	1,106,253	1,193,450	186,911	41,249	796,913	250,246	12,750,065



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**LEAVE PAYOUTS**

**NATURE AND EXTENT OF SERVICES**

The **Accrued Leave** pool represents allowable payments for unused leave made to employees who retire or terminate employment. In accordance with OMB Circular A-87, Appendix B, subsection 8.g.(2), such payments are allowable and allocable as an indirect cost to all activities of the governmental unit. Accordingly, accrued leave costs have been allocated county-wide using the total salaries and wages costs identified for each department.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Leave Payouts**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
TERMINATION PAY	31,755,669			
Total Departmental Cost Adjustments:	31,755,669			31,755,669
Total To Be Allocated:	31,755,669	0		31,755,669

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Leave Payouts**

	Total	General & Admin	Accrued Leave
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
TERMINATION PAY	31,755,669	0	31,755,669
Functional Cost	31,755,669	0	31,755,669
Allocation Step 1			
1st Allocation	31,755,669	0	31,755,669
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 Leave Payouts			
Total Allocated	31,755,669	0	31,755,669

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Leave Payouts**

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	4,916,735.84	0.2264	71,887		71,887		71,887
AG - Agenda Coordination	519,274.52	0.0239	7,592		7,592		7,592
AT - County Attorney	13,196,444.00	0.6076	192,944		192,944		192,944
AU - Audit and Management	4,102,847.05	0.1889	59,987		59,987		59,987
AV - Aviation	101,540,444.00	4.6751	1,484,612		1,484,612		1,484,612
BC - Building Code Compliance	4,986,407.10	0.2296	72,906		72,906		72,906
BN - Bldg&Neighborhood Compliance	18,807,948.99	0.8660	274,989		274,989		274,989
BU - Strategic Business Management	2,223,649.21	0.1024	32,512		32,512		32,512
CA - Community Action Agency	28,654,034.81	1.3193	418,948		418,948		418,948
CC - County Commission	11,545,843.53	0.5316	168,811		168,811		168,811
CD - Housing & Comm Devlp	8,981,822.26	0.4135	131,322		131,322		131,322
CE - County Executive	5,651,761.68	0.2602	82,634		82,634		82,634
CL - Clerk of Court	61,632,794.56	2.8377	901,127		901,127		901,127
CQ - Capital Improvement	2,497,713.64	0.1150	36,519		36,519		36,519
CR - Corrections & Rehabilitation	181,981,744.75	8.3788	2,660,736		2,660,736		2,660,736
CS - Consumer Services	6,346,465.87	0.2922	92,791		92,791		92,791
CU - Cultural Affairs	2,290,936.39	0.1055	33,496		33,496		33,496
DA - ADA Coordination	284,364.21	0.0131	4,158		4,158		4,158
DE - Environmental Resources Mgmt	29,594,847.52	1.3626	432,703		432,703		432,703
EC - Commission on Ethics & Public Trust	1,563,762.85	0.0720	22,864		22,864		22,864
EL - Elections	8,521,171.13	0.3923	124,587		124,587		124,587
ER - Human Resources	6,514,304.27	0.2999	95,245		95,245		95,245
ET - Enterprise Technology Services	51,619,965.49	2.3767	754,730		754,730		754,730
FE - Fair Employment Practices	751,424.10	0.0346	10,987		10,987		10,987
FN - Finance	17,811,568.20	0.8201	260,421		260,421		260,421

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Leave Payouts**

## Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FR - Fire	227,929,983.37	10.4943	3,332,541		3,332,541		3,332,541
GC - Grants Coord Ops	3,242,189.47	0.1493	47,404		47,404		47,404
GG - General Government	356,479.51	0.0164	5,212		5,212		5,212
GI - Government Information Center	11,708,723.28	0.5391	171,192		171,192		171,192
GS01 - General Services Administration	3,108,870.51	0.1431	45,454		45,454		45,454
GS02 - Fleet Management	14,775,698.38	0.6803	216,034		216,034		216,034
GS03 - Materials Management	2,754,844.89	0.1268	40,278		40,278		40,278
GS05 - Risk Management	7,713,270.61	0.3551	112,775		112,775		112,775
GS06 - Facilities & Utilities Mgmt	9,878,565.81	0.4548	144,433		144,433		144,433
GS09 - Design & Construction Svcs	9,714,124.75	0.4473	142,029		142,029		142,029
GS10 - Real Estate Development	1,289,660.23	0.0594	18,856		18,856		18,856
HS - Human Services	28,269,162.24	1.3016	413,320		413,320		413,320
HT - Homeless Trust	1,151,462.18	0.0530	16,835		16,835		16,835
IC - International Consortium	799,064.48	0.0368	11,683		11,683		11,683
IG - Inspector General	3,696,425.00	0.1702	54,045		54,045		54,045
JU - Juvenile Assessment Center	6,220,576.20	0.2864	90,950		90,950		90,950
LB - Libraries	31,148,382.77	1.4341	455,417		455,417		455,417
ME - Medical Examiner	5,670,051.87	0.2611	82,901		82,901		82,901
MM - Miami-Dade Economic Advisory Trust	1,381,227.60	0.0636	20,195		20,195		20,195
MP - Metropolitan Planning Organization	1,891,142.53	0.0871	27,650		27,650		27,650
MT - Transit	203,706,531.01	9.3790	2,978,372		2,978,372		2,978,372
ND - Non-Department	292,359,023.98	13.4607	4,274,551		4,274,551		4,274,551
OF - Film and Entertainment	279,860.25	0.0129	4,092		4,092		4,092
OS - Sustainability	683,716.91	0.0315	9,997		9,997		9,997
PA - Property Appraiser	19,843,844.50	0.9136	290,135		290,135		290,135
PD - Police	322,534,437.00	14.8500	4,715,743		4,715,743		4,715,743

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Leave Payouts**

## Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PM - Procurement Management	7,112,082.41	0.3275	103,985		103,985		103,985
PR - Park & Recreation	49,714,033.24	2.2889	726,864		726,864		726,864
PW - Public Works	31,256,149.26	1.4391	456,993		456,993		456,993
PZ - Planning & Zoning	9,226,884.78	0.4248	134,905		134,905		134,905
SB - Small Business Development	3,296,305.76	0.1518	48,195		48,195		48,195
SP - Seaport	23,014,893.33	1.0596	336,498		336,498		336,498
SW - Solid Waste Management	49,582,130.54	2.2829	724,935		724,935		724,935
TT - Office of the CITT	672,986.97	0.0310	9,840		9,840		9,840
VZ - Vizcaya Museum and Gardens	2,507,270.87	0.1154	36,658		36,658		36,658
All Other	206,908,921.32	9.5265	3,025,194		3,025,194		3,025,194
SubTotal	2,171,937,253.78	100.0000	31,755,669		31,755,669		31,755,669
Total	2,171,937,253.78	100.0000	31,755,669		31,755,669		31,755,669

Allocation Basis: Total Salaries &amp; Wages by Department

Allocation Source: Expenditure Reports - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Leave Payouts**

Receiving Department	Total	Accrued Leave
AD - Animal Services	71,887	71,887
AG - Agenda Coordination	7,592	7,592
AT - County Attorney	192,944	192,944
AU - Audit and Management	59,987	59,987
AV - Aviation	1,484,612	1,484,612
BC - Building Code	72,906	72,906
BN - Bldg&Neighborhood	274,989	274,989
BU - Strategic Business	32,512	32,512
CA - Community Action	418,948	418,948
CC - County Commission	168,811	168,811
CD - Housing & Comm Devlp	131,322	131,322
CE - County Executive	82,634	82,634
CL - Clerk of Court	901,127	901,127
CQ - Capital Improvement	36,519	36,519
CR - Corrections &	2,660,736	2,660,736
CS - Consumer Services	92,791	92,791
CU - Cultural Affairs	33,496	33,496
DA - ADA Coordination	4,158	4,158
DE - Environmental	432,703	432,703
EC - Commission on Ethics &	22,864	22,864
EL - Elections	124,587	124,587
ER - Human Resources	95,245	95,245
ET - Enterprise Technology	754,730	754,730
FE - Fair Employment	10,987	10,987
FN - Finance	260,421	260,421
FR - Fire	3,332,541	3,332,541
GC - Grants Coord Ops	47,404	47,404
GG - General Government	5,212	5,212
GI - Government Information	171,192	171,192
GS01 - General Services	45,454	45,454
GS02 - Fleet Management	216,034	216,034
GS03 - Materials	40,278	40,278
GS05 - Risk Management	112,775	112,775



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Leave Payouts**

Receiving Department	Total	Accrued Leave
GS06 - Facilities & Utilities	144,433	144,433
GS09 - Design & Construction	142,029	142,029
GS10 - Real Estate	18,856	18,856
HS - Human Services	413,320	413,320
HT - Homeless Trust	16,835	16,835
IC - International Consortium	11,683	11,683
IG - Inspector General	54,045	54,045
JU - Juvenile Assessment	90,950	90,950
LB - Libraries	455,417	455,417
ME - Medical Examiner	82,901	82,901
MM - Miami-Dade Economic	20,195	20,195
MP - Metropolitan Planning	27,650	27,650
MT - Transit	2,978,372	2,978,372
ND - Non-Department	4,274,551	4,274,551
OF - Film and Entertainment	4,092	4,092
OS - Sustainability	9,997	9,997
PA - Property Appraiser	290,135	290,135
PD - Police	4,715,743	4,715,743
PM - Procurement	103,985	103,985
PR - Park & Recreation	726,864	726,864
PW - Public Works	456,993	456,993
PZ - Planning & Zoning	134,905	134,905
SB - Small Business	48,195	48,195
SP - Seaport	336,498	336,498
SW - Solid Waste	724,935	724,935
TT - Office of the CITT	9,840	9,840
VZ - Vizcaya Museum and	36,658	36,658
All Other	3,025,194	3,025,194



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department Leave Payouts**

Receiving Department	Total	Accrued Leave
Direct Billed	0	0
Total	<u>31,755,669</u>	<u>31,755,669</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**AG - AGENDA COORDINATION**

**NATURE AND EXTENT OF SERVICES**

The Office of Agenda Coordination (OAC) generates and distributes agendas for the Board of County Commission (BCC) meetings, including Committee and Subcommittee meetings, and ensures that departmental items are processed in accordance with BCC rules.

As part of the Enabling Strategies strategic area, the OAC develops and distributes the agendas, enters agenda items into the legislative database (Legistar), coordinates the placement of items on the proper agenda, trains departments on how to submit agenda items, and responds to BCC, departmental, and public requests for information. In fulfilling its purpose, the OAC coordinates its activities with a variety of County agencies, including the Clerk of the Board, BCC, County Executive Offices, County Attorney's Office, and other County departments

The cost of **Agenda Operations** have been included in this schedule and allocated to benefiting departments based on the number of departmental agenda items processed on behalf of each department.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AG - Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	679,763			679,763
MAJOR MACHINERY, EQUIP, & FURNITURE	( 8,597)			
Total Deductions:	( 8,597)			( 8,597)
Depreciation	31,352		31,352	
Leave Payouts	7,592		7,592	
BU - Strategic Business Management		12,675	12,675	
CC - County Commission		161	161	
CE - County Executive		1,300	1,300	
DA - ADA Coordination		547	547	
ER - Human Resources		956	956	
ET - Enterprise Technology Services		8,632	8,632	
FE - Fair Employment Practices		( 34)	( 34)	
FN - Finance		721	721	
GG - General Government		157,899	157,899	
Total Allocated Additions:	38,944	182,857	221,801	221,801
ADMIN REIMB - AV	( 22,174)			
ADMIN REIMB - WS	( 102,738)			
Total Departmental Cost Adjustments:	( 124,912)			( 124,912)
Total To Be Allocated:	585,198	182,857		768,055

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AG - Agenda Coordination**

	Total	General & Admin	Agenda Operations
<b>Wages &amp; Benefits</b>			
SALARIES	519,274	0	519,274
FRINGE BENEFITS	128,655	0	128,655
<b>Other Expense &amp; Cost</b>			
GENERAL AUTO & PROFESSIONAL LIAB	4,000	0	4,000
EQUIPMENT MAINTENANCE	110	0	110
ITD MAINTENANCE	143	0	143
GSA CHARGES	6,810	0	6,810
TELECOMMUNICATIONS	5,852	0	5,852
TRAINING	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	6,168	0	6,168
OTHER MATERIALS & SUPPLIES	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	8,597	8,597	0
PETTY CASH	134	67	67
GENERAL COUNTY SUPPORT CHARGES	20	0	20
<b>Departmental Totals</b>			
Total Expenditures	679,763	8,664	671,099
<b>Deductions</b>			
Total Deductions	( 8,597)	( 8,597)	0
<b>Cost Adjustments</b>			
ADMIN REIMB - AV	( 22,174)	0	( 22,174)
ADMIN REIMB - WS	( 102,738)	0	( 102,738)
<b>Functional Cost</b>			
Functional Cost	546,254	67	546,187
<b>Allocation Step 1</b>			
Inbound- All Others	38,944	38,944	0
Reallocate Admin Costs		( 39,011)	39,011
1st Allocation	585,198	0	585,198

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AG - Agenda Coordination**

	Total	General & Admin	Agenda Operations
Allocation Step 2			
Inbound- All Others	182,857	182,857	0
Reallocate Admin Costs		( 182,857)	182,857
2nd Allocation	182,857	0	182,857
Total For AG AG - Agenda Coordination			
Total Allocated	768,055	0	768,055

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AG - Agenda Coordination**

## Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	2	0.1186	694		694	217	911
AT - County Attorney	12	0.7113	4,163		4,163	1,301	5,464
AV - Aviation	59	3.4973	20,466		20,466	6,395	26,861
BC - Building Code Compliance	1	0.0593	347		347	108	455
BU - Strategic Business Management	30	1.7783	10,407		10,407	3,252	13,659
CA - Community Action Agency	15	0.8892	5,203		5,203	1,626	6,829
CC - County Commission	234	13.8708	81,172		81,172	25,364	106,536
CE - County Executive	294	17.4274	101,978		101,978	31,869	133,847
CL - Clerk of Court	136	8.0616	47,177		47,177	14,741	61,918
CQ - Capital Improvement	36	2.1340	12,488		12,488	3,902	16,390
CR - Corrections & Rehabilitation	5	0.2964	1,734		1,734	542	2,276
CS - Consumer Services	39	2.3118	13,529		13,529	4,227	17,756
CU - Cultural Affairs	21	1.2448	7,285		7,285	2,276	9,561
DE - Environmental Resources Mgmt	69	4.0901	23,935		23,935	7,479	31,414
EC - Commission on Ethics & Public Trust	2	0.1186	694		694	217	911
ED - Economic Development Coordination	1	0.0593	347		347	108	455
ET - Enterprise Technology Services	2	0.1186	694		694	217	911
FE - Fair Employment Practices	1	0.0593	347		347	108	455
FN - Finance	21	1.2448	7,285		7,285	2,276	9,561
FR - Fire	11	0.6520	3,816		3,816	1,192	5,008
GC - Grants Coord Ops	10	0.5928	3,469		3,469	1,084	4,553
GS01 - General Services Administration	46	2.7267	15,957		15,957	4,986	20,943
HS - Human Services	25	1.4819	8,672		8,672	2,710	11,382
HT - Homeless Trust	9	0.5335	3,122		3,122	976	4,098
LB - Libraries	4	0.2371	1,388		1,388	434	1,822

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AG - Agenda Coordination**

## Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	2	0.1186	694		694	217	911
MT - Transit	36	2.1340	12,488		12,488	3,902	16,390
OF - Film and Entertainment	3	0.1778	1,041		1,041	325	1,366
OS - Sustainability	3	0.1778	1,041		1,041	325	1,366
PA - Property Appraiser	6	0.3557	2,081		2,081	650	2,731
PD - Police	13	0.7706	4,510		4,510	1,409	5,919
PM - Procurement Management	115	6.8168	39,892		39,892	12,465	52,357
PR - Park & Recreation	42	2.4896	14,569		14,569	4,552	19,121
PW - Public Works	198	11.7368	68,684		68,684	21,462	90,146
PZ - Planning & Zoning	59	3.4973	20,466		20,466	6,395	26,861
SB - Small Business Development	3	0.1778	1,041		1,041	325	1,366
SP - Seaport	13	0.7706	4,510		4,510	1,409	5,919
SW - Solid Waste Management	3	0.1778	1,041		1,041	325	1,366
All Other	106	6.2833	36,771		36,771	11,489	48,260
SubTotal	1,687	100.0000	585,198		585,198	182,857	768,055
Total	1,687	100.0000	585,198		585,198	182,857	768,055

Allocation Basis: Number of Departmental Agenda Items Processed By D

Allocation Source: Agenda Coordination Summary Report - Agenda Coordi

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department AG - Agenda Coordination**

Receiving Department	Total	Agenda Operations
AD - Animal Services	911	911
AT - County Attorney	5,464	5,464
AV - Aviation	26,861	26,861
BC - Building Code	455	455
BU - Strategic Business	13,659	13,659
CA - Community Action	6,829	6,829
CC - County Commission	106,536	106,536
CE - County Executive	133,847	133,847
CL - Clerk of Court	61,918	61,918
CQ - Capital Improvement	16,390	16,390
CR - Corrections &	2,276	2,276
CS - Consumer Services	17,756	17,756
CU - Cultural Affairs	9,561	9,561
DE - Environmental	31,414	31,414
EC - Commission on Ethics &	911	911
ED - Economic Development	455	455
ET - Enterprise Technology	911	911
FE - Fair Employment	455	455
FN - Finance	9,561	9,561
FR - Fire	5,008	5,008
GC - Grants Coord Ops	4,553	4,553
GS01 - General Services	20,943	20,943
HS - Human Services	11,382	11,382
HT - Homeless Trust	4,098	4,098
LB - Libraries	1,822	1,822
ME - Medical Examiner	911	911
MT - Transit	16,390	16,390
OF - Film and Entertainment	1,366	1,366
OS - Sustainability	1,366	1,366
PA - Property Appraiser	2,731	2,731
PD - Police	5,919	5,919
PM - Procurement	52,357	52,357
PR - Park & Recreation	19,121	19,121





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department AG - Agenda Coordination**

Receiving Department	Total	Agenda Operations
PW - Public Works	90,146	90,146
PZ - Planning & Zoning	26,861	26,861
SB - Small Business	1,366	1,366
SP - Seaport	5,919	5,919
SW - Solid Waste	1,366	1,366
All Other	48,260	48,260
Direct Billed	0	0
Total	768,055	768,055

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**AT - COUNTY ATTORNEY**

**NATURE AND EXTENT OF SERVICES**

The County Attorney's Office (CAO) is established in the Miami-Dade County Home Rule Charter to "serve as legal counsel to the Board of County Commissioners (BCC), the County Manager, and all County departments, offices, and agencies, and perform such other legal duties as may be assigned." The County Attorney is appointed by and is directly responsible to the BCC. The CAO represents the BCC, the Mayor, the County Manager, and County departments in all civil legal matters arising in the discharge of official duties.

As part of the Policy Formulation strategic area, the CAO is responsible for the prosecution and the defense of all lawsuits brought by or against the County, legal advice to the BCC and its committees and subcommittees, the representation of the County at administrative hearings, the drafting and review of ordinances and resolutions, approval of all contracts, bonds or written instruments as to form and legal sufficiency, and the rendering of legal opinions. The CAO provides legal representation to the BCC, the Mayor, the Public Health Trust, the various County boards, the County Manager, the Community Councils, and all County departments and agencies.

**County Attorney** costs included in this schedule have been allocated based on the percentage of staff effort identified to benefiting departments. The cost pool has been reduced by accrued leave payouts recorded to this department.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AT - County Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,699,840			17,699,840
POLL WORKERS	( 658)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0			
SPECIAL TRANSPORTATION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 43,887)			
INFRASTRUCTURE	( 544)			
Total Deductions:	( 45,089)			( 45,089)
Depreciation	164,976		164,976	
Leave Payouts	192,944		192,944	
AG - Agenda Coordination	4,163	1,301	5,464	
AT - County Attorney		65,526	65,526	
BU - Strategic Business Management		25,056	25,056	
CC - County Commission		4,313	4,313	
CE - County Executive		34,841	34,841	
DA - ADA Coordination		535	535	
ER - Human Resources		25,632	25,632	
ET - Enterprise Technology Services		231,338	231,338	
FE - Fair Employment Practices		( 918)	( 918)	
FN - Finance		4,002	4,002	
GG - General Government		841,484	841,484	
GI - Government Information Center		77,280	77,280	
IG - Inspector General		172	172	
PM - Procurement Management		18,472	18,472	
Total Allocated Additions:	362,083	1,329,034	1,691,117	1,691,117
ACCRUED LEAVE PAYOUTS	0			
ADMIN REIMB - AV	( 831,425)			
ADMIN REIMB - WS	( 2,017,291)			

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AT - County Attorney**

Total Departmental Cost Adjustments:	<u>( 2,848,716)</u>	<u>( 2,848,716)</u>
Total To Be Allocated:	<u>15,168,118</u>	<u>16,497,152</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AT - County Attorney**

	Total	General & Admin	County Attorney
<b>Wages &amp; Benefits</b>			
SALARIES	13,195,786	0	13,195,786
FRINGE BENEFITS	3,482,930	0	3,482,930
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	658	658	0
DEPARTURE INCENTIVE PROGRAM DIP	78,132	0	78,132
OTHER COURT OPERATING EXPENSE	89,330	0	89,330
HEALTH RELATED SERVICES	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0
HEALTH INSURANCE	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	63,329	0	63,329
OUTSIDE CONTRACTUAL SVCS.	1,278	0	1,278
ITD MAINTENANCE	122,424	0	122,424
VEHICLES-RENTAL	22,997	0	22,997
OTHER RENTAL EXPENSE	200	0	200
GSA CHARGES	106,475	0	106,475
GENERAL COUNTY SUPPORT CHARGES	1,505	0	1,505
CLERK OF COURTS	19,174	0	19,174
TELECOMMUNICATIONS	126,869	0	126,869
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	183,273	0	183,273
TRAVEL	49,239	0	49,239
AUTOMOBILE REIMBURSEMENT	15,321	0	15,321
PRINTING & GRAPHICS	5,532	0	5,532
MAILING SERVICES	12,704	0	12,704
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0
TRAINING	200	0	200
MISCELLANEOUS	3,772	0	3,772
FUEL & LUBRICANTS	1,272	0	1,272
EQUIPMENT & NON-CAPITAL TOOLS	4,320	0	4,320
OFFICE SUPPLIES & MINOR EQUIPMENT	67,642	0	67,642
OTHER MATERIALS & SUPPLIES	( 17)	0	( 17)
*SPECIAL TRANSPORTATION	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	43,887	43,887	0
*INFRASTRUCTURE	544	544	0
ADVERTISING	961	0	961
TAXES, LICENSES & PERMITS	103	0	103

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AT - County Attorney**

	Total	General & Admin	County Attorney
<b>Departmental Totals</b>			
Total Expenditures	17,699,840	45,089	17,654,751
<b>Deductions</b>			
Total Deductions	( 45,089)	( 45,089)	0
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	0	0	0
ADMIN REIMB - AV	( 831,425)	0	( 831,425)
ADMIN REIMB - WS	( 2,017,291)	0	( 2,017,291)
 Functional Cost	 14,806,035	 0	 14,806,035
<b>Allocation Step 1</b>			
Inbound- All Others	362,083	362,083	0
Reallocate Admin Costs		( 362,083)	362,083
1st Allocation	15,168,118	0	15,168,118
<b>Allocation Step 2</b>			
Inbound- All Others	1,329,034	1,329,034	0
Reallocate Admin Costs		( 1,329,034)	1,329,034
2nd Allocation	1,329,034	0	1,329,034
<b>Total For AT AT - County Attorney</b>			
Total Allocated	16,497,152	0	16,497,152

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AT - County Attorney**

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	0.500	0.5000	75,841		75,841	6,674	82,515
AT - County Attorney	0.432	0.4320	65,526		65,526		65,526
AV - Aviation	6.407	6.4070	971,821		971,821	85,521	1,057,342
BC - Building Code Compliance	0.173	0.1730	26,241		26,241	2,309	28,550
BN - Bldg&Neighborhood Compliance	1.827	1.8270	277,122		277,122	24,387	301,509
BU - Strategic Business Management	0.827	0.8270	125,440		125,440	11,039	136,479
CA - Community Action Agency	1.074	1.0740	162,906		162,906	14,336	177,242
CC - County Commission	0.123	0.1230	18,657		18,657	1,642	20,299
CD - Housing & Comm Devlp	1.469	1.4690	222,820		222,820	19,608	242,428
CE - County Executive	8.395	8.3950	1,273,364		1,273,364	112,056	1,385,420
CL - Clerk of Court	0.179	0.1790	27,151		27,151	2,389	29,540
CQ - Capital Improvement	0.185	0.1850	28,061		28,061	2,469	30,530
CR - Corrections & Rehabilitation	3.556	3.5560	539,378		539,378	47,466	586,844
CS - Consumer Services	0.309	0.3090	46,869		46,869	4,125	50,994
CU - Cultural Affairs	0.136	0.1360	20,629		20,629	1,815	22,444
DA - ADA Coordination	0.123	0.1230	18,657		18,657	1,642	20,299
DE - Environmental Resources Mgmt	2.667	2.6670	404,534		404,534	35,599	440,133
EC - Commission on Ethics & Public Trust	0.160	0.1600	24,269		24,269	2,136	26,405
EL - Elections	0.469	0.4690	71,138		71,138	6,260	77,398
ET - Enterprise Technology Services	0.062	0.0620	9,404		9,404	828	10,232
FN - Finance	5.691	5.6910	863,218		863,218	75,963	939,181
FR - Fire	1.957	1.9570	296,840		296,840	26,122	322,962
GC - Grants Coord Ops	0.099	0.0990	15,016		15,016	1,321	16,337
GG - General Government	0.432	0.4320	65,526		65,526	5,766	71,292
GS01 - General Services Administration	2.593	2.5930	393,309		393,309	34,611	427,920

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AT - County Attorney**

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS05 - Risk Management	7.593	7.5930	1,151,715		1,151,715	101,351	1,253,066
HS - Human Services	2.494	2.4940	378,293		378,293	33,290	411,583
HT - Homeless Trust	0.469	0.4690	71,138		71,138	6,260	77,398
IC - International Consortium	0.012	0.0120	1,820		1,820	160	1,980
LB - Libraries	0.062	0.0620	9,404		9,404	828	10,232
ME - Medical Examiner	0.068	0.0680	10,314		10,314	908	11,222
MP - Metropolitan Planning Organization	0.926	0.9260	140,457		140,457	12,360	152,817
MT - Transit	5.481	5.4810	831,365		831,365	73,160	904,525
PA - Property Appraiser	3.358	3.3580	509,345		509,345	44,823	554,168
PD - Police	5.235	5.2350	794,051		794,051	69,877	863,928
PM - Procurement Management	2.198	2.1980	333,395		333,395	29,339	362,734
PR - Park & Recreation	1.617	1.6170	245,268		245,268	21,584	266,852
PW - Public Works	5.741	5.7410	870,802		870,802	76,631	947,433
PZ - Planning & Zoning	4.086	4.0860	619,769		619,769	54,540	674,309
RB - Community Advocacy	0.074	0.0740	11,224		11,224	988	12,212
SB - Small Business Development	1.049	1.0490	159,114		159,114	14,002	173,116
SP - Seaport	1.549	1.5490	234,954		234,954	20,676	255,630
SW - Solid Waste Management	0.444	0.4440	67,346		67,346	5,927	73,273
TT - Office of the CITT	0.247	0.2470	37,465		37,465	3,297	40,762
VZ - Vizcaya Museum and Gardens	0.160	0.1600	24,269		24,269	2,136	26,405
All Other	17.292	17.2920	2,622,873		2,622,873	230,813	2,853,686
SubTotal	100.000	100.0000	15,168,118		15,168,118	1,329,034	16,497,152
Total	100.000	100.0000	15,168,118		15,168,118	1,329,034	16,497,152



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AT - County Attorney**

Allocation Basis: Percentage of Staff Effort Per Benefiting Departme

Allocation Source: County Attorney Summary Report



All Monetary Values Are \$ Dollars  
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Report Output Prepared By Agency

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department AT - County Attorney**

Receiving Department	Total	County Attorney
AD - Animal Services	82,515	82,515
AT - County Attorney	65,526	65,526
AV - Aviation	1,057,342	1,057,342
BC - Building Code	28,550	28,550
BN - Bldg&Neighborhood	301,509	301,509
BU - Strategic Business	136,479	136,479
CA - Community Action	177,242	177,242
CC - County Commission	20,299	20,299
CD - Housing & Comm Devlp	242,428	242,428
CE - County Executive	1,385,420	1,385,420
CL - Clerk of Court	29,540	29,540
CQ - Capital Improvement	30,530	30,530
CR - Corrections &	586,844	586,844
CS - Consumer Services	50,994	50,994
CU - Cultural Affairs	22,444	22,444
DA - ADA Coordination	20,299	20,299
DE - Environmental	440,133	440,133
EC - Commission on Ethics &	26,405	26,405
EL - Elections	77,398	77,398
ET - Enterprise Technology	10,232	10,232
FN - Finance	939,181	939,181
FR - Fire	322,962	322,962
GC - Grants Coord Ops	16,337	16,337
GG - General Government	71,292	71,292
GS01 - General Services	427,920	427,920
GS05 - Risk Management	1,253,066	1,253,066
HS - Human Services	411,583	411,583
HT - Homeless Trust	77,398	77,398
IC - International Consortium	1,980	1,980
LB - Libraries	10,232	10,232
ME - Medical Examiner	11,222	11,222
MP - Metropolitan Planning	152,817	152,817
MT - Transit	904,525	904,525



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department AT - County Attorney**

Receiving Department	Total	County Attorney
PA - Property Appraiser	554,168	554,168
PD - Police	863,928	863,928
PM - Procurement	362,734	362,734
PR - Park & Recreation	266,852	266,852
PW - Public Works	947,433	947,433
PZ - Planning & Zoning	674,309	674,309
RB - Community Advocacy	12,212	12,212
SB - Small Business	173,116	173,116
SP - Seaport	255,630	255,630
SW - Solid Waste	73,273	73,273
TT - Office of the CITT	40,762	40,762
VZ - Vizcaya Museum and	26,405	26,405
All Other	2,853,686	2,853,686
Direct Billed	0	0
Total	16,497,152	16,497,152

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**AU – AUDIT AND MANAGEMENT SERVICES**

**NATURE AND EXTENT OF SERVICES**

Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations and identifies opportunities to improve performance and foster accountability while promoting a more efficient and effective county government.

As part of the Enabling Strategies strategic area, AMS examines the operation of County government and external companies, contractors, and grantees to ensure that tax dollars are expended appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities, as well as responds to special audit requests from the Mayor, Board of County Commissioners, and County Manager. Audits are conducted in accordance with professional internal auditing standards, which require assessing risks, planning, and performing work to achieve desired objectives, and communicating results that are accurate, constructive, timely, and adequately supported. In addition to audit services, AMS provides management advisory, consulting, and other services to County departments.

The costs of **Audit Services** are included in this schedule and have been allocated using the number of audit hours identified to each benefiting department. The cost pool has been reduced by associated revenues and accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AU - Audit and Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,692,297			5,692,297
POLL WORKERS	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 7,051)			
MAJOR CAPITAL (AU30)	0			
Total Deductions:	( 7,051)			( 7,051)
Leave Payouts	59,987		59,987	
BU - Strategic Business Management		21,229	21,229	
CC - County Commission		1,738	1,738	
CE - County Executive		14,040	14,040	
DA - ADA Coordination		535	535	
ER - Human Resources		10,385	10,385	
ET - Enterprise Technology Services		93,226	93,226	
FE - Fair Employment Practices		( 370)	( 370)	
FN - Finance		1,819	1,819	
GG - General Government		7,546	7,546	
IG - Inspector General		114	114	
PM - Procurement Management		8,834	8,834	
Total Allocated Additions:	59,987	159,096	219,083	219,083
ACCRUED LEAVE PAYOUTS	( 104,611)			
REVENUE	( 1,558,000)			
ADMIN REIMB - AV	( 131,110)			
ADMIN REIMB - WS	( 607,464)			
Total Departmental Cost Adjustments:	( 2,401,185)			( 2,401,185)
Total To Be Allocated:	3,344,048	159,096		3,503,144

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - Audit and Management**

	Total	General & Admin	Audit Services
<b>Wages &amp; Benefits</b>			
SALARIES	4,207,458	0	4,207,458
FRINGE BENEFITS	1,018,908	0	1,018,908
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	0	0	0
LEGAL	0	0	0
TEMPORARY HELP AGENCY	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	27,300	0	27,300
EQUIPMENT MAINTENANCE	1,500	0	1,500
ITD MAINTENANCE	21,443	0	21,443
RENT PAYMENTS TO LESSORS	295,057	0	295,057
OTHER RENTAL EXPENSE	48	0	48
GSA CHARGES	1,382	0	1,382
CLERK OF COURTS	1,362	0	1,362
TELECOMMUNICATIONS	26,047	0	26,047
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	4,042	0	4,042
TRAVEL	1,210	0	1,210
AUTOMOBILE REIMBURSEMENT	6,488	0	6,488
TRAINING	52,262	0	52,262
MISCELLANEOUS	6,019	0	6,019
OFFICE SUPPLIES & MINOR EQUIPMENT	14,720	0	14,720
*MAJOR MACHINERY, EQUIP, & FURNITURE	7,051	7,051	0
*MAJOR CAPITAL (AU30)	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	5,692,297	7,051	5,685,246
<b>Deductions</b>			
Total Deductions	( 7,051)	( 7,051)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - Audit and Management**

	Total	General & Admin	Audit Services
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 104,611)	( 52,305)	( 52,306)
REVENUE	( 1,558,000)	0	( 1,558,000)
ADMIN REIMB - AV	( 131,110)	0	( 131,110)
ADMIN REIMB - WS	( 607,464)	0	( 607,464)
Functional Cost	3,284,061	( 52,305)	3,336,366
<b>Allocation Step 1</b>			
Inbound- All Others	59,987	59,987	0
Reallocate Admin Costs		( 7,682)	7,682
1st Allocation	3,344,048	0	3,344,048
<b>Allocation Step 2</b>			
Inbound- All Others	159,096	159,096	0
Reallocate Admin Costs		( 159,096)	159,096
2nd Allocation	159,096	0	159,096
<b>Total For AU AU - Audit and Management</b>			
Total Allocated	3,503,144	0	3,503,144

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AU - Audit and Management**

## Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	10,063.00	12.9269	432,283		432,283	20,567	452,850
BC - Building Code Compliance	1,449.00	1.8614	62,246		62,246	2,961	65,207
BN - Bldg&Neighborhood Compliance	3,288.00	4.2238	141,245		141,245	6,720	147,965
BU - Strategic Business Management	1,945.00	2.4986	83,553		83,553	3,975	87,528
CU - Cultural Affairs	2,274.00	2.9212	97,686		97,686	4,647	102,333
EL - Elections	1,356.00	1.7419	58,251		58,251	2,771	61,022
ER - Human Resources	2,171.00	2.7889	93,261		93,261	4,437	97,698
ET - Enterprise Technology Services	8,379.00	10.7637	359,943		359,943	17,125	377,068
FN - Finance	9,911.00	12.7317	425,754		425,754	20,256	446,010
GS01 - General Services Administration	2,115.00	2.7169	90,856		90,856	4,323	95,179
HS - Human Services	911.00	1.1703	39,135		39,135	1,862	40,997
LB - Libraries	1,375.00	1.7663	59,067		59,067	2,810	61,877
MT - Transit	2,543.00	3.2667	109,242		109,242	5,197	114,439
PM - Procurement Management	826.00	1.0611	35,483		35,483	1,688	37,171
PR - Park & Recreation	2,591.00	3.3284	111,304		111,304	5,295	116,599
SP - Seaport	2,548.00	3.2732	109,456		109,456	5,207	114,663
SW - Solid Waste Management	1,546.00	1.9860	66,413		66,413	3,160	69,573
TT - Office of the CITT	8,486.00	10.9012	364,540		364,540	17,343	381,883
All Other	14,068.00	18.0718	604,330		604,330	28,752	633,082
SubTotal	77,845.00	100.0000	3,344,048		3,344,048	159,096	3,503,144
Total	77,845.00	100.0000	3,344,048		3,344,048	159,096	3,503,144



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AU - Audit and Management**

Allocation Basis: Number of Audit Hours by Benefiting Department

Allocation Source: FY 2009 Audit Hours by Department - Audit and Mana

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department AU - Audit and Management**

Receiving Department	Total	Audit Services
AV - Aviation	452,850	452,850
BC - Building Code	65,207	65,207
BN - Bldg&Neighborhood	147,965	147,965
BU - Strategic Business	87,528	87,528
CU - Cultural Affairs	102,333	102,333
EL - Elections	61,022	61,022
ER - Human Resources	97,698	97,698
ET - Enterprise Technology	377,068	377,068
FN - Finance	446,010	446,010
GS01 - General Services	95,179	95,179
HS - Human Services	40,997	40,997
LB - Libraries	61,877	61,877
MT - Transit	114,439	114,439
PM - Procurement	37,171	37,171
PR - Park & Recreation	116,599	116,599
SP - Seaport	114,663	114,663
SW - Solid Waste	69,573	69,573
TT - Office of the CITT	381,883	381,883
All Other	633,082	633,082
Direct Billed	0	0
Total	3,503,144	3,503,144

**MIAMI-DADE COUNTY, FLORIDA**  
**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**BU - STRATEGIC BUSINESS MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

The Office of Strategic Business Management (OSBM) supports the County's results-oriented government activities to maximize the use of the County's limited revenue resources. The Department's activities include supporting the strategic planning process, preparing and monitoring the County's resource allocation plan, providing management consulting and other program evaluation services to County departments, facilitating performance reporting mechanisms and administering the distribution of the Ryan White HIV/AIDS Treatment Modernization Act of 2006 federal grant. OSBM is also responsible for administering and coordinating the Miami-Dade County Tax Increment Financing (TIF) Program, and providing assessments and recommendations relative to the socio-economic impact of current and potential projects, programs, and activities, including suggestions for modifications to enhance the effectiveness of the County's resource allocation process.

As part of the Enabling Strategies, Health and Human Services, and Economic Development strategic areas, OSBM provides policy analysis regarding incorporation, annexation, and local service contracting, supports the strategic planning and business planning processes and conducts organizational, management, and business process reviews. Additionally the office researches grant and revenue generating opportunities, provides technical assistance to county departments seeking grant funding, manages and administers the federal Ryan White HIV/AIDS Treatment Modernization Act grant, promotes efforts to revitalize distressed areas, analyzes socioeconomic impacts of policy implementation and develops the annual resource allocation plan.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **OMB Operations** – allocated using the staff effort identified to benefiting departments.
- **OSBM Grants Coordination** – allocated based on the total grant funded amounts identified to receiving departments.
- **OSBM Management Planning & Strategy** – allocated using the total full-time equivalent (FTE) effort attributed to each benefiting department.

The cost pools have been reduced by associated revenues and accrued leave payouts.

Costs recorded for the **Ryan White Care Grant** and **OSBM Annexation & Incorporation** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BU - Strategic Business Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,563,944			3,563,944
POLL WORKERS	( 542)			
PETTY CASH & CHANGE FUNDS	( 91)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 12,202)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 2,565)			
INFRASTRUCTURE	( 8,255)			
Total Deductions:	( 23,655)			( 23,655)
Depreciation	105,060		105,060	
Leave Payouts	32,512		32,512	
AG - Agenda Coordination	10,407	3,252	13,659	
AT - County Attorney	125,440	11,039	136,479	
AU - Audit and Management	83,553	3,975	87,528	
BU - Strategic Business Management		41,026	41,026	
CC - County Commission		30,209	30,209	
CE - County Executive		9,361	9,361	
DA - ADA Coordination		535	535	
ER - Human Resources		6,887	6,887	
ET - Enterprise Technology Services		62,151	62,151	
FE - Fair Employment Practices		( 247)	( 247)	
FN - Finance		2,915	2,915	
GC - Grants Coord Ops		139,797	139,797	
GG - General Government		421,214	421,214	
GI - Government Information Center		59,390	59,390	
IG - Inspector General		239,973	239,973	
PM - Procurement Management		21,684	21,684	
Total Allocated Additions:	356,972	1,053,161	1,410,133	1,410,133

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BU - Strategic Business Management**

ADMIN REIMB - AV	(	120,395)		
ADMIN REIMB - WS	(	557,819)		
REVENUE	(	72,199)		
ACCRUED LEAVE PAYOUTS	(	57)		
Total Departmental Cost Adjustments:	(	750,470)		( 750,470)
Total To Be Allocated:		3,146,791	1,053,161	4,199,952

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
<b>Wages &amp; Benefits</b>					
SALARIES	2,223,164	0	1,386,033	0	974,119
FRINGE BENEFITS	816,812	0	518,905	0	201,554
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	542	542	0	0	0
MENTAL HEALTH	0	0	0	0	0
ACCOUNTING & AUDITING	0	0	0	0	0
CONSULTING SERVICES	0	0	0	0	0
LEGAL	( 289)	0	0	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0	0	0
HEALTH RELATED SERVICES	0	0	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	17,900	0	17,900	0	0
ITD MAINTENANCE	4,345	0	4,345	0	0
OTHER RENTAL EXPENSE	0	0	0	0	0
GSA CHARGES	50,411	7,201	7,201	7,201	7,201
ITD	366,575	0	350,420	0	8,165
CLERK OF COURTS	295	0	50	0	245
TELECOMMUNICATIONS	23,560	0	23,097	0	422
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	9,560	0	2,010	0	7,550
TRAVEL	5,112	0	1,909	0	3,203
AUTOMOBILE REIMBURSEMENT	696	0	696	0	0
ADVERTISING	12,112	0	4,079	0	8,033
*PETTY CASH & CHANGE FUNDS	91	91	0	0	0
TRAINING	500	0	500	0	0
PRINTING & GRAPHICS	( 206)	0	129	0	( 335)
MAILING SERVICES	151	0	107	0	44
MISCELLANEOUS	174	0	141	0	33
EQUIPMENT & NON-CAPITAL TOOLS	343	0	0	0	343
OFFICE SUPPLIES & MINOR EQUIPMENT	8,746	0	8,746	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	( 432)	0	0	( 432)	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	12,202	12,202	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	2,565	2,565	0	0	0
*INFRASTRUCTURE	8,255	8,255	0	0	0
GENERAL COUNTY SUPPORT CHARGES	760	0	750	0	10

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
<b>Departmental Totals</b>					
Total Expenditures	3,563,944	30,856	2,327,018	6,769	1,210,587
<b>Deductions</b>					
Total Deductions	( 23,655)	( 23,655)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 120,395)	0	( 120,395)	0	0
ADMIN REIMB - WS	( 557,819)	0	( 557,819)	0	0
REVENUE	( 72,199)	0	0	0	0
ACCRUED LEAVE PAYOUTS	( 57)	0	( 57)	0	0
 Functional Cost	 2,789,819	 7,201	 1,648,747	 6,769	 1,210,587
<b>Allocation Step 1</b>					
Inbound- All Others	356,972	356,972	0	0	0
Reallocate Admin Costs		( 364,173)	215,779	886	158,435
Unallocated Costs	94,412	0	0	0	0
1st Allocation	3,241,203	0	1,864,526	7,655	1,369,022
<b>Allocation Step 2</b>					
Inbound- BU - Strategic Business Management: OSMB Grants Co	2,013	2,013	0	0	0
Inbound- All Others	1,051,148	1,051,148	0	0	0
Reallocate Admin Costs		( 1,053,161)	624,017	2,562	458,181
Unallocated Costs	31,599	0	0	0	0
2nd Allocation	1,084,760	0	624,017	2,562	458,181
<b>Total For BU BU - Strategic Business</b>					
Total Allocated	4,325,963	0	2,488,543	10,217	1,827,203

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
<b>Wages &amp; Benefits</b>			
SALARIES	( 136,988)	0	0
FRINGE BENEFITS	96,353	0	0
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	0	0	0
MENTAL HEALTH	0	0	0
ACCOUNTING & AUDITING	0	0	0
CONSULTING SERVICES	0	0	0
LEGAL	( 289)	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0
HEALTH RELATED SERVICES	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0
ITD MAINTENANCE	0	0	0
OTHER RENTAL EXPENSE	0	0	0
GSA CHARGES	7,201	7,201	7,205
ITD	7,990	0	0
CLERK OF COURTS	0	0	0
TELECOMMUNICATIONS	0	0	41
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0	0
TRAVEL	0	0	0
AUTOMOBILE REIMBURSEMENT	0	0	0
ADVERTISING	0	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0
TRAINING	0	0	0
PRINTING & GRAPHICS	0	0	0
MAILING SERVICES	0	0	0
MISCELLANEOUS	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0
*INFRASTRUCTURE	0	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
<b>Departmental Totals</b>			
Total Expenditures	( 25,733)	7,201	7,246
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
ADMIN REIMB - AV	0	0	0
ADMIN REIMB - WS	0	0	0
REVENUE	0	( 72,199)	0
ACCRUED LEAVE PAYOUTS	0	0	0
 Functional Cost	 ( 25,733)	 ( 64,998)	 7,246
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	( 3,368)	( 8,507)	948
Unallocated Costs	29,101	73,505	( 8,194)
1st Allocation	0	0	0
<b>Allocation Step 2</b>			
Inbound- BU - Strategic Business Management: OSMB Grants Co	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	( 9,740)	( 24,601)	2,742
Unallocated Costs	9,740	24,601	( 2,742)
2nd Allocation	0	0	0
<b>Total For BU BU - Strategic Business</b>			
Total Allocated	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1.667	1.6670	31,082		31,082	10,912	41,994
AG - Agenda Coordination	0.667	0.6670	12,436		12,436		12,436
AT - County Attorney	1.000	1.0000	18,645		18,645		18,645
AU - Audit and Management	1.000	1.0000	18,645		18,645		18,645
AV - Aviation	1.667	1.6670	31,082		31,082	10,912	41,994
BC - Building Code Compliance	0.667	0.6670	12,436		12,436	4,366	16,802
BN - Bldg&Neighborhood Compliance	1.667	1.6670	31,082		31,082	10,912	41,994
BU - Strategic Business Management	2.000	2.0000	37,291		37,291		37,291
CA - Community Action Agency	1.667	1.6670	31,082		31,082	10,912	41,994
CC - County Commission	1.000	1.0000	18,645		18,645	6,546	25,191
CD - Housing & Comm Devlp	1.000	1.0000	18,645		18,645	6,546	25,191
CE - County Executive	0.667	0.6670	12,436		12,436	4,366	16,802
CL - Clerk of Court	0.333	0.3330	6,209		6,209	2,180	8,389
CQ - Capital Improvement	1.333	1.3330	24,854		24,854	8,725	33,579
CR - Corrections & Rehabilitation	1.533	1.5330	28,583		28,583	10,034	38,617
CS - Consumer Services	0.667	0.6670	12,436		12,436	4,366	16,802
CU - Cultural Affairs	1.667	1.6670	31,082		31,082	10,912	41,994
DA - ADA Coordination	0.667	0.6670	12,436		12,436	4,366	16,802
DE - Environmental Resources Mgmt	2.000	2.0000	37,291		37,291	13,091	50,382
EC - Commission on Ethics & Public Trust	1.000	1.0000	18,645		18,645	6,546	25,191
EL - Elections	1.333	1.3330	24,854		24,854	8,725	33,579
ER - Human Resources	1.333	1.3330	24,854		24,854	8,725	33,579
ET - Enterprise Technology Services	1.333	1.3330	24,854		24,854	8,725	33,579
FE - Fair Employment Practices	1.333	1.3330	24,854		24,854	8,725	33,579
FN - Finance	1.333	1.3330	24,854		24,854	8,725	33,579

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FR - Fire	1.933	1.9330	36,041		36,041	12,653	48,694
GC - Grants Coord Ops	1.000	1.0000	18,645		18,645	6,546	25,191
GG - General Government	2.667	2.6670	49,727		49,727	17,457	67,184
GI - Government Information Center	1.667	1.6670	31,082		31,082	10,912	41,994
GS01 - General Services Administration	1.333	1.3330	24,854		24,854	8,725	33,579
HS - Human Services	1.667	1.6670	31,082		31,082	10,912	41,994
HT - Homeless Trust	1.000	1.0000	18,645		18,645	6,546	25,191
IC - International Consortium	1.466	1.4660	27,334		27,334	9,596	36,930
IG - Inspector General	1.000	1.0000	18,645		18,645	6,546	25,191
JU - Juvenile Assessment Center	1.333	1.3330	24,854		24,854	8,725	33,579
LB - Libraries	1.333	1.3330	24,854		24,854	8,725	33,579
ME - Medical Examiner	1.667	1.6670	31,082		31,082	10,912	41,994
MM - Miami-Dade Economic Advisory Trust	1.000	1.0000	18,645		18,645	6,546	25,191
MP - Metropolitan Planning Organization	0.667	0.6670	12,436		12,436	4,366	16,802
MT - Transit	2.000	2.0000	37,291		37,291	13,091	50,382
ND - Non-Department	15.001	15.0010	279,699		279,699	98,186	377,885
OF - Film and Entertainment	0.133	0.1330	2,480		2,480	871	3,351
OS - Sustainability	0.333	0.3330	6,209		6,209	2,180	8,389
PA - Property Appraiser	0.333	0.3330	6,209		6,209	2,180	8,389
PD - Police	1.867	1.8670	34,811		34,811	12,221	47,032
PM - Procurement Management	1.333	1.3330	24,854		24,854	8,725	33,579
PR - Park & Recreation	1.333	1.3330	24,854		24,854	8,725	33,579
PW - Public Works	3.333	3.3330	62,145		62,145	21,817	83,962
PZ - Planning & Zoning	0.667	0.6670	12,436		12,436	4,366	16,802
RB - Community Advocacy	0.133	0.1330	2,480		2,480	871	3,351
SB - Small Business Development	1.000	1.0000	18,645		18,645	6,546	25,191

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	3.333	3.3330	62,145		62,145	21,817	83,962
SW - Solid Waste Management	0.667	0.6670	12,436		12,436	4,366	16,802
TT - Office of the CITT	1.467	1.4670	27,353		27,353	9,602	36,955
VZ - Vizcaya Museum and Gardens	4.667	4.6670	87,017		87,017	30,549	117,566
All Other	12.133	12.1330	226,223		226,223	79,420	305,643
SubTotal	100.000	100.0000	1,864,526		1,864,526	624,017	2,488,543
Total	100.000	100.0000	1,864,526		1,864,526	624,017	2,488,543

Allocation Basis: Staff Effort Distribution by Department

Allocation Source: Budget Analyst Time Analysis Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OSMB Grants Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BU - Strategic Business Management	24,899,089.00	26.2981	2,013		2,013		2,013
CA - Community Action Agency	743,161.00	0.7849	60		60	27	87
CD - Housing & Comm Devlp	504,969.00	0.5333	41		41	19	60
CR - Corrections & Rehabilitation	5,032,511.00	5.3153	407		407	185	592
DE - Environmental Resources Mgmt	524,352.00	0.5538	42		42	19	61
ET - Enterprise Technology Services	3,222,400.00	3.4035	261		261	118	379
GI - Government Information Center	100,000.00	0.1056	8		8	4	12
GS01 - General Services Administration	2,854,667.00	3.0151	231		231	105	336
JU - Juvenile Assessment Center	3,050,000.00	3.2214	247		247	112	359
LB - Libraries	2,863,860.00	3.0248	232		232	105	337
ME - Medical Examiner	675,420.00	0.7134	55		55	25	80
PD - Police	13,313,452.00	14.0615	1,076		1,076	489	1,565
PR - Park & Recreation	3,958,183.00	4.1806	320		320	145	465
SP - Seaport	30,736,105.00	32.4628	2,484		2,484	1,128	3,612
All Other	2,202,130.00	2.3259	178		178	81	259
SubTotal	94,680,299.00	100.0000	7,655		7,655	2,562	10,217
Total	94,680,299.00	100.0000	7,655		7,655	2,562	10,217

Allocation Basis: Grant Requested Amount by Receiving Department

Allocation Source: Grant Funding Matrix - OSMB

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OSBM Mgmt Plan &amp; Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3565	4,880		4,880	1,647	6,527
AG - Agenda Coordination	5	0.0175	239		239		239
AT - County Attorney	134	0.4683	6,411		6,411		6,411
AU - Audit and Management	54	0.1887	2,584		2,584		2,584
AV - Aviation	1,435	5.0152	68,659		68,659	23,164	91,823
BC - Building Code Compliance	70	0.2446	3,349		3,349	1,130	4,479
BN - Bldg&Neighborhood Compliance	279	0.9751	13,349		13,349	4,504	17,853
BU - Strategic Business Management	36	0.1258	1,722		1,722		1,722
CA - Community Action Agency	650	2.2717	31,100		31,100	10,492	41,592
CC - County Commission	197	0.6885	9,426		9,426	3,180	12,606
CD - Housing & Comm Devlp	93	0.3250	4,450		4,450	1,501	5,951
CE - County Executive	58	0.2027	2,775		2,775	936	3,711
CL - Clerk of Court	186	0.6501	8,899		8,899	3,002	11,901
CQ - Capital Improvement	27	0.0944	1,292		1,292	436	1,728
CR - Corrections & Rehabilitation	2,906	10.1562	139,041		139,041	46,909	185,950
CS - Consumer Services	113	0.3949	5,407		5,407	1,824	7,231
CU - Cultural Affairs	34	0.1188	1,627		1,627	549	2,176
DA - ADA Coordination	3	0.0105	144		144	48	192
DE - Environmental Resources Mgmt	490	1.7125	23,445		23,445	7,910	31,355
EC - Commission on Ethics & Public Trust	13	0.0454	622		622	210	832
ED - Economic Development Coordination	10	0.0349	478		478	161	639
EL - Elections	109	0.3809	5,215		5,215	1,760	6,975
ER - Human Resources	136	0.4753	6,507		6,507	2,195	8,702
ET - Enterprise Technology Services	589	2.0585	28,181		28,181	9,508	37,689
FE - Fair Employment Practices	13	0.0454	622		622	210	832

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OSBM Mgmt Plan &amp; Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323	1.1289	15,454		15,454	5,214	20,668
FR - Fire	2,582	9.0239	123,539		123,539	41,679	165,218
GC - Grants Coord Ops	46	0.1608	2,201		2,201	743	2,944
GI - Government Information Center	212	0.7409	10,143		10,143	3,422	13,565
GS01 - General Services Administration	58	0.2027	2,775		2,775	936	3,711
GS02 - Fleet Management	273	0.9541	13,062		13,062	4,407	17,469
GS03 - Materials Management	55	0.1922	2,632		2,632	888	3,520
GS05 - Risk Management	113	0.3949	5,407		5,407	1,824	7,231
GS06 - Facilities & Utilities Mgmt	166	0.5802	7,942		7,942	2,680	10,622
GS09 - Design & Construction Svcs	150	0.5242	7,177		7,177	2,421	9,598
GS10 - Real Estate Development	22	0.0769	1,053		1,053	355	1,408
HS - Human Services	604	2.1109	28,899		28,899	9,750	38,649
HT - Homeless Trust	16	0.0559	766		766	258	1,024
IG - Inspector General	38	0.1328	1,818		1,818	613	2,431
JU - Juvenile Assessment Center	117	0.4089	5,598		5,598	1,889	7,487
LB - Libraries	636	2.2228	30,430		30,430	10,266	40,696
ME - Medical Examiner	70	0.2446	3,349		3,349	1,130	4,479
MP - Metropolitan Planning Organization	17	0.0594	813		813	274	1,087
MT - Transit	3,201	11.1872	153,156		153,156	51,671	204,827
ND - Non-Department	48	0.1678	2,297		2,297	775	3,072
OF - Film and Entertainment	3	0.0105	144		144	48	192
OS - Sustainability	7	0.0245	335		335	113	448
PA - Property Appraiser	371	1.2966	17,751		17,751	5,989	23,740
PD - Police	4,357	15.2272	208,466		208,466	70,334	278,800
PM - Procurement Management	122	0.4264	5,837		5,837	1,969	7,806
PR - Park & Recreation	1,154	4.0331	55,214		55,214	18,628	73,842

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OSBM Mgmt Plan &amp; Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908	3.1734	43,444		43,444	14,657	58,101
PZ - Planning & Zoning	134	0.4683	6,411		6,411	2,163	8,574
RB - Community Advocacy	23	0.0804	1,100		1,100	371	1,471
SB - Small Business Development	48	0.1678	2,297		2,297	775	3,072
SP - Seaport	417	1.4574	19,952		19,952	6,731	26,683
SW - Solid Waste Management	1,012	3.5369	48,420		48,420	16,336	64,756
TT - Office of the CITT	9	0.0315	431		431	145	576
VZ - Vizcaya Museum and Gardens	47	0.1643	2,249		2,249	759	3,008
All Other	3,512	12.2743	168,036		168,036	56,692	224,728
SubTotal	28,613	100.0000	1,369,022		1,369,022	458,181	1,827,203
Total	28,613	100.0000	1,369,022		1,369,022	458,181	1,827,203

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department BU - Strategic Business Management**

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
AD - Animal Services	48,521	41,994	0	6,527
AG - Agenda Coordination	12,675	12,436	0	239
AT - County Attorney	25,056	18,645	0	6,411
AU - Audit and Management	21,229	18,645	0	2,584
AV - Aviation	133,817	41,994	0	91,823
BC - Building Code	21,281	16,802	0	4,479
BN - Bldg&Neighborhood	59,847	41,994	0	17,853
BU - Strategic Business	41,026	37,291	2,013	1,722
CA - Community Action	83,673	41,994	87	41,592
CC - County Commission	37,797	25,191	0	12,606
CD - Housing & Comm Devlp	31,202	25,191	60	5,951
CE - County Executive	20,513	16,802	0	3,711
CL - Clerk of Court	20,290	8,389	0	11,901
CQ - Capital Improvement	35,307	33,579	0	1,728
CR - Corrections &	225,159	38,617	592	185,950
CS - Consumer Services	24,033	16,802	0	7,231
CU - Cultural Affairs	44,170	41,994	0	2,176
DA - ADA Coordination	16,994	16,802	0	192
DE - Environmental	81,798	50,382	61	31,355
EC - Commission on Ethics &	26,023	25,191	0	832
ED - Economic Development	639	0	0	639
EL - Elections	40,554	33,579	0	6,975
ER - Human Resources	42,281	33,579	0	8,702
ET - Enterprise Technology	71,647	33,579	379	37,689
FE - Fair Employment	34,411	33,579	0	832
FN - Finance	54,247	33,579	0	20,668
FR - Fire	213,912	48,694	0	165,218
GC - Grants Coord Ops	28,135	25,191	0	2,944
GG - General Government	67,184	67,184	0	0
GI - Government Information	55,571	41,994	12	13,565
GS01 - General Services	37,626	33,579	336	3,711
GS02 - Fleet Management	17,469	0	0	17,469
GS03 - Materials	3,520	0	0	3,520



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department BU - Strategic Business Management**

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
GS05 - Risk Management	7,231	0	0	7,231
GS06 - Facilities & Utilities	10,622	0	0	10,622
GS09 - Design & Construction	9,598	0	0	9,598
GS10 - Real Estate	1,408	0	0	1,408
HS - Human Services	80,643	41,994	0	38,649
HT - Homeless Trust	26,215	25,191	0	1,024
IC - International Consortium	36,930	36,930	0	0
IG - Inspector General	27,622	25,191	0	2,431
JU - Juvenile Assessment	41,425	33,579	359	7,487
LB - Libraries	74,612	33,579	337	40,696
ME - Medical Examiner	46,553	41,994	80	4,479
MM - Miami-Dade Economic	25,191	25,191	0	0
MP - Metropolitan Planning	17,889	16,802	0	1,087
MT - Transit	255,209	50,382	0	204,827
ND - Non-Department	380,957	377,885	0	3,072
OF - Film and Entertainment	3,543	3,351	0	192
OS - Sustainability	8,837	8,389	0	448
PA - Property Appraiser	32,129	8,389	0	23,740
PD - Police	327,397	47,032	1,565	278,800
PM - Procurement	41,385	33,579	0	7,806
PR - Park & Recreation	107,886	33,579	465	73,842
PW - Public Works	142,063	83,962	0	58,101
PZ - Planning & Zoning	25,376	16,802	0	8,574
RB - Community Advocacy	4,822	3,351	0	1,471
SB - Small Business	28,263	25,191	0	3,072
SP - Seaport	114,257	83,962	3,612	26,683
SW - Solid Waste	81,558	16,802	0	64,756
TT - Office of the CITT	37,531	36,955	0	576
VZ - Vizcaya Museum and	120,574	117,566	0	3,008
All Other	530,630	305,643	259	224,728

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department BU - Strategic Business Management**

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
Direct Billed	0	0	0	0
Total	<u>4,325,963</u>	<u>2,488,543</u>	<u>10,217</u>	<u>1,827,203</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**CC - BOARD OF COUNTY COMMISSIONERS**

**NATURE AND EXTENT OF SERVICES**

The Miami-Dade County Board of County Commissioners (BCC or the Board) is the legislative and governing body of Miami-Dade County. The Board establishes policies through the enactment of ordinances and adoption of resolutions.

The Board adopts the budget and makes all budget decisions with regard to appropriation of funds to County departments, divisions, and Constitutional Officers in accordance with State Statutes. The BCC sets the property tax millage rates, which determines the expenditures and revenue necessary to operate all County services, and enacts the County's strategic plan on an annual basis. The BCC performs policy-making functions and advocates for Miami-Dade County citizens at all levels of government. The Board also appoints the County Administrator and the County Attorney and confirms the appointment of department heads.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **General & Administration** – support services staff provide support to the Chairman and BCC, Commission Auditor, and the Office of Intergovernmental Affairs. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity
- **Commission Auditor** – the Office of the Commission Auditor provides independent budgetary, audit, management, revenue forecasting, and fiscal analysis of Board policies, County services, and contracts. The costs identified to this activity have been allocated based on the number of audit hours identified to each department.
- **Intergovernmental Affairs** – the Office of Intergovernmental Affairs coordinates the County's intergovernmental relations at the local, state, and federal levels. These costs have been allocated to all county departments using the number of employees identified to each department.

The cost pools have been reduced by accrued leave payouts.

The costs of the **Commission** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - County Commission**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	19,104,368			19,104,368
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0			
PETTY CASH & CHANGE FUNDS	( 7,081)			
LAND ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 44,328)			
Total Deductions:	( 51,409)			( 51,409)
Depreciation	213,743		213,743	
Leave Payouts	168,811		168,811	
AG - Agenda Coordination	81,172	25,364	106,536	
AT - County Attorney	18,657	1,642	20,299	
BU - Strategic Business Management	28,071	9,726	37,797	
CC - County Commission		112,988	112,988	
CE - County Executive		51,221	51,221	
DA - ADA Coordination		535	535	
ER - Human Resources		37,682	37,682	
ET - Enterprise Technology Services		340,100	340,100	
FE - Fair Employment Practices		( 1,349)	( 1,349)	
FN - Finance		26,739	26,739	
GG - General Government		1,069,270	1,069,270	
GI - Government Information Center		1,134,996	1,134,996	
IG - Inspector General		31	31	
PM - Procurement Management		427,657	427,657	
Total Allocated Additions:	510,454	3,236,602	3,747,056	3,747,056
ADMIN REIMB - AV	( 516,551)			
ADMIN REIMB - WS	( 2,393,313)			
ACCRUED LEAVE PAYOUTS	73,395			
REVENUE	( 3,684)			

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - County Commission**

Total Departmental Cost Adjustments:	<u>( 2,840,153)</u>	<u>( 2,840,153)</u>
Total To Be Allocated:	<u>16,723,260</u>	<u>19,959,862</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
<b>Wages &amp; Benefits</b>					
SALARIES	11,472,446	495,957	2,392,503	495,472	8,088,514
FRINGE BENEFITS	3,789,885	314,022	650,765	166,191	2,658,907
<b>Other Expense &amp; Cost</b>					
POST EMPLOYMENT BENEFITS	1,500	1,500	0	0	0
OTHER COURT OPERATING EXPENSE	( 23)	0	0	0	( 23)
ACCOUNTING & AUDITING	1,648	0	0	0	1,648
CONSULTING SERVICES	0	0	0	0	0
ELECTRICAL SERVICES	21,648	0	0	0	21,648
INDUSTRIAL SERVICE RELATED	29,808	4,608	792	0	24,408
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	117,557	7,592	14,112	3,969	91,884
OUTSIDE CONTRACTUAL SVCS.	639	0	0	639	0
EQUIPMENT MAINTENANCE	5,944	466	162	0	5,316
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	2,059	0	0	0	2,059
ITD MAINTENANCE	44,116	17,380	5,552	483	20,701
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	20	( 973)	0	0	993
VEHICLES-RENTAL	90,848	0	0	5,508	85,340
COMMUNICATION EQUIPMENT-RENTAL	53,189	9,517	10,181	0	33,491
RENT PAYMENTS TO LESSORS	418,739	0	0	57,399	361,340
OTHER RENTAL EXPENSE	12,028	( 30)	0	0	12,058
GSA CHARGES	295,698	66,988	8,765	1,857	218,088
ITD	62,514	0	39,250	936	22,328
PARKS & RECREATION SERVICES	13,237	0	0	0	13,237
CLERK OF COURTS	10,447	20	0	0	10,427
TELECOMMUNICATIONS	323,368	22,275	7,384	18,453	275,256
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	23,221	73	2,956	5,904	14,288
TRAVEL	93,846	2,116	5,231	46,158	40,341
AUTOMOBILE REIMBURSEMENT	41,488	859	0	815	39,814
ADVERTISING	202,564	0	0	15,000	187,564
PRINTING & GRAPHICS	24,538	0	3	0	24,535
MAILING SERVICES	19,276	( 361)	0	586	19,051
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	0	0
*PETTY CASH & CHANGE FUNDS	7,081	7,081	0	0	0
TRAINING	2,810	597	801	0	1,412
REIMBURSEMENTS & REFUNDS	( 827)	0	0	0	( 827)
TAXES,LICENSES & PERMITS	1,285	0	0	0	1,285
MISCELLANEOUS	161,038	5,229	0	13,277	142,532

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
FUEL & LUBRICANTS	7,346	0	0	855	6,491
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	124	124	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	( 525)	0	0	109	( 634)
CONSTRUCTION MATERIALS & SUPPLIES	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	101,625	23,204	12,929	1,637	63,855
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	7,355	5,197	97	0	2,061
CLOTHING & UNIFORMS	2,777	0	0	0	2,777
OTHER MATERIALS & SUPPLIES	2,633	0	0	0	2,633
GENERAL FUND-TRF OUT	10,870	0	0	0	10,870
SPECIAL TRANSPORTATION	22,084	0	0	0	22,084
GRANTS TO OUTSIDE ORGANIZATIONS	1,553,543	( 4,750)	0	0	1,558,293
PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	1,185	0	0	0	1,185
*LAND ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	44,328	44,328	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	3,875	0	0	0	3,875
PAYOUTS & SETTLEMENTS ON CLAIMS	( 832)	0	0	0	( 832)
GENERAL COUNTY SUPPORT CHARGES	3,002	0	0	0	3,002
OTHER COMMUNICATION EXPENSES	1,343	0	0	0	1,343
<b>Departmental Totals</b>					
Total Expenditures	19,104,368	1,023,019	3,151,483	835,248	14,094,618
<b>Deductions</b>					
Total Deductions	( 51,409)	( 51,409)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 516,551)	0	( 516,551)	0	0
ADMIN REIMB - WS	( 2,393,313)	0	( 2,393,313)	0	0
ACCRUED LEAVE PAYOUTS	73,395	73,395	0	0	0
REVENUE	( 3,684)	0	0	0	0
<b>Functional Cost</b>	16,212,806	1,045,005	241,619	835,248	14,094,618



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
<b>Allocation Step 1</b>					
Inbound- All Others	510,454	510,454	0	0	0
Reallocate Admin Costs		( 1,555,459)	24,778	85,654	1,445,405
Unallocated Costs	( 15,535,961)	0	0	0	( 15,540,023)
1st Allocation	1,187,299	0	266,397	920,902	0
<b>Allocation Step 2</b>					
Inbound- CC - County Commission: Office of the Auditor	106,648	0	100,377	0	6,271
Inbound- All Others	3,129,954	3,129,954	0	0	0
Reallocate Admin Costs		( 3,129,954)	49,860	172,357	2,908,498
Unallocated Costs	( 2,914,008)	0	0	0	( 2,914,769)
2nd Allocation	322,594	0	150,237	172,357	0
<b>Total For CC CC - County Commission</b>					
Total Allocated	1,509,893	0	416,634	1,093,259	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

## Sister Cities Program

<b>Wages &amp; Benefits</b>	
SALARIES	0
FRINGE BENEFITS	0
<b>Other Expense &amp; Cost</b>	
POST EMPLOYMENT BENEFITS	0
OTHER COURT OPERATING EXPENSE	0
ACCOUNTING & AUDITING	0
CONSULTING SERVICES	0
ELECTRICAL SERVICES	0
INDUSTRIAL SERVICE RELATED	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0
GENERAL AUTO & PROFESSIONAL LIAB	0
OUTSIDE CONTRACTUAL SVCS.	0
EQUIPMENT MAINTENANCE	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0
ITD MAINTENANCE	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0
VEHICLES-RENTAL	0
COMMUNICATION EQUIPMENT-RENTAL	0
RENT PAYMENTS TO LESSORS	0
OTHER RENTAL EXPENSE	0
GSA CHARGES	0
ITD	0
PARKS & RECREATION SERVICES	0
CLERK OF COURTS	0
TELECOMMUNICATIONS	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0
TRAVEL	0
AUTOMOBILE REIMBURSEMENT	0
ADVERTISING	0
PRINTING & GRAPHICS	0
MAILING SERVICES	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0
*PETTY CASH & CHANGE FUNDS	0
TRAINING	0
REIMBURSEMENTS & REFUNDS	0
TAXES,LICENSES & PERMITS	0
MISCELLANEOUS	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

## Sister Cities Program

FUEL & LUBRICANTS	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0
EQUIPMENT & NON-CAPITAL TOOLS	0
CONSTRUCTION MATERIALS & SUPPLIES	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0
CLOTHING & UNIFORMS	0
OTHER MATERIALS & SUPPLIES	0
GENERAL FUND-TRF OUT	0
SPECIAL TRANSPORTATION	0
GRANTS TO OUTSIDE ORGANIZATIONS	0
PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	0
*LAND ACQUISITION	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0
DEPARTURE INCENTIVE PROGRAM DIP	0
PAYOUTS & SETTLEMENTS ON CLAIMS	0
GENERAL COUNTY SUPPORT CHARGES	0
OTHER COMMUNICATION EXPENSES	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
ADMIN REIMB - AV	0
ADMIN REIMB - WS	0
ACCRUED LEAVE PAYOUTS	0
REVENUE	( 3,684)
Functional Cost	( 3,684)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

## Sister Cities Program

## Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	( 378)
Unallocated Costs	4,062
1st Allocation	0

## Allocation Step 2

Inbound- CC - County Commission: Office of the Auditor	0
Inbound- All Others	0
Reallocate Admin Costs	( 761)
Unallocated Costs	761
2nd Allocation	0

## Total For CC CC - County Commission

Total Allocated	0
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

Activity - Office of the Auditor

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5.00	0.0322	86		86	99	185
BU - Strategic Business Management	1,694.00	10.9048	29,050		29,050		29,050
CA - Community Action Agency	2,688.50	17.3066	46,104		46,104	52,996	99,100
CC - County Commission	6,219.00	40.0335	106,648		106,648		106,648
CD - Housing & Comm Devlp	14.00	0.0901	240		240	276	516
CR - Corrections & Rehabilitation	320.88	2.0656	5,503		5,503	6,325	11,828
GC - Grants Coord Ops	48.50	0.3122	832		832	956	1,788
GS01 - General Services Administration	675.50	4.3484	11,584		11,584	13,316	24,900
GS02 - Fleet Management	786.75	5.0645	13,492		13,492	15,509	29,001
MT - Transit	107.25	0.6904	1,839		1,839	2,114	3,953
ND - Non-Department	267.50	1.7220	4,587		4,587	5,273	9,860
PD - Police	320.87	2.0655	5,503		5,503	6,325	11,828
PM - Procurement Management	2,107.00	13.5634	36,132		36,132	41,534	77,666
PR - Park & Recreation	172.50	1.1104	2,958		2,958	3,400	6,358
TT - Office of the CITT	107.25	0.6904	1,839		1,839	2,114	3,953
SubTotal	15,534.50	100.0000	266,397		266,397	150,237	416,634
Total	15,534.50	100.0000	266,397		266,397	150,237	416,634

Allocation Basis: Total Number of Audit Hours Per Department

Allocation Source: Audit Hours Summary Report - Audit and Management

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

## Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3565	3,283		3,283	624	3,907
AG - Agenda Coordination	5	0.0175	161		161		161
AT - County Attorney	134	0.4683	4,313		4,313		4,313
AU - Audit and Management	54	0.1887	1,738		1,738		1,738
AV - Aviation	1,435	5.0152	46,185		46,185	8,775	54,960
BC - Building Code Compliance	70	0.2446	2,253		2,253	428	2,681
BN - Bldg&Neighborhood Compliance	279	0.9751	8,980		8,980	1,706	10,686
BU - Strategic Business Management	36	0.1258	1,159		1,159		1,159
CA - Community Action Agency	650	2.2717	20,920		20,920	3,975	24,895
CC - County Commission	197	0.6885	6,340		6,340		6,340
CD - Housing & Comm Devlp	93	0.3250	2,993		2,993	569	3,562
CE - County Executive	58	0.2027	1,867		1,867	355	2,222
CL - Clerk of Court	186	0.6501	5,986		5,986	1,137	7,123
CQ - Capital Improvement	27	0.0944	869		869	165	1,034
CR - Corrections & Rehabilitation	2,906	10.1562	93,529		93,529	17,770	111,299
CS - Consumer Services	113	0.3949	3,637		3,637	691	4,328
CU - Cultural Affairs	34	0.1188	1,094		1,094	208	1,302
DA - ADA Coordination	3	0.0105	97		97	18	115
DE - Environmental Resources Mgmt	490	1.7125	15,771		15,771	2,996	18,767
EC - Commission on Ethics & Public Trust	13	0.0454	418		418	79	497
ED - Economic Development Coordination	10	0.0349	322		322	61	383
EL - Elections	109	0.3809	3,508		3,508	667	4,175
ER - Human Resources	136	0.4753	4,377		4,377	832	5,209
ET - Enterprise Technology Services	589	2.0585	18,957		18,957	3,602	22,559
FE - Fair Employment Practices	13	0.0454	418		418	79	497

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

## Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323	1.1289	10,396		10,396	1,975	12,371
FR - Fire	2,582	9.0239	83,101		83,101	15,788	98,889
GC - Grants Coord Ops	46	0.1608	1,480		1,480	281	1,761
GI - Government Information Center	212	0.7409	6,823		6,823	1,296	8,119
GS01 - General Services Administration	58	0.2027	1,867		1,867	355	2,222
GS02 - Fleet Management	273	0.9541	8,786		8,786	1,669	10,455
GS03 - Materials Management	55	0.1922	1,770		1,770	336	2,106
GS05 - Risk Management	113	0.3949	3,637		3,637	691	4,328
GS06 - Facilities & Utilities Mgmt	166	0.5802	5,343		5,343	1,015	6,358
GS09 - Design & Construction Svcs	150	0.5242	4,828		4,828	917	5,745
GS10 - Real Estate Development	22	0.0769	708		708	135	843
HS - Human Services	604	2.1109	19,440		19,440	3,693	23,133
HT - Homeless Trust	16	0.0559	515		515	98	613
IG - Inspector General	38	0.1328	1,223		1,223	232	1,455
JU - Juvenile Assessment Center	117	0.4089	3,766		3,766	715	4,481
LB - Libraries	636	2.2228	20,469		20,469	3,889	24,358
ME - Medical Examiner	70	0.2446	2,253		2,253	428	2,681
MP - Metropolitan Planning Organization	17	0.0594	547		547	104	651
MT - Transit	3,201	11.1872	103,023		103,023	19,573	122,596
ND - Non-Department	48	0.1678	1,545		1,545	294	1,839
OF - Film and Entertainment	3	0.0105	97		97	18	115
OS - Sustainability	7	0.0245	225		225	43	268
PA - Property Appraiser	371	1.2966	11,941		11,941	2,269	14,210
PD - Police	4,357	15.2272	140,226		140,226	26,644	166,870
PM - Procurement Management	122	0.4264	3,927		3,927	746	4,673
PR - Park & Recreation	1,154	4.0331	37,141		37,141	7,056	44,197

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

## Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908	3.1734	29,224		29,224	5,552	34,776
PZ - Planning & Zoning	134	0.4683	4,313		4,313	819	5,132
RB - Community Advocacy	23	0.0804	740		740	141	881
SB - Small Business Development	48	0.1678	1,545		1,545	294	1,839
SP - Seaport	417	1.4574	13,421		13,421	2,550	15,971
SW - Solid Waste Management	1,012	3.5369	32,571		32,571	6,188	38,759
TT - Office of the CITT	9	0.0315	290		290	55	345
VZ - Vizcaya Museum and Gardens	47	0.1643	1,513		1,513	287	1,800
All Other	3,512	12.2743	113,033		113,033	21,474	134,507
SubTotal	28,613	100.0000	920,902		920,902	172,357	1,093,259
Total	28,613	100.0000	920,902		920,902	172,357	1,093,259

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department CC - County Commission**

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
AD - Animal Services	4,092	185	3,907
AG - Agenda Coordination	161	0	161
AT - County Attorney	4,313	0	4,313
AU - Audit and Management	1,738	0	1,738
AV - Aviation	54,960	0	54,960
BC - Building Code	2,681	0	2,681
BN - Bldg&Neighborhood	10,686	0	10,686
BU - Strategic Business	30,209	29,050	1,159
CA - Community Action	123,995	99,100	24,895
CC - County Commission	112,988	106,648	6,340
CD - Housing & Comm Devlp	4,078	516	3,562
CE - County Executive	2,222	0	2,222
CL - Clerk of Court	7,123	0	7,123
CQ - Capital Improvement	1,034	0	1,034
CR - Corrections &	123,127	11,828	111,299
CS - Consumer Services	4,328	0	4,328
CU - Cultural Affairs	1,302	0	1,302
DA - ADA Coordination	115	0	115
DE - Environmental	18,767	0	18,767
EC - Commission on Ethics &	497	0	497
ED - Economic Development	383	0	383
EL - Elections	4,175	0	4,175
ER - Human Resources	5,209	0	5,209
ET - Enterprise Technology	22,559	0	22,559
FE - Fair Employment	497	0	497
FN - Finance	12,371	0	12,371
FR - Fire	98,889	0	98,889
GC - Grants Coord Ops	3,549	1,788	1,761
GI - Government Information	8,119	0	8,119
GS01 - General Services	27,122	24,900	2,222
GS02 - Fleet Management	39,456	29,001	10,455
GS03 - Materials	2,106	0	2,106
GS05 - Risk Management	4,328	0	4,328



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department CC - County Commission**

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
GS06 - Facilities & Utilities	6,358	0	6,358
GS09 - Design & Construction	5,745	0	5,745
GS10 - Real Estate	843	0	843
HS - Human Services	23,133	0	23,133
HT - Homeless Trust	613	0	613
IG - Inspector General	1,455	0	1,455
JU - Juvenile Assessment	4,481	0	4,481
LB - Libraries	24,358	0	24,358
ME - Medical Examiner	2,681	0	2,681
MP - Metropolitan Planning	651	0	651
MT - Transit	126,549	3,953	122,596
ND - Non-Department	11,699	9,860	1,839
OF - Film and Entertainment	115	0	115
OS - Sustainability	268	0	268
PA - Property Appraiser	14,210	0	14,210
PD - Police	178,698	11,828	166,870
PM - Procurement	82,339	77,666	4,673
PR - Park & Recreation	50,555	6,358	44,197
PW - Public Works	34,776	0	34,776
PZ - Planning & Zoning	5,132	0	5,132
RB - Community Advocacy	881	0	881
SB - Small Business	1,839	0	1,839
SP - Seaport	15,971	0	15,971
SW - Solid Waste	38,759	0	38,759
TT - Office of the CITT	4,298	3,953	345
VZ - Vizcaya Museum and	1,800	0	1,800
All Other	134,507	0	134,507
Direct Billed	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department CC - County Commission**

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
Total	1,509,893	416,634	1,093,259

**MIAMI-DADE COUNTY, FLORIDA**  
**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**CE – COUNTY EXECUTIVE**

**NATURE AND EXTENT OF SERVICES**

The Mayor serves as the elected head of County government. In this role, the Mayor is responsible for the management of all administrative departments and for carrying out policies adopted by the Commission.

The County Manager assists the Mayor in the administration of County government and is responsible for the day-to-day operation of a \$7.794 billion budget, approximately 29,000 employees and 57 departments. The County Manager is also responsible for overseeing the County's strategic plan and the implementation of results-oriented government to ensure that departmental goals align with the County's strategic plan, streamline government, and improve County services.

The Mayor and County Manager work with the Chairman and Members of the BCC, other elected officials, the County Attorney's Office, federal and state agencies, municipalities, County departments, public and private organizations within the community, and the residents of Miami-Dade County.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Executive Office** - The costs of this activity include the costs of the County Manager and have been allocated county-wide based on the number of employees identified to each department reporting to the County Manager.
- **Admin Coordination** - These costs have been allocated to all county departments reporting to the County Manager using the number of employees identified to each department.

The salary costs of Office of Sustainability (OS) staff recorded to this Department have been removed from the allocable cost pools. Additionally, the cost pools have been reduced by accrued leave payouts.

Costs identified for the **Mayor's Staff** and **Media Relations** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CE - County Executive**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,519,891			7,519,891
HEALTH RELATED SERVICES	( 385)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 29,159)			
Total Deductions:	( 29,544)			( 29,544)
Depreciation	117,860		117,860	
Leave Payouts	82,634		82,634	
AG - Agenda Coordination	101,978	31,869	133,847	
AT - County Attorney	1,273,364	112,056	1,385,420	
BU - Strategic Business Management	15,211	5,302	20,513	
CC - County Commission	1,867	355	2,222	
CE - County Executive		15,080	15,080	
DA - ADA Coordination		535	535	
ER - Human Resources		11,280	11,280	
ET - Enterprise Technology Services		100,131	100,131	
FE - Fair Employment Practices		( 397)	( 397)	
FN - Finance		3,473	3,473	
GG - General Government		583,686	583,686	
GI - Government Information Center		240,753	240,753	
IG - Inspector General		460	460	
PM - Procurement Management		34,534	34,534	
Total Allocated Additions:	1,592,914	1,139,117	2,732,031	2,732,031
ADMIN REIMB - AV	( 230,729)			
ADMIN REIMB - WS	( 1,069,027)			
ACCRUED LEAVE PAYOUTS	( 77,651)			
OFFICE OF SUSTAINABILITY STAFF	0			
Total Departmental Cost Adjustments:	( 1,377,407)			( 1,377,407)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CE - County Executive**

Total To Be Allocated:

7,705,854	1,139,117
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8,844,971
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
<b>Wages &amp; Benefits</b>					
SALARIES	5,729,413	0	5,414,548	146,655	0
FRINGE BENEFITS	1,280,004	0	1,149,841	85,138	0
<b>Other Expense &amp; Cost</b>					
DEPARTURE INCENTIVE PROGRAM DIP	48,992	0	37,775	11,217	0
BANK & TRUSTEE/PAYING AGENT FEES	39	0	0	39	0
ELECTRICAL SERVICES	3,754	0	0	3,754	0
INDUSTRIAL SERVICE RELATED	363	0	0	363	0
GENERAL AUTO & PROFESSIONAL LIAB	32,959	0	0	32,959	0
EQUIPMENT MAINTENANCE	110	0	0	110	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	50	0	0	50	0
ITD MAINTENANCE	3,862	0	93	3,769	0
VEHICLES-RENTAL	17,461	0	( 9,450)	26,911	0
RENT PAYMENTS TO LESSORS	102,829	0	0	102,829	0
OTHER RENTAL EXPENSE	1,735	0	0	1,735	0
GSA CHARGES	67,754	0	1,423	66,331	0
CLERK OF COURTS	6,225	0	0	6,225	0
TELECOMMUNICATIONS	144,265	0	4,304	139,266	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	8,393	0	0	8,393	0
TRAVEL	6,590	0	0	6,590	0
AUTOMOBILE REIMBURSEMENT	1,920	0	0	1,920	0
ADVERTISING	( 4,248)	0	0	( 4,248)	0
PRINTING & GRAPHICS	1,624	0	0	1,624	0
MAILING SERVICES	182	0	0	182	0
PETTY CASH & CHANGE FUNDS	2,379	0	0	2,379	0
TAXES,LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS	5,137	0	25	5,112	0
FUEL & LUBRICANTS	1,243	0	0	1,243	0
EQUIPMENT & NON-CAPITAL TOOLS	1,670	0	243	1,427	0
OFFICE SUPPLIES & MINOR EQUIPMENT	18,276	0	0	18,276	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	7	0	0	7	0
OTHER MATERIALS & SUPPLIES	1,106	0	0	1,106	0
*HEALTH RELATED SERVICES	385	385	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	29,159	29,159	0	0	0
GENERAL COUNTY SUPPORT CHARGES	4,630	0	0	4,630	0
TRAINING	333	0	333	0	0
ITD	1,290	0	0	1,290	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
<b>Departmental Totals</b>					
Total Expenditures	7,519,891	29,544	6,599,135	677,282	0
<b>Deductions</b>					
Total Deductions	( 29,544)	( 29,544)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 230,729)	0	( 230,729)	0	0
ADMIN REIMB - WS	( 1,069,027)	0	( 1,069,027)	0	0
ACCRUED LEAVE PAYOUTS	( 77,651)	( 77,651)	0	0	0
OFFICE OF SUSTAINABILITY STAFF	0	0	0	0	0
 Functional Cost	 6,112,940	 ( 77,651)	 5,299,379	 677,282	 0
<b>Allocation Step 1</b>					
Inbound- All Others	1,592,914	1,592,914	0	0	0
Reallocate Admin Costs		( 1,515,263)	1,297,123	165,777	0
Unallocated Costs	( 266,293)	0	0	0	0
1st Allocation	7,439,561	0	6,596,502	843,059	0
<b>Allocation Step 2</b>					
Inbound- All Others	1,139,117	1,139,117	0	0	0
Reallocate Admin Costs		( 1,139,117)	975,128	124,625	0
Unallocated Costs	( 39,364)	0	0	0	0
2nd Allocation	1,099,753	0	975,128	124,625	0
<b>Total For CE CE - County Executive</b>					
Total Allocated	8,539,314	0	7,571,630	967,684	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

## Media Relations

## Wages &amp; Benefits

SALARIES	168,210
FRINGE BENEFITS	45,025

## Other Expense &amp; Cost

DEPARTURE INCENTIVE PROGRAM DIP	0
BANK & TRUSTEE/PAYING AGENT FEES	0
ELECTRICAL SERVICES	0
INDUSTRIAL SERVICE RELATED	0
GENERAL AUTO & PROFESSIONAL LIAB	0
EQUIPMENT MAINTENANCE	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0
ITD MAINTENANCE	0
VEHICLES-RENTAL	0
RENT PAYMENTS TO LESSORS	0
OTHER RENTAL EXPENSE	0
GSA CHARGES	0
CLERK OF COURTS	0
TELECOMMUNICATIONS	695
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0
TRAVEL	0
AUTOMOBILE REIMBURSEMENT	0
ADVERTISING	0
PRINTING & GRAPHICS	0
MAILING SERVICES	0
PETTY CASH & CHANGE FUNDS	0
TAXES,LICENSES & PERMITS	0
MISCELLANEOUS	0
FUEL & LUBRICANTS	0
EQUIPMENT & NON-CAPITAL TOOLS	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0
OTHER MATERIALS & SUPPLIES	0
*HEALTH RELATED SERVICES	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0
GENERAL COUNTY SUPPORT CHARGES	0
TRAINING	0
ITD	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

## Media Relations

Departmental Totals	_____	_____	_____	_____
Total Expenditures				
Deductions	_____	_____	_____	_____
Total Deductions				
Cost Adjustments	_____	_____	_____	_____
ADMIN REIMB - AV				
ADMIN REIMB - WS				
ACCRUED LEAVE PAYOUTS				
OFFICE OF SUSTAINABILITY STAFF				
Functional Cost				
Allocation Step 1	_____	_____	_____	_____
Inbound- All Others				
Reallocate Admin Costs				
Unallocated Costs				
1st Allocation				
Allocation Step 2	_____	_____	_____	_____
Inbound- All Others				
Reallocate Admin Costs				
Unallocated Costs				
2nd Allocation				
Total For CE CE - County Executive	_____	_____	_____	_____
Total Allocated				

213,930

0

0

0

0

0

213,930

0

52,363

( 266,293)

0

0

39,364

( 39,364)

0

0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

## Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102.00	0.3565	23,515		23,515	3,536	27,051
AG - Agenda Coordination	5.00	0.0175	1,153		1,153		1,153
AT - County Attorney	134.00	0.4683	30,893		30,893		30,893
AU - Audit and Management	54.00	0.1887	12,449		12,449		12,449
AV - Aviation	1,435.00	5.0152	330,828		330,828	49,746	380,574
BC - Building Code Compliance	70.00	0.2446	16,138		16,138	2,427	18,565
BN - Bldg&Neighborhood Compliance	279.00	0.9751	64,321		64,321	9,672	73,993
BU - Strategic Business Management	36.00	0.1258	8,300		8,300		8,300
CA - Community Action Agency	650.00	2.2717	149,852		149,852	22,533	172,385
CC - County Commission	197.00	0.6885	45,417		45,417		45,417
CD - Housing & Comm Devlp	93.00	0.3250	21,440		21,440	3,224	24,664
CE - County Executive	58.00	0.2027	13,371		13,371		13,371
CL - Clerk of Court	186.00	0.6501	42,881		42,881	6,448	49,329
CQ - Capital Improvement	27.00	0.0944	6,225		6,225	936	7,161
CR - Corrections & Rehabilitation	2,906.00	10.1562	669,955		669,955	100,740	770,695
CS - Consumer Services	113.00	0.3949	26,051		26,051	3,917	29,968
CU - Cultural Affairs	34.00	0.1188	7,838		7,838	1,179	9,017
DA - ADA Coordination	3.00	0.0105	692		692	104	796
DE - Environmental Resources Mgmt	490.00	1.7125	112,966		112,966	16,986	129,952
EC - Commission on Ethics & Public Trust	13.00	0.0454	2,997		2,997	451	3,448
ED - Economic Development Coordination	10.00	0.0349	2,305		2,305	347	2,652
EL - Elections	109.00	0.3809	25,129		25,129	3,779	28,908
ER - Human Resources	136.00	0.4753	31,354		31,354	4,715	36,069
ET - Enterprise Technology Services	589.00	2.0585	135,789		135,789	20,418	156,207
FE - Fair Employment Practices	13.00	0.0454	2,997		2,997	451	3,448

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

## Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323.00	1.1289	74,465		74,465	11,197	85,662
FR - Fire	2,582.00	9.0239	595,260		595,260	89,508	684,768
GC - Grants Coord Ops	46.00	0.1608	10,605		10,605	1,595	12,200
GI - Government Information Center	212.00	0.7409	48,875		48,875	7,349	56,224
GS01 - General Services Administration	58.00	0.2027	13,371		13,371	2,011	15,382
GS02 - Fleet Management	273.00	0.9541	62,938		62,938	9,464	72,402
GS03 - Materials Management	55.00	0.1922	12,680		12,680	1,907	14,587
GS05 - Risk Management	113.00	0.3949	26,051		26,051	3,917	29,968
GS06 - Facilities & Utilities Mgmt	166.00	0.5802	38,270		38,270	5,755	44,025
GS09 - Design & Construction Svcs	150.00	0.5242	34,581		34,581	5,200	39,781
GS10 - Real Estate Development	22.00	0.0769	5,072		5,072	763	5,835
HS - Human Services	604.00	2.1109	139,247		139,247	20,938	160,185
HT - Homeless Trust	16.00	0.0559	3,689		3,689	555	4,244
IG - Inspector General	38.00	0.1328	8,761		8,761	1,317	10,078
JU - Juvenile Assessment Center	117.00	0.4089	26,973		26,973	4,056	31,029
LB - Libraries	636.00	2.2228	146,625		146,625	22,048	168,673
ME - Medical Examiner	70.00	0.2446	16,138		16,138	2,427	18,565
MP - Metropolitan Planning Organization	17.00	0.0594	3,919		3,919	589	4,508
MT - Transit	3,201.00	11.1872	737,965		737,965	110,967	848,932
ND - Non-Department	48.00	0.1678	11,066		11,066	1,664	12,730
OF - Film and Entertainment	3.00	0.0105	692		692	104	796
OS - Sustainability	7.00	0.0245	1,614		1,614	243	1,857
PA - Property Appraiser	371.00	1.2966	85,531		85,531	12,861	98,392
PD - Police	4,357.00	15.2272	1,004,475		1,004,475	151,040	1,155,515
PM - Procurement Management	122.00	0.4264	28,126		28,126	4,229	32,355
PR - Park & Recreation	1,154.00	4.0331	266,046		266,046	40,005	306,051



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

## Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908.00	3.1734	209,332		209,332	31,477	240,809
PZ - Planning & Zoning	134.00	0.4683	30,893		30,893	4,645	35,538
RB - Community Advocacy	23.00	0.0804	5,302		5,302	797	6,099
SB - Small Business Development	48.00	0.1678	11,066		11,066	1,664	12,730
SP - Seaport	417.00	1.4574	96,136		96,136	14,456	110,592
SW - Solid Waste Management	1,012.00	3.5369	233,309		233,309	35,082	268,391
TT - Office of the CITT	9.00	0.0315	2,075		2,075	312	2,387
VZ - Vizcaya Museum and Gardens	47.00	0.1643	10,835		10,835	1,629	12,464
All Other	3,512.00	12.2743	809,663		809,663	121,748	931,411
SubTotal	28,613.00	100.0000	6,596,502		6,596,502	975,128	7,571,630
Total	28,613.00	100.0000	6,596,502		6,596,502	975,128	7,571,630

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

## Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102.00	0.3565	3,005		3,005	452	3,457
AG - Agenda Coordination	5.00	0.0175	147		147		147
AT - County Attorney	134.00	0.4683	3,948		3,948		3,948
AU - Audit and Management	54.00	0.1887	1,591		1,591		1,591
AV - Aviation	1,435.00	5.0152	42,281		42,281	6,358	48,639
BC - Building Code Compliance	70.00	0.2446	2,062		2,062	310	2,372
BN - Bldg&Neighborhood Compliance	279.00	0.9751	8,221		8,221	1,236	9,457
BU - Strategic Business Management	36.00	0.1258	1,061		1,061		1,061
CA - Community Action Agency	650.00	2.2717	19,152		19,152	2,880	22,032
CC - County Commission	197.00	0.6885	5,804		5,804		5,804
CD - Housing & Comm Devlp	93.00	0.3250	2,740		2,740	412	3,152
CE - County Executive	58.00	0.2027	1,709		1,709		1,709
CL - Clerk of Court	186.00	0.6501	5,480		5,480	824	6,304
CQ - Capital Improvement	27.00	0.0944	796		796	120	916
CR - Corrections & Rehabilitation	2,906.00	10.1562	85,623		85,623	12,875	98,498
CS - Consumer Services	113.00	0.3949	3,329		3,329	501	3,830
CU - Cultural Affairs	34.00	0.1188	1,002		1,002	151	1,153
DA - ADA Coordination	3.00	0.0105	88		88	13	101
DE - Environmental Resources Mgmt	490.00	1.7125	14,437		14,437	2,171	16,608
EC - Commission on Ethics & Public Trust	13.00	0.0454	383		383	58	441
ED - Economic Development Coordination	10.00	0.0349	295		295	44	339
EL - Elections	109.00	0.3809	3,212		3,212	483	3,695
ER - Human Resources	136.00	0.4753	4,007		4,007	603	4,610
ET - Enterprise Technology Services	589.00	2.0585	17,354		17,354	2,610	19,964
FE - Fair Employment Practices	13.00	0.0454	383		383	58	441

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

## Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323.00	1.1289	9,517		9,517	1,431	10,948
FR - Fire	2,582.00	9.0239	76,077		76,077	11,440	87,517
GC - Grants Coord Ops	46.00	0.1608	1,355		1,355	204	1,559
GI - Government Information Center	212.00	0.7409	6,246		6,246	939	7,185
GS01 - General Services Administration	58.00	0.2027	1,709		1,709	257	1,966
GS02 - Fleet Management	273.00	0.9541	8,044		8,044	1,210	9,254
GS03 - Materials Management	55.00	0.1922	1,621		1,621	244	1,865
GS05 - Risk Management	113.00	0.3949	3,329		3,329	501	3,830
GS06 - Facilities & Utilities Mgmt	166.00	0.5802	4,891		4,891	735	5,626
GS09 - Design & Construction Svcs	150.00	0.5242	4,420		4,420	665	5,085
GS10 - Real Estate Development	22.00	0.0769	648		648	97	745
HS - Human Services	604.00	2.1109	17,796		17,796	2,676	20,472
HT - Homeless Trust	16.00	0.0559	471		471	71	542
IG - Inspector General	38.00	0.1328	1,120		1,120	168	1,288
JU - Juvenile Assessment Center	117.00	0.4089	3,447		3,447	518	3,965
LB - Libraries	636.00	2.2228	18,739		18,739	2,818	21,557
ME - Medical Examiner	70.00	0.2446	2,062		2,062	310	2,372
MP - Metropolitan Planning Organization	17.00	0.0594	501		501	75	576
MT - Transit	3,201.00	11.1872	94,315		94,315	14,182	108,497
ND - Non-Department	48.00	0.1678	1,414		1,414	213	1,627
OF - Film and Entertainment	3.00	0.0105	88		88	13	101
OS - Sustainability	7.00	0.0245	206		206	31	237
PA - Property Appraiser	371.00	1.2966	10,931		10,931	1,644	12,575
PD - Police	4,357.00	15.2272	128,378		128,378	19,297	147,675
PM - Procurement Management	122.00	0.4264	3,595		3,595	541	4,136
PR - Park & Recreation	1,154.00	4.0331	34,002		34,002	5,113	39,115

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908.00	3.1734	26,753		26,753	4,023	30,776
PZ - Planning & Zoning	134.00	0.4683	3,948		3,948	594	4,542
RB - Community Advocacy	23.00	0.0804	678		678	102	780
SB - Small Business Development	48.00	0.1678	1,414		1,414	213	1,627
SP - Seaport	417.00	1.4574	12,287		12,287	1,848	14,135
SW - Solid Waste Management	1,012.00	3.5369	29,818		29,818	4,484	34,302
TT - Office of the CITT	9.00	0.0315	265		265	40	305
VZ - Vizcaya Museum and Gardens	47.00	0.1643	1,385		1,385	208	1,593
All Other	3,512.00	12.2743	103,479		103,479	15,561	119,040
SubTotal	28,613.00	100.0000	843,059		843,059	124,625	967,684
Total	28,613.00	100.0000	843,059		843,059	124,625	967,684

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department CE - County Executive**

Receiving Department	Total	Executive Office	Admin Coordination
AD - Animal Services	30,508	27,051	3,457
AG - Agenda Coordination	1,300	1,153	147
AT - County Attorney	34,841	30,893	3,948
AU - Audit and Management	14,040	12,449	1,591
AV - Aviation	429,213	380,574	48,639
BC - Building Code	20,937	18,565	2,372
BN - Bldg&Neighborhood	83,450	73,993	9,457
BU - Strategic Business	9,361	8,300	1,061
CA - Community Action	194,417	172,385	22,032
CC - County Commission	51,221	45,417	5,804
CD - Housing & Comm Devlp	27,816	24,664	3,152
CE - County Executive	15,080	13,371	1,709
CL - Clerk of Court	55,633	49,329	6,304
CQ - Capital Improvement	8,077	7,161	916
CR - Corrections &	869,193	770,695	98,498
CS - Consumer Services	33,798	29,968	3,830
CU - Cultural Affairs	10,170	9,017	1,153
DA - ADA Coordination	897	796	101
DE - Environmental	146,560	129,952	16,608
EC - Commission on Ethics &	3,889	3,448	441
ED - Economic Development	2,991	2,652	339
EL - Elections	32,603	28,908	3,695
ER - Human Resources	40,679	36,069	4,610
ET - Enterprise Technology	176,171	156,207	19,964
FE - Fair Employment	3,889	3,448	441
FN - Finance	96,610	85,662	10,948
FR - Fire	772,285	684,768	87,517
GC - Grants Coord Ops	13,759	12,200	1,559
GI - Government Information	63,409	56,224	7,185
GS01 - General Services	17,348	15,382	1,966
GS02 - Fleet Management	81,656	72,402	9,254
GS03 - Materials	16,452	14,587	1,865
GS05 - Risk Management	33,798	29,968	3,830



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department CE - County Executive**

Receiving Department	Total	Executive Office	Admin Coordination
GS06 - Facilities & Utilities	49,651	44,025	5,626
GS09 - Design & Construction	44,866	39,781	5,085
GS10 - Real Estate	6,580	5,835	745
HS - Human Services	180,657	160,185	20,472
HT - Homeless Trust	4,786	4,244	542
IG - Inspector General	11,366	10,078	1,288
JU - Juvenile Assessment	34,994	31,029	3,965
LB - Libraries	190,230	168,673	21,557
ME - Medical Examiner	20,937	18,565	2,372
MP - Metropolitan Planning	5,084	4,508	576
MT - Transit	957,429	848,932	108,497
ND - Non-Department	14,357	12,730	1,627
OF - Film and Entertainment	897	796	101
OS - Sustainability	2,094	1,857	237
PA - Property Appraiser	110,967	98,392	12,575
PD - Police	1,303,190	1,155,515	147,675
PM - Procurement	36,491	32,355	4,136
PR - Park & Recreation	345,166	306,051	39,115
PW - Public Works	271,585	240,809	30,776
PZ - Planning & Zoning	40,080	35,538	4,542
RB - Community Advocacy	6,879	6,099	780
SB - Small Business	14,357	12,730	1,627
SP - Seaport	124,727	110,592	14,135
SW - Solid Waste	302,693	268,391	34,302
TT - Office of the CITT	2,692	2,387	305
VZ - Vizcaya Museum and	14,057	12,464	1,593
All Other	1,050,451	931,411	119,040
Direct Billed	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department CE - County Executive**

Receiving Department	Total	Executive Office	Admin Coordination
Total	8,539,314	7,571,630	967,684

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**CQ – OFFICE OF CAPITAL IMPROVEMENTS**

**NATURE AND EXTENT OF SERVICES**

The Office of Capital Improvements (OCI) provides construction management policy support and analysis, including oversight of the County's capital improvement program.

As part of the Enabling Strategies strategic area, OCI develops and maintains the County's centralized Capital Improvements Information System (CIIS); coordinates and monitors capital improvement projects; reviews contracting documents prior to submittal to the Board of County Commissioners. OCI also creates standards for countywide construction contract language and construction management practices, policies, and procedures; manages the County's Miscellaneous Construction Contracts (MCC) for construction projects of less than \$1 million; and administers the Business Loan Assistance Program. The office is also responsible for administering the Architectural and Engineering (A&E) selection process, including the management of the Equitable Distribution Program (EDP), which was created to distribute County architectural, engineering, and design work on projects valued at less than \$1 million.

In addition, OCI is responsible for implementing the Building Better Communities (BBC) Bond Program that was passed by the voters in November 2004 and the Safe Neighborhood Parks (SNP) Bond Program that was passed by voters in 1996. The Bond Programs Division of OCI is responsible for the management of the bond programs; providing staff and legislative support for the BBC Citizens' Advisory Committee, the SNP Citizens' Oversight Committee, the municipalities, and not-for-profit organizations; developing and implementing plan schedules while managing project costs; and implementing an effective public information program.

The costs identified to **CQ A & E** have been included in this schedule and allocated to benefiting departments based on the total capital working fund charges identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

Costs recorded for the **CQ GOB Program** and **CQ SNP Program** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**CQ – OFFICE OF CAPITAL IMPROVEMENTS**

**NATURE AND EXTENT OF SERVICES**

The Office of Capital Improvements (OCI) provides construction management policy support and analysis, including oversight of the County's capital improvement program.

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The costs identified to **CQ A & E** have been included in this schedule and allocated to benefiting departments based on the total capital working fund charges identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

Costs recorded for the **CQ GOB Program** and **CQ SNP Program** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CQ - Capital Improvement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,022,232			4,022,232
TEMPORARY HELP AGENCY	4,007			
PETTY CASH & CHANGE FUNDS	( 26)			
GENERAL FUND-TRF OUT	( 236,000)			
INFRASTRUCTURE MAINTENANCE	( 612)			
POLL WORKERS	( 2,455)			
Total Deductions:	( 235,086)			( 235,086)
Depreciation	52,356		52,356	
Leave Payouts	36,519		36,519	
AG - Agenda Coordination	12,488	3,902	16,390	
AT - County Attorney	28,061	2,469	30,530	
BU - Strategic Business Management	26,146	9,161	35,307	
CC - County Commission	869	165	1,034	
CE - County Executive	7,021	1,056	8,077	
DA - ADA Coordination		535	535	
ER - Human Resources		5,258	5,258	
ET - Enterprise Technology Services		4,440	4,440	
FE - Fair Employment Practices		( 185)	( 185)	
FN - Finance		3,582	3,582	
GG - General Government		3,922	3,922	
GI - Government Information Center		77,573	77,573	
IG - Inspector General		108,778	108,778	
PM - Procurement Management		16,866	16,866	
Total Allocated Additions:	163,460	237,522	400,982	400,982
REVENUE	( 3,513,266)			
ACCRUED LEAVE PAYOUTS	( 33,737)			

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CQ - Capital Improvement**

Total Departmental Cost Adjustments:	<u>( 3,547,003)</u>	<u>( 3,547,003)</u>
Total To Be Allocated:	<u>403,603</u>	<u>237,522</u>
	<u><u>403,603</u></u>	<u><u>641,125</u></u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CQ - Capital Improvement**

	Total	General & Admin	CQ A & E	CQ GOB Program	CQ SNP Program
<b>Wages &amp; Benefits</b>					
SALARIES	2,528,995	1,070,542	588,306	766,147	104,000
FRINGE BENEFITS	559,277	258,481	129,511	138,285	33,000
<b>Other Expense &amp; Cost</b>					
*TEMPORARY HELP AGENCY	( 4,007)	( 4,007)	0	0	0
LEGAL	13,774	0	0	13,774	0
HEALTH RELATED SERVICES	385	385	0	0	0
REIMBURSEMENTS & REFUNDS	82,100	82,100	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	15,200	15,200	0	0	0
ITD MAINTENANCE	29,453	29,333	120	0	0
BUILDINGS COUNTY OWNED: RENTAL	229,436	137,636	0	91,800	0
COMMUNICATION EQUIPMENT-RENTAL	9,286	6,008	0	3,278	0
SPECIAL REVENUE TRANSFER OUT	( 3,775)	( 3,775)	0	0	0
GSA CHARGES	21,098	7,817	366	12,549	366
ITD	301,870	179,381	0	118,900	3,589
CLERK OF COURTS	660	0	0	0	660
TELECOMMUNICATIONS	26,107	14,438	2,947	8,458	264
AUTOMOBILE REIMBURSEMENT	( 63,628)	( 63,628)	0	0	0
ADVERTISING	23,544	27,808	( 4,264)	0	0
PRINTING & GRAPHICS	2,382	777	6	1,599	0
*PETTY CASH & CHANGE FUNDS	26	26	0	0	0
TRAINING	300	0	300	0	0
MISCELLANEOUS	148	148	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	10,534	6,199	1,767	2,449	119
*GENERAL FUND-TRF OUT	236,000	236,000	0	0	0
*INFRASTRUCTURE MAINTENANCE	612	612	0	0	0
*POLL WORKERS	2,455	2,455	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	4,022,232	2,003,936	719,059	1,157,239	141,998



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CQ - Capital Improvement**

	Total	General & Admin	CQ A & E	CQ GOB Program	CQ SNP Program
<b>Deductions</b>					
Total Deductions	( 235,086)	( 235,086)	0	0	0
<b>Cost Adjustments</b>					
REVENUE	( 3,513,266)	( 2,144,500)	0	( 1,209,766)	( 159,000)
ACCRUED LEAVE PAYOUTS	( 33,737)	( 33,737)	0	0	0
Functional Cost	240,143	( 409,387)	719,059	( 52,527)	( 17,002)
<b>Allocation Step 1</b>					
Inbound- All Others	163,460	163,460	0	0	0
Reallocate Admin Costs		245,927	( 99,201)	( 129,189)	( 17,537)
Unallocated Costs	216,255	0	0	181,716	34,539
1st Allocation	619,858	0	619,858	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	237,522	237,522	0	0	0
Reallocate Admin Costs		( 237,522)	95,811	124,774	16,937
Unallocated Costs	( 141,711)	0	0	( 124,774)	( 16,937)
2nd Allocation	95,811	0	95,811	0	0
<b>Total For CQ CQ - Capital Improvement</b>					
Total Allocated	715,669	0	715,669	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CQ - Capital Improvement**

Activity - CQ A &amp; E

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BN - Bldg&Neighborhood Compliance	44,119	2.0573	12,752		12,752	1,971	14,723
CA - Community Action Agency	19,370	0.9032	5,599		5,599	865	6,464
CD - Housing & Comm Devlp	22,000	1.0259	6,359		6,359	983	7,342
CR - Corrections & Rehabilitation	10,971	0.5116	3,171		3,171	490	3,661
DE - Environmental Resources Mgmt	4,599	0.2145	1,329		1,329	205	1,534
FR - Fire	80,740	3.7650	23,338		23,338	3,607	26,945
GS01 - General Services Administration	296,130	13.8088	85,595		85,595	13,230	98,825
HT - Homeless Trust	1,003	0.0468	290		290	45	335
MP - Metropolitan Planning Organization	1,060	0.0494	306		306	47	353
MT - Transit	82,213	3.8337	23,763		23,763	3,673	27,436
PD - Police	4,736	0.2208	1,369		1,369	212	1,581
PR - Park & Recreation	159,970	7.4595	46,239		46,239	7,147	53,386
PW - Public Works	560,480	26.1356	162,004		162,004	25,042	187,046
PZ - Planning & Zoning	2,213	0.1032	640		640	99	739
SP - Seaport	122,238	5.7001	35,332		35,332	5,461	40,793
SW - Solid Waste Management	21,432	0.9994	6,195		6,195	958	7,153
VZ - Vizcaya Museum and Gardens	4,106	0.1915	1,187		1,187	183	1,370
All Other	707,120	32.9737	204,390		204,390	31,593	235,983
SubTotal	2,144,500	100.0000	619,858		619,858	95,811	715,669
Total	2,144,500	100.0000	619,858		619,858	95,811	715,669

Allocation Basis: Total Capital Working Fund Charges Per Department

Allocation Source: Capital Working Fund Charges Report - Capital Impr



All Monetary Values Are \$ Dollars  
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department CQ - Capital Improvement**

Receiving Department	Total	CQ A & E
BN - Bldg&Neighborhood	14,723	14,723
CA - Community Action	6,464	6,464
CD - Housing & Comm Devlp	7,342	7,342
CR - Corrections &	3,661	3,661
DE - Environmental	1,534	1,534
FR - Fire	26,945	26,945
GS01 - General Services	98,825	98,825
HT - Homeless Trust	335	335
MP - Metropolitan Planning	353	353
MT - Transit	27,436	27,436
PD - Police	1,581	1,581
PR - Park & Recreation	53,386	53,386
PW - Public Works	187,046	187,046
PZ - Planning & Zoning	739	739
SP - Seaport	40,793	40,793
SW - Solid Waste	7,153	7,153
VZ - Vizcaya Museum and	1,370	1,370
All Other	235,983	235,983
Direct Billed	0	0
Total	715,669	715,669

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**DA – ADA COORDINATION**

**NATURE AND EXTENT OF SERVICES**

The mission of the Office of Americans with Disabilities Act (ADA) Coordination is to bring Miami-Dade County government into compliance with the ADA and to heighten awareness of disability issues within County government and the community.

As part of the Enabling Strategies strategic area, the Office of ADA Coordination provides technical assistance and advises all County departments, municipalities, the Commission on Disability Issues (CODI), and the public; the Department provides construction management, building plans review, and specialized technical assistance to County departments and training to County departments and the community on ADA design requirements.

The Office of ADA Coordination also provides staff and support to the Commission on Disability Issues, maintains a network of County department ADA Coordinators, and administers and distributes disabled permit parking fines revenues to municipalities.

The costs associated with **ADA Coordination** have been allocated equally to all county departments. The cost pool has been reduced by associated revenues and accrued leave payouts.

Costs recorded for **Major Capital** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department DA - ADA Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	859,254			859,254
TAX COLLECTOR DISTRIBUTION	( 216,145)			
REIMBURSEMENTS & REFUNDS	( 15,936)			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
INFRASTRUCTURE	( 3,629)			
Total Deductions:	( 235,710)			( 235,710)
Depreciation	15,451		15,451	
Leave Payouts	4,158		4,158	
AT - County Attorney	18,657	1,642	20,299	
BU - Strategic Business Management	12,580	4,414	16,994	
CC - County Commission	97	18	115	
CE - County Executive	780	117	897	
DA - ADA Coordination		535	535	
ER - Human Resources		574	574	
ET - Enterprise Technology Services		5,179	5,179	
FE - Fair Employment Practices		( 21)	( 21)	
FN - Finance		1,086	1,086	
GG - General Government		77,996	77,996	
IG - Inspector General		358	358	
Total Allocated Additions:	51,723	91,898	143,621	143,621
ADMIN REIMB - AV	( 14,763)			
ADMIN REIMB - WS	( 68,400)			
ACCRUED LEAVE PAYOUTS	0			
REVENUE	( 288,416)			
Total Departmental Cost Adjustments:	( 371,579)			( 371,579)
Total To Be Allocated:	303,688	91,898		395,586

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DA - ADA Coordination**

	Total	General & Admin	ADA Coordination	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	284,364	0	284,364	0
FRINGE BENEFITS	73,687	0	73,687	0
<b>Other Expense &amp; Cost</b>				
INTERPRETERS	4,234	0	4,234	0
TEMPORARY HELP AGENCY	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	1,800	0	1,800	0
EQUIPMENT MAINTENANCE	0	0	0	0
ITD MAINTENANCE	10,304	0	776	9,528
COMMUNICATION EQUIPMENT-RENTAL	0	0	0	0
GSA CHARGES	228,045	0	16,211	211,834
GENERAL COUNTY SUPPORT CHARGES	14	0	0	14
*TAX COLLECTOR DISTRIBUTION	216,145	216,145	0	0
TELECOMMUNICATIONS	4,939	0	4,939	0
PRINTING & GRAPHICS	1,515	0	1,515	0
*REIMBURSEMENTS & REFUNDS	15,936	15,936	0	0
TRAINING	0	0	0	0
MISCELLANEOUS	12,676	0	12,676	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	683	0	683	0
COMPUTER SUPPLIES	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0
ARCHITECTURAL/ENGINEERING COSTS	1,283	0	0	1,283
CONSTRUCTION PHASE	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
*INFRASTRUCTURE	3,629	3,629	0	0
<b>Departmental Totals</b>				
Total Expenditures	859,254	235,710	400,885	222,659
<b>Deductions</b>				
Total Deductions	( 235,710)	( 235,710)	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DA - ADA Coordination**

	Total	General & Admin	ADA Coordination	Major Capital
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	( 14,763)	0	( 14,763)	0
ADMIN REIMB - WS	( 68,400)	0	( 68,400)	0
ACCruED LEAVE PAYOUTS	0	0	0	0
REVENUE	( 288,416)	0	( 288,416)	0
Functional Cost	251,965	0	29,306	222,659
<b>Allocation Step 1</b>				
Inbound- All Others	51,723	51,723	0	0
Reallocate Admin Costs		( 51,723)	6,016	45,707
Unallocated Costs	( 268,366)	0	0	( 268,366)
1st Allocation	35,322	0	35,322	0
<b>Allocation Step 2</b>				
Inbound- All Others	91,898	91,898	0	0
Reallocate Admin Costs		( 91,898)	10,689	81,209
Unallocated Costs	( 81,209)	0	0	( 81,209)
2nd Allocation	10,689	0	10,689	0
<b>Total For DA DA - ADA Coordination</b>				
Total Allocated	46,011	0	46,011	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DA - ADA Coordination**

## Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1	1.5152	535		535	184	719
AG - Agenda Coordination	1	1.5120	547		547		547
AT - County Attorney	1	1.5152	535		535		535
AU - Audit and Management	1	1.5152	535		535		535
AV - Aviation	1	1.5152	535		535	184	719
BC - Building Code Compliance	1	1.5152	535		535	184	719
BN - Bldg&Neighborhood Compliance	1	1.5152	535		535	184	719
BU - Strategic Business Management	1	1.5152	535		535		535
CA - Community Action Agency	1	1.5152	535		535	184	719
CC - County Commission	1	1.5152	535		535		535
CD - Housing & Comm Devlp	1	1.5152	535		535	184	719
CE - County Executive	1	1.5152	535		535		535
CL - Clerk of Court	1	1.5152	535		535	184	719
CQ - Capital Improvement	1	1.5152	535		535		535
CR - Corrections & Rehabilitation	1	1.5152	535		535	184	719
CS - Consumer Services	1	1.5152	535		535	184	719
CU - Cultural Affairs	1	1.5152	535		535	184	719
DA - ADA Coordination	1	1.5152	535		535		535
DE - Environmental Resources Mgmt	1	1.5152	535		535	184	719
EC - Commission on Ethics & Public Trust	1	1.5152	535		535	184	719
ED - Economic Development Coordination	1	1.5152	535		535	184	719
EL - Elections	1	1.5152	535		535	184	719
ER - Human Resources	1	1.5152	535		535	201	736
ET - Enterprise Technology Services	1	1.5152	535		535	184	719
FE - Fair Employment Practices	1	1.5152	535		535	184	719



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DA - ADA Coordination**

## Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	1	1.5152	535		535	184	719
FR - Fire	1	1.5152	535		535	184	719
GC - Grants Coord Ops	1	1.5152	535		535	184	719
GG - General Government	1	1.5152	535		535	184	719
GI - Government Information Center	1	1.5152	535		535	184	719
GS01 - General Services Administration	1	1.5152	535		535	184	719
HS - Human Services	1	1.5152	535		535	184	719
HT - Homeless Trust	1	1.5152	535		535	184	719
IC - International Consortium	1	1.5152	535		535	184	719
IG - Inspector General	1	1.5152	535		535	184	719
JU - Juvenile Assessment Center	1	1.5152	535		535	184	719
LB - Libraries	1	1.5152	535		535	184	719
ME - Medical Examiner	1	1.5152	535		535	184	719
MM - Miami-Dade Economic Advisory Trust	1	1.5152	535		535	184	719
MP - Metropolitan Planning Organization	1	1.5152	535		535	184	719
MT - Transit	1	1.5152	535		535	184	719
NC - Neighborhood Compliance	1	1.5152	535		535	184	719
OF - Film and Entertainment	1	1.5152	535		535	184	719
OS - Sustainability	1	1.5152	535		535	184	719
PA - Property Appraiser	1	1.5152	535		535	184	719
PD - Police	1	1.5152	535		535	184	719
PM - Procurement Management	1	1.5152	535		535	184	719
PR - Park & Recreation	1	1.5152	535		535	184	719
PW - Public Works	1	1.5152	535		535	184	719
PZ - Planning & Zoning	1	1.5152	535		535	184	719
RB - Community Advocacy	1	1.5152	535		535	184	719

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DA - ADA Coordination**

## Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SB - Small Business Development	1	1.5152	535		535	184	719
SP - Seaport	1	1.5152	535		535	184	719
SW - Solid Waste Management	1	1.5152	535		535	184	719
TT - Office of the CITT	1	1.5152	535		535	184	719
VZ - Vizcaya Museum and Gardens	1	1.5152	535		535	184	719
All Other	10	15.1520	5,350		5,350	1,840	7,190
SubTotal	66	100.0000	35,322		35,322	10,689	46,011
Total	66	100.0000	35,322		35,322	10,689	46,011

Allocation Basis: Equal Allocation to All Departments

Allocation Source: FY 2009 Expenditure Summary - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department DA - ADA Coordination**

Receiving Department	Total	ADA Coordination
AD - Animal Services	719	719
AG - Agenda Coordination	547	547
AT - County Attorney	535	535
AU - Audit and Management	535	535
AV - Aviation	719	719
BC - Building Code	719	719
BN - Bldg&Neighborhood	719	719
BU - Strategic Business	535	535
CA - Community Action	719	719
CC - County Commission	535	535
CD - Housing & Comm Devlp	719	719
CE - County Executive	535	535
CL - Clerk of Court	719	719
CQ - Capital Improvement	535	535
CR - Corrections &	719	719
CS - Consumer Services	719	719
CU - Cultural Affairs	719	719
DA - ADA Coordination	535	535
DE - Environmental	719	719
EC - Commission on Ethics &	719	719
ED - Economic Development	719	719
EL - Elections	719	719
ER - Human Resources	736	736
ET - Enterprise Technology	719	719
FE - Fair Employment	719	719
FN - Finance	719	719
FR - Fire	719	719
GC - Grants Coord Ops	719	719
GG - General Government	719	719
GI - Government Information	719	719
GS01 - General Services	719	719
HS - Human Services	719	719
HT - Homeless Trust	719	719



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department DA - ADA Coordination**

Receiving Department	Total	ADA Coordination
IC - International Consortium	719	719
IG - Inspector General	719	719
JU - Juvenile Assessment	719	719
LB - Libraries	719	719
ME - Medical Examiner	719	719
MM - Miami-Dade Economic	719	719
MP - Metropolitan Planning	719	719
MT - Transit	719	719
NC - Neighborhood	719	719
OF - Film and Entertainment	719	719
OS - Sustainability	719	719
PA - Property Appraiser	719	719
PD - Police	719	719
PM - Procurement	719	719
PR - Park & Recreation	719	719
PW - Public Works	719	719
PZ - Planning & Zoning	719	719
RB - Community Advocacy	719	719
SB - Small Business	719	719
SP - Seaport	719	719
SW - Solid Waste	719	719
TT - Office of the CITT	719	719
VZ - Vizcaya Museum and	719	719
All Other	7,190	7,190
Direct Billed	0	0
Total	46,011	46,011

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**ER – HUMAN RESOURCES**

**NATURE AND EXTENT OF SERVICES**

The Department of Human Resources (DHR) manages and provides human resources services in a fiscally responsible manner and attracts, develops, and retains an effective and dedicated County workforce. DHR functions as an internal service provider and a regulatory entity that ensures the proper administration of a comprehensive human resources system, promotes the equitable treatment of employees, and rewards results-oriented job performance.

As part of the Enabling Strategies strategic area, DHR provides centralized employee relations services including recruitment, compensation and pay plan administration, and payroll services. DHR also maintains County employee personnel and medical records, negotiates and administers labor contracts, provides and coordinates centralized County employee training through Miami-Dade County University (MDCU), and manages the Employee Suggestion Program (ESP) and Employee Support Services (ESS).

DHR provides services to all County departments and employees. The Department is the gateway through which qualified individuals become County employees, who in turn provide government services to the entire community.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Personnel Services** – the costs of personnel services have been included in this activity and allocated county-wide based on the number of employees identified to each department.
- **Career Development** – career development costs have been separately identified and allocated to benefiting departments using the number of trainees identified to each department during the fiscal year.
- **Labor Management** – the cost attributed to labor management activities have been included in this activity and allocated to benefiting departments using the number of union employees identified to each department.
- **Administrative Services** – the costs identified for Administrative Services have been allocated based on the number of employees identified to each county department.

The cost pool has been reduced by accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ER - Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,055,484			9,055,484
POLL WORKERS	0			
PETTY CASH & CHANGE FUNDS	( 796)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 2,938)			
Total Deductions:	( 3,734)			( 3,734)
Depreciation	13,492		13,492	
Leave Payouts	95,245		95,245	
AU - Audit and Management	93,261	4,437	97,698	
BU - Strategic Business Management	31,361	10,920	42,281	
CC - County Commission	4,377	832	5,209	
CE - County Executive	35,361	5,318	40,679	
DA - ADA Coordination	535	201	736	
ER - Human Resources		36,127	36,127	
ET - Enterprise Technology Services		234,790	234,790	
FE - Fair Employment Practices		( 931)	( 931)	
FN - Finance		2,115	2,115	
GG - General Government		13,799	13,799	
GI - Government Information Center		236,234	236,234	
IG - Inspector General		3,871	3,871	
PM - Procurement Management		30,920	30,920	
Total Allocated Additions:	273,632	578,633	852,265	852,265
ADMIN REIMB - AV	( 295,733)			
ADMIN REIMB - WS	( 1,370,208)			
ACCRUED LEAVE PAYOUTS	( 117,460)			
REVENUE	( 345,638)			
Total Departmental Cost Adjustments:	( 2,129,039)			( 2,129,039)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ER - Human Resources**

Total To Be Allocated:

7,196,343	578,633
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7,774,976
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Total	General & Admin	Recruitment, Comp&Testing	Employee Development Div	Employee & Labor Relation
<b>Wages &amp; Benefits</b>					
SALARIES	6,631,764	0	1,885,925	958,587	576,503
FRINGE BENEFITS	1,707,816	0	436,636	232,665	133,534
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	0	0	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	3,552	0	0	0	0
INDUSTRIAL SERVICE RELATED	21,293	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	1,163,694	0	0	707,000	0
GENERAL AUTO & PROFESSIONAL LIAB	63,600	0	0	0	0
EQUIPMENT MAINTENANCE	101,853	0	99,056	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	54	0	0	0	0
ITD MAINTENANCE	198,132	0	25,826	588	5,979
COMMUNICATION EQUIPMENT-RENTAL	67,159	0	0	0	0
OTHER RENTAL EXPENSE	0	0	0	0	0
GSA CHARGES	91,650	0	10,258	25,214	999
ITD	59,180	0	0	0	0
CLERK OF COURTS	38,989	0	335	230	6,997
TELECOMMUNICATIONS	105,545	0	2,596	2,346	1,873
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	91	0	91	0	0
TRAVEL	2,439	0	2,314	0	0
AUTOMOBILE REIMBURSEMENT	871	0	871	0	0
ADVERTISING	17,154	0	4,414	0	0
PRINTING & GRAPHICS	155	0	44	97	0
MAILING SERVICES	128	0	8	5	0
*PETTY CASH & CHANGE FUNDS	796	796	0	0	0
TRAINING	3,460	0	100	1,640	0
REIMBURSEMENTS & REFUNDS	( 1,322,296)	0	( 164,753)	( 434,778)	( 65,998)
TAXES,LICENSES & PERMITS	170	0	0	0	0
MISCELLANEOUS	47,999	0	13,173	5,850	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	741	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	46,539	0	6,071	100	30
GENERAL COUNTY SUPPORT CHARGES	18	0	0	0	18
*MAJOR MACHINERY, EQUIP, & FURNITURE	2,938	2,938	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Total	General & Admin	Recruitment, Comp&Testing	Employee Development Div	Employee & Labor Relation
<b>Departmental Totals</b>					
Total Expenditures	9,055,484	3,734	2,322,965	1,499,544	659,935
<b>Deductions</b>					
Total Deductions	( 3,734)	( 3,734)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 295,733)	( 295,733)	0	0	0
ADMIN REIMB - WS	( 1,370,208)	( 1,370,208)	0	0	0
ACCRUED LEAVE PAYOUTS	( 117,460)	( 83,830)	( 33,630)	0	0
REVENUE	( 345,638)	( 345,638)	0	0	0
 Functional Cost	 6,922,711	 ( 2,095,409)	 2,289,335	 1,499,544	 659,935
<b>Allocation Step 1</b>					
Inbound- All Others	273,632	273,632	0	0	0
Reallocate Admin Costs		1,821,777	( 462,474)	( 302,927)	( 133,316)
1st Allocation	7,196,343	0	1,826,861	1,196,617	526,619
<b>Allocation Step 2</b>					
Inbound- All Others	578,633	578,633	0	0	0
Reallocate Admin Costs		( 578,633)	146,891	96,216	42,344
2nd Allocation	578,633	0	146,891	96,216	42,344
<b>Total For ER ER - Human Resources</b>					
Total Allocated	7,774,976	0	1,973,752	1,292,833	568,963

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Administrative Svcs	Major Capital
<b>Wages &amp; Benefits</b>		
SALARIES	3,210,749	0
FRINGE BENEFITS	904,981	0
<b>Other Expense &amp; Cost</b>		
*POLL WORKERS	0	0
DEPARTURE INCENTIVE PROGRAM DIP	3,552	0
INDUSTRIAL SERVICE RELATED	21,293	0
OTHER OUTSIDE CONTRACTUAL SERVICES	456,694	0
GENERAL AUTO & PROFESSIONAL LIAB	63,600	0
EQUIPMENT MAINTENANCE	2,797	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	54	0
ITD MAINTENANCE	165,739	0
COMMUNICATION EQUIPMENT-RENTAL	67,159	0
OTHER RENTAL EXPENSE	0	0
GSA CHARGES	55,179	0
ITD	59,180	0
CLERK OF COURTS	31,427	0
TELECOMMUNICATIONS	98,730	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	125	0
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	12,740	0
PRINTING & GRAPHICS	14	0
MAILING SERVICES	115	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	1,720	0
REIMBURSEMENTS & REFUNDS	( 656,767)	0
TAXES,LICENSES & PERMITS	170	0
MISCELLANEOUS	28,976	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	741	0
OFFICE SUPPLIES & MINOR EQUIPMENT	40,338	0
GENERAL COUNTY SUPPORT CHARGES	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Administrative Svcs	Major Capital
<b>Departmental Totals</b>		
Total Expenditures	4,569,306	0
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	0	0
REVENUE	0	0
 Functional Cost	 4,569,306	 0
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	( 923,060)	0
1st Allocation	3,646,246	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	293,182	0
2nd Allocation	293,182	0
<b>Total For ER ER - Human Resources</b>		
Total Allocated	3,939,428	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Recruitment, Comp&amp;Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3565	6,512		6,512	536	7,048
AG - Agenda Coordination	5	0.0175	319		319		319
AT - County Attorney	134	0.4683	8,556		8,556		8,556
AU - Audit and Management	54	0.1887	3,448		3,448		3,448
AV - Aviation	1,435	5.0152	91,621		91,621	7,538	99,159
BC - Building Code Compliance	70	0.2446	4,469		4,469	368	4,837
BN - Bldg&Neighborhood Compliance	279	0.9751	17,813		17,813	1,466	19,279
BU - Strategic Business Management	36	0.1258	2,299		2,299		2,299
CA - Community Action Agency	650	2.2717	41,501		41,501	3,414	44,915
CC - County Commission	197	0.6885	12,578		12,578		12,578
CD - Housing & Comm Devlp	93	0.3250	5,938		5,938	489	6,427
CE - County Executive	58	0.2027	3,703		3,703		3,703
CL - Clerk of Court	186	0.6501	11,876		11,876	977	12,853
CQ - Capital Improvement	27	0.0944	1,724		1,724		1,724
CR - Corrections & Rehabilitation	2,906	10.1562	185,540		185,540	15,265	200,805
CS - Consumer Services	113	0.3949	7,215		7,215	594	7,809
CU - Cultural Affairs	34	0.1188	2,171		2,171	179	2,350
DA - ADA Coordination	3	0.0105	192		192		192
DE - Environmental Resources Mgmt	490	1.7125	31,285		31,285	2,574	33,859
EC - Commission on Ethics & Public Trust	13	0.0454	830		830	68	898
ED - Economic Development Coordination	10	0.0349	638		638	53	691
EL - Elections	109	0.3809	6,959		6,959	573	7,532
ER - Human Resources	136	0.4753	8,683		8,683		8,683
ET - Enterprise Technology Services	589	2.0585	37,606		37,606	3,094	40,700
FE - Fair Employment Practices	13	0.0454	830		830	68	898

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Recruitment, Comp&amp;Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323	1.1289	20,623		20,623	1,697	22,320
FR - Fire	2,582	9.0239	164,854		164,854	13,563	178,417
GC - Grants Coord Ops	46	0.1608	2,937		2,937	242	3,179
GI - Government Information Center	212	0.7409	13,536		13,536	1,114	14,650
GS01 - General Services Administration	58	0.2027	3,703		3,703	305	4,008
GS02 - Fleet Management	273	0.9541	17,430		17,430	1,434	18,864
GS03 - Materials Management	55	0.1922	3,512		3,512	289	3,801
GS05 - Risk Management	113	0.3949	7,215		7,215	594	7,809
GS06 - Facilities & Utilities Mgmt	166	0.5802	10,599		10,599	872	11,471
GS09 - Design & Construction Svcs	150	0.5242	9,577		9,577	788	10,365
GS10 - Real Estate Development	22	0.0769	1,405		1,405	116	1,521
HS - Human Services	604	2.1109	38,564		38,564	3,173	41,737
HT - Homeless Trust	16	0.0559	1,022		1,022	84	1,106
IG - Inspector General	38	0.1328	2,426		2,426	200	2,626
JU - Juvenile Assessment Center	117	0.4089	7,470		7,470	615	8,085
LB - Libraries	636	2.2228	40,607		40,607	3,341	43,948
ME - Medical Examiner	70	0.2446	4,469		4,469	368	4,837
MP - Metropolitan Planning Organization	17	0.0594	1,085		1,085	89	1,174
MT - Transit	3,201	11.1872	204,375		204,375	16,815	221,190
ND - Non-Department	48	0.1678	3,065		3,065	252	3,317
OF - Film and Entertainment	3	0.0105	192		192	16	208
OS - Sustainability	7	0.0245	447		447	37	484
PA - Property Appraiser	371	1.2966	23,687		23,687	1,949	25,636
PD - Police	4,357	15.2272	278,178		278,178	22,882	301,060
PM - Procurement Management	122	0.4264	7,789		7,789	641	8,430
PR - Park & Recreation	1,154	4.0331	73,680		73,680	6,062	79,742

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Recruitment, Comp&amp;Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908	3.1734	57,973		57,973	4,770	62,743
PZ - Planning & Zoning	134	0.4683	8,556		8,556	704	9,260
RB - Community Advocacy	23	0.0804	1,468		1,468	121	1,589
SB - Small Business Development	48	0.1678	3,065		3,065	252	3,317
SP - Seaport	417	1.4574	26,624		26,624	2,191	28,815
SW - Solid Waste Management	1,012	3.5369	64,613		64,613	5,316	69,929
TT - Office of the CITT	9	0.0315	575		575	47	622
VZ - Vizcaya Museum and Gardens	47	0.1643	3,001		3,001	247	3,248
All Other	3,512	12.2743	224,233		224,233	18,449	242,682
SubTotal	28,613	100.0000	1,826,861		1,826,861	146,891	1,973,752
Total	28,613	100.0000	1,826,861		1,826,861	146,891	1,973,752

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Employee Development Div

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CR - Corrections & Rehabilitation	73	61.8645	740,280		740,280	59,524	799,804
FR - Fire	9	7.6271	91,267		91,267	7,339	98,606
LB - Libraries	11	9.3220	111,549		111,549	8,969	120,518
MT - Transit	5	4.2373	50,704		50,704	4,077	54,781
PA - Property Appraiser	2	1.6949	20,282		20,282	1,631	21,913
PD - Police	6	5.0847	60,845		60,845	4,892	65,737
PW - Public Works	1	0.8475	10,141		10,141	815	10,956
All Other	11	9.3220	111,549		111,549	8,969	120,518
SubTotal	118	100.0000	1,196,617		1,196,617	96,216	1,292,833
Total	118	100.0000	1,196,617		1,196,617	96,216	1,292,833

Allocation Basis: Total Number of Trainees Per Department

Allocation Source: Trainees By Department Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Employee &amp; Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	103	0.3629	1,911		1,911	157	2,068
AU - Audit and Management	3	0.0106	56		56		56
AV - Aviation	1,293	4.5559	23,992		23,992	1,968	25,960
BC - Building Code Compliance	224	0.7893	4,156		4,156	341	4,497
BN - Bldg&Neighborhood Compliance	18	0.0634	334		334	27	361
CA - Community Action Agency	597	2.1035	11,078		11,078	909	11,987
CE - County Executive	10	0.0352	186		186		186
CL - Clerk of Court	1,185	4.1753	21,988		21,988	1,804	23,792
CQ - Capital Improvement	5	0.0176	93		93		93
CR - Corrections & Rehabilitation	2,786	9.8164	51,695		51,695	4,241	55,936
CS - Consumer Services	85	0.2995	1,577		1,577	129	1,706
CU - Cultural Affairs	9	0.0317	167		167	14	181
DE - Environmental Resources Mgmt	384	1.3530	7,125		7,125	585	7,710
EL - Elections	923	3.2522	17,127		17,127	1,405	18,532
ER - Human Resources	545	1.9203	10,113		10,113		10,113
ET - Enterprise Technology Services	530	1.8674	9,834		9,834	807	10,641
FE - Fair Employment Practices	1	0.0035	19		19	2	21
FN - Finance	265	0.9337	4,917		4,917	403	5,320
FR - Fire	2,653	9.3478	49,227		49,227	4,038	53,265
GC - Grants Coord Ops	31	0.1092	575		575	47	622
GI - Government Information Center	169	0.5955	3,136		3,136	257	3,393
GS01 - General Services Administration	690	2.4312	12,803		12,803	1,050	13,853
HS - Human Services	392	1.3812	7,274		7,274	597	7,871
HT - Homeless Trust	9	0.0317	167		167	14	181
IC - International Consortium	3	0.0106	56		56	5	61



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Employee &amp; Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LB - Libraries	729	2.5686	13,527		13,527	1,110	14,637
ME - Medical Examiner	44	0.1550	816		816	67	883
MP - Metropolitan Planning Organization	2	0.0070	37		37	3	40
MT - Transit	3,261	11.4901	60,509		60,509	4,964	65,473
OF - Film and Entertainment	1	0.0035	19		19	2	21
OS - Sustainability	1	0.0035	19		19	2	21
PA - Property Appraiser	319	1.1240	5,919		5,919	486	6,405
PD - Police	4,845	17.0717	89,898		89,898	7,371	97,269
PM - Procurement Management	75	0.2643	1,392		1,392	114	1,506
PR - Park & Recreation	1,776	6.2577	32,954		32,954	2,703	35,657
PW - Public Works	742	2.6144	13,768		13,768	1,129	14,897
PZ - Planning & Zoning	95	0.3347	1,763		1,763	145	1,908
RB - Community Advocacy	19	0.0669	353		353	29	382
SB - Small Business Development	22	0.0775	408		408	33	441
SP - Seaport	415	1.4622	7,700		7,700	632	8,332
SW - Solid Waste Management	896	3.1570	16,626		16,626	1,364	17,990
VZ - Vizcaya Museum and Gardens	32	0.1128	594		594	49	643
All Other	2,194	7.7305	40,711		40,711	3,341	44,052
SubTotal	28,381	100.0000	526,619		526,619	42,344	568,963
Total	28,381	100.0000	526,619		526,619	42,344	568,963

Allocation Basis: Total Number of Union Employees Per Department

Allocation Source: Human Resources Summary Report



All Monetary Values Are \$ Dollars  
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3565	12,998		12,998	1,069	14,067
AG - Agenda Coordination	5	0.0175	637		637		637
AT - County Attorney	134	0.4683	17,076		17,076		17,076
AU - Audit and Management	54	0.1887	6,881		6,881		6,881
AV - Aviation	1,435	5.0152	182,867		182,867	15,045	197,912
BC - Building Code Compliance	70	0.2446	8,920		8,920	734	9,654
BN - Bldg&Neighborhood Compliance	279	0.9751	35,554		35,554	2,925	38,479
BU - Strategic Business Management	36	0.1258	4,588		4,588		4,588
CA - Community Action Agency	650	2.2717	82,832		82,832	6,815	89,647
CC - County Commission	197	0.6885	25,104		25,104		25,104
CD - Housing & Comm Devlp	93	0.3250	11,851		11,851	975	12,826
CE - County Executive	58	0.2027	7,391		7,391		7,391
CL - Clerk of Court	186	0.6501	23,703		23,703	1,950	25,653
CQ - Capital Improvement	27	0.0944	3,441		3,441		3,441
CR - Corrections & Rehabilitation	2,906	10.1562	370,321		370,321	30,468	400,789
CS - Consumer Services	113	0.3949	14,400		14,400	1,185	15,585
CU - Cultural Affairs	34	0.1188	4,333		4,333	356	4,689
DA - ADA Coordination	3	0.0105	382		382		382
DE - Environmental Resources Mgmt	490	1.7125	62,442		62,442	5,137	67,579
EC - Commission on Ethics & Public Trust	13	0.0454	1,657		1,657	136	1,793
ED - Economic Development Coordination	10	0.0349	1,274		1,274	105	1,379
EL - Elections	109	0.3809	13,890		13,890	1,143	15,033
ER - Human Resources	136	0.4753	17,331		17,331		17,331
ET - Enterprise Technology Services	589	2.0585	75,058		75,058	6,175	81,233
FE - Fair Employment Practices	13	0.0454	1,657		1,657	136	1,793

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323	1.1289	41,161		41,161	3,387	44,548
FR - Fire	2,582	9.0239	329,032		329,032	27,071	356,103
GC - Grants Coord Ops	46	0.1608	5,862		5,862	482	6,344
GI - Government Information Center	212	0.7409	27,016		27,016	2,223	29,239
GS01 - General Services Administration	58	0.2027	7,391		7,391	608	7,999
GS02 - Fleet Management	273	0.9541	34,789		34,789	2,862	37,651
GS03 - Materials Management	55	0.1922	7,009		7,009	577	7,586
GS05 - Risk Management	113	0.3949	14,400		14,400	1,185	15,585
GS06 - Facilities & Utilities Mgmt	166	0.5802	21,154		21,154	1,740	22,894
GS09 - Design & Construction Svcs	150	0.5242	19,115		19,115	1,573	20,688
GS10 - Real Estate Development	22	0.0769	2,804		2,804	231	3,035
HS - Human Services	604	2.1109	76,970		76,970	6,333	83,303
HT - Homeless Trust	16	0.0559	2,039		2,039	168	2,207
IG - Inspector General	38	0.1328	4,842		4,842	398	5,240
JU - Juvenile Assessment Center	117	0.4089	14,910		14,910	1,227	16,137
LB - Libraries	636	2.2228	81,048		81,048	6,668	87,716
ME - Medical Examiner	70	0.2446	8,920		8,920	734	9,654
MP - Metropolitan Planning Organization	17	0.0594	2,166		2,166	178	2,344
MT - Transit	3,201	11.1872	407,914		407,914	33,561	441,475
ND - Non-Department	48	0.1678	6,117		6,117	503	6,620
OF - Film and Entertainment	3	0.0105	382		382	31	413
OS - Sustainability	7	0.0245	892		892	73	965
PA - Property Appraiser	371	1.2966	47,278		47,278	3,890	51,168
PD - Police	4,357	15.2272	555,226		555,226	45,688	600,914
PM - Procurement Management	122	0.4264	15,547		15,547	1,279	16,826
PR - Park & Recreation	1,154	4.0331	147,058		147,058	12,099	159,157

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908	3.1734	115,709		115,709	9,520	125,229
PZ - Planning & Zoning	134	0.4683	17,076		17,076	1,405	18,481
RB - Community Advocacy	23	0.0804	2,931		2,931	241	3,172
SB - Small Business Development	48	0.1678	6,117		6,117	503	6,620
SP - Seaport	417	1.4574	53,140		53,140	4,372	57,512
SW - Solid Waste Management	1,012	3.5369	128,962		128,962	10,610	139,572
TT - Office of the CITT	9	0.0315	1,147		1,147	94	1,241
VZ - Vizcaya Museum and Gardens	47	0.1643	5,989		5,989	493	6,482
All Other	3,512	12.2743	447,545		447,545	36,821	484,366
SubTotal	28,613	100.0000	3,646,246		3,646,246	293,182	3,939,428
Total	28,613	100.0000	3,646,246		3,646,246	293,182	3,939,428

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department ER - Human Resources**

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
AD - Animal Services	23,183	7,048	0	2,068	14,067
AG - Agenda Coordination	956	319	0	0	637
AT - County Attorney	25,632	8,556	0	0	17,076
AU - Audit and Management	10,385	3,448	0	56	6,881
AV - Aviation	323,031	99,159	0	25,960	197,912
BC - Building Code	18,988	4,837	0	4,497	9,654
BN - Bldg&Neighborhood	58,119	19,279	0	361	38,479
BU - Strategic Business	6,887	2,299	0	0	4,588
CA - Community Action	146,549	44,915	0	11,987	89,647
CC - County Commission	37,682	12,578	0	0	25,104
CD - Housing & Comm Devlp	19,253	6,427	0	0	12,826
CE - County Executive	11,280	3,703	0	186	7,391
CL - Clerk of Court	62,298	12,853	0	23,792	25,653
CQ - Capital Improvement	5,258	1,724	0	93	3,441
CR - Corrections &	1,457,334	200,805	799,804	55,936	400,789
CS - Consumer Services	25,100	7,809	0	1,706	15,585
CU - Cultural Affairs	7,220	2,350	0	181	4,689
DA - ADA Coordination	574	192	0	0	382
DE - Environmental	109,148	33,859	0	7,710	67,579
EC - Commission on Ethics &	2,691	898	0	0	1,793
ED - Economic Development	2,070	691	0	0	1,379
EL - Elections	41,097	7,532	0	18,532	15,033
ER - Human Resources	36,127	8,683	0	10,113	17,331
ET - Enterprise Technology	132,574	40,700	0	10,641	81,233
FE - Fair Employment	2,712	898	0	21	1,793
FN - Finance	72,188	22,320	0	5,320	44,548
FR - Fire	686,391	178,417	98,606	53,265	356,103
GC - Grants Coord Ops	10,145	3,179	0	622	6,344
GI - Government Information	47,282	14,650	0	3,393	29,239
GS01 - General Services	25,860	4,008	0	13,853	7,999
GS02 - Fleet Management	56,515	18,864	0	0	37,651
GS03 - Materials	11,387	3,801	0	0	7,586
GS05 - Risk Management	23,394	7,809	0	0	15,585



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department ER - Human Resources**

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
GS06 - Facilities & Utilities	34,365	11,471	0	0	22,894
GS09 - Design & Construction	31,053	10,365	0	0	20,688
GS10 - Real Estate	4,556	1,521	0	0	3,035
HS - Human Services	132,911	41,737	0	7,871	83,303
HT - Homeless Trust	3,494	1,106	0	181	2,207
IC - International Consortium	61	0	0	61	0
IG - Inspector General	7,866	2,626	0	0	5,240
JU - Juvenile Assessment	24,222	8,085	0	0	16,137
LB - Libraries	266,819	43,948	120,518	14,637	87,716
ME - Medical Examiner	15,374	4,837	0	883	9,654
MP - Metropolitan Planning	3,558	1,174	0	40	2,344
MT - Transit	782,919	221,190	54,781	65,473	441,475
ND - Non-Department	9,937	3,317	0	0	6,620
OF - Film and Entertainment	642	208	0	21	413
OS - Sustainability	1,470	484	0	21	965
PA - Property Appraiser	105,122	25,636	21,913	6,405	51,168
PD - Police	1,064,980	301,060	65,737	97,269	600,914
PM - Procurement	26,762	8,430	0	1,506	16,826
PR - Park & Recreation	274,556	79,742	0	35,657	159,157
PW - Public Works	213,825	62,743	10,956	14,897	125,229
PZ - Planning & Zoning	29,649	9,260	0	1,908	18,481
RB - Community Advocacy	5,143	1,589	0	382	3,172
SB - Small Business	10,378	3,317	0	441	6,620
SP - Seaport	94,659	28,815	0	8,332	57,512
SW - Solid Waste	227,491	69,929	0	17,990	139,572
TT - Office of the CITT	1,863	622	0	0	1,241
VZ - Vizcaya Museum and	10,373	3,248	0	643	6,482
All Other	891,618	242,682	120,518	44,052	484,366

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department ER - Human Resources**

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
Direct Billed	0	0	0	0	0
Total	7,774,976	1,973,752	1,292,833	568,963	3,939,428

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**ET – ENTERPRISE TECHNOLOGY SERVICES**

**NATURE AND EXTENT OF SERVICES**

The Enterprise Technology Services Department (ETSD) provides information technology (IT) services that enable and support the operations of all County departments to make information and services easily accessible to citizens and visitors of Miami-Dade County.

As part of the Enabling Strategies strategic area, the Department plans, develops, manages, and maintains a reliable and secure IT infrastructure, including network and hardware/software “platforms,” to support departmental applications and enterprise services. ETSD partners with other County departments and management to implement and maintain technology solutions that enable efficient operations and delivery of County services. ETSD establishes and ensures that IT standards, methodologies, security, and project management practices are implemented and applied.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **ETSD Operations** – the costs associated with ETSD Operations have been included in this function and allocated only to General Fund departments using the number of employees identified to each department.
- **Corrections/Police & CJIS** – costs identified for Corrections/Police and CJIS activities have been separately identified in this function and allocated to the benefiting departments based on the number of employees identified to each department.
- **Indirect Cost** – this function has no direct costs, but is only receiving other indirect costs allocated to ETSD from other central service departments. These costs have been allocated county-wide based on the number of employees identified to each department.

The cost pools have been reduced by associated revenues and accrued leave payouts.

Costs recorded for **Interagency Services**, and **Major Capital** have not been allocated in this plan.



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ET - Enterprise Technology Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	139,199,632			139,199,632
POLL WORKERS	( 121,581)			
OTHER SPEC OBLIGATIONS	( 2,968,789)			
SPECIAL TRANSPORTATION	( 76,300)			
HURRICANE EXPENSES	0			
GRANTS TO OUTSIDE ORGANIZATIONS	0			
911 COSTS	0			
BUILDING IMPROVEMENTS	( 22,194)			
CONSTRUCTION PHASE	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 6,259,673)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 2,268,534)			
INFRASTRUCTURE	0			
Total Deductions:	( 11,717,071)			( 11,717,071)
Depreciation	3,231,854		3,231,854	
Leave Payouts	754,730		754,730	
AG - Agenda Coordination	694	217	911	
AT - County Attorney	9,404	828	10,232	
AU - Audit and Management	359,943	17,125	377,068	
BU - Strategic Business Management	53,296	18,351	71,647	
CC - County Commission	18,957	3,602	22,559	
CE - County Executive	153,143	23,028	176,171	
DA - ADA Coordination	535	184	719	
ER - Human Resources	122,498	10,076	132,574	
ET - Enterprise Technology Services		1,016,848	1,016,848	
FE - Fair Employment Practices		( 4,034)	( 4,034)	
FN - Finance		104,871	104,871	
GC - Grants Coord Ops		18,092	18,092	
GG - General Government		1,034,796	1,034,796	
GI - Government Information Center		46,240	46,240	
IG - Inspector General		41,099	41,099	
PM - Procurement Management		402	402	

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ET - Enterprise Technology Services**

Total Allocated Additions:	4,705,054	2,331,725	7,036,779	7,036,779
REVENUE (34110)	( 2,054,157)			
REVENUE (34900)	( 869,417)			
REVENUE (34910)	( 67,562,613)			
REVENUE (36100)	( 2,084)			
REVENUE (36900)	( 1,035,225)			
REVENUE (36920)	( 18,371,159)			
REVENUE (38700)	( 9,163,401)			
ACCRUED LEAVE PAYOUTS	( 862,196)			
ADMIN REIMB - AVIATION	( 309,276)			
ADMIN REIMB - W&S	( 1,432,954)			
Total Departmental Cost Adjustments:	( 101,662,482)		( 101,662,482)	
Total To Be Allocated:	30,525,133	2,331,725	32,856,858	

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
<b>Wages &amp; Benefits</b>					
SALARIES	52,360,581	0	48,702,471	3,658,110	0
FRINGE BENEFITS	12,397,731	0	11,582,864	814,867	0
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	121,581	121,581	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	6,459	0	6,459	0	0
CONSULTING SERVICES	154,378	0	154,378	0	0
ACCOUNTING & AUDITING	0	0	0	0	0
LEGAL	600	0	600	0	0
BANK & TRUSTEE/PAYING AGENT FEES	4,118	0	4,118	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0	0	0
TEMPORARY HELP AGENCY	1,483,531	0	1,390,392	76,808	0
HEALTH RELATED SERVICES	770	0	770	0	0
ELECTRICAL SERVICES	67,761	0	67,761	0	0
WATER AND DISPOSAL SERVICES	0	0	0	0	0
INDUSTRIAL SERVICE RELATED	2,699	0	2,699	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	1,277,005	0	1,245,269	0	0
GENERAL AUTO & PROFESSIONAL LIAB	267,500	0	267,500	0	0
OUTSIDE CONTRACTUAL SVCS.	27,052	0	27,052	0	0
EQUIPMENT MAINTENANCE	21,340	0	21,340	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	1,014,589	0	1,014,589	0	0
ITD MAINTENANCE	20,565,793	0	20,317,114	0	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	44,322	0	37,523	0	0
RADIO MAINTENANCE	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	1,491,636	0	1,491,636	0	0
HEAVY EQUIPMENT RENTAL	135	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	162,705	0	162,705	0	0
RENT PAYMENTS TO LESSORS	372,548	0	372,548	0	0
RENTAL-ITD SYSTEM RELATED	157,862	0	157,862	0	0
GSA CHARGES	1,079,945	0	683,013	0	0
ITD	2,229,870	0	2,033,843	0	0
GENERAL COUNTY SUPPORT CHARGES	52	0	52	0	0
PARKS & RECREATION SERVICES	30,772	0	30,772	0	0
CLERK OF COURTS	835	0	835	0	0
TELECOMMUNICATIONS	17,334,890	0	1,629,052	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	107,621	0	107,621	0	0
TRAVEL	27,487	0	27,487	0	0
AUTOMOBILE REIMBURSEMENT	15,432	0	15,432	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
ADVERTISING	2,731	0	2,731	0	0
PRINTING & GRAPHICS	0	0	0	0	0
MAILING SERVICES	14,996	0	14,996	0	0
PETTY CASH & CHANGE FUNDS	4,223	0	4,223	0	0
TRAINING	157,802	0	157,802	0	0
REIMBURSEMENTS & REFUNDS	( 9,332)	0	( 13,132)	0	0
TAXES,LICENSES & PERMITS	105	0	105	0	0
MISCELLANEOUS	53,979	0	53,489	0	0
RESERVE & CONTINGENCIES	0	0	0	0	0
FUEL & LUBRICANTS	3,041	0	3,041	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	2,150,821	0	2,150,821	0	0
EQUIPMENT & NON-CAPITAL TOOLS	489,532	0	489,532	0	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	23,689	0	23,689	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	351	0	0	0	0
CONSTRUCTION MATERIALS & SUPPLIES	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	1,093,044	0	1,093,044	0	0
COMPUTER SUPPLIES	4,906	0	4,906	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0	0
CLOTHING & UNIFORMS	6,799	0	6,799	0	0
OTHER MATERIALS & SUPPLIES	34,664	0	34,664	0	0
OTHER SPECIAL REVENUE-TRF OUT	1,036,956	0	0	0	0
*OTHER SPEC OBLIGATIONS	2,968,789	2,968,789	0	0	0
LOAN AGREEMENTS	542,834	0	0	0	0
INTRAFUND TRANSFER	9,163,401	0	8,510,101	653,300	0
*SPECIAL TRANSPORTATION	76,300	76,300	0	0	0
*HURRICANE EXPENSES	0	0	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*911 COSTS	0	0	0	0	0
*BUILDING IMPROVEMENTS	22,194	22,194	0	0	0
*CONSTRUCTION PHASE	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	6,259,673	6,259,673	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	2,268,534	2,268,534	0	0	0
*INFRASTRUCTURE	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
<b>Departmental Totals</b>					
Total Expenditures	139,199,632	11,717,071	104,092,568	5,203,085	0
<b>Deductions</b>					
Total Deductions	( 11,717,071)	( 11,717,071)	0	0	0
<b>Cost Adjustments</b>					
REVENUE (34110)	( 2,054,157)	0	( 2,054,157)	0	0
REVENUE (34900)	( 869,417)	0	( 869,417)	0	0
REVENUE (34910)	( 67,562,613)	0	( 46,219,835)	( 2,837,874)	0
REVENUE (36100)	( 2,084)	0	0	0	0
REVENUE (36900)	( 1,035,225)	0	0	0	0
REVENUE (36920)	( 18,371,159)	0	( 18,371,159)	0	0
REVENUE (38700)	( 9,163,401)	0	( 9,163,401)	0	0
ACCRUED LEAVE PAYOUTS	( 862,196)	0	( 862,196)	0	0
ADMIN REIMB - AVIATION	( 309,276)	0	( 309,276)	0	0
ADMIN REIMB - W&S	( 1,432,954)	0	( 1,432,954)	0	0
 Functional Cost	 25,820,079	 0	 24,810,173	 2,365,211	 0
<b>Allocation Step 1</b>					
Inbound- All Others	4,705,054	0	0	0	4,705,054
Unallocated Costs	1,355,305	0	0	0	0
1st Allocation	31,880,438	0	24,810,173	2,365,211	4,705,054
<b>Allocation Step 2</b>					
Inbound- All Others	2,331,725	0	0	0	2,331,725
2nd Allocation	2,331,725	0	0	0	2,331,725
<b>Total For ET ET - Enterprise Technology</b>					
Total Allocated	34,212,163	0	24,810,173	2,365,211	7,036,779

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Interagency Services	Major Capital
<b>Wages &amp; Benefits</b>		
SALARIES	0	0
FRINGE BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
*POLL WORKERS	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0
CONSULTING SERVICES	0	0
ACCOUNTING & AUDITING	0	0
LEGAL	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0
TEMPORARY HELP AGENCY	0	16,331
HEALTH RELATED SERVICES	0	0
ELECTRICAL SERVICES	0	0
WATER AND DISPOSAL SERVICES	0	0
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	22,691	9,045
GENERAL AUTO & PROFESSIONAL LIAB	0	0
OUTSIDE CONTRACTUAL SVCS.	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	0	248,679
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	6,799
RADIO MAINTENANCE	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0
HEAVY EQUIPMENT RENTAL	0	135
COMMUNICATION EQUIPMENT-RENTAL	0	0
RENT PAYMENTS TO LESSORS	0	0
RENTAL-ITD SYSTEM RELATED	0	0
GSA CHARGES	0	396,932
ITD	0	196,027
GENERAL COUNTY SUPPORT CHARGES	0	0
PARKS & RECREATION SERVICES	0	0
CLERK OF COURTS	0	0
TELECOMMUNICATIONS	15,699,711	6,127
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	0	0
AUTOMOBILE REIMBURSEMENT	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Interagency Services	Major Capital
ADVERTISING	0	0
PRINTING & GRAPHICS	0	0
MAILING SERVICES	0	0
PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	0	3,800
TAXES,LICENSES & PERMITS	0	0
MISCELLANEOUS	0	490
RESERVE & CONTINGENCIES	0	0
FUEL & LUBRICANTS	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0	351
CONSTRUCTION MATERIALS & SUPPLIES	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
COMPUTER SUPPLIES	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0
CLOTHING & UNIFORMS	0	0
OTHER MATERIALS & SUPPLIES	0	0
OTHER SPECIAL REVENUE-TRF OUT	1,036,956	0
*OTHER SPEC OBLIGATIONS	0	0
LOAN AGREEMENTS	542,834	0
INTRAFUND TRANSFER	0	0
*SPECIAL TRANSPORTATION	0	0
*HURRICANE EXPENSES	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*911 COSTS	0	0
*BUILDING IMPROVEMENTS	0	0
*CONSTRUCTION PHASE	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0
*INFRASTRUCTURE	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Interagency Services	Major Capital
<b>Departmental Totals</b>		
Total Expenditures	17,302,192	884,716
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
REVENUE (34110)	0	0
REVENUE (34900)	0	0
REVENUE (34910)	( 18,504,904)	0
REVENUE (36100)	( 2,084)	0
REVENUE (36900)	( 1,035,225)	0
REVENUE (36920)	0	0
REVENUE (38700)	0	0
ACCRUED LEAVE PAYOUTS	0	0
ADMIN REIMB - AVIATION	0	0
ADMIN REIMB - W&S	0	0
 Functional Cost	 ( 2,240,021)	 884,716
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Unallocated Costs	2,240,021	( 884,716)
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
2nd Allocation	0	0
<b>Total For ET ET - Enterprise Technology</b>		
Total Allocated	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

## Activity - ETSD Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.6422	159,320		159,320		159,320
AG - Agenda Coordination	5	0.0315	7,810		7,810		7,810
AT - County Attorney	134	0.8436	209,303		209,303		209,303
AU - Audit and Management	54	0.3400	84,346		84,346		84,346
BU - Strategic Business Management	36	0.2266	56,231		56,231		56,231
CA - Community Action Agency	650	4.0922	1,015,274		1,015,274		1,015,274
CC - County Commission	197	1.2402	307,706		307,706		307,706
CE - County Executive	58	0.3651	90,594		90,594		90,594
CL - Clerk of Court	186	1.1710	290,525		290,525		290,525
CR - Corrections & Rehabilitation	2,906	18.2951	4,539,056		4,539,056		4,539,056
CS - Consumer Services	43	0.2707	67,164		67,164		67,164
DA - ADA Coordination	3	0.0189	4,686		4,686		4,686
EC - Commission on Ethics & Public Trust	13	0.0818	20,305		20,305		20,305
ED - Economic Development Coordination	10	0.0630	15,619		15,619		15,619
EL - Elections	109	0.6862	170,254		170,254		170,254
ER - Human Resources	136	0.8562	212,427		212,427		212,427
ET - Enterprise Technology Services	589	3.7081	919,994		919,994		919,994
FE - Fair Employment Practices	13	0.0818	20,305		20,305		20,305
GC - Grants Coord Ops	27	0.1700	42,173		42,173		42,173
GI - Government Information Center	212	1.3347	331,135		331,135		331,135
GS06 - Facilities & Utilities Mgmt	166	1.0451	259,285		259,285		259,285
GS10 - Real Estate Development	22	0.1385	34,363		34,363		34,363
HS - Human Services	604	3.8026	943,424		943,424		943,424
IG - Inspector General	38	0.2392	59,354		59,354		59,354
JU - Juvenile Assessment Center	117	0.7366	182,749		182,749		182,749

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

## Activity - ETSD Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	70	0.4407	109,337		109,337		109,337
MT - Transit	2,302	14.4926	3,595,632		3,595,632		3,595,632
ND - Non-Department	48	0.3022	74,974		74,974		74,974
OF - Film and Entertainment	3	0.0189	4,686		4,686		4,686
OS - Sustainability	7	0.0441	10,934		10,934		10,934
PA - Property Appraiser	371	2.3357	579,487		579,487		579,487
PD - Police	4,357	27.4300	6,805,462		6,805,462		6,805,462
PR - Park & Recreation	1,154	7.2652	1,802,502		1,802,502		1,802,502
PW - Public Works	719	4.5266	1,123,049		1,123,049		1,123,049
PZ - Planning & Zoning	67	0.4218	104,651		104,651		104,651
RB - Community Advocacy	23	0.1448	35,925		35,925		35,925
SB - Small Business Development	48	0.3022	74,974		74,974		74,974
All Other	285	1.7943	445,158		445,158		445,158
SubTotal	15,884	100.0000	24,810,173		24,810,173		24,810,173
Total	15,884	100.0000	24,810,173		24,810,173		24,810,173

Allocation Basis: Number of Employees in General Fund

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

Activity - Corrections/Police &amp; CJIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	186.00	2.3755	56,185		56,185		56,185
CR - Corrections & Rehabilitation	2,906.00	37.1137	877,816		877,816		877,816
JU - Juvenile Assessment Center	117.00	1.4943	35,342		35,342		35,342
PD - Police	4,357.00	55.6449	1,316,121		1,316,121		1,316,121
All Other	264.00	3.3716	79,747		79,747		79,747
SubTotal	7,830.00	100.0000	2,365,211		2,365,211		2,365,211
Total	7,830.00	100.0000	2,365,211		2,365,211		2,365,211

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

## Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3565	16,773		16,773	8,688	25,461
AG - Agenda Coordination	5	0.0175	822		822		822
AT - County Attorney	134	0.4683	22,035		22,035		22,035
AU - Audit and Management	54	0.1887	8,880		8,880		8,880
AV - Aviation	1,435	5.0152	235,968		235,968	122,234	358,202
BC - Building Code Compliance	70	0.2446	11,511		11,511	5,963	17,474
BN - Bldg&Neighborhood Compliance	279	0.9751	45,878		45,878	23,765	69,643
BU - Strategic Business Management	36	0.1258	5,920		5,920		5,920
CA - Community Action Agency	650	2.2717	106,884		106,884	55,367	162,251
CC - County Commission	197	0.6885	32,394		32,394		32,394
CD - Housing & Comm Devlp	93	0.3250	15,293		15,293	7,922	23,215
CE - County Executive	58	0.2027	9,537		9,537		9,537
CL - Clerk of Court	186	0.6501	30,585		30,585	15,844	46,429
CQ - Capital Improvement	27	0.0944	4,440		4,440		4,440
CR - Corrections & Rehabilitation	2,906	10.1562	477,856		477,856	247,534	725,390
CS - Consumer Services	113	0.3949	18,581		18,581	9,625	28,206
CU - Cultural Affairs	34	0.1188	5,591		5,591	2,896	8,487
DA - ADA Coordination	3	0.0105	493		493		493
DE - Environmental Resources Mgmt	490	1.7125	80,574		80,574	41,738	122,312
EC - Commission on Ethics & Public Trust	13	0.0454	2,138		2,138	1,107	3,245
ED - Economic Development Coordination	10	0.0349	1,644		1,644	852	2,496
EL - Elections	109	0.3809	17,924		17,924	9,285	27,209
ER - Human Resources	136	0.4753	22,363		22,363		22,363
ET - Enterprise Technology Services	589	2.0585	96,854		96,854		96,854
FE - Fair Employment Practices	13	0.0454	2,138		2,138	1,107	3,245

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

## Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323	1.1289	53,113		53,113	27,513	80,626
FR - Fire	2,582	9.0239	424,578		424,578	219,935	644,513
GC - Grants Coord Ops	46	0.1608	7,564		7,564	3,918	11,482
GI - Government Information Center	212	0.7409	34,861		34,861	18,058	52,919
GS01 - General Services Administration	58	0.2027	9,537		9,537	4,940	14,477
GS02 - Fleet Management	273	0.9541	44,891		44,891	23,254	68,145
GS03 - Materials Management	55	0.1922	9,044		9,044	4,685	13,729
GS05 - Risk Management	113	0.3949	18,581		18,581	9,625	28,206
GS06 - Facilities & Utilities Mgmt	166	0.5802	27,297		27,297	14,140	41,437
GS09 - Design & Construction Svcs	150	0.5242	24,666		24,666	12,777	37,443
GS10 - Real Estate Development	22	0.0769	3,618		3,618	1,874	5,492
HS - Human Services	604	2.1109	99,320		99,320	51,449	150,769
HT - Homeless Trust	16	0.0559	2,631		2,631	1,363	3,994
IG - Inspector General	38	0.1328	6,249		6,249	3,237	9,486
JU - Juvenile Assessment Center	117	0.4089	19,239		19,239	9,966	29,205
LB - Libraries	636	2.2228	104,582		104,582	54,175	158,757
ME - Medical Examiner	70	0.2446	11,511		11,511	5,963	17,474
MP - Metropolitan Planning Organization	17	0.0594	2,795		2,795	1,448	4,243
MT - Transit	3,201	11.1872	526,365		526,365	272,662	799,027
ND - Non-Department	48	0.1678	7,893		7,893	4,089	11,982
OF - Film and Entertainment	3	0.0105	493		493	256	749
OS - Sustainability	7	0.0245	1,151		1,151	596	1,747
PA - Property Appraiser	371	1.2966	61,006		61,006	31,602	92,608
PD - Police	4,357	15.2272	716,456		716,456	371,132	1,087,588
PM - Procurement Management	122	0.4264	20,061		20,061	10,392	30,453
PR - Park & Recreation	1,154	4.0331	189,761		189,761	98,298	288,059



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

## Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908	3.1734	149,309		149,309	77,344	226,653
PZ - Planning & Zoning	134	0.4683	22,035		22,035	11,414	33,449
RB - Community Advocacy	23	0.0804	3,782		3,782	1,959	5,741
SB - Small Business Development	48	0.1678	7,893		7,893	4,089	11,982
SP - Seaport	417	1.4574	68,571		68,571	35,520	104,091
SW - Solid Waste Management	1,012	3.5369	166,411		166,411	86,202	252,613
TT - Office of the CITT	9	0.0315	1,480		1,480	767	2,247
VZ - Vizcaya Museum and Gardens	47	0.1643	7,729		7,729	4,003	11,732
All Other	3,512	12.2743	577,505		577,505	299,153	876,658
SubTotal	28,613	100.0000	4,705,054		4,705,054	2,331,725	7,036,779
Total	28,613	100.0000	4,705,054		4,705,054	2,331,725	7,036,779

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department ET - Enterprise Technology Services**

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
AD - Animal Services	184,781	159,320	0	25,461
AG - Agenda Coordination	8,632	7,810	0	822
AT - County Attorney	231,338	209,303	0	22,035
AU - Audit and Management	93,226	84,346	0	8,880
AV - Aviation	358,202	0	0	358,202
BC - Building Code	17,474	0	0	17,474
BN - Bldg&Neighborhood	69,643	0	0	69,643
BU - Strategic Business	62,151	56,231	0	5,920
CA - Community Action	1,177,525	1,015,274	0	162,251
CC - County Commission	340,100	307,706	0	32,394
CD - Housing & Comm Devlp	23,215	0	0	23,215
CE - County Executive	100,131	90,594	0	9,537
CL - Clerk of Court	393,139	290,525	56,185	46,429
CQ - Capital Improvement	4,440	0	0	4,440
CR - Corrections &	6,142,262	4,539,056	877,816	725,390
CS - Consumer Services	95,370	67,164	0	28,206
CU - Cultural Affairs	8,487	0	0	8,487
DA - ADA Coordination	5,179	4,686	0	493
DE - Environmental	122,312	0	0	122,312
EC - Commission on Ethics &	23,550	20,305	0	3,245
ED - Economic Development	18,115	15,619	0	2,496
EL - Elections	197,463	170,254	0	27,209
ER - Human Resources	234,790	212,427	0	22,363
ET - Enterprise Technology	1,016,848	919,994	0	96,854
FE - Fair Employment	23,550	20,305	0	3,245
FN - Finance	80,626	0	0	80,626
FR - Fire	644,513	0	0	644,513
GC - Grants Coord Ops	53,655	42,173	0	11,482
GI - Government Information	384,054	331,135	0	52,919
GS01 - General Services	14,477	0	0	14,477
GS02 - Fleet Management	68,145	0	0	68,145
GS03 - Materials	13,729	0	0	13,729
GS05 - Risk Management	28,206	0	0	28,206

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department ET - Enterprise Technology Services**

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
GS06 - Facilities & Utilities	300,722	259,285	0	41,437
GS09 - Design & Construction	37,443	0	0	37,443
GS10 - Real Estate	39,855	34,363	0	5,492
HS - Human Services	1,094,193	943,424	0	150,769
HT - Homeless Trust	3,994	0	0	3,994
IG - Inspector General	68,840	59,354	0	9,486
JU - Juvenile Assessment	247,296	182,749	35,342	29,205
LB - Libraries	158,757	0	0	158,757
ME - Medical Examiner	126,811	109,337	0	17,474
MP - Metropolitan Planning	4,243	0	0	4,243
MT - Transit	4,394,659	3,595,632	0	799,027
ND - Non-Department	86,956	74,974	0	11,982
OF - Film and Entertainment	5,435	4,686	0	749
OS - Sustainability	12,681	10,934	0	1,747
PA - Property Appraiser	672,095	579,487	0	92,608
PD - Police	9,209,171	6,805,462	1,316,121	1,087,588
PM - Procurement	30,453	0	0	30,453
PR - Park & Recreation	2,090,561	1,802,502	0	288,059
PW - Public Works	1,349,702	1,123,049	0	226,653
PZ - Planning & Zoning	138,100	104,651	0	33,449
RB - Community Advocacy	41,666	35,925	0	5,741
SB - Small Business	86,956	74,974	0	11,982
SP - Seaport	104,091	0	0	104,091
SW - Solid Waste	252,613	0	0	252,613
TT - Office of the CITT	2,247	0	0	2,247
VZ - Vizcaya Museum and	11,732	0	0	11,732
All Other	1,401,563	445,158	79,747	876,658
Direct Billed	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department ET - Enterprise Technology Services**

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
Total	34,212,163	24,810,173	2,365,211	7,036,779

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**FE – FAIR EMPLOYMENT PRACTICES**

**NATURE AND EXTENT OF SERVICES**

The Office of Fair Employment Practices (OFEP) develops, implements, and monitors the County's diversity management and fair employment programs. The Department promotes equal employment opportunity to support the diversity of race, sex, color, national origin, religion, age, disability, ancestry, marital status, pregnancy, or veteran's status of employees and applicants and prohibits unlawful discrimination on those bases.

As part of the Enabling Strategies strategic area, OFEP fosters a barrier-free work environment in County workplaces and develops fair employment policies and practices, conducts administrative and field investigations of complaints of discrimination, performs fact-finding conferences, provides mediation to resolve workplace conflicts, and develops and administers programs focused on creating a supportive and inclusive work environment.

The services provided by OFEP are available to every Miami-Dade County employee and applicant for employment. OFEP works in conjunction partners with the Department of Human Resources, the Office of ADA Coordination, the County Attorney's Office, the U.S. Equal Employment Opportunity Commission (EEOC), the County Executive Offices and all other County departments.

The costs recorded for **Fair Employment** have been included in this schedule and allocated county-wide using the number of employees identified to each department.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FE - Fair Employment Practices**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	979,017			979,017
POLL WORKERS	0			
PETTY CASH & CHANGE FUNDS	169			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 4,375)			
Total Deductions:	( 4,206)			( 4,206)
Depreciation	11,421		11,421	
Leave Payouts	10,987		10,987	
AG - Agenda Coordination	347	108	455	
BU - Strategic Business Management	25,476	8,935	34,411	
CC - County Commission	418	79	497	
CE - County Executive	3,380	509	3,889	
DA - ADA Coordination	535	184	719	
ER - Human Resources	2,506	206	2,712	
ET - Enterprise Technology Services	22,443	1,107	23,550	
FE - Fair Employment Practices		( 89)	( 89)	
FN - Finance		1,412	1,412	
GG - General Government		58,855	58,855	
GI - Government Information Center		35,904	35,904	
IG - Inspector General		9	9	
PM - Procurement Management		2,008	2,008	
Total Allocated Additions:	77,513	109,227	186,740	186,740
ADMIN REIMB - AV	( 28,395)			
ADMIN REIMB - WS	( 131,560)			
ACCRUED LEAVE PAYOUTS	0			
REVENUE	( 1,088,323)			
Total Departmental Cost Adjustments:	( 1,248,278)			( 1,248,278)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FE - Fair Employment Practices**

Total To Be Allocated:

( 195,954)	109,227
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( 86,727)
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FE - Fair Employment Practices**

	Total	General & Admin	Fair Employment	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	751,424	0	751,424	0
FRINGE BENEFITS	144,572	0	144,572	0
<b>Other Expense &amp; Cost</b>				
*POLL WORKERS	0	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	9,116	0	9,116	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	4,900	0	4,900	0
EQUIPMENT MAINTENANCE	608	0	608	0
ITD MAINTENANCE	4,317	0	4,317	0
GSA CHARGES	( 1,230)	0	( 1,230)	0
ITD	50,000	0	50,000	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	212	0	212	0
TRAVEL	3,205	0	3,205	0
MAILING SERVICES	( 261)	0	( 261)	0
*PETTY CASH & CHANGE FUNDS	( 169)	( 169)	0	0
TRAINING	( 6,684)	0	( 6,684)	0
MISCELLANEOUS	733	0	733	0
OFFICE SUPPLIES & MINOR EQUIPMENT	5,479	0	5,479	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	4,375	4,375	0	0
TELECOMMUNICATIONS	7,320	0	7,320	0
AUTOMOBILE REIMBURSEMENT	1,080	0	1,080	0
GENERAL COUNTY SUPPORT CHARGES	20	0	20	0
<b>Departmental Totals</b>				
Total Expenditures	979,017	4,206	974,811	0
<b>Deductions</b>				
Total Deductions	( 4,206)	( 4,206)	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	( 28,395)	0	( 28,395)	0
ADMIN REIMB - WS	( 131,560)	0	( 131,560)	0
ACCRUED LEAVE PAYOUTS	0	0	0	0
REVENUE	( 1,088,323)	0	( 1,088,323)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FE - Fair Employment Practices**

	Total	General & Admin	Fair Employment	Major Capital
Functional Cost	( 273,467)	0	( 273,467)	0
Allocation Step 1				
Inbound- All Others	77,513	77,513	0	0
Reallocate Admin Costs		( 77,513)	77,513	0
1st Allocation	( 195,954)	0	( 195,954)	0
Allocation Step 2				
Inbound- All Others	109,227	109,227	0	0
Reallocate Admin Costs		( 109,227)	109,227	0
2nd Allocation	109,227	0	109,227	0
Total For FE - Fair Employment Practices				
Total Allocated	( 86,727)	0	( 86,727)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FE - Fair Employment Practices**

## Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3565	-699		-699	407	-292
AG - Agenda Coordination	5	0.0175	-34		-34		-34
AT - County Attorney	134	0.4683	-918		-918		-918
AU - Audit and Management	54	0.1887	-370		-370		-370
AV - Aviation	1,435	5.0152	-9,827		-9,827	5,729	-4,098
BC - Building Code Compliance	70	0.2446	-479		-479	279	-200
BN - Bldg&Neighborhood Compliance	279	0.9751	-1,911		-1,911	1,114	-797
BU - Strategic Business Management	36	0.1258	-247		-247		-247
CA - Community Action Agency	650	2.2717	-4,451		-4,451	2,595	-1,856
CC - County Commission	197	0.6885	-1,349		-1,349		-1,349
CD - Housing & Comm Devlp	93	0.3250	-637		-637	371	-266
CE - County Executive	58	0.2027	-397		-397		-397
CL - Clerk of Court	186	0.6501	-1,274		-1,274	743	-531
CQ - Capital Improvement	27	0.0944	-185		-185		-185
CR - Corrections & Rehabilitation	2,906	10.1562	-19,902		-19,902	11,601	-8,301
CS - Consumer Services	113	0.3949	-774		-774	451	-323
CU - Cultural Affairs	34	0.1188	-233		-233	136	-97
DA - ADA Coordination	3	0.0105	-21		-21		-21
DE - Environmental Resources Mgmt	490	1.7125	-3,356		-3,356	1,956	-1,400
EC - Commission on Ethics & Public Trust	13	0.0454	-89		-89	52	-37
ED - Economic Development Coordination	10	0.0349	-68		-68	40	-28
EL - Elections	109	0.3809	-746		-746	435	-311
ER - Human Resources	136	0.4753	-931		-931		-931
ET - Enterprise Technology Services	589	2.0585	-4,034		-4,034		-4,034
FE - Fair Employment Practices	13	0.0454	-89		-89		-89

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FE - Fair Employment Practices**

## Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323	1.1289	-2,212		-2,212	1,289	-923
FR - Fire	2,582	9.0239	-17,683		-17,683	10,308	-7,375
GC - Grants Coord Ops	46	0.1608	-315		-315	184	-131
GI - Government Information Center	212	0.7409	-1,452		-1,452	846	-606
GS01 - General Services Administration	58	0.2027	-397		-397	232	-165
GS02 - Fleet Management	273	0.9541	-1,870		-1,870	1,090	-780
GS03 - Materials Management	55	0.1922	-377		-377	220	-157
GS05 - Risk Management	113	0.3949	-774		-774	451	-323
GS06 - Facilities & Utilities Mgmt	166	0.5802	-1,137		-1,137	663	-474
GS09 - Design & Construction Svcs	150	0.5242	-1,027		-1,027	599	-428
GS10 - Real Estate Development	22	0.0769	-151		-151	88	-63
HS - Human Services	604	2.1109	-4,136		-4,136	2,411	-1,725
HT - Homeless Trust	16	0.0559	-110		-110	64	-46
IG - Inspector General	38	0.1328	-260		-260	152	-108
JU - Juvenile Assessment Center	117	0.4089	-801		-801	467	-334
LB - Libraries	636	2.2228	-4,356		-4,356	2,539	-1,817
ME - Medical Examiner	70	0.2446	-479		-479	279	-200
MP - Metropolitan Planning Organization	17	0.0594	-116		-116	68	-48
MT - Transit	3,201	11.1872	-21,922		-21,922	12,779	-9,143
ND - Non-Department	48	0.1678	-329		-329	192	-137
OF - Film and Entertainment	3	0.0105	-21		-21	12	-9
OS - Sustainability	7	0.0245	-48		-48	28	-20
PA - Property Appraiser	371	1.2966	-2,541		-2,541	1,481	-1,060
PD - Police	4,357	15.2272	-29,834		-29,834	17,388	-12,446
PM - Procurement Management	122	0.4264	-836		-836	487	-349
PR - Park & Recreation	1,154	4.0331	-7,903		-7,903	4,607	-3,296



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FE - Fair Employment Practices**

## Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908	3.1734	-6,218		-6,218	3,625	-2,593
PZ - Planning & Zoning	134	0.4683	-918		-918	535	-383
RB - Community Advocacy	23	0.0804	-158		-158	92	-66
SB - Small Business Development	48	0.1678	-329		-329	192	-137
SP - Seaport	417	1.4574	-2,856		-2,856	1,665	-1,191
SW - Solid Waste Management	1,012	3.5369	-6,931		-6,931	4,040	-2,891
TT - Office of the CITT	9	0.0315	-62		-62	36	-26
VZ - Vizcaya Museum and Gardens	47	0.1643	-322		-322	188	-134
All Other	3,512	12.2743	-24,052		-24,052	14,021	-10,031
SubTotal	28,613	100.0000	-195,954		-195,954	109,227	-86,727
Total	28,613	100.0000	-195,954		-195,954	109,227	-86,727

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department FE - Fair Employment Practices**

Receiving Department	Total	Fair Employment
AD - Animal Services	( 292)	( 292)
AG - Agenda Coordination	( 34)	( 34)
AT - County Attorney	( 918)	( 918)
AU - Audit and Management	( 370)	( 370)
AV - Aviation	( 4,098)	( 4,098)
BC - Building Code	( 200)	( 200)
BN - Bldg&Neighborhood	( 797)	( 797)
BU - Strategic Business	( 247)	( 247)
CA - Community Action	( 1,856)	( 1,856)
CC - County Commission	( 1,349)	( 1,349)
CD - Housing & Comm Devlp	( 266)	( 266)
CE - County Executive	( 397)	( 397)
CL - Clerk of Court	( 531)	( 531)
CQ - Capital Improvement	( 185)	( 185)
CR - Corrections &	( 8,301)	( 8,301)
CS - Consumer Services	( 323)	( 323)
CU - Cultural Affairs	( 97)	( 97)
DA - ADA Coordination	( 21)	( 21)
DE - Environmental	( 1,400)	( 1,400)
EC - Commission on Ethics &	( 37)	( 37)
ED - Economic Development	( 28)	( 28)
EL - Elections	( 311)	( 311)
ER - Human Resources	( 931)	( 931)
ET - Enterprise Technology	( 4,034)	( 4,034)
FE - Fair Employment	( 89)	( 89)
FN - Finance	( 923)	( 923)
FR - Fire	( 7,375)	( 7,375)
GC - Grants Coord Ops	( 131)	( 131)
GI - Government Information	( 606)	( 606)
GS01 - General Services	( 165)	( 165)
GS02 - Fleet Management	( 780)	( 780)
GS03 - Materials	( 157)	( 157)
GS05 - Risk Management	( 323)	( 323)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department FE - Fair Employment Practices**

Receiving Department	Total	Fair Employment
GS06 - Facilities & Utilities	( 474)	( 474)
GS09 - Design & Construction	( 428)	( 428)
GS10 - Real Estate	( 63)	( 63)
HS - Human Services	( 1,725)	( 1,725)
HT - Homeless Trust	( 46)	( 46)
IG - Inspector General	( 108)	( 108)
JU - Juvenile Assessment	( 334)	( 334)
LB - Libraries	( 1,817)	( 1,817)
ME - Medical Examiner	( 200)	( 200)
MP - Metropolitan Planning	( 48)	( 48)
MT - Transit	( 9,143)	( 9,143)
ND - Non-Department	( 137)	( 137)
OF - Film and Entertainment	( 9)	( 9)
OS - Sustainability	( 20)	( 20)
PA - Property Appraiser	( 1,060)	( 1,060)
PD - Police	( 12,446)	( 12,446)
PM - Procurement	( 349)	( 349)
PR - Park & Recreation	( 3,296)	( 3,296)
PW - Public Works	( 2,593)	( 2,593)
PZ - Planning & Zoning	( 383)	( 383)
RB - Community Advocacy	( 66)	( 66)
SB - Small Business	( 137)	( 137)
SP - Seaport	( 1,191)	( 1,191)
SW - Solid Waste	( 2,891)	( 2,891)
TT - Office of the CITT	( 26)	( 26)
VZ - Vizcaya Museum and	( 134)	( 134)
All Other	( 10,031)	( 10,031)
Direct Billed	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department FE - Fair Employment Practices**

Receiving Department	Total	Fair Employment
Total	( 86,727)	( 86,727)

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**FN – FINANCE**

**NATURE AND EXTENT OF SERVICES**

The Finance Department delivers financial services for sound management decision-making and is responsible for centralized accounting, cash management, financial and debt management services, tax collection and distribution, and the collection of delinquent accounts for various County departments.

As part of the Enabling Strategies strategic area, the Finance Department provides fiscal and accounting controls over resources. The Department collects and distributes current and delinquent real and personal property taxes, non-ad valorem special assessments for all local taxing authorities within Miami-Dade County, local business tax receipts, and convention and tourist taxes. The Department also acts as an agent on behalf of the State of Florida to issue automobile, boat, hunting and fishing licenses; invests surplus funds and maintains sufficient cash balances in compliance with Florida Statutes and County ordinances; and manages the County's debt financing and debt issuances.

The Finance Department serves all County departments as well as those entities conducting financial transactions with Miami-Dade County. The Department works closely with the County Executive Offices, the County Attorney's Office, the Office of the Clerk, the Office of Strategic Business Management, and outside financial consultants.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Director's Office** – the costs identified to the Finance Director's Office have been included in this activity and allocated county-wide using the number of accounting transactions identified to each department.
- **Comptroller's Division** – the costs identified to the Comptroller's Division have been separately identified in this activity and allocated county-wide using the number of accounting transactions identified to each department.

The cost pools have been reduced by accrued leave payouts.

Costs recorded for the **Tax Collector's Division**, **Bond Admin Division**, and **Cash Management** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FN - Finance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	47,171,595			47,171,595
POLL WORKERS	( 42,082)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	( 50,641)			
PETTY CASH & CHANGE FUNDS	( 209)			
GENERAL FUND TRANSFER OUT	( 395,735)			
INTRAFUND TRANSFER	( 400,000)			
OTHER SPECIAL OBLIGATIONS	( 13,948,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 474,714)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 90,137)			
Total Deductions:	( 15,401,518)			( 15,401,518)
Depreciation	170,112		170,112	
Leave Payouts	260,421		260,421	
AG - Agenda Coordination	7,285	2,276	9,561	
AT - County Attorney	863,218	75,963	939,181	
AU - Audit and Management	425,754	20,256	446,010	
BU - Strategic Business Management	40,308	13,939	54,247	
CC - County Commission	10,396	1,975	12,371	
CE - County Executive	83,982	12,628	96,610	
DA - ADA Coordination	535	184	719	
ER - Human Resources	66,701	5,487	72,188	
ET - Enterprise Technology Services	53,113	27,513	80,626	
FE - Fair Employment Practices	( 2,212)	1,289	( 923)	
FN - Finance		32,460	32,460	
GG - General Government		30,034	30,034	
GI - Government Information Center		1,019,698	1,019,698	
IG - Inspector General		11,432	11,432	
PM - Procurement Management		402	402	

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FN - Finance**

Total Allocated Additions:	<u>1,979,613</u>	<u>1,255,536</u>	<u>3,235,149</u>	3,235,149
ADMIN REIMB - AV	( 709,450)			
ADMIN REIMB - WS	( 3,287,065)			
ACCRUED LEAVE PAYOUTS	( 342,606)			
REVENUE	( 136,323,523)			
Total Departmental Cost Adjustments:	<u>( 140,662,644)</u>			( 140,662,644)
Total To Be Allocated:	<u>( 106,912,954)</u>	<u>1,255,536</u>	<u>( 105,657,418)</u>	

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
<b>Wages &amp; Benefits</b>					
SALARIES	18,112,092	0	502,289	5,795,748	9,741,355
FRINGE BENEFITS	5,423,364	0	104,273	1,796,334	2,985,276
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	42,082	42,082	0	0	0
OTHER COURT OPERATING EXPENSE	1,920	0	0	1,920	0
ACCOUNTING & AUDITING	42,245	0	0	4,795	0
CONSULTING SERVICES	344,560	0	8,000	17,160	134,400
LEGAL	513,588	0	0	0	1,057
BANK & TRUSTEE/PAYING AGENT FEES	( 90,283)	0	0	( 139,720)	49,437
TEMPORARY HELP AGENCY	384,619	0	0	178,056	174,860
INDUSTRIAL SERVICE RELATED	172,540	0	0	335	172,205
OTHER OUTSIDE CONTRACTUAL SERVICES	59,196	0	0	17,007	( 23,834)
GENERAL AUTO & PROFESSIONAL LIAB	159,500	0	3,800	60,600	87,700
WATER AND DISPOSAL SERVICES	726	0	0	726	0
EQUIPMENT MAINTENANCE	56,973	0	661	13,196	43,116
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	34,389	0	0	0	34,389
ITD MAINTENANCE	360,677	0	92	243,029	116,619
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	11,008	0	0	0	11,008
BUILDINGS COUNTY OWNED: RENTAL	1,393,367	0	29,457	474,326	813,438
COMMUNICATION EQUIPMENT-RENTAL	86,172	0	331	11,557	64,478
RENT PAYMENTS TO LESSORS	139,532	0	0	139,532	0
GSA CHARGES	765,850	0	10,672	218,643	520,441
ITD	1,500,208	0	11,200	417,941	1,046,667
GENERAL COUNTY SUPPORT CHARGES	40,040	0	40	10,000	0
CLERK OF COURTS	55,133	0	260	50,449	4,002
TELECOMMUNICATIONS	274,491	0	5,811	51,224	205,659
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	13,138	0	3,505	2,425	4,228
TRAVEL	12,624	0	1,058	385	2,966
AUTOMOBILE REIMBURSEMENT	2,392	0	0	592	1,800
ADVERTISING	196,769	0	0	0	187,207
PRINTING & GRAPHICS	248,711	0	60	27,719	218,064
MAILING SERVICES	1,354,126	0	21	( 10,321)	1,364,102
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	50,641	50,641	0	0	0
*PETTY CASH & CHANGE FUNDS	209	209	0	0	0
TRAINING	6,976	0	6,238	718	20
REIMBURSEMENTS & REFUNDS	( 362,754)	0	( 40,000)	( 322,754)	0
MISCELLANEOUS	300,578	0	318	4,708	295,509



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
OTRHER COMMUNICATION EXPENSES	5,645	0	0	0	5,645
EQUIPMENT & NON-CAPITAL TOOLS	3,128	0	0	3,128	0
OTHER REPAIR & MAINTENANCE SUPPLIES	1,423	0	0	0	1,423
OFFICE SUPPLIES & MINOR EQUIPMENT	134,931	0	5,388	63,954	57,067
*GENERAL FUND TRANSFER OUT	395,735	395,735	0	0	0
*INTRAFUND TRANSFER	400,000	400,000	0	0	0
OTHER MATERIALS & SUPPLIES	180	0	0	0	180
*OTHER SPECIAL OBLIGATIONS	13,948,000	13,948,000	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	474,714	474,714	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	90,137	90,137	0	0	0
CLOTHING & UNIFORMS	10,303	0	0	0	10,303
<b>Departmental Totals</b>					
Total Expenditures	47,171,595	15,401,518	653,474	9,133,412	18,330,787
<b>Deductions</b>					
Total Deductions	( 15,401,518)	( 15,401,518)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 709,450)	0	0	( 709,450)	0
ADMIN REIMB - WS	( 3,287,065)	0	0	( 3,287,065)	0
ACCRUED LEAVE PAYOUTS	( 342,606)	0	( 8,852)	( 107,422)	( 107,556)
REVENUE	( 136,323,523)	0	0	( 2,179,137)	( 127,868,034)
<b>Functional Cost</b>	( 108,892,567)	0	644,622	2,850,338	( 109,644,803)
<b>Allocation Step 1</b>					
Inbound- Depreciation: Stephen P. Clark Center	122,050	0	17,941	99,605	0
Inbound- Depreciation: South Dade Govt Ctr	19,611	0	0	0	19,611
Inbound- Depreciation: Metro Annex	8,329	0	0	0	8,329
Inbound- All Others	1,829,623	0	50,740	585,467	984,039
Unallocated Costs	111,161,667	0	0	0	108,632,824
1st Allocation	4,248,713	0	713,303	3,535,410	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
Allocation Step 2					
Inbound- All Others	1,255,536	0	34,819	401,763	675,273
Unallocated Costs	( 818,954)	0	0	0	( 675,273)
2nd Allocation	436,582	0	34,819	401,763	0
Total For FN FN - Finance					
Total Allocated	4,685,295	0	748,122	3,937,173	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
<b>Wages &amp; Benefits</b>		
SALARIES	1,460,808	611,892
FRINGE BENEFITS	408,620	128,861
<b>Other Expense &amp; Cost</b>		
*POLL WORKERS	0	0
OTHER COURT OPERATING EXPENSE	0	0
ACCOUNTING & AUDITING	17,450	20,000
CONSULTING SERVICES	125,000	60,000
LEGAL	512,531	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0
TEMPORARY HELP AGENCY	29,627	2,076
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	66,023
GENERAL AUTO & PROFESSIONAL LIAB	3,700	3,700
WATER AND DISPOSAL SERVICES	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	937	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
BUILDINGS COUNTY OWNED: RENTAL	51,000	25,146
COMMUNICATION EQUIPMENT-RENTAL	5,409	4,397
RENT PAYMENTS TO LESSORS	0	0
GSA CHARGES	14,254	1,840
ITD	12,200	12,200
GENERAL COUNTY SUPPORT CHARGES	0	30,000
CLERK OF COURTS	90	332
TELECOMMUNICATIONS	3,703	8,094
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	2,980	0
TRAVEL	8,215	0
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	9,562	0
PRINTING & GRAPHICS	2,854	14
MAILING SERVICES	279	45
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	0	0
MISCELLANEOUS	0	43

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
OTRHER COMMUNICATION EXPENSES	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	4,826	3,696
*GENERAL FUND TRANSFER OUT	0	0
*INTRAFUND TRANSFER	0	0
OTHER MATERIALS & SUPPLIES	0	0
*OTHER SPECIAL OBLIGATIONS	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0
CLOTHING & UNIFORMS	0	0
<b>Departmental Totals</b>		
Total Expenditures	2,674,045	978,359
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	( 4,199)	( 114,577)
REVENUE	( 4,593,054)	( 1,683,298)
<b>Functional Cost</b>	( 1,923,208)	( 819,516)
<b>Allocation Step 1</b>		
Inbound- Depreciation: Stephen P. Clark Center	0	4,504
Inbound- Depreciation: South Dade Govt Ctr	0	0
Inbound- Depreciation: Metro Annex	0	0
Inbound- All Others	147,566	61,811
Unallocated Costs	1,775,642	753,201
1st Allocation	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
Allocation Step 2		
Inbound- All Others	101,264	42,417
Unallocated Costs	( 101,264)	( 42,417)
2nd Allocation	0	0
Total For FN FN - Finance		
Total Allocated	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	15,974	0.4337	3,094		3,094	158	3,252
AG - Agenda Coordination	625	0.0170	121		121		121
AT - County Attorney	3,469	0.0942	672		672		672
AU - Audit and Management	1,577	0.0428	305		305		305
AV - Aviation	58,213	1.5806	11,275		11,275	575	11,850
BC - Building Code Compliance	11,155	0.3029	2,160		2,160	110	2,270
BN - Bldg&Neighborhood Compliance	43,477	1.1805	8,421		8,421	430	8,851
BU - Strategic Business Management	2,527	0.0686	489		489		489
CA - Community Action Agency	98,351	2.6705	19,048		19,048	972	20,020
CC - County Commission	23,178	0.6293	4,489		4,489		4,489
CD - Housing & Comm Devlp	33,538	0.9106	6,496		6,496	332	6,828
CE - County Executive	3,011	0.0818	583		583		583
CL - Clerk of Court	48,960	1.3294	9,482		9,482	484	9,966
CQ - Capital Improvement	3,105	0.0843	601		601		601
CR - Corrections & Rehabilitation	82,116	2.2296	15,904		15,904	812	16,716
CS - Consumer Services	24,007	0.6518	4,650		4,650	237	4,887
CU - Cultural Affairs	5,258	0.1428	1,018		1,018	52	1,070
DA - ADA Coordination	942	0.0256	182		182		182
DE - Environmental Resources Mgmt	52,910	1.4366	10,247		10,247	523	10,770
EC - Commission on Ethics & Public Trust	1,156	0.0314	224		224	11	235
ED - Economic Development Coordination	49	0.0013	9		9		9
EL - Elections	10,237	0.2780	1,983		1,983	101	2,084
ER - Human Resources	1,833	0.0498	355		355		355
ET - Enterprise Technology Services	90,906	2.4683	17,606		17,606		17,606
FE - Fair Employment Practices	1,224	0.0332	237		237		237

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	28,137	0.7640	5,450		5,450		5,450
FR - Fire	103,690	2.8154	20,082		20,082	1,025	21,107
GC - Grants Coord Ops	23,314	0.6330	4,515		4,515	230	4,745
GG - General Government	12,465	0.3385	2,414		2,414	123	2,537
GI - Government Information Center	9,199	0.2498	1,782		1,782	91	1,873
GS01 - General Services Administration	8,655	0.2350	1,676		1,676	86	1,762
GS02 - Fleet Management	115,892	3.1467	22,446		22,446	1,146	23,592
GS03 - Materials Management	20,601	0.5594	3,990		3,990	204	4,194
GS05 - Risk Management	20,070	0.5449	3,887		3,887	198	4,085
GS06 - Facilities & Utilities Mgmt	136,896	3.7170	26,514		26,514	1,353	27,867
GS09 - Design & Construction Svcs	45,278	1.2294	8,769		8,769	448	9,217
GS10 - Real Estate Development	2,666	0.0724	516		516	26	542
GS30 - General Services Major Capital	112,351	3.0506	21,760		21,760	1,111	22,871
HS - Human Services	220,919	5.9985	42,787		42,787	2,184	44,971
HT - Homeless Trust	6,609	0.1794	1,280		1,280	65	1,345
IC - International Consortium	1,146	0.0311	222		222	11	233
IG - Inspector General	145,862	3.9605	28,250		28,250	1,442	29,692
JU - Juvenile Assessment Center	9,720	0.2639	1,883		1,883	96	1,979
LB - Libraries	49,360	1.3402	9,560		9,560	488	10,048
ME - Medical Examiner	9,484	0.2575	1,837		1,837	94	1,931
MM - Miami-Dade Economic Advisory Trust	3,275	0.0889	634		634	32	666
MP - Metropolitan Planning Organization	4,358	0.1183	844		844	43	887
MT - Transit	159,835	4.3399	30,957		30,957	1,580	32,537
NC - Neighborhood Compliance	1,023	0.0278	198		198	10	208
ND - Non-Department	535,299	14.5346	103,680		103,680	5,295	108,975
OF - Film and Entertainment	1,223	0.0332	237		237	12	249

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OS - Sustainability	3,213	0.0872	622		622	32	654
PA - Property Appraiser	7,194	0.1953	1,393		1,393	71	1,464
PD - Police	97,701	2.6528	18,923		18,923	966	19,889
PM - Procurement Management	143,287	3.8906	27,752		27,752	1,416	29,168
PR - Park & Recreation	440,630	11.9641	85,340		85,340	4,356	89,696
PW - Public Works	146,505	3.9779	28,375		28,375	1,448	29,823
PZ - Planning & Zoning	22,812	0.6194	4,418		4,418	225	4,643
RB - Community Advocacy	1,057	0.0287	205		205	10	215
SB - Small Business Development	3,374	0.0916	653		653	33	686
SP - Seaport	39,714	1.0783	7,692		7,692	393	8,085
SW - Solid Waste Management	70,567	1.9161	13,667		13,667	698	14,365
TT - Office of the CITT	2,265	0.0615	439		439	22	461
VZ - Vizcaya Museum and Gardens	8,495	0.2307	1,645		1,645	84	1,729
All Other	290,996	7.9013	56,358		56,358	2,875	59,233
SubTotal	3,682,935	100.0000	713,303		713,303	34,819	748,122
Total	3,682,935	100.0000	713,303		713,303	34,819	748,122

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	15,974	0.4337	15,334		15,334	1,822	17,156
AG - Agenda Coordination	625	0.0170	600		600		600
AT - County Attorney	3,469	0.0942	3,330		3,330		3,330
AU - Audit and Management	1,577	0.0428	1,514		1,514		1,514
AV - Aviation	58,213	1.5806	55,881		55,881	6,640	62,521
BC - Building Code Compliance	11,155	0.3029	10,708		10,708	1,272	11,980
BN - Bldg&Neighborhood Compliance	43,477	1.1805	41,735		41,735	4,959	46,694
BU - Strategic Business Management	2,527	0.0686	2,426		2,426		2,426
CA - Community Action Agency	98,351	2.6705	94,411		94,411	11,218	105,629
CC - County Commission	23,178	0.6293	22,250		22,250		22,250
CD - Housing & Comm Devlp	33,538	0.9106	32,195		32,195	3,825	36,020
CE - County Executive	3,011	0.0818	2,890		2,890		2,890
CL - Clerk of Court	48,960	1.3294	46,999		46,999	5,584	52,583
CQ - Capital Improvement	3,105	0.0843	2,981		2,981		2,981
CR - Corrections & Rehabilitation	82,116	2.2296	78,827		78,827	9,366	88,193
CS - Consumer Services	24,007	0.6518	23,045		23,045	2,738	25,783
CU - Cultural Affairs	5,258	0.1428	5,047		5,047	600	5,647
DA - ADA Coordination	942	0.0256	904		904		904
DE - Environmental Resources Mgmt	52,910	1.4366	50,791		50,791	6,035	56,826
EC - Commission on Ethics & Public Trust	1,156	0.0314	1,110		1,110	132	1,242
ED - Economic Development Coordination	49	0.0013	47		47	6	53
EL - Elections	10,237	0.2780	9,827		9,827	1,168	10,995
ER - Human Resources	1,833	0.0498	1,760		1,760		1,760
ET - Enterprise Technology Services	90,906	2.4683	87,265		87,265		87,265
FE - Fair Employment Practices	1,224	0.0332	1,175		1,175		1,175

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	28,137	0.7640	27,010		27,010		27,010
FR - Fire	103,690	2.8154	99,537		99,537	11,827	111,364
GC - Grants Coord Ops	23,314	0.6330	22,380		22,380	2,659	25,039
GG - General Government	12,465	0.3385	11,966		11,966	1,422	13,388
GI - Government Information Center	9,199	0.2498	8,831		8,831	1,049	9,880
GS01 - General Services Administration	8,655	0.2350	8,308		8,308	987	9,295
GS02 - Fleet Management	115,892	3.1467	111,250		111,250	13,219	124,469
GS03 - Materials Management	20,601	0.5594	19,776		19,776	2,350	22,126
GS05 - Risk Management	20,070	0.5449	19,266		19,266	2,289	21,555
GS06 - Facilities & Utilities Mgmt	136,896	3.7170	131,412		131,412	15,614	147,026
GS09 - Design & Construction Svcs	45,278	1.2294	43,464		43,464	5,164	48,628
GS10 - Real Estate Development	2,666	0.0724	2,559		2,559	304	2,863
GS30 - General Services Major Capital	112,351	3.0506	107,851		107,851	12,815	120,666
HS - Human Services	220,919	5.9985	212,070		212,070	25,198	237,268
HT - Homeless Trust	6,609	0.1794	6,344		6,344	754	7,098
IC - International Consortium	1,146	0.0311	1,100		1,100	131	1,231
IG - Inspector General	145,862	3.9605	140,019		140,019	16,637	156,656
JU - Juvenile Assessment Center	9,720	0.2639	9,331		9,331	1,109	10,440
LB - Libraries	49,360	1.3402	47,383		47,383	5,630	53,013
ME - Medical Examiner	9,484	0.2575	9,104		9,104	1,082	10,186
MM - Miami-Dade Economic Advisory Trust	3,275	0.0889	3,144		3,144	374	3,518
MP - Metropolitan Planning Organization	4,358	0.1183	4,183		4,183	497	4,680
MT - Transit	159,835	4.3399	153,433		153,433	18,231	171,664
NC - Neighborhood Compliance	1,023	0.0278	982		982	117	1,099
ND - Non-Department	535,299	14.5346	513,857		513,857	61,054	574,911
OF - Film and Entertainment	1,223	0.0332	1,174		1,174	139	1,313

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OS - Sustainability	3,213	0.0872	3,084		3,084	366	3,450
PA - Property Appraiser	7,194	0.1953	6,906		6,906	821	7,727
PD - Police	97,701	2.6528	93,787		93,787	11,144	104,931
PM - Procurement Management	143,287	3.8906	137,547		137,547	16,343	153,890
PR - Park & Recreation	440,630	11.9641	422,980		422,980	50,258	473,238
PW - Public Works	146,505	3.9779	140,637		140,637	16,710	157,347
PZ - Planning & Zoning	22,812	0.6194	21,898		21,898	2,602	24,500
RB - Community Advocacy	1,057	0.0287	1,015		1,015	121	1,136
SB - Small Business Development	3,374	0.0916	3,239		3,239	385	3,624
SP - Seaport	39,714	1.0783	38,123		38,123	4,530	42,653
SW - Solid Waste Management	70,567	1.9161	67,740		67,740	8,049	75,789
TT - Office of the CITT	2,265	0.0615	2,174		2,174	258	2,432
VZ - Vizcaya Museum and Gardens	8,495	0.2307	8,155		8,155	969	9,124
All Other	290,996	7.9013	279,339		279,339	33,190	312,529
SubTotal	3,682,935	100.0000	3,535,410		3,535,410	401,763	3,937,173
Total	3,682,935	100.0000	3,535,410		3,535,410	401,763	3,937,173

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department FN - Finance**

Receiving Department	Total	Director's Office	Comptroller's Division
AD - Animal Services	20,408	3,252	17,156
AG - Agenda Coordination	721	121	600
AT - County Attorney	4,002	672	3,330
AU - Audit and Management	1,819	305	1,514
AV - Aviation	74,371	11,850	62,521
BC - Building Code	14,250	2,270	11,980
BN - Bldg&Neighborhood	55,545	8,851	46,694
BU - Strategic Business	2,915	489	2,426
CA - Community Action	125,649	20,020	105,629
CC - County Commission	26,739	4,489	22,250
CD - Housing & Comm Devlp	42,848	6,828	36,020
CE - County Executive	3,473	583	2,890
CL - Clerk of Court	62,549	9,966	52,583
CQ - Capital Improvement	3,582	601	2,981
CR - Corrections &	104,909	16,716	88,193
CS - Consumer Services	30,670	4,887	25,783
CU - Cultural Affairs	6,717	1,070	5,647
DA - ADA Coordination	1,086	182	904
DE - Environmental	67,596	10,770	56,826
EC - Commission on Ethics &	1,477	235	1,242
ED - Economic Development	62	9	53
EL - Elections	13,079	2,084	10,995
ER - Human Resources	2,115	355	1,760
ET - Enterprise Technology	104,871	17,606	87,265
FE - Fair Employment	1,412	237	1,175
FN - Finance	32,460	5,450	27,010
FR - Fire	132,471	21,107	111,364
GC - Grants Coord Ops	29,784	4,745	25,039
GG - General Government	15,925	2,537	13,388
GI - Government Information	11,753	1,873	9,880
GS01 - General Services	11,057	1,762	9,295
GS02 - Fleet Management	148,061	23,592	124,469
GS03 - Materials	26,320	4,194	22,126



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department FN - Finance**

Receiving Department	Total	Director's Office	Comptroller's Division
GS05 - Risk Management	25,640	4,085	21,555
GS06 - Facilities & Utilities	174,893	27,867	147,026
GS09 - Design & Construction	57,845	9,217	48,628
GS10 - Real Estate	3,405	542	2,863
GS30 - General Services	143,537	22,871	120,666
HS - Human Services	282,239	44,971	237,268
HT - Homeless Trust	8,443	1,345	7,098
IC - International Consortium	1,464	233	1,231
IG - Inspector General	186,348	29,692	156,656
JU - Juvenile Assessment	12,419	1,979	10,440
LB - Libraries	63,061	10,048	53,013
ME - Medical Examiner	12,117	1,931	10,186
MM - Miami-Dade Economic	4,184	666	3,518
MP - Metropolitan Planning	5,567	887	4,680
MT - Transit	204,201	32,537	171,664
NC - Neighborhood	1,307	208	1,099
ND - Non-Department	683,886	108,975	574,911
OF - Film and Entertainment	1,562	249	1,313
OS - Sustainability	4,104	654	3,450
PA - Property Appraiser	9,191	1,464	7,727
PD - Police	124,820	19,889	104,931
PM - Procurement	183,058	29,168	153,890
PR - Park & Recreation	562,934	89,696	473,238
PW - Public Works	187,170	29,823	157,347
PZ - Planning & Zoning	29,143	4,643	24,500
RB - Community Advocacy	1,351	215	1,136
SB - Small Business	4,310	686	3,624
SP - Seaport	50,738	8,085	42,653
SW - Solid Waste	90,154	14,365	75,789
TT - Office of the CITT	2,893	461	2,432
VZ - Vizcaya Museum and	10,853	1,729	9,124
All Other	371,762	59,233	312,529

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department FN - Finance**

Receiving Department	Total	Director's Office	Comptroller's Division
Direct Billed	0	0	0
Total	<u>4,685,295</u>	<u>748,122</u>	<u>3,937,173</u>

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**GC – GRANTS COORDINATION OPERATIONS**

**NATURE AND EXTENT OF SERVICES**

The Office of Grants Coordination (OGC) was created on October 1, 2008, combining resources from the Office of Strategic Business Management (Revenue Maximization and Grants Coordination Division and Ryan White Program); Department of Human Services; Office of Community and Economic Development; and Park and Recreation Department, in order to manage and foster revenue maximization efforts in all County agencies and to administer the funding provided to community-based organizations (CBOs). Read the Office of Grants Coordination Business Plan.

The Office of Grants Coordination (OGC) is responsible for the administration and monitoring of Community-based Organization (CBO) contracts including the Mom and Pop Business Grants Program to ensure compliance; provides training and technical assistance to CBOs; and identifies grant funding opportunities to maximize revenue support to County departments and community organizations.

OGC serves as a one-stop shop to manage CBO allocations and contracts; provide direct administrative support to five advisory boards (Miami-Dade HIV/AIDS Partnership, Youth Crime Task Force, CBO Advisory Board, Dade-Miami Criminal Justice Council, and Addiction Services Board); administer the federal Ryan White HIV/AIDS Treatment Extension Act grant; manage other federal grants assigned to the Department; and leverage the County's limited resources through the effective development of alternative revenue sources by identifying and promoting grant and revenue generating opportunities.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Revenue Maximization** – the costs identified to Revenue Maximization have been included in this function and allocated to benefiting departments using the total grant requested amount.

The cost pools have been reduced by associated revenues and accrued leave payouts.

Costs recorded to **Contracts & Grants** and **Ryan White Program** have been classified as unallocable and have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GC - Grants Coord Ops**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	30,870,336			30,870,336
POLL WORKERS	( 426)			
INTEREST PAYMENTS	( 734,171)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 9,751)			
Total Deductions:	( 744,348)			( 744,348)
Leave Payouts	47,404		47,404	
AG - Agenda Coordination	3,469	1,084	4,553	
AT - County Attorney	15,016	1,321	16,337	
BU - Strategic Business Management	20,846	7,289	28,135	
CC - County Commission	2,312	1,237	3,549	
CE - County Executive	11,960	1,799	13,759	
DA - ADA Coordination	535	184	719	
ER - Human Resources	9,374	771	10,145	
ET - Enterprise Technology Services	49,737	3,918	53,655	
FE - Fair Employment Practices	( 315)	184	( 131)	
FN - Finance	26,895	2,889	29,784	
GG - General Government		9,788	9,788	
GI - Government Information Center		111,921	111,921	
IG - Inspector General		1,338	1,338	
PM - Procurement Management		14,456	14,456	
Total Allocated Additions:	187,233	158,179	345,412	345,412
REVENUE	( 27,489,245)			
ACCRUED LEAVE PAYOUTS	( 17,213)			
Total Departmental Cost Adjustments:	( 27,506,458)			( 27,506,458)
Total To Be Allocated:	2,806,763	158,179		2,964,942



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GC - Grants Coord Ops**

	Total	General & Admin	Revenue Maximization	Contracts & Grants	Ryan White Program
<b>Wages &amp; Benefits</b>					
SALARIES	3,258,977	379,148	303,486	1,760,008	816,335
FRINGE BENEFITS	874,365	114,908	73,202	467,070	219,185
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	426	426	0	0	0
MENTAL HEALTH	259,062	0	0	0	259,062
ACCOUNTING & AUDITING	9,768	0	0	72	9,696
CONSULTING SERVICES	4,854,184	0	0	0	4,854,184
LEGAL	153,652	0	0	0	153,652
ARCHITECTURAL & ENGINEERING RELATED SERV	685,697	0	0	0	685,697
TEMPORARY HELP AGENCY	3,424	0	0	3,424	0
HEALTH RELATED SERVICES	2,029,454	0	0	0	2,029,454
INDUSTRIAL SERVICE RELATED	985,996	0	0	0	985,996
OTHER OUTSIDE CONTRACTUAL SERVICES	1,106,267	0	0	0	1,106,267
GENERAL AUTO & PROFESSIONAL LIAB	22,000	15,783	0	956	5,261
EQUIPMENT MAINTENANCE	3,696	2,233	0	0	1,463
ITD MAINTENANCE	86,549	62,303	0	400	23,846
BUILDINGS COUNTY OWNED: RENTAL	53,100	0	0	0	53,100
OTHER RENTAL EXPENSE	1,898,228	0	200	0	1,898,028
GSA CHARGES	11,090	4,527	109	5,088	1,366
ITD	116,719	75,180	0	0	41,539
CLERK OF COURTS	85	0	0	85	0
TELECOMMUNICATIONS	24,674	19,839	0	139	4,696
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	299	0	0	0	299
TRAVEL	3,977	902	( 317)	0	3,392
AUTOMOBILE REIMBURSEMENT	1,080	0	0	0	1,080
ADVERTISING	19,743	6,741	0	0	13,002
PRINTING & GRAPHICS	1,513	107	146	74	1,186
MAILING SERVICES	1,174	27	702	298	147
TRAINING	2,585	600	0	540	1,445
REIMBURSEMENTS & REFUNDS	98,400	210	0	749	97,441
MISCELLANEOUS	3,006	1,089	25	620	1,272
OFFICE SUPPLIES & MINOR EQUIPMENT	28,784	23,774	0	738	4,272
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	1,392,231	0	0	0	1,392,231
PETTY CAS & CHANGE FUNDS	65	20	0	0	45
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
SPECIAL TRANSPORTATION	125,787	0	0	0	125,787
GRANTS TO OUTSIDE ORGANIZATIONS	11,500,057	0	0	1,497,635	10,002,422

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GC - Grants Coord Ops**

	Total	General & Admin	Revenue Maximization	Contracts & Grants	Ryan White Program
MEDICAL SERVICES	510,300	0	0	0	510,300
*INTEREST PAYMENTS	734,171	734,171	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	9,751	9,751	0	0	0
Departmental Totals					
Total Expenditures	30,870,336	1,451,739	377,553	3,737,896	25,303,148
Deductions					
Total Deductions	( 744,348)	( 744,348)	0	0	0
Cost Adjustments					
REVENUE	( 27,489,245)	0	0	( 2,265,604)	( 25,223,641)
ACCRUED LEAVE PAYOUTS	( 17,213)	( 7,947)	0	( 4,599)	( 4,667)
Functional Cost	2,619,530	699,444	377,553	1,467,693	74,840
Allocation Step 1					
Inbound- All Others	187,233	21,783	17,436	101,114	46,900
Reallocate Admin Costs		( 721,227)	136,596	542,531	42,100
Unallocated Costs	( 2,275,178)	0	0	( 2,111,338)	( 163,840)
1st Allocation	531,585	0	531,585	0	0
Allocation Step 2					
Inbound- All Others	158,179	18,402	14,730	85,425	39,622
Reallocate Admin Costs		( 18,402)	3,485	13,843	1,074
Unallocated Costs	( 139,964)	0	0	( 99,268)	( 40,696)
2nd Allocation	18,215	0	18,215	0	0
Total For GC GC - Grants Coord Ops					
Total Allocated	549,800	0	549,800	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GC - Grants Coord Ops**

## Activity - Revenue Maximization

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BU - Strategic Business Management	24,899,089.00	26.2981	139,797		139,797		139,797
CA - Community Action Agency	743,161.00	0.7849	4,172		4,172	203	4,375
CD - Housing & Comm Devlp	504,969.00	0.5333	2,835		2,835	138	2,973
CR - Corrections & Rehabilitation	5,032,511.00	5.3153	28,255		28,255	1,377	29,632
DE - Environmental Resources Mgmt	524,352.00	0.5538	2,944		2,944	143	3,087
ET - Enterprise Technology Services	3,222,400.00	3.4035	18,092		18,092		18,092
GI - Government Information Center	100,000.00	0.1056	561		561	27	588
GS01 - General Services Administration	2,854,667.00	3.0151	16,028		16,028	781	16,809
JU - Juvenile Assessment Center	3,050,000.00	3.2214	17,124		17,124	835	17,959
LB - Libraries	2,863,860.00	3.0248	16,079		16,079	784	16,863
ME - Medical Examiner	675,420.00	0.7134	3,792		3,792	185	3,977
PD - Police	13,313,452.00	14.0615	74,749		74,749	3,643	78,392
PR - Park & Recreation	3,958,183.00	4.1806	22,223		22,223	1,083	23,306
SP - Seaport	30,736,105.00	32.4628	172,570		172,570	8,413	180,983
All Other	2,202,130.00	2.3259	12,364		12,364	603	12,967
SubTotal	94,680,299.00	100.0000	531,585		531,585	18,215	549,800
Total	94,680,299.00	100.0000	531,585		531,585	18,215	549,800

Allocation Basis: Grant Requested Amount by Receiving Department

Allocation Source: Grant Funding Matrix - OSMB

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department GC - Grants Coord Ops**

Receiving Department	Total	Revenue Maximization
BU - Strategic Business	139,797	139,797
CA - Community Action	4,375	4,375
CD - Housing & Comm Devlp	2,973	2,973
CR - Corrections &	29,632	29,632
DE - Environmental	3,087	3,087
ET - Enterprise Technology	18,092	18,092
GI - Government Information	588	588
GS01 - General Services	16,809	16,809
JU - Juvenile Assessment	17,959	17,959
LB - Libraries	16,863	16,863
ME - Medical Examiner	3,977	3,977
PD - Police	78,392	78,392
PR - Park & Recreation	23,306	23,306
SP - Seaport	180,983	180,983
All Other	12,967	12,967
Direct Billed	0	0
Total	549,800	549,800

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**GG – GENERAL GOVERNMENT**

**NATURE AND EXTENT OF SERVICES**

Included within the General Government account are expenditures that benefit county-wide operations or non-departmental costs that may not be specifically identified to a single benefiting department.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **LTD & AD Insurance** – the costs of long term disability and accidental death insurance have been allocated to General Fund department using the total salaries identified to each department.
- **Annual Audit** – the cost of the County's annual audit have been allocated county-wide using the number of accounting transactions identified to each department.
- **Employee Physical Exams** – the costs of employee physical examinations have been included in this activity and allocated to General Fund departments using the number of employees identified to each department.
- **Property Insurance** – property insurance costs have been included in this activity and allocated based on the total building rent identified to General Fund departments.
- **Memberships** – the cost of County membership in professional associations have been included in this activity and allocated to all County departments based on the number of employees identified to each department.
- **General Fund Building Rental** – building rental costs for General Fund departments have been included in this activity and allocated to benefiting departments based on the total building rent identified to each department.

The cost pools have been reduced by associated revenues and accrued leave payouts.

All **Other Costs** have been classified as unallocable and have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GG - General Government**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	801,825,221			801,825,221
Depreciation	61,646		61,646	
Leave Payouts	5,212		5,212	
AT - County Attorney	65,526	5,766	71,292	
BU - Strategic Business Management	49,727	17,457	67,184	
DA - ADA Coordination	535	184	719	
FN - Finance	14,380	1,545	15,925	
GG - General Government		2,878	2,878	
IG - Inspector General		27	27	
PM - Procurement Management		43,770	43,770	
Total Allocated Additions:	197,026	71,627	268,653	268,653
ADMIN REIMB - AV	( 45,599)			
ADMIN REIMB - WS	( 211,268)			
Total Departmental Cost Adjustments:	( 256,867)			( 256,867)
Total To Be Allocated:	801,765,380	71,627		801,837,007

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
<b>Wages &amp; Benefits</b>					
SALARIES	1,753,011	0	0	0	0
FRINGE BENEFITS	81,856	0	0	0	0
<b>Other Expense &amp; Cost</b>					
POLL WORKERS	0	0	0	0	0
LONG TERM DISABILITY INSURANCE	1,798,667	0	1,798,667	0	0
ACCIDENTAL DEATH INSURANCE	209,206	0	209,206	0	0
ATTORNEY FEES	12,084,433	0	0	0	0
ACCOUNTING & AUDITING	919,290	0	0	919,290	0
CONSULTING SERVICES	1,938,287	0	0	0	0
TEMPORARY HELP AGENCY	237,792	0	0	0	0
HEALTH RELATED SERVICES	506,999	0	0	0	506,999
ELECTRICAL SERVICES	2,296	0	0	0	0
WATER AND DISPOSAL SERVICES	28,410	0	0	0	0
INDUSTRIAL SERVICE RELATED	3,833	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	1,101,501	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	9,102	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,436,168	0	0	0	0
INTERPRETERS	230	0	0	0	0
EQUIPMENT MAINTENANCE	0	0	0	0	0
ITD MAINTENANCE	282,289	0	0	0	0
GSA CHARGES	( 3,080,477)	0	0	0	0
ITD	38,682	0	0	0	0
CLERK OF COURTS	55	0	0	0	0
TELECOMMUNICATIONS	42,713	0	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	253,055	0	0	0	0
TRAVEL	41,075	0	0	0	0
AUTOMOBILE REIMBURSEMENT	0	0	0	0	0
ADVERTISING	806,248	0	0	0	0
PRINTING & GRAPHICS	932	0	0	0	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	404,349	0	0	0	0
PETTY CASH & CHANGE FUNDS	20	0	0	0	0
REIMBURSEMENTS & REFUNDS	( 900,765)	0	0	0	0
MISCELLANEOUS	( 212,662)	0	0	0	0
RESERVE & CONTINGENCIES	15,098,022	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	32,726	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	31,275	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
GENERAL FUND-TRF OUT	170,208,548	0	0	0	0
OTHER SPECIAL REVENUE-TRF OUT	38,826,545	0	0	0	0
FIRE & RESCUE	25,142,234	0	0	0	0
HEALTH DEVELOPMENT	28,987,568	0	0	0	0
COMMUNITY & SOCIAL DEV	10,765,592	0	0	0	0
OTHER SPEC OBLIGATIONS	11,319,000	0	0	0	0
OTHER SPECIAL OBLIGATIONS	12,023,000	0	0	0	0
ENTERPRISE FUNDS	148,071,000	0	0	0	0
TRUST & AGENCY FUNDS	30,000	0	0	0	0
INTRAFUND TRANSFER	75,894,000	0	0	0	0
CONTRACTED TRANSPORTATION SERVICES	0	0	0	0	0
SPECIAL TRANSPORTATION	11,851	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	19,148,041	0	0	0	0
CONTRACTUAL TAX INCREMENT FINANCING	48,022,108	0	0	0	0
MEDICAL SERVICES	174,690,432	0	0	0	0
MAJOR MACHINERY, EQUIP, & FURNITURE	123,003	0	0	0	0
ARCHITECTURAL ENGINEERING COSTS	439,814	0	0	0	0
MACHINERY,EQUIP,FURN., & OTHER > 5000	227,989	0	0	0	0
INFRASTRUCTURE	( 14,900)	0	0	0	0
IN-KIND CONTRIBUTION SERVICES	( 39,222)	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	801,825,221	0	2,007,873	919,290	506,999
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 45,599)	0	0	( 35,717)	0
ADMIN REIMB - WS	( 211,268)	0	0	( 165,484)	0
<b>Functional Cost</b>	801,568,354	0	2,007,873	718,089	506,999



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
<b>Allocation Step 1</b>					
Inbound- All Others	197,026	197,026	0	0	0
Reallocate Admin Costs		( 197,026)	494	177	125
Unallocated Costs	( 744,208,718)	0	0	0	0
1st Allocation	57,556,662	0	2,008,367	718,266	507,124
<b>Allocation Step 2</b>					
Inbound- All Others	71,627	71,627	0	0	0
Reallocate Admin Costs		( 71,627)	179	64	45
Unallocated Costs	( 66,486)	0	0	0	0
2nd Allocation	5,141	0	179	64	45
<b>Total For GG GG - General Government</b>					
Total Allocated	57,561,803	0	2,008,546	718,330	507,169

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
<b>Wages &amp; Benefits</b>				
SALARIES	0	0	0	1,753,011
FRINGE BENEFITS	0	0	0	81,856
<b>Other Expense &amp; Cost</b>				
POLL WORKERS	0	0	0	0
LONG TERM DISABILITY INSURANCE	0	0	0	0
ACCIDENTAL DEATH INSURANCE	0	0	0	0
ATTORNEY FEES	0	0	0	12,084,433
ACCOUNTING & AUDITING	0	0	0	0
CONSULTING SERVICES	0	0	0	1,938,287
TEMPORARY HELP AGENCY	0	0	0	237,792
HEALTH RELATED SERVICES	0	0	0	0
ELECTRICAL SERVICES	0	0	0	2,296
WATER AND DISPOSAL SERVICES	0	0	0	28,410
INDUSTRIAL SERVICE RELATED	0	0	0	3,833
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	1,101,501
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	9,102
PROPERTY DAMAGE/FIRE INSURANCE	4,436,168	0	0	0
INTERPRETERS	0	0	0	230
EQUIPMENT MAINTENANCE	0	0	0	0
ITD MAINTENANCE	0	0	0	282,289
GSA CHARGES	0	0	0	( 3,080,477)
ITD	0	0	0	38,682
CLERK OF COURTS	0	0	0	55
TELECOMMUNICATIONS	0	0	0	42,713
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	253,055	0	0
TRAVEL	0	0	0	41,075
AUTOMOBILE REIMBURSEMENT	0	0	0	0
ADVERTISING	0	0	0	806,248
PRINTING & GRAPHICS	0	0	0	932
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	404,349
PETTY CASH & CHANGE FUNDS	0	0	0	20
REIMBURSEMENTS & REFUNDS	0	0	0	( 900,765)
MISCELLANEOUS	0	0	0	( 212,662)
RESERVE & CONTINGENCIES	0	0	0	15,098,022
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	32,726
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	31,275

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
OTHER MATERIALS & SUPPLIES	0	0	0	0
GENERAL FUND-TRF OUT	0	0	49,676,000	120,532,548
OTHER SPECIAL REVENUE-TRF OUT	0	0	0	38,826,545
FIRE & RESCUE	0	0	0	25,142,234
HEALTH DEVELOPMENT	0	0	0	28,987,568
COMMUNITY & SOCIAL DEV	0	0	0	10,765,592
OTHER SPEC OBLIGATIONS	0	0	0	11,319,000
OTHER SPECIAL OBLIGATIONS	0	0	0	12,023,000
ENTERPRISE FUNDS	0	0	0	148,071,000
TRUST & AGENCY FUNDS	0	0	0	30,000
INTRAFUND TRANSFER	0	0	0	75,894,000
CONTRACTED TRANSPORTATION SERVICES	0	0	0	0
SPECIAL TRANSPORTATION	0	0	0	11,851
GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	19,148,041
CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	48,022,108
MEDICAL SERVICES	0	0	0	174,690,432
MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	123,003
ARCHITECTURAL ENGINEERING COSTS	0	0	0	439,814
MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	227,989
INFRASTRUCTURE	0	0	0	( 14,900)
IN-KIND CONTRIBUTION SERVICES	0	0	0	( 39,222)
<b>Departmental Totals</b>				
Total Expenditures	4,436,168	253,055	49,676,000	744,025,836
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	0	( 9,882)	0	0
ADMIN REIMB - WS	0	( 45,784)	0	0
<b>Functional Cost</b>	4,436,168	197,389	49,676,000	744,025,836

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	1,090	48	12,210	182,882
Unallocated Costs	0	0	0	( 744,208,718)
1st Allocation	4,437,258	197,437	49,688,210	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	396	18	4,439	66,486
Unallocated Costs	0	0	0	( 66,486)
2nd Allocation	396	18	4,439	0
Total For GG GG - General Government				
Total Allocated	4,437,654	197,455	49,692,649	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - LTD &amp; AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	4,916,735.84	0.3067	6,161		6,161	1	6,162
AG - Agenda Coordination	519,274.52	0.0324	651		651		651
AT - County Attorney	13,196,444.00	0.8233	16,535		16,535		16,535
AU - Audit and Management	4,102,847.05	0.2560	5,141		5,141		5,141
BC - Building Code Compliance	4,986,407.10	0.3111	6,248		6,248	1	6,249
BN - Bldg&Neighborhood Compliance	18,807,948.99	1.1734	23,566		23,566	2	23,568
BU - Strategic Business Management	2,223,649.21	0.1387	2,786		2,786		2,786
CA - Community Action Agency	28,654,034.81	1.7877	35,903		35,903	3	35,906
CC - County Commission	11,545,843.53	0.7203	14,467		14,467		14,467
CD - Housing & Comm Devlp	8,981,822.26	0.5604	11,254		11,254	1	11,255
CE - County Executive	5,651,761.68	0.3526	7,082		7,082		7,082
CL - Clerk of Court	61,632,794.56	3.8451	77,225		77,225	7	77,232
CQ - Capital Improvement	2,497,713.64	0.1558	3,130		3,130		3,130
CR - Corrections & Rehabilitation	181,981,744.75	11.3535	228,019		228,019	22	228,041
CS - Consumer Services	6,346,465.87	0.3959	7,952		7,952	1	7,953
CU - Cultural Affairs	2,290,936.39	0.1429	2,870		2,870		2,870
DA - ADA Coordination	284,364.21	0.0177	356		356		356
DE - Environmental Resources Mgmt	29,594,847.52	1.8464	37,082		37,082	4	37,086
EC - Commission on Ethics & Public Trust	1,563,762.85	0.0976	1,959		1,959		1,959
EL - Elections	8,521,171.13	0.5316	10,677		10,677	1	10,678
ER - Human Resources	6,514,304.27	0.4064	8,162		8,162		8,162
ET - Enterprise Technology Services	51,619,965.49	3.2205	64,679		64,679		64,679
FE - Fair Employment Practices	751,424.10	0.0469	942		942		942
FN - Finance	17,811,568.20	1.1112	22,318		22,318		22,318
GC - Grants Coord Ops	3,242,189.47	0.2023	4,062		4,062		4,062

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - LTD &amp; AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GG - General Government	356,479.51	0.0222	447		447		447
GI - Government Information Center	11,708,723.28	0.7305	14,671		14,671	1	14,672
GS01 - General Services Administration	3,108,870.51	0.1940	3,895		3,895		3,895
GS02 - Fleet Management	14,775,698.38	0.9218	18,514		18,514	2	18,516
GS03 - Materials Management	2,754,844.89	0.1719	3,452		3,452		3,452
GS05 - Risk Management	7,713,270.61	0.4812	9,665		9,665	1	9,666
GS06 - Facilities & Utilities Mgmt	9,878,565.81	0.6163	12,378		12,378	1	12,379
GS09 - Design & Construction Svcs	9,714,124.75	0.6060	12,172		12,172	1	12,173
GS10 - Real Estate Development	1,289,660.23	0.0805	1,616		1,616		1,616
HS - Human Services	28,269,162.24	1.7637	35,421		35,421	3	35,424
HT - Homeless Trust	1,151,462.18	0.0718	1,443		1,443		1,443
IC - International Consortium	799,064.48	0.0499	1,001		1,001		1,001
IG - Inspector General	3,696,425.00	0.2306	4,632		4,632		4,632
JU - Juvenile Assessment Center	6,220,576.20	0.3881	7,794		7,794	1	7,795
LB - Libraries	31,148,382.77	1.9433	39,028		39,028	4	39,032
ME - Medical Examiner	5,670,051.87	0.3537	7,104		7,104	1	7,105
MM - Miami-Dade Economic Advisory Trust	1,381,227.60	0.0862	1,731		1,731		1,731
MP - Metropolitan Planning Organization	1,891,142.53	0.1180	2,370		2,370		2,370
MT - Transit	203,706,531.01	12.7088	255,240		255,240	25	255,265
ND - Non-Department	292,359,023.98	18.2397	366,320		366,320	35	366,355
OF - Film and Entertainment	279,860.25	0.0175	351		351		351
OS - Sustainability	683,716.91	0.0427	857		857		857
PA - Property Appraiser	19,843,844.50	1.2380	24,864		24,864	2	24,866
PD - Police	322,534,437.00	20.1221	404,123		404,123	43	404,166
PM - Procurement Management	7,112,082.41	0.4437	8,911		8,911	1	8,912
PR - Park & Recreation	49,714,033.24	3.1016	62,291		62,291	6	62,297

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - LTD &amp; AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	31,256,149.26	1.9500	39,163		39,163	4	39,167
PZ - Planning & Zoning	9,226,884.78	0.5756	11,561		11,561	1	11,562
SB - Small Business Development	3,296,305.76	0.2057	4,130		4,130		4,130
TT - Office of the CITT	672,986.97	0.0420	843		843		843
VZ - Vizcaya Museum and Gardens	2,507,270.87	0.1564	3,142		3,142		3,142
All Other	39,911,965.32	2.4901	50,010		50,010	4	50,014
SubTotal	1,602,872,846.54	100.0000	2,008,367		2,008,367	179	2,008,546
Total	1,602,872,846.54	100.0000	2,008,367		2,008,367	179	2,008,546

Allocation Basis: Total Salaries by Department

Allocation Source: Expenditures by Department - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	15,974	0.4337	3,115		3,115		3,115
AG - Agenda Coordination	625	0.0170	122		122		122
AT - County Attorney	3,469	0.0942	677		677		677
AU - Audit and Management	1,577	0.0428	308		308		308
AV - Aviation	58,213	1.5806	11,353		11,353	1	11,354
BC - Building Code Compliance	11,155	0.3029	2,176		2,176		2,176
BN - Bldg&Neighborhood Compliance	43,477	1.1805	8,479		8,479	1	8,480
BU - Strategic Business Management	2,527	0.0686	493		493		493
CA - Community Action Agency	98,351	2.6705	19,181		19,181	2	19,183
CC - County Commission	23,178	0.6293	4,520		4,520		4,520
CD - Housing & Comm Devlp	33,538	0.9106	6,541		6,541	1	6,542
CE - County Executive	3,011	0.0818	587		587		587
CL - Clerk of Court	48,960	1.3294	9,548		9,548	1	9,549
CQ - Capital Improvement	3,105	0.0843	606		606		606
CR - Corrections & Rehabilitation	82,116	2.2296	16,015		16,015	2	16,017
CS - Consumer Services	24,007	0.6518	4,682		4,682		4,682
CU - Cultural Affairs	5,258	0.1428	1,025		1,025		1,025
DA - ADA Coordination	942	0.0256	184		184		184
DE - Environmental Resources Mgmt	52,910	1.4366	10,319		10,319	1	10,320
EC - Commission on Ethics & Public Trust	1,156	0.0314	225		225		225
ED - Economic Development Coordination	49	0.0013	10		10		10
EL - Elections	10,237	0.2780	1,996		1,996		1,996
ER - Human Resources	1,833	0.0498	357		357		357
ET - Enterprise Technology Services	90,906	2.4683	17,729		17,729		17,729
FE - Fair Employment Practices	1,224	0.0332	239		239		239



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	28,137	0.7640	5,487		5,487		5,487
FR - Fire	103,690	2.8154	20,222		20,222	2	20,224
GC - Grants Coord Ops	23,314	0.6330	4,547		4,547		4,547
GG - General Government	12,465	0.3385	2,431		2,431		2,431
GI - Government Information Center	9,199	0.2498	1,794		1,794		1,794
GS01 - General Services Administration	8,655	0.2350	1,688		1,688		1,688
GS02 - Fleet Management	115,892	3.1467	22,602		22,602	2	22,604
GS03 - Materials Management	20,601	0.5594	4,018		4,018		4,018
GS05 - Risk Management	20,070	0.5449	3,914		3,914		3,914
GS06 - Facilities & Utilities Mgmt	136,896	3.7170	26,698		26,698	3	26,701
GS09 - Design & Construction Svcs	45,278	1.2294	8,830		8,830	1	8,831
GS10 - Real Estate Development	2,666	0.0724	520		520		520
GS30 - General Services Major Capital	112,351	3.0506	21,911		21,911	2	21,913
HS - Human Services	220,919	5.9985	43,085		43,085	4	43,089
HT - Homeless Trust	6,609	0.1794	1,289		1,289		1,289
IC - International Consortium	1,146	0.0311	223		223		223
IG - Inspector General	145,862	3.9605	28,447		28,447	3	28,450
JU - Juvenile Assessment Center	9,720	0.2639	1,896		1,896		1,896
LB - Libraries	49,360	1.3402	9,626		9,626	1	9,627
ME - Medical Examiner	9,484	0.2575	1,850		1,850		1,850
MM - Miami-Dade Economic Advisory Trust	3,275	0.0889	639		639		639
MP - Metropolitan Planning Organization	4,358	0.1183	850		850		850
MT - Transit	159,835	4.3399	31,172		31,172	3	31,175
NC - Neighborhood Compliance	1,023	0.0278	200		200		200
ND - Non-Department	535,299	14.5346	104,394		104,394	12	104,406
OF - Film and Entertainment	1,223	0.0332	239		239		239



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OS - Sustainability	3,213	0.0872	627		627		627
PA - Property Appraiser	7,194	0.1953	1,403		1,403		1,403
PD - Police	97,701	2.6528	19,054		19,054	2	19,056
PM - Procurement Management	143,287	3.8906	27,945		27,945	3	27,948
PR - Park & Recreation	440,630	11.9641	85,934		85,934	8	85,942
PW - Public Works	146,505	3.9779	28,572		28,572	3	28,575
PZ - Planning & Zoning	22,812	0.6194	4,449		4,449		4,449
RB - Community Advocacy	1,057	0.0287	206		206		206
SB - Small Business Development	3,374	0.0916	658		658		658
SP - Seaport	39,714	1.0783	7,745		7,745	1	7,746
SW - Solid Waste Management	70,567	1.9161	13,762		13,762	1	13,763
TT - Office of the CITT	2,265	0.0615	442		442		442
VZ - Vizcaya Museum and Gardens	8,495	0.2307	1,657		1,657		1,657
All Other	290,996	7.9013	56,753		56,753	4	56,757
SubTotal	3,682,935	100.0000	718,266		718,266	64	718,330
Total	3,682,935	100.0000	718,266		718,266	64	718,330

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.6422	3,257		3,257		3,257
AG - Agenda Coordination	5	0.0315	160		160		160
AT - County Attorney	134	0.8436	4,278		4,278		4,278
AU - Audit and Management	54	0.3400	1,724		1,724		1,724
BU - Strategic Business Management	36	0.2266	1,149		1,149		1,149
CA - Community Action Agency	650	4.0922	20,752		20,752	2	20,754
CC - County Commission	197	1.2402	6,290		6,290		6,290
CE - County Executive	58	0.3651	1,852		1,852		1,852
CL - Clerk of Court	186	1.1710	5,938		5,938	1	5,939
CR - Corrections & Rehabilitation	2,906	18.2951	92,779		92,779	9	92,788
CS - Consumer Services	43	0.2707	1,373		1,373		1,373
DA - ADA Coordination	3	0.0189	96		96		96
EC - Commission on Ethics & Public Trust	13	0.0818	415		415		415
ED - Economic Development Coordination	10	0.0630	319		319		319
EL - Elections	109	0.6862	3,480		3,480		3,480
ER - Human Resources	136	0.8562	4,342		4,342		4,342
ET - Enterprise Technology Services	589	3.7081	18,805		18,805		18,805
FE - Fair Employment Practices	13	0.0818	415		415		415
GC - Grants Coord Ops	27	0.1700	862		862		862
GI - Government Information Center	212	1.3347	6,768		6,768	1	6,769
GS06 - Facilities & Utilities Mgmt	166	1.0451	5,300		5,300	1	5,301
GS10 - Real Estate Development	22	0.1385	702		702		702
HS - Human Services	604	3.8026	19,284		19,284	2	19,286
IG - Inspector General	38	0.2392	1,213		1,213		1,213
JU - Juvenile Assessment Center	117	0.7366	3,735		3,735		3,735

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	70	0.4407	2,235		2,235		2,235
MT - Transit	2,302	14.4926	73,495		73,495	7	73,502
ND - Non-Department	48	0.3022	1,532		1,532		1,532
OF - Film and Entertainment	3	0.0189	96		96		96
OS - Sustainability	7	0.0441	223		223		223
PA - Property Appraiser	371	2.3357	11,845		11,845	1	11,846
PD - Police	4,357	27.4300	139,107		139,107	14	139,121
PR - Park & Recreation	1,154	7.2652	36,843		36,843	4	36,847
PW - Public Works	719	4.5266	22,955		22,955	2	22,957
PZ - Planning & Zoning	67	0.4218	2,139		2,139		2,139
RB - Community Advocacy	23	0.1448	734		734		734
SB - Small Business Development	48	0.3022	1,532		1,532		1,532
All Other	285	1.7943	9,100		9,100	1	9,101
SubTotal	15,884	100.0000	507,124		507,124	45	507,169
Total	15,884	100.0000	507,124		507,124	45	507,169

Allocation Basis: Number of Employees in General Fund

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AG - Agenda Coordination	156,256.00	0.2899	12,865		12,865		12,865
AT - County Attorney	815,545.00	1.5133	67,148		67,148		67,148
BU - Strategic Business Management	414,746.00	0.7696	34,148		34,148		34,148
CA - Community Action Agency	1,557,323.00	2.8897	128,223		128,223	12	128,235
CC - County Commission	1,038,148.00	1.9263	85,476		85,476		85,476
CD - Housing & Comm Devlp	101,777.00	0.1889	8,380		8,380	1	8,381
CE - County Executive	571,296.00	1.0601	47,038		47,038		47,038
CL - Clerk of Court	6,747,867.00	12.5210	555,587		555,587	54	555,641
CR - Corrections & Rehabilitation	732,776.00	1.3597	60,333		60,333	6	60,339
CS - Consumer Services	289,178.00	0.5366	23,810		23,810	2	23,812
DA - ADA Coordination	77,007.00	0.1429	6,340		6,340		6,340
EL - Elections	1,995,673.00	3.7031	164,314		164,314	16	164,330
ET - Enterprise Technology Services	925,520.00	1.7173	76,203		76,203		76,203
FE - Fair Employment Practices	56,923.00	0.1056	4,687		4,687		4,687
GI - Government Information Center	745,626.00	1.3835	61,391		61,391	6	61,397
HS - Human Services	1,128,362.00	2.0937	92,904		92,904	9	92,913
IC - International Consortium	32,383.00	0.0601	2,666		2,666		2,666
ME - Medical Examiner	1,762,099.00	3.2697	145,083		145,083	14	145,097
MT - Transit	1,894,660.00	3.5156	155,997		155,997	15	156,012
OF - Film and Entertainment	25,658.00	0.0476	2,113		2,113		2,113
PA - Property Appraiser	1,228,198.00	2.2790	101,124		101,124	10	101,134
PD - Police	698,696.00	1.2965	57,527		57,527	6	57,533
PR - Park & Recreation	282,112.00	0.5235	23,228		23,228	2	23,230
PW - Public Works	1,004,086.00	1.8631	82,672		82,672	8	82,680
PZ - Planning & Zoning	402,238.00	0.7464	33,118		33,118	3	33,121

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RB - Community Advocacy	154,391.00	0.2865	12,712		12,712	1	12,713
SB - Small Business Development	518,846.00	0.9627	42,719		42,719	4	42,723
All Other	28,535,194.00	52.9481	2,349,452		2,349,452	227	2,349,679
SubTotal	53,892,584.00	100.0000	4,437,258		4,437,258	396	4,437,654
Total	53,892,584.00	100.0000	4,437,258		4,437,258	396	4,437,654

Allocation Basis: Total Building Rent by General Fund Department

Allocation Source: General and Proprietary Funds Rent Schedule - GS

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3565	704		704		704
AG - Agenda Coordination	5	0.0175	35		35		35
AT - County Attorney	134	0.4683	925		925		925
AU - Audit and Management	54	0.1887	373		373		373
AV - Aviation	1,435	5.0152	9,902		9,902	1	9,903
BC - Building Code Compliance	70	0.2446	483		483		483
BN - Bldg&Neighborhood Compliance	279	0.9751	1,925		1,925		1,925
BU - Strategic Business Management	36	0.1258	248		248		248
CA - Community Action Agency	650	2.2717	4,485		4,485		4,485
CC - County Commission	197	0.6885	1,359		1,359		1,359
CD - Housing & Comm Devlp	93	0.3250	642		642		642
CE - County Executive	58	0.2027	400		400		400
CL - Clerk of Court	186	0.6501	1,283		1,283		1,283
CQ - Capital Improvement	27	0.0944	186		186		186
CR - Corrections & Rehabilitation	2,906	10.1562	20,052		20,052	2	20,054
CS - Consumer Services	113	0.3949	780		780		780
CU - Cultural Affairs	34	0.1188	235		235		235
DA - ADA Coordination	3	0.0105	21		21		21
DE - Environmental Resources Mgmt	490	1.7125	3,381		3,381		3,381
EC - Commission on Ethics & Public Trust	13	0.0454	90		90		90
ED - Economic Development Coordination	10	0.0349	69		69		69
EL - Elections	109	0.3809	752		752		752
ER - Human Resources	136	0.4753	938		938		938
ET - Enterprise Technology Services	589	2.0585	4,064		4,064		4,064
FE - Fair Employment Practices	13	0.0454	90		90		90

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	323	1.1289	2,229		2,229		2,229
FR - Fire	2,582	9.0239	17,816		17,816	2	17,818
GC - Grants Coord Ops	46	0.1608	317		317		317
GI - Government Information Center	212	0.7409	1,463		1,463		1,463
GS01 - General Services Administration	58	0.2027	400		400		400
GS02 - Fleet Management	273	0.9541	1,884		1,884		1,884
GS03 - Materials Management	55	0.1922	380		380		380
GS05 - Risk Management	113	0.3949	780		780		780
GS06 - Facilities & Utilities Mgmt	166	0.5802	1,145		1,145		1,145
GS09 - Design & Construction Svcs	150	0.5242	1,035		1,035		1,035
GS10 - Real Estate Development	22	0.0769	152		152		152
HS - Human Services	604	2.1109	4,168		4,168		4,168
HT - Homeless Trust	16	0.0559	110		110		110
IG - Inspector General	38	0.1328	262		262		262
JU - Juvenile Assessment Center	117	0.4089	807		807		807
LB - Libraries	636	2.2228	4,389		4,389		4,389
ME - Medical Examiner	70	0.2446	483		483		483
MP - Metropolitan Planning Organization	17	0.0594	117		117		117
MT - Transit	3,201	11.1872	22,088		22,088	2	22,090
ND - Non-Department	48	0.1678	331		331		331
OF - Film and Entertainment	3	0.0105	21		21		21
OS - Sustainability	7	0.0245	48		48		48
PA - Property Appraiser	371	1.2966	2,560		2,560		2,560
PD - Police	4,357	15.2272	30,065		30,065	6	30,071
PM - Procurement Management	122	0.4264	842		842		842
PR - Park & Recreation	1,154	4.0331	7,963		7,963	1	7,964



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	908	3.1734	6,265		6,265	1	6,266
PZ - Planning & Zoning	134	0.4683	925		925		925
RB - Community Advocacy	23	0.0804	159		159		159
SB - Small Business Development	48	0.1678	331		331		331
SP - Seaport	417	1.4574	2,877		2,877		2,877
SW - Solid Waste Management	1,012	3.5369	6,983		6,983	1	6,984
TT - Office of the CITT	9	0.0315	62		62		62
VZ - Vizcaya Museum and Gardens	47	0.1643	324		324		324
All Other	3,512	12.2743	24,234		24,234	2	24,236
SubTotal	28,613	100.0000	197,437		197,437	18	197,455
Total	28,613	100.0000	197,437		197,437	18	197,455

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - General Fund Bldg Rental

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AG - Agenda Coordination	156,256.00	0.2899	144,066		144,066		144,066
AT - County Attorney	815,545.00	1.5133	751,921		751,921		751,921
BU - Strategic Business Management	414,746.00	0.7696	382,390		382,390		382,390
CA - Community Action Agency	1,557,323.00	2.8897	1,435,830		1,435,830	139	1,435,969
CC - County Commission	1,038,148.00	1.9263	957,158		957,158		957,158
CD - Housing & Comm Devlp	101,777.00	0.1889	93,837		93,837	9	93,846
CE - County Executive	571,296.00	1.0601	526,727		526,727		526,727
CL - Clerk of Court	6,747,867.00	12.5210	6,221,439		6,221,439	601	6,222,040
CR - Corrections & Rehabilitation	732,776.00	1.3597	675,609		675,609	65	675,674
CS - Consumer Services	289,178.00	0.5366	266,618		266,618	26	266,644
DA - ADA Coordination	77,007.00	0.1429	70,999		70,999		70,999
EL - Elections	1,995,673.00	3.7031	1,839,983		1,839,983	178	1,840,161
ET - Enterprise Technology Services	925,520.00	1.7173	853,316		853,316		853,316
FE - Fair Employment Practices	56,923.00	0.1056	52,482		52,482		52,482
GI - Government Information Center	745,626.00	1.3835	687,457		687,457	66	687,523
HS - Human Services	1,128,362.00	2.0937	1,040,334		1,040,334	101	1,040,435
IC - International Consortium	32,383.00	0.0601	29,857		29,857	3	29,860
ME - Medical Examiner	1,762,099.00	3.2697	1,624,631		1,624,631	157	1,624,788
MT - Transit	1,894,660.00	3.5156	1,746,850		1,746,850	169	1,747,019
OF - Film and Entertainment	25,658.00	0.0476	23,657		23,657	2	23,659
PA - Property Appraiser	1,228,198.00	2.2790	1,132,381		1,132,381	109	1,132,490
PD - Police	698,696.00	1.2965	644,188		644,188	62	644,250
PR - Park & Recreation	282,112.00	0.5235	260,103		260,103	25	260,128
PW - Public Works	1,004,086.00	1.8631	925,753		925,753	89	925,842
PZ - Planning & Zoning	402,238.00	0.7464	370,858		370,858	36	370,894



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - General Fund Bldg Rental

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RB - Community Advocacy	154,391.00	0.2865	142,346		142,346	14	142,360
SB - Small Business Development	518,846.00	0.9627	478,369		478,369	46	478,415
All Other	28,535,194.00	52.9481	26,309,051		26,309,051	2,542	26,311,593
SubTotal	53,892,584.00	100.0000	49,688,210		49,688,210	4,439	49,692,649
Total	53,892,584.00	100.0000	49,688,210		49,688,210	4,439	49,692,649

Allocation Basis: Total Building Rent by General Fund Department

Allocation Source: General and Proprietary Funds Rent Schedule - GS

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department GG - General Government**

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	General Fund Bldg
AD - Animal Services	13,238	6,162	3,115	3,257	0	704	0
AG - Agenda Coordination	157,899	651	122	160	12,865	35	144,066
AT - County Attorney	841,484	16,535	677	4,278	67,148	925	751,921
AU - Audit and Management	7,546	5,141	308	1,724	0	373	0
AV - Aviation	21,257	0	11,354	0	0	9,903	0
BC - Building Code	8,908	6,249	2,176	0	0	483	0
BN - Bldg&Neighborhood	33,973	23,568	8,480	0	0	1,925	0
BU - Strategic Business	421,214	2,786	493	1,149	34,148	248	382,390
CA - Community Action	1,644,532	35,906	19,183	20,754	128,235	4,485	1,435,969
CC - County Commission	1,069,270	14,467	4,520	6,290	85,476	1,359	957,158
CD - Housing & Comm Devlp	120,666	11,255	6,542	0	8,381	642	93,846
CE - County Executive	583,686	7,082	587	1,852	47,038	400	526,727
CL - Clerk of Court	6,871,684	77,232	9,549	5,939	555,641	1,283	6,222,040
CQ - Capital Improvement	3,922	3,130	606	0	0	186	0
CR - Corrections &	1,092,913	228,041	16,017	92,788	60,339	20,054	675,674
CS - Consumer Services	305,244	7,953	4,682	1,373	23,812	780	266,644
CU - Cultural Affairs	4,130	2,870	1,025	0	0	235	0
DA - ADA Coordination	77,996	356	184	96	6,340	21	70,999
DE - Environmental	50,787	37,086	10,320	0	0	3,381	0
EC - Commission on Ethics &	2,689	1,959	225	415	0	90	0
ED - Economic Development	398	0	10	319	0	69	0
EL - Elections	2,021,397	10,678	1,996	3,480	164,330	752	1,840,161
ER - Human Resources	13,799	8,162	357	4,342	0	938	0
ET - Enterprise Technology	1,034,796	64,679	17,729	18,805	76,203	4,064	853,316
FE - Fair Employment	58,855	942	239	415	4,687	90	52,482
FN - Finance	30,034	22,318	5,487	0	0	2,229	0
FR - Fire	38,042	0	20,224	0	0	17,818	0
GC - Grants Coord Ops	9,788	4,062	4,547	862	0	317	0
GG - General Government	2,878	447	2,431	0	0	0	0
GI - Government Information	773,618	14,672	1,794	6,769	61,397	1,463	687,523
GS01 - General Services	5,983	3,895	1,688	0	0	400	0
GS02 - Fleet Management	43,004	18,516	22,604	0	0	1,884	0
GS03 - Materials	7,850	3,452	4,018	0	0	380	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department GG - General Government**

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	General Fund Bldg
GS05 - Risk Management	14,360	9,666	3,914	0	0	780	0
GS06 - Facilities & Utilities	45,526	12,379	26,701	5,301	0	1,145	0
GS09 - Design & Construction	22,039	12,173	8,831	0	0	1,035	0
GS10 - Real Estate	2,990	1,616	520	702	0	152	0
GS30 - General Services	21,913	0	21,913	0	0	0	0
HS - Human Services	1,235,315	35,424	43,089	19,286	92,913	4,168	1,040,435
HT - Homeless Trust	2,842	1,443	1,289	0	0	110	0
IC - International Consortium	33,750	1,001	223	0	2,666	0	29,860
IG - Inspector General	34,557	4,632	28,450	1,213	0	262	0
JU - Juvenile Assessment	14,233	7,795	1,896	3,735	0	807	0
LB - Libraries	53,048	39,032	9,627	0	0	4,389	0
ME - Medical Examiner	1,781,558	7,105	1,850	2,235	145,097	483	1,624,788
MM - Miami-Dade Economic	2,370	1,731	639	0	0	0	0
MP - Metropolitan Planning	3,337	2,370	850	0	0	117	0
MT - Transit	2,285,063	255,265	31,175	73,502	156,012	22,090	1,747,019
NC - Neighborhood	200	0	200	0	0	0	0
ND - Non-Department	472,624	366,355	104,406	1,532	0	331	0
OF - Film and Entertainment	26,479	351	239	96	2,113	21	23,659
OS - Sustainability	1,755	857	627	223	0	48	0
PA - Property Appraiser	1,274,299	24,866	1,403	11,846	101,134	2,560	1,132,490
PD - Police	1,294,197	404,166	19,056	139,121	57,533	30,071	644,250
PM - Procurement	37,702	8,912	27,948	0	0	842	0
PR - Park & Recreation	476,408	62,297	85,942	36,847	23,230	7,964	260,128
PW - Public Works	1,105,487	39,167	28,575	22,957	82,680	6,266	925,842
PZ - Planning & Zoning	423,090	11,562	4,449	2,139	33,121	925	370,894
RB - Community Advocacy	156,172	0	206	734	12,713	159	142,360
SB - Small Business	527,789	4,130	658	1,532	42,723	331	478,415
SP - Seaport	10,623	0	7,746	0	0	2,877	0
SW - Solid Waste	20,747	0	13,763	0	0	6,984	0
TT - Office of the CITT	1,347	843	442	0	0	62	0
VZ - Vizcaya Museum and	5,123	3,142	1,657	0	0	324	0
All Other	28,801,380	50,014	56,757	9,101	2,349,679	24,236	26,311,593

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department GG - General Government**

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	General Fund Bldg
Direct Billed	0	0	0	0	0	0	0
Total	57,561,803	2,008,546	718,330	507,169	4,437,654	197,455	49,692,649

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**GI – GOVERNMENT INFORMATION CENTER**

**NATURE AND EXTENT OF SERVICES**

The GIC has three strategic goals: develop quality information about County services, improve constituent and customer access to County information and services, and increase accountability for service delivery across the enterprise.

As part of the Enabling Strategies strategic area, the Department brings County government closer to residents by providing convenient access through the 311 Answer Center (a local government telephone 'hotline/helpdesk'), the County web portal ([www.miamidade.gov](http://www.miamidade.gov)), Miami-Dade Television (MDTV), printed material, and multi-lingual radio programming. GIC uses these media to support outreach and marketing efforts for individual County departments and to support organization-wide branding efforts such as "Delivering Excellence Every Day." The Department is also responsible for conducting and managing market research and customer satisfaction assessments for all County services; the results of these efforts drive quality improvements and support performance tracking and reporting throughout County government.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Call Center Operations** – the costs associated with call center operations have been allocated based on the total 311 operations costs identified to each department. Direct billed credits have been applied to allocated costs for revenues received from Miami-Dade Transit.
- **Miami-Dade Television** – MDTV costs have been included in this activity and allocated to benefiting departments based on the total MDTV operations costs identified to each department.
- **On-Line Services** – the costs recorded for on-line services have been allocated using the on-line services costs identified to each benefiting department.
- **E-Gov Solutions** – costs incurred for e-government services have been included in this activity and allocated to departments using the total costs identified to each department.
- **Graphic Design & Translation** – these costs have been allocated to benefiting departments based on the total cost identified to each department.

The cost pools have been reduced by associated revenues and accrued leave payouts. Costs recorded for the **Other Customer Service Development** and **Major Capital** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GI - Government Information Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,219,900			17,219,900
POLL WORKERS	( 568)			
PETTY CASH & CHANGE FUNDS	( 416)			
SPECIAL TRANSPORTATION	0			
BUILDING ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 122,065)			
Total Deductions:	( 123,049)			( 123,049)
Depreciation	241,016		241,016	
Leave Payouts	171,192		171,192	
BU - Strategic Business Management	41,233	14,338	55,571	
CC - County Commission	6,823	1,296	8,119	
CE - County Executive	55,121	8,288	63,409	
DA - ADA Coordination	535	184	719	
ER - Human Resources	43,688	3,594	47,282	
ET - Enterprise Technology Services	365,996	18,058	384,054	
FE - Fair Employment Practices	( 1,452)	846	( 606)	
FN - Finance	10,613	1,140	11,753	
GC - Grants Coord Ops	561	27	588	
GG - General Government	773,544	74	773,618	
IG - Inspector General		9	9	
PM - Procurement Management		402	402	
Total Allocated Additions:	1,708,870	48,256	1,757,126	1,757,126
ADMIN REIMB - AV	( 157,034)			
ADMIN REIMB - WS	( 727,578)			
ACCRUED LEAVE PAYOUTS	( 168,102)			
REVENUE	( 1,539,366)			



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GI - Government Information Center**

Total Departmental Cost Adjustments:	<u>( 2,592,080)</u>	<u>( 2,592,080)</u>
Total To Be Allocated:	<u>16,213,641</u>	<u>16,261,897</u>
	<u>48,256</u>	

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
<b>Wages &amp; Benefits</b>					
SALARIES	11,876,257	747,763	6,388,337	1,328,026	1,366,898
FRINGE BENEFITS	3,454,464	186,449	2,051,408	336,237	329,282
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	568	568	0	0	0
ACCOUNTING & AUDITING	12,643	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	970	0	0	970	0
TEMPORARY HELP AGENCY	67,230	32,230	0	0	0
LEGAL	500	0	500	0	0
OTHER OTSIDE CONTRACTUAL SERVICES	123,080	106,806	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	99,500	3,800	62,000	6,800	7,600
EQUIPMENT MAINTENANCE	4,780	2,271	1,316	0	1,053
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	( 4,143)	0	0	( 4,143)	0
ITD MAINTENANCE	273,338	0	258,397	1,430	12,637
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	41,325	0	41,325	0	0
BUILDINGS COUNTY OWNED: RENTAL	33,600	0	33,600	0	0
COMMUNICATION EQUIPMENT-RENTAL	17,527	16,799	160	23	482
RENT PAYMENTS TO LESSORS	0	0	0	0	0
OTHER RENTAL EXPENSE	6,339	0	0	6,339	0
GSA CHARGES	270,874	6,892	4,708	5,570	3,364
ITD	84,452	0	48,000	0	14,040
CLERK OF COURTS	772	287	186	0	0
TELECOMMUNICATIONS	273,965	31,218	197,902	17,718	12,669
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	22,392	0	0	0	0
TRAVEL	653	87	0	0	0
AUTOMOBILE REIMBURSEMENT	7,674	1,440	3,193	1,541	779
ADVERTISING	591,971	( 3,500)	0	0	0
PRINTING & GRAPHICS	( 62,942)	0	0	0	851
MAILING SERVICES	368	0	0	192	0
*PETTY CASH & CHANGE FUNDS	416	416	0	0	0
TRAINING	4,717	1,584	325	0	2,483
REIMBURSEMENTS & REFUNDS	( 717,566)	0	0	0	0
TAXES,LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS	461,414	7,770	3,051	333	393
AUTOMOTIVE REPAIR & MAINT SUPPLIES	1,681	0	0	1,681	0
EQUIPMENT & NON-CAPITAL TOOLS	418	261	0	157	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
OFFICE SUPPLIES & MINOR EQUIPMENT	66,538	3,268	737	3,327	46,559
COMPUTER SUPPLIES	3,194	0	0	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0	0
CLOTHING & UNIFORMS	26,809	0	10,352	1,981	0
OTHER MATERIALS & SUPPLIES	52,057	0	17	47,566	0
*SPECIAL TRANSPORTATION	0	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	122,065	122,065	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	17,219,900	1,268,474	9,105,514	1,755,748	1,799,090
<b>Deductions</b>					
Total Deductions	( 123,049)	( 123,049)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 157,034)	0	( 157,034)	0	0
ADMIN REIMB - WS	( 727,578)	0	( 727,578)	0	0
ACCRUED LEAVE PAYOUTS	( 168,102)	0	( 31,628)	0	( 131,772)
REVENUE	( 1,539,366)	0	0	0	( 1,489,447)
Functional Cost	14,504,771	1,145,425	8,189,274	1,755,748	177,871
<b>Allocation Step 1</b>					
Inbound- All Others	1,708,870	1,708,870	0	0	0
Reallocate Admin Costs		( 2,854,295)	1,749,682	375,126	38,002
Unallocated Costs	( 1,381,907)	0	0	0	0
1st Allocation	14,831,734	0	9,938,956	2,130,874	215,873
<b>Allocation Step 2</b>					
Inbound- All Others	48,256	48,256	0	0	0
Reallocate Admin Costs		( 48,256)	29,582	6,342	642
Unallocated Costs	( 4,113)	0	0	0	0
2nd Allocation	44,143	0	29,582	6,342	642

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Total For GI GI - Government Information Center					
Total Allocated	14,875,877	0	9,968,538	2,137,216	216,515

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	766,433	762,507	516,293	0
FRINGE BENEFITS	188,654	215,205	147,229	0
<b>Other Expense &amp; Cost</b>				
*POLL WORKERS	0	0	0	0
ACCOUNTING & AUDITING	0	0	12,643	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0
TEMPORARY HELP AGENCY	0	0	35,000	0
LEGAL	0	0	0	0
OTHER OTSIDE CONTRACTUAL SERVICES	0	0	16,274	0
INDUSTRIAL SERVICE RELATED	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	2,900	5,900	10,500	0
EQUIPMENT MAINTENANCE	0	0	140	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0
ITD MAINTENANCE	0	0	0	874
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	49	14	0
RENT PAYMENTS TO LESSORS	0	0	0	0
OTHER RENTAL EXPENSE	0	0	0	0
GSA CHARGES	0	117,969	132,371	0
ITD	22,412	0	0	0
CLERK OF COURTS	0	267	32	0
TELECOMMUNICATIONS	7,771	6,115	572	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	10,800	11,592	0	0
TRAVEL	566	0	0	0
AUTOMOBILE REIMBURSEMENT	0	490	231	0
ADVERTISING	0	146,595	448,876	0
PRINTING & GRAPHICS	0	( 63,663)	( 130)	0
MAILING SERVICES	0	7	169	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0
TRAINING	325	0	0	0
REIMBURSEMENTS & REFUNDS	0	( 113,100)	( 604,466)	0
TAXES,LICENSES & PERMITS	0	0	0	0
MISCELLANEOUS	50	( 3,386)	453,203	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
OFFICE SUPPLIES & MINOR EQUIPMENT	2,177	10,441	29	0
COMPUTER SUPPLIES	2,072	1,122	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0
CLOTHING & UNIFORMS	0	253	14,223	0
OTHER MATERIALS & SUPPLIES	0	0	355	4,119
*SPECIAL TRANSPORTATION	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,004,160	1,098,363	1,183,558	4,993
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	0	0	0	0
ADMIN REIMB - WS	0	0	0	0
ACCRUED LEAVE PAYOUTS	0	( 4,702)	0	0
REVENUE	0	0	( 49,919)	0
 Functional Cost	 1,004,160	 1,093,661	 1,133,639	 4,993
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	214,543	233,667	242,207	1,068
Unallocated Costs	0	0	( 1,375,846)	( 6,061)
1st Allocation	1,218,703	1,327,328	0	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	3,627	3,950	4,095	18
Unallocated Costs	0	0	( 4,095)	( 18)
2nd Allocation	3,627	3,950	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
Total For GI GI - Government Information Center				
Total Allocated	1,222,330	1,331,278	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - Call Center Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	855,562.40	13.3132	1,323,189		1,323,189	4,607	1,327,796
AT - County Attorney	9,722.30	0.1513	15,036		15,036		15,036
AV - Aviation	9,722.30	0.1513	15,036		15,036	52	15,088
BC - Building Code Compliance	116,667.60	1.8154	180,435		180,435	628	181,063
BU - Strategic Business Management	9,722.30	0.1513	15,036		15,036		15,036
CA - Community Action Agency	9,722.30	0.1513	15,036		15,036	52	15,088
CC - County Commission	106,945.30	1.6641	165,399		165,399		165,399
CD - Housing & Comm Devlp	9,722.30	0.1513	15,036		15,036	52	15,088
CE - County Executive	9,722.30	0.1513	15,036		15,036		15,036
CL - Clerk of Court	9,722.30	0.1513	15,036		15,036	52	15,088
CQ - Capital Improvement	9,722.30	0.1513	15,036		15,036		15,036
CR - Corrections & Rehabilitation	9,722.30	0.1513	15,036		15,036	52	15,088
CS - Consumer Services	9,722.30	0.1513	15,036		15,036	52	15,088
CU - Cultural Affairs	116,667.60	1.8154	180,435		180,435	628	181,063
DE - Environmental Resources Mgmt	9,722.30	0.1513	15,036		15,036	52	15,088
EC - Commission on Ethics & Public Trust	9,722.30	0.1513	15,036		15,036	52	15,088
EL - Elections	126,389.90	1.9667	195,471		195,471	681	196,152
ER - Human Resources	116,667.60	1.8154	180,435		180,435		180,435
ET - Enterprise Technology Services	9,722.30	0.1513	15,036		15,036		15,036
FE - Fair Employment Practices	9,722.30	0.1513	15,036		15,036		15,036
FN - Finance	641,671.80	9.9849	992,392		992,392		992,392
FR - Fire	9,722.30	0.1513	15,036		15,036	52	15,088
GC - Grants Coord Ops	9,722.30	0.1513	15,036		15,036		15,036
GS01 - General Services Administration	106,945.30	1.6641	165,399		165,399	576	165,975
HS - Human Services	204,168.30	3.1770	315,761		315,761	1,100	316,861



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - Call Center Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HT - Homeless Trust	9,722.30	0.1513	15,036		15,036	52	15,088
IC - International Consortium	9,722.30	0.1513	15,036		15,036	52	15,088
IG - Inspector General	9,722.00	0.1513	15,036		15,036	52	15,088
LB - Libraries	9,722.30	0.1513	15,036		15,036	52	15,088
ME - Medical Examiner	9,722.30	0.1513	15,036		15,036	52	15,088
MM - Miami-Dade Economic Advisory Trust	9,722.30	0.1513	15,036		15,036	52	15,088
MP - Metropolitan Planning Organization	9,722.30	0.1513	15,036		15,036	52	15,088
MT - Transit	1,895,848.50	29.5006	2,932,073	-2,834,000	98,073	10,220	108,293
OF - Film and Entertainment	9,722.30	0.1513	15,036		15,036	52	15,088
OS - Sustainability	9,722.30	0.1513	15,036		15,036	52	15,088
PA - Property Appraiser	651,394.10	10.1362	1,007,428		1,007,428	3,508	1,010,936
PD - Police	106,945.30	1.6641	165,399		165,399	576	165,975
PM - Procurement Management	9,722.30	0.1513	15,036		15,036	52	15,088
PR - Park & Recreation	106,945.30	1.6641	165,399		165,399	576	165,975
PW - Public Works	106,945.30	1.6641	165,399		165,399	576	165,975
PZ - Planning & Zoning	9,722.30	0.1513	15,036		15,036	52	15,088
SB - Small Business Development	9,722.30	0.1513	15,036		15,036	52	15,088
SP - Seaport	9,722.30	0.1513	15,036		15,036	52	15,088
SW - Solid Waste Management	388,892.00	6.0514	601,450		601,450	2,094	603,544
TT - Office of the CITT	9,722.30	0.1513	15,036		15,036	52	15,088
VZ - Vizcaya Museum and Gardens	9,722.30	0.1513	15,036		15,036	52	15,088
All Other	476,393.10	7.4130	736,776		736,776	2,564	739,340
SubTotal	6,426,440.40	100.0000	9,938,956	-2,834,000	7,104,956	29,582	7,134,538
Direct Billed				2,834,000	2,834,000		2,834,000
Total	6,426,440.40	100.0000	9,938,956		9,938,956	29,582	9,968,538

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Allocation Basis: Total 311 Operations Costs Per Department

Allocation Source: GIC Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	13,872.00	1.9594	41,752		41,752	193	41,945
AT - County Attorney	10,635.20	1.5022	32,010		32,010		32,010
AV - Aviation	10,635.20	1.5022	32,010		32,010	148	32,158
BC - Building Code Compliance	18,496.00	2.6125	55,669		55,669	257	55,926
CA - Community Action Agency	23,120.00	3.2656	69,586		69,586	319	69,905
CC - County Commission	196,566.24	27.7643	591,622		591,622		591,622
CD - Housing & Comm Devlp	10,635.20	1.5022	32,010		32,010	148	32,158
CE - County Executive	23,120.00	3.2656	69,586		69,586		69,586
CL - Clerk of Court	10,635.20	1.5022	32,010		32,010	148	32,158
CQ - Capital Improvement	10,635.20	1.5022	32,010		32,010		32,010
CS - Consumer Services	10,635.20	1.5022	32,010		32,010	148	32,158
CU - Cultural Affairs	23,120.00	3.2656	69,586		69,586	321	69,907
DE - Environmental Resources Mgmt	23,120.00	3.2656	69,586		69,586	321	69,907
EL - Elections	18,496.00	2.6125	55,669		55,669	257	55,926
FR - Fire	10,635.20	1.5022	32,010		32,010	148	32,158
GC - Grants Coord Ops	10,635.20	1.5022	32,010		32,010		32,010
IC - International Consortium	10,635.20	1.5022	32,010		32,010	148	32,158
LB - Libraries	9,941.60	1.4042	29,922		29,922	138	30,060
MM - Miami-Dade Economic Advisory Trust	10,635.20	1.5022	32,010		32,010	148	32,158
MP - Metropolitan Planning Organization	10,635.20	1.5022	32,010		32,010	148	32,158
MT - Transit	23,120.00	3.2656	69,586		69,586	321	69,907
OF - Film and Entertainment	10,635.00	1.5022	32,009		32,009	148	32,157
OS - Sustainability	13,872.00	1.9594	41,752		41,752	193	41,945
PA - Property Appraiser	10,635.20	1.5022	32,010		32,010	148	32,158
PD - Police	16,184.00	2.2859	48,710		48,710	225	48,935

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PR - Park & Recreation	23,120.00	3.2656	69,586		69,586	321	69,907
PW - Public Works	10,635.20	1.5022	32,010		32,010	148	32,158
PZ - Planning & Zoning	10,635.20	1.5022	32,010		32,010	148	32,158
SB - Small Business Development	10,635.20	1.5022	32,010		32,010	148	32,158
SP - Seaport	23,120.00	3.2656	69,586		69,586	321	69,907
SW - Solid Waste Management	21,964.00	3.1023	66,107		66,107	305	66,412
TT - Office of the CITT	13,872.00	1.9594	41,752		41,752	193	41,945
VZ - Vizcaya Museum and Gardens	10,635.20	1.5022	32,010		32,010	148	32,158
All Other	42,078.40	5.9435	126,648		126,648	585	127,233
SubTotal	707,980.44	100.0000	2,130,874		2,130,874	6,342	2,137,216
Total	707,980.44	100.0000	2,130,874		2,130,874	6,342	2,137,216

Allocation Basis: Total MDTV Operations Costs Per Department

Allocation Source: GIC Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - OnLine Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	4,880.00	1.4733	3,180		3,180	18	3,198
AT - County Attorney	4,880.00	1.4733	3,180		3,180		3,180
AV - Aviation	9,760.00	2.9466	6,361		6,361	35	6,396
BC - Building Code Compliance	4,880.00	1.4733	3,180		3,180	18	3,198
CA - Community Action Agency	4,880.00	1.4733	3,180		3,180	18	3,198
CC - County Commission	63,440.00	19.1529	41,359		41,359		41,359
CD - Housing & Comm Devlp	4,880.00	1.4733	3,180		3,180	18	3,198
CE - County Executive	47,580.00	14.3646	31,009		31,009		31,009
CR - Corrections & Rehabilitation	4,880.00	1.4733	3,180		3,180	18	3,198
CS - Consumer Services	4,880.00	1.4733	3,180		3,180	18	3,198
CU - Cultural Affairs	7,320.00	2.2099	4,771		4,771	27	4,798
EC - Commission on Ethics & Public Trust	4,880.00	1.4733	3,180		3,180	18	3,198
EL - Elections	15,860.00	4.7882	10,336		10,336	50	10,386
ER - Human Resources	17,690.00	5.3407	11,529		11,529		11,529
ET - Enterprise Technology Services	15,860.00	4.7882	10,336		10,336		10,336
FN - Finance	4,880.00	1.4733	3,180		3,180		3,180
GS01 - General Services Administration	15,860.00	4.7882	10,336		10,336	58	10,394
HS - Human Services	4,880.00	1.4733	3,180		3,180	18	3,198
HT - Homeless Trust	4,880.00	1.4733	3,180		3,180	18	3,198
IC - International Consortium	4,880.00	1.4733	3,180		3,180	18	3,198
LB - Libraries	4,880.00	1.4733	3,180		3,180	18	3,198
ME - Medical Examiner	4,880.00	1.4733	3,180		3,180	18	3,198
MM - Miami-Dade Economic Advisory Trust	4,880.00	1.4733	3,180		3,180	18	3,198
OF - Film and Entertainment	4,880.00	1.4733	3,180		3,180	18	3,198
PD - Police	4,880.00	1.4733	3,180		3,180	18	3,198

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - OnLine Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PM - Procurement Management	4,880.00	1.4733	3,180		3,180	18	3,198
PR - Park & Recreation	4,880.00	1.4733	3,180		3,180	18	3,198
PW - Public Works	4,880.00	1.4733	3,180		3,180	18	3,198
PZ - Planning & Zoning	4,880.00	1.4733	3,180		3,180	18	3,198
VZ - Vizcaya Museum and Gardens	4,880.00	1.4733	3,180		3,180	18	3,198
All Other	30,500.00	9.2081	19,876		19,876	112	19,988
SubTotal	331,230.00	100.0000	215,873		215,873	642	216,515
Total	331,230.00	100.0000	215,873		215,873	642	216,515

Allocation Basis: Total Online Operations Costs Per Department

Allocation Source: GIC Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	13,221.75	1.7123	20,868		20,868	82	20,950
AT - County Attorney	13,221.75	1.7123	20,868		20,868		20,868
AV - Aviation	17,629.00	2.2831	27,824		27,824	110	27,934
BC - Building Code Compliance	13,221.75	1.7123	20,868		20,868	82	20,950
BU - Strategic Business Management	13,221.75	1.7123	20,868		20,868		20,868
CA - Community Action Agency	13,221.75	1.7123	20,868		20,868	82	20,950
CC - County Commission	26,443.50	3.4247	41,736		41,736		41,736
CD - Housing & Comm Devlp	17,629.00	2.2831	27,824		27,824	110	27,934
CE - County Executive	17,629.00	2.2831	27,824		27,824		27,824
CL - Clerk of Court	13,221.75	1.7123	20,868		20,868	82	20,950
CQ - Capital Improvement	17,629.00	2.2831	27,824		27,824		27,824
CR - Corrections & Rehabilitation	13,221.75	1.7123	20,868		20,868	82	20,950
CS - Consumer Services	13,221.75	1.7123	20,868		20,868	82	20,950
CU - Cultural Affairs	13,221.75	1.7123	20,868		20,868	82	20,950
DE - Environmental Resources Mgmt	13,221.75	1.7123	20,868		20,868	82	20,950
EC - Commission on Ethics & Public Trust	13,221.75	1.7123	20,868		20,868	82	20,950
EL - Elections	13,221.75	1.7123	20,868		20,868	82	20,950
ER - Human Resources	26,443.50	3.4247	41,736		41,736		41,736
ET - Enterprise Technology Services	13,221.75	1.7123	20,868		20,868		20,868
FE - Fair Employment Practices	13,221.75	1.7123	20,868		20,868		20,868
FN - Finance	13,221.75	1.7123	20,868		20,868		20,868
FR - Fire	13,221.75	1.7123	20,868		20,868	82	20,950
GC - Grants Coord Ops	35,258.00	4.5673	55,659		55,659		55,659
GS01 - General Services Administration	13,221.75	1.7123	20,868		20,868	82	20,950
HS - Human Services	13,221.75	1.7123	20,868		20,868	82	20,950

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HT - Homeless Trust	13,221.75	1.7123	20,868		20,868	82	20,950
IC - International Consortium	13,221.75	1.7123	20,868		20,868	82	20,950
IG - Inspector General	13,221.75	1.7123	20,868		20,868	82	20,950
LB - Libraries	13,221.75	1.7123	20,868		20,868	82	20,950
ME - Medical Examiner	13,221.75	1.7123	20,868		20,868	82	20,950
MM - Miami-Dade Economic Advisory Trust	13,221.75	1.7123	20,868		20,868	82	20,950
MP - Metropolitan Planning Organization	13,221.75	1.7123	20,868		20,868	82	20,950
MT - Transit	13,221.75	1.7123	20,868		20,868	82	20,950
OF - Film and Entertainment	13,221.75	1.7123	20,868		20,868	82	20,950
OS - Sustainability	31,732.20	4.1096	50,084		50,084	208	50,292
PA - Property Appraiser	13,221.75	1.7123	20,868		20,868	82	20,950
PD - Police	13,221.75	1.7123	20,868		20,868	82	20,950
PM - Procurement Management	13,221.75	1.7123	20,868		20,868	82	20,950
PR - Park & Recreation	13,221.75	1.7123	20,868		20,868	82	20,950
PW - Public Works	13,221.75	1.7123	20,868		20,868	82	20,950
PZ - Planning & Zoning	13,221.75	1.7123	20,868		20,868	82	20,950
SB - Small Business Development	13,221.75	1.7123	20,868		20,868	82	20,950
SP - Seaport	13,221.75	1.7123	20,868		20,868	82	20,950
SW - Solid Waste Management	17,629.00	2.2831	27,824		27,824	110	27,934
TT - Office of the CITT	13,221.75	1.7123	20,868		20,868	82	20,950
VZ - Vizcaya Museum and Gardens	13,221.75	1.7123	20,868		20,868	82	20,950
All Other	74,923.25	9.7031	118,252		118,252	465	118,717
SubTotal	772,150.20	100.0000	1,218,703		1,218,703	3,627	1,222,330
Total	772,150.20	100.0000	1,218,703		1,218,703	3,627	1,222,330



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Allocation Basis: Total EGOV Operations Costs Per Department

Allocation Source: GIC Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - Graphic Design &amp; Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	832.84	0.1248	1,657		1,657	7	1,664
AT - County Attorney	3,109.10	0.4661	6,186		6,186		6,186
AV - Aviation	3,085.38	0.4625	6,139		6,139	27	6,166
BC - Building Code Compliance	274.69	0.0412	547		547	2	549
BU - Strategic Business Management	11,803.53	1.7694	23,486		23,486		23,486
CA - Community Action Agency	15,276.04	2.2900	30,396		30,396	135	30,531
CC - County Commission	148,198.41	22.2160	294,880		294,880		294,880
CD - Housing & Comm Devlp	3,977.53	0.5963	7,914		7,914	35	7,949
CE - County Executive	48,899.51	7.3304	97,298		97,298		97,298
CL - Clerk of Court	3,179.32	0.4766	6,326		6,326	28	6,354
CQ - Capital Improvement	1,358.50	0.2036	2,703		2,703		2,703
CR - Corrections & Rehabilitation	16,772.36	2.5143	33,373		33,373	148	33,521
CS - Consumer Services	20,427.04	3.0622	40,645		40,645	181	40,826
CU - Cultural Affairs	304.10	0.0456	605		605	3	608
DE - Environmental Resources Mgmt	2,725.53	0.4086	5,423		5,423	24	5,447
EL - Elections	36,913.56	5.5336	73,449		73,449	327	73,776
ER - Human Resources	1,273.34	0.1909	2,534		2,534		2,534
FN - Finance	1,637.22	0.2454	3,258		3,258		3,258
FR - Fire	10,780.45	1.6161	21,451		21,451	95	21,546
GC - Grants Coord Ops	4,631.75	0.6943	9,216		9,216		9,216
GS01 - General Services Administration	11,566.80	1.7339	23,015		23,015	102	23,117
HS - Human Services	4,521.21	0.6778	8,996		8,996	40	9,036
HT - Homeless Trust	1,614.21	0.2420	3,212		3,212	14	3,226
IC - International Consortium	6,422.20	0.9627	12,779		12,779	57	12,836
IG - Inspector General	2,162.87	0.3242	4,304		4,304	19	4,323

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - Graphic Design &amp; Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LB - Libraries	1,421.12	0.2130	2,828		2,828	13	2,841
MM - Miami-Dade Economic Advisory Trust	3,672.00	0.5505	7,306		7,306	33	7,339
MP - Metropolitan Planning Organization	13,331.16	1.9984	26,526		26,526	118	26,644
MT - Transit	20,362.28	3.0525	40,516		40,516	180	40,696
OS - Sustainability	85,272.00	12.7829	169,671		169,671	757	170,428
PA - Property Appraiser	6,809.09	1.0207	13,548		13,548	60	13,608
PD - Police	1,429.42	0.2143	2,844		2,844	13	2,857
PM - Procurement Management	510.00	0.0765	1,015		1,015	5	1,020
PR - Park & Recreation	29,142.82	4.3687	57,987		57,987	258	58,245
PW - Public Works	4,887.93	0.7327	9,726		9,726	43	9,769
PZ - Planning & Zoning	1,794.96	0.2691	3,572		3,572	16	3,588
SB - Small Business Development	598.72	0.0898	1,191		1,191	5	1,196
SP - Seaport	10,104.17	1.5147	20,105		20,105	89	20,194
SW - Solid Waste Management	31,048.33	4.6544	61,779		61,779	275	62,054
TT - Office of the CITT	4,066.48	0.6096	8,091		8,091	36	8,127
VZ - Vizcaya Museum and Gardens	15,137.99	2.2693	30,121		30,121	134	30,255
All Other	75,742.62	11.3544	150,710		150,710	671	151,381
SubTotal	667,078.58	100.0000	1,327,328		1,327,328	3,950	1,331,278
Total	667,078.58	100.0000	1,327,328		1,327,328	3,950	1,331,278

Allocation Basis: Total Graphic &amp; Translation Cost Per Department

Allocation Source: GIC Summary Report



All Monetary Values Are \$ Dollars  
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department GI - Government Information Center**

Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans
AD - Animal Services	1,395,553	1,327,796	41,945	3,198	20,950	1,664
AT - County Attorney	77,280	15,036	32,010	3,180	20,868	6,186
AV - Aviation	87,742	15,088	32,158	6,396	27,934	6,166
BC - Building Code	261,686	181,063	55,926	3,198	20,950	549
BU - Strategic Business	59,390	15,036	0	0	20,868	23,486
CA - Community Action	139,672	15,088	69,905	3,198	20,950	30,531
CC - County Commission	1,134,996	165,399	591,622	41,359	41,736	294,880
CD - Housing & Comm Devlp	86,327	15,088	32,158	3,198	27,934	7,949
CE - County Executive	240,753	15,036	69,586	31,009	27,824	97,298
CL - Clerk of Court	74,550	15,088	32,158	0	20,950	6,354
CQ - Capital Improvement	77,573	15,036	32,010	0	27,824	2,703
CR - Corrections &	72,757	15,088	0	3,198	20,950	33,521
CS - Consumer Services	112,220	15,088	32,158	3,198	20,950	40,826
CU - Cultural Affairs	277,326	181,063	69,907	4,798	20,950	608
DE - Environmental	111,392	15,088	69,907	0	20,950	5,447
EC - Commission on Ethics &	39,236	15,088	0	3,198	20,950	0
EL - Elections	357,190	196,152	55,926	10,386	20,950	73,776
ER - Human Resources	236,234	180,435	0	11,529	41,736	2,534
ET - Enterprise Technology	46,240	15,036	0	10,336	20,868	0
FE - Fair Employment	35,904	15,036	0	0	20,868	0
FN - Finance	1,019,698	992,392	0	3,180	20,868	3,258
FR - Fire	89,742	15,088	32,158	0	20,950	21,546
GC - Grants Coord Ops	111,921	15,036	32,010	0	55,659	9,216
GS01 - General Services	220,436	165,975	0	10,394	20,950	23,117
HS - Human Services	350,045	316,861	0	3,198	20,950	9,036
HT - Homeless Trust	42,462	15,088	0	3,198	20,950	3,226
IC - International Consortium	84,230	15,088	32,158	3,198	20,950	12,836
IG - Inspector General	40,361	15,088	0	0	20,950	4,323
LB - Libraries	72,137	15,088	30,060	3,198	20,950	2,841
ME - Medical Examiner	39,236	15,088	0	3,198	20,950	0
MM - Miami-Dade Economic	78,733	15,088	32,158	3,198	20,950	7,339
MP - Metropolitan Planning	94,840	15,088	32,158	0	20,950	26,644
MT - Transit	239,846	108,293	69,907	0	20,950	40,696

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department GI - Government Information Center**

Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans
OF - Film and Entertainment	71,393	15,088	32,157	3,198	20,950	0
OS - Sustainability	277,753	15,088	41,945	0	50,292	170,428
PA - Property Appraiser	1,077,652	1,010,936	32,158	0	20,950	13,608
PD - Police	241,915	165,975	48,935	3,198	20,950	2,857
PM - Procurement	40,256	15,088	0	3,198	20,950	1,020
PR - Park & Recreation	318,275	165,975	69,907	3,198	20,950	58,245
PW - Public Works	232,050	165,975	32,158	3,198	20,950	9,769
PZ - Planning & Zoning	74,982	15,088	32,158	3,198	20,950	3,588
SB - Small Business	69,392	15,088	32,158	0	20,950	1,196
SP - Seaport	126,139	15,088	69,907	0	20,950	20,194
SW - Solid Waste	759,944	603,544	66,412	0	27,934	62,054
TT - Office of the CITT	86,110	15,088	41,945	0	20,950	8,127
VZ - Vizcaya Museum and	101,649	15,088	32,158	3,198	20,950	30,255
All Other	1,156,659	739,340	127,233	19,988	118,717	151,381
Direct Billed	2,834,000	2,834,000	0	0	0	0
Total	14,875,877	9,968,538	2,137,216	216,515	1,222,330	1,331,278

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**IG – INSPECTOR GENERAL**

**NATURE AND EXTENT OF SERVICES**

The Office of Inspector General (OIG) serves the residents of Miami-Dade County by identifying fraud, mismanagement, waste, and abuse of power in County projects, programs, and contracts. In response to the public's demand for more accountable government, the Board of County Commissioners (BCC) created the Office of Inspector General. The BCC determined that oversight of such a large and diverse government required the OIG to be independent and autonomous. To effectively uphold this mandate, the BCC vested the OIG with independent status so that it could carry out its goals without political interference.

As part of the Enabling Strategies strategic area, the OIG is authorized to detect, investigate, and, where possible, prevent fraud, waste, mismanagement, and abuse of power in County projects, programs, and contracts. Furthermore, the OIG routinely reviews and evaluates proposals, contracts, and programs for such criteria as cost and quality control, time management, program and project management, performance standards, consultant performance, subcontracting assignments, and safety issues. The OIG also investigates a variety of cases, including investigations of contractors doing business and/or receiving funds from the County and cases of employee and official misconduct.

The OIG's jurisdiction encompasses all County departments, agencies, instrumentalities, and the programs thereunder. This jurisdiction extends to all County employees, public officials, elected officials, and vendors and contractors doing business with the County.

The cost of the **Inspector General** have been allocated county-wide using the total purchase order payment amounts identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IG - Inspector General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,054,745			5,054,745
MAJOR MACHINERY, EQUIP, & FURNITURE	( 5,273)			
Total Deductions:	( 5,273)			( 5,273)
Depreciation	905		905	
Leave Payouts	54,045		54,045	
BU - Strategic Business Management	20,463	7,159	27,622	
CC - County Commission	1,223	232	1,455	
CE - County Executive	9,881	1,485	11,366	
DA - ADA Coordination	535	184	719	
ER - Human Resources	7,268	598	7,866	
ET - Enterprise Technology Services	65,603	3,237	68,840	
FE - Fair Employment Practices	( 260)	152	( 108)	
FN - Finance	168,269	18,079	186,348	
GG - General Government	34,554	3	34,557	
GI - Government Information Center	40,208	153	40,361	
IG - Inspector General		69	69	
PM - Procurement Management		18,070	18,070	
Total Allocated Additions:	402,694	49,421	452,115	452,115
ADMIN REIMB - AV	( 86,732)			
ADMIN REIMB - WS	( 401,850)			
ACCRUED LEAVE PAYOUTS	( 29,858)			
REVENUE	( 4,058,429)			
Total Departmental Cost Adjustments:	( 4,576,869)			( 4,576,869)
Total To Be Allocated:	875,297	49,421		924,718

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IG - Inspector General**

	Total	General & Admin	Inspector General
<b>Wages &amp; Benefits</b>			
SALARIES	3,726,283	0	3,726,283
FRINGE BENEFITS	912,492	0	912,492
<b>Other Expense &amp; Cost</b>			
OTHER COURT OPERATING EXPENSE	317	0	317
ACCOUNTING & AUDITING	0	0	0
GENERAL COUNTY SUPPORT	75	0	75
INDUSTRIAL SERVICE RELATED	457	0	457
GENERAL AUTO & PROFESSIONAL LIAB	16,100	0	16,100
OUTSIDE CONTRACTUAL SVCS.	0	0	0
EQUIPMENT MAINTENANCE	13,053	0	13,053
ITD MAINTENANCE	17,849	0	17,849
BUILDINGS COUNTY OWNED: RENTAL	0	0	0
VEHICLES-RENTAL	38,340	0	38,340
RENT PAYMENTS TO LESSORS	185,457	0	185,457
GSA CHARGES	14,365	0	14,365
CLERK OF COURTS	1,780	0	1,780
TELECOMMUNICATIONS	52,308	0	52,308
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	12,827	0	12,827
TRAVEL	10,366	0	10,366
AUTOMOBILE REIMBURSEMENT	35	0	35
PRINTING & GRAPHICS	4,205	0	4,205
OTHER COMMUNICATION EXPENSES	4,616,875	0	4,616,875
INVESTIGATIVE EXPENSES	0	0	0
TRAINING	1,163	0	1,163
REIMBURSEMENTS & REFUNDS	( 4,594,742)	0	( 4,594,742)
TAXES,LICENSES & PERMITS	79	0	79
MISCELLANEOUS	4,662	0	4,662
OFFICE SUPPLIES & MINOR EQUIPMENT	12,788	0	12,788
CLOTHING & UNIFORMS	378	0	378
OTHER MATERIALS & SUPPLIES	1,960	0	1,960
*MAJOR MACHINERY, EQUIP, & FURNITURE	5,273	5,273	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IG - Inspector General**

	Total	General & Admin	Inspector General
<b>Departmental Totals</b>			
Total Expenditures	5,054,745	5,273	5,049,472
<b>Deductions</b>			
Total Deductions	( 5,273)	( 5,273)	0
<b>Cost Adjustments</b>			
ADMIN REIMB - AV	( 86,732)	0	( 86,732)
ADMIN REIMB - WS	( 401,850)	0	( 401,850)
ACCruED LEAVE PAYOUTS	( 29,858)	0	( 29,858)
REVENUE	( 4,058,429)	0	( 4,058,429)
 Functional Cost	 472,603	 0	 472,603
<b>Allocation Step 1</b>			
Inbound- All Others	402,694	402,694	0
Reallocate Admin Costs		( 402,694)	402,694
1st Allocation	875,297	0	875,297
<b>Allocation Step 2</b>			
Inbound- All Others	49,421	49,421	0
Reallocate Admin Costs		( 49,421)	49,421
2nd Allocation	49,421	0	49,421
<b>Total For IG IG - Inspector General</b>			
Total Allocated	924,718	0	924,718

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IG - Inspector General**

## Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	2,797,244.38	0.4618	4,042		4,042	427	4,469
AT - County Attorney	118,825.06	0.0196	172		172		172
AU - Audit and Management	78,812.11	0.0130	114		114		114
BC - Building Code Compliance	331,341.65	0.0547	479		479	51	530
BN - Bldg&Neighborhood Compliance	1,218,866.08	0.2012	1,761		1,761	186	1,947
BU - Strategic Business Management	166,081,847.05	27.4162	239,973		239,973		239,973
CA - Community Action Agency	1,130,268.67	0.1866	1,633		1,633	173	1,806
CC - County Commission	21,266.29	0.0035	31		31		31
CD - Housing & Comm Devlp	998,190.62	0.1648	1,442		1,442	152	1,594
CE - County Executive	318,187.16	0.0525	460		460		460
CL - Clerk of Court	2,485,023.44	0.4102	3,591		3,591	380	3,971
CQ - Capital Improvement	75,283,104.33	12.4275	108,778		108,778		108,778
CR - Corrections & Rehabilitation	5,495,360.01	0.9072	7,940		7,940	839	8,779
CS - Consumer Services	191,330.81	0.0316	276		276	29	305
CU - Cultural Affairs	4,843,113.80	0.7995	6,998		6,998	740	7,738
DA - ADA Coordination	247,598.00	0.0409	358		358		358
DE - Environmental Resources Mgmt	2,333,776.26	0.3853	3,372		3,372	356	3,728
EL - Elections	3,074,272.39	0.5075	4,442		4,442	470	4,912
ER - Human Resources	2,678,967.77	0.4422	3,871		3,871		3,871
ET - Enterprise Technology Services	28,443,881.03	4.6954	41,099		41,099		41,099
FE - Fair Employment Practices	6,523.38	0.0011	9		9		9
FN - Finance	7,911,536.21	1.3060	11,432		11,432		11,432
FR - Fire	21,801,057.11	3.5989	31,501		31,501	3,330	34,831
GC - Grants Coord Ops	926,166.94	0.1529	1,338		1,338		1,338
GG - General Government	19,000.80	0.0031	27		27		27

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IG - Inspector General**

Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GI - Government Information Center	6,194.24	0.0010	9		9		9
GS01 - General Services Administration	78,883,552.76	13.0219	113,980		113,980	12,045	126,025
HS - Human Services	686,227.19	0.1133	992		992	105	1,097
HT - Homeless Trust	21,673,363.69	3.5778	31,316		31,316	3,310	34,626
IC - International Consortium	23,238.34	0.0038	34		34	4	38
IG - Inspector General	47,931.24	0.0079	69		69		69
JU - Juvenile Assessment Center	2,029,892.05	0.3351	2,933		2,933	310	3,243
LB - Libraries	9,450,221.67	1.5600	13,655		13,655	1,443	15,098
ME - Medical Examiner	2,318,110.43	0.3827	3,349		3,349	354	3,703
MM - Miami-Dade Economic Advisory Trust	53,205.00	0.0088	77		77	8	85
MP - Metropolitan Planning Organization	1,675,128.97	0.2765	2,420		2,420	256	2,676
MT - Transit	181,050.53	0.0299	262		262	28	290
NC - Neighborhood Compliance	13,081.88	0.0022	19		19	2	21
ND - Non-Department	67,653,364.36	11.1680	97,754		97,754	10,333	108,087
OF - Film and Entertainment	5,976.85	0.0010	9		9	1	10
OS - Sustainability	1,731,855.34	0.2859	2,502		2,502	265	2,767
PA - Property Appraiser	3,094,790.31	0.5109	4,472		4,472	473	4,945
PD - Police	49,098,358.15	8.1050	70,943		70,943	7,499	78,442
PM - Procurement Management	2,800.00	0.0005	4		4		4
PR - Park & Recreation	83,199.29	0.0137	120		120	13	133
PW - Public Works	124,253.34	0.0205	180		180	19	199
PZ - Planning & Zoning	177,255.09	0.0293	256		256	27	283
RB - Community Advocacy	592,887.53	0.0979	857		857	91	948
SB - Small Business Development	50,285.72	0.0083	73		73	8	81
SP - Seaport	1,205,231.63	0.1990	1,741		1,741	184	1,925
SW - Solid Waste Management	17,821,305.79	2.9419	25,750		25,750	2,722	28,472



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IG - Inspector General**

## Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TT - Office of the CITT	190,863.96	0.0315	276		276	29	305
VZ - Vizcaya Museum and Gardens	14,222,697.86	2.3478	20,551		20,551	2,172	22,723
All Other	3,844,669.26	0.6347	5,555		5,555	587	6,142
SubTotal	605,776,553.82	100.0000	875,297		875,297	49,421	924,718
Total	605,776,553.82	100.0000	875,297		875,297	49,421	924,718

Allocation Basis: Purchase Order Payment Amounts by Department

Allocation Source: PO Payment Amount and Count by Department - Financ

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department IG - Inspector General**

Receiving Department	Total	Inspector General
AD - Animal Services	4,469	4,469
AT - County Attorney	172	172
AU - Audit and Management	114	114
BC - Building Code	530	530
BN - Bldg&Neighborhood	1,947	1,947
BU - Strategic Business	239,973	239,973
CA - Community Action	1,806	1,806
CC - County Commission	31	31
CD - Housing & Comm Devlp	1,594	1,594
CE - County Executive	460	460
CL - Clerk of Court	3,971	3,971
CQ - Capital Improvement	108,778	108,778
CR - Corrections &	8,779	8,779
CS - Consumer Services	305	305
CU - Cultural Affairs	7,738	7,738
DA - ADA Coordination	358	358
DE - Environmental	3,728	3,728
EL - Elections	4,912	4,912
ER - Human Resources	3,871	3,871
ET - Enterprise Technology	41,099	41,099
FE - Fair Employment	9	9
FN - Finance	11,432	11,432
FR - Fire	34,831	34,831
GC - Grants Coord Ops	1,338	1,338
GG - General Government	27	27
GI - Government Information	9	9
GS01 - General Services	126,025	126,025
HS - Human Services	1,097	1,097
HT - Homeless Trust	34,626	34,626
IC - International Consortium	38	38
IG - Inspector General	69	69
JU - Juvenile Assessment	3,243	3,243
LB - Libraries	15,098	15,098



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department IG - Inspector General**

Receiving Department	Total	Inspector General
ME - Medical Examiner	3,703	3,703
MM - Miami-Dade Economic	85	85
MP - Metropolitan Planning	2,676	2,676
MT - Transit	290	290
NC - Neighborhood	21	21
ND - Non-Department	108,087	108,087
OF - Film and Entertainment	10	10
OS - Sustainability	2,767	2,767
PA - Property Appraiser	4,945	4,945
PD - Police	78,442	78,442
PM - Procurement	4	4
PR - Park & Recreation	133	133
PW - Public Works	199	199
PZ - Planning & Zoning	283	283
RB - Community Advocacy	948	948
SB - Small Business	81	81
SP - Seaport	1,925	1,925
SW - Solid Waste	28,472	28,472
TT - Office of the CITT	305	305
VZ - Vizcaya Museum and	22,723	22,723
All Other	6,142	6,142
Direct Billed	0	0
Total	924,718	924,718

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**PM – PROCUREMENT MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

The Department of Procurement Management (DPM) is responsible for the purchase of goods and services. Utilizing technology and sound business practices, DPM promotes full and open competition, with integrity and community inclusion, and ensures implementation of fair and transparent procurement practices.

As part of the Enabling Strategies strategic area, DPM provides value added procurement services to all departments and offices within County government to meet the needs of the community. The Department manages the purchase of goods and services for all county contracts and manages a database for the registered vendors. DPM performs multiple functions while managing the County's procurement activities, including finalizing needs assessments and scopes of work with users, advertising solicitations, holding bid openings/closings, reviewing technical responses, conducting market research, making vendor selections, conducting negotiations, and awarding and administering contracts.

The cost of **Procurement Management** is included in this schedule and allocated to benefiting departments using the number of purchase order transactions identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PM - Procurement Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,030,372			12,030,372
POLL WORKERS	( 8,423)			
GENERAL FUND-TRF OUT	( 633,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 118,253)			
Total Deductions:	( 759,676)			( 759,676)
Depreciation	102,431		102,431	
Leave Payouts	103,985		103,985	
AG - Agenda Coordination	39,892	12,465	52,357	
AT - County Attorney	333,395	29,339	362,734	
AU - Audit and Management	35,483	1,688	37,171	
BU - Strategic Business Management	30,691	10,694	41,385	
CC - County Commission	40,059	42,280	82,339	
CE - County Executive	31,721	4,770	36,491	
DA - ADA Coordination	535	184	719	
ER - Human Resources	24,728	2,034	26,762	
ET - Enterprise Technology Services	20,061	10,392	30,453	
FE - Fair Employment Practices	( 836)	487	( 349)	
FN - Finance	165,299	17,759	183,058	
GG - General Government	37,698	4	37,702	
GI - Government Information Center	40,099	157	40,256	
IG - Inspector General	4		4	
PM - Procurement Management		402	402	
Total Allocated Additions:	1,005,245	132,655	1,137,900	1,137,900
ACCRUED LEAVE PAYOUTS	( 172,963)			
REVENUE	( 10,186,334)			
Total Departmental Cost Adjustments:	( 10,359,297)			( 10,359,297)



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PM - Procurement Management**

Total To Be Allocated:

1,916,644	132,655
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2,049,299
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PM - Procurement Management**

	Total	General & Admin	Procurement Mgmt
<b>Wages &amp; Benefits</b>			
SALARIES	7,276,622	0	7,276,622
FRINGE BENEFITS	1,955,632	0	1,955,632
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	8,423	8,423	0
OTHER COURT OPERATING EXPENSE	0	0	0
CONSULTING SERVICES	1,800	0	1,800
LEGAL	2,450	0	2,450
TEMPORARY HELP AGENCY	111,225	0	111,225
GENERAL AUTO & PROFESSIONAL LIAB	52,000	0	52,000
EQUIPMENT MAINTENANCE	3,080	0	3,080
ITD MAINTENANCE	85,876	0	85,876
BUILDINGS COUNTY OWNED: RENTAL	564,798	0	564,798
COMMUNICATION EQUIPMENT-RENTAL	5,942	0	5,942
OTHER RENTAL EXPENSE	1,863	0	1,863
GSA CHARGES	35,465	0	35,465
ITD	466,616	0	466,616
GENERAL COUNTY SUPPORT CHARGES	578,000	0	578,000
CLERK OF COURTS	7,304	0	7,304
TELECOMMUNICATIONS	58,232	0	58,232
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	7,418	0	7,418
TRAVEL	6,431	0	6,431
AUTOMOBILE REIMBURSEMENT	( 112)	0	( 112)
ADVERTISING	3,884	0	3,884
PRINTING & GRAPHICS	224	0	224
MAILING SERVICES	7	0	7
TRAINING	6,280	0	6,280
TAXES,LICENSES & PERMITS	1,400	0	1,400
MISCELLANEOUS	( 11,215)	0	( 11,215)
EQUIPMENT & NON-CAPITAL TOOLS	110	0	110
OFFICE SUPPLIES & MINOR EQUIPMENT	49,364	0	49,364
OTHER MATERIALS & SUPPLIES	0	0	0
*GENERAL FUND-TRF OUT	633,000	633,000	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	118,253	118,253	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PM - Procurement Management**

	Total	General & Admin	Procurement Mgmt
<b>Departmental Totals</b>			
Total Expenditures	12,030,372	759,676	11,270,696
<b>Deductions</b>			
Total Deductions	( 759,676)	( 759,676)	0
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 172,963)	0	( 172,963)
REVENUE	( 10,186,334)	0	( 10,186,334)
 Functional Cost	 911,399	 0	 911,399
<b>Allocation Step 1</b>			
Inbound- All Others	1,005,245	1,005,245	0
Reallocate Admin Costs		( 1,005,245)	1,005,245
1st Allocation	1,916,644	0	1,916,644
<b>Allocation Step 2</b>			
Inbound- All Others	132,655	132,655	0
Reallocate Admin Costs		( 132,655)	132,655
2nd Allocation	132,655	0	132,655
<b>Total For PM PM - Procurement Management</b>			
Total Allocated	2,049,299	0	2,049,299

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PM - Procurement Management**

## Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	419.00	8.7785	168,253		168,253	17,468	185,721
AT - County Attorney	46.00	0.9638	18,472		18,472		18,472
AU - Audit and Management	22.00	0.4609	8,834		8,834		8,834
BC - Building Code Compliance	1.00	0.0210	402		402	42	444
BN - Bldg&Neighborhood Compliance	68.00	1.4247	27,306		27,306	2,835	30,141
BU - Strategic Business Management	54.00	1.1314	21,684		21,684		21,684
CA - Community Action Agency	10.00	0.2095	4,016		4,016	417	4,433
CC - County Commission	1,065.00	22.3119	427,657		427,657		427,657
CD - Housing & Comm Devlp	597.00	12.5079	239,731		239,731	24,888	264,619
CE - County Executive	86.00	1.8018	34,534		34,534		34,534
CL - Clerk of Court	789.00	16.5305	316,831		316,831	32,891	349,722
CQ - Capital Improvement	42.00	0.8800	16,866		16,866		16,866
CR - Corrections & Rehabilitation	7.00	0.1467	2,811		2,811	292	3,103
CS - Consumer Services	107.00	2.2418	42,967		42,967	4,461	47,428
CU - Cultural Affairs	1.00	0.0210	402		402	42	444
DE - Environmental Resources Mgmt	2.00	0.0419	803		803	83	886
EL - Elections	139.00	2.9122	55,817		55,817	5,795	61,612
ER - Human Resources	77.00	1.6132	30,920		30,920		30,920
ET - Enterprise Technology Services	1.00	0.0210	402		402		402
FE - Fair Employment Practices	5.00	0.1048	2,008		2,008		2,008
FN - Finance	1.00	0.0210	402		402		402
FR - Fire	15.00	0.3143	6,023		6,023	625	6,648
GC - Grants Coord Ops	36.00	0.7542	14,456		14,456		14,456
GG - General Government	109.00	2.2837	43,770		43,770		43,770
GI - Government Information Center	1.00	0.0210	402		402		402

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PM - Procurement Management**

## Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS02 - Fleet Management	2.00	0.0419	803		803	83	886
GS06 - Facilities & Utilities Mgmt	4.00	0.0838	1,606		1,606	167	1,773
HS - Human Services	87.00	1.8228	34,936		34,936	3,627	38,563
HT - Homeless Trust	39.00	0.8171	15,661		15,661	1,626	17,287
IC - International Consortium	1.00	0.0210	402		402	42	444
IG - Inspector General	45.00	0.9428	18,070		18,070		18,070
JU - Juvenile Assessment Center	54.00	1.1314	21,684		21,684	2,251	23,935
LB - Libraries	3.00	0.0629	1,205		1,205	125	1,330
ME - Medical Examiner	1.00	0.0210	402		402	42	444
MM - Miami-Dade Economic Advisory Trust	104.00	2.1789	41,762		41,762	4,336	46,098
MP - Metropolitan Planning Organization	2.00	0.0419	803		803	83	886
MT - Transit	9.00	0.1886	3,614		3,614	375	3,989
ND - Non-Department	196.00	4.1064	78,706		78,706	8,171	86,877
OF - Film and Entertainment	11.00	0.2305	4,417		4,417	459	4,876
OS - Sustainability	3.00	0.0629	1,205		1,205	125	1,330
PA - Property Appraiser	1.00	0.0210	402		402	42	444
PD - Police	11.00	0.2305	4,417		4,417	459	4,876
PM - Procurement Management	1.00	0.0210	402		402		402
PR - Park & Recreation	7.00	0.1467	2,811		2,811	292	3,103
PW - Public Works	7.00	0.1467	2,811		2,811	292	3,103
PZ - Planning & Zoning	1.00	0.0210	402		402	42	444
RB - Community Advocacy	6.00	0.1257	2,409		2,409	250	2,659
SB - Small Business Development	33.00	0.6914	13,251		13,251	1,376	14,627
SP - Seaport	3.00	0.0629	1,205		1,205	125	1,330
SW - Solid Waste Management	6.00	0.1257	2,409		2,409	250	2,659
TT - Office of the CITT	12.00	0.2514	4,819		4,819	500	5,319

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PM - Procurement Management**

## Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VZ - Vizcaya Museum and Gardens	2.00	0.0419	803		803	83	886
All Other	422.00	8.8415	169,458		169,458	17,593	187,051
SubTotal	4,773.00	100.0000	1,916,644		1,916,644	132,655	2,049,299
Total	4,773.00	100.0000	1,916,644		1,916,644	132,655	2,049,299

Allocation Basis: Number of Purchase Order Transactions by Departmen

Allocation Source: PO Payment Amount and Count by Department - Financ

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department PM - Procurement Management**

Receiving Department	Total	Procurement Mgmt
AD - Animal Services	185,721	185,721
AT - County Attorney	18,472	18,472
AU - Audit and Management	8,834	8,834
BC - Building Code	444	444
BN - Bldg&Neighborhood	30,141	30,141
BU - Strategic Business	21,684	21,684
CA - Community Action	4,433	4,433
CC - County Commission	427,657	427,657
CD - Housing & Comm Devlp	264,619	264,619
CE - County Executive	34,534	34,534
CL - Clerk of Court	349,722	349,722
CQ - Capital Improvement	16,866	16,866
CR - Corrections &	3,103	3,103
CS - Consumer Services	47,428	47,428
CU - Cultural Affairs	444	444
DE - Environmental	886	886
EL - Elections	61,612	61,612
ER - Human Resources	30,920	30,920
ET - Enterprise Technology	402	402
FE - Fair Employment	2,008	2,008
FN - Finance	402	402
FR - Fire	6,648	6,648
GC - Grants Coord Ops	14,456	14,456
GG - General Government	43,770	43,770
GI - Government Information	402	402
GS02 - Fleet Management	886	886
GS06 - Facilities & Utilities	1,773	1,773
HS - Human Services	38,563	38,563
HT - Homeless Trust	17,287	17,287
IC - International Consortium	444	444
IG - Inspector General	18,070	18,070
JU - Juvenile Assessment	23,935	23,935
LB - Libraries	1,330	1,330



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department PM - Procurement Management**

Receiving Department	Total	Procurement Mgmt
ME - Medical Examiner	444	444
MM - Miami-Dade Economic	46,098	46,098
MP - Metropolitan Planning	886	886
MT - Transit	3,989	3,989
ND - Non-Department	86,877	86,877
OF - Film and Entertainment	4,876	4,876
OS - Sustainability	1,330	1,330
PA - Property Appraiser	444	444
PD - Police	4,876	4,876
PM - Procurement	402	402
PR - Park & Recreation	3,103	3,103
PW - Public Works	3,103	3,103
PZ - Planning & Zoning	444	444
RB - Community Advocacy	2,659	2,659
SB - Small Business	14,627	14,627
SP - Seaport	1,330	1,330
SW - Solid Waste	2,659	2,659
TT - Office of the CITT	5,319	5,319
VZ - Vizcaya Museum and	886	886
All Other	187,051	187,051
Direct Billed	0	0
Total	2,049,299	2,049,299



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**SB – SMALL BUSINESS DEVELOPMENT**

**NATURE AND EXTENT OF SERVICES**

The Department of Small Business Development (SBD) administers Miami-Dade County small business programs to foster economic growth by providing contracting and business development opportunities for certified small business enterprises and ensuring that employees working on County projects earn responsible and living wages. SBD coordinates and implements various programs that provide financial, business management, bonding, and technical assistance to promote economic growth in Miami-Dade County's local economy.

As part of the Economic Development Strategic area, SBD is committed to the growth and development of small businesses by providing management, technical, and financial resource assistance and contracting opportunities through the application of small business program measures and compliance monitoring of County contracts. In an effort to foster competitiveness and economic empowerment of small businesses, the Department collaborates with advisory boards, the Living Wage Commission, the local business community and various industries, financial institutions, and governmental agencies to provide services such as mentoring, training, bonding, and financial assistance to all certified business enterprises.

The cost of **Business Development** is included in this schedule and has been allocated using the number of reviews and site visits identified to benefiting departments. The cost pool has been reduced by associated revenues and accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SB - Small Business Development**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,012,612			5,012,612
POLL WORKERS	( 8,343)			
PETTY CASH & CHANGE FUNDS	( 109)			
MAILING SERVICES	( 110)			
SPECIAL TRANSPORTATION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 20,838)			
Total Deductions:	( 29,400)			( 29,400)
Depreciation	107,621		107,621	
Leave Payouts	48,195		48,195	
AG - Agenda Coordination	1,041	325	1,366	
AT - County Attorney	159,114	14,002	173,116	
BU - Strategic Business Management	20,942	7,321	28,263	
CC - County Commission	1,545	294	1,839	
CE - County Executive	12,480	1,877	14,357	
DA - ADA Coordination	535	184	719	
ER - Human Resources	9,590	788	10,378	
ET - Enterprise Technology Services	82,867	4,089	86,956	
FE - Fair Employment Practices	( 329)	192	( 137)	
FN - Finance	3,892	418	4,310	
GG - General Government	527,739	50	527,789	
GI - Government Information Center	69,105	287	69,392	
IG - Inspector General	73	8	81	
PM - Procurement Management	13,251	1,376	14,627	
Total Allocated Additions:	1,057,661	31,211	1,088,872	1,088,872
ACCRUED LEAVE PAYOUTS	( 166,557)			
REVENUE	( 4,844,157)			

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SB - Small Business Development**

Total Departmental Cost Adjustments:	<u>( 5,010,714)</u>	<u>( 5,010,714)</u>
Total To Be Allocated:	<u>1,030,159</u>	<u>31,211</u>
	<u><u>1,061,370</u></u>	<u><u>1,061,370</u></u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SB - Small Business Development**

	Total	General & Admin	Business Development
<b>Wages &amp; Benefits</b>			
SALARIES	3,454,520	0	3,454,520
FRINGE BENEFITS	894,803	0	894,803
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	8,343	8,343	0
TEMPORARY HELP AGENCY	0	0	0
INDUSTRIAL SERVICE RELATED	230	0	230
OTHER OUTSIDE CONTRACTUAL SERVICES	22,563	0	22,563
GENERAL AUTO & PROFESSIONAL LIAB	26,900	0	26,900
EQUIPMENT MAINTENANCE	484	0	484
ITD MAINTENANCE	2,332	0	2,332
COMMUNICATION EQUIPMENT-RENTAL	( 284)	0	( 284)
GSA CHARGES	15,024	0	15,024
ITD	102,620	0	102,620
CLERK OF COURTS	4,615	0	4,615
TELECOMMUNICATIONS	25,199	0	25,199
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	684	0	684
TRAVEL	( 15)	0	( 15)
BUILDING COUNTY OWNED-RENTAL	350,221	0	350,221
PRINTING & GRAPHICS	75	0	75
*PETTY CASH & CHANGE FUNDS	109	109	0
TRAINING	100	0	100
MISCELLANEOUS	48,231	0	48,231
*MAILING SERVICES	110	110	0
REIMBURSEMENTS & REFUNDS	17,760	0	17,760
OFFICE SUPPLIES & MINOR EQUIPMENT	17,189	0	17,189
COMPUTER SUPPLIES	0	0	0
CLOTHING & UNIFORMS	( 39)	0	( 39)
OTHER MATERIALS & SUPPLIES	0	0	0
*SPECIAL TRANSPORTATION	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	20,838	20,838	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SB - Small Business Development**

	Total	General & Admin	Business Development
<b>Departmental Totals</b>			
Total Expenditures	5,012,612	29,400	4,983,212
<b>Deductions</b>			
Total Deductions	( 29,400)	( 29,400)	0
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 166,557)	0	( 166,557)
REVENUE	( 4,844,157)	0	( 4,844,157)
Functional Cost	( 27,502)	0	( 27,502)
<b>Allocation Step 1</b>			
Inbound- All Others	1,057,661	1,057,661	0
Reallocate Admin Costs		( 1,057,661)	1,057,661
1st Allocation	1,030,159	0	1,030,159
<b>Allocation Step 2</b>			
Inbound- All Others	31,211	31,211	0
Reallocate Admin Costs		( 31,211)	31,211
2nd Allocation	31,211	0	31,211
<b>Total For SB SB - Small Business Development</b>			
Total Allocated	1,061,370	0	1,061,370

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SB - Small Business Development**

## Activity - Business Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CD - Housing & Comm Devlp	9	1.2295	12,666		12,666	384	13,050
DE - Environmental Resources Mgmt	24	3.2787	33,776		33,776	1,023	34,799
FR - Fire	19	2.5956	26,739		26,739	810	27,549
GS09 - Design & Construction Svcs	29	3.9617	40,812		40,812	1,237	42,049
PR - Park & Recreation	76	10.3825	106,956		106,956	3,240	110,196
PW - Public Works	322	43.9892	453,158		453,158	13,729	466,887
SP - Seaport	17	2.3224	23,924		23,924	725	24,649
SW - Solid Waste Management	12	1.6393	16,888		16,888	512	17,400
VZ - Vizcaya Museum and Gardens	15	2.0492	21,110		21,110	640	21,750
All Other	209	28.5519	294,130		294,130	8,911	303,041
SubTotal	732	100.0000	1,030,159		1,030,159	31,211	1,061,370
Total	732	100.0000	1,030,159		1,030,159	31,211	1,061,370

Allocation Basis: Number of Reviews and Site Visits by Department

Allocation Source: SB Director

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**  
**Schedule .5 - Allocation Summary**  
**For Department SB - Small Business Development**

Receiving Department	Total	Business Development
CD - Housing & Comm Devlp	13,050	13,050
DE - Environmental	34,799	34,799
FR - Fire	27,549	27,549
GS09 - Design & Construction	42,049	42,049
PR - Park & Recreation	110,196	110,196
PW - Public Works	466,887	466,887
SP - Seaport	24,649	24,649
SW - Solid Waste	17,400	17,400
VZ - Vizcaya Museum and	21,750	21,750
All Other	303,041	303,041
Direct Billed	0	0
Total	1,061,370	1,061,370

## **Indirect Cost Rate Base Computation**

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Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
AD ANIMAL SERVICES DEPARTMENT	001 SALARIES	00110 EMPLOYEE REGULAR	3,903,274.81
		00112 PART TIME EMPLOYEE	158,796.87
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	446.5
		00120 EXECUTIVE BENEFIT PAYMENTS	16,115.25
		00122 FLEX DOLLARS	51,265.46
		00125 LONGEVITY PAYMENTS	10,933
		00126 WORKING OUT OF CLASSIFICATION	-145.35
		00128 TUITION REFUND	183.38
		00131 MILITARY ACTIVE DUTY	22,708.92
		00132 MILITARY LEAVE PAY	627.79
		00133 JURY DUTY PAY	509.46
		00134 UNION ACTIVITY PAY	4,586.37
		00135 JOB INJURY PAY	6,490.64
		00136 UNIFORM & LIEU OF ALLOWANCES	8,308.77
		00139 AWARDS & SPECIAL RECOGNITION	185.6
		00150 SICK PAY	144,538.41
		00151 HOLIDAY PAY	202,751.01
		00152 ANNUAL LEAVE PAY	239,327.93
		00153 COMPENSATORY TIME PAY	708.87
		00160 EMPLOYEE OVERTIME OT	129,736.35
		00180 CROSS INDEX SALARIES DISTRIBUTION	3,469.44
		00192 SALARIES REIMBURSEMENTS	-772.16
		00197 WAGE ACCRUALS	12,688.52
		<b>001 SALARIES</b>	<b>4,916,735.84</b>
AG AGENDA COORDINATION	001 SALARIES	00110 EMPLOYEE REGULAR	358,567.65
		00120 EXECUTIVE BENEFIT PAYMENTS	41,947.4
		00122 FLEX DOLLARS	1,003.04
		00150 SICK PAY	34,621.96
		00151 HOLIDAY PAY	21,940.06
		00152 ANNUAL LEAVE PAY	61,392.73
		00160 EMPLOYEE OVERTIME OT	596.97
		00197 WAGE ACCRUALS	-795.29
		<b>001 SALARIES</b>	<b>519,274.52</b>
AT COUNTY ATTORNEY	001 SALARIES	00110 EMPLOYEE REGULAR	16,197,399.96

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00112 PART TIME EMPLOYEE	36,953
		00113 VACATION RELIEF AND SEASONAL HELP	36,450
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	657.55
		00120 EXECUTIVE BENEFIT PAYMENTS	225,595.05
		00122 FLEX DOLLARS	21,646.88
		00125 LONGEVITY PAYMENTS	10,117.22
		00133 JURY DUTY PAY	5,341.28
		00135 JOB INJURY PAY	3,224.12
		00139 AWARDS & SPECIAL RECOGNITION	997.71
		00150 SICK PAY	448,054.02
		00151 HOLIDAY PAY	437,779.42
		00152 ANNUAL LEAVE PAY	1,389,141.23
		00160 EMPLOYEE OVERTIME OT	340.75
		00180 CROSS INDEX SALARIES DISTRIBUTION	329.75
		00192 SALARIES REIMBURSEMENTS	-5,302,510.42
		00194 EIP REIMBURSEMENTS	-280,000
		00197 WAGE ACCRUALS	-35,073.52
		<b>001 SALARIES</b>	<b>13,196,444.</b>
AU AUDIT AND MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	3,538,642.63
		00120 EXECUTIVE BENEFIT PAYMENTS	75,938.59
		00122 FLEX DOLLARS	13,428.74
		00128 TUITION REFUND	7,055
		00133 JURY DUTY PAY	6,829.92
		00150 SICK PAY	81,994.16
		00151 HOLIDAY PAY	188,869.93
		00152 ANNUAL LEAVE PAY	205,710.16
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,558,000
		00192 SALARIES REIMBURSEMENTS	-1,558,000
		00197 WAGE ACCRUALS	-15,622.08
		<b>001 SALARIES</b>	<b>4,102,847.05</b>
BC BUILDING CODE COMPLIANCE DEPARTMENT	001 SALARIES	00110 EMPLOYEE REGULAR	4,126,152.97
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	13,969.99
		00120 EXECUTIVE BENEFIT PAYMENTS	62,256.21
		00122 FLEX DOLLARS	26,151.36
		00125 LONGEVITY PAYMENTS	7,072.29

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
Title: BL BUILDING DEPT		00128 TUITION REFUND	1,164.8
		00133 JURY DUTY PAY	1,474.48
		00139 AWARDS & SPECIAL RECOGNITION	320.95
		00150 SICK PAY	210,259.44
		00151 HOLIDAY PAY	234,849.93
		00152 ANNUAL LEAVE PAY	317,142.6
		00160 EMPLOYEE OVERTIME OT	4,997.42
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,139.01
		00197 WAGE ACCRUALS	-20,544.35
		<b>001 SALARIES</b>	<b>4,986,407.1</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	214,020.57
		00120 EXECUTIVE BENEFIT PAYMENTS	726.92
		00122 FLEX DOLLARS	3,019.12
		00126 WORKING OUT OF CLASSIFICATION	272.13
		00150 SICK PAY	4,101.89
		00151 HOLIDAY PAY	14,543.88
		00152 ANNUAL LEAVE PAY	8,233.8
		00160 EMPLOYEE OVERTIME OT	3,565.99
		00170 EXTRA DUTY PAY	2,200
		00180 CROSS INDEX SALARIES DISTRIBUTION	372,774.96
		00192 SALARIES REIMBURSEMENTS	-250,684.4
		00197 WAGE ACCRUALS	-372,774.86
		<b>001 SALARIES</b>	<b>0</b>
BN BUILDING & NEIGHBORHOOD COMPLIANCE DEPT	001 SALARIES	00110 EMPLOYEE REGULAR	14,717,905.3
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	25,840.45
		00120 EXECUTIVE BENEFIT PAYMENTS	137,120.02
		00122 FLEX DOLLARS	124,044.68
		00125 LONGEVITY PAYMENTS	88,107.69
		00126 WORKING OUT OF CLASSIFICATION	3,674.05
		00128 TUITION REFUND	14,423.14
		00131 MILITARY ACTIVE DUTY	14,867.96
		00132 MILITARY LEAVE PAY	7,075.4
		00133 JURY DUTY PAY	9,923.23
		00134 UNION ACTIVITY PAY	1,489.62
		00135 JOB INJURY PAY	70,870.1

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00136 UNIFORM & LIEU OF ALLOWANCES	75
		00138 EMPLOYEE SUGGESTION AWARD	706.92
		00139 AWARDS & SPECIAL RECOGNITION	4,033.1
		00150 SICK PAY	562,020.27
		00151 HOLIDAY PAY	818,172.94
		00152 ANNUAL LEAVE PAY	1,265,989.03
		00160 EMPLOYEE OVERTIME OT	170,471.79
		00170 EXTRA DUTY PAY	124,920
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,714,820.29
		00184 HURRICANE OVERTIME	-1,200.15
		00192 SALARIES REIMBURSEMENTS	-1,546,862.24
		00193 OVERTIME REIMBURSEMENTS	-66.13
		00197 WAGE ACCRUALS	479,526.53
	<b>001 SALARIES</b>		<b>18,807,948.99</b>
BU MANAGEMENT AND BUDGET	001 SALARIES	00110 EMPLOYEE REGULAR	3,108,394.59
		00112 PART TIME EMPLOYEE	3,315.97
		00113 VACATION RELIEF AND SEASONAL HELP	19,981.03
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	541.54
		00120 EXECUTIVE BENEFIT PAYMENTS	146,909.37
		00122 FLEX DOLLARS	6,239
		00128 TUITION REFUND	10,833.4
		00133 JURY DUTY PAY	2,117.06
		00150 SICK PAY	42,243.46
		00151 HOLIDAY PAY	176,946.7
		00152 ANNUAL LEAVE PAY	278,450.56
		00180 CROSS INDEX SALARIES DISTRIBUTION	67,000
		00192 SALARIES REIMBURSEMENTS	-1,631,263.36
		00197 WAGE ACCRUALS	-8,060.11
	<b>001 SALARIES</b>		<b>2,223,649.21</b>
CA COMMUNITY ACTION AGENCY	001 SALARIES	00110 EMPLOYEE REGULAR	22,297,354.18
		00112 PART TIME EMPLOYEE	1,128,277.35
		00113 VACATION RELIEF AND SEASONAL HELP	1,378,011.97
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	10,125.62
		00120 EXECUTIVE BENEFIT PAYMENTS	112,367.69
		00122 FLEX DOLLARS	395,263.46

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
		00123 FLEX RETROACTIVE ADJUSTMENT	-39.52
		00125 LONGEVITY PAYMENTS	140,889.61
		00126 WORKING OUT OF CLASSIFICATION	13,261.04
		00128 TUITION REFUND	26,001.1
		00129 DEATH BENEFIT PAYMENTS	6,077.47
		00133 JURY DUTY PAY	16,067.1
		00134 UNION ACTIVITY PAY	122.36
		00135 JOB INJURY PAY	56,709.66
		00136 UNIFORM & LIEU OF ALLOWANCES	5,806.54
		00139 AWARDS & SPECIAL RECOGNITION	2,712.48
		00150 SICK PAY	953,891.72
		00151 HOLIDAY PAY	1,214,562.46
		00152 ANNUAL LEAVE PAY	1,636,604.57
		00160 EMPLOYEE OVERTIME OT	45,787.28
		00180 CROSS INDEX SALARIES DISTRIBUTION	5,890,920.2
		00190 FIREWATCH OVERTIME REIMBURSEMENTS	-454.22
		00192 SALARIES REIMBURSEMENTS	-6,763,028.55
		00197 WAGE ACCRUALS	86,743.24
		<b>001 SALARIES</b>	<b>28,654,034.81</b>
CC COUNTY COMMISSION	001 SALARIES	00110 EMPLOYEE REGULAR	9,128,846.67
		00111 COMPENSATION OF ELECTED OFFICIALS	78,000.26
		00112 PART TIME EMPLOYEE	203,107.41
		00113 VACATION RELIEF AND SEASONAL HELP	20,370
		00120 EXECUTIVE BENEFIT PAYMENTS	703,300.8
		00122 FLEX DOLLARS	50,310.42
		00125 LONGEVITY PAYMENTS	7,315.73
		00128 TUITION REFUND	58,081.98
		00133 JURY DUTY PAY	4,041.08
		00136 UNIFORM & LIEU OF ALLOWANCES	1,713.96
		00139 AWARDS & SPECIAL RECOGNITION	135.35
		00150 SICK PAY	247,189.19
		00151 HOLIDAY PAY	276,488.68
		00152 ANNUAL LEAVE PAY	514,273.47
		00153 COMPENSATORY TIME PAY	1,402.88
		00160 EMPLOYEE OVERTIME OT	77,443.64

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
CD HOUSING AND COMMUNITY DEVELOPMENT		00180 CROSS INDEX SALARIES DISTRIBUTION	281,194.81
		00192 SALARIES REIMBURSEMENTS	-60,060.61
		00194 EIP REIMBURSEMENTS	-1,000
		00197 WAGE ACCRUALS	-46,312.19
	<b>001 SALARIES</b>		<b>11,545,843.53</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	5,462,410.51
		00113 VACATION RELIEF AND SEASONAL HELP	23,191.1
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	9,824.76
		00120 EXECUTIVE BENEFIT PAYMENTS	64,189.52
		00122 FLEX DOLLARS	48,200.94
		00125 LONGEVITY PAYMENTS	30,127.79
		00126 WORKING OUT OF CLASSIFICATION	746.12
		00128 TUITION REFUND	4,694.76
		00131 MILITARY ACTIVE DUTY	5,257.12
		00133 JURY DUTY PAY	4,661.49
		00135 JOB INJURY PAY	1,150.51
		00139 AWARDS & SPECIAL RECOGNITION	140
		00150 SICK PAY	200,846.41
		00151 HOLIDAY PAY	296,710.08
		00152 ANNUAL LEAVE PAY	373,161.42
		00160 EMPLOYEE OVERTIME OT	18,178.25
		00180 CROSS INDEX SALARIES DISTRIBUTION	2,362,610.94
		00192 SALARIES REIMBURSEMENTS	103,526.01
		00197 WAGE ACCRUALS	-27,805.47
	<b>001 SALARIES</b>		<b>8,981,822.26</b>
CE COUNTY EXECUTIVE OFFICE	001 SALARIES	00110 EMPLOYEE REGULAR	4,284,034.7
		00111 COMPENSATION OF ELECTED OFFICIALS	234,539.3
		00120 EXECUTIVE BENEFIT PAYMENTS	426,275.72
		00122 FLEX DOLLARS	9,826.94
		00125 LONGEVITY PAYMENTS	23.02
		00133 JURY DUTY PAY	1,379.2
		00135 JOB INJURY PAY	267.49
		00139 AWARDS & SPECIAL RECOGNITION	371.19
		00143 MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)	8,069
		00150 SICK PAY	122,075.49

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00151 HOLIDAY PAY	243,280.74
		00152 ANNUAL LEAVE PAY	336,483.62
		00160 EMPLOYEE OVERTIME OT	5,199.8
		00197 WAGE ACCRUALS	-20,064.53
	<b>001 SALARIES</b>		<b>5,651,761.68</b>
CL CLERK OF COURT	001 SALARIES	00110 EMPLOYEE REGULAR	51,379,499.38
		00111 COMPENSATION OF ELECTED OFFICIALS	171,687.03
		00113 VACATION RELIEF AND SEASONAL HELP	15,010.81
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,592.18
		00120 EXECUTIVE BENEFIT PAYMENTS	321,517.58
		00122 FLEX DOLLARS	630,690.2
		00125 LONGEVITY PAYMENTS	306,695.86
		00126 WORKING OUT OF CLASSIFICATION	22,837.71
		00128 TUITION REFUND	88,609.09
		00131 MILITARY ACTIVE DUTY	5,170.01
		00132 MILITARY LEAVE PAY	2,186.31
		00133 JURY DUTY PAY	32,191.8
		00134 UNION ACTIVITY PAY	44,930.28
		00135 JOB INJURY PAY	36,235.44
		00139 AWARDS & SPECIAL RECOGNITION	4,122.09
		00150 SICK PAY	1,917,839.67
		00151 HOLIDAY PAY	2,806,052.8
		00152 ANNUAL LEAVE PAY	3,693,489.06
		00153 COMPENSATORY TIME PAY	44.96
		00160 EMPLOYEE OVERTIME OT	171,005.94
		00180 CROSS INDEX SALARIES DISTRIBUTION	77,104,742.76
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	317,295.74
		00192 SALARIES REIMBURSEMENTS	-77,476,886.76
		00197 WAGE ACCRUALS	36,234.62
	<b>001 SALARIES</b>		<b>61,632,794.56</b>
CM COUNTY MANAGER	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	-275
	<b>001 SALARIES</b>		<b>-275</b>
CQ OFFICE OF CAPITAL IMPROVEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	2,227,304.08
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,455.09
		00120 EXECUTIVE BENEFIT PAYMENTS	57,580.9

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
CR CORRECTIONS & REHABILITATION		00122 FLEX DOLLARS	8,721.22
		00125 LONGEVITY PAYMENTS	2,463.06
		00133 JURY DUTY PAY	318.49
		00139 AWARDS & SPECIAL RECOGNITION	185.6
		00150 SICK PAY	51,075.36
		00151 HOLIDAY PAY	118,671.88
		00152 ANNUAL LEAVE PAY	165,603.02
		00180 CROSS INDEX SALARIES DISTRIBUTION	123,616.45
		00192 SALARIES REIMBURSEMENTS	-244,272
		00197 WAGE ACCRUALS	-16,009.51
		<b>001 SALARIES</b>	<b>2,497,713.64</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	137,565,705.87
		00112 PART TIME EMPLOYEE	93,914.01
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	55,827.87
		00116 EMERGENCY PREPAREDNESS PAY	388.88
		00120 EXECUTIVE BENEFIT PAYMENTS	143,298.5
		00122 FLEX DOLLARS	1,350,105.44
		00125 LONGEVITY PAYMENTS	794,288.5
		00126 WORKING OUT OF CLASSIFICATION	103,926
		00128 TUITION REFUND	256,139.4
		00129 DEATH BENEFIT PAYMENTS	35,520.68
		00131 MILITARY ACTIVE DUTY	282,335.96
		00132 MILITARY LEAVE PAY	147,132.71
		00133 JURY DUTY PAY	63,455.56
		00134 UNION ACTIVITY PAY	38,705.79
		00135 JOB INJURY PAY	473,775.87
		00136 UNIFORM & LIEU OF ALLOWANCES	324,653.53
		00137 TOOL ALLOWANCE	24,075.96
		00138 EMPLOYEE SUGGESTION AWARD	5,841.95
		00139 AWARDS & SPECIAL RECOGNITION	2,296.88
		00150 SICK PAY	3,781,217.07
		00151 HOLIDAY PAY	9,142,857.38
		00152 ANNUAL LEAVE PAY	11,183,248.59
		00153 COMPENSATORY TIME PAY	1,265,421.92
		00160 EMPLOYEE OVERTIME OT	14,629,368.94

Excludes Sub-Object 0154 and 0155



Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
CS CONSUMER SERVICES		00170 EXTRA DUTY PAY	33,243.75
		00171 EXTRA DUTY REIMBURSEMENTS	-50,515.17
		00180 CROSS INDEX SALARIES DISTRIBUTION	156,106.48
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	3,378.84
		00185 CROSS INDEX OVERTIME DISTRIB	-1,039.36
		00189 AIR RESCUE OVERTIME REIMBURSEMENT	4.18
		00192 SALARIES REIMBURSEMENTS	-69,310.57
		00193 OVERTIME REIMBURSEMENTS	-345,753.6
		00197 WAGE ACCRUALS	492,126.94
		<b>001 SALARIES</b>	<b>181,981,744.75</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	5,174,188.97
		00112 PART TIME EMPLOYEE	24,571.44
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	13,092.41
		00120 EXECUTIVE BENEFIT PAYMENTS	79,465.78
		00122 FLEX DOLLARS	53,406.88
		00125 LONGEVITY PAYMENTS	23,423.8
		00126 WORKING OUT OF CLASSIFICATION	2,073.66
		00128 TUITION REFUND	23,619.68
		00131 MILITARY ACTIVE DUTY	8,587.02
		00132 MILITARY LEAVE PAY	8,587.07
		00133 JURY DUTY PAY	5,181.5
		00134 UNION ACTIVITY PAY	614.75
		00135 JOB INJURY PAY	29.24
		00139 AWARDS & SPECIAL RECOGNITION	1,163.1
		00150 SICK PAY	219,022.01
		00151 HOLIDAY PAY	259,250.73
		00152 ANNUAL LEAVE PAY	399,740.84
		00160 EMPLOYEE OVERTIME OT	30,591.02
		00180 CROSS INDEX SALARIES DISTRIBUTION	39,466.9
		00192 SALARIES REIMBURSEMENTS	-31,360
		00197 WAGE ACCRUALS	11,749.07
		<b>001 SALARIES</b>	<b>6,346,465.87</b>
CU CULTURAL AFFAIRS	001 SALARIES	00110 EMPLOYEE REGULAR	1,848,108.97
		00112 PART TIME EMPLOYEE	50,822.34
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,166.09

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00120 EXECUTIVE BENEFIT PAYMENTS	72,033.59
		00122 FLEX DOLLARS	10,444.62
		00125 LONGEVITY PAYMENTS	6,063.14
		00133 JURY DUTY PAY	1,184.54
		00150 SICK PAY	65,584.19
		00151 HOLIDAY PAY	91,529.31
		00152 ANNUAL LEAVE PAY	137,522.69
		00160 EMPLOYEE OVERTIME OT	888.54
		00197 WAGE ACCRUALS	5,588.37
	<b>001 SALARIES</b>		<b>2,290,936.39</b>
DA OFFICE OF ADA COORDINATION	001 SALARIES	00110 EMPLOYEE REGULAR	210,543.64
		00113 VACATION RELIEF AND SEASONAL HELP	8,025.09
		00120 EXECUTIVE BENEFIT PAYMENTS	23,196.21
		00122 FLEX DOLLARS	611.9
		00125 LONGEVITY PAYMENTS	50.23
		00133 JURY DUTY PAY	620.1
		00150 SICK PAY	15,055.73
		00151 HOLIDAY PAY	12,584.53
		00152 ANNUAL LEAVE PAY	16,380.7
		00197 WAGE ACCRUALS	-2,703.92
	<b>001 SALARIES</b>		<b>284,364.21</b>
DE DPT ENVIRONMENTAL RESOURCES MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	24,692,590.34
		00112 PART TIME EMPLOYEE	279,175.27
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	18,928.14
		00120 EXECUTIVE BENEFIT PAYMENTS	74,187.33
		00122 FLEX DOLLARS	310,907.84
		00125 LONGEVITY PAYMENTS	121,280.78
		00126 WORKING OUT OF CLASSIFICATION	10,344.32
		00128 TUITION REFUND	26,775.2
		00131 MILITARY ACTIVE DUTY	15,034.21
		00132 MILITARY LEAVE PAY	3,826.4
		00133 JURY DUTY PAY	21,190.53
		00134 UNION ACTIVITY PAY	104.45
		00135 JOB INJURY PAY	5,460.1
		00137 TOOL ALLOWANCE	3,172.95

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
EC COMMISSION ON ETHICS AND PUBLIC TRUST		00138 EMPLOYEE SUGGESTION AWARD	222.72
		00139 AWARDS & SPECIAL RECOGNITION	408.2
		00150 SICK PAY	1,050,912.69
		00151 HOLIDAY PAY	1,342,494.22
		00152 ANNUAL LEAVE PAY	2,109,053.47
		00160 EMPLOYEE OVERTIME OT	193,953.49
		00180 CROSS INDEX SALARIES DISTRIBUTION	3,780,656.49
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	-895.95
		00184 HURRICANE OVERTIME	-457.68
		00192 SALARIES REIMBURSEMENTS	-4,524,351
		00197 WAGE ACCRUALS	59,873.01
	<b>001 SALARIES</b>		<b>29,594,847.52</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	1,255,309.5
		00112 PART TIME EMPLOYEE	62,780
		00113 VACATION RELIEF AND SEASONAL HELP	12,413.5
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	286.59
		00120 EXECUTIVE BENEFIT PAYMENTS	35,753.5
		00122 FLEX DOLLARS	2,621.44
		00133 JURY DUTY PAY	226.45
		00150 SICK PAY	53,171.7
		00151 HOLIDAY PAY	67,103.88
		00152 ANNUAL LEAVE PAY	73,437.51
		00160 EMPLOYEE OVERTIME OT	231
		00197 WAGE ACCRUALS	427.78
	<b>001 SALARIES</b>		<b>1,563,762.85</b>
ED OFFICE OF ECONOMIC DEVELOPMENT COORD	001 SALARIES	00110 EMPLOYEE REGULAR	27,317.2
		00120 EXECUTIVE BENEFIT PAYMENTS	1,090.38
		00122 FLEX DOLLARS	342.68
		00125 LONGEVITY PAYMENTS	2,199.65
		00150 SICK PAY	727.04
		00151 HOLIDAY PAY	1,153.42
		00152 ANNUAL LEAVE PAY	1,532.3
		00192 SALARIES REIMBURSEMENTS	-31,661.8
		00197 WAGE ACCRUALS	-2,700.87
	<b>001 SALARIES</b>		<b>0.</b>

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
EH DPT. OF EMGNCY MNGMT/HOMELAND SCTY	001 SALARIES	00110 EMPLOYEE REGULAR	1,359,029.2
		00112 PART TIME EMPLOYEE	2,076.6
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,304.74
		00120 EXECUTIVE BENEFIT PAYMENTS	17,384.29
		00122 FLEX DOLLARS	13,504.9
		00125 LONGEVITY PAYMENTS	1,478.11
		00133 JURY DUTY PAY	3,335.65
		00150 SICK PAY	23,898.08
		00151 HOLIDAY PAY	70,871.6
		00152 ANNUAL LEAVE PAY	78,241.4
		00160 EMPLOYEE OVERTIME OT	1,599.66
		00180 CROSS INDEX SALARIES DISTRIBUTION	514,516.7
		00185 CROSS INDEX OVERTIME DISTRIB	2,500.36
		00192 SALARIES REIMBURSEMENTS	-317,994.37
		00197 WAGE ACCRUALS	2,242.35
		<b>001 SALARIES</b>	<b>1,773,989.27</b>
EL ELECTIONS	001 SALARIES	00110 EMPLOYEE REGULAR	5,329,075.44
		00112 PART TIME EMPLOYEE	190,032.56
		00113 VACATION RELIEF AND SEASONAL HELP	1,106,088.85
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	51,798.13
		00120 EXECUTIVE BENEFIT PAYMENTS	100,388.24
		00122 FLEX DOLLARS	64,572.62
		00125 LONGEVITY PAYMENTS	19,612.36
		00128 TUITION REFUND	12,061.8
		00133 JURY DUTY PAY	6,371.32
		00138 EMPLOYEE SUGGESTION AWARD	8,524.74
		00139 AWARDS & SPECIAL RECOGNITION	270.7
		00150 SICK PAY	213,629.83
		00151 HOLIDAY PAY	288,430.76
		00152 ANNUAL LEAVE PAY	320,260.81
		00160 EMPLOYEE OVERTIME OT	713,048.97
		00180 CROSS INDEX SALARIES DISTRIBUTION	952,704.17
		00190 FIREWATCH OVERTIME REIMBURSEMENTS	-4,890
		00192 SALARIES REIMBURSEMENTS	-925,045.1
		00197 WAGE ACCRUALS	74,234.93

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
	<b>001 SALARIES</b>		<b>8,521,171.13</b>
EM OFFICE OF EMERGENCY MANAGEMENT	<b>001 SALARIES</b>		<b>0.</b>
ER HUMAN RESOURCES (FORMERLY EMP.RELATIONS)	001 SALARIES	00110 EMPLOYEE REGULAR	505,295.25
		00112 PART TIME EMPLOYEE	9,167.88
		00120 EXECUTIVE BENEFIT PAYMENTS	4,365.16
		00122 FLEX DOLLARS	9,649.26
		00125 LONGEVITY PAYMENTS	7,062.39
		00128 TUITION REFUND	1,590
		00133 JURY DUTY PAY	805.54
		00150 SICK PAY	14,915.76
		00151 HOLIDAY PAY	33,930.59
		00152 ANNUAL LEAVE PAY	20,829.11
		00160 EMPLOYEE OVERTIME OT	4,894.19
		00180 CROSS INDEX SALARIES DISTRIBUTION	-573,078
		00197 WAGE ACCRUALS	-39,438.23
	<b>001 SALARIES</b>		<b>-11.1</b>
ET INFORMATION TECHNOLOGY DEPARTMENT	001 SALARIES	00110 EMPLOYEE REGULAR	42,540,944.31
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	121,581.04
		00120 EXECUTIVE BENEFIT PAYMENTS	74,124.02
		00122 FLEX DOLLARS	370,882.82
		00125 LONGEVITY PAYMENTS	379,108.54
		00126 WORKING OUT OF CLASSIFICATION	114.19
		00128 TUITION REFUND	36,897.02
		00132 MILITARY LEAVE PAY	212.05
		00133 JURY DUTY PAY	18,155.76
		00134 UNION ACTIVITY PAY	6,972.54
		00135 JOB INJURY PAY	17,074.5
		00137 TOOL ALLOWANCE	48,036.54
		00139 AWARDS & SPECIAL RECOGNITION	2,331.75
		00150 SICK PAY	1,050,944.99
		00151 HOLIDAY PAY	2,269,277.49
		00152 ANNUAL LEAVE PAY	3,229,328.62
		00160 EMPLOYEE OVERTIME OT	768,266.91
		00180 CROSS INDEX SALARIES DISTRIBUTION	573,373.65

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
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Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
EX DADE COUNTY EXPRESSWAY AUTHORITY FE HUMAN RIGHTS AND FAIR EMPLOYMENT PRACTIC		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	751,084.59
		00185 CROSS INDEX OVERTIME DISTRIB	-6,378.18
		00192 SALARIES REIMBURSEMENTS	-690,562.4
		00197 WAGE ACCRUALS	58,194.74
	<b>001 SALARIES</b>		<b>51,619,965.49</b>
	<b>001 SALARIES</b>		<b>0.</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	653,968.51
		00120 EXECUTIVE BENEFIT PAYMENTS	16,115.25
		00122 FLEX DOLLARS	1,741.86
		00125 LONGEVITY PAYMENTS	31.54
		00135 JOB INJURY PAY	2,678.37
		00150 SICK PAY	12,785.73
		00151 HOLIDAY PAY	30,246.9
FN FINANCE DEPARTMENT		00152 ANNUAL LEAVE PAY	44,070.33
		00180 CROSS INDEX SALARIES DISTRIBUTION	658,587.55
		00192 SALARIES REIMBURSEMENTS	-674,471.16
		00197 WAGE ACCRUALS	5,669.22
	<b>001 SALARIES</b>		<b>751,424.1</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	14,692,046.04
		00112 PART TIME EMPLOYEE	242,886.32
		00113 VACATION RELIEF AND SEASONAL HELP	61,467.05
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	42,081.89
		00120 EXECUTIVE BENEFIT PAYMENTS	114,712.01
		00122 FLEX DOLLARS	178,130.42
		00125 LONGEVITY PAYMENTS	69,486.05
		00126 WORKING OUT OF CLASSIFICATION	715.46
		00128 TUITION REFUND	25,103.53
		00131 MILITARY ACTIVE DUTY	14,902.79
		00132 MILITARY LEAVE PAY	1,594.6
		00133 JURY DUTY PAY	15,908.63
		00134 UNION ACTIVITY PAY	6,215.22
		00135 JOB INJURY PAY	974.74
		00139 AWARDS & SPECIAL RECOGNITION	36,525.04
		00150 SICK PAY	543,864.79
		00151 HOLIDAY PAY	805,161.84

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
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Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

		Object & Title	Subobject & Title	Total
			00152 ANNUAL LEAVE PAY	1,038,940.33
			00160 EMPLOYEE OVERTIME OT	46,093.44
			00180 CROSS INDEX SALARIES DISTRIBUTION	800,761.03
			00183 HURRICANE SALARIES	-213.41
			00185 CROSS INDEX OVERTIME DISTRIB	1,747.06
			00192 SALARIES REIMBURSEMENTS	-939,704
			00197 WAGE ACCRUALS	12,167.33
		<b>001 SALARIES</b>		<b>17,811,568.2</b>
FR FIRE DEPARTMENT	001 SALARIES		00110 EMPLOYEE REGULAR	170,035,971.78
			00112 PART TIME EMPLOYEE	1,933,456.77
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	13,336.82
			00120 EXECUTIVE BENEFIT PAYMENTS	165,375.53
			00122 FLEX DOLLARS	1,067,043.04
			00125 LONGEVITY PAYMENTS	706,843.34
			00126 WORKING OUT OF CLASSIFICATION	1,348,619.63
			00128 TUITION REFUND	293,477.87
			00129 DEATH BENEFIT PAYMENTS	26,874.59
			00131 MILITARY ACTIVE DUTY	573,444.85
			00132 MILITARY LEAVE PAY	374,224.57
			00133 JURY DUTY PAY	47,207.64
			00134 UNION ACTIVITY PAY	406,613.3
			00135 JOB INJURY PAY	1,277,683.45
			00137 TOOL ALLOWANCE	28,823.47
			00138 EMPLOYEE SUGGESTION AWARD	11,725.77
			00139 AWARDS & SPECIAL RECOGNITION	3,370.01
			00150 SICK PAY	8,027,958.9
			00151 HOLIDAY PAY	12,520,063.01
			00152 ANNUAL LEAVE PAY	12,851,048.05
			00153 COMPENSATORY TIME PAY	267,809.35
			00160 EMPLOYEE OVERTIME OT	14,316,497.22
			00162 OT SPECIAL EVENTS POLICE / FIRE	191,942.29
			00170 EXTRA DUTY PAY	1,340,084.31
			00180 CROSS INDEX SALARIES DISTRIBUTION	391,251.31
			00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	86,928.06
			00183 HURRICANE SALARIES	-1,133.31

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
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Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total	
GC OFFICE OF GRANTS COORDINATION OPERATIONS		00184 HURRICANE OVERTIME	-7,000.93	
		00188 AIRPORT OVERTIME REIMBURSEMENT	574,151.06	
		00189 AIR RESCUE OVERTIME REIMBURSEMENT	7,597.77	
		00192 SALARIES REIMBURSEMENTS	-69,657.93	
		00194 EIP REIMBURSEMENTS	-723,596.01	
		00197 WAGE ACCRUALS	-158,052.21	
	001 SALARIES		227,929,983.37	
	001 SALARIES	00110 EMPLOYEE REGULAR	2,616,501.61	
		00113 VACATION RELIEF AND SEASONAL HELP	26,131.13	
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	426.28	
		00120 EXECUTIVE BENEFIT PAYMENTS	25,921.19	
		00122 FLEX DOLLARS	32,664.96	
		00125 LONGEVITY PAYMENTS	13,552.03	
		00133 JURY DUTY PAY	1,451.73	
		00150 SICK PAY	93,955.47	
		00151 HOLIDAY PAY	139,557.43	
		00152 ANNUAL LEAVE PAY	164,924.73	
		00160 EMPLOYEE OVERTIME OT	321.79	
		00180 CROSS INDEX SALARIES DISTRIBUTION	450,938.31	
	00192 SALARIES REIMBURSEMENTS	-331,395.76		
	00197 WAGE ACCRUALS	7,238.57		
	001 SALARIES	3,242,189.47		
GG GENERAL GOVERNMENT	001 SALARIES	00110 EMPLOYEE REGULAR	242,157.84	
		00120 EXECUTIVE BENEFIT PAYMENTS	19,057.22	
		00122 FLEX DOLLARS	951.12	
		00125 LONGEVITY PAYMENTS	679.01	
		00139 AWARDS & SPECIAL RECOGNITION	26,900	
		00150 SICK PAY	6,865.99	
		00151 HOLIDAY PAY	13,458.25	
		00152 ANNUAL LEAVE PAY	30,480.78	
		00197 WAGE ACCRUALS	-9,070.7	
		00198 WAGE ACCRUALS-OTHER ENTITIES	25,000	
		001 SALARIES	356,479.51	
	GI COMMUNITY INFORMATION AND OUTREACH	001 SALARIES	00110 EMPLOYEE REGULAR	9,814,344.71
			00112 PART TIME EMPLOYEE	219,096.94

Excludes Sub-Object 0154 and 0155



Miami-Dade County, Florida  
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Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
		00113 VACATION RELIEF AND SEASONAL HELP	29,070
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	568.15
		00120 EXECUTIVE BENEFIT PAYMENTS	88,321.57
		00122 FLEX DOLLARS	96,582.24
		00125 LONGEVITY PAYMENTS	22,216.42
		00128 TUITION REFUND	48,142.69
		00133 JURY DUTY PAY	7,810.9
		00135 JOB INJURY PAY	385.97
		00139 AWARDS & SPECIAL RECOGNITION	270.71
		00150 SICK PAY	514,294.82
		00151 HOLIDAY PAY	551,835.7
		00152 ANNUAL LEAVE PAY	714,240.99
		00160 EMPLOYEE OVERTIME OT	36,874.36
		00180 CROSS INDEX SALARIES DISTRIBUTION	91,032.01
		00184 HURRICANE OVERTIME	-43,190.91
		00192 SALARIES REIMBURSEMENTS	-476,872.84
		00197 WAGE ACCRUALS	-6,301.15
		<b>001 SALARIES</b>	<b>11,708,723.28</b>
GS GENERAL SERVICES ADMINISTRATION	001 SALARIES	00110 EMPLOYEE REGULAR	39,949,824.05
		00112 PART TIME EMPLOYEE	487,273.76
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	33,629.45
		00120 EXECUTIVE BENEFIT PAYMENTS	103,711.97
		00122 FLEX DOLLARS	434,943.36
		00125 LONGEVITY PAYMENTS	224,515.23
		00126 WORKING OUT OF CLASSIFICATION	15,738.04
		00128 TUITION REFUND	37,816.05
		00129 DEATH BENEFIT PAYMENTS	18,276.22
		00131 MILITARY ACTIVE DUTY	42,350.7
		00132 MILITARY LEAVE PAY	6,483.1
		00133 JURY DUTY PAY	21,256.37
		00134 UNION ACTIVITY PAY	38,834.48
		00135 JOB INJURY PAY	179,134.68
		00136 UNIFORM & LIEU OF ALLOWANCES	150
		00137 TOOL ALLOWANCE	128,224.35
		00139 AWARDS & SPECIAL RECOGNITION	6,606.43

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00150 SICK PAY	1,495,327.35
		00151 HOLIDAY PAY	2,222,099.99
		00152 ANNUAL LEAVE PAY	3,033,719.98
		00160 EMPLOYEE OVERTIME OT	1,000,062.27
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,165,523.3
		00184 HURRICANE OVERTIME	-1,966.59
		00192 SALARIES REIMBURSEMENTS	-1,368,411.11
		00197 WAGE ACCRUALS	-40,088.25
	<b>001 SALARIES</b>		<b>49,235,035.18</b>
HD PUBLIC HOUSING AND COMMUNITY DEVELOP	<b>001 SALARIES</b>		<b>0.</b>
<b>Department &amp; Title:</b>			
HF HOUSING FINANCE AUTHORITY	001 SALARIES	00110 EMPLOYEE REGULAR	734,906.77
		00120 EXECUTIVE BENEFIT PAYMENTS	34,027.31
		00122 FLEX DOLLARS	4,222.54
		00125 LONGEVITY PAYMENTS	1,975.04
		00132 MILITARY LEAVE PAY	8,084.59
		00150 SICK PAY	46,835.4
		00151 HOLIDAY PAY	41,482.79
		00152 ANNUAL LEAVE PAY	79,908.96
		00197 WAGE ACCRUALS	1,201.62
	<b>001 SALARIES</b>		<b>952,645.02</b>
HR HUMAN RESOURCES	001 SALARIES	00110 EMPLOYEE REGULAR	5,325,189.49
		00112 PART TIME EMPLOYEE	109,218.35
		00113 VACATION RELIEF AND SEASONAL HELP	33,777.79
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	7,235.35
		00120 EXECUTIVE BENEFIT PAYMENTS	59,128.88
		00122 FLEX DOLLARS	29,918.9
		00125 LONGEVITY PAYMENTS	15,754.94
		00126 WORKING OUT OF CLASSIFICATION	57.14
		00128 TUITION REFUND	15,756.2
		00132 MILITARY LEAVE PAY	2,420.23
		00133 JURY DUTY PAY	12,390.26
		00139 AWARDS & SPECIAL RECOGNITION	135.35
		00150 SICK PAY	177,113.27
		00151 HOLIDAY PAY	296,736.81

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
HS DPT OF HUMAN SERVICES		00152 ANNUAL LEAVE PAY	450,284.46
		00160 EMPLOYEE OVERTIME OT	21,874.76
		00180 CROSS INDEX SALARIES DISTRIBUTION	559,275.39
		00184 HURRICANE OVERTIME	144.89
		00192 SALARIES REIMBURSEMENTS	-648,922.38
		00197 WAGE ACCRUALS	46,814.19
		<b>001 SALARIES</b>	<b>6,514,304.27</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	23,141,136.49
		00112 PART TIME EMPLOYEE	310,195.47
		00113 VACATION RELIEF AND SEASONAL HELP	558,516.69
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	24,625.99
		00115 DEPENDENCY OR CLASSROOM ALLOWANCE	24,990.8
		00120 EXECUTIVE BENEFIT PAYMENTS	90,769.3
		00122 FLEX DOLLARS	338,228.46
		00125 LONGEVITY PAYMENTS	179,993.68
		00126 WORKING OUT OF CLASSIFICATION	7,146.28
		00128 TUITION REFUND	54,642.6
		00129 DEATH BENEFIT PAYMENTS	8,084.54
		00133 JURY DUTY PAY	17,748.4
		00134 UNION ACTIVITY PAY	700.45
		00135 JOB INJURY PAY	41,595.27
		00136 UNIFORM & LIEU OF ALLOWANCES	29,447
		00139 AWARDS & SPECIAL RECOGNITION	2,168.61
		00150 SICK PAY	872,298.53
		00151 HOLIDAY PAY	1,262,788.5
		00152 ANNUAL LEAVE PAY	1,713,659.36
		00160 EMPLOYEE OVERTIME OT	290,129.36
		00180 CROSS INDEX SALARIES DISTRIBUTION	2,812,921.5
		00191 FIREWATCH SALARIES REIMBURSEMENTS	-46.18
		00192 SALARIES REIMBURSEMENTS	-3,431,396.73
		00197 WAGE ACCRUALS	-81,182.13
		<b>001 SALARIES</b>	<b>28,269,162.24</b>
HT HOMELESS TRUST	001 SALARIES	00110 EMPLOYEE REGULAR	962,025.02
		00112 PART TIME EMPLOYEE	21,940.64
		00120 EXECUTIVE BENEFIT PAYMENTS	41,649.75

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00122 FLEX DOLLARS	9,396.2
		00125 LONGEVITY PAYMENTS	4,238.27
		00128 TUITION REFUND	622.58
		00133 JURY DUTY PAY	720.88
		00150 SICK PAY	47,218.2
		00151 HOLIDAY PAY	50,146.7
		00152 ANNUAL LEAVE PAY	69,453.95
		00180 CROSS INDEX SALARIES DISTRIBUTION	422,606.65
		00192 SALARIES REIMBURSEMENTS	-485,186.32
		00197 WAGE ACCRUALS	6,629.66
	<b>001 SALARIES</b>		<b>1,151,462.18</b>
HU HURRICANE RECOVERY	001 SALARIES	00160 EMPLOYEE OVERTIME OT	14,317.25
		00180 CROSS INDEX SALARIES DISTRIBUTION	21,681.46
		00183 HURRICANE SALARIES	5,944.64
		00184 HURRICANE OVERTIME	474,470.42
		00190 FIREWATCH OVERTIME REIMBURSEMENTS	741.33
	<b>001 SALARIES</b>		<b>517,155.1</b>
IC INTERNATIONAL CONSORTIUM	001 SALARIES	00110 EMPLOYEE REGULAR	637,942.37
		00112 PART TIME EMPLOYEE	5,345.14
		00120 EXECUTIVE BENEFIT PAYMENTS	38,649.75
		00122 FLEX DOLLARS	4,463.3
		00125 LONGEVITY PAYMENTS	1,089.05
		00128 TUITION REFUND	8,653.68
		00133 JURY DUTY PAY	290.7
		00150 SICK PAY	22,361.38
		00151 HOLIDAY PAY	37,512.49
		00152 ANNUAL LEAVE PAY	40,500.2
		00160 EMPLOYEE OVERTIME OT	355.06
		00192 SALARIES REIMBURSEMENTS	1,000
		00197 WAGE ACCRUALS	901.36
	<b>001 SALARIES</b>		<b>799,064.48</b>
IG MIAMI-DADE CO INSPECTOR GENERAL	001 SALARIES	00110 EMPLOYEE REGULAR	2,999,607.61
		00120 EXECUTIVE BENEFIT PAYMENTS	206,686.4
		00122 FLEX DOLLARS	5,858.24
		00128 TUITION REFUND	15,819.5

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
		00133 JURY DUTY PAY	1,182.37
		00142 CELL PHONE ALLOWANCE (TAXABLE)	31,515
		00150 SICK PAY	108,634.91
		00151 HOLIDAY PAY	133,444.8
		00152 ANNUAL LEAVE PAY	187,067.95
		00197 WAGE ACCRUALS	6,608.22
		<b>001 SALARIES</b>	<b>3,696,425.</b>
JA JUDICIAL ADMINISTRATION	001 SALARIES	00160 EMPLOYEE OVERTIME OT	314.13
		<b>001 SALARIES</b>	<b>314.13</b>
JS JUSTICE SYSTEM SUPPORT	001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	106,669.09
		<b>001 SALARIES</b>	<b>106,669.09</b>
JU JUVENILE ASSESSMENT CENTER (JAC)	001 SALARIES	00110 EMPLOYEE REGULAR	5,269,783.19
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,968.2
		00120 EXECUTIVE BENEFIT PAYMENTS	71,795.07
		00122 FLEX DOLLARS	92,672.06
		00125 LONGEVITY PAYMENTS	15,727.22
		00126 WORKING OUT OF CLASSIFICATION	1,411.24
		00128 TUITION REFUND	139.08
		00133 JURY DUTY PAY	6,396.92
		00134 UNION ACTIVITY PAY	170.65
		00135 JOB INJURY PAY	156.42
		00150 SICK PAY	213,680.61
		00151 HOLIDAY PAY	314,504.82
		00152 ANNUAL LEAVE PAY	351,896.64
		00160 EMPLOYEE OVERTIME OT	3,769.82
		00180 CROSS INDEX SALARIES DISTRIBUTION	-127,044.15
		00192 SALARIES REIMBURSEMENTS	-2,454
		00197 WAGE ACCRUALS	5,002.41
		<b>001 SALARIES</b>	<b>6,220,576.2</b>
LB LIBRARIES	001 SALARIES	00110 EMPLOYEE REGULAR	24,320,584.38
		00112 PART TIME EMPLOYEE	2,133,170.21
		00113 VACATION RELIEF AND SEASONAL HELP	3,896.62
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	60,038.76
		00120 EXECUTIVE BENEFIT PAYMENTS	58,003.76
		00122 FLEX DOLLARS	377,383.1

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title		Subobject & Title	Total	
		00123 FLEX RETROACTIVE ADJUSTMENT		-167.44	
		00125 LONGEVITY PAYMENTS		139,208.67	
		00126 WORKING OUT OF CLASSIFICATION		4,312.63	
		00128 TUITION REFUND		61,287.24	
		00129 DEATH BENEFIT PAYMENTS		5,990	
		00131 MILITARY ACTIVE DUTY		951.83	
		00133 JURY DUTY PAY		16,287.04	
		00134 UNION ACTIVITY PAY		159.79	
		00135 JOB INJURY PAY		10,335.14	
		00137 TOOL ALLOWANCE		5,422.86	
		00138 EMPLOYEE SUGGESTION AWARD		2,730.28	
		00139 AWARDS & SPECIAL RECOGNITION		2,805.78	
		00150 SICK PAY		830,958.4	
		00151 HOLIDAY PAY		1,266,508.01	
		00152 ANNUAL LEAVE PAY		1,728,393.27	
		00160 EMPLOYEE OVERTIME OT		149,284.71	
		00180 CROSS INDEX SALARIES DISTRIBUTION		1,675,605.71	
		00185 CROSS INDEX OVERTIME DISTRIB		-53.16	
		00192 SALARIES REIMBURSEMENTS		-1,677,307.27	
		00197 WAGE ACCRUALS		-27,407.55	
		001 SALARIES			31,148,382.77
	MA OFFICE OF THE MAYOR	001 SALARIES			0.
	ME MEDICAL EXAMINER	001 SALARIES	00110 EMPLOYEE REGULAR		4,677,817.04
		00112 PART TIME EMPLOYEE		53,608.07	
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)		3,010.83	
		00120 EXECUTIVE BENEFIT PAYMENTS		90,364.32	
		00122 FLEX DOLLARS		36,336.72	
		00125 LONGEVITY PAYMENTS		10,432.5	
		00126 WORKING OUT OF CLASSIFICATION		247.16	
		00128 TUITION REFUND		1,089.93	
		00133 JURY DUTY PAY		2,403.88	
		00150 SICK PAY		146,553.04	
		00151 HOLIDAY PAY		261,709.96	
		00152 ANNUAL LEAVE PAY		321,999.31	
		00160 EMPLOYEE OVERTIME OT		70,860.13	

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00197 WAGE ACCRUALS	-6,381.02
	<b>001 SALARIES</b>		<b>5,670,051.87</b>
MM MIAMI-DADE ECONOMIC ADVISORY TRUST	001 SALARIES	00110 EMPLOYEE REGULAR	1,126,775.68
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,619.77
		00120 EXECUTIVE BENEFIT PAYMENTS	23,136.78
		00122 FLEX DOLLARS	18,026.66
		00125 LONGEVITY PAYMENTS	4,132.75
		00128 TUITION REFUND	7,822.5
		00133 JURY DUTY PAY	800.21
		00150 SICK PAY	41,614.26
		00151 HOLIDAY PAY	60,653.2
		00152 ANNUAL LEAVE PAY	81,135.9
		00160 EMPLOYEE OVERTIME OT	15,302.03
		00180 CROSS INDEX SALARIES DISTRIBUTION	286,355
		00192 SALARIES REIMBURSEMENTS	-286,355
		00197 WAGE ACCRUALS	207.86
	<b>001 SALARIES</b>		<b>1,381,227.6</b>
MP METROPOLITAN PLANNING ORGANIZATION	001 SALARIES	00110 EMPLOYEE REGULAR	1,228,919.54
		00120 EXECUTIVE BENEFIT PAYMENTS	101,190.25
		00122 FLEX DOLLARS	3,282.96
		00125 LONGEVITY PAYMENTS	1,628.68
		00133 JURY DUTY PAY	434.3
		00139 AWARDS & SPECIAL RECOGNITION	135.35
		00150 SICK PAY	62,618.99
		00151 HOLIDAY PAY	66,533.96
		00152 ANNUAL LEAVE PAY	106,767.69
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,824,141.9
		00191 FIREWATCH SALARIES REIMBURSEMENTS	-16,183.89
		00192 SALARIES REIMBURSEMENTS	-1,490,711.64
		00197 WAGE ACCRUALS	2,384.44
	<b>001 SALARIES</b>		<b>1,891,142.53</b>
MT METRO-DADE TRANSIT AGENCY	001 SALARIES	00110 EMPLOYEE REGULAR	145,756,126.09
		00112 PART TIME EMPLOYEE	6,625,639.68
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	79,791.25
		00116 EMERGENCY PREPAREDNESS PAY	1,356.25

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
		00120 EXECUTIVE BENEFIT PAYMENTS	152,016.46
		00122 FLEX DOLLARS	1,882,507.12
		00124 SALARY BONUS	88,086.6
		00125 LONGEVITY PAYMENTS	995,876.88
		00126 WORKING OUT OF CLASSIFICATION	25,576.03
		00128 TUITION REFUND	79,557.23
		00129 DEATH BENEFIT PAYMENTS	21,651.6
		00131 MILITARY ACTIVE DUTY	103,080.86
		00132 MILITARY LEAVE PAY	16,898.96
		00133 JURY DUTY PAY	97,060.29
		00134 UNION ACTIVITY PAY	891,934.18
		00135 JOB INJURY PAY	1,246,564.45
		00136 UNIFORM & LIEU OF ALLOWANCES	148,100.09
		00137 TOOL ALLOWANCE	193,574.95
		00139 AWARDS & SPECIAL RECOGNITION	7,248.63
		00150 SICK PAY	5,152,131.2
		00151 HOLIDAY PAY	6,811,817.21
		00152 ANNUAL LEAVE PAY	10,029,322.97
		00160 EMPLOYEE OVERTIME OT	22,795,743.32
		00180 CROSS INDEX SALARIES DISTRIBUTION	8,786,426.82
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	36,603.14
		00184 HURRICANE OVERTIME	-10,333.73
		00185 CROSS INDEX OVERTIME DISTRIB	404,956.76
		00192 SALARIES REIMBURSEMENTS	-8,435,032.22
		00193 OVERTIME REIMBURSEMENTS	-564,696.78
		00197 WAGE ACCRUALS	286,944.72
		<b>001 SALARIES</b>	<b>203,706,531.01</b>
NC OFC. NEIGHBORHOOD COMPLIANCE	001 SALARIES	00110 EMPLOYEE REGULAR	491,274.04
		00120 EXECUTIVE BENEFIT PAYMENTS	6,363.71
		00122 FLEX DOLLARS	10,755.76
		00125 LONGEVITY PAYMENTS	4,634.71
		00126 WORKING OUT OF CLASSIFICATION	45.66
		00128 TUITION REFUND	3,326.41
		00133 JURY DUTY PAY	3,413.25
		00150 SICK PAY	29,929.49

Excludes Sub-Object 0154 and 0155



Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
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Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
ND NON-DEPARTMENT		00151 HOLIDAY PAY	35,596.27
		00152 ANNUAL LEAVE PAY	36,629.66
		00180 CROSS INDEX SALARIES DISTRIBUTION	980,359.97
		00192 SALARIES REIMBURSEMENTS	-1,462,142.47
		00197 WAGE ACCRUALS	-166,339.58
	<b>001 SALARIES</b>		<b>-26,153.12</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	216,715,068.03
		00112 PART TIME EMPLOYEE	735,024.17
		00113 VACATION RELIEF AND SEASONAL HELP	97,434.32
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	213,049.17
		00120 EXECUTIVE BENEFIT PAYMENTS	365,365.75
		00122 FLEX DOLLARS	3,401,111.18
		00125 LONGEVITY PAYMENTS	1,915,629.46
		00126 WORKING OUT OF CLASSIFICATION	456,393.08
		00128 TUITION REFUND	201,058.45
		00131 MILITARY ACTIVE DUTY	37,615.91
		00132 MILITARY LEAVE PAY	26,193.76
		00133 JURY DUTY PAY	131,798.23
		00134 UNION ACTIVITY PAY	403,514.87
		00135 JOB INJURY PAY	818,756.3
		00136 UNIFORM & LIEU OF ALLOWANCES	197,800.35
		00137 TOOL ALLOWANCE	379,880.53
		00138 EMPLOYEE SUGGESTION AWARD	17,523.19
		00139 AWARDS & SPECIAL RECOGNITION	15,252.31
		00150 SICK PAY	8,225,423.29
		00151 HOLIDAY PAY	12,146,138.11
		00152 ANNUAL LEAVE PAY	17,220,363.68
		00153 COMPENSATORY TIME PAY	314,740.31
		00160 EMPLOYEE OVERTIME OT	26,761,560.74
		00170 EXTRA DUTY PAY	164,515.01
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,211,586.88
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	279,610.69
		00192 SALARIES REIMBURSEMENTS	-99,666.58
		00197 WAGE ACCRUALS	6,282.79
	<b>001 SALARIES</b>		<b>292,359,023.98</b>

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
OC ADMINISTRATIVE OFFICE OF THE COURTS	001 SALARIES	00110 EMPLOYEE REGULAR	9,836,604.07
		00112 PART TIME EMPLOYEE	240,380.96
		00120 EXECUTIVE BENEFIT PAYMENTS	24,763.35
		00122 FLEX DOLLARS	41,583.48
		00125 LONGEVITY PAYMENTS	2,059.11
		00128 TUITION REFUND	4,671.01
		00131 MILITARY ACTIVE DUTY	7,573
		00132 MILITARY LEAVE PAY	513.39
		00133 JURY DUTY PAY	5,042.46
		00135 JOB INJURY PAY	568.27
		00150 SICK PAY	304,213.37
		00151 HOLIDAY PAY	408,883.86
		00152 ANNUAL LEAVE PAY	346,689.33
		00160 EMPLOYEE OVERTIME OT	20,835.48
		00197 WAGE ACCRUALS	20,081.6
		<b>001 SALARIES</b>	<b>11,264,462.74</b>
OF OFFICE OF FILM AND ENTERTAINMENT	001 SALARIES	00110 EMPLOYEE REGULAR	225,829.69
		00120 EXECUTIVE BENEFIT PAYMENTS	16,976.37
		00122 FLEX DOLLARS	959.58
		00150 SICK PAY	9,017.42
		00151 HOLIDAY PAY	12,219.06
		00152 ANNUAL LEAVE PAY	16,271.55
		00197 WAGE ACCRUALS	-1,413.42
OS OFFICE OF SUSTAINABILITY	001 SALARIES	<b>001 SALARIES</b>	<b>279,860.25</b>
		00110 EMPLOYEE REGULAR	662,213.57
		00120 EXECUTIVE BENEFIT PAYMENTS	34,130.36
		00122 FLEX DOLLARS	983.04
		00125 LONGEVITY PAYMENTS	72.22
		00133 JURY DUTY PAY	338.34
		00150 SICK PAY	11,482.71
		00151 HOLIDAY PAY	32,455.91
		00152 ANNUAL LEAVE PAY	37,817.7
		00180 CROSS INDEX SALARIES DISTRIBUTION	187,542.88
		00192 SALARIES REIMBURSEMENTS	-290,778.43
		00197 WAGE ACCRUALS	7,458.61

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
PA PROPERTY APPRAISER	<b>001 SALARIES</b>		<b>683,716.91</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	16,596,013.11
		00113 VACATION RELIEF AND SEASONAL HELP	28,281.84
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,221.87
		00120 EXECUTIVE BENEFIT PAYMENTS	79,882.05
		00122 FLEX DOLLARS	142,097.12
		00125 LONGEVITY PAYMENTS	105,815.34
		00126 WORKING OUT OF CLASSIFICATION	1,071.68
		00128 TUITION REFUND	25,836.58
		00129 DEATH BENEFIT PAYMENTS	16,528.24
		00132 MILITARY LEAVE PAY	1,301.88
		00133 JURY DUTY PAY	16,676.86
		00134 UNION ACTIVITY PAY	78,095.39
		00135 JOB INJURY PAY	410.41
		00139 AWARDS & SPECIAL RECOGNITION	1,860.95
		00150 SICK PAY	563,889.27
		00151 HOLIDAY PAY	830,207.01
		00152 ANNUAL LEAVE PAY	1,132,375.25
		00160 EMPLOYEE OVERTIME OT	128,586.53
		00185 CROSS INDEX OVERTIME DISTRIB	4,631.12
		00192 SALARIES REIMBURSEMENTS	-876.12
		00197 WAGE ACCRUALS	82,938.12
PD METRO-DADE POLICE DEPARTMENT	<b>001 SALARIES</b>		<b>19,843,844.5</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	247,626,672.22
		00112 PART TIME EMPLOYEE	6,566,735.21
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	48,402.35
		00120 EXECUTIVE BENEFIT PAYMENTS	60,023.13
		00122 FLEX DOLLARS	2,037,784.46
		00125 LONGEVITY PAYMENTS	1,405,583.53
		00126 WORKING OUT OF CLASSIFICATION	553,804.74
		00128 TUITION REFUND	391,518.43
		00129 DEATH BENEFIT PAYMENTS	10,679.38
		00131 MILITARY ACTIVE DUTY	418,293.88
		00132 MILITARY LEAVE PAY	162,756.39
		00133 JURY DUTY PAY	28,807.72

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
		00134 UNION ACTIVITY PAY	245,222.53
		00135 JOB INJURY PAY	619,573.53
		00136 UNIFORM & LIEU OF ALLOWANCES	1,250,657.07
		00137 TOOL ALLOWANCE	7,511.62
		00138 EMPLOYEE SUGGESTION AWARD	222.72
		00139 AWARDS & SPECIAL RECOGNITION	5,040.43
		00150 SICK PAY	4,793,303.31
		00151 HOLIDAY PAY	14,324,500.06
		00152 ANNUAL LEAVE PAY	19,857,954.86
		00153 COMPENSATORY TIME PAY	5,233,312.87
		00160 EMPLOYEE OVERTIME OT	31,144,417.03
		00170 EXTRA DUTY PAY	5,765,939.04
		00171 EXTRA DUTY REIMBURSEMENTS	-5,765,939.04
		00172 OFF REGULAR DUTY COLLECTIONS	-7,731,827.35
		00173 OFF REGULAR DUTY DISTRIBUTIONS	6,735,232.97
		00174 OVERTIME FEDERAL REIMBURSEMENT	-4,008,472.42
		00175 OVERTIME STATE REIMBURSEMENT	-8,546.7
		00180 CROSS INDEX SALARIES DISTRIBUTION	6,604,170.14
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	91,816.76
		00184 HURRICANE OVERTIME	-356,449.45
		00185 CROSS INDEX OVERTIME DISTRIB	3,941,865.88
		00192 SALARIES REIMBURSEMENTS	-12,039,676.74
		00193 OVERTIME REIMBURSEMENTS	-7,854,096.95
		00197 WAGE ACCRUALS	367,642.97
		<b>001 SALARIES</b>	<b>322,534,437</b>
PI PRIVATE INDUSTRY COUNCIL PAYROLL ONLY	001 SALARIES	00110 EMPLOYEE REGULAR	4,160,988.9
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,448
		00120 EXECUTIVE BENEFIT PAYMENTS	34,535.52
		00122 FLEX DOLLARS	61,233.52
		00125 LONGEVITY PAYMENTS	23,372.76
		00126 WORKING OUT OF CLASSIFICATION	6,442.26
		00128 TUITION REFUND	4,218.95
		00133 JURY DUTY PAY	6,486.44
		00135 JOB INJURY PAY	5,603.39
		00139 AWARDS & SPECIAL RECOGNITION	135.35

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
PM PROCUREMENT MANAGEMENT		00150 SICK PAY	115,397.56
		00151 HOLIDAY PAY	210,228.67
		00152 ANNUAL LEAVE PAY	245,872.71
		00160 EMPLOYEE OVERTIME OT	5,514.8
		<b>001 SALARIES</b>	<b>4,882,478.83</b>
	001 SALARIES	00110 EMPLOYEE REGULAR	6,648,011
		00113 VACATION RELIEF AND SEASONAL HELP	4,784.64
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,422.51
		00120 EXECUTIVE BENEFIT PAYMENTS	47,714.61
		00122 FLEX DOLLARS	55,074.52
		00123 FLEX RETROACTIVE ADJUSTMENT	184.78
		00125 LONGEVITY PAYMENTS	17,065.6
		00126 WORKING OUT OF CLASSIFICATION	5,211.31
		00128 TUITION REFUND	36,485
		00129 DEATH BENEFIT PAYMENTS	15,501.96
		00133 JURY DUTY PAY	10,823.49
		00135 JOB INJURY PAY	12,765.68
		00139 AWARDS & SPECIAL RECOGNITION	506.55
		00150 SICK PAY	253,053.15
		00151 HOLIDAY PAY	354,500.94
		00152 ANNUAL LEAVE PAY	461,107.15
		00160 EMPLOYEE OVERTIME OT	16,708
		00180 CROSS INDEX SALARIES DISTRIBUTION	64,940.93
		00192 SALARIES REIMBURSEMENTS	-918,547.06
		00197 WAGE ACCRUALS	17,767.65
		<b>001 SALARIES</b>	<b>7,112,082.41</b>
PR PARKS, RECREATION AND OPEN SPACES	001 SALARIES	00110 EMPLOYEE REGULAR	41,519,971.56
		00112 PART TIME EMPLOYEE	11,627,030.58
		00113 VACATION RELIEF AND SEASONAL HELP	244,285.84
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	24,115.91
		00120 EXECUTIVE BENEFIT PAYMENTS	114,173.15
		00122 FLEX DOLLARS	631,226.64
		00123 FLEX RETROACTIVE ADJUSTMENT	-37.7
		00125 LONGEVITY PAYMENTS	178,664.77
		00126 WORKING OUT OF CLASSIFICATION	5,680.27

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
		00128 TUITION REFUND	100,415.19
		00129 DEATH BENEFIT PAYMENTS	18,295.03
		00131 MILITARY ACTIVE DUTY	6,844.78
		00132 MILITARY LEAVE PAY	-0.05
		00133 JURY DUTY PAY	35,839.08
		00134 UNION ACTIVITY PAY	207.74
		00135 JOB INJURY PAY	229,974.94
		00137 TOOL ALLOWANCE	39,344.58
		00139 AWARDS & SPECIAL RECOGNITION	6,322.84
		00150 SICK PAY	1,656,289.92
		00151 HOLIDAY PAY	2,167,347.98
		00152 ANNUAL LEAVE PAY	3,169,087.4
		00160 EMPLOYEE OVERTIME OT	440,017.5
		00180 CROSS INDEX SALARIES DISTRIBUTION	81,464.15
		00184 HURRICANE OVERTIME	6,819.36
		00185 CROSS INDEX OVERTIME DISTRIB	199,884.99
		00189 AIR RESCUE OVERTIME REIMBURSEMENT	-1,861.91
		00191 FIREWATCH SALARIES REIMBURSEMENTS	-1,709.31
		00192 SALARIES REIMBURSEMENTS	-12,559,905.21
		00193 OVERTIME REIMBURSEMENTS	-184,209.42
		00197 WAGE ACCRUALS	-41,547.36
		<b>001 SALARIES</b>	<b>49,714,033.24</b>
		<b>001 SALARIES</b>	<b>0.</b>
PU PUBLIC DEFENDER	001 SALARIES	00110 EMPLOYEE REGULAR	39,968,550.71
PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT		00112 PART TIME EMPLOYEE	313,189.55
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	26,556.23
		00120 EXECUTIVE BENEFIT PAYMENTS	80,199.34
		00122 FLEX DOLLARS	466,040.42
		00125 LONGEVITY PAYMENTS	160,298.49
		00126 WORKING OUT OF CLASSIFICATION	44,311.06
		00128 TUITION REFUND	25,288.67
		00129 DEATH BENEFIT PAYMENTS	3,350.22
		00131 MILITARY ACTIVE DUTY	4,771.52
		00132 MILITARY LEAVE PAY	5,698.92
		00133 JURY DUTY PAY	31,311.61

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
		00134 UNION ACTIVITY PAY	9,157.67
		00135 JOB INJURY PAY	89,065.65
		00136 UNIFORM & LIEU OF ALLOWANCES	75
		00137 TOOL ALLOWANCE	3,407.61
		00139 AWARDS & SPECIAL RECOGNITION	10,409.14
		00150 SICK PAY	1,297,024.92
		00151 HOLIDAY PAY	2,140,777.97
		00152 ANNUAL LEAVE PAY	2,807,769.27
		00160 EMPLOYEE OVERTIME OT	668,665.79
		00171 EXTRA DUTY REIMBURSEMENTS	-252,000
		00180 CROSS INDEX SALARIES DISTRIBUTION	505,382.55
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	-38,421.82
		00183 HURRICANE SALARIES	17,408.81
		00184 HURRICANE OVERTIME	479.57
		00191 FIREWATCH SALARIES REIMBURSEMENTS	-23,035.87
		00192 SALARIES REIMBURSEMENTS	-17,123,525.5
		00197 WAGE ACCRUALS	13,941.76
		<b>001 SALARIES</b>	<b>31,256,149.26</b>
PZ DPT PLANNING & ZONING.	001 SALARIES	00110 EMPLOYEE REGULAR	7,908,479.01
		00113 VACATION RELIEF AND SEASONAL HELP	5,307.36
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	4,668.73
		00120 EXECUTIVE BENEFIT PAYMENTS	86,980.96
		00122 FLEX DOLLARS	81,540.48
		00125 LONGEVITY PAYMENTS	44,179.39
		00126 WORKING OUT OF CLASSIFICATION	2,166.58
		00128 TUITION REFUND	17,348.51
		00129 DEATH BENEFIT PAYMENTS	3,983.48
		00131 MILITARY ACTIVE DUTY	39,411.27
		00133 JURY DUTY PAY	7,329.34
		00135 JOB INJURY PAY	601.08
		00139 AWARDS & SPECIAL RECOGNITION	195
		00150 SICK PAY	275,693.45
		00151 HOLIDAY PAY	422,433.25
		00152 ANNUAL LEAVE PAY	539,734.1
		00160 EMPLOYEE OVERTIME OT	16,990.79

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
RB COMMUNITY ADVOCACY(FORMER COMM RELATION)	001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	195,300.21
		00192 SALARIES REIMBURSEMENTS	-422,703.71
		00197 WAGE ACCRUALS	-2,754.5
		<b>001 SALARIES</b>	<b>9,226,884.78</b>
		00110 EMPLOYEE REGULAR	872,240.62
		00120 EXECUTIVE BENEFIT PAYMENTS	33,298.5
		00122 FLEX DOLLARS	3,127.96
		00125 LONGEVITY PAYMENTS	130.66
		00139 AWARDS & SPECIAL RECOGNITION	371.19
		00150 SICK PAY	29,881.17
SA STATE ATTORNEY OFFICE	001 SALARIES	00151 HOLIDAY PAY	50,480.91
		00152 ANNUAL LEAVE PAY	51,061.61
		00192 SALARIES REIMBURSEMENTS	-1,128,564.88
		<b>001 SALARIES</b>	<b>-87,972.26</b>
		00110 EMPLOYEE REGULAR	286,335.64
		00122 FLEX DOLLARS	12,014.96
		00150 SICK PAY	9,220.7
		00151 HOLIDAY PAY	14,468.57
		00152 ANNUAL LEAVE PAY	13,322.96
		00160 EMPLOYEE OVERTIME OT	1,639.22
SB SMALL BUSINESS DEVELOPMENT	001 SALARIES	00192 SALARIES REIMBURSEMENTS	440,711.01
		00197 WAGE ACCRUALS	1,141.08
		<b>001 SALARIES</b>	<b>778,854.14</b>
		00110 EMPLOYEE REGULAR	2,771,911.66
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,342.74
		00120 EXECUTIVE BENEFIT PAYMENTS	62,847.7
		00122 FLEX DOLLARS	32,008.08
		00125 LONGEVITY PAYMENTS	7,334.82
		00126 WORKING OUT OF CLASSIFICATION	99.61
		00128 TUITION REFUND	621
		00129 DEATH BENEFIT PAYMENTS	4,617.91
		00131 MILITARY ACTIVE DUTY	248.95
		00132 MILITARY LEAVE PAY	5,590.18
		00133 JURY DUTY PAY	1,866.69
		00135 JOB INJURY PAY	507.17

Excludes Sub-Object 0154 and 0155



Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

Object & Title		Subobject & Title	Total
		00136 UNIFORM & LIEU OF ALLOWANCES	-200
		00139 AWARDS & SPECIAL RECOGNITION	135.35
		00150 SICK PAY	104,444.07
		00151 HOLIDAY PAY	150,326.94
		00152 ANNUAL LEAVE PAY	215,852.12
		00160 EMPLOYEE OVERTIME OT	871.96
		00180 CROSS INDEX SALARIES DISTRIBUTION	37,583.87
		00192 SALARIES REIMBURSEMENTS	-85,359.68
		00197 WAGE ACCRUALS	-23,345.38
		<b>001 SALARIES</b>	<b>3,296,305.76</b>
		<b>001 SALARIES</b>	<b>0.</b>
		001 SALARIES	
		00110 EMPLOYEE REGULAR	19,461,231.58
		00112 PART TIME EMPLOYEE	1,211,528.1
		00113 VACATION RELIEF AND SEASONAL HELP	48,101.55
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	20,217.83
		00120 EXECUTIVE BENEFIT PAYMENTS	130,550.96
		00122 FLEX DOLLARS	231,421.66
		00125 LONGEVITY PAYMENTS	73,973.15
		00126 WORKING OUT OF CLASSIFICATION	10,710.27
		00128 TUITION REFUND	10,582.03
SN SAFE NEIGHBORHOOD PARKS SP SEAPORT		00131 MILITARY ACTIVE DUTY	38,241.61
		00132 MILITARY LEAVE PAY	10,652.3
		00133 JURY DUTY PAY	8,477.13
		00134 UNION ACTIVITY PAY	31,059.16
		00135 JOB INJURY PAY	77,995.42
		00137 TOOL ALLOWANCE	21,870.3
		00138 EMPLOYEE SUGGESTION AWARD	1,316.5
		00139 AWARDS & SPECIAL RECOGNITION	791.55
		00150 SICK PAY	725,234.93
		00151 HOLIDAY PAY	1,021,343.64
		00152 ANNUAL LEAVE PAY	1,288,894.36
		00160 EMPLOYEE OVERTIME OT	1,695,917.75
		00180 CROSS INDEX SALARIES DISTRIBUTION	96,509.01
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	346,372.38
		00184 HURRICANE OVERTIME	-15,851.52

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00185 CROSS INDEX OVERTIME DISTRIB	1,642.38
		00192 SALARIES REIMBURSEMENTS	-3,579,328.57
		00197 WAGE ACCRUALS	45,437.87
	<b>001 SALARIES</b>		<b>23,014,893.33</b>
SW SOLID WASTE MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	38,866,930.3
		00112 PART TIME EMPLOYEE	89,809.39
		00113 VACATION RELIEF AND SEASONAL HELP	4,589.16
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	35,177.16
		00120 EXECUTIVE BENEFIT PAYMENTS	137,625.11
		00122 FLEX DOLLARS	312,630.74
		00125 LONGEVITY PAYMENTS	174,110.22
		00126 WORKING OUT OF CLASSIFICATION	44,367.33
		00128 TUITION REFUND	32,836.83
		00129 DEATH BENEFIT PAYMENTS	20,885.66
		00131 MILITARY ACTIVE DUTY	9,865.34
		00132 MILITARY LEAVE PAY	8,622.74
		00133 JURY DUTY PAY	23,161.52
		00134 UNION ACTIVITY PAY	73,253.6
		00135 JOB INJURY PAY	367,143.5
		00136 UNIFORM & LIEU OF ALLOWANCES	167,250
		00137 TOOL ALLOWANCE	225.44
		00139 AWARDS & SPECIAL RECOGNITION	64,773.53
		00150 SICK PAY	1,360,403.69
		00151 HOLIDAY PAY	2,191,618.33
		00152 ANNUAL LEAVE PAY	3,128,535.93
		00160 EMPLOYEE OVERTIME OT	2,145,260.44
		00180 CROSS INDEX SALARIES DISTRIBUTION	8,337.95
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENT	3,428.49
		00184 HURRICANE OVERTIME	-1,341.16
		00192 SALARIES REIMBURSEMENTS	-35,915
		00197 WAGE ACCRUALS	348,544.3
	<b>001 SALARIES</b>		<b>49,582,130.54</b>
TT OFFICE OF THE CITT	001 SALARIES	00110 EMPLOYEE REGULAR	495,422.32
		00113 VACATION RELIEF AND SEASONAL HELP	5,860.2
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	555.91

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Direct Salaries - ALL  
for the Fiscal Year Ended September 30, 2010

Sum of YTD - Actual + inter. + Intra. Exp. Bal.  
Department & Title

	Object & Title	Subobject & Title	Total
		00120 EXECUTIVE BENEFIT PAYMENTS	41,901.33
		00122 FLEX DOLLARS	4,863.28
		00125 LONGEVITY PAYMENTS	3,419.67
		00128 TUITION REFUND	-100
		00150 SICK PAY	13,402.53
		00151 HOLIDAY PAY	27,524.92
		00152 ANNUAL LEAVE PAY	35,835.92
		00160 EMPLOYEE OVERTIME OT	1,346.69
		00192 SALARIES REIMBURSEMENTS	36,861.72
		00197 WAGE ACCRUALS	6,092.48
	<b>001 SALARIES</b>		<b>672,986.97</b>
VZ VIZCAYA	001 SALARIES	00110 EMPLOYEE REGULAR	2,046,387.83
		00112 PART TIME EMPLOYEE	81,931.29
		00113 VACATION RELIEF AND SEASONAL HELP	10,485.61
		00120 EXECUTIVE BENEFIT PAYMENTS	69,644.6
		00122 FLEX DOLLARS	21,798.82
		00125 LONGEVITY PAYMENTS	5,601.13
		00126 WORKING OUT OF CLASSIFICATION	636.81
		00128 TUITION REFUND	573
		00133 JURY DUTY PAY	1,807.01
		00135 JOB INJURY PAY	2,366.59
		00137 TOOL ALLOWANCE	499.98
		00150 SICK PAY	60,817.93
		00151 HOLIDAY PAY	115,582.85
		00152 ANNUAL LEAVE PAY	145,637.24
		00160 EMPLOYEE OVERTIME OT	72,995.1
		00180 CROSS INDEX SALARIES DISTRIBUTION	180,974.69
		00192 SALARIES REIMBURSEMENTS	-313,384.5
		00197 WAGE ACCRUALS	2,914.89
	<b>001 SALARIES</b>		<b>2,507,270.87</b>
WS WATER & SEWER	001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	3,145.91
		00192 SALARIES REIMBURSEMENTS	-45,108.49
	<b>001 SALARIES</b>		<b>-41,962.58</b>
	<b>Summary</b>		<b>1,883,764,456.78</b>
Jun 28, 2012		- 1 -	2:13:46 PM

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Floriday				
Schedule of Direct Salaries - General Services (GS)				
for the Fiscal Year Ended September 30, 2010				
Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department Code	Division & Title	Object & Title	Subobject & Title	Total
<b>GS</b>	GS01 GSA-ADMINISTRATION	001 SALARIES		2,910,804.63
			00112 PART TIME EMPLOYEE	62,223.16
			00114 POLL WORKERS (COUNTY EMPLOYEES ON	9,156.64
			00120 EXECUTIVE BENEFIT PAYMENTS	48,512.21
			00122 FLEX DOLLARS	30,903.88
			00125 LONGEVITY PAYMENTS	6,185.37
			00126 WORKING OUT OF CLASSIFICATION	280.74
			00128 TUITION REFUND	11,705.86
			00133 JURY DUTY PAY	1,891.02
			00135 JOB INJURY PAY	718.89
			00139 AWARDS & SPECIAL RECOGNITION	535.45
			00150 SICK PAY	93,134.50
			00151 HOLIDAY PAY	157,081.60
			00152 ANNUAL LEAVE PAY	220,440.06
			00160 EMPLOYEE OVERTIME OT	56,129.77
			00180 CROSS INDEX SALARIES DISTRIBUTION	4,094.19
			00192 SALARIES REIMBURSEMENTS	(504,869.00)
			00197 WAGE ACCRUALS	(58.46)
		001 SALARIES Total		<b>3,108,870.51</b>
	<b>GS01 GSA-ADMINISTRATION Total</b>			<b>3,108,870.51</b>
	GS02 FLEET MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	12,001,137.95
			00114 POLL WORKERS (COUNTY EMPLOYEES ON	2,826.75
			00120 EXECUTIVE BENEFIT PAYMENTS	9,161.50
			00122 FLEX DOLLARS	134,575.48
			00125 LONGEVITY PAYMENTS	104,471.60
			00126 WORKING OUT OF CLASSIFICATION	1,530.00
			00131 MILITARY ACTIVE DUTY	25,809.73
			00132 MILITARY LEAVE PAY	4,177.20
			00133 JURY DUTY PAY	8,096.13
			00134 UNION ACTIVITY PAY	1,129.45
			00135 JOB INJURY PAY	91,446.12
			00136 UNIFORM & LIEU OF ALLOWANCES	75.00
			00137 TOOL ALLOWANCE	79,707.06
			00139 AWARDS & SPECIAL RECOGNITION	3,587.49
			00150 SICK PAY	330,708.87
			00151 HOLIDAY PAY	677,589.50
			00152 ANNUAL LEAVE PAY	992,930.10
			00160 EMPLOYEE OVERTIME OT	215,282.20
			00180 CROSS INDEX SALARIES DISTRIBUTION	0.00
			00192 SALARIES REIMBURSEMENTS	90,980.44
			00197 WAGE ACCRUALS	475.81
		001 SALARIES Total		<b>14,775,698.38</b>
	<b>GS02 FLEET MANAGEMENT Total</b>			<b>14,775,698.38</b>

Miami-Dade County, Florida				
Schedule of Direct Salaries - General Services (GS)				
for the Fiscal Year Ended September 30, 2010				
Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department Code	Division & Title	Object & Title	Subobject & Title	Total
	GS03 MATERIALS MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	2,201,187.75
			00112 PART TIME EMPLOYEE	37,395.72
			00114 POLL WORKERS (COUNTY EMPLOYEES ON	7,585.77
			00120 EXECUTIVE BENEFIT PAYMENTS	9,161.50
			00122 FLEX DOLLARS	21,702.66
			00125 LONGEVITY PAYMENTS	9,565.36
			00126 WORKING OUT OF CLASSIFICATION	5,200.40
			00128 TUITION REFUND	172.38
			00133 JURY DUTY PAY	353.50
			00135 JOB INJURY PAY	6,548.55
			00139 AWARDS & SPECIAL RECOGNITION	1,136.35
			00150 SICK PAY	76,396.95
			00151 HOLIDAY PAY	120,035.52
			00152 ANNUAL LEAVE PAY	159,162.46
			00160 EMPLOYEE OVERTIME OT	92,855.99
			00192 SALARIES REIMBURSEMENTS	(9,885.73)
			00197 WAGE ACCRUALS	16,269.76
		001 SALARIES Total		<b>2,754,844.89</b>
	<b>GS03 MATERIALS MANAGEMENT Total</b>			<b>2,754,844.89</b>
	GS05 RISK MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	5,981,366.78
			00114 POLL WORKERS (COUNTY EMPLOYEES ON	10,871.75
			00120 EXECUTIVE BENEFIT PAYMENTS	9,392.26
			00122 FLEX DOLLARS	57,344.82
			00125 LONGEVITY PAYMENTS	33,611.35
			00128 TUITION REFUND	5,790.00
			00133 JURY DUTY PAY	4,694.14
			00135 JOB INJURY PAY	5,997.27
			00136 UNIFORM & LIEU OF ALLOWANCES	75.00
			00139 AWARDS & SPECIAL RECOGNITION	556.79
			00150 SICK PAY	257,002.19
			00151 HOLIDAY PAY	332,125.75
			00152 ANNUAL LEAVE PAY	441,492.01
			00160 EMPLOYEE OVERTIME OT	3,035.45
			00180 CROSS INDEX SALARIES DISTRIBUTION	519,251.11
			00192 SALARIES REIMBURSEMENTS	72,611.60
			00197 WAGE ACCRUALS	(21,947.66)
		001 SALARIES Total		<b>7,713,270.61</b>
	<b>GS05 RISK MANAGEMENT Total</b>			<b>7,713,270.61</b>

Miami-Dade County, Florida				
Schedule of Direct Salaries - General Services (GS)				
for the Fiscal Year Ended September 30, 2010				
Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department Code	Division & Title	Object & Title	Subobject & Title	Total
	GS06 FACILITIES & UTILITIES MANAGEMEN	001 SALARIES	00110 EMPLOYEE REGULAR	7,456,222.93
			00112 PART TIME EMPLOYEE	387,654.88
			00114 POLL WORKERS (COUNTY EMPLOYEES ON	906.16
			00120 EXECUTIVE BENEFIT PAYMENTS	9,161.50
			00122 FLEX DOLLARS	91,010.12
			00125 LONGEVITY PAYMENTS	33,196.14
			00126 WORKING OUT OF CLASSIFICATION	2,070.65
			00128 TUITION REFUND	14,548.71
			00129 DEATH BENEFIT PAYMENTS	7,613.82
			00131 MILITARY ACTIVE DUTY	16,540.97
			00132 MILITARY LEAVE PAY	2,305.90
			00133 JURY DUTY PAY	2,532.95
			00134 UNION ACTIVITY PAY	32,557.30
			00135 JOB INJURY PAY	3,655.94
			00137 TOOL ALLOWANCE	28,402.71
			00139 AWARDS & SPECIAL RECOGNITION	790.35
			00150 SICK PAY	309,814.30
			00151 HOLIDAY PAY	414,058.20
			00152 ANNUAL LEAVE PAY	564,632.31
			00160 EMPLOYEE OVERTIME OT	448,364.26
			00180 CROSS INDEX SALARIES DISTRIBUTION	636,000.00
			00184 HURRICANE OVERTIME	(1,966.59)
			00192 SALARIES REIMBURSEMENTS	(593,087.43)
			00197 WAGE ACCRUALS	11,579.73
		001 SALARIES Total		9,878,565.81
	<b>GS06 FACILITIES &amp; UTILITIES MANAGEMENT Total</b>			<b>9,878,565.81</b>
	GS09 DESIGN & CONSTRUCTION SERVICE	001 SALARIES	00110 EMPLOYEE REGULAR	7,920,236.84
			00114 POLL WORKERS (COUNTY EMPLOYEES ON	1,716.41
			00120 EXECUTIVE BENEFIT PAYMENTS	9,161.50
			00122 FLEX DOLLARS	83,800.82
			00125 LONGEVITY PAYMENTS	32,736.33
			00126 WORKING OUT OF CLASSIFICATION	6,656.25
			00128 TUITION REFUND	511.02
			00129 DEATH BENEFIT PAYMENTS	10,662.40
			00133 JURY DUTY PAY	3,177.13
			00134 UNION ACTIVITY PAY	5,147.73
			00135 JOB INJURY PAY	70,506.12
			00137 TOOL ALLOWANCE	20,114.58
			00150 SICK PAY	377,399.23
			00151 HOLIDAY PAY	440,439.16
			00152 ANNUAL LEAVE PAY	543,428.51
			00160 EMPLOYEE OVERTIME OT	184,394.60
			00180 CROSS INDEX SALARIES DISTRIBUTION	6,178.00
			00192 SALARIES REIMBURSEMENTS	38,903.73

Miami-Dade County, Florida				
Schedule of Direct Salaries - General Services (GS)				
for the Fiscal Year Ended September 30, 2010				
<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
Department Code	Division & Title	Object & Title	Subobject & Title	Total
			00197 WAGE ACCRUALS	(41,045.61)
		001 SALARIES Total		<b>9,714,124.75</b>
	<b>GS09 DESIGN &amp; CONSTRUCTION SERVICES Total</b>			<b>9,714,124.75</b>
	GS10 REAL ESTATE DEVELOPMENT	001 SALARIES	00110 EMPLOYEE REGULAR	1,478,867.17
			00114 POLL WORKERS (COUNTY EMPLOYEES ON	565.97
			00120 EXECUTIVE BENEFIT PAYMENTS	9,161.50
			00122 FLEX DOLLARS	15,605.58
			00125 LONGEVITY PAYMENTS	4,749.08
			00128 TUITION REFUND	5,088.08
			00133 JURY DUTY PAY	511.50
			00135 JOB INJURY PAY	261.79
			00150 SICK PAY	50,871.31
			00151 HOLIDAY PAY	80,770.26
			00152 ANNUAL LEAVE PAY	111,634.53
			00192 SALARIES REIMBURSEMENTS	(463,064.72)
			00197 WAGE ACCRUALS	(5,361.82)
		001 SALARIES Total		<b>1,289,660.23</b>
	<b>GS10 REAL ESTATE DEVELOPMENT Total</b>			<b>1,289,660.23</b>
<b>GS Total</b>				<b>49,235,035.18</b>
<b>Grand Total</b>				<b>49,235,035.18</b>

# Aviation

FAML6450

ORGANIZATION SUMMARY INQUIRY

6/29/2012

2:23 PM

BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :

FISCAL MO/YEAR : 13 2010 ADADJ2010

INDEX CODE: AVIATION PAYROLL COST ONLY

OBJECT	SUBJECT	DESCRIPTION	ACTUAL
001	SALARIES	110 EMPLOYEE REGULAR	75,575,670
		112 PART TIME EMPLOYEE	339,726
		113 VACATION RELIEF AN	34,089
		114 POLL WORKERS (COUNTY)	1,709
		120 EXCUTIVE BENEFIT	166,068
		122 FLEX DOLLARS	694,270
		125 LONGEVITY PAYMENTS	486,044
		126 WORKING OUT OF CLASS	178,772
		128 TUITION REFUND	85,623
		132 MILITARY LEAVE PAY	2,077
		133 FJURY DUTY PAY	52,931
		134 UNION ACTIVITY PAY	120,309
		135 JOB INJURY PAY	222,573
		136 UNIFORM & LIEU OF	197,800
		137 TOOOOL ALLOWANCE	105,880
		138 EMPLOYEE SUGGESTION	7,579
		139 AWARDS & SPECIAL R	3,662
		150 SICK PAY	2,974,183
		151 HOLIDAY PAY	4,348,622
		152 ANNUAL LEAVE PAY	6,302,612
		153 COMPENSATORY TIME	314,740
		154 PAYMENT FOR UNUSED	1,255,290
		155 TERMINATION PAYMENT	645,649
		160 EMPLOYEE OVERTIME	9,052,780
		170 EXTRA DUTY PAY	164,515
		182 PAY & LEAVE EARNED O	108,210
	TOTAL		103,441,383
	LESS LEAVE PAYOUTS (GL 154 & 155)		(1,900,939)
	TOTAL SALARIES		<b>\$101,540,444</b>



# HD PUBLIC HOUSING

FAML6450

ORGANIZATION SUMMARY INQUIRY

6/29/2012

2:23 PM

BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :

FISCAL MO/YEAR : 13 2010 ADADJ2010

INDEX CODE: 51HUD PAYROLL COST ONLY

OBJECT	SUBJECT	SUBOBJECT	DESCRIPTION	ACTUAL
001	SALARIES	110	EMPLOYEE REGULAR	15,995,720
		112	PART TIME EMPLOYEE	180,853
		113	VACATION RELIEF AN	63,346
		114	POLL WORKERS (COUNTY)	10,717
		120	EXCUTIVE BENEFIT	56,226
		122	FLEX DOLLARS	211,736
		125	LONGEVITY PAYMENTS	81,763
		126	WORKING OUT OF CLASS	9,069
		128	TUITION REFUND	7,155
		131	MILITARY ACTIVE DUTY	16,004
		133	FJURY DUTY PAY	11,054
		134	UNION ACTIVITY PAY	2,262
		135	JOB INJURY PAY	119,290
		137	TOOOL ALLOWANCE	51,421
		139	AWARDS & SPECIAL R	1,446
		150	SICK PAY	670,077
		151	HOLIDAY PAY	858,751
		152	ANNUAL LEAVE PAY	1,105,710
		154	PAYMENT FOR UNUSED	154,828
		155	TERMINATION PAYMENT	85,889
		160	EMPLOYEE OVERTIME	182,797
	TOTAL			19,876,114
	LESS LEAVE PAYOUTS (GL 154 & 155)			(240,717)
	TOTAL SALARIES			<b>\$19,635,397</b>

# WS WATER AND SEWER

FAML6450

ORGANIZATION SUMMARY INQUIRY

6/29/2012

2:23 PM

BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :

FISCAL MO/YEAR : 13 2010 ADADJ2010

INDEX CODE: 51WASAD PAYROLL COST ONLY

OBJECT	SUBJECT	DESCRIPTION	ACTUAL
001	SALARIES	110 EMPLOYEE REGULAR	122,789,079
		114 POLL WORKERS (COUNTY)	200,623
		120 EXECUTIVE BENEFIT	143,072
		122 FLEX DOLLARS	2,447,684
		125 LONGEVITY PAYMENTS	1,321,943
		126 WORKING OUT OF CLASS	268,552
		128 TUITION REFUND	108,280
		131 MILITARY ACTIVE DUTY	21,612
		132 MILITARY LEAVE PAY	24,116
		133 FJURY DUTY PAY	67,813
		134 UNION ACTIVITY PAY	280,944
		135 JOB INJURY PAY	476,894
		137 TOOL ALLOWANCE	222,579
		138 EMPLOYEE SUGGESTION PROGI	9,944
		139 AWARD & SPECIAL RECOGNITI	10,144
		150 SICK PAY	4,486,517
		151 HOLIDAY PAY	6,812,781
		152 ANNUAL LEAVE PAY	9,606,996
		154 PAYMENT FOR UNUSED	955,923
		155 TERMINATION PAYMENT	1,028,021
		160 EMPLOYEE OVERTIME	17,525,983
		182 PAY & LEAVE EARNED O	171,400
	TOTAL		168,980,900
	LESS LEAVE PAYOUTS (GL 154 & 155)		(1,983,944)
	TOTAL SALARIES		<b>\$166,996,956</b>

# **Schedule of Expenditures of Federal Awards**

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MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
Corporation for National and Community Service				
Retired and Senior Volunteer Program	94.002	07SRSFL0007	N/A	\$ 90,735
		10SRSFL0005	N/A	(5,902)
			N/A	84,833
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	07SFSFL006	N/A	91,303
		10SFSFL002	N/A	230,537
			N/A	321,840
Senior Companion Program	94.016	07SCSFL0004	N/A	70,418
		10SCSFL0002	N/A	309,046
			N/A	379,464
Total Foster Grandparent/Senior Companion Cluster			N/A	701,304
Total Corporation for National and Community Service			N/A	\$ 786,137
U.S. Department of Agriculture				
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y9010	N/A	\$ 2,467
		Y0010	N/A	184,685
Passed through Florida Department of Health:				
Child and Adult Care Food Program		A-1108	N/A	1,051
		S-724	N/A	289,859

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Agriculture (continued)				
		S-724	N/A	\$ 1,495,021
		S-724	N/A	6,794
		D-816	N/A	70,346
		D-816	N/A	941,221
			N/A	<u>2,991,444</u>
Child Nutrition Cluster:				
Passed through Florida Department of Education:				
Summer Food Service Program for Children	10.559	04-0225	N/A	<u>1,160,796</u>
Farm and Ranch Lands Protection Program	10.913	73-4209-9-69-01	N/A	<u>1,190,000</u>
Total U.S. Department of Agriculture			N/A	<u>\$ 5,342,240</u>
U.S. Environmental Protection Agency				
Air Pollution Control Program Support	66.001	A-00402410-0	N/A	<u>\$ 468,473</u>
Surveys, Studies, Investigations, Demonstrations, and Special Purpose Activities	66.034	PM-96496108-0	N/A	\$ 98,164
		XA83219701-3	N/A	<u>23,512</u>
			N/A	<u>121,676</u>
ARRA - National Clean Diesel Emissions Reduction Program	66.039	2A-95425409-0	N/A	<u>967,548</u>
Total U.S. Environmental Protection Agency			N/A	<u>\$ 1,557,697</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services				
Aging Cluster:				
Passed through Alliance on Aging, Inc.:				
Special Programs for the Aging Title III, Part B Grants				
for Supportive Services and Senior Centers				
	93.044	AA-918	N/A	\$ 27,195
		AA-917	N/A	71,136
		AA-1017	N/A	195,713
		AA-1017A	N/A	85,882
		AA-1018	N/A	259,025
			N/A	638,951
Special Programs for the Aging Title III, Part C Nutrition Services				
	93.045	AA-918	N/A	221,359
		AA-918	N/A	86,623
		AA-918-A	N/A	463,500
		AA-918-A	N/A	128,669
		AA-1018	N/A	246,714
		AA-1018A	N/A	560,319
			N/A	1,707,184
Passed through Alliance for Aging, Inc.:				
ARRA - Aging Home Delivered Nutrition Services for States				
	93.705	ARRA-918	N/A	39,577
ARRA - Aging Congregate Nutrition Services for States				
	93.707	ARRA-918	N/A	90,262
Total Aging Cluster				
			N/A	\$ 2,475,974
National Family Caregiver Support				
	93.052	AA-918	N/A	(18,414)
		AA-1018	N/A	37,901
			N/A	19,487

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services (Continued)				
Public Health Emergency Preparedness	93.069	DEU81	<u>N/A</u>	<u>163,059</u>
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	1H79TI021890-01	<u>N/A</u>	<u>255,114</u>
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade Monroe, Inc:				
Temporary Assistance for Needy Families	93.558	C07-106	N/A	\$ (62,534)
		C08-114	N/A	20,775
		C09-113	N/A	30,284,365
		C09-105	N/A	729,350
		C10-102	N/A	4,436,936
		C10-110	N/A	187,561
		C10-104	N/A	5,011
Passed through Florida Coalition Against Domestic Violence:				
		09-2222	N/A	686,708
		11-2222	<u>N/A</u>	<u>189,261</u>
			<u>N/A</u>	<u>36,477,433</u>
Passed through South Florida Workforce:				
ARRA - Emergency Contingency Fund for Temp. Assistance for Needy Families	93.714	ARRA-SE-PY09-994-00	<u>N/A</u>	<u>277,136</u>
Total TANF Cluster			<u>N/A</u>	<u>\$ 36,754,569</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services (Continued)				
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	4,856,476
		CSLD2	N/A	204,099
			N/A	5,060,575
Passed through Florida Department of Children and Families:				
Refugee & Entrant Assistance State Administered Program	93.566	LK869	N/A	\$ 51,455
Passed through Early Learning Coalition of Miami-Dade and Monroe County:				
Refugee & Entrant Assistance State Administered Program		C08-120	N/A	67,247
		C09-118	N/A	1,617,606
			N/A	1,736,308
Passed through Florida Department of Community Affairs:				
Low-Income Home Energy Assistance	93.568	09LH-7K-11-23-04-018	N/A	228,380
		09-EA-7K-11-23-01-017	N/A	6,565,427
		10-EA-8F-11-23-01-017	N/A	7,107,647
			N/A	13,901,454
Community Services Block Grant Cluster:				
Passed through Florida Department of Community Affairs:				
Community Services Block Grant	93.569	10SB-7Q-11-23-017	N/A	2,918,599
		09SB-6V-11-23-01-017	N/A	(171,291)
			N/A	2,747,308
ARRA - Community Services Block Grant	93.710	10SB-8B-11-23-01-117	N/A	4,972,910
Total Community Services Block Grant Cluster			N/A	\$ 7,720,218

(Continued)



MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services (Continued)				
Child Care Development Fund (CCDF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care and Development Block Grant	93.575	C07-106	N/A	\$ (65,119)
		C08-114	N/A	21,634
		C09-113	N/A	31,536,278
		C10-102	N/A	4,620,353
		C09-105	N/A	759,500
		C10-110	N/A	195,315
		C10-104	N/A	5,218
			N/A	37,073,179
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
ARRA - Child Care and Development Block Grant	93.575		N/A	6,601,028
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	C07-106	N/A	(54,245)
		C08-114	N/A	18,022
		C09-113	N/A	26,270,295
		C09-105	N/A	632,678
		C10-102	N/A	3,848,839
		C10-104	N/A	4,347
		C10-110	N/A	162,700
			N/A	30,882,636
Total CCDF Cluster			N/A	\$ 74,556,843

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services (Continued)				
Passed through Florida Department of Community Affairs:				
U.S. Repatriation	93.579	KKH01	N/A	434,587
Passed through South Florida Workforce:				
Refugee and Entrant Assistance Targeted Assistance	93.584	XK005	N/A	\$ 1,180,658
Head Start Cluster:				
Head Start Program	93.600	04 CH0119/43	N/A	(64,241)
		04 CH0119/44	N/A	45,796,747
		04 CH0119/45	N/A	10,002,912
			N/A	55,735,418
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
ARRA - Head Start	93.708	04SE011901	N/A	2,604,483
		04SH011901	N/A	549,390
			N/A	3,153,873
ARRA - Early Head Start	93.709	04-SA0119/01	N/A	899,498
Total Head Start Cluster			N/A	\$ 59,788,789
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Social Services Block Grant	93.667	C07-106	N/A	\$ (144)
		C08-114	N/A	48
		C09-113	N/A	69,550

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services (Continued)				
		C09-105	N/A	1,675
		C10-102	N/A	10,189
		C10-104	N/A	12
		C10-110	N/A	430
			<u>N/A</u>	<u>81,760</u>
Passed through Florida Department of State:				
Voting Access for Individuals with Disabilities Grants to States	93.617	N/A	<u>N/A</u>	<u>\$ 3,436</u>
Passed through Florida Coalition Against Domestic Violence:				
Family Violence Prevention & Services/Grants for Battered Women's				
Shelters Grants to States & Indian Tribes	93.671	09-2222	N/A	284,884
		11-2222	N/A	84,333
			<u>N/A</u>	<u>369,217</u>
ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement	93.724	DEV07	<u>N/A</u>	<u>8,522</u>
HIV Emergency Relief Project Grants	93.914	3H89HA0005S	\$ (432)	(432)
		3H89HA0005T	(6,028)	(6,028)
		H89HA00005	10,593,933	11,773,850
		H3MHA08463	2,260,153	2,407,824
		5H3MHA08463-02	72,631	72,631
		2H89HA00005-20-00	9,992,226	11,047,995
			<u>22,912,483</u>	<u>25,295,840</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services (Continued)				
Passed through Florida Department of Children and Families: Block Grants for Prevention and Treatment of Substance Abuse	93.959	KD228-28	N/A	\$ 1,751,329
Total U.S. Department of Health & Human Services			\$ 22,912,483	\$ 231,557,739
U.S. Department of Housing & Urban Development				
CDBG Entitlement Grants Cluster:				
Community Development Block Grant/Entitlement Grants	14.218	B-98-UC-12-0006	N/A	\$ 10,252
		B-02-UC12-0006	N/A	1,016,952
		B-06-UC12-0006	\$ 3,914	15,071
		B-07-UC12-0006	521,119	1,607,730
		B-08-UC12-0006	1,447,016	1,941,692
		B-09-UC12-0006	1,876,043	5,964,871
		B-10-UC12-0006	5,244,227	7,708,932
		B-08-UN-12-0004-NSP	N/A	12,163,394
			9,092,319	30,428,894
ARRA - CDBG Neighbor Stabilization	14.218	B-09-UY-12-0006	1,065,341	1,065,341
Total CDBG Entitlement Grants Cluster			10,157,660	31,494,235

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Housing & Urban Development (Continued)				
CDBG - State Administered Small Cities Program Cluster				
Passed through Florida Department of Community Affairs:				
Community Development Block Grant/States Program	14.228	07-DB-3V-23-01-Z06	\$ 1,061,482	\$ 1,061,482
		08-DB-D3-11-23-01-A01	1,565,466	4,175,728
Total CDBG - State Administered Small Cities Program Cluster			<u>2,626,948</u>	<u>5,237,210</u>
Emergency Shelter Grants Program	14.231	S09-UC-120003	<u>378,445</u>	<u>378,446</u>
Supportive Housing Program	14.235	FL 14B000014	N/A	2,811
		FL 14B100001	265,034	275,210
		FL14B300011	N/A	14,377
		FL14B96-0001 thru 0018	N/A	(118,103)
		FL14B4	N/A	(7,052)
		FL14B5	N/A	25,701
		FL4B6	285,181	290,955
		FL4B7	2,013,408	2,088,287
		FL14B800001	12,367,990	12,752,089
		FL14B9	1,522,496	1,541,561
			<u>16,454,109</u>	<u>16,865,836</u>
HOME Investment Partnerships Program	14.239	M-95-UC-12-0202	N/A	61,582
		M-00-UC-12-0202	N/A	49,329
		M-05-UC-12-0202	546,336	546,337
		M-06-UC-12-0202	237,152	237,152
		M-07-UC-12-0202	474,930	478,053

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Housing & Urban Development (Continued)				
		M-08-UC-12-0202	\$ 78,261	\$ 376,929
		M-09-UC-12-0202	N/A	518,453
		M-10-UC-12-0202	N/A	916,554
			<u>1,336,679</u>	<u>3,184,389</u>
Empowerment Zones Program	14.244	EZ-99-FL-0003	N/A	3,673,759
ARRA - Homelessness Prevention and Rapid Re-Housing Recovery	14.257	S09-UY-12-0003	<u>3,468,218</u>	<u>3,495,482</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 34,422,059</u>	<u>\$ 64,329,357</u>
U.S. Department of Justice				
Department of Justice - Law Enforcement Trust Fund	16.000	N/A	<u>N/A</u>	\$ 416,230
Passed through Florida Department of Juvenile Justice:				
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	Q7003	<u>N/A</u>	<u>29,898</u>
Part E-Developing, Testing, and Demonstrating Promising New Programs	16.541	2005-JL-FX-0130	N/A	\$ 48,505
		2008-JL-FX-0536	N/A	253,197
		2009-JL-FX-0248	N/A	3
			<u>N/A</u>	<u>301,705</u>
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2008-DN-BX-K306	N/A	195,091

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Justice (Continued)				
		2009-DN-BX-K011	N/A	\$ 370,010
		2009-DN-BX-K230	N/A	8,879
			N/A	573,980
Passed through State of Florida Department of Legal Affairs/Office of Attorney General:				
Crime Victim Assistance	16.575	V8043	N/A	(144)
		V8165	N/A	12,333
		V09061	N/A	56,889
		V09226	N/A	99,847
			N/A	168,925
Edward Byrne Memorial State and Local Law Enforcement Assistance	16.580	2005-VT-BX-0021	N/A	26,565
Drug Court Discretionary Grant Program	16.585	2008-DC-BX-0050	N/A	234,540
		2009-DC-BX-0116	N/A	133,900
			N/A	368,440
Passed through Florida Coalition Against Domestic Violence:				
Violence Against Women Formula Grants	16.588	09-2222LCH	N/A	7,650
		11-2222LCH	N/A	7,649
			N/A	15,299
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0069	N/A	460,487
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-DJ-BX-0683	N/A	104,904
		2008-DJ-BX-0570	N/A	49,167
		2009-DJ-BX-1327	N/A	216,830

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Justice (Continued)				
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program (continued)	16.738	2010-JAGC-DADE-1-4X-197	\$ 22,135	\$ 22,135
		2010-JAGC-DADE-3-4X-201	14,437	14,437
		2010-JAGC-DADE-4-4X-169	451	451
		2010-JAGC-DADE-6-4X-166	3,995	3,995
		2010-JAGC-DADE-7-4X-225	267	267
		2010-JAGC-DADE-8-4X-164	3,384	3,384
		2010-JAGC-DADE-11-4X-194	2,457	2,457
		2010-JAGC-DADE-12-4X-047	N/A	93,155
		2010-JAGC-DADE-13-4X-195	3,591	3,591
		2010-JAGC-DADE-14-4X-198	4,493	4,493
		2010-JAGC-DADE-15-4X-202	5,233	5,233
		2010-JAGC-DADE-16-4X-229	6,002	6,002
		2010-JAGC-DADE-17-4X-204	1,555	1,555
		2010-JAGC-DADE-18-4X-216	3,149	3,149
		2010-JAGC-DADE-19-4X-228	4,757	4,757
		2010-JAGC-DADE-20-4X-215	3,200	3,200
		2010-JAGC-DADE-22-4X-206	2,409	2,409
		2010-JAGC-DADE-23-4X-148	N/A	311,615
		2010-JAGC-DADE-24-4X-219	1,432	1,432
		2010-JAGC-DADE-25-4X-218	1,203	1,203
		2010-JAGC-DADE-26-4X-188	5,932	5,932
		2010-JAGC-DADE-28-4X-217	869	869
		2010-JAGC-DADE-29-4X-203	132,360	132,360
		2010-JAGC-DADE-30-4X-107	286,196	286,196
		2010-JAGC-DADE-31-4X-123	5,126	5,126

(Continued)



MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Justice (Continued)				
		2010-JAGC-DADE-32-4X-183	\$ 4,999	\$ 4,999
		2010-JAGC-DADE-33-4X-227	166,130	166,130
		2010-JAGC-DADE-34-4X-184	3,221	3,221
		2010-JAGC-DADE-35-4X-182	2,463	2,463
		2010-JAGC-DADE-36-4X-200	18,633	18,633
		2010-JAGC-DADE-36-4X-200	24,090	24,090
			<u>734,169</u>	<u>1,509,840</u>
Forensic DNA Backlog Reduction Program	16.741	2006-DN-BX-K207	N/A	\$ 62,628
		2007-DN-BX-K113	N/A	471,493
		2008-DN-BX-K030	N/A	266,343
		2009-DN-BX-K062	N/A	2,818
			<u>N/A</u>	<u>803,282</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2009-CD-BX-0069	N/A	117,955
		2008-CD-BX-0020	N/A	54,442
		2009-CD-BX-0041	N/A	50,928
			<u>N/A</u>	<u>223,325</u>
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - ARRA	16.803	2010-ARRC-DADE-1-W7-178	48,513	48,513
		2010-ARRC-DADE-2-W7-118	132,748	132,748
			<u>181,261</u>	<u>181,261</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Justice (Continued)				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - ARRA	16.804	2009-SB-B9-2979	N/A	131,817
Support for Adam Walsh Act Implementation Grant Program	16.750	2008-AW-BX-0023	N/A	158,480
Total U.S. Department of Justice			\$ 915,430	\$ 5,369,534
U.S. Department of Transportation				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	A0369	N/A	\$ 42,420
		AOW 70	N/A	145,820
		AP919	N/A	273,212
		APL85	N/A	122,014
		APN79	N/A	172,985
		A5117	N/A	221,498
		A5117	N/A	1,132,615
		AOC24/AOC13	N/A	(822,170)
		AOL72/AOL73	N/A	2,211,837
		A0547	N/A	(17)
		416-660-1 (A0539)	N/A	246,447
		418-337-1	N/A	13,650
		AP149	N/A	149,565
		AP377	N/A	368,806
		APV32	N/A	36,900

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Transportation (Continued)				
		APF40	N/A	496,056
		ANW46	N/A	303,700
		A5117	N/A	258,382
				<u>5,373,720</u>
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction	20.205	APK32	N/A	\$ 294,974
		APK20	N/A	192,907
		APK21	N/A	96,687
		APK23	N/A	135,015
		APL40	N/A	99,732
		APL35	N/A	117,431
		APL36	N/A	127,403
		APL38	N/A	142,221
		APL39	N/A	46,350
		APL03	N/A	263,424
		APL04	N/A	128,019
		APL37	N/A	134,778
		APL64	N/A	67,245
		APL74	N/A	633,380
		APL65	N/A	84,127
		APM57	N/A	148,657
		APM58	N/A	4,163
		APN47	N/A	71,937
		APN48	N/A	203,352
		APN49	N/A	127,131
		APN50	N/A	48,343

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MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Transportation (Continued)				
ARRA - Highway Planning and Construction (continued)	20.205	APN51	N/A	\$ 154,955
		APN67	N/A	167,823
		APN68	N/A	3,942
		APN21	N/A	232,977
		APN22	N/A	192,506
		APN23	N/A	188,977
		APN25	N/A	147,981
		APN26	N/A	360,425
		APN27	N/A	513,619
		APN29	N/A	502,287
		APN31	N/A	171,760
		APN32	N/A	352,722
		APO64	N/A	54,331
		APR23	N/A	2,925
		APR25	N/A	92,928
		APR29	N/A	1,426
		APN25	N/A	236,361
			N/A	6,545,221
Total Highway Planning and Construction Cluster			N/A	11,918,941
Passed through the Florida Department of Transportation:				
Federal Transit Metropolitan Planning Grants	20.505	AON 98	N/A	35,928
		AOX 24	N/A	119,992
		APA 50	N/A	564,991
		APO42	N/A	829,390
			N/A	1,550,301

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MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Transportation (Continued)				
Total U.S. Department of Transportation			N/A	\$ 13,469,242
U.S. Department of Homeland Security				
Passed through the United Way of America:				
Emergency Food & Shelter National Board Program	97.024	22-1594-00	N/A	\$ 43,106
		22-1594-00	N/A	158,960
			N/A	202,066
National Urban Search & Rescue (US&R) Response System				
	97.025	EMW-2008-CA-0520	N/A	113,859
		EMW-2008-CA-1491	N/A	2,628,067
		2009-SR-24-K006	N/A	821,928
			N/A	3,563,854
Passed through Florida Department of Community Affairs:				
Flood Mitigation Assistance	97.029	10FM-46-11-23-01-062	\$ 5,558	\$ 5,558
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	97.036	00-RM-AA-11-23-01-098	N/A	(61,146)
		01-RM-L5-11-23-01-036	N/A	(795,999)
		05-PA-E--11-23-01-885	N/A	(857)
		05-PA-G%-11-23-01-746	N/A	74,375
		06-KF-B&-11-23-00-505	N/A	(803,178)
		06-RT-&W-11-23-02-500	N/A	(203)
		06-WL-&K-11-23-02-551	N/A	2,195,126
		09-PA-C2-11-23-13-579	N/A	707,001
			N/A	1,315,119

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MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Homeland Security (Continued)				
Passed through Florida Department of Community Affairs:				
Hazard Mitigation Grant	97.039	09HM-37-11-23-01-029	N/A	\$ 188,685
		08HM-6G-11-16-02-019-1602-23	N/A	34,613
		08HM-3G-11-23-01-015	N/A	5,850
		07DM-68-11-23-01-227	384,423	384,668
		09HM-6G-11-23-01-038	N/A	112,301
			<u>384,423</u>	<u>726,117</u>
Passed through Florida Department of Community Affairs:				
Emergency Management Performance Grants (EMPG)	97.042	09-BG-03-11-23-01-373	N/A	307,033
		09-BG-03-11-23-01-373	N/A	1,606
			<u>N/A</u>	<u>308,639</u>
Assistance to Firefighters Grant	97.044	EMW-2008-FP-02515	<u>N/A</u>	<u>166,580</u>
Passed through Florida Department of Community Affairs:				
Pre-Disaster Mitigation	97.047	06DM-68-11-23-01-361	412,708	412,708
		06DM-68-11-23-01-360	624,834	624,834
		06DM-68-11-23-01-357	9,068	9,068
		08DM-07-11-23-01-249	362,479	362,479
			<u>1,409,089</u>	<u>1,409,089</u>
Port Security Grant Program	97.056	2006-GB-T6-0083	N/A	309,475
		DTSA2003G01066	N/A	1,448,328
		2005-GB-T5-0123	N/A	82,540
		2007-GB-T7-0313	N/A	704,097
			<u>N/A</u>	<u>2,544,440</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Homeland Security (Continued)				
Homeland Security Cluster:				
Passed through Florida Department of Community Affairs:				
Homeland Security Grant Program				
	97.067	07-DS-5N-11-23-01-423	N/A	\$ (176)
		07-DS-5N-11-23-01-501	N/A	8,026
		08DS-01-11-23-01-105	N/A	(235)
		08DS-60-11-23-01-311	N/A	54,884
		08DS-60-11-23-01-342	N/A	4,142
		09-CC-49-11-21-02-295	N/A	7,773
		09-CI-49-11-23-02-249	N/A	13,748
		09-DS-23-11-23-02-012	N/A	258,095
		10DS-51-11-23-02-042	N/A	65,960
		10DS-51-11-23-01-043	N/A	67,624
		10-DS-44-11-23-02-052	N/A	141,198
		10-DS-48-11-23-02-195	N/A	26,727
		2009-SS-T9-0081	N/A	885,948
		2008-SHSP-DADE-3-S4-055	N/A	39,752
		2008-SHSP-DADE-2-S4-054	N/A	16,336
		2009-SHSP-DADE-2-V3-048	N/A	69,987
		2009-SHSP-DADE-1-V3-049	N/A	73,336
		2009-LETP-DADE-3-S3-076	N/A	10,588
		2009-SHSP-DADE-3-V3-064	N/A	18,593
		2009-LETP-DADE-2-S3-077	N/A	15,293
Passed through City of Miami:				
Homeland Security Grant Program				
	97.067	06DS-4H-11-23-02-342	N/A	\$ 197,535
		07DS-5S-11-23-02-379	416,153	2,140,128

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MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Homeland Security (Continued)				
		09DS-24-11-23-02-011	13,211	1,610,689
Passed through Florida Department of Financial Services:		08DS-60-13-00-16-373	N/A	47,800
		08DS-60-13-00-16-373	N/A	51,390
		09-DS-51-13-00-16-409	N/A	88,285
		09-DS-51-13-00-16-409	N/A	62,809
Total Homeland Security Cluster			429,364	5,976,235
Passed through Florida Department of Law Enforcement:				
Buffer Zone Protection Program (BZPP)	97.078	2009-BZPP-DADE-2-V4-010	N/A	\$ 191,900
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	\$ 425,122
Passed through Florida Department of Community Affairs:				
Severe Loss Repetitive Program	97.110	10SR-47-11-23-01-063	12,010	12,010
Total U.S. Department of Homeland Security			\$ 2,240,444	\$ 16,846,729
OTHER GRANTING AGENCIES				
Executive Office of the President				
Office of National Drug Control Policy:				
HIDTA Grant	7.000	18PMIP597Z	N/A	\$ 180,110
		G09MI0004A	N/A	224,150
		G10MI0004A	N/A	116,337
Total Executive Office of the President, Office of National Drug Control Policy			N/A	\$ 520,597

(Continued)



MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. Department of Commerce:				
Passed through Florida Department of Community Affairs:				
Public Safety Interoperable Communications Grant Program	11.555	09-DS-31-11-23-01-352	N/A	\$ 3,509,801
National Oceanic and Atmospheric Administration:				
Habitat Conservation	11.463	NA07NMF4630146	N/A	\$ 46,666
U.S. Department of Treasury:				
Law Enforcement Trust Fund	21.000	N/A	N/A	\$ 249,796
Department of Interior:				
Fish and Wildlife Cluster:				
Fish and Wildlife Management Assistance	15.608	1448-40181-02-J-054	N/A	\$ 1,191
Coastal Program	15.630	401819J631	N/A	29,472
Passed through Florida Department of Environmental Protection:				
Outdoor Recreation Acquisition, Development, and Planning	15.916	LW480	N/A	\$ 218
Total U.S. Department of Interior			N/A	\$ 30,881
U.S. Department of Labor:				
National Farmworker Jobs Program Cluster:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4050A-0CFJ1	N/A	\$ 234,280
		761-4050A-1CFJ1	N/A	108,226
Total U.S. Department of Labor			N/A	\$ 342,506
(Continued)				

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>National Endowment of the Arts:</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024	07-4400-7103	N/A	\$ 5,957
		08-7700-7020	N/A	300,000
			N/A	305,957
ARRA - Promotion of the Arts Grants to Organizations and Individuals	45.024	09-4488-7145	N/A	50,000
		09-6288-7056	\$ 250,000	250,000
			250,000	300,000
<b>Total National Endowment of the Arts</b>			<b>\$ 250,000</b>	<b>\$ 605,957</b>
<b>U.S. Department of Energy:</b>				
Passed through Florida Department of Community Affairs:	81.042	09WX-7W-11-23-04-018	N/A	\$ 158,513
Weatherization Assistance for Low-Income Persons		10WX-7X-11-23-04-318/718	N/A	43,784
ARRA - Weatherization Assistance for Low-Income Persons		10WX-7W-11-23-04-718	N/A	1,606,808
				1,650,592
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE-0000790	\$ 2,285,410	4,426,660
<b>Total U.S. Department of Energy</b>			<b>\$ 2,285,410</b>	<b>\$ 6,235,765</b>
<b>U.S. Department of Education:</b>				
Passed through Florida Department of Labor & Employment Security:				
Rehabilitation Services – Service Projects	84.128	07-174VH017	N/A	\$ 36,336

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES (Continued)				
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.:				
ARRA - State Fiscal Stabilization Fund - Government Services, Recovery Act	84.397	C09-114	N/A	\$ 5,263,231
		C10-103	N/A	212,911
			N/A	5,476,142
Total U.S. Department of Education			N/A	\$ 5,512,478
Elections Assistance Commission:				
Passed through Florida Department of State:				
Help America Vote Act Requirement Systems	90.401	N/A	N/A	\$ 221,080
		N/A	N/A	35,000
			N/A	256,080
Help America Vote Mock Election Program	90.402	E4058798D	N/A	16,897
Total Election Assistance Commission			N/A	\$ 272,977
Total Other Granting Agencies			\$ 2,535,410	\$ 17,327,424
Total Federal Expenditures			\$ 63,025,826	\$ 356,586,099

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
Beach Erosion Control Program	37.003	04-DA1	N/A	\$ 425,831
Florida Recreation Development Assistance Program	37.017	L0811	N/A	168,661
Local Government Cleanup Contracting	37.024	GC-624 S0480	N/A	95,193
			N/A	643,978
			N/A	739,171
Statewide Surface Water Restoration & Wastewater Projects	37.039	LP8950	N/A	72,405
Passed through South Florida Water Management				
Statewide Surface Water Restoration & Wastewater Projects		OT050659	N/A	377,950
		ML070553	N/A	1,243
		4600001822	N/A	244,242
			N/A	695,840
Ambient Air Monitoring Agreement	37.042	SO337	N/A	82,139
Title V Air Permitting and Compliance	37.043	SO467	N/A	296,337
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION TOTAL			N/A	\$ 2,407,979
(Continued)				

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Homeless Challenge Grant	60.014	KF229	\$ 96,000	\$ 96,000
Homeless Housing Assistance Grant	60.015	KFZ31	740,625	750,000
Homeless Grant - In - Aid Project	60.021	KF130	N/A	11,850
Substance Abuse Treatment and Aftercare Services for Children	60.030	KD228-34	N/A	61,218
Adult Mental Health - Special Projects - Recovery and Resiliency	60.063	KH214	356,437	356,437
Public Safety, Mental Health & Substance Abuse	60.115	LHZ15	N/A	411,479
Community Care for Disabled Adults	N/A	KG-063	N/A	162,371
Passed through Florida Coalition Against Domestic Violence:				
Advocates FCADV DV Program	N/A	09-2222	N/A	419,685
	N/A	11-2222	N/A	90,243
	N/A	11-2222	N/A	104,458
			N/A	614,386
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES TOTAL			\$ 1,193,062	\$ 2,463,741
(Continued)				

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS:				
Emergency Management Programs	52.008	08-BG-24-11-23-01-264	N/A	\$ (325)
		10-BG-25-11-23-01-103	N/A	92,276
			N/A	91,951
Residential Construction Mitigation Project	52.016	10RC26112304260	N/A	100,000
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS TOTAL			N/A	\$ 191,951
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AQ045	N/A	\$ 5,232
		APJ65	N/A	66,529
			N/A	71,761
Seaport Grants	55.005	41830819401	N/A	3,373,910
		42364419401	N/A	480,908
		42309319401	N/A	2,330,112
		25445229401	N/A	95,644
			N/A	6,280,574
Commuter Assistance/Rideshare Grants	55.007	AK406	N/A	1,728
		APF22	N/A	924,014
			N/A	925,742
County Incentive Grant Program	55.008	AOY52	N/A	1,555,938
		AOZ78	N/A	157,947
		42419519401	N/A	44,284
			N/A	1,758,169

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION: (Continued)				
Intermodal Development Program	55.014	42053429401	N/A	1,209,244
		41830819402	N/A	800,447
			N/A	2,009,691
State Highway Project Reimbursement	55.023	AOY82	N/A	435,514
		AP047	N/A	769,508
			N/A	1,205,022
NPDES Second Interlocal Agreement	N/A	AC262	N/A	355,626
FLORIDA DEPARTMENT OF TRANSPORTATION TOTAL			N/A	\$ 12,606,585
FLORIDA DEPARTMENT OF STATE:				
Public Library Construction Program	45.020	06-PLC-11	N/A	\$ 200,000
State Aid to Libraries	45.030	10-ST-33	N/A	1,673,627
Cultural and Museum Grants/Culture Builds Florida	45.048	10.2381	N/A	25,000
		10.2580	N/A	15,000
			N/A	40,000
FLORIDA DEPARTMENT OF STATE TOTAL (Continued)			N/A	\$ 1,913,627

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
AGENCY FOR WORKFORCE INNOVATION:				
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.:				
Voluntary Pre-Kindergarten Program	75.007	C08-113	N/A	\$ 540
		C09-114	N/A	39,547,081
		C10-103	N/A	7,064,942
AGENCY FOR WORKFORCE INNOVATION TOTAL			N/A	\$ 46,612,563
FLORIDA DEPARTMENT OF JUVENILE JUSTICE:				
Juvenile Assessment Centers	80.020	KD22834	N/A	\$ 304,077
		X1543	N/A	653,242
			N/A	957,319
Diversions Services	80.022	K6K01	N/A	45,007
		X1439	N/A	550,243
			N/A	595,250
Delinquency Prevention	80.029	K6K01	N/A	(976)
		X1285	N/A	(10,540)
			N/A	(11,516)
Delinquency Diversion Grant	N/A	X1599	N/A	129,279
FLORIDA DEPARTMENT OF JUVENILE JUSTICE TOTAL			N/A	\$ 1,670,332
(Continued)				



MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:				
Mosquito Control	42.003	014966	N/A	\$ 15,102
Transfer to Local Government-Restore Tree Canopy	N/A	005918	N/A	242,341
Off-Highway Vehicle Safety and Recreation	42.020	014824	N/A	11,036
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES TOTAL			N/A	\$ 268,479
FLORIDA DEPARTMENT OF HEALTH:				
County Grant Awards	64.005	C8013	N/A	\$ 136,580
		C9013	131,307	241,709
FLORIDA DEPARTMENT OF HEALTH TOTAL			\$ 131,307	\$ 378,289
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging:				
Community Care for the Elderly	65.010	2004-13	N/A	\$ 47,556
Local Services Program	65.009	KL818	N/A	200,790
		KL918	N/A	710,509
			N/A	911,299
FLORIDA DEPARTMENT OF ELDER AFFAIRS TOTAL			N/A	\$ 958,855
(Continued)				

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Drug Control/Money Laundering Investigations - Matching Funds	71.002	N/A	N/A	\$ 682,065
Drug Control/Money Laundering Investigations - Matching Funds	71.005	N/A	N/A	8,617
		N/A	N/A	19,672
			N/A	28,289
FLORIDA DEPARTMENT OF LAW ENFORCEMENT TOTAL			N/A	\$ 710,354
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES:				
E911 State Grant Program	72.002	S-08-04-15	N/A	\$ 3,845,589
		S2-08-10-5	467,324	470,376
		S2-08-10-6	25,742	25,972
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES TOTAL			\$ 493,066	\$ 4,341,937
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION :				
Florida Boating Improvement Program	77.006	06074	N/A	\$ 9,065
		09162	N/A	49,270
		08091	N/A	200,000
			N/A	258,335
Artificial Reef Grants Program	77.007	FWC-08253	N/A	33,464
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION TOTAL			N/A	\$ 291,799
(Continued)				

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF CORRECTIONS:				
Transitional Services - Post Release	70.011	C2550	<u>\$ 250,000</u>	<u>\$ 250,000</u>
FLORIDA HOUSING FINANCE CORPORATION:				
State Housing Initiatives Partnership Program	52.901	N/A	N/A	
			N/A	\$ 4,361,166
			N/A	3,070,694
			<u>N/A</u>	<u>(513,678)</u>
FLORIDA HOUSING FINANCE CORPORATION TOTAL			<u>N/A</u>	<u>\$ 6,918,182</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 2,067,435</u>	<u>\$ 81,984,673</u>