
**MIAMI-DADE COUNTY,
FLORIDA**

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

**BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2011**

A CENTRAL SERVICES COST ALLOCATION PLAN



MARCH 2014

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

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Certificate of Cost Allocation

Certificate of Cost Allocation Plan

Miami-Dade County, Florida

Fiscal Year Ended September 30, 2011

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

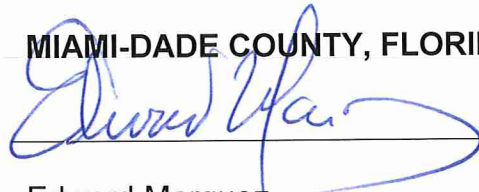
- (1) All costs included in this proposal based on FY2011 actual costs to establish cost allocations that are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. 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:

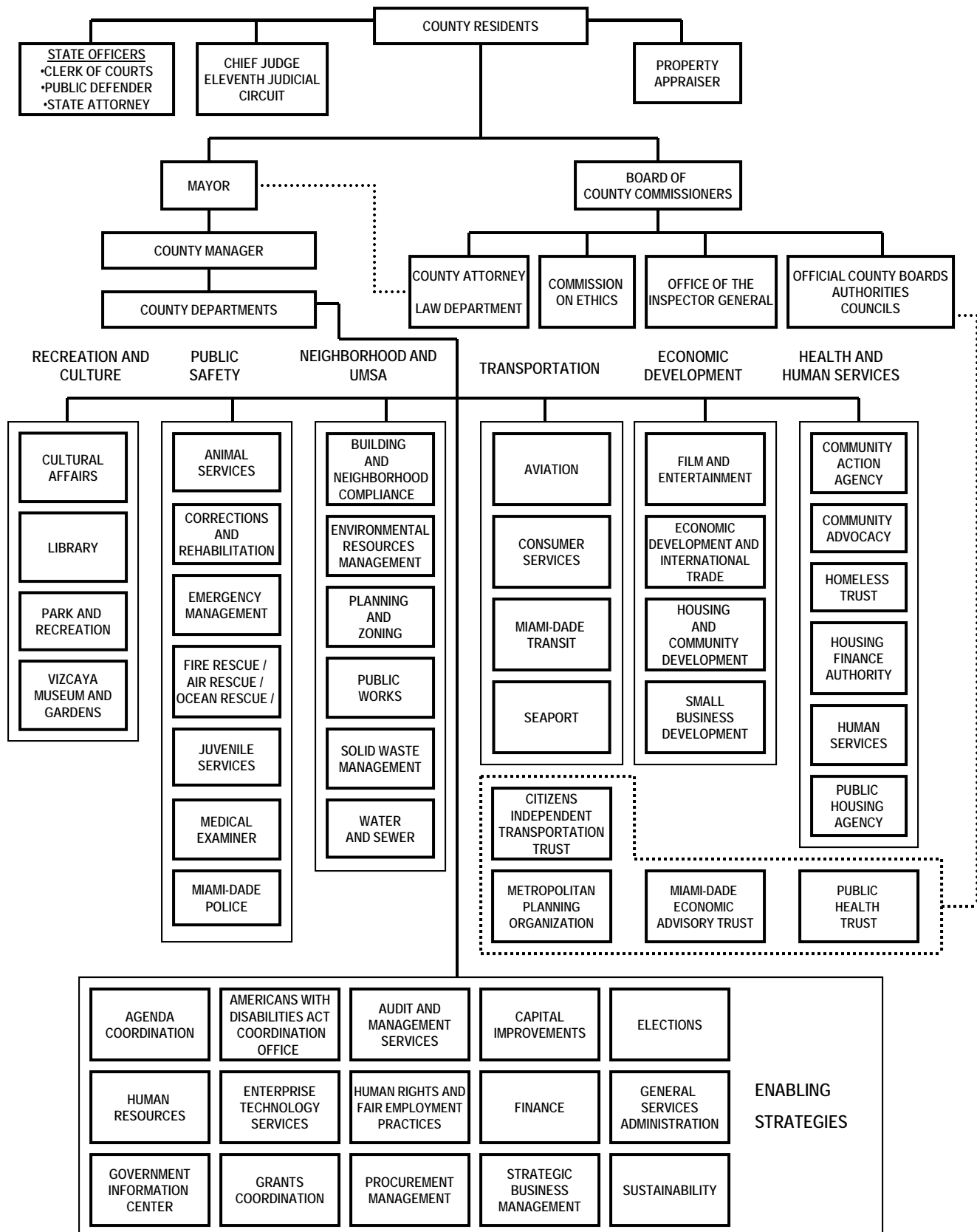
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Organization Chart

MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

2010-11



Background and Plan Summary

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

Miami-Dade County, Florida

Cost Allocation Methodology

Part I: The Double Step-Down Methodology

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.

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.

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.

C. Establishing the Statistical Measurements or Bases for Allocation

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.

D. Accommodating Exceptions and Adjustments

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.

II. The Double Step-Down Methodology

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.

A. The First Step-Down

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.

1. The Process	<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"> 1) Costs from the audited financials, 2) Cost adjustments, 3) Credits, and 4) Costs received from other Central Service Departments that have completed their first round allocations.
2. The Results	<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. The Second Step-Down	<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>
1. The Process	<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"> 1) Costs received from other Central Service Departments that have completed their second round allocations, and 2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.
2. The Results	<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>
C. Supplemental Comments	<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

I. Cost Plan Organization	<p>The County Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none">1) Title page,2) Narrative of cost allocation methodology,3) Rate schedule(s) when applicable,4) Summary schedules, and5) Detail schedules.
A. Summary Schedules	<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>
1. Schedule A	<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>
2. Schedule C	<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>
3. Schedule D	<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>

4. Schedule E	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.
5. Schedule F	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. Detail Schedules	<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>
1. Schedule __.1	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.
2. Schedule __.2	<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"> 1) Expenditures from the financial reports – balances to Schedule C, 2) Adjustments to financial reports – balances to Schedule C, and 3) Incoming costs from other Central Service Departments. <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>
3. Schedule __.3	<p>Schedule __.3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> 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.

	<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>
4. Schedule __.4	<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"> 1) The statistical measurement used as a basis for allocation; 2) The identification of statistical measurement; 3) The source of the statistical measurement; 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base; 5) The results of the first step-down – balances to functional total after first additions on Schedule __.3; 6) The results of the second step-down – balances to functional total of second additions on Schedule __.3; and 7) The totals allocated from both step-downs – balances to functional grand total from Schedule __.3. <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>
5. Schedule __.5	<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>

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

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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Central Service Departments	AD - Animal Services	AV - Aviation	BC - Building Code Compliance	BN - Bldg&Neighborhood Compliance	CA - Community Action Agency	CD - Housing & Comm Devlp	CH - County-wide Health Planning
Depreciation	12,017	0	14,192	6,617	629,841	187,275	0
Leave Payouts	113,437	1,851,239	0	486,036	650,144	179,422	0
AG - Agenda Coordination	1,120	17,367	0	0	2,240	0	1,681
AT - County Attorney	52,404	673,826	43,648	181,491	76,815	0	0
AU - Audit and Management	0	353,334	15,488	35,275	0	0	0
BU - Strategic Business	45,862	137,357	5,623	56,063	81,761	42,327	0
CC - County Commission	1,354	(43,039)	3,163	10,980	(464,118)	1,309	0
CE - County Executive	24,735	267,605	14,926	51,815	139,453	15,352	0
CQ - Capital Improvement	0	0	32,736	0	0	9,580	0
DA - ADA Coordination	1,361	1,361	1,361	1,361	1,361	1,361	1,361
ER - Human Resources	17,856	207,544	4,506	40,158	102,246	4,635	0
ET - Enterprise Technology	240,927	391,611	21,842	75,826	1,358,330	22,467	0
FE - Fair Employment	3,151	34,089	1,901	6,600	17,764	1,956	0
FN - Finance	24,800	93,128	489	77,799	154,282	38,052	0
GC - Grants Coord Ops	0	0	0	6,875	28,117	0	0
GG - General Government	15,541	17,119	419	41,279	1,480,821	16,210	0
GI - Government Information	318,551	104,672	71,142	0	40,380	0	0
IG - Inspector General	24,732	0	168	12,723	147,022	270,867	0
PM - Procurement	(6,799)	0	(202)	(4,209)	(8,377)	(3,622)	0
SB - Small Business	0	0	0	0	0	0	0
Total Allocated	891,049	4,107,213	231,402	1,086,689	4,438,082	787,191	3,042
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	891,049	4,107,213	231,402	1,086,689	4,438,082	787,191	3,042
Adjustments	0	0	0	0	0	0	0
Proposed Costs	891,049	4,107,213	231,402	1,086,689	4,438,082	787,191	3,042

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Central Service Departments	CL - Clerk of Court	CR - Corrections & Rehabilitation	CS - Consumer Services	CU - Cultural Affairs	DE - Environmental Resources Mgmt	EC - Commission on Ethics & Public Trust	ED - Economic Development
Depreciation	1,084,364	3,565,019	16,419	114,403	1,202,727	0	0
Leave Payouts	1,397,857	4,306,077	142,159	55,168	691,436	34,894	0
AG - Agenda Coordination	82,353	1,681	22,969	10,084	31,373	0	0
AT - County Attorney	7,828	467,791	36,616	34,892	366,565	27,993	0
AU - Audit and Management	9,680	12,971	0	465	0	0	187,334
BU - Strategic Business	50,359	265,775	23,771	39,275	53,573	15,818	0
CC - County Commission	7,771	(70,386)	5,151	(9,347)	21,913	678	0
CE - County Executive	36,676	616,236	24,309	7,250	103,416	2,773	0
CQ - Capital Improvement	0	8,519	0	0	2,089	0	0
DA - ADA Coordination	1,361	1,361	1,361	1,361	1,361	1,361	1,361
ER - Human Resources	131,461	897,202	15,649	3,123	70,696	966	0
ET - Enterprise Technology	333,639	5,605,908	111,464	10,609	151,340	31,154	0
FE - Fair Employment	4,672	78,500	3,097	923	13,174	408	0
FN - Finance	71,764	117,957	32,877	8,513	73,337	1,562	5
GC - Grants Coord Ops	0	3,803	19,603	0	1,630	0	0
GG - General Government	6,405,871	3,546,448	245,553	426,642	55,192	34,831	0
GI - Government Information	12,722	37,524	86,524	61,138	9,466	37,820	0
IG - Inspector General	50,147	203,177	1,700	34,542	76,623	0	0
PM - Procurement	(11,533)	(42,268)	(1,396)	(2,347)	(7,405)	0	0
SB - Small Business	0	0	0	49,742	0	0	0
Total Allocated	9,676,992	19,623,295	787,826	846,436	2,918,506	190,258	188,700
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,676,992	19,623,295	787,826	846,436	2,918,506	190,258	188,700
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,676,992	19,623,295	787,826	846,436	2,918,506	190,258	188,700

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Central Service Departments	EL - Elections	EM - Emergency Management	FR - Fire	GS01 - General Services Administration	GS02 - Fleet Management	GS03 - Materials Management	GS05 - Risk Management
Depreciation	2,489,632	48,235	12,698,587	152,970	7,234,322	351,114	7,284
Leave Payouts	272,052	37,340	5,199,975	82,699	346,743	66,860	183,437
AG - Agenda Coordination	0	0	3,362	33,613	0	0	0
AT - County Attorney	66,335	26,269	186,798	396,282	113,432	0	1,050,871
AU - Audit and Management	0	0	0	7,086	0	0	0
BU - Strategic Business	29,241	8,925	249,639	100,566	0	0	0
CC - County Commission	4,112	904	116,572	(381,313)	0	0	0
CE - County Executive	19,405	4,264	550,135	169,945	0	0	0
CQ - Capital Improvement	0	0	18,585	0	0	0	0
DA - ADA Coordination	1,361	1,361	1,361	1,361	0	0	0
ER - Human Resources	115,235	2,637	490,585	122,359	0	0	0
ET - Enterprise Technology	189,002	41,539	805,065	248,697	0	0	0
FE - Fair Employment	2,471	543	70,080	21,648	0	0	0
FN - Finance	13,107	47	136,825	12,772	181,538	33,459	35,339
GC - Grants Coord Ops	0	0	14,733	51,146	0	0	0
GG - General Government	1,706,243	3,337	28,967	10,886	42,915	8,098	15,785
GI - Government Information	308,099	164,940	2,905	156,816	0	0	0
IG - Inspector General	27,345	5,466	377,188	395,697	370,762	95,569	1,057
PM - Procurement	(2,792)	0	(46,072)	(262,142)	0	0	0
SB - Small Business	0	0	124,355	198,967	0	0	0
Total Allocated	5,240,848	345,807	21,029,645	1,520,055	8,289,712	555,100	1,293,773
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,240,848	345,807	21,029,645	1,520,055	8,289,712	555,100	1,293,773
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,240,848	345,807	21,029,645	1,520,055	8,289,712	555,100	1,293,773

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Central Service Departments	GS06 - Facilities & Utilities Mgmt	GS09 - Design & Construction Svcs	GS10 - Real Estate Development	GS30 - General Services Major Capital	HD - Public Housing	HF - Housing Finance Authority	HS - Human Services
Depreciation	889,416	36,422	0	0	0	0	734,059
Leave Payouts	229,744	185,660	27,460	0	454,342	0	594,506
AG - Agenda Coordination	0	0	0	0	5,602	17,367	561
AT - County Attorney	0	0	0	0	340,429	20,962	0
AU - Audit and Management	0	0	0	0	261,448	1,781	465
BU - Strategic Business	0	0	0	0	32,213	15,336	65,551
CC - County Commission	0	0	0	0	18,118	406	24,535
CE - County Executive	0	0	0	0	85,506	1,920	115,784
CQ - Capital Improvement	170,170	0	0	0	110,122	0	0
DA - ADA Coordination	0	0	0	0	1,361	0	1,361
ER - Human Resources	0	0	0	0	60,093	787	82,322
ET - Enterprise Technology	0	0	0	0	125,128	2,808	1,127,788
FE - Fair Employment	0	0	0	0	10,893	245	14,750
FN - Finance	228,920	83,703	4,853	58,846	40,169	3,114	287,959
GC - Grants Coord Ops	0	0	0	0	0	0	3,928
GG - General Government	40,816	21,440	2,313	6,706	35,778	402	1,270,068
GI - Government Information	0	0	0	0	39,855	43,582	71,891
IG - Inspector General	403,320	386,704	0	0	7,429	1,749	54,374
PM - Procurement	0	0	0	0	(324)	(263)	(9,894)
SB - Small Business	0	0	0	0	0	0	0
Total Allocated	1,962,386	713,929	34,626	65,552	1,628,162	110,196	4,440,008
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,962,386	713,929	34,626	65,552	1,628,162	110,196	4,440,008
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,962,386	713,929	34,626	65,552	1,628,162	110,196	4,440,008

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Central Service Departments	HT - Homeless Trust	HU - Hurricane Recovery	IC - International Consortium	IDA - Industrial Development Authority	IO - Chief Information Officer	JA - Judicial Administration	JS - Justice System Support
Depreciation	16,752	0	11,351	0	7,582	1,271,017	0
Leave Payouts	24,968	18,106	0	0	0	0	2,330
AG - Agenda Coordination	561	0	6,722	1,681	0	0	561
AT - County Attorney	33,167	0	1,724	0	0	0	0
AU - Audit and Management	0	0	0	0	0	0	0
BU - Strategic Business	15,818	0	15,738	0	0	28,525	0
CC - County Commission	678	0	632	0	0	11,928	0
CE - County Executive	3,198	0	2,986	0	0	56,294	0
CQ - Capital Improvement	0	0	0	0	0	0	0
DA - ADA Coordination	1,361	1,361	1,361	0	0	1,361	1,361
ER - Human Resources	1,901	0	1,317	0	0	16,997	9,349
ET - Enterprise Technology	4,680	0	29,077	0	0	512,097	0
FE - Fair Employment	408	0	381	0	0	7,171	0
FN - Finance	10,168	4,993	1,661	0	56	1,376	342
GC - Grants Coord Ops	0	0	0	0	0	0	28,975
GG - General Government	2,837	1,729	27,627	0	6	12,550	45,885
GI - Government Information	44,975	0	57,058	0	0	0	0
IG - Inspector General	265,487	0	400	0	0	0	0
PM - Procurement	(1,660)	0	(303)	0	0	0	0
SB - Small Business	0	0	0	0	0	0	0
Total Allocated	425,299	26,189	157,732	1,681	7,644	1,919,316	88,803
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	425,299	26,189	157,732	1,681	7,644	1,919,316	88,803
Adjustments	0	0	0	0	0	0	0
Proposed Costs	425,299	26,189	157,732	1,681	7,644	1,919,316	88,803

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Central Service Departments	JU - Juvenile Assessment Center	LB - Libraries	ME - Medical Examiner	MM - Miami-Dade Economic Advisory Trust	MP - Metropolitan Planning Organization	MT - Transit	NC - Neighborhood Compliance
Depreciation	70,818	6,193,696	440,049	885	19,485	1,123,655	0
Leave Payouts	126,478	693,828	127,621	31,486	41,038	4,695,398	0
AG - Agenda Coordination	0	2,240	561	0	0	20,728	0
AT - County Attorney	41,923	10,480	12,206	0	160,662	545,535	0
AU - Audit and Management	0	0	0	0	0	479,528	0
BU - Strategic Business	59,751	71,815	27,473	7,318	15,979	300,815	0
CC - County Commission	4,835	28,058	3,117	0	768	144,540	0
CE - County Executive	22,816	132,417	14,713	0	3,624	682,124	0
CQ - Capital Improvement	0	0	0	0	0	35,742	0
DA - ADA Coordination	1,361	1,361	1,361	1,361	1,361	1,361	1,361
ER - Human Resources	6,888	291,829	8,909	0	1,302	574,349	0
ET - Enterprise Technology	207,555	193,777	143,310	0	5,305	5,061,057	0
FE - Fair Employment	2,906	16,868	1,874	0	462	86,893	0
FN - Finance	14,918	66,433	12,965	4,715	7,290	219,074	0
GC - Grants Coord Ops	0	13,666	0	0	0	0	0
GG - General Government	14,830	55,262	1,499,218	2,555	3,549	1,998,802	0
GI - Government Information	0	40,469	37,228	180,325	9,733	(1,556,465)	0
IG - Inspector General	16,848	59,077	15,730	344	11,245	3,518,249	0
PM - Procurement	(1,336)	(11,796)	(3,723)	(1,214)	(850)	(24,443)	0
SB - Small Business	0	0	0	0	0	0	0
Total Allocated	590,591	7,859,480	2,342,612	227,775	280,953	17,906,942	1,361
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	590,591	7,859,480	2,342,612	227,775	280,953	17,906,942	1,361
Adjustments	0	0	0	0	0	0	0
Proposed Costs	590,591	7,859,480	2,342,612	227,775	280,953	17,906,942	1,361

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Central Service Departments	ND - Non-Department	OC - Office of the Courts	OE - Office of Employee Recognition	OF - Film and Entertainment	OS - Sustainability	PA - Property Appraiser	PD - Police
Depreciation	694	45,477	0	8,582	5,579	955,291	8,549,626
Leave Payouts	115,900	250,079	0	0	13,043	489,029	7,709,829
AG - Agenda Coordination	1,120	0	0	561	2,240	3,362	5,042
AT - County Attorney	0	0	0	0	0	445,104	644,108
AU - Audit and Management	0	0	0	0	0	59,864	0
BU - Strategic Business	3,855	0	0	3,164	7,800	44,415	392,197
CC - County Commission	(12,602)	0	0	136	271	16,763	(3,381)
CE - County Executive	10,234	0	0	640	1,280	79,108	932,451
CQ - Capital Improvement	0	0	0	0	0	0	1,646
DA - ADA Coordination	0	1,361	0	1,361	1,361	1,361	1,361
ER - Human Resources	3,090	0	0	298	699	56,915	834,531
ET - Enterprise Technology	99,694	0	0	6,231	12,462	770,551	8,482,575
FE - Fair Employment	1,304	0	0	82	163	10,077	118,777
FN - Finance	850,945	24,449	0	1,857	6,736	9,822	138,269
GC - Grants Coord Ops	0	0	0	0	0	0	0
GG - General Government	144,833	18,815	0	23,077	25,334	1,427,412	2,425,463
GI - Government Information	0	(350)	0	37,228	522,978	214,137	68,269
IG - Inspector General	655,636	13,279	0	31	1,555	31,887	340,062
PM - Procurement	(4,735)	(4,108)	0	(101)	(1,275)	(1,518)	(30,432)
SB - Small Business	0	0	0	0	0	0	0
Total Allocated	1,869,968	349,002	0	83,147	600,226	4,613,580	30,610,393
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,869,968	349,002	0	83,147	600,226	4,613,580	30,610,393
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,869,968	349,002	0	83,147	600,226	4,613,580	30,610,393

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Central Service Departments	PH - Public Health Trust	PI - Private Industry Council	PR - Park & Recreation	PU - Public Defender	PW - Public Works	PZ - Planning & Zoning	RB - Community Advocacy
Depreciation	0	0	6,231,793	134,132	1,268,077	225,495	0
Leave Payouts	0	0	1,089,958	0	710,539	211,773	0
AG - Agenda Coordination	561	0	10,644	0	96,918	20,168	0
AT - County Attorney	1,667,913	0	233,896	0	468,720	532,400	0
AU - Audit and Management	0	0	161,818	0	0	0	0
BU - Strategic Business	65,769	0	109,796	0	115,011	31,169	0
CC - County Commission	0	0	45,319	0	40,033	5,196	0
CE - County Executive	0	0	213,871	0	188,923	24,521	0
CQ - Capital Improvement	12,681	0	48,642	0	121,164	0	0
DA - ADA Coordination	0	0	1,361	1,361	1,361	1,361	1,361
ER - Human Resources	3,739	0	245,622	0	142,239	14,987	0
ET - Enterprise Technology	0	0	2,083,188	0	1,545,443	154,134	0
FE - Fair Employment	0	0	27,245	0	24,066	3,124	0
FN - Finance	0	0	619,707	1,462	206,958	29,264	14
GC - Grants Coord Ops	0	0	9,109	0	0	12,376	0
GG - General Government	0	0	425,533	1,241,625	950,687	222,939	2
GI - Government Information	0	0	345,741	0	51,356	46,699	0
IG - Inspector General	0	0	424,018	216	814,851	2,806	0
PM - Procurement	0	0	(89,169)	(1,012)	(34,781)	(1,578)	0
SB - Small Business	0	0	223,838	0	161,661	0	0
Total Allocated	1,750,663	0	12,461,930	1,377,784	6,873,226	1,536,834	1,377
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,750,663	0	12,461,930	1,377,784	6,873,226	1,536,834	1,377
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,750,663	0	12,461,930	1,377,784	6,873,226	1,536,834	1,377

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Central Service Departments	RO - Community Redevelopment Office	SA - State Attorney's Office	SF - South Florida Emp Dept	SN - Safe Neighborhoods	SP - Seaport	SW - Solid Waste Management	TT - Office of the CITT
Depreciation	0	411,435	0	0	0	0	14,900
Leave Payouts	0	17,139	0	0	473,373	1,158,788	18,085
AG - Agenda Coordination	0	0	0	0	10,084	1,120	1,120
AT - County Attorney	0	0	12,206	0	364,839	61,161	34,892
AU - Audit and Management	0	0	0	0	223,462	108,149	109,659
BU - Strategic Business	0	0	0	0	70,040	153,153	15,336
CC - County Commission	0	0	0	0	18,841	45,047	406
CE - County Executive	0	0	0	0	88,917	212,591	1,920
CQ - Capital Improvement	0	0	0	0	116,144	10,596	0
DA - ADA Coordination	0	1,361	0	0	1,361	1,361	1,361
ER - Human Resources	0	0	5,816	0	65,279	155,904	579
ET - Enterprise Technology	0	0	0	0	130,121	311,105	2,808
FE - Fair Employment	0	0	0	0	11,327	27,081	245
FN - Finance	0	5,875	3,751	308	59,120	106,606	3,259
GC - Grants Coord Ops	0	0	0	0	0	32,177	0
GG - General Government	0	2,995,116	428	35	8,898	17,317	1,577
GI - Government Information	0	0	0	0	139,643	313,053	214,141
IG - Inspector General	0	9,739	0	0	597,552	387,017	2,626
PM - Procurement	0	(1,862)	0	0	(21,892)	(22,864)	(263)
SB - Small Business	0	0	0	0	186,532	24,871	0
Total Allocated	0	3,438,803	22,201	343	2,543,641	3,104,233	422,651
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	3,438,803	22,201	343	2,543,641	3,104,233	422,651
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	3,438,803	22,201	343	2,543,641	3,104,233	422,651

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Allocated Costs By Department

Central Service Departments	VZ - Vizcaya Museum and Gardens	WS - Water & Sewer	All Other	SubTotal	Direct Billed	Unallocated	Total
Depreciation	0	34,318	266,886	58,782,490	0	0	58,782,490
Leave Payouts	63,035	3,454,583	0	39,125,093	0	0	39,125,093
AG - Agenda Coordination	0	11,204	0	428,571	0	0	428,571
AT - County Attorney	22,686	418,969	411,805	10,295,643	0	0	10,295,643
AU - Audit and Management	0	285,726	0	2,313,533	0	0	2,313,533
BU - Strategic Business	91,451	210,786	661,644	3,837,853	0	(137,205)	3,700,648
CC - County Commission	2,124	118,560	0	(279,968)	0	20,692,685	20,412,717
CE - County Executive	10,022	559,517	0	5,493,672	0	676,075	6,169,747
CQ - Capital Improvement	1,590	334,162	0	1,034,168	0	1,600,846	2,635,014
DA - ADA Coordination	1,361	1,361	0	65,328	0	503,829	569,157
ER - Human Resources	6,246	543,176	0	5,362,021	0	0	5,362,021
ET - Enterprise Technology	14,666	818,796	0	31,483,776	0	(20,064,174)	11,419,602
FE - Fair Employment	1,277	71,275	0	699,871	0	0	699,871
FN - Finance	11,981	386,204	6,426	4,632,220	0	(112,913,112)	(108,280,892)
GC - Grants Coord Ops	0	0	5,777	231,915	0	2,617,779	2,849,694
GG - General Government	5,649	57,617	7,098,230	36,235,117	0	628,009,446	664,244,563
GI - Government Information	115,065	201,393	0	2,650,703	2,834,000	1,044,840	6,529,543
IG - Inspector General	65,056	0	0	10,182,072	0	0	10,182,072
PM - Procurement	(4,776)	0	0	(675,336)	0	0	(675,336)
SB - Small Business	12,435	460,113	0	1,442,514	0	0	1,442,514
Total Allocated	419,868	7,967,760	8,450,768	213,341,256	2,834,000	522,031,009	738,206,265
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	419,868	7,967,760	8,450,768	213,341,256	2,834,000	522,031,009	738,206,265
Adjustments	0	0	0	0	0	0	0
Proposed Costs	419,868	7,967,760	8,450,768	213,341,256	2,834,000	522,031,009	738,206,265

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Depreciation	0	64,906,418	
Leave Payouts	0	42,270,787	
AG - Agenda Coordination	575,524	(166,827)	
AT - County Attorney	16,686,444	(5,035,533)	
AU - Audit and Management	5,313,408	(2,720,382)	
BU - Strategic Business Management	2,857,479	(1,029,918)	
CC - County Commission	20,242,043	(5,475,539)	
CE - County Executive	6,334,089	(2,065,989)	
CQ - Capital Improvement	3,742,894	(1,977,156)	
DA - ADA Coordination	887,076	(674,611)	
ER - Human Resources	7,186,539	(2,716,351)	
ET - Enterprise Technology Services	142,015,328	(136,058,992)	
FE - Fair Employment Practices	1,004,421	(369,982)	
FN - Finance	40,576,341	(150,094,950)	
GC - Grants Coord Ops	31,930,493	(28,846,629)	
GG - General Government	681,698,900	(487,083)	
GI - Government Information Center	17,276,212	(9,423,289)	
IG - Inspector General	5,061,727	(5,164,596)	
PM - Procurement Management	12,779,336	(14,015,751)	
SB - Small Business Development	4,154,598	(2,970,214)	
AD - Animal Services			891,049
AV - Aviation			4,107,213
BC - Building Code Compliance			231,402
BN - Bldg&Neighborhood Compliance			1,086,689
CA - Community Action Agency			4,438,082
CD - Housing & Comm Devlp			787,191
CH - County-wide Health Planning			3,042
CL - Clerk of Court			9,676,992
CR - Corrections & Rehabilitation			19,623,295
CS - Consumer Services			787,826
CU - Cultural Affairs			846,436
DE - Environmental Resources Mgmt			2,918,506
EC - Commission on Ethics & Public Trust			190,258
ED - Economic Development Coordination			188,700
EL - Elections			5,240,848
EM - Emergency Management			345,807

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
FR - Fire			21,029,645
GS01 - General Services Administration			1,520,055
GS02 - Fleet Management			8,289,712
GS03 - Materials Management			555,100
GS05 - Risk Management			1,293,773
GS06 - Facilities & Utilities Mgmt			1,962,386
GS09 - Design & Construction Svcs			713,929
GS10 - Real Estate Development			34,626
GS30 - General Services Major Capital			65,552
HD - Public Housing			1,628,162
HF - Housing Finance Authority			110,196
HS - Human Services			4,440,008
HT - Homeless Trust			425,299
HU - Hurricane Recovery			26,189
IC - International Consortium			157,732
IDA - Industrial Development Authority			1,681
IO - Chief Information Officer			7,644
JA - Judicial Administration			1,919,316
JS - Justice System Support			88,803
JU - Juvenile Assessment Center			590,591
LB - Libraries			7,859,480
ME - Medical Examiner			2,342,612
MM - Miami-Dade Economic Advisory Trust			227,775
MP - Metropolitan Planning Organization			280,953
MT - Transit			17,906,942
NC - Neighborhood Compliance			1,361
ND - Non-Department			1,869,968
OC - Office of the Courts			349,002
OE - Office of Employee Recognition			0
OF - Film and Entertainment			83,147
OS - Sustainability			600,226
PA - Property Appraiser			4,613,580
PD - Police			30,610,393
PH - Public Health Trust			1,750,663
PI - Private Industry Council			0
PR - Park & Recreation			12,461,930

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
PU - Public Defender			1,377,784	
PW - Public Works			6,873,226	
PZ - Planning & Zoning			1,536,834	
RB - Community Advocacy			1,377	
RO - Community Redevelopment Office			0	
SA - State Attorney's Office			3,438,803	
SF - South Florida Emp Dept			22,201	
SN - Safe Neighborhoods			343	
SP - Seaport			2,543,641	
SW - Solid Waste Management			3,104,233	
TT - Office of the CITT			422,651	
VZ - Vizcaya Museum and Gardens			419,868	
WS - Water & Sewer			7,967,760	
All Other			8,450,768	
Direct Billed Total			2,834,000	
Unallocated Total			522,031,009	
Totals	<u>1,000,322,852</u>	<u>(262,116,587)</u>	<u>738,206,265</u>	Deviation 0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Detail Of Allocated Costs

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	(64,906,418)	0	0	0	0	0	0
Leave Payouts	0	(42,270,787)	0	0	0	0	0
AG - Agenda Coordination	31,358	9,954	(760,223)	159,275	0	7,145	149
AT - County Attorney	166,372	278,414	12,325	(13,190,419)	0	15,751	4,992
AU - Audit and Management	0	89,009	0	0	(2,835,344)	29,875	1,825
BU - Strategic Business	88,754	37,011	25,210	111,707	70,279	(4,339,890)	(25,340)
CC - County Commission	261,520	264,668	135,573	682,582	0	61,833	(19,375,071)
CE - County Executive	144,272	106,813	62,185	551,637	0	48,257	2,485
CQ - Capital Improvement	52,397	53,651	8,403	17,512	426	31,233	1,129
DA - ADA Coordination	239,342	6,504	0	43,648	0	14,854	136
ER - Human Resources	178,087	122,012	0	270,512	2,207	37,740	4,790
ET - Enterprise Technology	4,226,110	1,150,969	0	8,756	231,593	73,166	24,715
FE - Fair Employment	11,424	17,040	0	0	0	8,121	451
FN - Finance	173,209	391,291	16,246	694,788	143,812	52,119	(86,867)
GC - Grants Coord Ops	47,385	75,518	2,240	13,930	0	25,626	(398,297)
GG - General Government	67,919	4,843	0	0	0	73,064	0
GI - Government Information	251,049	260,370	561	0	0	66,741	8,766
IG - Inspector General	1,642	84,684	0	0	0	24,984	1,717
PM - Procurement	122,076	132,590	65,547	340,429	73,494	36,616	(579,924)
SB - Small Business	61,012	60,353	3,362	0	0	32,117	1,627
AD - Animal Services	12,017	113,437	1,120	52,404	0	45,862	1,354
AV - Aviation	0	1,851,239	17,367	673,826	353,334	137,357	(43,039)
BC - Building Code	14,192	0	0	43,648	15,488	5,623	3,163
BN - Bldg&Neighborhood	6,617	486,036	0	181,491	35,275	56,063	10,980
CA - Community Action	629,841	650,144	2,240	76,815	0	81,761	(464,118)
CD - Housing & Comm Devlp	187,275	179,422	0	0	0	42,327	1,309
CH - County-wide Health	0	0	1,681	0	0	0	0
CL - Clerk of Court	1,084,364	1,397,857	82,353	7,828	9,680	50,359	7,771
CR - Corrections &	3,565,019	4,306,077	1,681	467,791	12,971	265,775	(70,386)
CS - Consumer Services	16,419	142,159	22,969	36,616	0	23,771	5,151
CU - Cultural Affairs	114,403	55,168	10,084	34,892	465	39,275	(9,347)
DE - Environmental	1,202,727	691,436	31,373	366,565	0	53,573	21,913
EC - Commission on Ethics &	0	34,894	0	27,993	0	15,818	678
ED - Economic Development	0	0	0	0	187,334	0	0
EL - Elections	2,489,632	272,052	0	66,335	0	29,241	4,112

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Detail Of Allocated Costs

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
EM - Emergency	48,235	37,340	0	26,269	0	8,925	904
FR - Fire	12,698,587	5,199,975	3,362	186,798	0	249,639	116,572
GS01 - General Services	152,970	82,699	33,613	396,282	7,086	100,566	(381,313)
GS02 - Fleet Management	7,234,322	346,743	0	113,432	0	0	0
GS03 - Materials	351,114	66,860	0	0	0	0	0
GS05 - Risk Management	7,284	183,437	0	1,050,871	0	0	0
GS06 - Facilities & Utilities	889,416	229,744	0	0	0	0	0
GS09 - Design & Construction	36,422	185,660	0	0	0	0	0
GS10 - Real Estate	0	27,460	0	0	0	0	0
GS30 - General Services	0	0	0	0	0	0	0
HD - Public Housing	0	454,342	5,602	340,429	261,448	32,213	18,118
HF - Housing Finance	0	0	17,367	20,962	1,781	15,336	406
HS - Human Services	734,059	594,506	561	0	465	65,551	24,535
HT - Homeless Trust	16,752	24,968	561	33,167	0	15,818	678
HU - Hurricane Recovery	0	18,106	0	0	0	0	0
IC - International Consortium	11,351	0	6,722	1,724	0	15,738	632
IDA - Industrial Development	0	0	1,681	0	0	0	0
IO - Chief Information Officer	7,582	0	0	0	0	0	0
JA - Judicial Administration	1,271,017	0	0	0	0	28,525	11,928
JS - Justice System Support	0	2,330	561	0	0	0	0
JU - Juvenile Assessment	70,818	126,478	0	41,923	0	59,751	4,835
LB - Libraries	6,193,696	693,828	2,240	10,480	0	71,815	28,058
ME - Medical Examiner	440,049	127,621	561	12,206	0	27,473	3,117
MM - Miami-Dade Economic	885	31,486	0	0	0	7,318	0
MP - Metropolitan Planning	19,485	41,038	0	160,662	0	15,979	768
MT - Transit	1,123,655	4,695,398	20,728	545,535	479,528	300,815	144,540
NC - Neighborhood	0	0	0	0	0	0	0
ND - Non-Department	694	115,900	1,120	0	0	3,855	(12,602)
OC - Office of the Courts	45,477	250,079	0	0	0	0	0
OE - Office of Employee	0	0	0	0	0	0	0
OF - Film and Entertainment	8,582	0	561	0	0	3,164	136
OS - Sustainability	5,579	13,043	2,240	0	0	7,800	271
PA - Property Appraiser	955,291	489,029	3,362	445,104	59,864	44,415	16,763
PD - Police	8,549,626	7,709,829	5,042	644,108	0	392,197	(3,381)
PH - Public Health Trust	0	0	561	1,667,913	0	65,769	0

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Detail Of Allocated Costs

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
PI - Private Industry Council	0	0	0	0	0	0	0
PR - Park & Recreation	6,231,793	1,089,958	10,644	233,896	161,818	109,796	45,319
PU - Public Defender	134,132	0	0	0	0	0	0
PW - Public Works	1,268,077	710,539	96,918	468,720	0	115,011	40,033
PZ - Planning & Zoning	225,495	211,773	20,168	532,400	0	31,169	5,196
RB - Community Advocacy	0	0	0	0	0	0	0
RO - Community	0	0	0	0	0	0	0
SA - State Attorney's Office	411,435	17,139	0	0	0	0	0
SF - South Florida Emp Dept	0	0	0	12,206	0	0	0
SN - Safe Neighborhoods	0	0	0	0	0	0	0
SP - Seaport	0	473,373	10,084	364,839	223,462	70,040	18,841
SW - Solid Waste	0	1,158,788	1,120	61,161	108,149	153,153	45,047
TT - Office of the CITT	14,900	18,085	1,120	34,892	109,659	15,336	406
VZ - Vizcaya Museum and	0	63,035	0	22,686	0	91,451	2,124
WS - Water & Sewer	34,318	3,454,583	11,204	418,969	285,726	210,786	118,560
All Other	266,886	0	0	411,805	0	661,644	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	(137,205)	20,692,685
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, 2011
Detail Of Allocated Costs

Department	CE - County Executive	CQ - Capital	DA - ADA Coordination	ER - Human Resources	ET - Enterprise	FE - Fair Employment	FN - Finance
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Depreciation	0	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0	0
AG - Agenda Coordination	661	0	1,142	232	7,904	100	885
AT - County Attorney	22,120	0	1,140	7,787	264,759	3,346	4,074
AU - Audit and Management	8,089	0	1,140	3,130	96,815	1,224	2,384
BU - Strategic Business	5,448	0	1,140	1,917	65,201	824	3,422
CC - County Commission	32,519	0	1,140	15,179	442,581	5,594	35,182
CE - County Executive	(6,533,268)	0	1,140	3,196	108,669	1,373	3,705
CQ - Capital Improvement	5,330	(2,635,014)	1,140	1,922	5,272	624	3,714
DA - ADA Coordination	640	0	(590,727)	175	5,928	75	1,299
ER - Human Resources	22,601	0	1,339	(5,582,272)	209,436	2,647	12,516
ET - Enterprise Technology	116,637	0	1,361	87,566	(13,383,207)	13,660	125,205
FE - Fair Employment	2,133	0	1,361	749	20,769	(748,108)	1,353
FN - Finance	60,771	0	1,361	44,316	88,931	7,741	107,631,414
GC - Grants Coord Ops	9,808	0	1,361	5,871	62,007	1,250	29,808
GG - General Government	0	0	1,361	0	0	0	16,401
GI - Government Information	41,366	0	1,361	29,421	402,930	5,270	11,301
IG - Inspector General	8,103	0	1,361	2,447	78,925	1,032	199,639
PM - Procurement	19,618	0	1,361	11,636	28,708	2,499	194,068
SB - Small Business	7,677	0	1,361	4,707	74,770	978	4,522
AD - Animal Services	24,735	0	1,361	17,856	240,927	3,151	24,800
AV - Aviation	267,605	0	1,361	207,544	391,611	34,089	93,128
BC - Building Code	14,926	32,736	1,361	4,506	21,842	1,901	489
BN - Bldg&Neighborhood	51,815	0	1,361	40,158	75,826	6,600	77,799
CA - Community Action	139,453	0	1,361	102,246	1,358,330	17,764	154,282
CD - Housing & Comm Devlp	15,352	9,580	1,361	4,635	22,467	1,956	38,052
CH - County-wide Health	0	0	1,361	0	0	0	0
CL - Clerk of Court	36,676	0	1,361	131,461	333,639	4,672	71,764
CR - Corrections &	616,236	8,519	1,361	897,202	5,605,908	78,500	117,957
CS - Consumer Services	24,309	0	1,361	15,649	111,464	3,097	32,877
CU - Cultural Affairs	7,250	0	1,361	3,123	10,609	923	8,513
DE - Environmental	103,416	2,089	1,361	70,696	151,340	13,174	73,337
EC - Commission on Ethics &	2,773	0	1,361	966	31,154	408	1,562
ED - Economic Development	0	0	1,361	0	0	0	5
EL - Elections	19,405	0	1,361	115,235	189,002	2,471	13,107

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Detail Of Allocated Costs

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
EM - Emergency	4,264	0	1,361	2,637	41,539	543	47
FR - Fire	550,135	18,585	1,361	490,585	805,065	70,080	136,825
GS01 - General Services	169,945	0	1,361	122,359	248,697	21,648	12,772
GS02 - Fleet Management	0	0	0	0	0	0	181,538
GS03 - Materials	0	0	0	0	0	0	33,459
GS05 - Risk Management	0	0	0	0	0	0	35,339
GS06 - Facilities & Utilities	0	170,170	0	0	0	0	228,920
GS09 - Design & Construction	0	0	0	0	0	0	83,703
GS10 - Real Estate	0	0	0	0	0	0	4,853
GS30 - General Services	0	0	0	0	0	0	58,846
HD - Public Housing	85,506	110,122	1,361	60,093	125,128	10,893	40,169
HF - Housing Finance	1,920	0	0	787	2,808	245	3,114
HS - Human Services	115,784	0	1,361	82,322	1,127,788	14,750	287,959
HT - Homeless Trust	3,198	0	1,361	1,901	4,680	408	10,168
HU - Hurricane Recovery	0	0	1,361	0	0	0	4,993
IC - International Consortium	2,986	0	1,361	1,317	29,077	381	1,661
IDA - Industrial Development	0	0	0	0	0	0	0
IO - Chief Information Officer	0	0	0	0	0	0	56
JA - Judicial Administration	56,294	0	1,361	16,997	512,097	7,171	1,376
JS - Justice System Support	0	0	1,361	9,349	0	0	342
JU - Juvenile Assessment	22,816	0	1,361	6,888	207,555	2,906	14,918
LB - Libraries	132,417	0	1,361	291,829	193,777	16,868	66,433
ME - Medical Examiner	14,713	0	1,361	8,909	143,310	1,874	12,965
MM - Miami-Dade Economic	0	0	1,361	0	0	0	4,715
MP - Metropolitan Planning	3,624	0	1,361	1,302	5,305	462	7,290
MT - Transit	682,124	35,742	1,361	574,349	5,061,057	86,893	219,074
NC - Neighborhood	0	0	1,361	0	0	0	0
ND - Non-Department	10,234	0	0	3,090	99,694	1,304	850,945
OC - Office of the Courts	0	0	1,361	0	0	0	24,449
OE - Office of Employee	0	0	0	0	0	0	0
OF - Film and Entertainment	640	0	1,361	298	6,231	82	1,857
OS - Sustainability	1,280	0	1,361	699	12,462	163	6,736
PA - Property Appraiser	79,108	0	1,361	56,915	770,551	10,077	9,822
PD - Police	932,451	1,646	1,361	834,531	8,482,575	118,777	138,269
PH - Public Health Trust	0	12,681	0	3,739	0	0	0

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, 2011
Detail Of Allocated Costs

Department	CE - County Executive	CQ - Capital	DA - ADA Coordination	ER - Human Resources	ET - Enterprise	FE - Fair Employment	FN - Finance
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
PI - Private Industry Council	0	0	0	0	0	0	0
PR - Park & Recreation	213,871	48,642	1,361	245,622	2,083,188	27,245	619,707
PU - Public Defender	0	0	1,361	0	0	0	1,462
PW - Public Works	188,923	121,164	1,361	142,239	1,545,443	24,066	206,958
PZ - Planning & Zoning	24,521	0	1,361	14,987	154,134	3,124	29,264
RB - Community Advocacy	0	0	1,361	0	0	0	14
RO - Community	0	0	0	0	0	0	0
SA - State Attorney's Office	0	0	1,361	0	0	0	5,875
SF - South Florida Emp Dept	0	0	0	5,816	0	0	3,751
SN - Safe Neighborhoods	0	0	0	0	0	0	308
SP - Seaport	88,917	116,144	1,361	65,279	130,121	11,327	59,120
SW - Solid Waste	212,591	10,596	1,361	155,904	311,105	27,081	106,606
TT - Office of the CITT	1,920	0	1,361	579	2,808	245	3,259
VZ - Vizcaya Museum and	10,022	1,590	1,361	6,246	14,666	1,277	11,981
WS - Water & Sewer	559,517	334,162	1,361	543,176	818,796	71,275	386,204
All Other	0	0	0	0	0	0	6,426
Direct Billings	0	0	0	0	0	0	0
Unallocated	676,075	1,600,846	503,829	0	(20,064,174)	0	(112,913,112)
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, 2011
Detail Of Allocated Costs

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	132,721	0	0	0	0	0
AT - County Attorney	0	712,473	45,431	847	(323)	0	0
AU - Audit and Management	0	8,284	0	793	(250)	0	0
BU - Strategic Business	266,589	330,508	104,801	1,425,942	(1,084)	0	0
CC - County Commission	0	1,014,239	1,657,275	6,259	(7,577)	0	0
CE - County Executive	0	574,768	655,721	1,541	(594)	0	0
CQ - Capital Improvement	0	4,003	(87)	683,587	(980)	0	0
DA - ADA Coordination	0	65,661	0	0	0	0	0
ER - Human Resources	0	14,257	224,171	11,687	(1,918)	0	0
ET - Enterprise Technology	0	772,574	120,012	490,680	(16,133)	0	0
FE - Fair Employment	0	49,731	553	15	(31)	0	0
FN - Finance	0	31,184	208,935	61,922	(2,564)	0	0
GC - Grants Coord Ops	(3,116,283)	168,943	(20,199)	7,293	(125)	0	0
GG - General Government	0	(681,374,793)	0	128	(740)	0	0
GI - Government Information	0	631,391	(9,570,814)	9,417	(2,053)	0	0
IG - Inspector General	0	12,582,327	(350)	(12,883,267)	(375)	0	0
PM - Procurement	0	31,093	45,358	678	710,568	0	0
SB - Small Business	0	6,073	(350)	406	(485)	(1,442,514)	0
AD - Animal Services	0	15,541	318,551	24,732	(6,799)	0	891,049
AV - Aviation	0	17,119	104,672	0	0	0	4,107,213
BC - Building Code	0	419	71,142	168	(202)	0	231,402
BN - Bldg&Neighborhood	6,875	41,279	0	12,723	(4,209)	0	1,086,689
CA - Community Action	28,117	1,480,821	40,380	147,022	(8,377)	0	4,438,082
CD - Housing & Comm Devlp	0	16,210	0	270,867	(3,622)	0	787,191
CH - County-wide Health	0	0	0	0	0	0	3,042
CL - Clerk of Court	0	6,405,871	12,722	50,147	(11,533)	0	9,676,992
CR - Corrections &	3,803	3,546,448	37,524	203,177	(42,268)	0	19,623,295
CS - Consumer Services	19,603	245,553	86,524	1,700	(1,396)	0	787,826
CU - Cultural Affairs	0	426,642	61,138	34,542	(2,347)	49,742	846,436
DE - Environmental	1,630	55,192	9,466	76,623	(7,405)	0	2,918,506
EC - Commission on Ethics &	0	34,831	37,820	0	0	0	190,258
ED - Economic Development	0	0	0	0	0	0	188,700
EL - Elections	0	1,706,243	308,099	27,345	(2,792)	0	5,240,848

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, 2011
Detail Of Allocated Costs

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
EM - Emergency	0	3,337	164,940	5,466	0	0	345,807
FR - Fire	14,733	28,967	2,905	377,188	(46,072)	124,355	21,029,645
GS01 - General Services	51,146	10,886	156,816	395,697	(262,142)	198,967	1,520,055
GS02 - Fleet Management	0	42,915	0	370,762	0	0	8,289,712
GS03 - Materials	0	8,098	0	95,569	0	0	555,100
GS05 - Risk Management	0	15,785	0	1,057	0	0	1,293,773
GS06 - Facilities & Utilities	0	40,816	0	403,320	0	0	1,962,386
GS09 - Design & Construction	0	21,440	0	386,704	0	0	713,929
GS10 - Real Estate	0	2,313	0	0	0	0	34,626
GS30 - General Services	0	6,706	0	0	0	0	65,552
HD - Public Housing	0	35,778	39,855	7,429	(324)	0	1,628,162
HF - Housing Finance	0	402	43,582	1,749	(263)	0	110,196
HS - Human Services	3,928	1,270,068	71,891	54,374	(9,894)	0	4,440,008
HT - Homeless Trust	0	2,837	44,975	265,487	(1,660)	0	425,299
HU - Hurricane Recovery	0	1,729	0	0	0	0	26,189
IC - International Consortium	0	27,627	57,058	400	(303)	0	157,732
IDA - Industrial Development	0	0	0	0	0	0	1,681
IO - Chief Information Officer	0	6	0	0	0	0	7,644
JA - Judicial Administration	0	12,550	0	0	0	0	1,919,316
JS - Justice System Support	28,975	45,885	0	0	0	0	88,803
JU - Juvenile Assessment	0	14,830	0	16,848	(1,336)	0	590,591
LB - Libraries	13,666	55,262	40,469	59,077	(11,796)	0	7,859,480
ME - Medical Examiner	0	1,499,218	37,228	15,730	(3,723)	0	2,342,612
MM - Miami-Dade Economic	0	2,555	180,325	344	(1,214)	0	227,775
MP - Metropolitan Planning	0	3,549	9,733	11,245	(850)	0	280,953
MT - Transit	0	1,998,802	(1,556,465)	3,518,249	(24,443)	0	17,906,942
NC - Neighborhood	0	0	0	0	0	0	1,361
ND - Non-Department	0	144,833	0	655,636	(4,735)	0	1,869,968
OC - Office of the Courts	0	18,815	(350)	13,279	(4,108)	0	349,002
OE - Office of Employee	0	0	0	0	0	0	0
OF - Film and Entertainment	0	23,077	37,228	31	(101)	0	83,147
OS - Sustainability	0	25,334	522,978	1,555	(1,275)	0	600,226
PA - Property Appraiser	0	1,427,412	214,137	31,887	(1,518)	0	4,613,580
PD - Police	0	2,425,463	68,269	340,062	(30,432)	0	30,610,393
PH - Public Health Trust	0	0	0	0	0	0	1,750,663

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Schedule D.008

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Detail Of Allocated Costs

Department	GC - Grants Coord Ops	GG - General	GI - Government	IG - Inspector General	PM - Procurement	SB - Small Business	Total Plan Allocated
	15.5	16.5	17.5	18.5	19.5	20.5	
PI - Private Industry Council	0	0	0	0	0	0	0
PR - Park & Recreation	9,109	425,533	345,741	424,018	(89,169)	223,838	12,461,930
PU - Public Defender	0	1,241,625	0	216	(1,012)	0	1,377,784
PW - Public Works	0	950,687	51,356	814,851	(34,781)	161,661	6,873,226
PZ - Planning & Zoning	12,376	222,939	46,699	2,806	(1,578)	0	1,536,834
RB - Community Advocacy	0	2	0	0	0	0	1,377
RO - Community	0	0	0	0	0	0	0
SA - State Attorney's Office	0	2,995,116	0	9,739	(1,862)	0	3,438,803
SF - South Florida Emp Dept	0	428	0	0	0	0	22,201
SN - Safe Neighborhoods	0	35	0	0	0	0	343
SP - Seaport	0	8,898	139,643	597,552	(21,892)	186,532	2,543,641
SW - Solid Waste	32,177	17,317	313,053	387,017	(22,864)	24,871	3,104,233
TT - Office of the CITT	0	1,577	214,141	2,626	(263)	0	422,651
VZ - Vizcaya Museum and	0	5,649	115,065	65,056	(4,776)	12,435	419,868
WS - Water & Sewer	0	57,617	201,393	0	0	460,113	7,967,760
All Other	5,777	7,098,230	0	0	0	0	8,450,768
Direct Billings	0	0	2,834,000	0	0	0	2,834,000
Unallocated	2,617,779	628,009,446	1,044,840	0	0	0	522,031,009
Total	0	0	0	0	0	0	738,206,265

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Depreciation		
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
Leave Payouts		
2.4.1 Accrued Leave	Total Salaries & Wages by Department	Expenditure Reports - Finance
AG - Agenda Coordination		
3.4.1 Agenda Operations	Number of Departmental Agenda Items Processed By D	Agenda Coordination Summary Report - Agenda Coordi
AT - County Attorney		
4.4.1 County Attorney	Percentage of Staff Effort Per Benefiting Departme	County Attorney Summary Report
AU - Audit and Management		
5.4.1 Audit Services	Number of Audit Hours by Benefiting Department	FY 2011 Audit Hours by Department - Audit and Mana
BU - Strategic Business Management		
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, 2011
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 2011 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, 2011
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, 2011
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	891,049	0	0	891,049	4,970,592	17.9264 %
AV - Aviation	4,107,213	0	0	4,107,213	81,143,035	5.0617 %
BN - Bldg&Neighborhood	1,086,689	0	0	1,086,689	21,297,169	5.1025 %
CA - Community Action	4,438,082	0	0	4,438,082	28,488,071	15.5787 %
CD - Housing & Comm	787,191	0	0	787,191	7,861,919	10.0127 %
CL - Clerk of Court	9,676,992	0	0	9,676,992	61,251,428	15.7988 %
CR - Corrections &	19,623,295	0	0	19,623,295	188,684,057	10.4001 %
CS - Consumer Services	787,826	0	0	787,826	6,229,148	12.6474 %
CU - Cultural Affairs	846,436	0	0	846,436	2,417,343	35.0151 %
DE - Environmental	2,918,506	0	0	2,918,506	30,297,425	9.6329 %
EC - Commission on Ethics	190,258	0	0	190,258	1,528,972	12.4435 %
EL - Elections	5,240,848	0	0	5,240,848	11,920,793	43.9639 %
FR - Fire	21,029,645	0	0	21,029,645	227,852,971	9.2295 %
GS01 - General Services	1,520,055	0	0	1,520,055	3,623,732	41.9472 %
GS02 - Fleet Management	8,289,712	0	0	8,289,712	15,193,601	54.5605 %
GS03 - Materials	555,100	0	0	555,100	2,929,680	18.9475 %
GS05 - Risk Management	1,293,773	0	0	1,293,773	8,037,843	16.0960 %
GS06 - Facilities & Utilities	1,962,386	0	0	1,962,386	10,066,959	19.4933 %
GS09 - Design &	713,929	0	0	713,929	8,135,274	8.7757 %
GS10 - Real Estate	34,626	0	0	34,626	1,203,269	2.8777 %
HS - Human Services	4,440,008	0	0	4,440,008	26,050,126	17.0441 %
HT - Homeless Trust	425,299	0	0	425,299	1,094,058	38.8735 %
JU - Juvenile Assessment	590,591	0	0	590,591	5,542,006	10.6566 %
LB - Libraries	7,859,480	0	0	7,859,480	30,402,234	25.8517 %
ME - Medical Examiner	2,342,612	0	0	2,342,612	5,592,120	41.8913 %
MM - Miami-Dade	227,775	0	0	227,775	1,379,665	16.5094 %
MP - Metropolitan Planning	280,953	0	0	280,953	1,798,190	15.6242 %
MT - Transit	17,906,942	0	0	17,906,942	205,743,366	8.7035 %
PA - Property Appraiser	4,613,580	0	0	4,613,580	21,428,298	21.5303 %
PD - Police	30,610,393	0	0	30,610,393	337,829,979	9.0609 %
PR - Park & Recreation	12,461,930	0	0	12,461,930	47,759,884	26.0929 %
PW - Public Works	6,873,226	0	0	6,873,226	31,134,481	22.0759 %
PZ - Planning & Zoning	1,536,834	0	0	1,536,834	7,940,638	19.3540 %
SP - Seaport	2,543,641	0	0	2,543,641	21,321,449	11.9300 %
SW - Solid Waste	3,104,233	0	0	3,104,233	51,886,279	5.9828 %
TT - Office of the CITT	422,651	0	0	422,651	792,625	53.3229 %

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Indirect Cost Rate Proposal

Miami-Dade County, Florida - OMB A-87
2011 Version 1.0017-1
Groups

* Group	Central Service	Dept Admin	Dept Admin	Total Indirect	Indirect Cost	Indirect Cost
Receiving Departments	Costs	Personnel Costs	Other Costs	Costs	Rate Base	Rate
VZ - Vizcaya Museum and	419,868	0	0	419,868	2,762,056	15.2013 %
All Other*	28,088,390	0	0	28,088,390	22,121,919	126.9709 %
Composite Rate	210,742,017	0	0	210,742,017	1,545,712,654	13.6339 %



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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, 2011.

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, 2011
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	64,906,418			
Total Departmental Cost Adjustments:	64,906,418			64,906,418
Total To Be Allocated:	64,906,418	0		64,906,418

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	64,906,418	0	42,539,091	2,826,463	610,252
Functional Cost	64,906,418	0	42,539,091	2,826,463	610,252
Allocation Step 1					
1st Allocation	64,906,418	0	42,539,091	2,826,463	610,252
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	64,906,418	0	42,539,091	2,826,463	610,252

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	0	1,223,620	722,255	2,504,667	125,000
Functional Cost	0	1,223,620	722,255	2,504,667	125,000
Allocation Step 1					
1st Allocation	0	1,223,620	722,255	2,504,667	125,000
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	0	1,223,620	722,255	2,504,667	125,000

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	249,911	41,249	796,913	277,582	12,989,415
Functional Cost	249,911	41,249	796,913	277,582	12,989,415
Allocation Step 1					
1st Allocation	249,911	41,249	796,913	277,582	12,989,415
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	249,911	41,249	796,913	277,582	12,989,415

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	3,484.56	0.0082	3,484		3,484		3,484
AT - County Attorney	2,704.62	0.0064	2,705		2,705		2,705
BC - Building Code Compliance	14,191.92	0.0334	14,192		14,192		14,192
BN - Bldg&Neighborhood Compliance	6,616.49	0.0156	6,617		6,617		6,617
BU - Strategic Business Management	11,143.32	0.0262	11,143		11,143		11,143
CA - Community Action Agency	94,518.15	0.2222	94,518		94,518		94,518
CC - County Commission	5,455.14	0.0128	5,455		5,455		5,455
CD - Housing & Comm Devlp	3,566.98	0.0084	3,567		3,567		3,567
CE - County Executive	452.00	0.0011	452		452		452
CL - Clerk of Court	299,714.68	0.7046	299,715		299,715		299,715
CQ - Capital Improvement	1,237.08	0.0029	1,237		1,237		1,237
CR - Corrections & Rehabilitation	746,711.27	1.7554	746,711		746,711		746,711
CS - Consumer Services	2,440.74	0.0057	2,441		2,441		2,441
CU - Cultural Affairs	71,980.68	0.1692	71,981		71,981		71,981
DE - Environmental Resources Mgmt	176,896.94	0.4158	176,897		176,897		176,897
EL - Elections	2,294,946.28	5.3949	2,294,947		2,294,947		2,294,947
EM - Emergency Management	48,234.60	0.1134	48,235		48,235		48,235
ER - Human Resources	13,841.88	0.0325	13,842		13,842		13,842
ET - Enterprise Technology Services	3,644,063.12	8.5664	3,644,063		3,644,063		3,644,063
FN - Finance	35,380.13	0.0832	35,380		35,380		35,380
FR - Fire	11,387,496.05	26.7694	11,387,492		11,387,492		11,387,492
GG - General Government	67,918.79	0.1597	67,919		67,919		67,919
GI - Government Information Center	151,656.13	0.3565	151,656		151,656		151,656
GS01 - General Services Administration	152,969.76	0.3596	152,970		152,970		152,970
GS02 - Fleet Management	7,070,942.75	16.6222	7,070,943		7,070,943		7,070,943

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
GS03 - Materials Management	320,508.49	0.7534	320,509		320,509		320,509
GS05 - Risk Management	7,284.27	0.0171	7,284		7,284		7,284
GS06 - Facilities & Utilities Mgmt	211,243.96	0.4966	211,244		211,244		211,244
GS09 - Design & Construction Svcs	36,421.37	0.0856	36,422		36,422		36,422
HS - Human Services	66,415.73	0.1561	66,416		66,416		66,416
HT - Homeless Trust	834.00	0.0020	834		834		834
IC - International Consortium	1,841.04	0.0043	1,841		1,841		1,841
IG - Inspector General	1,641.42	0.0039	1,642		1,642		1,642
IO - Chief Information Officer	7,582.20	0.0178	7,582		7,582		7,582
JA - Judicial Administration	109,951.86	0.2585	109,952		109,952		109,952
JU - Juvenile Assessment Center	1,145.34	0.0027	1,145		1,145		1,145
LB - Libraries	5,055,864.34	11.8852	5,055,865		5,055,865		5,055,865
ME - Medical Examiner	183,842.28	0.4322	183,842		183,842		183,842
MM - Miami-Dade Economic Advisory Trust	884.88	0.0021	885		885		885
ND - Non-Department	693.84	0.0016	694		694		694
OC - Office of the Courts	45,477.30	0.1069	45,477		45,477		45,477
PA - Property Appraiser	587,515.68	1.3811	587,516		587,516		587,516
PD - Police	7,476,271.95	17.5751	7,476,272		7,476,272		7,476,272
PM - Procurement Management	21,324.00	0.0501	21,324		21,324		21,324
PR - Park & Recreation	1,349,473.11	3.1723	1,349,473		1,349,473		1,349,473
PW - Public Works	659,192.18	1.5496	659,192		659,192		659,192
PZ - Planning & Zoning	23,039.78	0.0542	23,040		23,040		23,040
SA - State Attorney's Office	57,299.58	0.1347	57,300		57,300		57,300
SB - Small Business Development	4,272.54	0.0100	4,273		4,273		4,273
All Other	504.84	0.0012	505		505		505
SubTotal	42,539,090.04	100.0000	42,539,091		42,539,091		42,539,091



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	42,539,090.04	100.0000	42,539,091		42,539,091		42,539,091

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, 2011
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	6,621.00	1.1094	31,358		31,358		31,358
AT - County Attorney	34,557.00	5.7905	163,667		163,667		163,667
BU - Strategic Business Management	16,387.00	2.7459	77,611		77,611		77,611
CC - County Commission	44,848.35	7.5150	212,408		212,408		212,408
CE - County Executive	27,532.44	4.6135	130,398		130,398		130,398
CL - Clerk of Court	14,484.00	2.4270	68,598		68,598		68,598
CQ - Capital Improvement	10,802.00	1.8100	51,160		51,160		51,160
CU - Cultural Affairs	8,957.00	1.5009	42,422		42,422		42,422
DA - ADA Coordination	3,263.00	0.5468	15,454		15,454		15,454
EL - Elections	560.00	0.0938	2,652		2,652		2,652
ER - Human Resources	34,679.00	5.8110	164,245		164,245		164,245
ET - Enterprise Technology Services	12,660.00	2.1214	59,960		59,960		59,960
FE - Fair Employment Practices	2,412.00	0.4042	11,424		11,424		11,424
FN - Finance	27,343.00	4.5817	129,500		129,500		129,500
GC - Grants Coord Ops	10,005.00	1.6765	47,385		47,385		47,385
GI - Government Information Center	20,986.00	3.5165	99,393		99,393		99,393
GS06 - Facilities & Utilities Mgmt	54,047.00	9.0564	255,975		255,975		255,975
HT - Homeless Trust	3,361.00	0.5632	15,918		15,918		15,918
IC - International Consortium	2,007.90	0.3365	9,510		9,510		9,510
MP - Metropolitan Planning Organization	4,114.00	0.6894	19,485		19,485		19,485
MT - Transit	50,462.00	8.4556	238,995		238,995		238,995
OF - Film and Entertainment	1,812.00	0.3036	8,582		8,582		8,582
OS - Sustainability	1,177.97	0.1974	5,579		5,579		5,579
PA - Property Appraiser	59,702.00	10.0039	282,757		282,757		282,757
PM - Procurement Management	21,273.00	3.5646	100,752		100,752		100,752

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
PW - Public Works	63,820.00	10.6938	302,262		302,262		302,262
PZ - Planning & Zoning	38,827.00	6.5060	183,890		183,890		183,890
SB - Small Business Development	11,980.00	2.0074	56,739		56,739		56,739
TT - Office of the CITT	3,146.00	0.5272	14,900		14,900		14,900
All Other	4,958.56	0.8309	23,484		23,484		23,484
SubTotal	596,785.22	100.0000	2,826,463		2,826,463		2,826,463
Total	596,785.22	100.0000	2,826,463		2,826,463		2,826,463

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, 2011
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	503,656		503,656		503,656
FR - Fire	5,707	5.7075	34,830		34,830		34,830
PD - Police	11,759	11.7601	71,766		71,766		71,766
SubTotal	99,991	100.0000	610,252		610,252		610,252
Total	99,991	100.0000	610,252		610,252		610,252

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, 2011
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
Activity has no Allocatable Costs							
SubTotal							
Total							

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, 2011
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
JA - Judicial Administration	188,924	72.5893	888,218		888,218		888,218
PD - Police	805	0.3093	3,785		3,785		3,785
PU - Public Defender	6,086	2.3384	28,613		28,613		28,613
SA - State Attorney's Office	17,675	6.7912	83,098		83,098		83,098
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, 2011
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	4.2399	30,623		30,623		30,623
CE - County Executive	1,250	1.8583	13,422		13,422		13,422
CL - Clerk of Court	13,907	20.6746	149,324		149,324		149,324
DE - Environmental Resources Mgmt	441	0.6556	4,735		4,735		4,735
ET - Enterprise Technology Services	735	1.0927	7,892		7,892		7,892
GS06 - Facilities & Utilities Mgmt	919	1.3662	9,868		9,868		9,868
HS - Human Services	492	0.7314	5,283		5,283		5,283
JA - Judicial Administration	16,406	24.3898	176,155		176,155		176,155
JU - Juvenile Assessment Center	3,386	5.0337	36,356		36,356		36,356
PA - Property Appraiser	7,918	11.7712	85,018		85,018		85,018
PD - Police	1,765	2.6239	18,951		18,951		18,951
PZ - Planning & Zoning	1,729	2.5704	18,565		18,565		18,565
SA - State Attorney's Office	1,709	2.5407	18,350		18,350		18,350
WS - Water & Sewer	2,721	4.0451	29,216		29,216		29,216
All Other	11,036	16.4065	118,497		118,497		118,497
SubTotal	67,266	100.0000	722,255		722,255		722,255
Total	67,266	100.0000	722,255		722,255		722,255

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, 2011
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	12.1385	304,029		304,029		304,029
CD - Housing & Comm Devlp	25,776	6.9523	174,132		174,132		174,132
DE - Environmental Resources Mgmt	151,123	40.7609	1,020,928		1,020,928		1,020,928
ET - Enterprise Technology Services	1,560	0.4208	10,539		10,539		10,539
GS06 - Facilities & Utilities Mgmt	1,165	0.3142	7,870		7,870		7,870
MT - Transit	130,952	35.3205	884,660		884,660		884,660
PW - Public Works	7,973	2.1505	53,862		53,862		53,862
All Other	7,201	1.9423	48,647		48,647		48,647
SubTotal	370,754	100.0000	2,504,667		2,504,667		2,504,667
Total	370,754	100.0000	2,504,667		2,504,667		2,504,667

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, 2011
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	35,220		35,220		35,220
CR - Corrections & Rehabilitation	12,204	3.2691	4,086		4,086		4,086
JA - Judicial Administration	249,971	66.9604	83,701		83,701		83,701
PD - Police	3,516	0.9418	1,177		1,177		1,177
PU - Public Defender	1,220	0.3268	409		409		409
SA - State Attorney's Office	1,216	0.3257	407		407		407
SubTotal	373,312	100.0000	125,000		125,000		125,000
Total	373,312	100.0000	125,000		125,000		125,000

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, 2011
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
SA - State Attorney's Office	113,880	100.0000	249,911		249,911		249,911
SubTotal	113,880	100.0000	249,911		249,911		249,911
Total	113,880	100.0000	249,911		249,911		249,911

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, 2011
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, 2011
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
DA - ADA Coordination	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, 2011
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	13,338.0	15.6061	43,320		43,320		43,320
CC - County Commission	4,013.0	4.6954	13,034		13,034		13,034
CL - Clerk of Court	2,576.0	3.0140	8,366		8,366		8,366
GS06 - Facilities & Utilities Mgmt	1,405.6	1.6446	4,565		4,565		4,565
HS - Human Services	2,752.0	3.2200	8,938		8,938		8,938
JA - Judicial Administration	4,000.0	4.6802	12,991		12,991		12,991
LB - Libraries	13,197.8	15.4421	42,864		42,864		42,864
PR - Park & Recreation	18,560.0	21.7161	60,280		60,280		60,280
SA - State Attorney's Office	729.4	0.8534	2,369		2,369		2,369
WS - Water & Sewer	1,570.8	1.8379	5,102		5,102		5,102
All Other	23,324.0	27.2902	75,753		75,753		75,753
SubTotal	85,466.6	100.0000	277,582		277,582		277,582
Total	85,466.6	100.0000	277,582		277,582		277,582

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, 2011
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
AD - Animal Services	8,629.74	0.0657	8,533		8,533		8,533
CA - Community Action Agency	175,074.60	1.3327	173,106		173,106		173,106
CD - Housing & Comm Devlp	9,685.20	0.0737	9,576		9,576		9,576
CR - Corrections & Rehabilitation	2,839,780.92	21.6164	2,807,847		2,807,847		2,807,847
CS - Consumer Services	14,137.20	0.1076	13,978		13,978		13,978
EL - Elections	194,216.52	1.4784	192,033		192,033		192,033
FR - Fire	1,290,779.76	9.8254	1,276,265		1,276,265		1,276,265
GS02 - Fleet Management	165,237.36	1.2578	163,379		163,379		163,379
GS03 - Materials Management	30,952.92	0.2356	30,605		30,605		30,605
GS06 - Facilities & Utilities Mgmt	119,943.00	0.9130	118,594		118,594		118,594
HS - Human Services	660,853.68	5.0304	653,422		653,422		653,422
JU - Juvenile Assessment Center	33,695.76	0.2565	33,317		33,317		33,317
LB - Libraries	1,107,419.48	8.4297	1,094,967		1,094,967		1,094,967
ME - Medical Examiner	259,121.04	1.9724	256,207		256,207		256,207
PD - Police	988,793.88	7.5267	977,675		977,675		977,675
PR - Park & Recreation	4,876,880.82	37.1229	4,822,040		4,822,040		4,822,040
PU - Public Defender	106,305.12	0.8092	105,110		105,110		105,110
PW - Public Works	255,635.88	1.9459	252,761		252,761		252,761
SubTotal	13,137,142.88	100.0000	12,989,415		12,989,415		12,989,415
Total	13,137,142.88	100.0000	12,989,415		12,989,415		12,989,415

Allocation Basis: Building Depreciation Identified to Benefiting Dep

Allocation Source: Building Depreciation - Finance

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	12,017	3,484	0	0	0	0	0
AG - Agenda Coordination	31,358	0	31,358	0	0	0	0
AT - County Attorney	166,372	2,705	163,667	0	0	0	0
BC - Building Code	14,192	14,192	0	0	0	0	0
BN - Bldg&Neighborhood	6,617	6,617	0	0	0	0	0
BU - Strategic Business	88,754	11,143	77,611	0	0	0	0
CA - Community Action	629,841	94,518	0	0	0	0	0
CC - County Commission	261,520	5,455	212,408	0	0	0	30,623
CD - Housing & Comm Devlp	187,275	3,567	0	0	0	0	0
CE - County Executive	144,272	452	130,398	0	0	0	13,422
CL - Clerk of Court	1,084,364	299,715	68,598	0	0	209,831	149,324
CQ - Capital Improvement	52,397	1,237	51,160	0	0	0	0
CR - Corrections &	3,565,019	746,711	0	0	0	6,375	0
CS - Consumer Services	16,419	2,441	0	0	0	0	0
CU - Cultural Affairs	114,403	71,981	42,422	0	0	0	0
DA - ADA Coordination	239,342	0	15,454	0	0	0	0
DE - Environmental	1,202,727	176,897	0	0	0	0	4,735
EL - Elections	2,489,632	2,294,947	2,652	0	0	0	0
EM - Emergency	48,235	48,235	0	0	0	0	0
ER - Human Resources	178,087	13,842	164,245	0	0	0	0
ET - Enterprise Technology	4,226,110	3,644,063	59,960	503,656	0	0	7,892
FE - Fair Employment	11,424	0	11,424	0	0	0	0
FN - Finance	173,209	35,380	129,500	0	0	0	0
FR - Fire	12,698,587	11,387,492	0	34,830	0	0	0
GC - Grants Coord Ops	47,385	0	47,385	0	0	0	0
GG - General Government	67,919	67,919	0	0	0	0	0
GI - Government Information	251,049	151,656	99,393	0	0	0	0
GS01 - General Services	152,970	152,970	0	0	0	0	0
GS02 - Fleet Management	7,234,322	7,070,943	0	0	0	0	0
GS03 - Materials	351,114	320,509	0	0	0	0	0
GS05 - Risk Management	7,284	7,284	0	0	0	0	0
GS06 - Facilities & Utilities	889,416	211,244	255,975	0	0	3,700	9,868
GS09 - Design & Construction	36,422	36,422	0	0	0	0	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
HS - Human Services	734,059	66,416	0	0	0	0	5,283
HT - Homeless Trust	16,752	834	15,918	0	0	0	0
IC - International Consortium	11,351	1,841	9,510	0	0	0	0
IG - Inspector General	1,642	1,642	0	0	0	0	0
IO - Chief Information Officer	7,582	7,582	0	0	0	0	0
JA - Judicial Administration	1,271,017	109,952	0	0	0	888,218	176,155
JU - Juvenile Assessment	70,818	1,145	0	0	0	0	36,356
LB - Libraries	6,193,696	5,055,865	0	0	0	0	0
ME - Medical Examiner	440,049	183,842	0	0	0	0	0
MM - Miami-Dade Economic	885	885	0	0	0	0	0
MP - Metropolitan Planning	19,485	0	19,485	0	0	0	0
MT - Transit	1,123,655	0	238,995	0	0	0	0
ND - Non-Department	694	694	0	0	0	0	0
OC - Office of the Courts	45,477	45,477	0	0	0	0	0
OF - Film and Entertainment	8,582	0	8,582	0	0	0	0
OS - Sustainability	5,579	0	5,579	0	0	0	0
PA - Property Appraiser	955,291	587,516	282,757	0	0	0	85,018
PD - Police	8,549,626	7,476,272	0	71,766	0	3,785	18,951
PM - Procurement	122,076	21,324	100,752	0	0	0	0
PR - Park & Recreation	6,231,793	1,349,473	0	0	0	0	0
PU - Public Defender	134,132	0	0	0	0	28,613	0
PW - Public Works	1,268,077	659,192	302,262	0	0	0	0
PZ - Planning & Zoning	225,495	23,040	183,890	0	0	0	18,565
SA - State Attorney's Office	411,435	57,300	0	0	0	83,098	18,350
SB - Small Business	61,012	4,273	56,739	0	0	0	0
TT - Office of the CITT	14,900	0	14,900	0	0	0	0
WS - Water & Sewer	34,318	0	0	0	0	0	29,216
All Other	266,886	505	23,484	0	0	0	118,497

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
Direct Billed	0	0	0	0	0	0	0
Total	64,906,418	42,539,091	2,826,463	610,252	0	1,223,620	722,255

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	8,533
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	304,029	0	0	14,868	0	43,320	173,106
CC - County Commission	0	0	0	0	0	13,034	0
CD - Housing & Comm Devlp	174,132	0	0	0	0	0	9,576
CE - County Executive	0	0	0	0	0	0	0
CL - Clerk of Court	0	35,220	0	0	313,310	8,366	0
CQ - Capital Improvement	0	0	0	0	0	0	0
CR - Corrections &	0	4,086	0	0	0	0	2,807,847
CS - Consumer Services	0	0	0	0	0	0	13,978
CU - Cultural Affairs	0	0	0	0	0	0	0
DA - ADA Coordination	0	0	0	0	223,888	0	0
DE - Environmental	1,020,928	0	0	167	0	0	0
EL - Elections	0	0	0	0	0	0	192,033
EM - Emergency	0	0	0	0	0	0	0
ER - Human Resources	0	0	0	0	0	0	0
ET - Enterprise Technology	10,539	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	1,276,265
GC - Grants Coord Ops	0	0	0	0	0	0	0
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	163,379
GS03 - Materials	0	0	0	0	0	0	30,605
GS05 - Risk Management	0	0	0	0	0	0	0
GS06 - Facilities & Utilities	7,870	0	0	17,885	259,715	4,565	118,594
GS09 - Design & Construction	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, 2011
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
HS - Human Services	0	0	0	0	0	8,938	653,422
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
IO - Chief Information Officer	0	0	0	0	0	0	0
JA - Judicial Administration	0	83,701	0	0	0	12,991	0
JU - Juvenile Assessment	0	0	0	0	0	0	33,317
LB - Libraries	0	0	0	0	0	42,864	1,094,967
ME - Medical Examiner	0	0	0	0	0	0	256,207
MM - Miami-Dade Economic	0	0	0	0	0	0	0
MP - Metropolitan Planning	0	0	0	0	0	0	0
MT - Transit	884,660	0	0	0	0	0	0
ND - Non-Department	0	0	0	0	0	0	0
OC - Office of the Courts	0	0	0	0	0	0	0
OF - Film and Entertainment	0	0	0	0	0	0	0
OS - Sustainability	0	0	0	0	0	0	0
PA - Property Appraiser	0	0	0	0	0	0	0
PD - Police	0	1,177	0	0	0	0	977,675
PM - Procurement	0	0	0	0	0	0	0
PR - Park & Recreation	0	0	0	0	0	60,280	4,822,040
PU - Public Defender	0	409	0	0	0	0	105,110
PW - Public Works	53,862	0	0	0	0	0	252,761
PZ - Planning & Zoning	0	0	0	0	0	0	0
SA - State Attorney's Office	0	407	249,911	0	0	2,369	0
SB - Small Business	0	0	0	0	0	0	0
TT - Office of the CITT	0	0	0	0	0	0	0
WS - Water & Sewer	0	0	0	0	0	5,102	0
All Other	48,647	0	0	0	0	75,753	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
Direct Billed	0	0	0	0	0	0	0
Total	2,504,667	125,000	249,911	41,249	796,913	277,582	12,989,415

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
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	42,270,787			
Total Departmental Cost Adjustments:	42,270,787			42,270,787
Total To Be Allocated:	42,270,787	0		42,270,787

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	42,270,787	0	42,270,787
Functional Cost	42,270,787	0	42,270,787
Allocation Step 1			
1st Allocation	42,270,787	0	42,270,787
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 Leave Payouts			
Total Allocated	42,270,787	0	42,270,787

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	4,970,591.76	0.2684	113,437		113,437		113,437
AG - Agenda Coordination	436,157.79	0.0235	9,954		9,954		9,954
AT - County Attorney	12,199,545.69	0.6586	278,414		278,414		278,414
AU - Audit and Management	3,900,203.43	0.2106	89,009		89,009		89,009
AV - Aviation	81,117,774.00	4.3795	1,851,239		1,851,239		1,851,239
BN - Bldg&Neighborhood Compliance	21,297,168.75	1.1498	486,036		486,036		486,036
BU - Strategic Business Management	1,621,768.15	0.0876	37,011		37,011		37,011
CA - Community Action Agency	28,488,071.21	1.5380	650,144		650,144		650,144
CC - County Commission	11,597,246.29	0.6261	264,668		264,668		264,668
CD - Housing & Comm Devlp	7,861,918.72	0.4245	179,422		179,422		179,422
CE - County Executive	4,680,357.02	0.2527	106,813		106,813		106,813
CL - Clerk of Court	61,251,427.69	3.3069	1,397,857		1,397,857		1,397,857
CQ - Capital Improvement	2,350,894.01	0.1269	53,651		53,651		53,651
CR - Corrections & Rehabilitation	188,684,057.41	10.1869	4,306,077		4,306,077		4,306,077
CS - Consumer Services	6,229,147.93	0.3363	142,159		142,159		142,159
CU - Cultural Affairs	2,417,343.06	0.1305	55,168		55,168		55,168
DA - ADA Coordination	284,989.28	0.0154	6,504		6,504		6,504
DE - Environmental Resources Mgmt	30,297,424.81	1.6357	691,436		691,436		691,436
EC - Commission on Ethics & Public Trust	1,528,972.14	0.0825	34,894		34,894		34,894
EL - Elections	11,920,792.91	0.6436	272,052		272,052		272,052
EM - Emergency Management	1,636,156.73	0.0883	37,340		37,340		37,340
ER - Human Resources	5,346,315.87	0.2886	122,012		122,012		122,012
ET - Enterprise Technology Services	50,433,275.16	2.7228	1,150,969		1,150,969		1,150,969
FE - Fair Employment Practices	746,645.39	0.0403	17,040		17,040		17,040
FN - Finance	17,145,638.10	0.9257	391,291		391,291		391,291

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	227,852,970.77	12.3016	5,199,975		5,199,975		5,199,975
GC - Grants Coord Ops	3,309,051.76	0.1787	75,518		75,518		75,518
GG - General Government	212,232.28	0.0115	4,843		4,843		4,843
GI - Government Information Center	11,408,918.73	0.6160	260,370		260,370		260,370
GS01 - General Services Administration	3,623,732.12	0.1956	82,699		82,699		82,699
GS02 - Fleet Management	15,193,600.60	0.8203	346,743		346,743		346,743
GS03 - Materials Management	2,929,680.25	0.1582	66,860		66,860		66,860
GS05 - Risk Management	8,037,843.08	0.4340	183,437		183,437		183,437
GS06 - Facilities & Utilities Mgmt	10,066,959.52	0.5435	229,744		229,744		229,744
GS09 - Design & Construction Svcs	8,135,273.65	0.4392	185,660		185,660		185,660
GS10 - Real Estate Development	1,203,269.95	0.0650	27,460		27,460		27,460
HD - Public Housing	19,908,418.00	1.0748	454,342		454,342		454,342
HS - Human Services	26,050,126.26	1.4064	594,506		594,506		594,506
HT - Homeless Trust	1,094,057.65	0.0591	24,968		24,968		24,968
HU - Hurricane Recovery	793,360.78	0.0428	18,106		18,106		18,106
IG - Inspector General	3,710,674.64	0.2003	84,684		84,684		84,684
JS - Justice System Support	102,090.56	0.0055	2,330		2,330		2,330
JU - Juvenile Assessment Center	5,542,005.55	0.2992	126,478		126,478		126,478
LB - Libraries	30,402,233.91	1.6414	693,828		693,828		693,828
ME - Medical Examiner	5,592,120.28	0.3019	127,621		127,621		127,621
MM - Miami-Dade Economic Advisory Trust	1,379,664.79	0.0745	31,486		31,486		31,486
MP - Metropolitan Planning Organization	1,798,190.43	0.0971	41,038		41,038		41,038
MT - Transit	205,743,365.95	11.1079	4,695,398		4,695,398		4,695,398
ND - Non-Department	5,078,504.84	0.2742	115,900		115,900		115,900
OC - Office of the Courts	10,957,996.85	0.5916	250,079		250,079		250,079
OS - Sustainability	571,517.48	0.0309	13,043		13,043		13,043



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
PA - Property Appraiser	21,428,298.44	1.1569	489,029		489,029		489,029
PD - Police	337,829,978.90	18.2392	7,709,829		7,709,829		7,709,829
PM - Procurement Management	5,809,819.91	0.3137	132,590		132,590		132,590
PR - Park & Recreation	47,759,884.23	2.5785	1,089,958		1,089,958		1,089,958
PW - Public Works	31,134,480.70	1.6809	710,539		710,539		710,539
PZ - Planning & Zoning	9,279,471.92	0.5010	211,773		211,773		211,773
SA - State Attorney's Office	750,978.36	0.0405	17,139		17,139		17,139
SB - Small Business Development	2,644,526.80	0.1428	60,353		60,353		60,353
SP - Seaport	20,742,312.00	1.1199	473,373		473,373		473,373
SW - Solid Waste Management	50,775,870.00	2.7413	1,158,788		1,158,788		1,158,788
TT - Office of the CITT	792,446.00	0.0428	18,085		18,085		18,085
VZ - Vizcaya Museum and Gardens	2,762,056.33	0.1491	63,035		63,035		63,035
WS - Water & Sewer	151,373,235.00	8.1725	3,454,583		3,454,583		3,454,583
SubTotal	1,852,225,102.57	100.0000	42,270,787		42,270,787		42,270,787
Total	1,852,225,102.57	100.0000	42,270,787		42,270,787		42,270,787

Allocation Basis: Total Salaries & 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, 2011
Schedule .5 - Allocation Summary
For Department Leave Payouts

Receiving Department	Total	Accrued Leave
AD - Animal Services	113,437	113,437
AG - Agenda Coordination	9,954	9,954
AT - County Attorney	278,414	278,414
AU - Audit and Management	89,009	89,009
AV - Aviation	1,851,239	1,851,239
BN - Bldg&Neighborhood	486,036	486,036
BU - Strategic Business	37,011	37,011
CA - Community Action	650,144	650,144
CC - County Commission	264,668	264,668
CD - Housing & Comm Devlp	179,422	179,422
CE - County Executive	106,813	106,813
CL - Clerk of Court	1,397,857	1,397,857
CQ - Capital Improvement	53,651	53,651
CR - Corrections &	4,306,077	4,306,077
CS - Consumer Services	142,159	142,159
CU - Cultural Affairs	55,168	55,168
DA - ADA Coordination	6,504	6,504
DE - Environmental	691,436	691,436
EC - Commission on Ethics &	34,894	34,894
EL - Elections	272,052	272,052
EM - Emergency	37,340	37,340
ER - Human Resources	122,012	122,012
ET - Enterprise Technology	1,150,969	1,150,969
FE - Fair Employment	17,040	17,040
FN - Finance	391,291	391,291
FR - Fire	5,199,975	5,199,975
GC - Grants Coord Ops	75,518	75,518
GG - General Government	4,843	4,843
GI - Government Information	260,370	260,370
GS01 - General Services	82,699	82,699
GS02 - Fleet Management	346,743	346,743
GS03 - Materials	66,860	66,860
GS05 - Risk Management	183,437	183,437



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department Leave Payouts

Receiving Department	Total	Accrued Leave
GS06 - Facilities & Utilities	229,744	229,744
GS09 - Design & Construction	185,660	185,660
GS10 - Real Estate	27,460	27,460
HD - Public Housing	454,342	454,342
HS - Human Services	594,506	594,506
HT - Homeless Trust	24,968	24,968
HU - Hurricane Recovery	18,106	18,106
IG - Inspector General	84,684	84,684
JS - Justice System Support	2,330	2,330
JU - Juvenile Assessment	126,478	126,478
LB - Libraries	693,828	693,828
ME - Medical Examiner	127,621	127,621
MM - Miami-Dade Economic	31,486	31,486
MP - Metropolitan Planning	41,038	41,038
MT - Transit	4,695,398	4,695,398
ND - Non-Department	115,900	115,900
OC - Office of the Courts	250,079	250,079
OS - Sustainability	13,043	13,043
PA - Property Appraiser	489,029	489,029
PD - Police	7,709,829	7,709,829
PM - Procurement	132,590	132,590
PR - Park & Recreation	1,089,958	1,089,958
PW - Public Works	710,539	710,539
PZ - Planning & Zoning	211,773	211,773
SA - State Attorney's Office	17,139	17,139
SB - Small Business	60,353	60,353
SP - Seaport	473,373	473,373
SW - Solid Waste	1,158,788	1,158,788
TT - Office of the CITT	18,085	18,085
VZ - Vizcaya Museum and	63,035	63,035
WS - Water & Sewer	3,454,583	3,454,583

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department Leave Payouts

Receiving Department	Total	Accrued Leave
Direct Billed	0	0
Total	<u>42,270,787</u>	<u>42,270,787</u>

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

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, 2011
Schedule .2 - Costs To Be Allocated
For Department AG - Agenda Coordination

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	575,524			575,524
MAJOR MACHINERY, EQUIP, & FURNITURE	(9,012)			
Total Deductions:	(9,012)			(9,012)
Depreciation	31,358		31,358	
Leave Payouts	9,954		9,954	
AT - County Attorney		159,275	159,275	
BU - Strategic Business Management		7,145	7,145	
CC - County Commission		149	149	
CE - County Executive		661	661	
DA - ADA Coordination		1,142	1,142	
ER - Human Resources		232	232	
ET - Enterprise Technology Services		7,904	7,904	
FE - Fair Employment Practices		100	100	
FN - Finance		885	885	
GG - General Government		132,721	132,721	
Total Allocated Additions:	41,312	310,214	351,526	351,526
ADMIN REIMB - AV	(36,401)			
ADMIN REIMB - WS	(121,414)			
Total Departmental Cost Adjustments:	(157,815)			(157,815)
Total To Be Allocated:	450,009	310,214		760,223

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department AG - Agenda Coordination

	Total	General & Admin	Agenda Operations
Wages & Benefits			
SALARIES	436,157	0	436,157
FRINGE BENEFITS	111,587	0	111,587
Other Expense & Cost			
GENERAL AUTO & PROFESSIONAL LIAB	1,600	0	1,600
EQUIPMENT MAINTENANCE	0	0	0
ITD MAINTENANCE	864	0	864
GSA CHARGES	3,883	0	3,883
TELECOMMUNICATIONS	4,912	0	4,912
TRAINING	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	7,402	0	7,402
OTHER MATERIALS & SUPPLIES	66	0	66
*MAJOR MACHINERY, EQUIP, & FURNITURE	9,012	9,012	0
PETTY CASH	41	41	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0
Departmental Totals			
Total Expenditures	575,524	9,053	566,471
Deductions			
Total Deductions	(9,012)	(9,012)	0
Cost Adjustments			
ADMIN REIMB - AV	(36,401)	0	(36,401)
ADMIN REIMB - WS	(121,414)	0	(121,414)
Functional Cost			
Functional Cost	408,697	41	408,656
Allocation Step 1			
Inbound- All Others	41,312	41,312	0
Reallocate Admin Costs		(41,353)	41,353
1st Allocation	450,009	0	450,009

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department AG - Agenda Coordination

	Total	General & Admin	Agenda Operations
Allocation Step 2			
Inbound- All Others	310,214	310,214	0
Reallocate Admin Costs		(310,214)	310,214
2nd Allocation	310,214	0	310,214
Total For AG AG - Agenda Coordination			
Total Allocated	760,223	0	760,223

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	0.1474	663		663	457	1,120
AT - County Attorney	22	1.6212	7,296		7,296	5,029	12,325
AV - Aviation	31	2.2845	10,280		10,280	7,087	17,367
BU - Strategic Business Management	45	3.3161	14,923		14,923	10,287	25,210
CA - Community Action Agency	4	0.2948	1,326		1,326	914	2,240
CC - County Commission	242	17.8329	80,253		80,253	55,320	135,573
CE - County Executive	111	8.1798	36,810		36,810	25,375	62,185
CH - County-wide Health Planning	3	0.2211	995		995	686	1,681
CL - Clerk of Court	147	10.8327	48,748		48,748	33,605	82,353
CQ - Capital Improvement	15	1.1054	4,974		4,974	3,429	8,403
CR - Corrections & Rehabilitation	3	0.2211	995		995	686	1,681
CS - Consumer Services	41	3.0214	13,596		13,596	9,373	22,969
CU - Cultural Affairs	18	1.3265	5,969		5,969	4,115	10,084
DE - Environmental Resources Mgmt	56	4.1268	18,571		18,571	12,802	31,373
FN - Finance	29	2.1371	9,617		9,617	6,629	16,246
FR - Fire	6	0.4422	1,990		1,990	1,372	3,362
GC - Grants Coord Ops	4	0.2948	1,326		1,326	914	2,240
GI - Government Information Center	1	0.0737	332		332	229	561
GS01 - General Services Administration	60	4.4215	19,897		19,897	13,716	33,613
HD - Public Housing	10	0.7369	3,316		3,316	2,286	5,602
HF - Housing Finance Authority	31	2.2845	10,280		10,280	7,087	17,367
HS - Human Services	1	0.0737	332		332	229	561
HT - Homeless Trust	1	0.0737	332		332	229	561
IC - International Consortium	12	0.8843	3,979		3,979	2,743	6,722
IDA - Industrial Development Authority	3	0.2211	995		995	686	1,681



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
JS - Justice System Support	1	0.0737	332		332	229	561
LB - Libraries	4	0.2948	1,326		1,326	914	2,240
ME - Medical Examiner	1	0.0737	332		332	229	561
MT - Transit	37	2.7266	12,270		12,270	8,458	20,728
ND - Non-Department	2	0.1474	663		663	457	1,120
OF - Film and Entertainment	1	0.0737	332		332	229	561
OS - Sustainability	4	0.2948	1,326		1,326	914	2,240
PA - Property Appraiser	6	0.4422	1,990		1,990	1,372	3,362
PD - Police	9	0.6632	2,985		2,985	2,057	5,042
PH - Public Health Trust	1	0.0737	332		332	229	561
PM - Procurement Management	117	8.6220	38,800		38,800	26,747	65,547
PR - Park & Recreation	19	1.4001	6,301		6,301	4,343	10,644
PW - Public Works	173	12.7487	57,370		57,370	39,548	96,918
PZ - Planning & Zoning	36	2.6529	11,938		11,938	8,230	20,168
SB - Small Business Development	6	0.4422	1,990		1,990	1,372	3,362
SP - Seaport	18	1.3265	5,969		5,969	4,115	10,084
SW - Solid Waste Management	2	0.1474	663		663	457	1,120
TT - Office of the CITT	2	0.1474	663		663	457	1,120
WS - Water & Sewer	20	1.4738	6,632		6,632	4,572	11,204
SubTotal	1,357	100.0000	450,009		450,009	310,214	760,223
Total	1,357	100.0000	450,009		450,009	310,214	760,223

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department AG - Agenda Coordination

Allocation Basis: Number of Departmental Agenda Items Processed By D

Allocation Source: Agenda Coordination Summary Report - Agenda Coordination

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department AG - Agenda Coordination

Receiving Department	Total	Agenda Operations
AD - Animal Services	1,120	1,120
AT - County Attorney	12,325	12,325
AV - Aviation	17,367	17,367
BU - Strategic Business	25,210	25,210
CA - Community Action	2,240	2,240
CC - County Commission	135,573	135,573
CE - County Executive	62,185	62,185
CH - County-wide Health	1,681	1,681
CL - Clerk of Court	82,353	82,353
CQ - Capital Improvement	8,403	8,403
CR - Corrections &	1,681	1,681
CS - Consumer Services	22,969	22,969
CU - Cultural Affairs	10,084	10,084
DE - Environmental	31,373	31,373
FN - Finance	16,246	16,246
FR - Fire	3,362	3,362
GC - Grants Coord Ops	2,240	2,240
GI - Government Information	561	561
GS01 - General Services	33,613	33,613
HD - Public Housing	5,602	5,602
HF - Housing Finance	17,367	17,367
HS - Human Services	561	561
HT - Homeless Trust	561	561
IC - International Consortium	6,722	6,722
IDA - Industrial Development	1,681	1,681
JS - Justice System Support	561	561
LB - Libraries	2,240	2,240
ME - Medical Examiner	561	561
MT - Transit	20,728	20,728
ND - Non-Department	1,120	1,120
OF - Film and Entertainment	561	561
OS - Sustainability	2,240	2,240
PA - Property Appraiser	3,362	3,362

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department AG - Agenda Coordination

Receiving Department	Total	Agenda Operations
PD - Police	5,042	5,042
PH - Public Health Trust	561	561
PM - Procurement	65,547	65,547
PR - Park & Recreation	10,644	10,644
PW - Public Works	96,918	96,918
PZ - Planning & Zoning	20,168	20,168
SB - Small Business	3,362	3,362
SP - Seaport	10,084	10,084
SW - Solid Waste	1,120	1,120
TT - Office of the CITT	1,120	1,120
WS - Water & Sewer	11,204	11,204
Direct Billed	0	0
Total	760,223	760,223

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department AT - County Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,686,444			16,686,444
POLL WORKERS	(2,397)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(6)			
SPECIAL TRANSPORTATION	(2,040)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(45,032)			
INFRASTRUCTURE	0			
Total Deductions:	(49,475)			(49,475)
Depreciation	166,372		166,372	
Leave Payouts	278,414		278,414	
AG - Agenda Coordination	7,296	5,029	12,325	
AT - County Attorney		55,795	55,795	
BU - Strategic Business Management		15,751	15,751	
CC - County Commission		4,992	4,992	
CE - County Executive		22,120	22,120	
DA - ADA Coordination		1,140	1,140	
ER - Human Resources		7,787	7,787	
ET - Enterprise Technology Services		264,759	264,759	
FE - Fair Employment Practices		3,346	3,346	
FN - Finance		4,074	4,074	
GG - General Government		712,473	712,473	
GI - Government Information Center		45,431	45,431	
IG - Inspector General		847	847	
PM - Procurement Management		(323)	(323)	
Total Allocated Additions:	452,082	1,143,221	1,595,303	1,595,303
ACCRUED LEAVE PAYOUTS	0			
ADMIN REIMB - AV	(3,835,984)			
ADMIN REIMB - WS	(1,150,074)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department AT - County Attorney

Total Departmental Cost Adjustments:	<u>(4,986,058)</u>	<u>(4,986,058)</u>
Total To Be Allocated:	<u>12,102,993</u>	<u>1,143,221</u>
	<u><u>12,102,993</u></u>	<u><u>13,246,214</u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department AT - County Attorney

	Total	General & Admin	County Attorney
Wages & Benefits			
SALARIES	12,197,148	0	12,197,148
FRINGE BENEFITS	3,556,659	0	3,556,659
Other Expense & Cost			
*POLL WORKERS	2,397	2,397	0
DEPARTURE INCENTIVE PROGRAM DIP	86,761	0	86,761
OTHER COURT OPERATING EXPENSE	32,115	0	32,115
HEALTH RELATED SERVICES	0	0	0
INDUSTRIAL SERVICE RELATED	420	0	420
HEALTH INSURANCE	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	43,957	0	43,957
OUTSIDE CONTRACTUAL SVCS.	0	0	0
ITD MAINTENANCE	109,689	0	109,689
VEHICLES-RENTAL	26,788	0	26,788
OTHER RENTAL EXPENSE	0	0	0
GSA CHARGES	105,989	0	105,989
GENERAL COUNTY SUPPORT CHARGES	862	0	862
CLERK OF COURTS	7,507	0	7,507
TELECOMMUNICATIONS	160,022	0	160,022
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	138,969	0	138,969
TRAVEL	45,192	0	45,192
AUTOMOBILE REIMBURSEMENT	15,021	0	15,021
PRINTING & GRAPHICS	1,887	0	1,887
MAILING SERVICES	6,812	0	6,812
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	6	6	0
TRAINING	200	0	200
MISCELLANEOUS	11,488	0	11,488
FUEL & LUBRICANTS	1,767	0	1,767
EQUIPMENT & NON-CAPITAL TOOLS	3,953	0	3,953
OFFICE SUPPLIES & MINOR EQUIPMENT	82,781	0	82,781
OTHER MATERIALS & SUPPLIES	167	0	167
*SPECIAL TRANSPORTATION	2,040	2,040	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	45,032	45,032	0
*INFRASTRUCTURE	0	0	0
ADVERTISING	614	0	614
TAXES, LICENSES & PERMITS	102	0	102
PETTY CASH	99	99	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department AT - County Attorney

	Total	General & Admin	County Attorney
Departmental Totals			
Total Expenditures	16,686,444	49,574	16,636,870
Deductions			
Total Deductions	(49,475)	(49,475)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	0	0	0
ADMIN REIMB - AV	(3,835,984)	0	(3,835,984)
ADMIN REIMB - WS	(1,150,074)	0	(1,150,074)
 Functional Cost	 11,650,911	 99	 11,650,812
Allocation Step 1			
Inbound- All Others	452,082	452,082	0
Reallocate Admin Costs		(452,181)	452,181
1st Allocation	12,102,993	0	12,102,993
Allocation Step 2			
Inbound- All Others	1,143,221	1,143,221	0
Reallocate Admin Costs		(1,143,221)	1,143,221
2nd Allocation	1,143,221	0	1,143,221
Total For AT AT - County Attorney			
Total Allocated	13,246,214	0	13,246,214

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	0.395	0.3950	47,807		47,807	4,597	52,404
AG - Agenda Coordination	1.316	1.3160	159,275		159,275		159,275
AT - County Attorney	0.461	0.4610	55,795		55,795		55,795
AV - Aviation	5.079	5.0790	614,711		614,711	59,115	673,826
BC - Building Code Compliance	0.329	0.3290	39,819		39,819	3,829	43,648
BN - Bldg&Neighborhood Compliance	1.368	1.3680	165,569		165,569	15,922	181,491
BU - Strategic Business Management	0.842	0.8420	101,907		101,907	9,800	111,707
CA - Community Action Agency	0.579	0.5790	70,076		70,076	6,739	76,815
CC - County Commission	5.145	5.1450	622,699		622,699	59,883	682,582
CE - County Executive	4.158	4.1580	503,242		503,242	48,395	551,637
CL - Clerk of Court	0.059	0.0590	7,141		7,141	687	7,828
CQ - Capital Improvement	0.132	0.1320	15,976		15,976	1,536	17,512
CR - Corrections & Rehabilitation	3.526	3.5260	426,752		426,752	41,039	467,791
CS - Consumer Services	0.276	0.2760	33,404		33,404	3,212	36,616
CU - Cultural Affairs	0.263	0.2630	31,831		31,831	3,061	34,892
DA - ADA Coordination	0.329	0.3290	39,819		39,819	3,829	43,648
DE - Environmental Resources Mgmt	2.763	2.7630	334,406		334,406	32,159	366,565
EC - Commission on Ethics & Public Trust	0.211	0.2110	25,537		25,537	2,456	27,993
EL - Elections	0.500	0.5000	60,515		60,515	5,820	66,335
EM - Emergency Management	0.198	0.1980	23,964		23,964	2,305	26,269
ER - Human Resources	2.039	2.0390	246,780		246,780	23,732	270,512
ET - Enterprise Technology Services	0.066	0.0660	7,988		7,988	768	8,756
FN - Finance	5.237	5.2370	633,834		633,834	60,954	694,788
FR - Fire	1.408	1.4080	170,410		170,410	16,388	186,798
GC - Grants Coord Ops	0.105	0.1050	12,708		12,708	1,222	13,930



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
GS01 - General Services Administration	2.987	2.9870	361,516		361,516	34,766	396,282
GS02 - Fleet Management	0.855	0.8550	103,481		103,481	9,951	113,432
GS05 - Risk Management	7.921	7.9210	958,678		958,678	92,193	1,050,871
HD - Public Housing	2.566	2.5660	310,563		310,563	29,866	340,429
HF - Housing Finance Authority	0.158	0.1580	19,123		19,123	1,839	20,962
HT - Homeless Trust	0.250	0.2500	30,257		30,257	2,910	33,167
IC - International Consortium	0.013	0.0130	1,573		1,573	151	1,724
JU - Juvenile Assessment Center	0.316	0.3160	38,245		38,245	3,678	41,923
LB - Libraries	0.079	0.0790	9,561		9,561	919	10,480
ME - Medical Examiner	0.092	0.0920	11,135		11,135	1,071	12,206
MP - Metropolitan Planning Organization	1.211	1.2110	146,567		146,567	14,095	160,662
MT - Transit	4.112	4.1120	497,675		497,675	47,860	545,535
PA - Property Appraiser	3.355	3.3550	406,055		406,055	39,049	445,104
PD - Police	4.855	4.8550	587,600		587,600	56,508	644,108
PH - Public Health Trust	12.572	12.5720	1,521,589		1,521,589	146,324	1,667,913
PM - Procurement Management	2.566	2.5660	310,563		310,563	29,866	340,429
PR - Park & Recreation	1.763	1.7630	213,376		213,376	20,520	233,896
PW - Public Works	3.533	3.5330	427,599		427,599	41,121	468,720
PZ - Planning & Zoning	4.013	4.0130	485,693		485,693	46,707	532,400
SF - South Florida Emp Dept	0.092	0.0920	11,135		11,135	1,071	12,206
SP - Seaport	2.750	2.7500	332,832		332,832	32,007	364,839
SW - Solid Waste Management	0.461	0.4610	55,795		55,795	5,366	61,161
TT - Office of the CITT	0.263	0.2630	31,831		31,831	3,061	34,892
VZ - Vizcaya Museum and Gardens	0.171	0.1710	20,696		20,696	1,990	22,686
WS - Water & Sewer	3.158	3.1580	382,213		382,213	36,756	418,969
All Other	3.104	3.1040	375,677		375,677	36,128	411,805

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department AT - County Attorney

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	100.000	100.0000	12,102,993		12,102,993	1,143,221	13,246,214
Total	100.000	100.0000	12,102,993		12,102,993	1,143,221	13,246,214

Allocation Basis: Percentage of Staff Effort Per Benefiting Departme

Allocation Source: County Attorney Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department AT - County Attorney

Receiving Department	Total	County Attorney
AD - Animal Services	52,404	52,404
AG - Agenda Coordination	159,275	159,275
AT - County Attorney	55,795	55,795
AV - Aviation	673,826	673,826
BC - Building Code	43,648	43,648
BN - Bldg&Neighborhood	181,491	181,491
BU - Strategic Business	111,707	111,707
CA - Community Action	76,815	76,815
CC - County Commission	682,582	682,582
CE - County Executive	551,637	551,637
CL - Clerk of Court	7,828	7,828
CQ - Capital Improvement	17,512	17,512
CR - Corrections &	467,791	467,791
CS - Consumer Services	36,616	36,616
CU - Cultural Affairs	34,892	34,892
DA - ADA Coordination	43,648	43,648
DE - Environmental	366,565	366,565
EC - Commission on Ethics &	27,993	27,993
EL - Elections	66,335	66,335
EM - Emergency	26,269	26,269
ER - Human Resources	270,512	270,512
ET - Enterprise Technology	8,756	8,756
FN - Finance	694,788	694,788
FR - Fire	186,798	186,798
GC - Grants Coord Ops	13,930	13,930
GS01 - General Services	396,282	396,282
GS02 - Fleet Management	113,432	113,432
GS05 - Risk Management	1,050,871	1,050,871
HD - Public Housing	340,429	340,429
HF - Housing Finance	20,962	20,962
HT - Homeless Trust	33,167	33,167
IC - International Consortium	1,724	1,724
JU - Juvenile Assessment	41,923	41,923



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department AT - County Attorney

Receiving Department	Total	County Attorney
LB - Libraries	10,480	10,480
ME - Medical Examiner	12,206	12,206
MP - Metropolitan Planning	160,662	160,662
MT - Transit	545,535	545,535
PA - Property Appraiser	445,104	445,104
PD - Police	644,108	644,108
PH - Public Health Trust	1,667,913	1,667,913
PM - Procurement	340,429	340,429
PR - Park & Recreation	233,896	233,896
PW - Public Works	468,720	468,720
PZ - Planning & Zoning	532,400	532,400
SF - South Florida Emp Dept	12,206	12,206
SP - Seaport	364,839	364,839
SW - Solid Waste	61,161	61,161
TT - Office of the CITT	34,892	34,892
VZ - Vizcaya Museum and	22,686	22,686
WS - Water & Sewer	418,969	418,969
All Other	411,805	411,805
Direct Billed	0	0
Total	13,246,214	13,246,214

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department AU - Audit and Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,313,408			5,313,408
POLL WORKERS	(264)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(4,810)			
MAJOR CAPITAL (AU30)	0			
Total Deductions:	(5,074)			(5,074)
Leave Payouts	89,009		89,009	
BU - Strategic Business Management		29,875	29,875	
CC - County Commission		1,825	1,825	
CE - County Executive		8,089	8,089	
DA - ADA Coordination		1,140	1,140	
ER - Human Resources		3,130	3,130	
ET - Enterprise Technology Services		96,815	96,815	
FE - Fair Employment Practices		1,224	1,224	
FN - Finance		2,384	2,384	
GG - General Government		8,284	8,284	
IG - Inspector General		793	793	
PM - Procurement Management		(250)	(250)	
Total Allocated Additions:	89,009	153,309	242,318	242,318
ACCRUED LEAVE PAYOUTS	(11,322)			
REVENUE	(1,719,801)			
ADMIN REIMB - AV	(227,010)			
ADMIN REIMB - WS	(757,175)			
Total Departmental Cost Adjustments:	(2,715,308)			(2,715,308)
Total To Be Allocated:	2,682,035	153,309		2,835,344

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department AU - Audit and Management

	Total	General & Admin	Audit Services
Wages & Benefits			
SALARIES	3,911,261	0	3,911,261
FRINGE BENEFITS	955,408	0	955,408
Other Expense & Cost			
*POLL WORKERS	264	264	0
LEGAL	0	0	0
TEMPORARY HELP AGENCY	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	16,900	0	16,900
EQUIPMENT MAINTENANCE	925	0	925
ITD MAINTENANCE	28,109	0	28,109
RENT PAYMENTS TO LESSORS	256,472	0	256,472
OTHER RENTAL EXPENSE	100	0	100
GSA CHARGES	1,150	0	1,150
CLERK OF COURTS	1,512	0	1,512
TELECOMMUNICATIONS	29,307	0	29,307
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	3,050	0	3,050
TRAVEL	3,300	0	3,300
AUTOMOBILE REIMBURSEMENT	3,130	0	3,130
TRAINING	81,729	0	81,729
MISCELLANEOUS	326	0	326
OFFICE SUPPLIES & MINOR EQUIPMENT	15,588	0	15,588
*MAJOR MACHINERY, EQUIP, & FURNITURE	4,810	4,810	0
*MAJOR CAPITAL (AU30)	0	0	0
PETTY CASH	67	67	0
Departmental Totals			
Total Expenditures	5,313,408	5,141	5,308,267
Deductions			
Total Deductions	(5,074)	(5,074)	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department AU - Audit and Management

	Total	General & Admin	Audit Services
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(11,322)	0	(11,322)
REVENUE	(1,719,801)	0	(1,719,801)
ADMIN REIMB - AV	(227,010)	0	(227,010)
ADMIN REIMB - WS	(757,175)	0	(757,175)
Functional Cost	2,593,026	67	2,592,959
Allocation Step 1			
Inbound- All Others	89,009	89,009	0
Reallocate Admin Costs		(89,076)	89,076
1st Allocation	2,682,035	0	2,682,035
Allocation Step 2			
Inbound- All Others	153,309	153,309	0
Reallocate Admin Costs		(153,309)	153,309
2nd Allocation	153,309	0	153,309
Total For AU AU - Audit and Management			
Total Allocated	2,835,344	0	2,835,344

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	9,125	12.4618	334,229		334,229	19,105	353,334
BC - Building Code Compliance	400	0.5463	14,651		14,651	837	15,488
BN - Bldg&Neighborhood Compliance	911	1.2441	33,368		33,368	1,907	35,275
BU - Strategic Business Management	1,815	2.4787	66,479		66,479	3,800	70,279
CL - Clerk of Court	250	0.3414	9,157		9,157	523	9,680
CQ - Capital Improvement	11	0.0150	403		403	23	426
CR - Corrections & Rehabilitation	335	0.4575	12,270		12,270	701	12,971
CU - Cultural Affairs	12	0.0164	440		440	25	465
ED - Economic Development Coordination	4,838	6.6071	177,205		177,205	10,129	187,334
ER - Human Resources	57	0.0778	2,088		2,088	119	2,207
ET - Enterprise Technology Services	5,981	8.1681	219,071		219,071	12,522	231,593
FN - Finance	3,714	5.0721	136,036		136,036	7,776	143,812
GS01 - General Services Administration	183	0.2499	6,703		6,703	383	7,086
HD - Public Housing	6,752	9.2210	247,311		247,311	14,137	261,448
HF - Housing Finance Authority	46	0.0628	1,685		1,685	96	1,781
HS - Human Services	12	0.0164	440		440	25	465
MT - Transit	12,384	16.9127	453,597		453,597	25,931	479,528
PA - Property Appraiser	1,546	2.1113	56,627		56,627	3,237	59,864
PM - Procurement Management	1,898	2.5920	69,520		69,520	3,974	73,494
PR - Park & Recreation	4,179	5.7071	153,068		153,068	8,750	161,818
SP - Seaport	5,771	7.8813	211,379		211,379	12,083	223,462
SW - Solid Waste Management	2,793	3.8143	102,301		102,301	5,848	108,149
TT - Office of the CITT	2,832	3.8676	103,730		103,730	5,929	109,659
WS - Water & Sewer	7,379	10.0773	270,277		270,277	15,449	285,726
SubTotal	73,224	100.0000	2,682,035		2,682,035	153,309	2,835,344

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department AU - Audit and Management

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	73,224	100.0000	2,682,035		2,682,035	153,309	2,835,344

Allocation Basis: Number of Audit Hours by Benefiting Department

Allocation Source: FY 2011 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, 2011
Schedule .5 - Allocation Summary
For Department AU - Audit and Management

Receiving Department	Total	Audit Services
AV - Aviation	353,334	353,334
BC - Building Code	15,488	15,488
BN - Bldg&Neighborhood	35,275	35,275
BU - Strategic Business	70,279	70,279
CL - Clerk of Court	9,680	9,680
CQ - Capital Improvement	426	426
CR - Corrections &	12,971	12,971
CU - Cultural Affairs	465	465
ED - Economic Development	187,334	187,334
ER - Human Resources	2,207	2,207
ET - Enterprise Technology	231,593	231,593
FN - Finance	143,812	143,812
GS01 - General Services	7,086	7,086
HD - Public Housing	261,448	261,448
HF - Housing Finance	1,781	1,781
HS - Human Services	465	465
MT - Transit	479,528	479,528
PA - Property Appraiser	59,864	59,864
PM - Procurement	73,494	73,494
PR - Park & Recreation	161,818	161,818
SP - Seaport	223,462	223,462
SW - Solid Waste	108,149	108,149
TT - Office of the CITT	109,659	109,659
WS - Water & Sewer	285,726	285,726
Direct Billed	0	0
Total	2,835,344	2,835,344

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department BU - Strategic Business Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,857,479			2,857,479
POLL WORKERS	(7,077)			
PETTY CASH & CHANGE FUNDS	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(12,106)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(10,488)			
INFRASTRUCTURE	(8,208)			
Total Deductions:	(37,879)			(37,879)
Depreciation	88,754		88,754	
Leave Payouts	37,011		37,011	
AG - Agenda Coordination	14,923	10,287	25,210	
AT - County Attorney	101,907	9,800	111,707	
AU - Audit and Management	66,479	3,800	70,279	
BU - Strategic Business Management		11,783	11,783	
CC - County Commission		(25,340)	(25,340)	
CE - County Executive		5,448	5,448	
DA - ADA Coordination		1,140	1,140	
ER - Human Resources		1,917	1,917	
ET - Enterprise Technology Services		65,201	65,201	
FE - Fair Employment Practices		824	824	
FN - Finance		3,422	3,422	
GC - Grants Coord Ops		266,589	266,589	
GG - General Government		330,508	330,508	
GI - Government Information Center		104,801	104,801	
IG - Inspector General		1,425,942	1,425,942	
PM - Procurement Management		(1,084)	(1,084)	
Total Allocated Additions:	309,074	2,215,038	2,524,112	2,524,112

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department BU - Strategic Business Management

ADMIN REIMB - AV	(220,719)	
ADMIN REIMB - WS	(736,190)	
REVENUE		0	
ACCRUED LEAVE PAYOUTS	(35,130)	
Total Departmental Cost Adjustments:	(992,039)	(992,039)
Total To Be Allocated:		2,136,635	2,215,038
			4,351,673

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
Wages & Benefits					
SALARIES	1,649,821	0	1,040,100	0	757,893
FRINGE BENEFITS	692,754	0	454,857	0	159,867
Other Expense & Cost					
*POLL WORKERS	7,077	7,077	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	0	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	11,300	0	11,300	0	0
ITD MAINTENANCE	8,958	0	8,958	0	0
OTHER RENTAL EXPENSE	0	0	0	0	0
GSA CHARGES	41,182	0	36,335	0	180
ITD	352,111	0	344,480	0	440
CLERK OF COURTS	240	0	50	0	190
TELECOMMUNICATIONS	25,940	0	25,940	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	7,395	0	1,350	0	5,550
TRAVEL	8,893	0	4,027	0	4,786
AUTOMOBILE REIMBURSEMENT	743	0	696	0	0
ADVERTISING	3,500	0	3,500	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0	0
TRAINING	0	0	0	0	0
PRINTING & GRAPHICS	400	0	360	0	0
MAILING SERVICES	62	0	62	0	0
MISCELLANEOUS	43	0	43	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	10,297	0	10,297	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
REIMBURSEMENTS & REFUNDS	5,961	0	5,961	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	12,106	12,106	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	10,488	10,488	0	0	0
*INFRASTRUCTURE	8,208	8,208	0	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
Departmental Totals					
Total Expenditures	2,857,479	37,879	1,948,316	0	928,906
Deductions					
Total Deductions	(37,879)	(37,879)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(220,719)	0	(220,719)	0	0
ADMIN REIMB - WS	(736,190)	0	(736,190)	0	0
REVENUE	0	0	0	0	0
ACCRUED LEAVE PAYOUTS	(35,130)	0	(35,130)	0	0
 Functional Cost	 1,827,561	 0	 956,277	 0	 928,906
Allocation Step 1					
Inbound- All Others	309,074	309,074	0	0	0
Reallocate Admin Costs		(309,074)	161,724	0	157,095
Unallocated Costs	67,367	0	0	0	0
1st Allocation	2,204,002	0	1,118,001	0	1,086,001
Allocation Step 2					
Inbound- All Others	2,215,038	2,215,038	0	0	0
Reallocate Admin Costs		(2,215,038)	1,159,025	0	1,125,851
Unallocated Costs	69,838	0	0	0	0
2nd Allocation	2,284,876	0	1,159,025	0	1,125,851
Total For BU BU - Strategic Business					
Total Allocated	4,488,878	0	2,277,026	0	2,211,852

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
Wages & Benefits			
SALARIES	(148,172)	0	0
FRINGE BENEFITS	78,030	0	0
Other Expense & Cost			
*POLL WORKERS	0	0	0
MENTAL HEALTH	0	0	0
ACCOUNTING & AUDITING	0	0	0
CONSULTING SERVICES	0	0	0
LEGAL	0	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	4,667	0	0
ITD	7,191	0	0
CLERK OF COURTS	0	0	0
TELECOMMUNICATIONS	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	495	0	0
TRAVEL	80	0	0
AUTOMOBILE REIMBURSEMENT	47	0	0
ADVERTISING	0	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0
TRAINING	0	0	0
PRINTING & GRAPHICS	40	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
REIMBURSEMENTS & REFUNDS	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, 2011
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
Departmental Totals			
Total Expenditures	(57,622)	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
ADMIN REIMB - AV	0	0	0
ADMIN REIMB - WS	0	0	0
REVENUE	0	0	0
ACCRUED LEAVE PAYOUTS	0	0	0
 Functional Cost	 (57,622)	 0	 0
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	(9,745)	0	0
Unallocated Costs	67,367	0	0
1st Allocation	0	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	(69,838)	0	0
Unallocated Costs	69,838	0	0
2nd Allocation	0	0	0
Total For BU BU - Strategic Business			
Total Allocated	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	1.563	1.5630	17,474		17,474	19,069	36,543
AG - Agenda Coordination	0.625	0.6250	6,988		6,988		6,988
AT - County Attorney	0.938	0.9380	10,487		10,487		10,487
AU - Audit and Management	2.500	2.5000	27,950		27,950		27,950
AV - Aviation	1.563	1.5630	17,474		17,474	19,069	36,543
BN - Bldg&Neighborhood Compliance	1.563	1.5630	17,474		17,474	19,069	36,543
BU - Strategic Business Management	0.938	0.9380	10,487		10,487		10,487
CA - Community Action Agency	1.250	1.2500	13,975		13,975	15,250	29,225
CC - County Commission	1.875	1.8750	20,963		20,963	22,876	43,839
CD - Housing & Comm Devlp	1.563	1.5630	17,474		17,474	19,069	36,543
CE - County Executive	1.875	1.8750	20,963		20,963	22,876	43,839
CL - Clerk of Court	1.563	1.5630	17,474		17,474	19,069	36,543
CQ - Capital Improvement	1.250	1.2500	13,975		13,975	15,250	29,225
CR - Corrections & Rehabilitation	1.438	1.4380	16,077		16,077	17,544	33,621
CS - Consumer Services	0.625	0.6250	6,988		6,988	7,625	14,613
CU - Cultural Affairs	1.563	1.5630	17,474		17,474	19,069	36,543
DA - ADA Coordination	0.625	0.6250	6,988		6,988	7,625	14,613
DE - Environmental Resources Mgmt	0.625	0.6250	6,988		6,988	7,625	14,613
EC - Commission on Ethics & Public Trust	0.625	0.6250	6,988		6,988	7,625	14,613
EL - Elections	0.938	0.9380	10,487		10,487	11,444	21,931
EM - Emergency Management	0.313	0.3130	3,499		3,499	3,819	7,318
ER - Human Resources	1.250	1.2500	13,975		13,975	15,250	29,225
ET - Enterprise Technology Services	1.250	1.2500	13,975		13,975	15,250	29,225
FE - Fair Employment Practices	0.313	0.3130	3,499		3,499	3,819	7,318
FN - Finance	1.250	1.2500	13,975		13,975	15,250	29,225

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	1.813	1.8130	20,269		20,269	22,119	42,388
GC - Grants Coord Ops	0.938	0.9380	10,487		10,487	11,444	21,931
GG - General Government	3.125	3.1250	34,938		34,938	38,126	73,064
GI - Government Information Center	2.188	2.1880	24,462		24,462	26,694	51,156
GS01 - General Services Administration	1.563	1.5630	17,474		17,474	19,069	36,543
HF - Housing Finance Authority	0.625	0.6250	6,988		6,988	7,625	14,613
HS - Human Services	0.938	0.9380	10,487		10,487	11,444	21,931
HT - Homeless Trust	0.625	0.6250	6,988		6,988	7,625	14,613
IC - International Consortium	0.625	0.6250	6,988		6,988	7,625	14,613
IG - Inspector General	0.938	0.9380	10,487		10,487	11,444	21,931
JA - Judicial Administration	0.313	0.3130	3,499		3,499	3,819	7,318
JU - Juvenile Assessment Center	2.188	2.1880	24,462		24,462	26,694	51,156
LB - Libraries	0.938	0.9380	10,487		10,487	11,444	21,931
ME - Medical Examiner	0.938	0.9380	10,487		10,487	11,444	21,931
MM - Miami-Dade Economic Advisory Trust	0.313	0.3130	3,499		3,499	3,819	7,318
MP - Metropolitan Planning Organization	0.625	0.6250	6,988		6,988	7,625	14,613
MT - Transit	1.875	1.8750	20,963		20,963	22,876	43,839
OF - Film and Entertainment	0.125	0.1250	1,398		1,398	1,525	2,923
OS - Sustainability	0.313	0.3130	3,499		3,499	3,819	7,318
PA - Property Appraiser	0.625	0.6250	6,988		6,988	7,625	14,613
PD - Police	1.750	1.7500	19,565		19,565	21,351	40,916
PH - Public Health Trust	2.813	2.8130	31,449		31,449	34,320	65,769
PM - Procurement Management	1.250	1.2500	13,975		13,975	15,250	29,225
PR - Park & Recreation	1.250	1.2500	13,975		13,975	15,250	29,225
PW - Public Works	1.875	1.8750	20,963		20,963	22,876	43,839
PZ - Planning & Zoning	0.938	0.9380	10,487		10,487	11,444	21,931

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SB - Small Business Development	1.250	1.2500	13,975		13,975	15,250	29,225
SP - Seaport	1.563	1.5630	17,474		17,474	19,069	36,543
SW - Solid Waste Management	3.125	3.1250	34,938		34,938	38,126	73,064
TT - Office of the CITT	0.625	0.6250	6,988		6,988	7,625	14,613
VZ - Vizcaya Museum and Gardens	3.750	3.7500	41,925		41,925	45,751	87,676
All Other	28.299	28.2990	316,378		316,378	345,266	661,644
SubTotal	100.000	100.0000	1,118,001		1,118,001	1,159,025	2,277,026
Total	100.000	100.0000	1,118,001		1,118,001	1,159,025	2,277,026

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, 2011
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
Activity has no Allocatable Costs							
SubTotal							
Total							

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, 2011
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.4196	4,557		4,557	4,762	9,319
AG - Agenda Coordination	4	0.0145	157		157		157
AT - County Attorney	134	0.4847	5,264		5,264		5,264
AU - Audit and Management	49	0.1772	1,925		1,925		1,925
AV - Aviation	1,255	4.5394	49,298		49,298	51,516	100,814
BC - Building Code Compliance	70	0.2532	2,750		2,750	2,873	5,623
BN - Bldg&Neighborhood Compliance	243	0.8789	9,545		9,545	9,975	19,520
BU - Strategic Business Management	33	0.1194	1,296		1,296		1,296
CA - Community Action Agency	654	2.3655	25,690		25,690	26,846	52,536
CC - County Commission	224	0.8102	8,799		8,799	9,195	17,994
CD - Housing & Comm Devlp	72	0.2604	2,828		2,828	2,956	5,784
CE - County Executive	55	0.1989	2,160		2,160	2,258	4,418
CL - Clerk of Court	172	0.6221	6,756		6,756	7,060	13,816
CQ - Capital Improvement	25	0.0904	982		982	1,026	2,008
CR - Corrections & Rehabilitation	2,890	10.4532	113,522		113,522	118,632	232,154
CS - Consumer Services	114	0.4123	4,478		4,478	4,680	9,158
CU - Cultural Affairs	34	0.1230	1,336		1,336	1,396	2,732
DA - ADA Coordination	3	0.0109	118		118	123	241
DE - Environmental Resources Mgmt	485	1.7543	19,051		19,051	19,909	38,960
EC - Commission on Ethics & Public Trust	15	0.0543	589		589	616	1,205
EL - Elections	91	0.3292	3,575		3,575	3,735	7,310
EM - Emergency Management	20	0.0723	786		786	821	1,607
ER - Human Resources	106	0.3834	4,164		4,164	4,351	8,515
ET - Enterprise Technology Services	547	1.9785	21,487		21,487	22,454	43,941
FE - Fair Employment Practices	10	0.0362	393		393	410	803

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	285	1.0309	11,195		11,195	11,699	22,894
FR - Fire	2,580	9.3319	101,345		101,345	105,906	207,251
GC - Grants Coord Ops	46	0.1664	1,807		1,807	1,888	3,695
GI - Government Information Center	194	0.7017	7,621		7,621	7,964	15,585
GS01 - General Services Administration	797	2.8828	31,307		31,307	32,716	64,023
HD - Public Housing	401	1.4504	15,752		15,752	16,461	32,213
HF - Housing Finance Authority	9	0.0326	354		354	369	723
HS - Human Services	543	1.9640	21,330		21,330	22,290	43,620
HT - Homeless Trust	15	0.0543	589		589	616	1,205
IC - International Consortium	14	0.0506	550		550	575	1,125
IG - Inspector General	38	0.1374	1,493		1,493	1,560	3,053
JA - Judicial Administration	264	0.9549	10,370		10,370	10,837	21,207
JU - Juvenile Assessment Center	107	0.3870	4,203		4,203	4,392	8,595
LB - Libraries	621	2.2462	24,393		24,393	25,491	49,884
ME - Medical Examiner	69	0.2496	2,710		2,710	2,832	5,542
MP - Metropolitan Planning Organization	17	0.0615	668		668	698	1,366
MT - Transit	3,199	11.5709	125,660		125,660	131,316	256,976
ND - Non-Department	48	0.1736	1,885		1,885	1,970	3,855
OF - Film and Entertainment	3	0.0109	118		118	123	241
OS - Sustainability	6	0.0217	236		236	246	482
PA - Property Appraiser	371	1.3419	14,573		14,573	15,229	29,802
PD - Police	4,373	15.8170	171,773		171,773	179,508	351,281
PM - Procurement Management	92	0.3328	3,614		3,614	3,777	7,391
PR - Park & Recreation	1,003	3.6279	39,399		39,399	41,172	80,571
PW - Public Works	886	3.2047	34,803		34,803	36,369	71,172
PZ - Planning & Zoning	115	0.4160	4,517		4,517	4,721	9,238

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SB - Small Business Development	36	0.1302	1,414		1,414	1,478	2,892
SP - Seaport	417	1.5083	16,380		16,380	17,117	33,497
SW - Solid Waste Management	997	3.6062	39,163		39,163	40,926	80,089
TT - Office of the CITT	9	0.0326	354		354	369	723
VZ - Vizcaya Museum and Gardens	47	0.1700	1,846		1,846	1,929	3,775
WS - Water & Sewer	2,624	9.4911	103,073		103,073	107,713	210,786
SubTotal	27,647	100.0000	1,086,001		1,086,001	1,125,851	2,211,852
Total	27,647	100.0000	1,086,001		1,086,001	1,125,851	2,211,852

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, 2011
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
AD - Animal Services	45,862	36,543	0	9,319
AG - Agenda Coordination	7,145	6,988	0	157
AT - County Attorney	15,751	10,487	0	5,264
AU - Audit and Management	29,875	27,950	0	1,925
AV - Aviation	137,357	36,543	0	100,814
BC - Building Code	5,623	0	0	5,623
BN - Bldg&Neighborhood	56,063	36,543	0	19,520
BU - Strategic Business	11,783	10,487	0	1,296
CA - Community Action	81,761	29,225	0	52,536
CC - County Commission	61,833	43,839	0	17,994
CD - Housing & Comm Devlp	42,327	36,543	0	5,784
CE - County Executive	48,257	43,839	0	4,418
CL - Clerk of Court	50,359	36,543	0	13,816
CQ - Capital Improvement	31,233	29,225	0	2,008
CR - Corrections &	265,775	33,621	0	232,154
CS - Consumer Services	23,771	14,613	0	9,158
CU - Cultural Affairs	39,275	36,543	0	2,732
DA - ADA Coordination	14,854	14,613	0	241
DE - Environmental	53,573	14,613	0	38,960
EC - Commission on Ethics &	15,818	14,613	0	1,205
EL - Elections	29,241	21,931	0	7,310
EM - Emergency	8,925	7,318	0	1,607
ER - Human Resources	37,740	29,225	0	8,515
ET - Enterprise Technology	73,166	29,225	0	43,941
FE - Fair Employment	8,121	7,318	0	803
FN - Finance	52,119	29,225	0	22,894
FR - Fire	249,639	42,388	0	207,251
GC - Grants Coord Ops	25,626	21,931	0	3,695
GG - General Government	73,064	73,064	0	0
GI - Government Information	66,741	51,156	0	15,585
GS01 - General Services	100,566	36,543	0	64,023
HD - Public Housing	32,213	0	0	32,213
HF - Housing Finance	15,336	14,613	0	723



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
HS - Human Services	65,551	21,931	0	43,620
HT - Homeless Trust	15,818	14,613	0	1,205
IC - International Consortium	15,738	14,613	0	1,125
IG - Inspector General	24,984	21,931	0	3,053
JA - Judicial Administration	28,525	7,318	0	21,207
JU - Juvenile Assessment	59,751	51,156	0	8,595
LB - Libraries	71,815	21,931	0	49,884
ME - Medical Examiner	27,473	21,931	0	5,542
MM - Miami-Dade Economic	7,318	7,318	0	0
MP - Metropolitan Planning	15,979	14,613	0	1,366
MT - Transit	300,815	43,839	0	256,976
ND - Non-Department	3,855	0	0	3,855
OF - Film and Entertainment	3,164	2,923	0	241
OS - Sustainability	7,800	7,318	0	482
PA - Property Appraiser	44,415	14,613	0	29,802
PD - Police	392,197	40,916	0	351,281
PH - Public Health Trust	65,769	65,769	0	0
PM - Procurement	36,616	29,225	0	7,391
PR - Park & Recreation	109,796	29,225	0	80,571
PW - Public Works	115,011	43,839	0	71,172
PZ - Planning & Zoning	31,169	21,931	0	9,238
SB - Small Business	32,117	29,225	0	2,892
SP - Seaport	70,040	36,543	0	33,497
SW - Solid Waste	153,153	73,064	0	80,089
TT - Office of the CITT	15,336	14,613	0	723
VZ - Vizcaya Museum and	91,451	87,676	0	3,775
WS - Water & Sewer	210,786	0	0	210,786
All Other	661,644	661,644	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	4,488,878	2,277,026	0	2,211,852

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department CC - County Commission

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,242,043			20,242,043
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(150)			
PETTY CASH & CHANGE FUNDS	(7,550)			
LAND ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(160,188)			
POLL WORKERS	(1,075)			
Total Deductions:	(168,963)			(168,963)
Depreciation	261,520		261,520	
Leave Payouts	264,668		264,668	
AG - Agenda Coordination	80,253	55,320	135,573	
AT - County Attorney	622,699	59,883	682,582	
BU - Strategic Business Management	29,762	32,071	61,833	
CC - County Commission		(1,476,062)	(1,476,062)	
CE - County Executive		32,519	32,519	
DA - ADA Coordination		1,140	1,140	
ER - Human Resources		15,179	15,179	
ET - Enterprise Technology Services		442,581	442,581	
FE - Fair Employment Practices		5,594	5,594	
FN - Finance		35,182	35,182	
GG - General Government		1,014,239	1,014,239	
GI - Government Information Center		1,657,275	1,657,275	
IG - Inspector General		6,259	6,259	
PM - Procurement Management		(7,577)	(7,577)	
Total Allocated Additions:	1,258,902	1,873,603	3,132,505	3,132,505
ADMIN REIMB - AV	(1,167,087)			
ADMIN REIMB - WS	(3,892,730)			
ACCRUED LEAVE PAYOUTS	(220,154)			
REVENUE	(26,605)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department CC - County Commission

Total Departmental Cost Adjustments:	<u>(5,306,576)</u>	<u>(5,306,576)</u>
Total To Be Allocated:	<u>16,025,406</u>	<u>17,899,009</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
Wages & Benefits					
SALARIES	11,816,325	563,804	2,449,913	581,374	8,221,234
FRINGE BENEFITS	3,723,785	317,157	604,599	143,458	2,658,571
Other Expense & Cost					
POST EMPLOYMENT BENEFITS	1,800	1,800	0	0	0
OTHER COURT OPERATING EXPENSE	112	0	0	0	112
ACCOUNTING & AUDITING	1,607	0	0	0	1,607
WATER & DISPOSAL SVCS	1,675	0	0	0	1,675
ELECTRICAL SERVICES	17,765	0	0	0	17,765
INDUSTRIAL SERVICE RELATED	109,824	12,463	11,689	3,063	82,609
OTHER OUTSIDE CONTRACTUAL SERVICES	800	0	0	0	800
GENERAL AUTO & PROFESSIONAL LIAB	78,123	5,164	8,606	2,409	61,944
OUTSIDE CONTRACTUAL SVCS.	575	0	0	0	575
EQUIPMENT MAINTENANCE	3,504	352	0	0	3,152
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	2,569	0	0	0	2,569
ITD MAINTENANCE	29,027	1,259	1,119	473	26,176
GENERAL COUNTY SUPPORT	2,020	0	0	0	2,020
VEHICLES-RENTAL	95,430	0	0	3,312	92,118
COMMUNICATION EQUIPMENT-RENTAL	42,396	8,724	6,957	0	26,715
RENT PAYMENTS TO LESSORS	534,037	0	0	62,154	471,883
OTHER RENTAL EXPENSE	2,282	0	0	0	2,282
GSA CHARGES	323,665	71,057	8,831	5,118	238,659
ITD	67,422	0	24,250	936	42,236
PARKS & RECREATION SERVICES	6,974	0	0	0	6,974
CLERK OF COURTS	11,143	20	0	0	11,123
TELECOMMUNICATIONS	326,226	19,324	18,368	14,205	274,329
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	35,902	0	3,197	16,508	16,197
TRAVEL	58,915	0	5,245	25,237	28,433
AUTOMOBILE REIMBURSEMENT	60,184	1,223	478	761	57,722
ADVERTISING	169,878	0	0	15,000	154,878
PRINTING & GRAPHICS	69,407	42	155	676	68,534
MAILING SERVICES	21,464	1,706	180	425	19,153
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	150	150	0	0	0
*PETTY CASH & CHANGE FUNDS	7,550	7,550	0	0	0
TRAINING	6,891	200	1,805	0	4,886
REIMBURSEMENTS & REFUNDS	1,574	0	0	0	1,574
TAXES,LICENSES & PERMITS	1,939	0	0	0	1,939
MISCELLANEOUS	152,991	456	0	14,361	138,174

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
FUEL & LUBRICANTS	7,227	0	0	141	7,086
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	4,725	164	193	219	4,149
CONSTRUCTION MATERIALS & SUPPLIES	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	154,146	18,375	9,634	3,015	123,122
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	16,805	6,111	141	5,000	5,553
CLOTHING & UNIFORMS	5,649	454	0	0	5,195
OTHER MATERIALS & SUPPLIES	1,513	0	0	0	1,513
HURRICANE EXPENSES	(1,844)	(1,844)	0	0	0
SPECIAL TRANSPORTATION	19,342	0	0	0	19,342
GRANTS TO OUTSIDE ORGANIZATIONS	2,076,243	14,000	0	0	2,062,243
PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	5,665	0	0	0	5,665
*LAND ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	160,188	160,188	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	3,552	0	0	0	3,552
PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
OTHER COMMUNICATION EXPENSES	1,826	0	0	0	1,826
*POLL WORKERS	1,075	1,075	0	0	0
Departmental Totals					
Total Expenditures	20,242,043	1,210,974	3,155,360	897,845	14,977,864
Deductions					
Total Deductions	(168,963)	(168,963)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(1,167,087)	0	(1,167,087)	0	0
ADMIN REIMB - WS	(3,892,730)	0	(3,892,730)	0	0
ACCRUED LEAVE PAYOUTS	(220,154)	(220,154)	0	0	0
REVENUE	(26,605)	(26,605)	0	0	0
Functional Cost	14,766,504	795,252	(1,904,457)	897,845	14,977,864

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
Allocation Step 1					
Inbound- All Others	1,258,902	1,258,902	0	0	0
Reallocate Admin Costs		(2,054,154)	(280,008)	132,008	2,202,154
Unallocated Costs	(17,180,018)	0	0	0	(17,180,018)
1st Allocation	(1,154,612)	0	(2,184,465)	1,029,853	0
Allocation Step 2					
Inbound- CC - County Commission: Office of the Auditor	(1,484,406)	0	(1,397,123)	0	(87,283)
Inbound- All Others	3,358,009	3,358,009	0	0	0
Reallocate Admin Costs		(3,358,009)	(457,740)	215,799	3,599,950
Unallocated Costs	(3,512,667)	0	0	0	(3,512,667)
2nd Allocation	(1,639,064)	0	(1,854,863)	215,799	0
Total For CC CC - County Commission					
Total Allocated	(2,793,676)	0	(4,039,328)	1,245,652	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Sister Cities Program

Wages & Benefits	
SALARIES	0
FRINGE BENEFITS	0
Other Expense & Cost	
POST EMPLOYMENT BENEFITS	0
OTHER COURT OPERATING EXPENSE	0
ACCOUNTING & AUDITING	0
WATER & DISPOSAL SVCS	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
GENERAL COUNTY SUPPORT	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, 2011
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
HURRICANE EXPENSES	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
*POLL WORKERS	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	0
Functional Cost	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Sister Cities Program

Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	0

Allocation Step 2

Inbound- CC - County Commission: Office of the Auditor	0
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
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, 2011
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	0.0474	-1,035		-1,035	-2,852	-3,887
AV - Aviation	128.30	1.2163	-26,569		-26,569	-73,175	-99,744
BU - Strategic Business Management	128.30	1.2163	-26,569		-26,569		-26,569
CA - Community Action Agency	635.00	6.0198	-131,501		-131,501	-362,167	-493,668
CC - County Commission	7,168.00	67.9528	-1,484,406		-1,484,406		-1,484,406
CD - Housing & Comm Devlp	2.50	0.0237	-518		-518	-1,426	-1,944
CR - Corrections & Rehabilitation	258.50	2.4506	-53,532		-53,532	-147,433	-200,965
CU - Cultural Affairs	14.00	0.1327	-2,899		-2,899	-7,985	-10,884
FN - Finance	128.30	1.2163	-26,569		-26,569	-73,175	-99,744
GC - Grants Coord Ops	515.00	4.8822	-106,650		-106,650	-293,726	-400,376
GS01 - General Services Administration	536.80	5.0889	-111,165		-111,165	-306,159	-417,324
ND - Non-Department	19.00	0.1801	-3,935		-3,935	-10,836	-14,771
PD - Police	258.50	2.4506	-53,532		-53,532	-147,433	-200,965
PM - Procurement Management	751.30	7.1223	-155,585		-155,585	-428,496	-584,081
SubTotal	10,548.50	100.0000	-2,184,465		-2,184,465	-1,854,863	-4,039,328
Total	10,548.50	100.0000	-2,184,465		-2,184,465	-1,854,863	-4,039,328

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, 2011
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	116	0.4196	4,321		4,321	920	5,241
AG - Agenda Coordination	4	0.0145	149		149		149
AT - County Attorney	134	0.4847	4,992		4,992		4,992
AU - Audit and Management	49	0.1772	1,825		1,825		1,825
AV - Aviation	1,255	4.5394	46,749		46,749	9,956	56,705
BC - Building Code Compliance	70	0.2532	2,608		2,608	555	3,163
BN - Bldg&Neighborhood Compliance	243	0.8789	9,052		9,052	1,928	10,980
BU - Strategic Business Management	33	0.1194	1,229		1,229		1,229
CA - Community Action Agency	654	2.3655	24,362		24,362	5,188	29,550
CC - County Commission	224	0.8102	8,344		8,344		8,344
CD - Housing & Comm Devlp	72	0.2604	2,682		2,682	571	3,253
CE - County Executive	55	0.1989	2,049		2,049	436	2,485
CL - Clerk of Court	172	0.6221	6,407		6,407	1,364	7,771
CQ - Capital Improvement	25	0.0904	931		931	198	1,129
CR - Corrections & Rehabilitation	2,890	10.4532	107,653		107,653	22,926	130,579
CS - Consumer Services	114	0.4123	4,247		4,247	904	5,151
CU - Cultural Affairs	34	0.1230	1,267		1,267	270	1,537
DA - ADA Coordination	3	0.0109	112		112	24	136
DE - Environmental Resources Mgmt	485	1.7543	18,066		18,066	3,847	21,913
EC - Commission on Ethics & Public Trust	15	0.0543	559		559	119	678
EL - Elections	91	0.3292	3,390		3,390	722	4,112
EM - Emergency Management	20	0.0723	745		745	159	904
ER - Human Resources	106	0.3834	3,949		3,949	841	4,790
ET - Enterprise Technology Services	547	1.9785	20,376		20,376	4,339	24,715
FE - Fair Employment Practices	10	0.0362	372		372	79	451

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	285	1.0309	10,616		10,616	2,261	12,877
FR - Fire	2,580	9.3319	96,105		96,105	20,467	116,572
GC - Grants Coord Ops	46	0.1664	1,714		1,714	365	2,079
GI - Government Information Center	194	0.7017	7,227		7,227	1,539	8,766
GS01 - General Services Administration	797	2.8828	29,688		29,688	6,323	36,011
HD - Public Housing	401	1.4504	14,937		14,937	3,181	18,118
HF - Housing Finance Authority	9	0.0326	335		335	71	406
HS - Human Services	543	1.9640	20,227		20,227	4,308	24,535
HT - Homeless Trust	15	0.0543	559		559	119	678
IC - International Consortium	14	0.0506	521		521	111	632
IG - Inspector General	38	0.1374	1,416		1,416	301	1,717
JA - Judicial Administration	264	0.9549	9,834		9,834	2,094	11,928
JU - Juvenile Assessment Center	107	0.3870	3,986		3,986	849	4,835
LB - Libraries	621	2.2462	23,132		23,132	4,926	28,058
ME - Medical Examiner	69	0.2496	2,570		2,570	547	3,117
MP - Metropolitan Planning Organization	17	0.0615	633		633	135	768
MT - Transit	3,199	11.5709	119,163		119,163	25,377	144,540
ND - Non-Department	48	0.1736	1,788		1,788	381	2,169
OF - Film and Entertainment	3	0.0109	112		112	24	136
OS - Sustainability	6	0.0217	223		223	48	271
PA - Property Appraiser	371	1.3419	13,820		13,820	2,943	16,763
PD - Police	4,373	15.8170	162,892		162,892	34,692	197,584
PM - Procurement Management	92	0.3328	3,427		3,427	730	4,157
PR - Park & Recreation	1,003	3.6279	37,362		37,362	7,957	45,319
PW - Public Works	886	3.2047	33,004		33,004	7,029	40,033
PZ - Planning & Zoning	115	0.4160	4,284		4,284	912	5,196

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SB - Small Business Development	36	0.1302	1,341		1,341	286	1,627
SP - Seaport	417	1.5083	15,533		15,533	3,308	18,841
SW - Solid Waste Management	997	3.6062	37,138		37,138	7,909	45,047
TT - Office of the CITT	9	0.0326	335		335	71	406
VZ - Vizcaya Museum and Gardens	47	0.1700	1,751		1,751	373	2,124
WS - Water & Sewer	2,624	9.4911	97,744		97,744	20,816	118,560
SubTotal	27,647	100.0000	1,029,853		1,029,853	215,799	1,245,652
Total	27,647	100.0000	1,029,853		1,029,853	215,799	1,245,652

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, 2011
Schedule .5 - Allocation Summary
For Department CC - County Commission

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
AD - Animal Services	1,354	(3,887)	5,241
AG - Agenda Coordination	149	0	149
AT - County Attorney	4,992	0	4,992
AU - Audit and Management	1,825	0	1,825
AV - Aviation	(43,039)	(99,744)	56,705
BC - Building Code	3,163	0	3,163
BN - Bldg&Neighborhood	10,980	0	10,980
BU - Strategic Business	(25,340)	(26,569)	1,229
CA - Community Action	(464,118)	(493,668)	29,550
CC - County Commission	(1,476,062)	(1,484,406)	8,344
CD - Housing & Comm Devlp	1,309	(1,944)	3,253
CE - County Executive	2,485	0	2,485
CL - Clerk of Court	7,771	0	7,771
CQ - Capital Improvement	1,129	0	1,129
CR - Corrections &	(70,386)	(200,965)	130,579
CS - Consumer Services	5,151	0	5,151
CU - Cultural Affairs	(9,347)	(10,884)	1,537
DA - ADA Coordination	136	0	136
DE - Environmental	21,913	0	21,913
EC - Commission on Ethics &	678	0	678
EL - Elections	4,112	0	4,112
EM - Emergency	904	0	904
ER - Human Resources	4,790	0	4,790
ET - Enterprise Technology	24,715	0	24,715
FE - Fair Employment	451	0	451
FN - Finance	(86,867)	(99,744)	12,877
FR - Fire	116,572	0	116,572
GC - Grants Coord Ops	(398,297)	(400,376)	2,079
GI - Government Information	8,766	0	8,766
GS01 - General Services	(381,313)	(417,324)	36,011
HD - Public Housing	18,118	0	18,118
HF - Housing Finance	406	0	406
HS - Human Services	24,535	0	24,535



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department CC - County Commission

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
HT - Homeless Trust	678	0	678
IC - International Consortium	632	0	632
IG - Inspector General	1,717	0	1,717
JA - Judicial Administration	11,928	0	11,928
JU - Juvenile Assessment	4,835	0	4,835
LB - Libraries	28,058	0	28,058
ME - Medical Examiner	3,117	0	3,117
MP - Metropolitan Planning	768	0	768
MT - Transit	144,540	0	144,540
ND - Non-Department	(12,602)	(14,771)	2,169
OF - Film and Entertainment	136	0	136
OS - Sustainability	271	0	271
PA - Property Appraiser	16,763	0	16,763
PD - Police	(3,381)	(200,965)	197,584
PM - Procurement	(579,924)	(584,081)	4,157
PR - Park & Recreation	45,319	0	45,319
PW - Public Works	40,033	0	40,033
PZ - Planning & Zoning	5,196	0	5,196
SB - Small Business	1,627	0	1,627
SP - Seaport	18,841	0	18,841
SW - Solid Waste	45,047	0	45,047
TT - Office of the CITT	406	0	406
VZ - Vizcaya Museum and	2,124	0	2,124
WS - Water & Sewer	118,560	0	118,560
Direct Billed	0	0	0
Total	(2,793,676)	(4,039,328)	1,245,652

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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 \$7.558 billion budget, approximately 28,000 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, 2011
Schedule .2 - Costs To Be Allocated
For Department CE - County Executive

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,334,089			6,334,089
PETTY CASH & CHANGE FUNDS	(1,897)			
HEALTH RELATED SERVICES	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(20,014)			
Total Deductions:	(21,911)			(21,911)
Depreciation	144,272		144,272	
Leave Payouts	106,813		106,813	
AG - Agenda Coordination	36,810	25,375	62,185	
AT - County Attorney	503,242	48,395	551,637	
BU - Strategic Business Management	23,123	25,134	48,257	
CC - County Commission	2,049	436	2,485	
CE - County Executive		9,079	9,079	
DA - ADA Coordination		1,140	1,140	
ER - Human Resources		3,196	3,196	
ET - Enterprise Technology Services		108,669	108,669	
FE - Fair Employment Practices		1,373	1,373	
FN - Finance		3,705	3,705	
GG - General Government		574,768	574,768	
GI - Government Information Center		655,721	655,721	
IG - Inspector General		1,541	1,541	
PM - Procurement Management		(594)	(594)	
Total Allocated Additions:	816,309	1,457,938	2,274,247	2,274,247
ADMIN REIMB - AV	(471,483)			
ADMIN REIMB - WS	(1,572,595)			
ACCRUED LEAVE PAYOUTS	0			
OFFICE OF SUSTAINABILITY STAFF	0			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department CE - County Executive

Total Departmental Cost Adjustments:	<u>(2,044,078)</u>	<u>(2,044,078)</u>
Total To Be Allocated:	<u>5,084,409</u>	<u>1,457,938</u>
	<u><u>5,084,409</u></u>	<u><u>6,542,347</u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
Wages & Benefits					
SALARIES	4,680,357	0	4,178,567	154,945	0
FRINGE BENEFITS	1,079,239	0	912,393	72,882	0
Other Expense & Cost					
DEPARTURE INCENTIVE PROGRAM DIP	217,510	0	203,976	13,534	0
BANK & TRUSTEE/PAYING AGENT FEES	36	0	0	36	0
ELECTRICAL SERVICES	1,816	0	0	1,816	0
INDUSTRIAL SERVICE RELATED	321	0	0	321	0
GENERAL AUTO & PROFESSIONAL LIAB	19,071	0	0	19,071	0
EQUIPMENT MAINTENANCE	120	0	0	120	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	50	0	0	50	0
ITD MAINTENANCE	5,311	0	0	5,311	0
VEHICLES-RENTAL	45,512	0	(5,750)	51,262	0
RENT PAYMENTS TO LESSORS	49,046	0	0	49,046	0
OTHER RENTAL EXPENSE	2,096	0	0	2,096	0
GSA CHARGES	47,347	0	5,037	42,310	0
CLERK OF COURTS	7,378	0	0	7,378	0
TELECOMMUNICATIONS	95,776	0	5	95,521	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	10,983	0	660	10,323	0
TRAVEL	2,833	0	0	2,833	0
AUTOMOBILE REIMBURSEMENT	5,286	0	3,600	1,686	0
ADVERTISING	12,214	0	0	12,214	0
PRINTING & GRAPHICS	1,354	0	0	1,354	0
MAILING SERVICES	134	0	0	134	0
*PETTY CASH & CHANGE FUNDS	1,897	1,897	0	0	0
TAXES,LICENSES & PERMITS	215	0	0	215	0
MISCELLANEOUS	4,775	0	341	4,434	0
FUEL & LUBRICANTS	749	0	0	749	0
EQUIPMENT & NON-CAPITAL TOOLS	987	0	0	987	0
OFFICE SUPPLIES & MINOR EQUIPMENT	14,894	0	0	14,894	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0	0
OTHER MATERIALS & SUPPLIES	900	0	0	900	0
*HEALTH RELATED SERVICES	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	20,014	20,014	0	0	0
GENERAL COUNTY SUPPORT CHARGES	5,168	0	0	5,168	0
TRAINING	700	0	700	0	0
ITD	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
Departmental Totals					
Total Expenditures	6,334,089	21,911	5,299,529	571,590	0
Deductions					
Total Deductions	(21,911)	(21,911)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(471,483)	0	(471,483)	0	0
ADMIN REIMB - WS	(1,572,595)	0	(1,572,595)	0	0
ACCRUED LEAVE PAYOUTS	0	0	0	0	0
OFFICE OF SUSTAINABILITY STAFF	0	0	0	0	0
 Functional Cost	 4,268,100	 0	 3,255,451	 571,590	 0
Allocation Step 1					
Inbound- All Others	816,309	816,309	0	0	0
Reallocate Admin Costs		(816,309)	622,632	109,321	0
Unallocated Costs	(525,415)	0	0	0	0
1st Allocation	4,558,994	0	3,878,083	680,911	0
Allocation Step 2					
Inbound- All Others	1,457,938	1,457,938	0	0	0
Reallocate Admin Costs		(1,457,938)	1,112,029	195,249	0
Unallocated Costs	(150,660)	0	0	0	0
2nd Allocation	1,307,278	0	1,112,029	195,249	0
Total For CE CE - County Executive					
Total Allocated	5,866,272	0	4,990,112	876,160	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

Media Relations

Wages & Benefits

SALARIES	346,845
FRINGE BENEFITS	93,964

Other Expense & 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	250
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, 2011
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

Media Relations

Departmental Totals

Total Expenditures	441,059
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Deductions

Total Deductions	0
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Cost Adjustments

ADMIN REIMB - AV	0
ADMIN REIMB - WS	0
ACCRUED LEAVE PAYOUTS	0
OFFICE OF SUSTAINABILITY STAFF	0

Functional Cost	441,059
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Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	84,356
Unallocated Costs	(525,415)
1st Allocation	0

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	150,660
Unallocated Costs	(150,660)
2nd Allocation	0

Total For CE CE - County Executive

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, 2011
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	116.00	0.4200	16,289		16,289	4,752	21,041
AG - Agenda Coordination	4.00	0.0145	562		562		562
AT - County Attorney	134.00	0.4852	18,816		18,816		18,816
AU - Audit and Management	49.00	0.1774	6,881		6,881		6,881
AV - Aviation	1,255.00	4.5441	176,225		176,225	51,411	227,636
BC - Building Code Compliance	70.00	0.2535	9,829		9,829	2,868	12,697
BN - Bldg&Neighborhood Compliance	243.00	0.8799	34,122		34,122	9,954	44,076
BU - Strategic Business Management	33.00	0.1195	4,634		4,634		4,634
CA - Community Action Agency	654.00	2.3680	91,834		91,834	26,791	118,625
CC - County Commission	197.00	0.7133	27,662		27,662		27,662
CD - Housing & Comm Devlp	72.00	0.2607	10,110		10,110	2,949	13,059
CE - County Executive	55.00	0.1991	7,723		7,723		7,723
CL - Clerk of Court	172.00	0.6228	24,152		24,152	7,046	31,198
CQ - Capital Improvement	25.00	0.0905	3,510		3,510	1,024	4,534
CR - Corrections & Rehabilitation	2,890.00	10.4642	405,810		405,810	118,388	524,198
CS - Consumer Services	114.00	0.4128	16,008		16,008	4,670	20,678
CU - Cultural Affairs	34.00	0.1231	4,774		4,774	1,393	6,167
DA - ADA Coordination	3.00	0.0109	421		421	123	544
DE - Environmental Resources Mgmt	485.00	1.7561	68,103		68,103	19,868	87,971
EC - Commission on Ethics & Public Trust	13.00	0.0471	1,825		1,825	533	2,358
EL - Elections	91.00	0.3295	12,778		12,778	3,728	16,506
EM - Emergency Management	20.00	0.0724	2,808		2,808	819	3,627
ER - Human Resources	106.00	0.3838	14,884		14,884	4,342	19,226
ET - Enterprise Technology Services	547.00	1.9806	76,809		76,809	22,408	99,217
FE - Fair Employment Practices	10.00	0.0362	1,404		1,404	410	1,814

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	285.00	1.0319	40,019		40,019	11,675	51,694
FR - Fire	2,580.00	9.3417	362,280		362,280	105,689	467,969
GC - Grants Coord Ops	46.00	0.1666	6,459		6,459	1,884	8,343
GI - Government Information Center	194.00	0.7024	27,241		27,241	7,947	35,188
GS01 - General Services Administration	797.00	2.8858	111,914		111,914	32,649	144,563
HD - Public Housing	401.00	1.4520	56,308		56,308	16,427	72,735
HF - Housing Finance Authority	9.00	0.0326	1,264		1,264	369	1,633
HS - Human Services	543.00	1.9661	76,247		76,247	22,244	98,491
HT - Homeless Trust	15.00	0.0543	2,106		2,106	614	2,720
IC - International Consortium	14.00	0.0507	1,966		1,966	574	2,540
IG - Inspector General	38.00	0.1376	5,336		5,336	1,557	6,893
JA - Judicial Administration	264.00	0.9559	37,071		37,071	10,815	47,886
JU - Juvenile Assessment Center	107.00	0.3874	15,025		15,025	4,383	19,408
LB - Libraries	621.00	2.2485	87,200		87,200	25,439	112,639
ME - Medical Examiner	69.00	0.2498	9,689		9,689	2,827	12,516
MP - Metropolitan Planning Organization	17.00	0.0616	2,387		2,387	696	3,083
MT - Transit	3,199.00	11.5830	449,199		449,199	131,046	580,245
ND - Non-Department	48.00	0.1738	6,740		6,740	1,966	8,706
OF - Film and Entertainment	3.00	0.0109	421		421	123	544
OS - Sustainability	6.00	0.0217	843		843	246	1,089
PA - Property Appraiser	371.00	1.3433	52,095		52,095	15,198	67,293
PD - Police	4,373.00	15.8337	614,052		614,052	179,137	793,189
PM - Procurement Management	92.00	0.3331	12,919		12,919	3,769	16,688
PR - Park & Recreation	1,003.00	3.6317	140,840		140,840	41,088	181,928
PW - Public Works	886.00	3.2081	124,411		124,411	36,295	160,706
PZ - Planning & Zoning	115.00	0.4164	16,148		16,148	4,711	20,859

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SB - Small Business Development	36.00	0.1304	5,055		5,055	1,475	6,530
SP - Seaport	417.00	1.5099	58,555		58,555	17,082	75,637
SW - Solid Waste Management	997.00	3.6100	139,997		139,997	40,842	180,839
TT - Office of the CITT	9.00	0.0326	1,264		1,264	369	1,633
VZ - Vizcaya Museum and Gardens	47.00	0.1702	6,600		6,600	1,925	8,525
WS - Water & Sewer	2,624.00	9.5011	368,459		368,459	107,491	475,950
SubTotal	27,618.00	100.0000	3,878,083		3,878,083	1,112,029	4,990,112
Total	27,618.00	100.0000	3,878,083		3,878,083	1,112,029	4,990,112

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, 2011
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	116.00	0.4200	2,860		2,860	834	3,694
AG - Agenda Coordination	4.00	0.0145	99		99		99
AT - County Attorney	134.00	0.4852	3,304		3,304		3,304
AU - Audit and Management	49.00	0.1774	1,208		1,208		1,208
AV - Aviation	1,255.00	4.5441	30,942		30,942	9,027	39,969
BC - Building Code Compliance	70.00	0.2535	1,726		1,726	503	2,229
BN - Bldg&Neighborhood Compliance	243.00	0.8799	5,991		5,991	1,748	7,739
BU - Strategic Business Management	33.00	0.1195	814		814		814
CA - Community Action Agency	654.00	2.3680	16,124		16,124	4,704	20,828
CC - County Commission	197.00	0.7133	4,857		4,857		4,857
CD - Housing & Comm Devlp	72.00	0.2607	1,775		1,775	518	2,293
CE - County Executive	55.00	0.1991	1,356		1,356		1,356
CL - Clerk of Court	172.00	0.6228	4,241		4,241	1,237	5,478
CQ - Capital Improvement	25.00	0.0905	616		616	180	796
CR - Corrections & Rehabilitation	2,890.00	10.4642	71,252		71,252	20,786	92,038
CS - Consumer Services	114.00	0.4128	2,811		2,811	820	3,631
CU - Cultural Affairs	34.00	0.1231	838		838	245	1,083
DA - ADA Coordination	3.00	0.0109	74		74	22	96
DE - Environmental Resources Mgmt	485.00	1.7561	11,957		11,957	3,488	15,445
EC - Commission on Ethics & Public Trust	13.00	0.0471	321		321	94	415
EL - Elections	91.00	0.3295	2,244		2,244	655	2,899
EM - Emergency Management	20.00	0.0724	493		493	144	637
ER - Human Resources	106.00	0.3838	2,613		2,613	762	3,375
ET - Enterprise Technology Services	547.00	1.9806	13,486		13,486	3,934	17,420
FE - Fair Employment Practices	10.00	0.0362	247		247	72	319

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	285.00	1.0319	7,027		7,027	2,050	9,077
FR - Fire	2,580.00	9.3417	63,609		63,609	18,557	82,166
GC - Grants Coord Ops	46.00	0.1666	1,134		1,134	331	1,465
GI - Government Information Center	194.00	0.7024	4,783		4,783	1,395	6,178
GS01 - General Services Administration	797.00	2.8858	19,650		19,650	5,732	25,382
HD - Public Housing	401.00	1.4520	9,887		9,887	2,884	12,771
HF - Housing Finance Authority	9.00	0.0326	222		222	65	287
HS - Human Services	543.00	1.9661	13,387		13,387	3,906	17,293
HT - Homeless Trust	15.00	0.0543	370		370	108	478
IC - International Consortium	14.00	0.0507	345		345	101	446
IG - Inspector General	38.00	0.1376	937		937	273	1,210
JA - Judicial Administration	264.00	0.9559	6,509		6,509	1,899	8,408
JU - Juvenile Assessment Center	107.00	0.3874	2,638		2,638	770	3,408
LB - Libraries	621.00	2.2485	15,311		15,311	4,467	19,778
ME - Medical Examiner	69.00	0.2498	1,701		1,701	496	2,197
MP - Metropolitan Planning Organization	17.00	0.0616	419		419	122	541
MT - Transit	3,199.00	11.5830	78,870		78,870	23,009	101,879
ND - Non-Department	48.00	0.1738	1,183		1,183	345	1,528
OF - Film and Entertainment	3.00	0.0109	74		74	22	96
OS - Sustainability	6.00	0.0217	148		148	43	191
PA - Property Appraiser	371.00	1.3433	9,147		9,147	2,668	11,815
PD - Police	4,373.00	15.8337	107,810		107,810	31,452	139,262
PM - Procurement Management	92.00	0.3331	2,268		2,268	662	2,930
PR - Park & Recreation	1,003.00	3.6317	24,729		24,729	7,214	31,943
PW - Public Works	886.00	3.2081	21,844		21,844	6,373	28,217
PZ - Planning & Zoning	115.00	0.4164	2,835		2,835	827	3,662

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SB - Small Business Development	36.00	0.1304	888		888	259	1,147
SP - Seaport	417.00	1.5099	10,281		10,281	2,999	13,280
SW - Solid Waste Management	997.00	3.6100	24,581		24,581	7,171	31,752
TT - Office of the CITT	9.00	0.0326	222		222	65	287
VZ - Vizcaya Museum and Gardens	47.00	0.1702	1,159		1,159	338	1,497
WS - Water & Sewer	2,624.00	9.5011	64,694		64,694	18,873	83,567
SubTotal	27,618.00	100.0000	680,911		680,911	195,249	876,160
Total	27,618.00	100.0000	680,911		680,911	195,249	876,160

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, 2011
Schedule .5 - Allocation Summary
For Department CE - County Executive

Receiving Department	Total	Executive Office	Admin Coordination
AD - Animal Services	24,735	21,041	3,694
AG - Agenda Coordination	661	562	99
AT - County Attorney	22,120	18,816	3,304
AU - Audit and Management	8,089	6,881	1,208
AV - Aviation	267,605	227,636	39,969
BC - Building Code	14,926	12,697	2,229
BN - Bldg&Neighborhood	51,815	44,076	7,739
BU - Strategic Business	5,448	4,634	814
CA - Community Action	139,453	118,625	20,828
CC - County Commission	32,519	27,662	4,857
CD - Housing & Comm Devlp	15,352	13,059	2,293
CE - County Executive	9,079	7,723	1,356
CL - Clerk of Court	36,676	31,198	5,478
CQ - Capital Improvement	5,330	4,534	796
CR - Corrections &	616,236	524,198	92,038
CS - Consumer Services	24,309	20,678	3,631
CU - Cultural Affairs	7,250	6,167	1,083
DA - ADA Coordination	640	544	96
DE - Environmental	103,416	87,971	15,445
EC - Commission on Ethics &	2,773	2,358	415
EL - Elections	19,405	16,506	2,899
EM - Emergency	4,264	3,627	637
ER - Human Resources	22,601	19,226	3,375
ET - Enterprise Technology	116,637	99,217	17,420
FE - Fair Employment	2,133	1,814	319
FN - Finance	60,771	51,694	9,077
FR - Fire	550,135	467,969	82,166
GC - Grants Coord Ops	9,808	8,343	1,465
GI - Government Information	41,366	35,188	6,178
GS01 - General Services	169,945	144,563	25,382
HD - Public Housing	85,506	72,735	12,771
HF - Housing Finance	1,920	1,633	287
HS - Human Services	115,784	98,491	17,293



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department CE - County Executive

Receiving Department	Total	Executive Office	Admin Coordination
HT - Homeless Trust	3,198	2,720	478
IC - International Consortium	2,986	2,540	446
IG - Inspector General	8,103	6,893	1,210
JA - Judicial Administration	56,294	47,886	8,408
JU - Juvenile Assessment	22,816	19,408	3,408
LB - Libraries	132,417	112,639	19,778
ME - Medical Examiner	14,713	12,516	2,197
MP - Metropolitan Planning	3,624	3,083	541
MT - Transit	682,124	580,245	101,879
ND - Non-Department	10,234	8,706	1,528
OF - Film and Entertainment	640	544	96
OS - Sustainability	1,280	1,089	191
PA - Property Appraiser	79,108	67,293	11,815
PD - Police	932,451	793,189	139,262
PM - Procurement	19,618	16,688	2,930
PR - Park & Recreation	213,871	181,928	31,943
PW - Public Works	188,923	160,706	28,217
PZ - Planning & Zoning	24,521	20,859	3,662
SB - Small Business	7,677	6,530	1,147
SP - Seaport	88,917	75,637	13,280
SW - Solid Waste	212,591	180,839	31,752
TT - Office of the CITT	1,920	1,633	287
VZ - Vizcaya Museum and	10,022	8,525	1,497
WS - Water & Sewer	559,517	475,950	83,567
Direct Billed	0	0	0
Total	5,866,272	4,990,112	876,160

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department CQ - Capital Improvement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,742,894			3,742,894
TEMPORARY HELP AGENCY	0			
PETTY CASH & CHANGE FUNDS	0			
GENERAL FUND-TRF OUT	(55,000)			
INFRASTRUCTURE MAINTENANCE	0			
POLL WORKERS	(3,001)			
Total Deductions:	(58,001)			(58,001)
Depreciation	52,397		52,397	
Leave Payouts	53,651		53,651	
AG - Agenda Coordination	4,974	3,429	8,403	
AT - County Attorney	15,976	1,536	17,512	
AU - Audit and Management	403	23	426	
BU - Strategic Business Management	14,957	16,276	31,233	
CC - County Commission	931	198	1,129	
CE - County Executive	4,126	1,204	5,330	
DA - ADA Coordination		1,140	1,140	
ER - Human Resources		1,922	1,922	
ET - Enterprise Technology Services		5,272	5,272	
FE - Fair Employment Practices		624	624	
FN - Finance		3,714	3,714	
GG - General Government		4,003	4,003	
GI - Government Information Center		(87)	(87)	
IG - Inspector General		683,587	683,587	
PM - Procurement Management		(980)	(980)	
Total Allocated Additions:	147,415	721,861	869,276	869,276
REVENUE	(1,919,155)			
ACCRUED LEAVE PAYOUTS	0			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department CQ - Capital Improvement

Total Departmental Cost Adjustments:	<u>(1,919,155)</u>	<u>(1,919,155)</u>
Total To Be Allocated:	<u>1,913,153</u>	<u>721,861</u>
	<u><u>1,913,153</u></u>	<u><u>2,635,014</u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CQ - Capital Improvement

	Total	General & Admin	CQ A & E	CQ GOB Program	CQ SNP Program
Wages & Benefits					
SALARIES	2,347,892	946,988	584,320	816,584	0
FRINGE BENEFITS	526,027	362,081	130,641	33,305	0
Other Expense & Cost					
*TEMPORARY HELP AGENCY	0	0	0	0	0
LEGAL	0	0	0	0	0
HEALTH RELATED SERVICES	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL	8,500	8,500	0	0	0
GENERAL COUNTY SUPPORT CHARGES	112,060	112,000	60	0	0
ITD MAINTENANCE	30,695	30,695	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	318,660	159,360	0	159,300	0
COMMUNICATION EQUIPMENT-RENTAL	11,211	6,801	0	4,410	0
TRAVEL	3,342	3,342	0	0	0
GSA CHARGES	12,071	9,378	(1,053)	3,746	0
ITD	245,539	115,340	0	130,199	0
CLERK OF COURTS	660	165	0	495	0
TELECOMMUNICATIONS	29,874	16,229	4,110	9,535	0
AUTOMOBILE REIMBURSEMENT	1,069	709	0	360	0
ADVERTISING	26,457	26,224	233	0	0
PRINTING & GRAPHICS	144	15	0	129	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0	0
TRAINING	1,700	1,300	400	0	0
MISCELLANEOUS	217	192	25	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	8,775	5,501	544	2,730	0
*GENERAL FUND-TRF OUT	55,000	55,000	0	0	0
*INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
*POLL WORKERS	3,001	3,001	0	0	0
Departmental Totals					
Total Expenditures	3,742,894	1,862,821	719,280	1,160,793	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department CQ - Capital Improvement

	Total	General & Admin	CQ A & E	CQ GOB Program	CQ SNP Program
Deductions					
Total Deductions	(58,001)	(58,001)	0	0	0
Cost Adjustments					
REVENUE	(1,919,155)	(1,919,155)	0	0	0
ACCRUED LEAVE PAYOUTS	0	0	0	0	0
Functional Cost	1,765,738	(114,335)	719,280	1,160,793	0
Allocation Step 1					
Inbound- All Others	147,415	147,415	0	0	0
Reallocate Admin Costs		(33,080)	13,798	19,282	0
Unallocated Costs	(1,180,075)	0	0	(1,180,075)	0
1st Allocation	733,078	0	733,078	0	0
Allocation Step 2					
Inbound- All Others	721,861	721,861	0	0	0
Reallocate Admin Costs		(721,861)	301,090	420,771	0
Unallocated Costs	(420,771)	0	0	(420,771)	0
2nd Allocation	301,090	0	301,090	0	0
Total For CQ CQ - Capital Improvement					
Total Allocated	1,034,168	0	1,034,168	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department CQ - Capital Improvement

Activity - CQ A & E

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BC - Building Code Compliance	72,375	3.1654	23,205		23,205	9,531	32,736
CD - Housing & Comm Devlp	21,180	0.9263	6,791		6,791	2,789	9,580
CR - Corrections & Rehabilitation	18,836	0.8238	6,039		6,039	2,480	8,519
DE - Environmental Resources Mgmt	4,618	0.2020	1,481		1,481	608	2,089
FR - Fire	41,090	1.7971	13,174		13,174	5,411	18,585
GS06 - Facilities & Utilities Mgmt	376,232	16.4547	120,626		120,626	49,544	170,170
HD - Public Housing	243,473	10.6484	78,061		78,061	32,061	110,122
MT - Transit	79,022	3.4561	25,336		25,336	10,406	35,742
PD - Police	3,640	0.1592	1,167		1,167	479	1,646
PH - Public Health Trust	28,037	1.2262	8,989		8,989	3,692	12,681
PR - Park & Recreation	107,542	4.7034	34,480		34,480	14,162	48,642
PW - Public Works	267,885	11.7161	85,888		85,888	35,276	121,164
SP - Seaport	256,786	11.2307	82,330		82,330	33,814	116,144
SW - Solid Waste Management	23,427	1.0246	7,511		7,511	3,085	10,596
VZ - Vizcaya Museum and Gardens	3,515	0.1537	1,127		1,127	463	1,590
WS - Water & Sewer	738,808	32.3123	236,873		236,873	97,289	334,162
SubTotal	2,286,466	100.0000	733,078		733,078	301,090	1,034,168
Total	2,286,466	100.0000	733,078		733,078	301,090	1,034,168

Allocation Basis: Total Capital Working Fund Charges Per Department

Allocation Source: Capital Working Fund Charges Report - Capital Impr

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department CQ - Capital Improvement

Receiving Department	Total	CQ A & E
BC - Building Code	32,736	32,736
CD - Housing & Comm Devlp	9,580	9,580
CR - Corrections &	8,519	8,519
DE - Environmental	2,089	2,089
FR - Fire	18,585	18,585
GS06 - Facilities & Utilities	170,170	170,170
HD - Public Housing	110,122	110,122
MT - Transit	35,742	35,742
PD - Police	1,646	1,646
PH - Public Health Trust	12,681	12,681
PR - Park & Recreation	48,642	48,642
PW - Public Works	121,164	121,164
SP - Seaport	116,144	116,144
SW - Solid Waste	10,596	10,596
VZ - Vizcaya Museum and	1,590	1,590
WS - Water & Sewer	334,162	334,162
Direct Billed	0	0
Total	1,034,168	1,034,168

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department DA - ADA Coordination

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	887,076			887,076
TAX COLLECTOR DISTRIBUTION	(262,082)			
PETTY CASH & CHANGE REFUND	(241)			
SPECIAL TRANSPORTATION	(460)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(5,549)			
INFRASTRUCTURE	0			
Total Deductions:	(268,332)			(268,332)
Depreciation	239,342		239,342	
Leave Payouts	6,504		6,504	
AT - County Attorney	39,819	3,829	43,648	
BU - Strategic Business Management	7,106	7,748	14,854	
CC - County Commission	112	24	136	
CE - County Executive	495	145	640	
DA - ADA Coordination		1,140	1,140	
ER - Human Resources		175	175	
ET - Enterprise Technology Services		5,928	5,928	
FE - Fair Employment Practices		75	75	
FN - Finance		1,299	1,299	
GG - General Government		65,661	65,661	
Total Allocated Additions:	293,378	86,024	379,402	379,402
ADMIN REIMB - AV	(31,907)			
ADMIN REIMB - WS	(106,424)			
ACCRUED LEAVE PAYOUTS	0			
REVENUE	(267,948)			
Total Departmental Cost Adjustments:	(406,279)			(406,279)
Total To Be Allocated:	505,843	86,024		591,867

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department DA - ADA Coordination

	Total	General & Admin	ADA Coordination	Major Capital
Wages & Benefits				
SALARIES	284,989	0	284,989	0
FRINGE BENEFITS	71,620	0	71,620	0
Other Expense & Cost				
INTERPRETERS	4,201	0	4,201	0
ACCOUNTING & AUDITING	43,565	0	43,565	0
GENERAL AUTO & PROFESSIONAL LIAB	900	0	900	0
EQUIPMENT MAINTENANCE	0	0	0	0
ITD MAINTENANCE	1,306	0	1,306	0
COMMUNICATION EQUIPMENT-RENTAL	0	0	0	0
GSA CHARGES	78,530	0	11,827	66,703
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
*TAX COLLECTOR DISTRIBUTION	262,082	262,082	0	0
TELECOMMUNICATIONS	6,355	0	6,355	0
AUTO REIMBURSEMENT	74	0	74	0
*PETTY CASH & CHANGE REFUND	241	241	0	0
TRAINING	10,504	0	10,504	0
MISCELLANEOUS	2,299	0	2,299	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	242	0	242	0
*SPECIAL TRANSPORTATION	460	460	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0
ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0
CONSTRUCTION PHASE	114,159	0	0	114,159
*MAJOR MACHINERY, EQUIP, & FURNITURE	5,549	5,549	0	0
*INFRASTRUCTURE	0	0	0	0
Departmental Totals				
Total Expenditures	887,076	268,332	437,882	180,862
Deductions				
Total Deductions	(268,332)	(268,332)	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department DA - ADA Coordination

	Total	General & Admin	ADA Coordination	Major Capital
Cost Adjustments				
ADMIN REIMB - AV	(31,907)	0	(31,907)	0
ADMIN REIMB - WS	(106,424)	0	(106,424)	0
ACCURED LEAVE PAYOUTS	0	0	0	0
REVENUE	(267,948)	0	(267,948)	0
Functional Cost	212,465	0	31,603	180,862
Allocation Step 1				
Inbound- All Others	293,378	293,378	0	0
Reallocate Admin Costs		(293,378)	43,639	249,739
Unallocated Costs	(430,601)	0	0	(430,601)
1st Allocation	75,242	0	75,242	0
Allocation Step 2				
Inbound- All Others	86,024	86,024	0	0
Reallocate Admin Costs		(86,024)	12,796	73,228
Unallocated Costs	(73,228)	0	0	(73,228)
2nd Allocation	12,796	0	12,796	0
Total For DA DA - ADA Coordination				
Total Allocated	88,038	0	88,038	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	1,140		1,140	221	1,361
AG - Agenda Coordination	1	1.5120	1,142		1,142		1,142
AT - County Attorney	1	1.5152	1,140		1,140		1,140
AU - Audit and Management	1	1.5152	1,140		1,140		1,140
AV - Aviation	1	1.5152	1,140		1,140	221	1,361
BC - Building Code Compliance	1	1.5152	1,140		1,140	221	1,361
BN - Bldg&Neighborhood Compliance	1	1.5152	1,140		1,140	221	1,361
BU - Strategic Business Management	1	1.5152	1,140		1,140		1,140
CA - Community Action Agency	1	1.5152	1,140		1,140	221	1,361
CC - County Commission	1	1.5152	1,140		1,140		1,140
CD - Housing & Comm Devlp	1	1.5152	1,140		1,140	221	1,361
CE - County Executive	1	1.5152	1,140		1,140		1,140
CH - County-wide Health Planning	1	1.5152	1,140		1,140	221	1,361
CL - Clerk of Court	1	1.5152	1,140		1,140	221	1,361
CQ - Capital Improvement	1	1.5152	1,140		1,140		1,140
CR - Corrections & Rehabilitation	1	1.5152	1,140		1,140	221	1,361
CS - Consumer Services	1	1.5152	1,140		1,140	221	1,361
CU - Cultural Affairs	1	1.5152	1,140		1,140	221	1,361
DA - ADA Coordination	1	1.5152	1,140		1,140		1,140
DE - Environmental Resources Mgmt	1	1.5152	1,140		1,140	221	1,361
EC - Commission on Ethics & Public Trust	1	1.5152	1,140		1,140	221	1,361
ED - Economic Development Coordination	1	1.5152	1,140		1,140	221	1,361
EL - Elections	1	1.5152	1,140		1,140	221	1,361
EM - Emergency Management	1	1.5152	1,140		1,140	221	1,361
ER - Human Resources	1	1.5152	1,140		1,140	199	1,339

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
ET - Enterprise Technology Services	1	1.5152	1,140		1,140	221	1,361
FE - Fair Employment Practices	1	1.5152	1,140		1,140	221	1,361
FN - Finance	1	1.5152	1,140		1,140	221	1,361
FR - Fire	1	1.5152	1,140		1,140	221	1,361
GC - Grants Coord Ops	1	1.5152	1,140		1,140	221	1,361
GG - General Government	1	1.5152	1,140		1,140	221	1,361
GI - Government Information Center	1	1.5152	1,140		1,140	221	1,361
GS01 - General Services Administration	1	1.5152	1,140		1,140	221	1,361
HD - Public Housing	1	1.5152	1,140		1,140	221	1,361
HS - Human Services	1	1.5152	1,140		1,140	221	1,361
HT - Homeless Trust	1	1.5152	1,140		1,140	221	1,361
HU - Hurricane Recovery	1	1.5152	1,140		1,140	221	1,361
IC - International Consortium	1	1.5152	1,140		1,140	221	1,361
IG - Inspector General	1	1.5152	1,140		1,140	221	1,361
JA - Judicial Administration	1	1.5152	1,140		1,140	221	1,361
JS - Justice System Support	1	1.5152	1,140		1,140	221	1,361
JU - Juvenile Assessment Center	1	1.5152	1,140		1,140	221	1,361
LB - Libraries	1	1.5152	1,140		1,140	221	1,361
ME - Medical Examiner	1	1.5152	1,140		1,140	221	1,361
MM - Miami-Dade Economic Advisory Trust	1	1.5152	1,140		1,140	221	1,361
MP - Metropolitan Planning Organization	1	1.5152	1,140		1,140	221	1,361
MT - Transit	1	1.5152	1,140		1,140	221	1,361
NC - Neighborhood Compliance	1	1.5152	1,140		1,140	221	1,361
OC - Office of the Courts	1	1.5152	1,140		1,140	221	1,361
OF - Film and Entertainment	1	1.5152	1,140		1,140	221	1,361
OS - Sustainability	1	1.5152	1,140		1,140	221	1,361

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
PA - Property Appraiser	1	1.5152	1,140		1,140	221	1,361
PD - Police	1	1.5152	1,140		1,140	221	1,361
PM - Procurement Management	1	1.5152	1,140		1,140	221	1,361
PR - Park & Recreation	1	1.5152	1,140		1,140	221	1,361
PU - Public Defender	1	1.5152	1,140		1,140	221	1,361
PW - Public Works	1	1.5152	1,140		1,140	221	1,361
PZ - Planning & Zoning	1	1.5152	1,140		1,140	221	1,361
RB - Community Advocacy	1	1.5152	1,140		1,140	221	1,361
SA - State Attorney's Office	1	1.5152	1,140		1,140	221	1,361
SB - Small Business Development	1	1.5152	1,140		1,140	221	1,361
SP - Seaport	1	1.5152	1,140		1,140	221	1,361
SW - Solid Waste Management	1	1.5152	1,140		1,140	221	1,361
TT - Office of the CITT	1	1.5152	1,140		1,140	221	1,361
VZ - Vizcaya Museum and Gardens	1	1.5152	1,140		1,140	221	1,361
WS - Water & Sewer	1	1.5152	1,140		1,140	221	1,361
SubTotal	66	100.0000	75,242		75,242	12,796	88,038
Total	66	100.0000	75,242		75,242	12,796	88,038

Allocation Basis: Equal Allocation to All Departments

Allocation Source: FY 2011 Expenditure Summary - Finance

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department DA - ADA Coordination

Receiving Department	Total	ADA Coordination
AD - Animal Services	1,361	1,361
AG - Agenda Coordination	1,142	1,142
AT - County Attorney	1,140	1,140
AU - Audit and Management	1,140	1,140
AV - Aviation	1,361	1,361
BC - Building Code	1,361	1,361
BN - Bldg&Neighborhood	1,361	1,361
BU - Strategic Business	1,140	1,140
CA - Community Action	1,361	1,361
CC - County Commission	1,140	1,140
CD - Housing & Comm Devlp	1,361	1,361
CE - County Executive	1,140	1,140
CH - County-wide Health	1,361	1,361
CL - Clerk of Court	1,361	1,361
CQ - Capital Improvement	1,140	1,140
CR - Corrections &	1,361	1,361
CS - Consumer Services	1,361	1,361
CU - Cultural Affairs	1,361	1,361
DA - ADA Coordination	1,140	1,140
DE - Environmental	1,361	1,361
EC - Commission on Ethics &	1,361	1,361
ED - Economic Development	1,361	1,361
EL - Elections	1,361	1,361
EM - Emergency	1,361	1,361
ER - Human Resources	1,339	1,339
ET - Enterprise Technology	1,361	1,361
FE - Fair Employment	1,361	1,361
FN - Finance	1,361	1,361
FR - Fire	1,361	1,361
GC - Grants Coord Ops	1,361	1,361
GG - General Government	1,361	1,361
GI - Government Information	1,361	1,361
GS01 - General Services	1,361	1,361



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department DA - ADA Coordination

Receiving Department	Total	ADA Coordination
HD - Public Housing	1,361	1,361
HS - Human Services	1,361	1,361
HT - Homeless Trust	1,361	1,361
HU - Hurricane Recovery	1,361	1,361
IC - International Consortium	1,361	1,361
IG - Inspector General	1,361	1,361
JA - Judicial Administration	1,361	1,361
JS - Justice System Support	1,361	1,361
JU - Juvenile Assessment	1,361	1,361
LB - Libraries	1,361	1,361
ME - Medical Examiner	1,361	1,361
MM - Miami-Dade Economic	1,361	1,361
MP - Metropolitan Planning	1,361	1,361
MT - Transit	1,361	1,361
NC - Neighborhood	1,361	1,361
OC - Office of the Courts	1,361	1,361
OF - Film and Entertainment	1,361	1,361
OS - Sustainability	1,361	1,361
PA - Property Appraiser	1,361	1,361
PD - Police	1,361	1,361
PM - Procurement	1,361	1,361
PR - Park & Recreation	1,361	1,361
PU - Public Defender	1,361	1,361
PW - Public Works	1,361	1,361
PZ - Planning & Zoning	1,361	1,361
RB - Community Advocacy	1,361	1,361
SA - State Attorney's Office	1,361	1,361
SB - Small Business	1,361	1,361
SP - Seaport	1,361	1,361
SW - Solid Waste	1,361	1,361
TT - Office of the CITT	1,361	1,361
VZ - Vizcaya Museum and	1,361	1,361
WS - Water & Sewer	1,361	1,361



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department DA - ADA Coordination

Receiving Department	Total	ADA Coordination
Direct Billed	0	0
Total	<u>88,038</u>	<u>88,038</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department ER - Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,186,539			7,186,539
POLL WORKERS	(23,202)			
PETTY CASH & CHANGE FUNDS	(181)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(62,350)			
MAJOR MACHINERY, EQUIP, & FURNITURE	2,938			
Total Deductions:	(82,795)			(82,795)
Depreciation	178,087		178,087	
Leave Payouts	122,012		122,012	
AT - County Attorney	246,780	23,732	270,512	
AU - Audit and Management	2,088	119	2,207	
BU - Strategic Business Management	18,139	19,601	37,740	
CC - County Commission	3,949	841	4,790	
CE - County Executive	17,497	5,104	22,601	
DA - ADA Coordination	1,140	199	1,339	
ER - Human Resources		10,388	10,388	
ET - Enterprise Technology Services		209,436	209,436	
FE - Fair Employment Practices		2,647	2,647	
FN - Finance		12,516	12,516	
GG - General Government		14,257	14,257	
GI - Government Information Center		224,171	224,171	
IG - Inspector General		11,687	11,687	
PM - Procurement Management		(1,918)	(1,918)	
Total Allocated Additions:	589,692	532,780	1,122,472	1,122,472
ADMIN REIMB - AV	(552,695)			
ADMIN REIMB - WS	(1,843,474)			
ACCRUED LEAVE PAYOUTS	(233,351)			
REVENUE	(4,036)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department ER - Human Resources

Total Departmental Cost Adjustments:	(2,633,556)	(2,633,556)
Total To Be Allocated:	5,059,880	5,592,660
	532,780	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Total	General & Admin	Recruitment, Comp&Testing	Employee Development Div	Employee & Labor Relation
Wages & Benefits					
SALARIES	5,556,463	335,722	1,342,305	864,600	2,695,986
FRINGE BENEFITS	1,462,310	127,809	313,429	209,256	721,902
Other Expense & Cost					
*POLL WORKERS	23,202	23,202	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	3,875	3,875	0	0	0
INDUSTRIAL SERVICE RELATED	25,953	0	2,562	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	632,514	0	0	620,640	7,445
GENERAL AUTO & PROFESSIONAL LIAB	42,600	42,600	0	0	0
LEGAL	656	0	0	0	656
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	575	0	0	0	0
ITD MAINTENANCE	157,079	0	75	0	0
COMMUNICATION EQUIPMENT-RENTAL	51,114	0	0	0	0
GENERAL COUNTY SUPPORT CHARGES	30	0	0	0	30
GSA CHARGES	42,122	0	10,329	21,561	4,582
ITD	51,380	0	0	0	0
CLERK OF COURTS	41,077	290	220	180	40,337
TELECOMMUNICATIONS	133,959	597	1,173	1,044	1,597
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	91	0	91	0	0
TRAVEL	1,059	0	0	0	0
AUTOMOBILE REIMBURSEMENT	1,289	0	829	0	100
EQUIPMENT MAINTENANCE	0	0	1,387	0	0
PRINTING & GRAPHICS	273	14	0	64	0
MAILING SERVICES	240	0	0	0	125
*PETTY CASH & CHANGE FUNDS	181	181	0	0	0
TRAINING	911	0	0	0	0
REIMBURSEMENTS & REFUNDS	(1,144,393)	0	(78,373)	(662,948)	(74,682)
TAXES,LICENSES & PERMITS	170	0	0	0	0
MISCELLANEOUS	13,607	(1,796)	11,157	1,362	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	62,350	62,350	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	28,790	0	3,018	3,350	4,741
OTHER OUTSIDE CONTRACTUAL	0	0	0	0	0
*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, 2011
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Total	General & Admin	Recruitment, Comp&Testing	Employee Development Div	Employee & Labor Relation
Departmental Totals					
Total Expenditures	7,186,539	591,906	1,608,202	1,059,109	3,402,819
Deductions					
Total Deductions	(82,795)	(82,795)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(552,695)	(552,695)	0	0	0
ADMIN REIMB - WS	(1,843,474)	(1,843,474)	0	0	0
ACCRUED LEAVE PAYOUTS	(233,351)	(98,909)	(81,312)	(23,779)	(29,351)
REVENUE	(4,036)	(4,036)	0	0	0
 Functional Cost	 4,470,188	 (1,990,003)	 1,526,890	 1,035,330	 3,373,468
Allocation Step 1					
Inbound- All Others	589,692	589,692	0	0	0
Reallocate Admin Costs		1,400,311	(330,969)	(224,418)	(731,233)
1st Allocation	5,059,880	0	1,195,921	810,912	2,642,235
Allocation Step 2					
Inbound- All Others	532,780	532,780	0	0	0
Reallocate Admin Costs		(532,780)	125,925	85,385	278,214
2nd Allocation	532,780	0	125,925	85,385	278,214
Total For ER ER - Human Resources					
Total Allocated	5,592,660	0	1,321,846	896,297	2,920,449

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Administrative Svcs	Major Capital
Wages & Benefits		
SALARIES	317,850	0
FRINGE BENEFITS	89,914	0
Other Expense & Cost		
*POLL WORKERS	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0
INDUSTRIAL SERVICE RELATED	23,391	0
OTHER OUTSIDE CONTRACTUAL SERVICES	4,429	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0
LEGAL	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	575	0
ITD MAINTENANCE	157,004	0
COMMUNICATION EQUIPMENT-RENTAL	51,114	0
GENERAL COUNTY SUPPORT CHARGES	0	0
GSA CHARGES	5,650	0
ITD	51,380	0
CLERK OF COURTS	50	0
TELECOMMUNICATIONS	129,548	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	1,059	0
AUTOMOBILE REIMBURSEMENT	360	0
EQUIPMENT MAINTENANCE	(1,387)	0
PRINTING & GRAPHICS	195	0
MAILING SERVICES	115	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	911	0
REIMBURSEMENTS & REFUNDS	(328,390)	0
TAXES,LICENSES & PERMITS	170	0
MISCELLANEOUS	2,884	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	17,681	0
OTHER OUTSIDE CONTRACTUAL	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, 2011
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Administrative Svcs	Major Capital
Departmental Totals		
Total Expenditures	524,503	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	0	0
REVENUE	0	0
 Functional Cost	 524,503	 0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	(113,691)	0
1st Allocation	410,812	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	43,256	0
2nd Allocation	43,256	0
Total For ER ER - Human Resources		
Total Allocated	454,068	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Recruitment, Comp&Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.4196	5,018		5,018	541	5,559
AG - Agenda Coordination	4	0.0145	173		173		173
AT - County Attorney	134	0.4847	5,796		5,796		5,796
AU - Audit and Management	49	0.1772	2,120		2,120		2,120
AV - Aviation	1,255	4.5394	54,287		54,287	5,850	60,137
BC - Building Code Compliance	70	0.2532	3,028		3,028	326	3,354
BN - Bldg&Neighborhood Compliance	243	0.8789	10,511		10,511	1,133	11,644
BU - Strategic Business Management	33	0.1194	1,427		1,427		1,427
CA - Community Action Agency	654	2.3655	28,290		28,290	3,049	31,339
CC - County Commission	224	0.8102	9,690		9,690		9,690
CD - Housing & Comm Devlp	72	0.2604	3,114		3,114	336	3,450
CE - County Executive	55	0.1989	2,379		2,379		2,379
CL - Clerk of Court	172	0.6221	7,440		7,440	802	8,242
CQ - Capital Improvement	25	0.0904	1,081		1,081		1,081
CR - Corrections & Rehabilitation	2,890	10.4532	125,012		125,012	13,472	138,484
CS - Consumer Services	114	0.4123	4,931		4,931	531	5,462
CU - Cultural Affairs	34	0.1230	1,471		1,471	158	1,629
DA - ADA Coordination	3	0.0109	130		130		130
DE - Environmental Resources Mgmt	485	1.7543	20,980		20,980	2,261	23,241
EC - Commission on Ethics & Public Trust	15	0.0543	649		649	70	719
EL - Elections	91	0.3292	3,936		3,936	424	4,360
EM - Emergency Management	20	0.0723	865		865	93	958
ER - Human Resources	106	0.3834	4,585		4,585		4,585
ET - Enterprise Technology Services	547	1.9785	23,661		23,661	2,550	26,211
FE - Fair Employment Practices	10	0.0362	433		433	47	480

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Recruitment, Comp&Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	285	1.0309	12,328		12,328	1,329	13,657
FR - Fire	2,580	9.3319	111,603		111,603	12,027	123,630
GC - Grants Coord Ops	46	0.1664	1,990		1,990	214	2,204
GI - Government Information Center	194	0.7017	8,392		8,392	904	9,296
GS01 - General Services Administration	797	2.8828	34,476		34,476	3,715	38,191
HD - Public Housing	401	1.4504	17,346		17,346	1,869	19,215
HF - Housing Finance Authority	9	0.0326	389		389	42	431
HS - Human Services	543	1.9640	23,488		23,488	2,531	26,019
HT - Homeless Trust	15	0.0543	649		649	70	719
IC - International Consortium	14	0.0506	606		606	65	671
IG - Inspector General	38	0.1374	1,644		1,644	177	1,821
JA - Judicial Administration	264	0.9549	11,420		11,420	1,231	12,651
JU - Juvenile Assessment Center	107	0.3870	4,628		4,628	499	5,127
LB - Libraries	621	2.2462	26,862		26,862	2,895	29,757
ME - Medical Examiner	69	0.2496	2,985		2,985	322	3,307
MP - Metropolitan Planning Organization	17	0.0615	735		735	79	814
MT - Transit	3,199	11.5709	138,379		138,379	14,912	153,291
ND - Non-Department	48	0.1736	2,076		2,076	224	2,300
OF - Film and Entertainment	3	0.0109	130		130	14	144
OS - Sustainability	6	0.0217	260		260	28	288
PA - Property Appraiser	371	1.3419	16,048		16,048	1,729	17,777
PD - Police	4,373	15.8170	189,162		189,162	20,384	209,546
PM - Procurement Management	92	0.3328	3,980		3,980	429	4,409
PR - Park & Recreation	1,003	3.6279	43,387		43,387	4,675	48,062
PW - Public Works	886	3.2047	38,326		38,326	4,130	42,456
PZ - Planning & Zoning	115	0.4160	4,975		4,975	536	5,511

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Recruitment, Comp&Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SB - Small Business Development	36	0.1302	1,557		1,557	168	1,725
SP - Seaport	417	1.5083	18,038		18,038	1,944	19,982
SW - Solid Waste Management	997	3.6062	43,127		43,127	4,647	47,774
TT - Office of the CITT	9	0.0326	389		389	42	431
VZ - Vizcaya Museum and Gardens	47	0.1700	2,033		2,033	219	2,252
WS - Water & Sewer	2,624	9.4911	113,506		113,506	12,232	125,738
SubTotal	27,647	100.0000	1,195,921		1,195,921	125,925	1,321,846
Total	27,647	100.0000	1,195,921		1,195,921	125,925	1,321,846

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, 2011
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
AV - Aviation	1	1.2658	10,265		10,265	1,081	11,346
CR - Corrections & Rehabilitation	37	46.8354	379,794		379,794	39,991	419,785
FR - Fire	4	5.0633	41,059		41,059	4,323	45,382
LB - Libraries	16	20.2532	164,235		164,235	17,293	181,528
MT - Transit	3	3.7975	30,794		30,794	3,242	34,036
PD - Police	4	5.0633	41,059		41,059	4,323	45,382
PW - Public Works	1	1.2658	10,265		10,265	1,081	11,346
WS - Water & Sewer	13	16.4557	133,441		133,441	14,051	147,492
SubTotal	79	100.0000	810,912		810,912	85,385	896,297
Total	79	100.0000	810,912		810,912	85,385	896,297

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, 2011
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Employee & Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	100	0.3556	9,395		9,395	992	10,387
AU - Audit and Management	3	0.0107	282		282		282
AV - Aviation	1,111	3.9505	104,382		104,382	11,021	115,403
BN - Bldg&Neighborhood Compliance	236	0.8392	22,173		22,173	2,341	24,514
CA - Community Action Agency	579	2.0588	54,399		54,399	5,743	60,142
CC - County Commission	23	0.0818	2,161		2,161		2,161
CL - Clerk of Court	1,159	4.1212	108,891		108,891	11,497	120,388
CQ - Capital Improvement	5	0.0178	470		470		470
CR - Corrections & Rehabilitation	2,805	9.9740	263,538		263,538	27,824	291,362
CS - Consumer Services	80	0.2845	7,516		7,516	794	8,310
CU - Cultural Affairs	9	0.0320	846		846	89	935
DE - Environmental Resources Mgmt	380	1.3512	35,702		35,702	3,769	39,471
EL - Elections	1,053	3.7443	98,932		98,932	10,445	109,377
EM - Emergency Management	13	0.0462	1,221		1,221	129	1,350
ER - Human Resources	45	0.1600	4,228		4,228		4,228
ET - Enterprise Technology Services	504	1.7921	47,352		47,352	4,999	52,351
FE - Fair Employment Practices	1	0.0036	94		94	10	104
FN - Finance	250	0.8890	23,488		23,488	2,480	25,968
FR - Fire	2,687	9.5545	252,451		252,451	26,654	279,105
GC - Grants Coord Ops	28	0.0996	2,631		2,631	278	2,909
GI - Government Information Center	163	0.5796	15,314		15,314	1,617	16,931
GS01 - General Services Administration	684	2.4322	64,264		64,264	6,785	71,049
HD - Public Housing	330	1.1734	31,004		31,004	3,273	34,277
HF - Housing Finance Authority	2	0.0071	188		188	20	208
HS - Human Services	456	1.6214	42,842		42,842	4,523	47,365

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Employee & Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HT - Homeless Trust	9	0.0320	846		846	89	935
IC - International Consortium	4	0.0142	376		376	40	416
JS - Justice System Support	90	0.3200	8,456		8,456	893	9,349
LB - Libraries	677	2.4073	63,606		63,606	6,716	70,322
ME - Medical Examiner	43	0.1529	4,040		4,040	427	4,467
MP - Metropolitan Planning Organization	2	0.0071	188		188	20	208
MT - Transit	3,219	11.4461	302,434		302,434	31,931	334,365
OF - Film and Entertainment	1	0.0036	94		94	10	104
OS - Sustainability	3	0.0107	282		282	30	312
PA - Property Appraiser	318	1.1307	29,877		29,877	3,154	33,031
PD - Police	4,887	17.3771	459,147		459,147	48,477	507,624
PH - Public Health Trust	36	0.1280	3,382		3,382	357	3,739
PM - Procurement Management	55	0.1956	5,167		5,167	546	5,713
PR - Park & Recreation	1,743	6.1978	163,760		163,760	17,290	181,050
PW - Public Works	711	2.5282	66,800		66,800	7,053	73,853
PZ - Planning & Zoning	73	0.2596	6,859		6,859	724	7,583
SB - Small Business Development	23	0.0818	2,161		2,161	228	2,389
SF - South Florida Emp Dept	56	0.1991	5,261		5,261	555	5,816
SP - Seaport	370	1.3156	34,763		34,763	3,670	38,433
SW - Solid Waste Management	883	3.1398	82,960		82,960	8,759	91,719
VZ - Vizcaya Museum and Gardens	31	0.1102	2,913		2,913	308	3,221
WS - Water & Sewer	2,183	7.7623	205,099		205,099	21,654	226,753
SubTotal	28,123	100.0000	2,642,235		2,642,235	278,214	2,920,449
Total	28,123	100.0000	2,642,235		2,642,235	278,214	2,920,449

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Allocation Basis: Total Number of Union Employees Per Department

Allocation Source: Human Resources Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	116	0.4196	1,724		1,724	186	1,910
AG - Agenda Coordination	4	0.0145	59		59		59
AT - County Attorney	134	0.4847	1,991		1,991		1,991
AU - Audit and Management	49	0.1772	728		728		728
AV - Aviation	1,255	4.5394	18,648		18,648	2,010	20,658
BC - Building Code Compliance	70	0.2532	1,040		1,040	112	1,152
BN - Bldg&Neighborhood Compliance	243	0.8789	3,611		3,611	389	4,000
BU - Strategic Business Management	33	0.1194	490		490		490
CA - Community Action Agency	654	2.3655	9,718		9,718	1,047	10,765
CC - County Commission	224	0.8102	3,328		3,328		3,328
CD - Housing & Comm Devlp	72	0.2604	1,070		1,070	115	1,185
CE - County Executive	55	0.1989	817		817		817
CL - Clerk of Court	172	0.6221	2,556		2,556	275	2,831
CQ - Capital Improvement	25	0.0904	371		371		371
CR - Corrections & Rehabilitation	2,890	10.4532	42,943		42,943	4,628	47,571
CS - Consumer Services	114	0.4123	1,694		1,694	183	1,877
CU - Cultural Affairs	34	0.1230	505		505	54	559
DA - ADA Coordination	3	0.0109	45		45		45
DE - Environmental Resources Mgmt	485	1.7543	7,207		7,207	777	7,984
EC - Commission on Ethics & Public Trust	15	0.0543	223		223	24	247
EL - Elections	91	0.3292	1,352		1,352	146	1,498
EM - Emergency Management	20	0.0723	297		297	32	329
ER - Human Resources	106	0.3834	1,575		1,575		1,575
ET - Enterprise Technology Services	547	1.9785	8,128		8,128	876	9,004
FE - Fair Employment Practices	10	0.0362	149		149	16	165

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	285	1.0309	4,235		4,235	456	4,691
FR - Fire	2,580	9.3319	38,337		38,337	4,131	42,468
GC - Grants Coord Ops	46	0.1664	684		684	74	758
GI - Government Information Center	194	0.7017	2,883		2,883	311	3,194
GS01 - General Services Administration	797	2.8828	11,843		11,843	1,276	13,119
HD - Public Housing	401	1.4504	5,959		5,959	642	6,601
HF - Housing Finance Authority	9	0.0326	134		134	14	148
HS - Human Services	543	1.9640	8,069		8,069	869	8,938
HT - Homeless Trust	15	0.0543	223		223	24	247
IC - International Consortium	14	0.0506	208		208	22	230
IG - Inspector General	38	0.1374	565		565	61	626
JA - Judicial Administration	264	0.9549	3,923		3,923	423	4,346
JU - Juvenile Assessment Center	107	0.3870	1,590		1,590	171	1,761
LB - Libraries	621	2.2462	9,228		9,228	994	10,222
ME - Medical Examiner	69	0.2496	1,025		1,025	110	1,135
MP - Metropolitan Planning Organization	17	0.0615	253		253	27	280
MT - Transit	3,199	11.5709	47,535		47,535	5,122	52,657
ND - Non-Department	48	0.1736	713		713	77	790
OF - Film and Entertainment	3	0.0109	45		45	5	50
OS - Sustainability	6	0.0217	89		89	10	99
PA - Property Appraiser	371	1.3419	5,513		5,513	594	6,107
PD - Police	4,373	15.8170	64,975		64,975	7,004	71,979
PM - Procurement Management	92	0.3328	1,367		1,367	147	1,514
PR - Park & Recreation	1,003	3.6279	14,904		14,904	1,606	16,510
PW - Public Works	886	3.2047	13,165		13,165	1,419	14,584
PZ - Planning & Zoning	115	0.4160	1,709		1,709	184	1,893

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SB - Small Business Development	36	0.1302	535		535	58	593
SP - Seaport	417	1.5083	6,196		6,196	668	6,864
SW - Solid Waste Management	997	3.6062	14,815		14,815	1,596	16,411
TT - Office of the CITT	9	0.0326	134		134	14	148
VZ - Vizcaya Museum and Gardens	47	0.1700	698		698	75	773
WS - Water & Sewer	2,624	9.4911	38,991		38,991	4,202	43,193
SubTotal	27,647	100.0000	410,812		410,812	43,256	454,068
Total	27,647	100.0000	410,812		410,812	43,256	454,068

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, 2011
Schedule .5 - Allocation Summary
For Department ER - Human Resources

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
AD - Animal Services	17,856	5,559	0	10,387	1,910
AG - Agenda Coordination	232	173	0	0	59
AT - County Attorney	7,787	5,796	0	0	1,991
AU - Audit and Management	3,130	2,120	0	282	728
AV - Aviation	207,544	60,137	11,346	115,403	20,658
BC - Building Code	4,506	3,354	0	0	1,152
BN - Bldg&Neighborhood	40,158	11,644	0	24,514	4,000
BU - Strategic Business	1,917	1,427	0	0	490
CA - Community Action	102,246	31,339	0	60,142	10,765
CC - County Commission	15,179	9,690	0	2,161	3,328
CD - Housing & Comm Devlp	4,635	3,450	0	0	1,185
CE - County Executive	3,196	2,379	0	0	817
CL - Clerk of Court	131,461	8,242	0	120,388	2,831
CQ - Capital Improvement	1,922	1,081	0	470	371
CR - Corrections &	897,202	138,484	419,785	291,362	47,571
CS - Consumer Services	15,649	5,462	0	8,310	1,877
CU - Cultural Affairs	3,123	1,629	0	935	559
DA - ADA Coordination	175	130	0	0	45
DE - Environmental	70,696	23,241	0	39,471	7,984
EC - Commission on Ethics &	966	719	0	0	247
EL - Elections	115,235	4,360	0	109,377	1,498
EM - Emergency	2,637	958	0	1,350	329
ER - Human Resources	10,388	4,585	0	4,228	1,575
ET - Enterprise Technology	87,566	26,211	0	52,351	9,004
FE - Fair Employment	749	480	0	104	165
FN - Finance	44,316	13,657	0	25,968	4,691
FR - Fire	490,585	123,630	45,382	279,105	42,468
GC - Grants Coord Ops	5,871	2,204	0	2,909	758
GI - Government Information	29,421	9,296	0	16,931	3,194
GS01 - General Services	122,359	38,191	0	71,049	13,119
HD - Public Housing	60,093	19,215	0	34,277	6,601
HF - Housing Finance	787	431	0	208	148
HS - Human Services	82,322	26,019	0	47,365	8,938



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department ER - Human Resources

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
HT - Homeless Trust	1,901	719	0	935	247
IC - International Consortium	1,317	671	0	416	230
IG - Inspector General	2,447	1,821	0	0	626
JA - Judicial Administration	16,997	12,651	0	0	4,346
JS - Justice System Support	9,349	0	0	9,349	0
JU - Juvenile Assessment	6,888	5,127	0	0	1,761
LB - Libraries	291,829	29,757	181,528	70,322	10,222
ME - Medical Examiner	8,909	3,307	0	4,467	1,135
MP - Metropolitan Planning	1,302	814	0	208	280
MT - Transit	574,349	153,291	34,036	334,365	52,657
ND - Non-Department	3,090	2,300	0	0	790
OF - Film and Entertainment	298	144	0	104	50
OS - Sustainability	699	288	0	312	99
PA - Property Appraiser	56,915	17,777	0	33,031	6,107
PD - Police	834,531	209,546	45,382	507,624	71,979
PH - Public Health Trust	3,739	0	0	3,739	0
PM - Procurement	11,636	4,409	0	5,713	1,514
PR - Park & Recreation	245,622	48,062	0	181,050	16,510
PW - Public Works	142,239	42,456	11,346	73,853	14,584
PZ - Planning & Zoning	14,987	5,511	0	7,583	1,893
SB - Small Business	4,707	1,725	0	2,389	593
SF - South Florida Emp Dept	5,816	0	0	5,816	0
SP - Seaport	65,279	19,982	0	38,433	6,864
SW - Solid Waste	155,904	47,774	0	91,719	16,411
TT - Office of the CITT	579	431	0	0	148
VZ - Vizcaya Museum and	6,246	2,252	0	3,221	773
WS - Water & Sewer	543,176	125,738	147,492	226,753	43,193
Direct Billed	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department ER - Human Resources

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
Total	5,592,660	1,321,846	896,297	2,920,449	454,068

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department ET - Enterprise Technology Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	142,015,328			142,015,328
POLL WORKERS	(296,382)			
PETTY CASH & CHANGE FUNDS	(3,796)			
OTHER SPEC OBLIGATIONS	(2,727,570)			
INTRAFUND TRANSFER	(8,316,000)			
SPECIAL TRANSPORTATION	(14,585)			
HURRICANE EXPENSES	(307)			
GRANTS TO OUTSIDE ORGANIZATIONS	0			
REFUNDS, CAHS SHORTAGES	40			
BUILDING IMPROVEMENTS	(60,727)			
CONSTRUCTION PHASE	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(6,593,528)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(5,678,911)			
INFRASTRUCTURE	0			
Total Deductions:	(23,691,766)			(23,691,766)
Depreciation	4,226,110		4,226,110	
Leave Payouts	1,150,969		1,150,969	
AT - County Attorney	7,988	768	8,756	
AU - Audit and Management	219,071	12,522	231,593	
BU - Strategic Business Management	35,462	37,704	73,166	
CC - County Commission	20,376	4,339	24,715	
CE - County Executive	90,295	26,342	116,637	
DA - ADA Coordination	1,140	221	1,361	
ER - Human Resources	79,141	8,425	87,566	
ET - Enterprise Technology Services		1,080,767	1,080,767	
FE - Fair Employment Practices		13,660	13,660	
FN - Finance		125,205	125,205	
GG - General Government		772,574	772,574	
GI - Government Information Center		120,012	120,012	
IG - Inspector General		490,680	490,680	
PM - Procurement Management		(16,133)	(16,133)	



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department ET - Enterprise Technology Services

Total Allocated Additions:	5,830,552	2,677,086	8,507,638	8,507,638
REVENUE (34110)	(2,220,445)			
REVENUE (34900)	(817,072)			
REVENUE (34910)	(76,694,022)			
REVENUE (36100)	(1,425)			
REVENUE (36900)	(864,384)			
REVENUE (36920)	(20,943,998)			
REVENUE (38700)	(8,316,000)			
ACCRUED LEAVE PAYOUTS	(1,434,958)			
ADMIN REIMB - AVIATION	(247,939)			
ADMIN REIMB - W&S	(826,983)			
Total Departmental Cost Adjustments:	(112,367,226)		(112,367,226)	
Total To Be Allocated:	11,786,888	2,677,086	14,463,974	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
Wages & Benefits					
SALARIES	51,571,851	0	50,920,960	650,891	0
FRINGE BENEFITS	12,372,875	0	11,529,265	843,610	0
Other Expense & Cost					
*POLL WORKERS	296,382	296,382	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	5,382	0	5,382	0	0
CONSULTING SERVICES	28,200	0	28,200	0	0
ACCOUNTING & AUDITING	0	0	0	0	0
LEGAL	2,800	0	2,800	0	0
BANK & TRUSTEE/PAYING AGENT FEES	2,024	0	2,024	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0	0	0
TEMPORARY HELP AGENCY	1,144,027	0	1,136,523	7,504	0
HEALTH RELATED SERVICES	0	0	0	0	0
ELECTRICAL SERVICES	68,694	0	68,694	0	0
WATER AND DISPOSAL SERVICES	0	0	0	0	0
INDUSTRIAL SERVICE RELATED	1,233	0	1,233	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	2,328,421	0	2,309,438	0	0
GENERAL AUTO & PROFESSIONAL LIAB	184,700	0	184,700	0	0
OUTSIDE CONTRACTUAL SVCS.	4,059	0	4,059	0	0
EQUIPMENT MAINTENANCE	20,938	0	20,938	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	178,633	0	178,633	0	0
ITD MAINTENANCE	21,283,205	0	20,680,439	0	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	85,104	0	85,104	0	0
TAX COLLECTOR DISTRIBUTION	277	0	277	0	0
BUILDINGS COUNTY OWNED: RENTAL	2,364,168	0	2,364,168	0	0
HEAVY EQUIPMENT RENTAL	100	0	100	0	0
COMMUNICATION EQUIPMENT-RENTAL	35,539	0	35,539	0	0
RENT PAYMENTS TO LESSORS	232,030	0	232,030	0	0
OTHER RENTAL EXPENSE	6,436	0	6,436	0	0
GSA CHARGES	1,130,410	0	901,314	0	0
ITD	2,974,779	0	2,974,779	0	0
GENERAL COUNTY SUPPORT CHARGES	120	0	120	0	0
PARKS & RECREATION SERVICES	10,963	0	10,963	0	0
CLERK OF COURTS	3,002	0	3,002	0	0
TELECOMMUNICATIONS	17,277,364	0	17,269,111	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	1,901	0	1,901	0	0
TRAVEL	48,874	0	48,874	0	0
AUTOMOBILE REIMBURSEMENT	25,547	0	25,547	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
ADVERTISING	654	0	654	0	0
PRINTING & GRAPHICS	0	0	0	0	0
MAILING SERVICES	9,599	0	9,599	0	0
*PETTY CASH & CHANGE FUNDS	3,796	3,796	0	0	0
TRAINING	151,116	0	151,116	0	0
REIMBURSEMENTS & REFUNDS	(998)	0	(998)	0	0
TAXES,LICENSES & PERMITS	458	0	458	0	0
MISCELLANEOUS	(125,705)	0	(125,705)	0	0
RESERVE & CONTINGENCIES	0	0	0	0	0
FUEL & LUBRICANTS	2,952	0	2,952	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	52,318	0	52,318	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	1,666,326	0	1,666,326	0	0
EQUIPMENT & NON-CAPITAL TOOLS	699,907	0	699,907	0	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	43,054	0	43,054	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	1,013	0	1,013	0	0
CONSTRUCTION MATERIALS & SUPPLIES	2,985	0	2,985	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	1,120,047	0	1,120,047	0	0
COMPUTER SUPPLIES	23,846	0	23,846	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	34	0	34	0	0
CLOTHING & UNIFORMS	25,264	0	25,264	0	0
OTHER MATERIALS & SUPPLIES	78,387	0	78,387	0	0
OTHER SPECIAL REVENUE-TRF OUT	865,809	0	865,809	0	0
*OTHER SPEC OBLIGATIONS	2,727,570	2,727,570	0	0	0
LOAN AGREEMENTS	312,840	0	312,840	0	0
*INTRAFUND TRANSFER	8,316,000	8,316,000	0	0	0
*SPECIAL TRANSPORTATION	14,585	14,585	0	0	0
*HURRICANE EXPENSES	307	307	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*REFUNDS, CAHS SHORTAGES	(40)	(40)	0	0	0
*BUILDING IMPROVEMENTS	60,727	60,727	0	0	0
*CONSTRUCTION PHASE	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	6,593,528	6,593,528	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	5,678,911	5,678,911	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, 2011
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
Departmental Totals					
Total Expenditures	142,015,328	23,691,766	115,962,459	1,502,005	0
Deductions					
Total Deductions	(23,691,766)	(23,691,766)	0	0	0
Cost Adjustments					
REVENUE (34110)	(2,220,445)	0	(2,220,445)	0	0
REVENUE (34900)	(817,072)	0	(817,072)	0	0
REVENUE (34910)	(76,694,022)	0	(54,063,596)	(2,572,963)	0
REVENUE (36100)	(1,425)	0	0	0	0
REVENUE (36900)	(864,384)	0	0	0	0
REVENUE (36920)	(20,943,998)	0	(20,943,998)	0	0
REVENUE (38700)	(8,316,000)	0	(8,316,000)	0	0
ACCRUED LEAVE PAYOUTS	(1,434,958)	0	(1,434,958)	0	0
ADMIN REIMB - AVIATION	(247,939)	0	(247,939)	0	0
ADMIN REIMB - W&S	(826,983)	0	(826,983)	0	0
 Functional Cost	 5,956,336	 0	 27,091,468	 (1,070,958)	 0
Allocation Step 1					
Inbound- All Others	5,830,552	0	0	0	5,830,552
Unallocated Costs	20,064,174	0	0	0	0
1st Allocation	31,851,062	0	27,091,468	(1,070,958)	5,830,552
Allocation Step 2					
Inbound- All Others	2,677,086	0	0	0	2,677,086
2nd Allocation	2,677,086	0	0	0	2,677,086
Total For ET ET - Enterprise Technology					
Total Allocated	34,528,148	0	27,091,468	(1,070,958)	8,507,638

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Interagency Services	Major Capital
Wages & Benefits		
SALARIES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
*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	0
HEALTH RELATED SERVICES	0	0
ELECTRICAL SERVICES	0	0
WATER AND DISPOSAL SERVICES	0	0
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	18,983
GENERAL AUTO & PROFESSIONAL LIAB	0	0
OUTSIDE CONTRACTUAL SVCS.	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	0	602,766
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
TAX COLLECTOR DISTRIBUTION	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0
HEAVY EQUIPMENT RENTAL	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	0
RENT PAYMENTS TO LESSORS	0	0
OTHER RENTAL EXPENSE	0	0
GSA CHARGES	0	229,096
ITD	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0
PARKS & RECREATION SERVICES	0	0
CLERK OF COURTS	0	0
TELECOMMUNICATIONS	0	8,253
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, 2011
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	0
TAXES,LICENSES & PERMITS	0	0
MISCELLANEOUS	0	0
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	0
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	0	0
*OTHER SPEC OBLIGATIONS	0	0
LOAN AGREEMENTS	0	0
*INTRAFUND TRANSFER	0	0
*SPECIAL TRANSPORTATION	0	0
*HURRICANE EXPENSES	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*REFUNDS, CAHS SHORTAGES	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, 2011
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Interagency Services	Major Capital
Departmental Totals		
Total Expenditures	0	859,098
Deductions		
Total Deductions	0	0
Cost Adjustments		
REVENUE (34110)	0	0
REVENUE (34900)	0	0
REVENUE (34910)	(20,057,463)	0
REVENUE (36100)	(1,425)	0
REVENUE (36900)	(864,384)	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	 (20,923,272)	 859,098
Allocation Step 1		
Inbound- All Others	0	0
Unallocated Costs	20,923,272	(859,098)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For ET ET - Enterprise Technology		
Total Allocated	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	116	0.7557	204,730		204,730		204,730
AG - Agenda Coordination	4	0.0261	7,060		7,060		7,060
AT - County Attorney	134	0.8730	236,499		236,499		236,499
AU - Audit and Management	49	0.3192	86,481		86,481		86,481
BU - Strategic Business Management	33	0.2150	58,242		58,242		58,242
CA - Community Action Agency	654	4.2606	1,154,255		1,154,255		1,154,255
CC - County Commission	224	1.4593	395,341		395,341		395,341
CE - County Executive	55	0.3583	97,070		97,070		97,070
CL - Clerk of Court	172	1.1205	303,566		303,566		303,566
CR - Corrections & Rehabilitation	2,890	18.8274	5,100,609		5,100,609		5,100,609
CS - Consumer Services	43	0.2801	75,891		75,891		75,891
DA - ADA Coordination	3	0.0195	5,295		5,295		5,295
EC - Commission on Ethics & Public Trust	15	0.0977	26,474		26,474		26,474
EL - Elections	91	0.5928	160,607		160,607		160,607
EM - Emergency Management	20	0.1303	35,298		35,298		35,298
ER - Human Resources	106	0.6906	187,081		187,081		187,081
ET - Enterprise Technology Services	547	3.5635	965,409		965,409		965,409
FE - Fair Employment Practices	10	0.0651	17,649		17,649		17,649
GC - Grants Coord Ops	27	0.1759	47,653		47,653		47,653
GI - Government Information Center	194	1.2638	342,394		342,394		342,394
HS - Human Services	543	3.5375	958,350		958,350		958,350
IC - International Consortium	14	0.0912	24,709		24,709		24,709
IG - Inspector General	38	0.2476	67,067		67,067		67,067
JA - Judicial Administration	264	1.7199	465,938		465,938		465,938
JU - Juvenile Assessment Center	107	0.6971	188,846		188,846		188,846

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	69	0.4495	121,779		121,779		121,779
MT - Transit	2,302	14.9967	4,062,838		4,062,838		4,062,838
ND - Non-Department	48	0.3127	84,716		84,716		84,716
OF - Film and Entertainment	3	0.0195	5,295		5,295		5,295
OS - Sustainability	6	0.0391	10,590		10,590		10,590
PA - Property Appraiser	371	2.4169	654,784		654,784		654,784
PD - Police	4,373	28.4887	7,717,980		7,717,980		7,717,980
PR - Park & Recreation	1,003	6.5342	1,770,211		1,770,211		1,770,211
PW - Public Works	719	4.6840	1,268,975		1,268,975		1,268,975
PZ - Planning & Zoning	67	0.4365	118,249		118,249		118,249
SB - Small Business Development	36	0.2345	63,537		63,537		63,537
SubTotal	15,350	100.0000	27,091,468		27,091,468		27,091,468
Total	15,350	100.0000	27,091,468		27,091,468		27,091,468

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, 2011
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Corrections/Police & CJIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	172.00	2.2034	-23,598		-23,598		-23,598
CR - Corrections & Rehabilitation	2,890.00	37.0228	-396,499		-396,499		-396,499
JA - Judicial Administration	264.00	3.3820	-36,220		-36,220		-36,220
JU - Juvenile Assessment Center	107.00	1.3707	-14,680		-14,680		-14,680
PD - Police	4,373.00	56.0211	-599,961		-599,961		-599,961
SubTotal	7,806.00	100.0000	-1,070,958		-1,070,958		-1,070,958
Total	7,806.00	100.0000	-1,070,958		-1,070,958		-1,070,958

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, 2011
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	116	0.4196	24,464		24,464	11,733	36,197
AG - Agenda Coordination	4	0.0145	844		844		844
AT - County Attorney	134	0.4847	28,260		28,260		28,260
AU - Audit and Management	49	0.1772	10,334		10,334		10,334
AV - Aviation	1,255	4.5394	264,670		264,670	126,941	391,611
BC - Building Code Compliance	70	0.2532	14,762		14,762	7,080	21,842
BN - Bldg&Neighborhood Compliance	243	0.8789	51,247		51,247	24,579	75,826
BU - Strategic Business Management	33	0.1194	6,959		6,959		6,959
CA - Community Action Agency	654	2.3655	137,924		137,924	66,151	204,075
CC - County Commission	224	0.8102	47,240		47,240		47,240
CD - Housing & Comm Devlp	72	0.2604	15,184		15,184	7,283	22,467
CE - County Executive	55	0.1989	11,599		11,599		11,599
CL - Clerk of Court	172	0.6221	36,274		36,274	17,397	53,671
CQ - Capital Improvement	25	0.0904	5,272		5,272		5,272
CR - Corrections & Rehabilitation	2,890	10.4532	609,480		609,480	292,318	901,798
CS - Consumer Services	114	0.4123	24,042		24,042	11,531	35,573
CU - Cultural Affairs	34	0.1230	7,170		7,170	3,439	10,609
DA - ADA Coordination	3	0.0109	633		633		633
DE - Environmental Resources Mgmt	485	1.7543	102,283		102,283	49,057	151,340
EC - Commission on Ethics & Public Trust	15	0.0543	3,163		3,163	1,517	4,680
EL - Elections	91	0.3292	19,191		19,191	9,204	28,395
EM - Emergency Management	20	0.0723	4,218		4,218	2,023	6,241
ER - Human Resources	106	0.3834	22,355		22,355		22,355
ET - Enterprise Technology Services	547	1.9785	115,358		115,358		115,358
FE - Fair Employment Practices	10	0.0362	2,109		2,109	1,011	3,120

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	285	1.0309	60,104		60,104	28,827	88,931
FR - Fire	2,580	9.3319	544,103		544,103	260,962	805,065
GC - Grants Coord Ops	46	0.1664	9,701		9,701	4,653	14,354
GI - Government Information Center	194	0.7017	40,913		40,913	19,623	60,536
GS01 - General Services Administration	797	2.8828	168,082		168,082	80,615	248,697
HD - Public Housing	401	1.4504	84,568		84,568	40,560	125,128
HF - Housing Finance Authority	9	0.0326	1,898		1,898	910	2,808
HS - Human Services	543	1.9640	114,515		114,515	54,923	169,438
HT - Homeless Trust	15	0.0543	3,163		3,163	1,517	4,680
IC - International Consortium	14	0.0506	2,952		2,952	1,416	4,368
IG - Inspector General	38	0.1374	8,014		8,014	3,844	11,858
JA - Judicial Administration	264	0.9549	55,676		55,676	26,703	82,379
JU - Juvenile Assessment Center	107	0.3870	22,566		22,566	10,823	33,389
LB - Libraries	621	2.2462	130,964		130,964	62,813	193,777
ME - Medical Examiner	69	0.2496	14,552		14,552	6,979	21,531
MP - Metropolitan Planning Organization	17	0.0615	3,585		3,585	1,720	5,305
MT - Transit	3,199	11.5709	674,646		674,646	323,573	998,219
ND - Non-Department	48	0.1736	10,123		10,123	4,855	14,978
OF - Film and Entertainment	3	0.0109	633		633	303	936
OS - Sustainability	6	0.0217	1,265		1,265	607	1,872
PA - Property Appraiser	371	1.3419	78,241		78,241	37,526	115,767
PD - Police	4,373	15.8170	922,235		922,235	442,321	1,364,556
PM - Procurement Management	92	0.3328	19,402		19,402	9,306	28,708
PR - Park & Recreation	1,003	3.6279	211,525		211,525	101,452	312,977
PW - Public Works	886	3.2047	186,851		186,851	89,617	276,468
PZ - Planning & Zoning	115	0.4160	24,253		24,253	11,632	35,885

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SB - Small Business Development	36	0.1302	7,592		7,592	3,641	11,233
SP - Seaport	417	1.5083	87,942		87,942	42,179	130,121
SW - Solid Waste Management	997	3.6062	210,260		210,260	100,845	311,105
TT - Office of the CITT	9	0.0326	1,898		1,898	910	2,808
VZ - Vizcaya Museum and Gardens	47	0.1700	9,912		9,912	4,754	14,666
WS - Water & Sewer	2,624	9.4911	553,383		553,383	265,413	818,796
SubTotal	27,647	100.0000	5,830,552		5,830,552	2,677,086	8,507,638
Total	27,647	100.0000	5,830,552		5,830,552	2,677,086	8,507,638

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, 2011
Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
AD - Animal Services	240,927	204,730	0	36,197
AG - Agenda Coordination	7,904	7,060	0	844
AT - County Attorney	264,759	236,499	0	28,260
AU - Audit and Management	96,815	86,481	0	10,334
AV - Aviation	391,611	0	0	391,611
BC - Building Code	21,842	0	0	21,842
BN - Bldg&Neighborhood	75,826	0	0	75,826
BU - Strategic Business	65,201	58,242	0	6,959
CA - Community Action	1,358,330	1,154,255	0	204,075
CC - County Commission	442,581	395,341	0	47,240
CD - Housing & Comm Devlp	22,467	0	0	22,467
CE - County Executive	108,669	97,070	0	11,599
CL - Clerk of Court	333,639	303,566	(23,598)	53,671
CQ - Capital Improvement	5,272	0	0	5,272
CR - Corrections &	5,605,908	5,100,609	(396,499)	901,798
CS - Consumer Services	111,464	75,891	0	35,573
CU - Cultural Affairs	10,609	0	0	10,609
DA - ADA Coordination	5,928	5,295	0	633
DE - Environmental	151,340	0	0	151,340
EC - Commission on Ethics &	31,154	26,474	0	4,680
EL - Elections	189,002	160,607	0	28,395
EM - Emergency	41,539	35,298	0	6,241
ER - Human Resources	209,436	187,081	0	22,355
ET - Enterprise Technology	1,080,767	965,409	0	115,358
FE - Fair Employment	20,769	17,649	0	3,120
FN - Finance	88,931	0	0	88,931
FR - Fire	805,065	0	0	805,065
GC - Grants Coord Ops	62,007	47,653	0	14,354
GI - Government Information	402,930	342,394	0	60,536
GS01 - General Services	248,697	0	0	248,697
HD - Public Housing	125,128	0	0	125,128
HF - Housing Finance	2,808	0	0	2,808
HS - Human Services	1,127,788	958,350	0	169,438



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
HT - Homeless Trust	4,680	0	0	4,680
IC - International Consortium	29,077	24,709	0	4,368
IG - Inspector General	78,925	67,067	0	11,858
JA - Judicial Administration	512,097	465,938	(36,220)	82,379
JU - Juvenile Assessment	207,555	188,846	(14,680)	33,389
LB - Libraries	193,777	0	0	193,777
ME - Medical Examiner	143,310	121,779	0	21,531
MP - Metropolitan Planning	5,305	0	0	5,305
MT - Transit	5,061,057	4,062,838	0	998,219
ND - Non-Department	99,694	84,716	0	14,978
OF - Film and Entertainment	6,231	5,295	0	936
OS - Sustainability	12,462	10,590	0	1,872
PA - Property Appraiser	770,551	654,784	0	115,767
PD - Police	8,482,575	7,717,980	(599,961)	1,364,556
PM - Procurement	28,708	0	0	28,708
PR - Park & Recreation	2,083,188	1,770,211	0	312,977
PW - Public Works	1,545,443	1,268,975	0	276,468
PZ - Planning & Zoning	154,134	118,249	0	35,885
SB - Small Business	74,770	63,537	0	11,233
SP - Seaport	130,121	0	0	130,121
SW - Solid Waste	311,105	0	0	311,105
TT - Office of the CITT	2,808	0	0	2,808
VZ - Vizcaya Museum and	14,666	0	0	14,666
WS - Water & Sewer	818,796	0	0	818,796
Direct Billed	0	0	0	0
Total	34,528,148	27,091,468	(1,070,958)	8,507,638

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

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, 2011
Schedule .2 - Costs To Be Allocated
For Department FE - Fair Employment Practices

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,004,421			1,004,421
POLL WORKERS	(6,792)			
PETTY CASH & CHANGE FUNDS	391			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	(6,401)			(6,401)
Depreciation	11,424		11,424	
Leave Payouts	17,040		17,040	
BU - Strategic Business Management	3,892	4,229	8,121	
CC - County Commission	372	79	451	
CE - County Executive	1,651	482	2,133	
DA - ADA Coordination	1,140	221	1,361	
ER - Human Resources	676	73	749	
ET - Enterprise Technology Services	19,758	1,011	20,769	
FE - Fair Employment Practices		250	250	
FN - Finance		1,353	1,353	
GG - General Government		49,731	49,731	
GI - Government Information Center		553	553	
IG - Inspector General		15	15	
PM - Procurement Management		(31)	(31)	
Total Allocated Additions:	55,953	57,966	113,919	113,919
ADMIN REIMB - AV	(56,945)			
ADMIN REIMB - WS	(189,936)			
ACCRUED LEAVE PAYOUTS	0			
REVENUE	(116,700)			
Total Departmental Cost Adjustments:	(363,581)			(363,581)
Total To Be Allocated:	690,392	57,966		748,358

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department FE - Fair Employment Practices

	Total	General & Admin	Fair Employment	Major Capital
Wages & Benefits				
SALARIES	739,852	0	739,852	0
FRINGE BENEFITS	210,173	0	210,173	0
Other Expense & Cost				
*POLL WORKERS	6,792	6,792	0	0
DEPARTURE INCENTIVE PROGRAM DIP	8,453	0	8,453	0
INTERPRETERS	126	0	126	0
GENERAL AUTO & PROFESSIONAL LIAB	2,800	0	2,800	0
EQUIPMENT MAINTENANCE	1,413	0	1,413	0
ITD MAINTENANCE	10,211	0	10,211	0
GSA CHARGES	5,651	0	5,651	0
CLERK OF COURTS	188	0	188	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	784	0	784	0
TRAVEL	2,952	0	2,952	0
PRINTING & GRAPHICS	(177)	0	(177)	0
*PETTY CASH & CHANGE FUNDS	(391)	(391)	0	0
TRAINING	2,300	0	2,300	0
MISCELLANEOUS	764	0	764	0
OFFICE SUPPLIES & MINOR EQUIPMENT	2,102	0	2,102	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
TELECOMMUNICATIONS	10,368	0	10,368	0
AUTOMOBILE REIMBURSEMENT	0	0	0	0
GENERAL COUNTY SUPPORT CHARGES	60	0	60	0
Departmental Totals				
Total Expenditures	1,004,421	6,401	998,020	0
Deductions				
Total Deductions	(6,401)	(6,401)	0	0
Cost Adjustments				
ADMIN REIMB - AV	(56,945)	0	(56,945)	0
ADMIN REIMB - WS	(189,936)	0	(189,936)	0
ACCRUED LEAVE PAYOUTS	0	0	0	0
REVENUE	(116,700)	0	(116,700)	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department FE - Fair Employment Practices

	Total	General & Admin	Fair Employment	Major Capital
Functional Cost	634,439	0	634,439	0
Allocation Step 1				
Inbound- All Others	55,953	55,953	0	0
Reallocate Admin Costs		(55,953)	55,953	0
1st Allocation	690,392	0	690,392	0
Allocation Step 2				
Inbound- All Others	57,966	57,966	0	0
Reallocate Admin Costs		(57,966)	57,966	0
2nd Allocation	57,966	0	57,966	0
Total For FE FE - Fair Employment Practices				
Total Allocated	748,358	0	748,358	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	116	0.4196	2,897		2,897	254	3,151
AG - Agenda Coordination	4	0.0145	100		100		100
AT - County Attorney	134	0.4847	3,346		3,346		3,346
AU - Audit and Management	49	0.1772	1,224		1,224		1,224
AV - Aviation	1,255	4.5394	31,339		31,339	2,750	34,089
BC - Building Code Compliance	70	0.2532	1,748		1,748	153	1,901
BN - Bldg&Neighborhood Compliance	243	0.8789	6,068		6,068	532	6,600
BU - Strategic Business Management	33	0.1194	824		824		824
CA - Community Action Agency	654	2.3655	16,331		16,331	1,433	17,764
CC - County Commission	224	0.8102	5,594		5,594		5,594
CD - Housing & Comm Devlp	72	0.2604	1,798		1,798	158	1,956
CE - County Executive	55	0.1989	1,373		1,373		1,373
CL - Clerk of Court	172	0.6221	4,295		4,295	377	4,672
CQ - Capital Improvement	25	0.0904	624		624		624
CR - Corrections & Rehabilitation	2,890	10.4532	72,168		72,168	6,332	78,500
CS - Consumer Services	114	0.4123	2,847		2,847	250	3,097
CU - Cultural Affairs	34	0.1230	849		849	74	923
DA - ADA Coordination	3	0.0109	75		75		75
DE - Environmental Resources Mgmt	485	1.7543	12,111		12,111	1,063	13,174
EC - Commission on Ethics & Public Trust	15	0.0543	375		375	33	408
EL - Elections	91	0.3292	2,272		2,272	199	2,471
EM - Emergency Management	20	0.0723	499		499	44	543
ER - Human Resources	106	0.3834	2,647		2,647		2,647
ET - Enterprise Technology Services	547	1.9785	13,660		13,660		13,660
FE - Fair Employment Practices	10	0.0362	250		250		250

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	285	1.0309	7,117		7,117	624	7,741
FR - Fire	2,580	9.3319	64,427		64,427	5,653	70,080
GC - Grants Coord Ops	46	0.1664	1,149		1,149	101	1,250
GI - Government Information Center	194	0.7017	4,845		4,845	425	5,270
GS01 - General Services Administration	797	2.8828	19,902		19,902	1,746	21,648
HD - Public Housing	401	1.4504	10,014		10,014	879	10,893
HF - Housing Finance Authority	9	0.0326	225		225	20	245
HS - Human Services	543	1.9640	13,560		13,560	1,190	14,750
HT - Homeless Trust	15	0.0543	375		375	33	408
IC - International Consortium	14	0.0506	350		350	31	381
IG - Inspector General	38	0.1374	949		949	83	1,032
JA - Judicial Administration	264	0.9549	6,593		6,593	578	7,171
JU - Juvenile Assessment Center	107	0.3870	2,672		2,672	234	2,906
LB - Libraries	621	2.2462	15,507		15,507	1,361	16,868
ME - Medical Examiner	69	0.2496	1,723		1,723	151	1,874
MP - Metropolitan Planning Organization	17	0.0615	425		425	37	462
MT - Transit	3,199	11.5709	79,884		79,884	7,009	86,893
ND - Non-Department	48	0.1736	1,199		1,199	105	1,304
OF - Film and Entertainment	3	0.0109	75		75	7	82
OS - Sustainability	6	0.0217	150		150	13	163
PA - Property Appraiser	371	1.3419	9,264		9,264	813	10,077
PD - Police	4,373	15.8170	109,198		109,198	9,579	118,777
PM - Procurement Management	92	0.3328	2,297		2,297	202	2,499
PR - Park & Recreation	1,003	3.6279	25,047		25,047	2,198	27,245
PW - Public Works	886	3.2047	22,125		22,125	1,941	24,066
PZ - Planning & Zoning	115	0.4160	2,872		2,872	252	3,124



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SB - Small Business Development	36	0.1302	899		899	79	978
SP - Seaport	417	1.5083	10,413		10,413	914	11,327
SW - Solid Waste Management	997	3.6062	24,897		24,897	2,184	27,081
TT - Office of the CITT	9	0.0326	225		225	20	245
VZ - Vizcaya Museum and Gardens	47	0.1700	1,174		1,174	103	1,277
WS - Water & Sewer	2,624	9.4911	65,526		65,526	5,749	71,275
SubTotal	27,647	100.0000	690,392		690,392	57,966	748,358
Total	27,647	100.0000	690,392		690,392	57,966	748,358

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, 2011
Schedule .5 - Allocation Summary
For Department FE - Fair Employment Practices

Receiving Department	Total	Fair Employment
AD - Animal Services	3,151	3,151
AG - Agenda Coordination	100	100
AT - County Attorney	3,346	3,346
AU - Audit and Management	1,224	1,224
AV - Aviation	34,089	34,089
BC - Building Code	1,901	1,901
BN - Bldg&Neighborhood	6,600	6,600
BU - Strategic Business	824	824
CA - Community Action	17,764	17,764
CC - County Commission	5,594	5,594
CD - Housing & Comm Devlp	1,956	1,956
CE - County Executive	1,373	1,373
CL - Clerk of Court	4,672	4,672
CQ - Capital Improvement	624	624
CR - Corrections &	78,500	78,500
CS - Consumer Services	3,097	3,097
CU - Cultural Affairs	923	923
DA - ADA Coordination	75	75
DE - Environmental	13,174	13,174
EC - Commission on Ethics &	408	408
EL - Elections	2,471	2,471
EM - Emergency	543	543
ER - Human Resources	2,647	2,647
ET - Enterprise Technology	13,660	13,660
FE - Fair Employment	250	250
FN - Finance	7,741	7,741
FR - Fire	70,080	70,080
GC - Grants Coord Ops	1,250	1,250
GI - Government Information	5,270	5,270
GS01 - General Services	21,648	21,648
HD - Public Housing	10,893	10,893
HF - Housing Finance	245	245
HS - Human Services	14,750	14,750



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department FE - Fair Employment Practices

Receiving Department	Total	Fair Employment
HT - Homeless Trust	408	408
IC - International Consortium	381	381
IG - Inspector General	1,032	1,032
JA - Judicial Administration	7,171	7,171
JU - Juvenile Assessment	2,906	2,906
LB - Libraries	16,868	16,868
ME - Medical Examiner	1,874	1,874
MP - Metropolitan Planning	462	462
MT - Transit	86,893	86,893
ND - Non-Department	1,304	1,304
OF - Film and Entertainment	82	82
OS - Sustainability	163	163
PA - Property Appraiser	10,077	10,077
PD - Police	118,777	118,777
PM - Procurement	2,499	2,499
PR - Park & Recreation	27,245	27,245
PW - Public Works	24,066	24,066
PZ - Planning & Zoning	3,124	3,124
SB - Small Business	978	978
SP - Seaport	11,327	11,327
SW - Solid Waste	27,081	27,081
TT - Office of the CITT	245	245
VZ - Vizcaya Museum and	1,277	1,277
WS - Water & Sewer	71,275	71,275
Direct Billed	0	0
Total	748,358	748,358

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

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, 2011
Schedule .2 - Costs To Be Allocated
For Department FN - Finance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	40,576,341			40,576,341
POLL WORKERS	(98,452)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(16,565)			
PETTY CASH & CHANGE FUNDS	(427)			
GENERAL FUND TRANSFER OUT	(759,000)			
INTRAFUND TRANSFER	(817,000)			
OTHER SPECIAL REVENUE TRF OUT	(480,000)			
OTHER SPECIAL OBLIGATIONS	(5,844,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(2,655,924)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(437,762)			
Total Deductions:	(11,109,130)			(11,109,130)
Depreciation	173,209		173,209	
Leave Payouts	391,291		391,291	
AG - Agenda Coordination	9,617	6,629	16,246	
AT - County Attorney	633,834	60,954	694,788	
AU - Audit and Management	136,036	7,776	143,812	
BU - Strategic Business Management	25,170	26,949	52,119	
CC - County Commission	(15,953)	(70,914)	(86,867)	
CE - County Executive	47,046	13,725	60,771	
DA - ADA Coordination	1,140	221	1,361	
ER - Human Resources	40,051	4,265	44,316	
ET - Enterprise Technology Services	60,104	28,827	88,931	
FE - Fair Employment Practices	7,117	624	7,741	
FN - Finance		39,604	39,604	
GG - General Government		31,184	31,184	
GI - Government Information Center		208,935	208,935	
IG - Inspector General		61,922	61,922	
PM - Procurement Management		(2,564)	(2,564)	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department FN - Finance

Total Allocated Additions:	1,508,662	418,137	1,926,799	1,926,799
ADMIN REIMB - AV	(627,552)			
ADMIN REIMB - WS	(2,093,153)			
ACCRUED LEAVE PAYOUTS	(424,865)			
REVENUE	(135,840,250)			
Total Departmental Cost Adjustments:	(138,985,820)		(138,985,820)	
Total To Be Allocated:	(108,009,947)	418,137	(107,591,810)	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
Wages & Benefits					
SALARIES	17,472,051	0	445,373	4,802,958	9,809,714
FRINGE BENEFITS	5,091,011	0	75,111	1,303,236	3,055,245
Other Expense & Cost					
*POLL WORKERS	98,452	98,452	0	0	0
OTHER COURT OPERATING EXPENSE	451	0	0	0	451
ACCOUNTING & AUDITING	43,958	0	0	1,095	16,863
CONSULTING SERVICES	(51,300)	0	0	0	(111,300)
LEGAL	21,407	0	0	0	1,343
BANK & TRUSTEE/PAYING AGENT FEES	70,777	0	0	0	70,777
TEMPORARY HELP AGENCY	564,203	0	18,831	210,248	305,537
INDUSTRIAL SERVICE RELATED	159,101	0	0	335	158,766
OTHER OUTSIDE CONTRACTUAL SERVICES	64,756	0	0	124	3,681
GENERAL AUTO & PROFESSIONAL LIAB	101,300	0	2,200	30,900	63,400
HEALTH RELATED SERVICES	183	0	0	0	183
EQUIPMENT MAINTENANCE	42,330	0	0	11,708	30,622
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	38,067	0	0	0	38,067
ITD MAINTENANCE	213,830	0	112	198,165	15,553
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	1,960,137	0	52,190	666,738	1,137,089
COMMUNICATION EQUIPMENT-RENTAL	67,643	0	1,324	6,865	50,626
TAXES, LICENCES & PERMITS	105	0	105	0	0
GSA CHARGES	573,722	0	21,197	116,383	430,532
ITD	1,245,322	0	13,580	156,495	1,045,663
GENERAL COUNTY SUPPORT CHARGES	40,000	0	0	10,000	0
CLERK OF COURTS	58,800	0	260	53,500	4,578
TELECOMMUNICATIONS	320,446	0	5,895	56,866	242,786
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	7,760	0	865	1,320	4,915
TRAVEL	8,708	0	2,519	2,120	1,936
AUTOMOBILE REIMBURSEMENT	1,944	0	0	38	1,906
ADVERTISING	122,338	0	0	0	116,405
PRINTING & GRAPHICS	181,473	0	21	27,298	151,387
MAILING SERVICES	1,257,768	0	13	2,227	1,255,087
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	16,565	16,565	0	0	0
*PETTY CASH & CHANGE FUNDS	427	427	0	0	0
TRAINING	3,936	0	3,099	837	0
REIMBURSEMENTS & REFUNDS	(738,666)	0	(40,005)	(698,661)	0
MISCELLANEOUS	329,966	0	1,215	9,261	295,683

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	38,728	0	0	0	38,728
EQUIPMENT & NON-CAPITAL TOOLS	6,372	0	1,229	5,034	109
OTHER REPAIR & MAINTENANCE SUPPLIES	2,061	0	105	320	1,636
OFFICE SUPPLIES & MINOR EQUIPMENT	145,070	0	3,932	44,743	87,809
*GENERAL FUND TRANSFER OUT	759,000	759,000	0	0	0
*INTRAFUND TRANSFER	817,000	817,000	0	0	0
OTHER MATERIALS & SUPPLIES	180	0	0	0	180
*OTHER SPECIAL REVENUE TRF OUT	480,000	480,000	0	0	0
*OTHER SPECIAL OBLIGATIONS	5,844,000	5,844,000	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	2,655,924	2,655,924	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	437,762	437,762	0	0	0
CLOTHING & UNIFORMS	1,273	0	0	0	1,273
Departmental Totals					
Total Expenditures	40,576,341	11,109,130	609,171	7,020,153	18,327,230
Deductions					
Total Deductions	(11,109,130)	(11,109,130)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(627,552)	0	0	(627,552)	0
ADMIN REIMB - WS	(2,093,153)	0	0	(2,093,153)	0
ACCRUED LEAVE PAYOUTS	(424,865)	0	(17,798)	(231,618)	(136,249)
REVENUE	(135,840,250)	0	0	0	(132,346,195)
Functional Cost	(109,518,609)	0	591,373	4,067,830	(114,155,214)
Allocation Step 1					
Inbound- Depreciation: Stephen P. Clark Center	129,500	0	19,037	105,684	0
Inbound- Depreciation: Metro Annex	8,329	0	0	0	8,329
Inbound- All Others	1,370,833	0	34,943	376,833	769,657
Unallocated Costs	113,205,647	0	0	0	113,377,228
1st Allocation	5,195,700	0	645,353	4,550,347	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	418,137	0	10,659	114,943	234,763
Unallocated Costs	(292,535)	0	0	0	(234,763)
2nd Allocation	125,602	0	10,659	114,943	0
Total For FN FN - Finance					
Total Allocated	5,321,302	0	656,012	4,665,290	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Bond Admin Division	Cash Management
Wages & Benefits		
SALARIES	1,405,323	1,008,683
FRINGE BENEFITS	391,950	265,469
Other Expense & Cost		
*POLL WORKERS	0	0
OTHER COURT OPERATING EXPENSE	0	0
ACCOUNTING & AUDITING	6,000	20,000
CONSULTING SERVICES	0	60,000
LEGAL	20,064	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0
TEMPORARY HELP AGENCY	12,864	16,723
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	60,951
GENERAL AUTO & PROFESSIONAL LIAB	2,400	2,400
HEALTH RELATED SERVICES	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	0	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
BUILDINGS COUNTY OWNED: RENTAL	71,501	32,619
COMMUNICATION EQUIPMENT-RENTAL	6,393	2,435
TAXES, LICENCES & PERMITS	0	0
GSA CHARGES	3,629	1,981
ITD	14,792	14,792
GENERAL COUNTY SUPPORT CHARGES	0	30,000
CLERK OF COURTS	90	372
TELECOMMUNICATIONS	5,170	9,729
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	660	0
TRAVEL	2,133	0
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	5,933	0
PRINTING & GRAPHICS	2,767	0
MAILING SERVICES	302	139
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	0	0
MISCELLANEOUS	0	23,807

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	3,736	4,850
*GENERAL FUND TRANSFER OUT	0	0
*INTRAFUND TRANSFER	0	0
OTHER MATERIALS & SUPPLIES	0	0
*OTHER SPECIAL REVENUE TRF OUT	0	0
*OTHER SPECIAL OBLIGATIONS	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0
CLOTHING & UNIFORMS	0	0
Departmental Totals		
Total Expenditures	1,955,707	1,554,950
Deductions		
Total Deductions	0	0
Cost Adjustments		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	(23,053)	(16,147)
REVENUE	(2,059,002)	(1,435,053)
Functional Cost	(126,348)	103,750
Allocation Step 1		
Inbound- Depreciation: Stephen P. Clark Center	0	4,779
Inbound- Depreciation: Metro Annex	0	0
Inbound- All Others	110,260	79,140
Unallocated Costs	16,088	(187,669)
1st Allocation	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Bond Admin Division	Cash Management
Allocation Step 2		
Inbound- All Others	33,632	24,140
Unallocated Costs	(33,632)	(24,140)
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, 2011
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	17,539	0.4655	3,004		3,004	52	3,056
AG - Agenda Coordination	642	0.0170	110		110		110
AT - County Attorney	2,954	0.0784	506		506		506
AU - Audit and Management	1,729	0.0459	296		296		296
AV - Aviation	65,861	1.7481	11,282		11,282	195	11,477
BC - Building Code Compliance	346	0.0092	59		59	1	60
BN - Bldg&Neighborhood Compliance	55,020	1.4604	9,425		9,425	163	9,588
BU - Strategic Business Management	2,481	0.0659	425		425		425
CA - Community Action Agency	109,111	2.8961	18,690		18,690	323	19,013
CC - County Commission	25,511	0.6771	4,370		4,370		4,370
CD - Housing & Comm Devlp	26,910	0.7143	4,610		4,610	80	4,690
CE - County Executive	2,687	0.0713	460		460		460
CL - Clerk of Court	50,753	1.3471	8,694		8,694	150	8,844
CQ - Capital Improvement	2,693	0.0715	461		461		461
CR - Corrections & Rehabilitation	83,421	2.2142	14,290		14,290	247	14,537
CS - Consumer Services	23,251	0.6171	3,983		3,983	69	4,052
CU - Cultural Affairs	6,021	0.1598	1,031		1,031	18	1,049
DA - ADA Coordination	942	0.0250	161		161		161
DE - Environmental Resources Mgmt	51,865	1.3766	8,884		8,884	154	9,038
EC - Commission on Ethics & Public Trust	1,105	0.0293	189		189	3	192
ED - Economic Development Coordination	3	0.0001	1		1		1
EL - Elections	9,270	0.2461	1,588		1,588	27	1,615
EM - Emergency Management	33	0.0009	6		6		6
ER - Human Resources	9,075	0.2409	1,555		1,555		1,555
ET - Enterprise Technology Services	90,788	2.4098	15,552		15,552		15,552



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
FE - Fair Employment Practices	981	0.0260	168		168		168
FN - Finance	28,718	0.7623	4,919		4,919		4,919
FR - Fire	96,765	2.5684	16,575		16,575	287	16,862
GC - Grants Coord Ops	21,081	0.5596	3,611		3,611	62	3,673
GG - General Government	11,599	0.3079	1,987		1,987	34	2,021
GI - Government Information Center	7,992	0.2121	1,369		1,369	24	1,393
GS01 - General Services Administration	9,032	0.2397	1,547		1,547	27	1,574
GS02 - Fleet Management	128,387	3.4078	21,992		21,992	380	22,372
GS03 - Materials Management	23,663	0.6281	4,053		4,053	70	4,123
GS05 - Risk Management	24,993	0.6634	4,281		4,281	74	4,355
GS06 - Facilities & Utilities Mgmt	161,895	4.2972	27,732		27,732	480	28,212
GS09 - Design & Construction Svcs	59,196	1.5712	10,140		10,140	175	10,315
GS10 - Real Estate Development	3,432	0.0911	588		588	10	598
GS30 - General Services Major Capital	41,617	1.1046	7,129		7,129	123	7,252
HD - Public Housing	28,409	0.7541	4,866		4,866	84	4,950
HF - Housing Finance Authority	2,202	0.0584	377		377	7	384
HS - Human Services	203,650	5.4055	34,884		34,884	603	35,487
HT - Homeless Trust	7,191	0.1909	1,232		1,232	21	1,253
HU - Hurricane Recovery	3,531	0.0937	605		605	10	615
IC - International Consortium	1,175	0.0312	201		201	3	204
IG - Inspector General	141,188	3.7475	24,185		24,185	418	24,603
IO - Chief Information Officer	40	0.0011	7		7		7
JA - Judicial Administration	973	0.0258	167		167	3	170
JS - Justice System Support	242	0.0064	41		41	1	42
JU - Juvenile Assessment Center	10,551	0.2801	1,807		1,807	31	1,838
LB - Libraries	46,982	1.2470	8,048		8,048	139	8,187

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
ME - Medical Examiner	9,169	0.2434	1,571		1,571	27	1,598
MM - Miami-Dade Economic Advisory Trust	3,334	0.0885	571		571	10	581
MP - Metropolitan Planning Organization	5,156	0.1369	883		883	15	898
MT - Transit	154,933	4.1124	26,539		26,539	459	26,998
ND - Non-Department	601,800	15.9733	103,086		103,086	1,786	104,872
OC - Office of the Courts	17,291	0.4590	2,962		2,962	51	3,013
OF - Film and Entertainment	1,313	0.0349	225		225	4	229
OS - Sustainability	4,764	0.1265	816		816	14	830
PA - Property Appraiser	6,946	0.1844	1,190		1,190	21	1,211
PD - Police	97,786	2.5955	16,750		16,750	290	17,040
PM - Procurement Management	137,248	3.6430	23,510		23,510	407	23,917
PR - Park & Recreation	438,267	11.6329	75,073		75,073	1,298	76,371
PU - Public Defender	1,034	0.0274	177		177	3	180
PW - Public Works	146,364	3.8849	25,071		25,071	434	25,505
PZ - Planning & Zoning	20,696	0.5493	3,545		3,545	61	3,606
RB - Community Advocacy	10	0.0003	2		2		2
SA - State Attorney's Office	4,155	0.1103	712		712	12	724
SB - Small Business Development	3,198	0.0849	548		548	9	557
SF - South Florida Emp Dept	2,653	0.0704	454		454	8	462
SN - Safe Neighborhoods	218	0.0058	37		37	1	38
SP - Seaport	41,810	1.1098	7,162		7,162	124	7,286
SW - Solid Waste Management	75,394	2.0012	12,915		12,915	223	13,138
TT - Office of the CITT	2,304	0.0612	395		395	7	402
VZ - Vizcaya Museum and Gardens	8,473	0.2249	1,451		1,451	25	1,476
WS - Water & Sewer	273,129	7.2496	46,786		46,786	809	47,595
All Other	4,545	0.1206	779		779	13	792

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	3,767,486	100.0000	645,353		645,353	10,659	656,012
Total	3,767,486	100.0000	645,353		645,353	10,659	656,012

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, 2011
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	17,539	0.4655	21,184		21,184	560	21,744
AG - Agenda Coordination	642	0.0170	775		775		775
AT - County Attorney	2,954	0.0784	3,568		3,568		3,568
AU - Audit and Management	1,729	0.0459	2,088		2,088		2,088
AV - Aviation	65,861	1.7481	79,547		79,547	2,104	81,651
BC - Building Code Compliance	346	0.0092	418		418	11	429
BN - Bldg&Neighborhood Compliance	55,020	1.4604	66,453		66,453	1,758	68,211
BU - Strategic Business Management	2,481	0.0659	2,997		2,997		2,997
CA - Community Action Agency	109,111	2.8961	131,784		131,784	3,485	135,269
CC - County Commission	25,511	0.6771	30,812		30,812		30,812
CD - Housing & Comm Devlp	26,910	0.7143	32,502		32,502	860	33,362
CE - County Executive	2,687	0.0713	3,245		3,245		3,245
CL - Clerk of Court	50,753	1.3471	61,299		61,299	1,621	62,920
CQ - Capital Improvement	2,693	0.0715	3,253		3,253		3,253
CR - Corrections & Rehabilitation	83,421	2.2142	100,755		100,755	2,665	103,420
CS - Consumer Services	23,251	0.6171	28,082		28,082	743	28,825
CU - Cultural Affairs	6,021	0.1598	7,272		7,272	192	7,464
DA - ADA Coordination	942	0.0250	1,138		1,138		1,138
DE - Environmental Resources Mgmt	51,865	1.3766	62,642		62,642	1,657	64,299
EC - Commission on Ethics & Public Trust	1,105	0.0293	1,335		1,335	35	1,370
ED - Economic Development Coordination	3	0.0001	4		4		4
EL - Elections	9,270	0.2461	11,196		11,196	296	11,492
EM - Emergency Management	33	0.0009	40		40	1	41
ER - Human Resources	9,075	0.2409	10,961		10,961		10,961
ET - Enterprise Technology Services	90,788	2.4098	109,653		109,653		109,653

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
FE - Fair Employment Practices	981	0.0260	1,185		1,185		1,185
FN - Finance	28,718	0.7623	34,685		34,685		34,685
FR - Fire	96,765	2.5684	116,872		116,872	3,091	119,963
GC - Grants Coord Ops	21,081	0.5596	25,462		25,462	673	26,135
GG - General Government	11,599	0.3079	14,009		14,009	371	14,380
GI - Government Information Center	7,992	0.2121	9,653		9,653	255	9,908
GS01 - General Services Administration	9,032	0.2397	10,909		10,909	289	11,198
GS02 - Fleet Management	128,387	3.4078	155,065		155,065	4,101	159,166
GS03 - Materials Management	23,663	0.6281	28,580		28,580	756	29,336
GS05 - Risk Management	24,993	0.6634	30,186		30,186	798	30,984
GS06 - Facilities & Utilities Mgmt	161,895	4.2972	195,536		195,536	5,172	200,708
GS09 - Design & Construction Svcs	59,196	1.5712	71,497		71,497	1,891	73,388
GS10 - Real Estate Development	3,432	0.0911	4,145		4,145	110	4,255
GS30 - General Services Major Capital	41,617	1.1046	50,265		50,265	1,329	51,594
HD - Public Housing	28,409	0.7541	34,312		34,312	907	35,219
HF - Housing Finance Authority	2,202	0.0584	2,660		2,660	70	2,730
HS - Human Services	203,650	5.4055	245,967		245,967	6,505	252,472
HT - Homeless Trust	7,191	0.1909	8,685		8,685	230	8,915
HU - Hurricane Recovery	3,531	0.0937	4,265		4,265	113	4,378
IC - International Consortium	1,175	0.0312	1,419		1,419	38	1,457
IG - Inspector General	141,188	3.7475	170,526		170,526	4,510	175,036
IO - Chief Information Officer	40	0.0011	48		48	1	49
JA - Judicial Administration	973	0.0258	1,175		1,175	31	1,206
JS - Justice System Support	242	0.0064	292		292	8	300
JU - Juvenile Assessment Center	10,551	0.2801	12,743		12,743	337	13,080
LB - Libraries	46,982	1.2470	56,745		56,745	1,501	58,246

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
ME - Medical Examiner	9,169	0.2434	11,074		11,074	293	11,367
MM - Miami-Dade Economic Advisory Trust	3,334	0.0885	4,027		4,027	107	4,134
MP - Metropolitan Planning Organization	5,156	0.1369	6,227		6,227	165	6,392
MT - Transit	154,933	4.1124	187,127		187,127	4,949	192,076
ND - Non-Department	601,800	15.9733	726,850		726,850	19,223	746,073
OC - Office of the Courts	17,291	0.4590	20,884		20,884	552	21,436
OF - Film and Entertainment	1,313	0.0349	1,586		1,586	42	1,628
OS - Sustainability	4,764	0.1265	5,754		5,754	152	5,906
PA - Property Appraiser	6,946	0.1844	8,389		8,389	222	8,611
PD - Police	97,786	2.5955	118,105		118,105	3,124	121,229
PM - Procurement Management	137,248	3.6430	165,767		165,767	4,384	170,151
PR - Park & Recreation	438,267	11.6329	529,336		529,336	14,000	543,336
PU - Public Defender	1,034	0.0274	1,249		1,249	33	1,282
PW - Public Works	146,364	3.8849	176,778		176,778	4,675	181,453
PZ - Planning & Zoning	20,696	0.5493	24,997		24,997	661	25,658
RB - Community Advocacy	10	0.0003	12		12		12
SA - State Attorney's Office	4,155	0.1103	5,018		5,018	133	5,151
SB - Small Business Development	3,198	0.0849	3,863		3,863	102	3,965
SF - South Florida Emp Dept	2,653	0.0704	3,204		3,204	85	3,289
SN - Safe Neighborhoods	218	0.0058	263		263	7	270
SP - Seaport	41,810	1.1098	50,498		50,498	1,336	51,834
SW - Solid Waste Management	75,394	2.0012	91,060		91,060	2,408	93,468
TT - Office of the CITT	2,304	0.0612	2,783		2,783	74	2,857
VZ - Vizcaya Museum and Gardens	8,473	0.2249	10,234		10,234	271	10,505
WS - Water & Sewer	273,129	7.2496	329,884		329,884	8,725	338,609
All Other	4,545	0.1206	5,489		5,489	145	5,634

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	3,767,486	100.0000	4,550,347		4,550,347	114,943	4,665,290
Total	3,767,486	100.0000	4,550,347		4,550,347	114,943	4,665,290

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, 2011
Schedule .5 - Allocation Summary
For Department FN - Finance

Receiving Department	Total	Director's Office	Comptroller's Division
AD - Animal Services	24,800	3,056	21,744
AG - Agenda Coordination	885	110	775
AT - County Attorney	4,074	506	3,568
AU - Audit and Management	2,384	296	2,088
AV - Aviation	93,128	11,477	81,651
BC - Building Code	489	60	429
BN - Bldg&Neighborhood	77,799	9,588	68,211
BU - Strategic Business	3,422	425	2,997
CA - Community Action	154,282	19,013	135,269
CC - County Commission	35,182	4,370	30,812
CD - Housing & Comm Devlp	38,052	4,690	33,362
CE - County Executive	3,705	460	3,245
CL - Clerk of Court	71,764	8,844	62,920
CQ - Capital Improvement	3,714	461	3,253
CR - Corrections &	117,957	14,537	103,420
CS - Consumer Services	32,877	4,052	28,825
CU - Cultural Affairs	8,513	1,049	7,464
DA - ADA Coordination	1,299	161	1,138
DE - Environmental	73,337	9,038	64,299
EC - Commission on Ethics &	1,562	192	1,370
ED - Economic Development	5	1	4
EL - Elections	13,107	1,615	11,492
EM - Emergency	47	6	41
ER - Human Resources	12,516	1,555	10,961
ET - Enterprise Technology	125,205	15,552	109,653
FE - Fair Employment	1,353	168	1,185
FN - Finance	39,604	4,919	34,685
FR - Fire	136,825	16,862	119,963
GC - Grants Coord Ops	29,808	3,673	26,135
GG - General Government	16,401	2,021	14,380
GI - Government Information	11,301	1,393	9,908
GS01 - General Services	12,772	1,574	11,198
GS02 - Fleet Management	181,538	22,372	159,166



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department FN - Finance

Receiving Department	Total	Director's Office	Comptroller's Division
GS03 - Materials	33,459	4,123	29,336
GS05 - Risk Management	35,339	4,355	30,984
GS06 - Facilities & Utilities	228,920	28,212	200,708
GS09 - Design & Construction	83,703	10,315	73,388
GS10 - Real Estate	4,853	598	4,255
GS30 - General Services	58,846	7,252	51,594
HD - Public Housing	40,169	4,950	35,219
HF - Housing Finance	3,114	384	2,730
HS - Human Services	287,959	35,487	252,472
HT - Homeless Trust	10,168	1,253	8,915
HU - Hurricane Recovery	4,993	615	4,378
IC - International Consortium	1,661	204	1,457
IG - Inspector General	199,639	24,603	175,036
IO - Chief Information Officer	56	7	49
JA - Judicial Administration	1,376	170	1,206
JS - Justice System Support	342	42	300
JU - Juvenile Assessment	14,918	1,838	13,080
LB - Libraries	66,433	8,187	58,246
ME - Medical Examiner	12,965	1,598	11,367
MM - Miami-Dade Economic	4,715	581	4,134
MP - Metropolitan Planning	7,290	898	6,392
MT - Transit	219,074	26,998	192,076
ND - Non-Department	850,945	104,872	746,073
OC - Office of the Courts	24,449	3,013	21,436
OF - Film and Entertainment	1,857	229	1,628
OS - Sustainability	6,736	830	5,906
PA - Property Appraiser	9,822	1,211	8,611
PD - Police	138,269	17,040	121,229
PM - Procurement	194,068	23,917	170,151
PR - Park & Recreation	619,707	76,371	543,336
PU - Public Defender	1,462	180	1,282
PW - Public Works	206,958	25,505	181,453
PZ - Planning & Zoning	29,264	3,606	25,658



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department FN - Finance

Receiving Department	Total	Director's Office	Comptroller's Division
RB - Community Advocacy	14	2	12
SA - State Attorney's Office	5,875	724	5,151
SB - Small Business	4,522	557	3,965
SF - South Florida Emp Dept	3,751	462	3,289
SN - Safe Neighborhoods	308	38	270
SP - Seaport	59,120	7,286	51,834
SW - Solid Waste	106,606	13,138	93,468
TT - Office of the CITT	3,259	402	2,857
VZ - Vizcaya Museum and	11,981	1,476	10,505
WS - Water & Sewer	386,204	47,595	338,609
All Other	6,426	792	5,634
Direct Billed	0	0	0
Total	5,321,302	656,012	4,665,290

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

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, 2011
Schedule .2 - Costs To Be Allocated
For Department GC - Grants Coord Ops

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,930,493			31,930,493
POLL WORKERS	(6,163)			
PETTY CAS & CHANGE FUNDS	(6)			
INTEREST PAYMENTS	(900,213)			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	(906,382)			(906,382)
Depreciation	47,385		47,385	
Leave Payouts	75,518		75,518	
AG - Agenda Coordination	1,326	914	2,240	
AT - County Attorney	12,708	1,222	13,930	
BU - Strategic Business Management	12,294	13,332	25,626	
CC - County Commission	(104,936)	(293,361)	(398,297)	
CE - County Executive	7,593	2,215	9,808	
DA - ADA Coordination	1,140	221	1,361	
ER - Human Resources	5,305	566	5,871	
ET - Enterprise Technology Services	57,354	4,653	62,007	
FE - Fair Employment Practices	1,149	101	1,250	
FN - Finance	29,073	735	29,808	
GG - General Government		168,943	168,943	
GI - Government Information Center		(20,199)	(20,199)	
IG - Inspector General		7,293	7,293	
PM - Procurement Management		(125)	(125)	
Total Allocated Additions:	145,909	(113,490)	32,419	32,419
REVENUE	(27,898,370)			
ACCRUED LEAVE PAYOUTS	(41,877)			
Total Departmental Cost Adjustments:	(27,940,247)			(27,940,247)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department GC - Grants Coord Ops

Total To Be Allocated:

3,229,773	(113,490)
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3,116,283

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department GC - Grants Coord Ops

	Total	General & Admin	Revenue Maximization	Contracts & Grants	Ryan White Program
Wages & Benefits					
SALARIES	3,344,764	375,747	317,359	1,810,585	841,073
FRINGE BENEFITS	883,853	96,707	76,818	484,539	225,789
Other Expense & Cost					
*POLL WORKERS	6,163	6,163	0	0	0
MENTAL HEALTH	293,097	0	0	0	293,097
ACCOUNTING & AUDITING	7,062	0	0	270	6,792
CONSULTING SERVICES	4,715,643	0	0	0	4,715,643
LEGAL	186,053	0	0	0	186,053
ARCHITECTURAL & ENGINEERING RELATED SERV	563,873	0	0	0	563,873
TEMPORARY HELP AGENCY	0	0	0	0	0
HEALTH RELATED SERVICES	1,663,016	0	0	0	1,663,016
INDUSTRIAL SERVICE RELATED	739,914	0	0	0	739,914
OTHER OUTSIDE CONTRACTUAL SERVICES	1,110,617	0	0	0	1,110,617
GENERAL AUTO & PROFESSIONAL LIAB	14,400	10,330	0	626	3,444
EQUIPMENT MAINTENANCE	3,627	2,280	0	0	1,347
ITD MAINTENANCE	89,927	61,437	0	1,681	26,809
BUILDINGS COUNTY OWNED: RENTAL	53,100	0	0	0	53,100
OTHER RENTAL EXPENSE	2,397,275	0	0	0	2,397,275
GSA CHARGES	7,063	4,476	252	1,976	359
ITD	120,141	67,900	0	0	52,241
CLERK OF COURTS	635	0	0	635	0
TELECOMMUNICATIONS	25,280	19,488	39	663	5,090
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0	0	0	0
TRAVEL	1,224	(254)	0	0	1,478
AUTOMOBILE REIMBURSEMENT	1,080	0	0	0	1,080
ADVERTISING	7,407	2,998	0	0	4,409
PRINTING & GRAPHICS	813	139	0	0	674
MAILING SERVICES	834	48	393	295	98
TRAINING	1,360	0	0	0	1,360
REIMBURSEMENTS & REFUNDS	80,668	5,679	0	771	74,218
MISCELLANEOUS	2,591	1,449	25	0	1,117
OFFICE SUPPLIES & MINOR EQUIPMENT	22,535	16,651	0	1,128	4,756
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	1,897,513	0	0	0	1,897,513
*PETTY CAS & CHANGE FUNDS	6	6	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
SPECIAL TRANSPORTATION	119,075	0	0	0	119,075
GRANTS TO OUTSIDE ORGANIZATIONS	12,159,371	0	0	1,116,618	11,042,753

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	900,213	900,213	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
Departmental Totals					
Total Expenditures	31,930,493	1,571,457	394,886	3,419,787	26,544,363
Deductions					
Total Deductions	(906,382)	(906,382)	0	0	0
Cost Adjustments					
REVENUE	(27,898,370)	0	0	(1,350,048)	(26,548,322)
ACCRUED LEAVE PAYOUTS	(41,877)	(20,191)	(2,123)	(14,342)	(5,221)
Functional Cost	3,083,864	644,884	392,763	2,055,397	(9,180)
Allocation Step 1					
Inbound- All Others	145,909	16,391	13,844	78,984	36,690
Reallocate Admin Costs		(661,275)	104,683	549,509	7,083
Unallocated Costs	(2,718,483)	0	0	(2,683,890)	(34,593)
1st Allocation	511,290	0	511,290	0	0
Allocation Step 2					
Inbound- All Others	(113,490)	(12,749)	(10,768)	(61,435)	(28,538)
Reallocate Admin Costs		12,749	(2,018)	(10,594)	(137)
Unallocated Costs	100,704	0	0	72,029	28,675
2nd Allocation	(12,786)	0	(12,786)	0	0
Total For GC GC - Grants Coord Ops					
Total Allocated	498,504	0	498,504	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
BN - Bldg&Neighborhood Compliance	700,000.00	1.4189	7,254		7,254	-379	6,875
BU - Strategic Business Management	25,723,686.00	52.1405	266,589		266,589		266,589
CA - Community Action Agency	2,862,582.00	5.8023	29,667		29,667	-1,550	28,117
CR - Corrections & Rehabilitation	387,194.00	0.7848	4,013		4,013	-210	3,803
CS - Consumer Services	1,995,864.00	4.0455	20,684		20,684	-1,081	19,603
DE - Environmental Resources Mgmt	165,950.00	0.3364	1,720		1,720	-90	1,630
FR - Fire	1,500,000.00	3.0404	15,545		15,545	-812	14,733
GS01 - General Services Administration	5,207,310.00	10.5549	53,966		53,966	-2,820	51,146
HS - Human Services	400,000.00	0.8108	4,145		4,145	-217	3,928
JS - Justice System Support	2,950,000.00	5.9795	30,572		30,572	-1,597	28,975
LB - Libraries	1,391,278.00	2.8200	14,419		14,419	-753	13,666
PR - Park & Recreation	927,378.00	1.8797	9,611		9,611	-502	9,109
PZ - Planning & Zoning	1,260,000.00	2.5539	13,058		13,058	-682	12,376
SW - Solid Waste Management	3,275,979.00	6.6402	33,951		33,951	-1,774	32,177
All Other	588,200.00	1.1922	6,096		6,096	-319	5,777
SubTotal	49,335,421.00	100.0000	511,290		511,290	-12,786	498,504
Total	49,335,421.00	100.0000	511,290		511,290	-12,786	498,504

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, 2011
Schedule .5 - Allocation Summary
For Department GC - Grants Coord Ops

Receiving Department	Total	Revenue Maximization
BN - Bldg&Neighborhood	6,875	6,875
BU - Strategic Business	266,589	266,589
CA - Community Action	28,117	28,117
CR - Corrections &	3,803	3,803
CS - Consumer Services	19,603	19,603
DE - Environmental	1,630	1,630
FR - Fire	14,733	14,733
GS01 - General Services	51,146	51,146
HS - Human Services	3,928	3,928
JS - Justice System Support	28,975	28,975
LB - Libraries	13,666	13,666
PR - Park & Recreation	9,109	9,109
PZ - Planning & Zoning	12,376	12,376
SW - Solid Waste	32,177	32,177
All Other	5,777	5,777
Direct Billed	0	0
Total	498,504	498,504

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

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, 2011
Schedule .2 - Costs To Be Allocated
For Department GG - General Government

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	681,698,900			681,698,900
Depreciation	67,919		67,919	
Leave Payouts	4,843		4,843	
BU - Strategic Business Management	34,938	38,126	73,064	
DA - ADA Coordination	1,140	221	1,361	
FN - Finance	15,996	405	16,401	
GG - General Government		2,179	2,179	
IG - Inspector General		128	128	
PM - Procurement Management		(740)	(740)	
Total Allocated Additions:	124,836	40,319	165,155	165,155
ADMIN REIMB - AV	(112,350)			
ADMIN REIMB - WS	(374,733)			
Total Departmental Cost Adjustments:	(487,083)			(487,083)
Total To Be Allocated:	681,336,653	40,319		681,376,972

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Wages & Benefits					
SALARIES	14,407,108	0	0	0	0
FRINGE BENEFITS	1,043,068	0	0	0	0
Other Expense & Cost					
POLL WORKERS	0	0	0	0	0
LONG TERM DISABILITY INSURANCE	1,779,453	0	1,779,453	0	0
ACCIDENTAL DEATH INSURANCE	151,473	0	151,473	0	0
ATTORNEY FEES	6,074,927	0	0	0	0
ACCOUNTING & AUDITING	968,823	0	0	968,823	0
CONSULTING SERVICES	1,389,235	0	0	0	0
TEMPORARY HELP AGENCY	124,129	0	0	0	0
HEALTH RELATED SERVICES	640,838	0	0	0	640,838
ELECTRICAL SERVICES	1,854	0	0	0	0
WATER AND DISPOSAL SERVICES	27,501	0	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	1,128,482	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	5,821	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,639,569	0	0	0	0
INTERPRETERS	433	0	0	0	0
OTHER INSURANCE EXPENSE	234,854	0	0	0	0
ITD MAINTENANCE	1,202	0	0	0	0
GSA CHARGES	558,223	0	0	0	0
ITD	36,864	0	0	0	0
CLERK OF COURTS	110	0	0	0	0
MAILING SEVICES	2,245	0	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	268,518	0	0	0	0
TRAVEL	19,579	0	0	0	0
AUTOMOBILE REIMBURSEMENT	(290)	0	0	0	0
ADVERTISING	176,558	0	0	0	0
PRINTING & GRAPHICS	70	0	0	0	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	4,981,833	0	0	0	0
TAXES, LICENSES & PERMITS	2,000	0	0	0	0
REIMBURSEMENTS & REFUNDS	(438,518)	0	0	0	0
MISCELLANEOUS	34,973	0	0	0	0
RESERVE & CONTINGENCIES	1,107,345	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	(1,157)	0	0	0	0
GENERAL FUND-TRF OUT	144,088,000	0	0	0	0
OTHER SPECIAL REVENUE-TRF OUT	45,652,006	0	0	0	0
FIRE & RESCUE	27,517,000	0	0	0	0
HEALTH DEVELOPMENT	27,780,000	0	0	0	0
COMMUNITY & SOCIAL DEV	11,209,265	0	0	0	0
OTHER SPEC OBLIGATIONS	10,736,992	0	0	0	0
OTHER SPECIAL OBLIGATIONS	2,902,000	0	0	0	0
ENTERPRISE FUNDS	152,916,000	0	0	0	0
TRUST & AGENCY FUNDS	30,000	0	0	0	0
INTRAFUND TRANSFER	7,087,000	0	0	0	0
PRINCIPAL PAYMENTS	1,088	0	0	0	0
LAND ACQUISTION	15,050	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	24,982,912	0	0	0	0
CONTRACTUAL TAX INCREMENT FINANCING	45,850,772	0	0	0	0
MEDICAL SERVICES	139,169,979	0	0	0	0
MAJOR MACHINERY, EQUIP, & FURNITURE	75,350	0	0	0	0
ARCHITECTURAL ENGINEERING COSTS	300,788	0	0	0	0
MACHINERY,EQUIP,FURN., & OTHER > 5000	234,839	0	0	0	0
CONSTRUCTION PHASE	1,782,736	0	0	0	0
IN-KIND CONTRIBUTION SERVICES	0	0	0	0	0
Departmental Totals					
Total Expenditures	681,698,900	0	1,930,926	968,823	640,838
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(112,350)	0	0	(83,460)	0
ADMIN REIMB - WS	(374,733)	0	0	(278,373)	0
Functional Cost	681,211,817	0	1,930,926	606,990	640,838

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Allocation Step 1					
Inbound- All Others	124,836	124,836	0	0	0
Reallocate Admin Costs		(124,836)	354	111	117
Unallocated Costs	(627,972,285)	0	0	0	0
1st Allocation	53,364,368	0	1,931,280	607,101	640,955
Allocation Step 2					
Inbound- All Others	40,319	40,319	0	0	0
Reallocate Admin Costs		(40,319)	114	36	38
Unallocated Costs	(37,161)	0	0	0	0
2nd Allocation	3,158	0	114	36	38
Total For GG GG - General Government					
Total Allocated	53,367,526	0	1,931,394	607,137	640,993

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
Wages & Benefits				
SALARIES	0	0	0	14,407,108
FRINGE BENEFITS	0	0	0	1,043,068
Other Expense & Cost				
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	6,074,927
ACCOUNTING & AUDITING	0	0	0	0
CONSULTING SERVICES	0	0	0	1,389,235
TEMPORARY HELP AGENCY	0	0	0	124,129
HEALTH RELATED SERVICES	0	0	0	0
ELECTRICAL SERVICES	0	0	0	1,854
WATER AND DISPOSAL SERVICES	0	0	0	27,501
INDUSTRIAL SERVICE RELATED	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	1,128,482
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	5,821
PROPERTY DAMAGE/FIRE INSURANCE	4,639,569	0	0	0
INTERPRETERS	0	0	0	433
OTHER INSURANCE EXPENSE	0	0	0	234,854
ITD MAINTENANCE	0	0	0	1,202
GSA CHARGES	0	0	0	558,223
ITD	0	0	0	36,864
CLERK OF COURTS	0	0	0	110
MAILING SERVICES	0	0	0	2,245
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	268,518	0	0
TRAVEL	0	0	0	19,579
AUTOMOBILE REIMBURSEMENT	0	0	0	(290)
ADVERTISING	0	0	0	176,558
PRINTING & GRAPHICS	0	0	0	70
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	4,981,833
TAXES, LICENSES & PERMITS	0	0	0	2,000
REIMBURSEMENTS & REFUNDS	0	0	0	(438,518)
MISCELLANEOUS	0	0	0	34,973
RESERVE & CONTINGENCIES	0	0	0	1,107,345
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	(1,157)
GENERAL FUND-TRF OUT	0	0	45,393,000	98,695,000
OTHER SPECIAL REVENUE-TRF OUT	0	0	0	45,652,006
FIRE & RESCUE	0	0	0	27,517,000
HEALTH DEVELOPMENT	0	0	0	27,780,000
COMMUNITY & SOCIAL DEV	0	0	0	11,209,265
OTHER SPEC OBLIGATIONS	0	0	0	10,736,992
OTHER SPECIAL OBLIGATIONS	0	0	0	2,902,000
ENTERPRISE FUNDS	0	0	0	152,916,000
TRUST & AGENCY FUNDS	0	0	0	30,000
INTRAFUND TRANSFER	0	0	0	7,087,000
PRINCIPAL PAYMENTS	0	0	0	1,088
LAND ACQUISTION	0	0	0	15,050
GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	24,982,912
CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	45,850,772
MEDICAL SERVICES	0	0	0	139,169,979
MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	75,350
ARCHITECTURAL ENGINEERING COSTS	0	0	0	300,788
MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	234,839
CONSTRUCTION PHASE	0	0	0	1,782,736
IN-KIND CONTRIBUTION SERVICES	0	0	0	0
Departmental Totals				
Total Expenditures	4,639,569	268,518	45,393,000	627,857,226
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
ADMIN REIMB - AV	0	(28,890)	0	0
ADMIN REIMB - WS	0	(96,360)	0	0
Functional Cost	4,639,569	143,268	45,393,000	627,857,226

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	850	26	8,319	115,059
Unallocated Costs	0	0	0	(627,972,285)
1st Allocation	4,640,419	143,294	45,401,319	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	275	8	2,687	37,161
Unallocated Costs	0	0	0	(37,161)
2nd Allocation	275	8	2,687	0
Total For GG GG - General Government				
Total Allocated	4,640,694	143,302	45,404,006	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	4,970,591.76	0.3765	7,270		7,270		7,270
AG - Agenda Coordination	436,157.79	0.0330	638		638		638
AT - County Attorney	12,199,545.69	0.9240	17,844		17,844		17,844
AU - Audit and Management	3,900,203.43	0.2954	5,705		5,705		5,705
BN - Bldg&Neighborhood Compliance	21,297,168.75	1.6130	31,151		31,151	2	31,153
BU - Strategic Business Management	1,621,768.15	0.1228	2,372		2,372		2,372
CA - Community Action Agency	28,488,071.21	2.1576	41,669		41,669	3	41,672
CC - County Commission	11,597,246.29	0.8783	16,963		16,963		16,963
CD - Housing & Comm Devlp	7,861,918.72	0.5954	11,500		11,500	1	11,501
CE - County Executive	4,680,357.02	0.3545	6,846		6,846		6,846
CL - Clerk of Court	61,251,427.69	4.6390	89,592		89,592	6	89,598
CQ - Capital Improvement	2,350,894.01	0.1780	3,439		3,439		3,439
CR - Corrections & Rehabilitation	188,684,057.41	14.2903	275,986		275,986	18	276,004
CS - Consumer Services	6,229,147.93	0.4718	9,111		9,111	1	9,112
CU - Cultural Affairs	2,417,343.06	0.1831	3,536		3,536		3,536
DA - ADA Coordination	284,989.28	0.0216	417		417		417
DE - Environmental Resources Mgmt	30,297,424.81	2.2946	44,316		44,316	3	44,319
EC - Commission on Ethics & Public Trust	1,528,972.14	0.1158	2,236		2,236		2,236
EL - Elections	11,920,792.91	0.9028	17,436		17,436	1	17,437
EM - Emergency Management	1,636,156.73	0.1239	2,393		2,393		2,393
ER - Human Resources	5,346,315.87	0.4049	7,820		7,820		7,820
ET - Enterprise Technology Services	50,433,275.16	3.8197	73,768		73,768		73,768
FE - Fair Employment Practices	746,645.39	0.0565	1,092		1,092		1,092
FN - Finance	17,145,638.10	1.2986	25,079		25,079		25,079
GC - Grants Coord Ops	3,309,051.76	0.2506	4,840		4,840		4,840

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GG - General Government	212,232.28	0.0161	310		310		310
GI - Government Information Center	11,408,918.73	0.8641	16,688		16,688	1	16,689
GS01 - General Services Administration	3,623,732.12	0.2745	5,300		5,300		5,300
GS02 - Fleet Management	15,193,600.60	1.1507	22,224		22,224	1	22,225
GS03 - Materials Management	2,929,680.25	0.2219	4,285		4,285		4,285
GS05 - Risk Management	8,037,843.08	0.6088	11,757		11,757	1	11,758
GS06 - Facilities & Utilities Mgmt	10,066,959.52	0.7624	14,725		14,725	1	14,726
GS09 - Design & Construction Svcs	8,135,273.65	0.6161	11,899		11,899	1	11,900
GS10 - Real Estate Development	1,203,269.95	0.0911	1,760		1,760		1,760
HD - Public Housing	19,908,418.00	1.5078	29,120		29,120	2	29,122
HS - Human Services	26,050,126.26	1.9730	38,103		38,103	2	38,105
HT - Homeless Trust	1,094,057.65	0.0829	1,600		1,600		1,600
HU - Hurricane Recovery	793,360.78	0.0601	1,160		1,160		1,160
IG - Inspector General	3,710,674.64	0.2810	5,428		5,428		5,428
JS - Justice System Support	102,090.56	0.0077	149		149		149
JU - Juvenile Assessment Center	5,542,005.55	0.4197	8,106		8,106	1	8,107
LB - Libraries	30,402,233.91	2.3026	44,469		44,469	3	44,472
ME - Medical Examiner	5,592,120.28	0.4235	8,180		8,180	1	8,181
MM - Miami-Dade Economic Advisory Trust	1,379,664.79	0.1045	2,018		2,018		2,018
MP - Metropolitan Planning Organization	1,798,190.43	0.1362	2,630		2,630		2,630
MT - Transit	205,743,365.95	15.5823	300,939		300,939	19	300,958
ND - Non-Department	5,078,504.84	0.3846	7,428		7,428		7,428
OC - Office of the Courts	10,957,996.85	0.8299	16,028		16,028	1	16,029
OS - Sustainability	571,517.48	0.0433	836		836		836
PA - Property Appraiser	21,428,298.44	1.6229	31,343		31,343	2	31,345
PD - Police	337,829,978.90	25.5862	494,142		494,142	33	494,175

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PM - Procurement Management	5,809,819.91	0.4400	8,498		8,498	1	8,499
PR - Park & Recreation	47,759,884.23	3.6172	69,858		69,858	5	69,863
PW - Public Works	31,134,480.70	2.3580	45,540		45,540	3	45,543
PZ - Planning & Zoning	9,279,471.92	0.7028	13,573		13,573	1	13,574
SA - State Attorney's Office	750,978.36	0.0569	1,098		1,098		1,098
SB - Small Business Development	2,644,526.80	0.2003	3,868		3,868		3,868
TT - Office of the CITT	792,446.00	0.0600	1,159		1,159		1,159
VZ - Vizcaya Museum and Gardens	2,762,056.33	0.2092	4,040		4,040		4,040
SubTotal	1,320,362,940.80	100.0000	1,931,280		1,931,280	114	1,931,394
Total	1,320,362,940.80	100.0000	1,931,280		1,931,280	114	1,931,394

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, 2011
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	17,539	0.4655	2,826		2,826		2,826
AG - Agenda Coordination	642	0.0170	103		103		103
AT - County Attorney	2,954	0.0784	476		476		476
AU - Audit and Management	1,729	0.0459	279		279		279
AV - Aviation	65,861	1.7481	10,613		10,613	1	10,614
BC - Building Code Compliance	346	0.0092	56		56		56
BN - Bldg&Neighborhood Compliance	55,020	1.4604	8,866		8,866	1	8,867
BU - Strategic Business Management	2,481	0.0659	400		400		400
CA - Community Action Agency	109,111	2.8961	17,582		17,582	1	17,583
CC - County Commission	25,511	0.6771	4,111		4,111		4,111
CD - Housing & Comm Devlp	26,910	0.7143	4,336		4,336		4,336
CE - County Executive	2,687	0.0713	433		433		433
CL - Clerk of Court	50,753	1.3471	8,178		8,178	1	8,179
CQ - Capital Improvement	2,693	0.0715	434		434		434
CR - Corrections & Rehabilitation	83,421	2.2142	13,443		13,443	1	13,444
CS - Consumer Services	23,251	0.6171	3,747		3,747		3,747
CU - Cultural Affairs	6,021	0.1598	970		970		970
DA - ADA Coordination	942	0.0250	152		152		152
DE - Environmental Resources Mgmt	51,865	1.3766	8,358		8,358	1	8,359
EC - Commission on Ethics & Public Trust	1,105	0.0293	178		178		178
ED - Economic Development Coordination	3	0.0001					
EL - Elections	9,270	0.2461	1,494		1,494		1,494
EM - Emergency Management	33	0.0009	5		5		5
ER - Human Resources	9,075	0.2409	1,462		1,462		1,462
ET - Enterprise Technology Services	90,788	2.4098	14,630		14,630		14,630

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
FE - Fair Employment Practices	981	0.0260	158		158		158
FN - Finance	28,718	0.7623	4,628		4,628		4,628
FR - Fire	96,765	2.5684	15,593		15,593	1	15,594
GC - Grants Coord Ops	21,081	0.5596	3,397		3,397		3,397
GG - General Government	11,599	0.3079	1,869		1,869		1,869
GI - Government Information Center	7,992	0.2121	1,288		1,288		1,288
GS01 - General Services Administration	9,032	0.2397	1,455		1,455		1,455
GS02 - Fleet Management	128,387	3.4078	20,689		20,689	1	20,690
GS03 - Materials Management	23,663	0.6281	3,813		3,813		3,813
GS05 - Risk Management	24,993	0.6634	4,027		4,027		4,027
GS06 - Facilities & Utilities Mgmt	161,895	4.2972	26,088		26,088	2	26,090
GS09 - Design & Construction Svcs	59,196	1.5712	9,539		9,539	1	9,540
GS10 - Real Estate Development	3,432	0.0911	553		553		553
GS30 - General Services Major Capital	41,617	1.1046	6,706		6,706		6,706
HD - Public Housing	28,409	0.7541	4,578		4,578		4,578
HF - Housing Finance Authority	2,202	0.0584	355		355		355
HS - Human Services	203,650	5.4055	32,817		32,817	2	32,819
HT - Homeless Trust	7,191	0.1909	1,159		1,159		1,159
HU - Hurricane Recovery	3,531	0.0937	569		569		569
IC - International Consortium	1,175	0.0312	189		189		189
IG - Inspector General	141,188	3.7475	22,751		22,751	1	22,752
IO - Chief Information Officer	40	0.0011	6		6		6
JA - Judicial Administration	973	0.0258	157		157		157
JS - Justice System Support	242	0.0064	39		39		39
JU - Juvenile Assessment Center	10,551	0.2801	1,700		1,700		1,700
LB - Libraries	46,982	1.2470	7,571		7,571		7,571

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
ME - Medical Examiner	9,169	0.2434	1,478		1,478		1,478
MM - Miami-Dade Economic Advisory Trust	3,334	0.0885	537		537		537
MP - Metropolitan Planning Organization	5,156	0.1369	831		831		831
MT - Transit	154,933	4.1124	24,966		24,966	2	24,968
ND - Non-Department	601,800	15.9733	96,978		96,978	9	96,987
OC - Office of the Courts	17,291	0.4590	2,786		2,786		2,786
OF - Film and Entertainment	1,313	0.0349	212		212		212
OS - Sustainability	4,764	0.1265	768		768		768
PA - Property Appraiser	6,946	0.1844	1,119		1,119		1,119
PD - Police	97,786	2.5955	15,757		15,757	1	15,758
PM - Procurement Management	137,248	3.6430	22,116		22,116	1	22,117
PR - Park & Recreation	438,267	11.6329	70,623		70,623	4	70,627
PU - Public Defender	1,034	0.0274	167		167		167
PW - Public Works	146,364	3.8849	23,585		23,585	1	23,586
PZ - Planning & Zoning	20,696	0.5493	3,335		3,335		3,335
RB - Community Advocacy	10	0.0003	2		2		2
SA - State Attorney's Office	4,155	0.1103	670		670		670
SB - Small Business Development	3,198	0.0849	515		515		515
SF - South Florida Emp Dept	2,653	0.0704	428		428		428
SN - Safe Neighborhoods	218	0.0058	35		35		35
SP - Seaport	41,810	1.1098	6,737		6,737		6,737
SW - Solid Waste Management	75,394	2.0012	12,149		12,149	1	12,150
TT - Office of the CITT	2,304	0.0612	371		371		371
VZ - Vizcaya Museum and Gardens	8,473	0.2249	1,365		1,365		1,365
WS - Water & Sewer	273,129	7.2496	44,013		44,013	3	44,016
All Other	4,545	0.1206	732		732		732

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	3,767,486	100.0000	607,101		607,101	36	607,137
Total	3,767,486	100.0000	607,101		607,101	36	607,137

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, 2011
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	116	0.7557	4,844		4,844		4,844
AG - Agenda Coordination	4	0.0261	167		167		167
AT - County Attorney	134	0.8730	5,595		5,595		5,595
AU - Audit and Management	49	0.3192	2,046		2,046		2,046
BU - Strategic Business Management	33	0.2150	1,378		1,378		1,378
CA - Community Action Agency	654	4.2606	27,308		27,308	2	27,310
CC - County Commission	224	1.4593	9,353		9,353		9,353
CE - County Executive	55	0.3583	2,297		2,297		2,297
CL - Clerk of Court	172	1.1205	7,182		7,182		7,182
CR - Corrections & Rehabilitation	2,890	18.8274	120,675		120,675	8	120,683
CS - Consumer Services	43	0.2801	1,796		1,796		1,796
DA - ADA Coordination	3	0.0195	125		125		125
EC - Commission on Ethics & Public Trust	15	0.0977	626		626		626
EL - Elections	91	0.5928	3,800		3,800		3,800
EM - Emergency Management	20	0.1303	835		835		835
ER - Human Resources	106	0.6906	4,426		4,426		4,426
ET - Enterprise Technology Services	547	3.5635	22,841		22,841		22,841
FE - Fair Employment Practices	10	0.0651	418		418		418
GC - Grants Coord Ops	27	0.1759	1,127		1,127		1,127
GI - Government Information Center	194	1.2638	8,101		8,101	1	8,102
HS - Human Services	543	3.5375	22,674		22,674	1	22,675
IC - International Consortium	14	0.0912	585		585		585
IG - Inspector General	38	0.2476	1,587		1,587		1,587
JA - Judicial Administration	264	1.7199	11,024		11,024	1	11,025
JU - Juvenile Assessment Center	107	0.6971	4,468		4,468		4,468

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	69	0.4495	2,881		2,881		2,881
MT - Transit	2,302	14.9967	96,122		96,122	6	96,128
ND - Non-Department	48	0.3127	2,004		2,004		2,004
OF - Film and Entertainment	3	0.0195	125		125		125
OS - Sustainability	6	0.0391	251		251		251
PA - Property Appraiser	371	2.4169	15,491		15,491	1	15,492
PD - Police	4,373	28.4887	182,598		182,598	13	182,611
PR - Park & Recreation	1,003	6.5342	41,881		41,881	3	41,884
PW - Public Works	719	4.6840	30,023		30,023	2	30,025
PZ - Planning & Zoning	67	0.4365	2,798		2,798		2,798
SB - Small Business Development	36	0.2345	1,503		1,503		1,503
SubTotal	15,350	100.0000	640,955		640,955	38	640,993
Total	15,350	100.0000	640,955		640,955	38	640,993

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, 2011
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	0.2634	12,221		12,221		12,221
AT - County Attorney	815,545.00	1.3746	63,786		63,786		63,786
BU - Strategic Business Management	386,733.00	0.6518	30,248		30,248		30,248
CA - Community Action Agency	1,648,934.00	2.7792	128,968		128,968	8	128,976
CC - County Commission	1,165,051.00	1.9637	91,122		91,122		91,122
CE - County Executive	669,766.00	1.1289	52,384		52,384		52,384
CL - Clerk of Court	7,468,956.00	12.5887	584,170		584,170	37	584,207
CR - Corrections & Rehabilitation	3,700,484.00	6.2371	289,426		289,426	18	289,444
CS - Consumer Services	273,041.00	0.4602	21,355		21,355	1	21,356
CU - Cultural Affairs	500,254.00	0.8432	39,126		39,126	2	39,128
DA - ADA Coordination	77,007.00	0.1298	6,023		6,023		6,023
EC - Commission on Ethics & Public Trust	37,597.00	0.0634	2,941		2,941		2,941
EL - Elections	1,995,319.00	3.3631	156,060		156,060	10	156,070
ET - Enterprise Technology Services	780,732.00	1.3159	61,063		61,063		61,063
FE - Fair Employment Practices	56,923.00	0.0959	4,452		4,452		4,452
GC - Grants Coord Ops	188,918.00	0.3184	14,776		14,776		14,776
GI - Government Information Center	716,433.00	1.2075	56,034		56,034	4	56,038
HS - Human Services	1,391,420.00	2.3452	108,827		108,827	7	108,834
IC - International Consortium	31,749.00	0.0535	2,483		2,483		2,483
IG - Inspector General	14,881,378.00	25.0820	1,163,921		1,163,921	78	1,163,999
JS - Justice System Support	54,176.00	0.0913	4,237		4,237		4,237
ME - Medical Examiner	1,762,099.00	2.9700	137,819		137,819	9	137,828
MT - Transit	1,849,647.00	3.1175	144,667		144,667	9	144,676
ND - Non-Department	45,247.00	0.0763	3,539		3,539		3,539
OF - Film and Entertainment	26,941.00	0.0454	2,107		2,107		2,107

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
OS - Sustainability	27,800.00	0.0469	2,174		2,174		2,174
PA - Property Appraiser	1,633,126.00	2.7526	127,732		127,732	8	127,740
PD - Police	2,027,581.00	3.4174	158,583		158,583	10	158,593
PR - Park & Recreation	282,112.00	0.4755	22,065		22,065	1	22,066
PU - Public Defender	1,471,804.00	2.4807	115,114		115,114	7	115,121
PW - Public Works	1,004,086.00	1.6924	78,533		78,533	5	78,538
PZ - Planning & Zoning	240,234.00	0.4049	18,789		18,789	1	18,790
SA - State Attorney's Office	3,548,748.00	5.9813	277,558		277,558	18	277,576
All Other	8,414,401.00	14.1823	658,116		658,116	42	658,158
SubTotal	59,330,498.00	100.0000	4,640,419		4,640,419	275	4,640,694
Total	59,330,498.00	100.0000	4,640,419		4,640,419	275	4,640,694

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, 2011
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	116	0.4196	601		601		601
AG - Agenda Coordination	4	0.0145	21		21		21
AT - County Attorney	134	0.4847	695		695		695
AU - Audit and Management	49	0.1772	254		254		254
AV - Aviation	1,255	4.5394	6,505		6,505		6,505
BC - Building Code Compliance	70	0.2532	363		363		363
BN - Bldg&Neighborhood Compliance	243	0.8789	1,259		1,259		1,259
BU - Strategic Business Management	33	0.1194	171		171		171
CA - Community Action Agency	654	2.3655	3,390		3,390		3,390
CC - County Commission	224	0.8102	1,161		1,161		1,161
CD - Housing & Comm Devlp	72	0.2604	373		373		373
CE - County Executive	55	0.1989	285		285		285
CL - Clerk of Court	172	0.6221	891		891		891
CQ - Capital Improvement	25	0.0904	130		130		130
CR - Corrections & Rehabilitation	2,890	10.4532	14,979		14,979	1	14,980
CS - Consumer Services	114	0.4123	591		591		591
CU - Cultural Affairs	34	0.1230	176		176		176
DA - ADA Coordination	3	0.0109	16		16		16
DE - Environmental Resources Mgmt	485	1.7543	2,514		2,514		2,514
EC - Commission on Ethics & Public Trust	15	0.0543	78		78		78
EL - Elections	91	0.3292	472		472		472
EM - Emergency Management	20	0.0723	104		104		104
ER - Human Resources	106	0.3834	549		549		549
ET - Enterprise Technology Services	547	1.9785	2,835		2,835		2,835
FE - Fair Employment Practices	10	0.0362	52		52		52

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	285	1.0309	1,477		1,477		1,477
FR - Fire	2,580	9.3319	13,372		13,372	1	13,373
GC - Grants Coord Ops	46	0.1664	238		238		238
GI - Government Information Center	194	0.7017	1,005		1,005		1,005
GS01 - General Services Administration	797	2.8828	4,131		4,131		4,131
HD - Public Housing	401	1.4504	2,078		2,078		2,078
HF - Housing Finance Authority	9	0.0326	47		47		47
HS - Human Services	543	1.9640	2,814		2,814		2,814
HT - Homeless Trust	15	0.0543	78		78		78
IC - International Consortium	14	0.0506	73		73		73
IG - Inspector General	38	0.1374	197		197		197
JA - Judicial Administration	264	0.9549	1,368		1,368		1,368
JU - Juvenile Assessment Center	107	0.3870	555		555		555
LB - Libraries	621	2.2462	3,219		3,219		3,219
ME - Medical Examiner	69	0.2496	358		358		358
MP - Metropolitan Planning Organization	17	0.0615	88		88		88
MT - Transit	3,199	11.5709	16,580		16,580	1	16,581
ND - Non-Department	48	0.1736	249		249		249
OF - Film and Entertainment	3	0.0109	16		16		16
OS - Sustainability	6	0.0217	31		31		31
PA - Property Appraiser	371	1.3419	1,923		1,923		1,923
PD - Police	4,373	15.8170	22,662		22,662	4	22,666
PM - Procurement Management	92	0.3328	477		477		477
PR - Park & Recreation	1,003	3.6279	5,199		5,199		5,199
PW - Public Works	886	3.2047	4,592		4,592		4,592
PZ - Planning & Zoning	115	0.4160	596		596		596

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SB - Small Business Development	36	0.1302	187		187		187
SP - Seaport	417	1.5083	2,161		2,161		2,161
SW - Solid Waste Management	997	3.6062	5,167		5,167		5,167
TT - Office of the CITT	9	0.0326	47		47		47
VZ - Vizcaya Museum and Gardens	47	0.1700	244		244		244
WS - Water & Sewer	2,624	9.4911	13,600		13,600	1	13,601
SubTotal	27,647	100.0000	143,294		143,294	8	143,302
Total	27,647	100.0000	143,294		143,294	8	143,302

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, 2011
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	0.2634	119,571		119,571		119,571
AT - County Attorney	815,545.00	1.3746	624,077		624,077		624,077
BU - Strategic Business Management	386,733.00	0.6518	295,939		295,939		295,939
CA - Community Action Agency	1,648,934.00	2.7792	1,261,809		1,261,809	81	1,261,890
CC - County Commission	1,165,051.00	1.9637	891,529		891,529		891,529
CE - County Executive	669,766.00	1.1289	512,523		512,523		512,523
CL - Clerk of Court	7,468,956.00	12.5887	5,715,449		5,715,449	365	5,715,814
CR - Corrections & Rehabilitation	3,700,484.00	6.2371	2,831,712		2,831,712	181	2,831,893
CS - Consumer Services	273,041.00	0.4602	208,938		208,938	13	208,951
CU - Cultural Affairs	500,254.00	0.8432	382,808		382,808	24	382,832
DA - ADA Coordination	77,007.00	0.1298	58,928		58,928		58,928
EC - Commission on Ethics & Public Trust	37,597.00	0.0634	28,770		28,770	2	28,772
EL - Elections	1,995,319.00	3.3631	1,526,873		1,526,873	97	1,526,970
ET - Enterprise Technology Services	780,732.00	1.3159	597,437		597,437		597,437
FE - Fair Employment Practices	56,923.00	0.0959	43,559		43,559		43,559
GC - Grants Coord Ops	188,918.00	0.3184	144,565		144,565		144,565
GI - Government Information Center	716,433.00	1.2075	548,234		548,234	35	548,269
HS - Human Services	1,391,420.00	2.3452	1,064,753		1,064,753	68	1,064,821
IC - International Consortium	31,749.00	0.0535	24,295		24,295	2	24,297
IG - Inspector General	14,881,378.00	25.0820	11,387,638		11,387,638	726	11,388,364
JS - Justice System Support	54,176.00	0.0913	41,457		41,457	3	41,460
ME - Medical Examiner	1,762,099.00	2.9700	1,348,406		1,348,406	86	1,348,492
MT - Transit	1,849,647.00	3.1175	1,415,401		1,415,401	90	1,415,491
ND - Non-Department	45,247.00	0.0763	34,624		34,624	2	34,626
OF - Film and Entertainment	26,941.00	0.0454	20,616		20,616	1	20,617



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
OS - Sustainability	27,800.00	0.0469	21,273		21,273	1	21,274
PA - Property Appraiser	1,633,126.00	2.7526	1,249,713		1,249,713	80	1,249,793
PD - Police	2,027,581.00	3.4174	1,551,561		1,551,561	99	1,551,660
PR - Park & Recreation	282,112.00	0.4755	215,880		215,880	14	215,894
PU - Public Defender	1,471,804.00	2.4807	1,126,265		1,126,265	72	1,126,337
PW - Public Works	1,004,086.00	1.6924	768,354		768,354	49	768,403
PZ - Planning & Zoning	240,234.00	0.4049	183,834		183,834	12	183,846
SA - State Attorney's Office	3,548,748.00	5.9813	2,715,599		2,715,599	173	2,715,772
All Other	8,414,401.00	14.1823	6,438,929		6,438,929	411	6,439,340
SubTotal	59,330,498.00	100.0000	45,401,319		45,401,319	2,687	45,404,006
Total	59,330,498.00	100.0000	45,401,319		45,401,319	2,687	45,404,006

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, 2011
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	15,541	7,270	2,826	4,844	0	601	0
AG - Agenda Coordination	132,721	638	103	167	12,221	21	119,571
AT - County Attorney	712,473	17,844	476	5,595	63,786	695	624,077
AU - Audit and Management	8,284	5,705	279	2,046	0	254	0
AV - Aviation	17,119	0	10,614	0	0	6,505	0
BC - Building Code	419	0	56	0	0	363	0
BN - Bldg&Neighborhood	41,279	31,153	8,867	0	0	1,259	0
BU - Strategic Business	330,508	2,372	400	1,378	30,248	171	295,939
CA - Community Action	1,480,821	41,672	17,583	27,310	128,976	3,390	1,261,890
CC - County Commission	1,014,239	16,963	4,111	9,353	91,122	1,161	891,529
CD - Housing & Comm Devlp	16,210	11,501	4,336	0	0	373	0
CE - County Executive	574,768	6,846	433	2,297	52,384	285	512,523
CL - Clerk of Court	6,405,871	89,598	8,179	7,182	584,207	891	5,715,814
CQ - Capital Improvement	4,003	3,439	434	0	0	130	0
CR - Corrections &	3,546,448	276,004	13,444	120,683	289,444	14,980	2,831,893
CS - Consumer Services	245,553	9,112	3,747	1,796	21,356	591	208,951
CU - Cultural Affairs	426,642	3,536	970	0	39,128	176	382,832
DA - ADA Coordination	65,661	417	152	125	6,023	16	58,928
DE - Environmental	55,192	44,319	8,359	0	0	2,514	0
EC - Commission on Ethics &	34,831	2,236	178	626	2,941	78	28,772
EL - Elections	1,706,243	17,437	1,494	3,800	156,070	472	1,526,970
EM - Emergency	3,337	2,393	5	835	0	104	0
ER - Human Resources	14,257	7,820	1,462	4,426	0	549	0
ET - Enterprise Technology	772,574	73,768	14,630	22,841	61,063	2,835	597,437
FE - Fair Employment	49,731	1,092	158	418	4,452	52	43,559
FN - Finance	31,184	25,079	4,628	0	0	1,477	0
FR - Fire	28,967	0	15,594	0	0	13,373	0
GC - Grants Coord Ops	168,943	4,840	3,397	1,127	14,776	238	144,565
GG - General Government	2,179	310	1,869	0	0	0	0
GI - Government Information	631,391	16,689	1,288	8,102	56,038	1,005	548,269
GS01 - General Services	10,886	5,300	1,455	0	0	4,131	0
GS02 - Fleet Management	42,915	22,225	20,690	0	0	0	0
GS03 - Materials	8,098	4,285	3,813	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	15,785	11,758	4,027	0	0	0	0
GS06 - Facilities & Utilities	40,816	14,726	26,090	0	0	0	0
GS09 - Design & Construction	21,440	11,900	9,540	0	0	0	0
GS10 - Real Estate	2,313	1,760	553	0	0	0	0
GS30 - General Services	6,706	0	6,706	0	0	0	0
HD - Public Housing	35,778	29,122	4,578	0	0	2,078	0
HF - Housing Finance	402	0	355	0	0	47	0
HS - Human Services	1,270,068	38,105	32,819	22,675	108,834	2,814	1,064,821
HT - Homeless Trust	2,837	1,600	1,159	0	0	78	0
HU - Hurricane Recovery	1,729	1,160	569	0	0	0	0
IC - International Consortium	27,627	0	189	585	2,483	73	24,297
IG - Inspector General	12,582,327	5,428	22,752	1,587	1,163,999	197	11,388,364
IO - Chief Information Officer	6	0	6	0	0	0	0
JA - Judicial Administration	12,550	0	157	11,025	0	1,368	0
JS - Justice System Support	45,885	149	39	0	4,237	0	41,460
JU - Juvenile Assessment	14,830	8,107	1,700	4,468	0	555	0
LB - Libraries	55,262	44,472	7,571	0	0	3,219	0
ME - Medical Examiner	1,499,218	8,181	1,478	2,881	137,828	358	1,348,492
MM - Miami-Dade Economic	2,555	2,018	537	0	0	0	0
MP - Metropolitan Planning	3,549	2,630	831	0	0	88	0
MT - Transit	1,998,802	300,958	24,968	96,128	144,676	16,581	1,415,491
ND - Non-Department	144,833	7,428	96,987	2,004	3,539	249	34,626
OC - Office of the Courts	18,815	16,029	2,786	0	0	0	0
OF - Film and Entertainment	23,077	0	212	125	2,107	16	20,617
OS - Sustainability	25,334	836	768	251	2,174	31	21,274
PA - Property Appraiser	1,427,412	31,345	1,119	15,492	127,740	1,923	1,249,793
PD - Police	2,425,463	494,175	15,758	182,611	158,593	22,666	1,551,660
PM - Procurement	31,093	8,499	22,117	0	0	477	0
PR - Park & Recreation	425,533	69,863	70,627	41,884	22,066	5,199	215,894
PU - Public Defender	1,241,625	0	167	0	115,121	0	1,126,337
PW - Public Works	950,687	45,543	23,586	30,025	78,538	4,592	768,403
PZ - Planning & Zoning	222,939	13,574	3,335	2,798	18,790	596	183,846
RB - Community Advocacy	2	0	2	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SA - State Attorney's Office	2,995,116	1,098	670	0	277,576	0	2,715,772
SB - Small Business	6,073	3,868	515	1,503	0	187	0
SF - South Florida Emp Dept	428	0	428	0	0	0	0
SN - Safe Neighborhoods	35	0	35	0	0	0	0
SP - Seaport	8,898	0	6,737	0	0	2,161	0
SW - Solid Waste	17,317	0	12,150	0	0	5,167	0
TT - Office of the CITT	1,577	1,159	371	0	0	47	0
VZ - Vizcaya Museum and	5,649	4,040	1,365	0	0	244	0
WS - Water & Sewer	57,617	0	44,016	0	0	13,601	0
All Other	7,098,230	0	732	0	658,158	0	6,439,340
Direct Billed	0	0	0	0	0	0	0
Total	53,367,526	1,931,394	607,137	640,993	4,640,694	143,302	45,404,006

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011**

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), 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, 2011
Schedule .2 - Costs To Be Allocated
For Department GI - Government Information Center

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,276,212			17,276,212
POLL WORKERS	(5,253)			
PETTY CASH & CHANGE FUNDS	(371)			
SPECIAL TRANSPORTATION	0			
BUILDING ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(282,524)			
Total Deductions:	(288,148)			(288,148)
Depreciation	251,049		251,049	
Leave Payouts	260,370		260,370	
AG - Agenda Coordination	332	229	561	
BU - Strategic Business Management	32,083	34,658	66,741	
CC - County Commission	7,227	1,539	8,766	
CE - County Executive	32,024	9,342	41,366	
DA - ADA Coordination	1,140	221	1,361	
ER - Human Resources	26,589	2,832	29,421	
ET - Enterprise Technology Services	383,307	19,623	402,930	
FE - Fair Employment Practices	4,845	425	5,270	
FN - Finance	11,022	279	11,301	
GG - General Government	631,350	41	631,391	
IG - Inspector General		9,417	9,417	
PM - Procurement Management		(2,053)	(2,053)	
Total Allocated Additions:	1,641,338	76,553	1,717,891	1,717,891
ADMIN REIMB - AV	(397,910)			
ADMIN REIMB - WS	(1,327,198)			
ACCRUED LEAVE PAYOUTS	(221,058)			
REVENUE	(7,188,975)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department GI - Government Information Center

Total Departmental Cost Adjustments:	<u>(9,135,141)</u>	<u>(9,135,141)</u>
Total To Be Allocated:	<u>9,494,261</u>	<u>76,553</u>
	<u><u>9,494,261</u></u>	<u><u>9,570,814</u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Wages & Benefits					
SALARIES	11,624,724	765,811	6,517,210	1,322,079	1,428,263
FRINGE BENEFITS	3,411,034	168,361	2,105,659	334,271	375,532
Other Expense & Cost					
*POLL WORKERS	5,253	5,253	0	0	0
ACCOUNTING & AUDITING	1,561	0	346	0	0
BANK & TRUSTEE/PAYING AGENT FEES	55	0	0	55	0
TEMPORARY HELP AGENCY	155,406	0	0	0	0
HEALTH RELATED SERVICES	770	0	770	0	0
OTHER OTSIDE CONTRACTUAL SERVICES	60,270	0	(3,710)	63,980	0
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	65,500	2,800	44,200	4,900	5,900
EQUIPMENT MAINTENANCE	4,522	1,986	1,543	0	993
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	46,720	0	0	46,720	0
ITD MAINTENANCE	352,297	341	284,717	2,823	62,239
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	40,416	0	40,416	0	0
BUILDINGS COUNTY OWNED: RENTAL	33,600	0	33,600	0	0
COMMUNICATION EQUIPMENT-RENTAL	9,758	12,174	(3,032)	0	0
RENT PAYMENTS TO LESSORS	0	0	0	0	0
OTHER RENTAL EXPENSE	15,148	0	0	14,733	0
GSA CHARGES	204,305	11,369	7,255	27,954	1,233
ITD	72,843	0	48,000	0	2,431
CLERK OF COURTS	500	240	0	0	0
TELECOMMUNICATIONS	281,144	16,359	210,201	21,496	16,370
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	13,865	0	0	0	0
TRAVEL	810	0	0	510	0
AUTOMOBILE REIMBURSEMENT	4,984	1,440	657	2,400	27
ADVERTISING	981,160	0	0	0	0
PRINTING & GRAPHICS	(49,716)	0	0	0	208
MAILING SERVICES	66	7	0	39	0
*PETTY CASH & CHANGE FUNDS	371	371	0	0	0
TRAINING	9,488	1,650	2,168	0	610
REIMBURSEMENTS & REFUNDS	(441,214)	0	0	0	0
TAXES,LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS	9,970	6,249	1,483	1,538	318
AUTOMOTIVE REPAIR & MAINT SUPPLIES	(24)	0	0	(112)	0
EQUIPMENT & NON-CAPITAL TOOLS	1,528	221	244	388	514

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	11,245	3,284	6,096	3,512	(22,691)
COMPUTER SUPPLIES	468	468	0	0	0
IN-KIND CONTRIBUTED SERVICES	15,353	0	0	0	0
CLOTHING & UNIFORMS	3,456	0	0	2,469	0
OTHER MATERIALS & SUPPLIES	46,052	0	506	40,163	1,159
*SPECIAL TRANSPORTATION	0	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	282,524	282,524	0	0	0
Departmental Totals					
Total Expenditures	17,276,212	1,280,908	9,298,329	1,889,918	1,873,106
Deductions					
Total Deductions	(288,148)	(288,148)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(397,910)	0	(397,910)	0	0
ADMIN REIMB - WS	(1,327,198)	0	(1,327,198)	0	0
ACCRUED LEAVE PAYOUTS	(221,058)	(100,354)	(113,107)	0	0
REVENUE	(7,188,975)	0	(5,395,035)	0	(30,705)
Functional Cost	7,852,923	892,406	2,065,079	1,889,918	1,842,401
Allocation Step 1					
Inbound- All Others	1,641,338	1,641,338	0	0	0
Reallocate Admin Costs		(2,533,744)	751,727	687,962	670,664
Unallocated Costs	(1,036,483)	0	0	0	0
1st Allocation	8,457,778	0	2,816,806	2,577,880	2,513,065
Allocation Step 2					
Inbound- All Others	76,553	76,553	0	0	0
Reallocate Admin Costs		(76,553)	22,713	20,786	20,263
Unallocated Costs	(8,357)	0	0	0	0
2nd Allocation	68,196	0	22,713	20,786	20,263

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

Miami-Dade County, Florida - OMB A-87
2011 Version 1.0017-1

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Total For GI GI - Government Information Center					
Total Allocated	8,525,974	0	2,839,519	2,598,666	2,533,328

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
Wages & Benefits				
SALARIES	881,110	657,924	52,327	0
FRINGE BENEFITS	228,923	184,191	14,097	0
Other Expense & Cost				
*POLL WORKERS	0	0	0	0
ACCOUNTING & AUDITING	0	1,215	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0
TEMPORARY HELP AGENCY	15,353	35,000	105,053	0
HEALTH RELATED SERVICES	0	0	0	0
OTHER OTSIDE CONTRACTUAL SERVICES	0	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	3,400	4,300	0	0
EQUIPMENT MAINTENANCE	0	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0
ITD MAINTENANCE	1,259	225	0	693
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	616	0	0	0
RENT PAYMENTS TO LESSORS	0	0	0	0
OTHER RENTAL EXPENSE	0	0	415	0
GSA CHARGES	0	71,150	78,479	6,865
ITD	22,412	0	0	0
CLERK OF COURTS	0	260	0	0
TELECOMMUNICATIONS	7,058	9,660	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	10,000	3,865	0	0
TRAVEL	300	0	0	0
AUTOMOBILE REIMBURSEMENT	0	460	0	0
ADVERTISING	0	107,453	873,707	0
PRINTING & GRAPHICS	0	(50,148)	224	0
MAILING SERVICES	0	20	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0
TRAINING	4,950	10	100	0
REIMBURSEMENTS & REFUNDS	0	(64,312)	(376,902)	0
TAXES,LICENSES & PERMITS	0	0	0	0
MISCELLANEOUS	213	169	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	88	0	0
EQUIPMENT & NON-CAPITAL TOOLS	80	81	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	794	11,453	1,480	7,317
COMPUTER SUPPLIES	0	0	0	0
IN-KIND CONTRIBUTED SERVICES	15,353	0	0	0
CLOTHING & UNIFORMS	0	573	414	0
OTHER MATERIALS & SUPPLIES	0	1,019	1,081	2,124
*SPECIAL TRANSPORTATION	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
Departmental Totals				
Total Expenditures	1,191,821	974,656	750,475	16,999
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
ADMIN REIMB - AV	0	0	0	0
ADMIN REIMB - WS	0	0	0	0
ACCRUED LEAVE PAYOUTS	0	0	(7,597)	0
REVENUE	(1,763,235)	0	0	0
 Functional Cost	(571,414)	974,656	742,878	16,999
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	(208,005)	354,790	270,419	6,187
Unallocated Costs	0	0	(1,013,297)	(23,186)
1st Allocation	(779,419)	1,329,446	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	(6,285)	10,719	8,170	187
Unallocated Costs	0	0	(8,170)	(187)
2nd Allocation	(6,285)	10,719	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	(785,704)	1,340,165	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	455,894.00	10.0368	282,717		282,717	2,571	285,288
AT - County Attorney	20,998.00	0.4623	13,022		13,022		13,022
AV - Aviation	20,998.00	0.4623	13,022		13,022	118	13,140
BC - Building Code Compliance	74,721.00	1.6450	46,337		46,337	421	46,758
BU - Strategic Business Management	20,998.00	0.4623	13,022		13,022		13,022
CA - Community Action Agency	20,998.00	0.4623	13,022		13,022	118	13,140
CC - County Commission	24,379.00	0.5367	15,118		15,118		15,118
CE - County Executive	42,441.00	0.9344	26,319		26,319		26,319
CL - Clerk of Court	21,077.00	0.4640	13,071		13,071	119	13,190
CQ - Capital Improvement	20,998.00	0.4623	13,022		13,022		13,022
CR - Corrections & Rehabilitation	20,998.00	0.4623	13,022		13,022	118	13,140
CS - Consumer Services	41,998.00	0.9246	26,045		26,045	237	26,282
CU - Cultural Affairs	24,426.00	0.5378	15,147		15,147	138	15,285
DE - Environmental Resources Mgmt	20,998.00	0.4623	13,022		13,022	118	13,140
EC - Commission on Ethics & Public Trust	20,998.00	0.4623	13,022		13,022	118	13,140
EL - Elections	70,192.00	1.5453	43,529		43,529	396	43,925
EM - Emergency Management	23,320.00	0.5134	14,462		14,462	132	14,594
ER - Human Resources	29,930.00	0.6589	18,561		18,561		18,561
ET - Enterprise Technology Services	20,998.00	0.4623	13,022		13,022		13,022
FE - Fair Employment Practices	20,998.00	0.4623	13,022		13,022		13,022
FN - Finance	292,605.00	6.4419	181,456		181,456		181,456
FR - Fire	20,998.00	0.4623	13,022		13,022	118	13,140
GC - Grants Coord Ops	20,998.00	0.4623	13,022		13,022		13,022
GS01 - General Services Administration	20,998.00	0.4623	13,022		13,022	118	13,140
HD - Public Housing	22,831.00	0.5026	14,158		14,158	129	14,287



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
HF - Housing Finance Authority	29,259.00	0.6442	18,145		18,145	165	18,310
HS - Human Services	75,443.00	1.6609	46,785		46,785	426	47,211
HT - Homeless Trust	22,011.00	0.4846	13,650		13,650	124	13,774
IC - International Consortium	20,998.00	0.4623	13,022		13,022	118	13,140
IG - Inspector General	20,998.00	0.4623	13,022		13,022	118	13,140
LB - Libraries	20,998.00	0.4623	13,022		13,022	118	13,140
ME - Medical Examiner	20,998.00	0.4623	13,022		13,022	118	13,140
MM - Miami-Dade Economic Advisory Trust	20,998.00	0.4623	13,022		13,022	118	13,140
MP - Metropolitan Planning Organization	20,998.00	0.4623	13,022		13,022	118	13,140
MT - Transit	2,058,342.00	45.3153	1,276,447	-2,834,000	-1,557,553	11,619	-1,545,934
OC - Office of the Courts	20,998.00	0.4623	13,022		13,022	118	13,140
OF - Film and Entertainment	20,998.00	0.4623	13,022		13,022	118	13,140
OS - Sustainability	20,998.00	0.4623	13,022		13,022	118	13,140
PA - Property Appraiser	348,616.00	7.6750	216,190		216,190	1,966	218,156
PD - Police	23,659.00	0.5209	14,672		14,672	133	14,805
PM - Procurement Management	20,998.00	0.4623	13,022		13,022	118	13,140
PR - Park & Recreation	29,215.00	0.6432	18,117		18,117	165	18,282
PW - Public Works	36,481.00	0.8032	22,623		22,623	206	22,829
PZ - Planning & Zoning	20,998.00	0.4623	13,022		13,022	118	13,140
SB - Small Business Development	20,998.00	0.4623	13,022		13,022	118	13,140
SP - Seaport	20,998.00	0.4623	13,022		13,022	118	13,140
SW - Solid Waste Management	186,440.00	4.1046	115,619		115,619	1,052	116,671
TT - Office of the CITT	20,998.00	0.4623	13,022		13,022	118	13,140
VZ - Vizcaya Museum and Gardens	20,998.00	0.4623	13,022		13,022	118	13,140
WS - Water & Sewer	20,998.00	0.4623	13,022		13,022	118	13,140
SubTotal	4,542,222.00	100.0000	2,816,806	-2,834,000	-17,194	22,713	5,519



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Direct Billed				2,834,000	2,834,000		2,834,000
Total	4,542,222.00	100.0000	2,816,806		2,816,806	22,713	2,839,519

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, 2011
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
AT - County Attorney	312.00	0.0549	1,416		1,416		1,416
AV - Aviation	5,772.00	1.0162	26,197		26,197	451	26,648
CA - Community Action Agency	234.00	0.0412	1,062		1,062	18	1,080
CC - County Commission	232,206.00	40.8817	1,053,880		1,053,880		1,053,880
CE - County Executive	48,672.00	8.5691	220,900		220,900		220,900
CS - Consumer Services	702.00	0.1236	3,186		3,186	55	3,241
DE - Environmental Resources Mgmt	780.00	0.1373	3,540		3,540	61	3,601
EL - Elections	23,556.00	4.1472	106,910		106,910	1,841	108,751
EM - Emergency Management	4,758.00	0.8377	21,594		21,594	372	21,966
ER - Human Resources	20,904.00	3.6803	94,874		94,874		94,874
GS01 - General Services Administration	468.00	0.0824	2,124		2,124	37	2,161
HT - Homeless Trust	1,092.00	0.1923	4,956		4,956	85	5,041
LB - Libraries	702.00	0.1236	3,186		3,186	55	3,241
MM - Miami-Dade Economic Advisory Trust	18,174.00	3.1997	82,484		82,484	1,421	83,905
MP - Metropolitan Planning Organization	2,184.00	0.3845	9,912		9,912	171	10,083
OS - Sustainability	45,708.00	8.0472	207,448		207,448	3,573	211,021
PD - Police	5,850.00	1.0299	26,551		26,551	457	27,008
PM - Procurement Management	1,248.00	0.2197	5,664		5,664	98	5,762
PR - Park & Recreation	62,634.00	11.0272	284,268		284,268	4,897	289,165
SP - Seaport	18,720.00	3.2958	84,962		84,962	1,463	86,425
SW - Solid Waste Management	14,508.00	2.5542	65,845		65,845	1,134	66,979
TT - Office of the CITT	36,972.00	6.5092	167,799		167,799	2,890	170,689
WS - Water & Sewer	21,840.00	3.8451	99,122		99,122	1,707	100,829
SubTotal	567,996.00	100.0000	2,577,880		2,577,880	20,786	2,598,666
Total	567,996.00	100.0000	2,577,880		2,577,880	20,786	2,598,666

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

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, 2011
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	2,298.00	1.4731	37,019		37,019	559	37,578
AT - County Attorney	2,298.00	1.4731	37,019		37,019		37,019
AV - Aviation	4,597.00	2.9468	74,055		74,055	1,118	75,173
BC - Building Code Compliance	2,298.00	1.4731	37,019		37,019	559	37,578
CA - Community Action Agency	2,298.00	1.4731	37,019		37,019	559	37,578
CC - County Commission	29,885.00	19.1563	481,439		481,439		481,439
CE - County Executive	22,409.00	14.3647	360,995		360,995		360,995
CR - Corrections & Rehabilitation	2,298.00	1.4731	37,019		37,019	559	37,578
CS - Consumer Services	4,596.00	2.9462	74,039		74,039	1,118	75,157
CU - Cultural Affairs	3,448.00	2.2103	55,545		55,545	839	56,384
EC - Commission on Ethics & Public Trust	2,298.00	1.4731	37,019		37,019	559	37,578
EL - Elections	7,470.00	4.7885	120,337		120,337	1,815	122,152
EM - Emergency Management	7,470.00	4.7885	120,337		120,337	1,817	122,154
ER - Human Resources	8,331.00	5.3404	134,207		134,207		134,207
ET - Enterprise Technology Services	7,470.00	4.7885	120,337		120,337		120,337
FN - Finance	2,298.00	1.4731	37,019		37,019		37,019
GS01 - General Services Administration	7,470.00	4.7885	120,337		120,337	1,817	122,154
HD - Public Housing	2,298.00	1.4731	37,019		37,019	559	37,578
HF - Housing Finance Authority	2,298.00	1.4731	37,019		37,019	559	37,578
HS - Human Services	2,298.00	1.4731	37,019		37,019	559	37,578
HT - Homeless Trust	2,298.00	1.4731	37,019		37,019	559	37,578
IC - International Consortium	2,298.00	1.4731	37,019		37,019	559	37,578
LB - Libraries	2,298.00	1.4731	37,019		37,019	559	37,578
ME - Medical Examiner	2,298.00	1.4731	37,019		37,019	559	37,578
MM - Miami-Dade Economic Advisory Trust	2,298.00	1.4731	37,019		37,019	559	37,578



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
OF - Film and Entertainment	2,298.00	1.4731	37,019		37,019	559	37,578
PD - Police	2,298.00	1.4731	37,019		37,019	559	37,578
PM - Procurement Management	2,298.00	1.4731	37,019		37,019	559	37,578
PR - Park & Recreation	2,298.00	1.4731	37,019		37,019	559	37,578
PW - Public Works	2,298.00	1.4731	37,019		37,019	559	37,578
PZ - Planning & Zoning	2,298.00	1.4731	37,019		37,019	559	37,578
VZ - Vizcaya Museum and Gardens	2,298.00	1.4731	37,019		37,019	559	37,578
WS - Water & Sewer	2,298.00	1.4731	37,019		37,019	559	37,578
SubTotal	156,000.00	100.0000	2,513,065		2,513,065	20,263	2,533,328
Total	156,000.00	100.0000	2,513,065		2,513,065	20,263	2,533,328

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, 2011
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	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
AT - County Attorney	9,795.00	1.7124	-13,347		-13,347		-13,347
AV - Aviation	13,059.00	2.2830	-17,794		-17,794	-190	-17,984
BC - Building Code Compliance	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
BU - Strategic Business Management	9,795.00	1.7124	-13,347		-13,347		-13,347
CA - Community Action Agency	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
CC - County Commission	19,589.00	3.4247	-26,692		-26,692		-26,692
CE - County Executive	13,059.00	2.2830	-17,794		-17,794		-17,794
CL - Clerk of Court	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
CQ - Capital Improvement	13,059.00	2.2830	-17,794		-17,794		-17,794
CR - Corrections & Rehabilitation	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
CS - Consumer Services	22,854.00	3.9955	-31,141		-31,141	-333	-31,474
CU - Cultural Affairs	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
DE - Environmental Resources Mgmt	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
EC - Commission on Ethics & Public Trust	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
EL - Elections	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
EM - Emergency Management	16,324.00	2.8538	-22,243		-22,243	-238	-22,481
ER - Human Resources	19,589.00	3.4247	-26,692		-26,692		-26,692
ET - Enterprise Technology Services	9,795.00	1.7124	-13,347		-13,347		-13,347
FE - Fair Employment Practices	9,795.00	1.7124	-13,347		-13,347		-13,347
FN - Finance	9,795.00	1.7124	-13,347		-13,347		-13,347
FR - Fire	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
GC - Grants Coord Ops	26,101.00	4.5637	-35,564		-35,564		-35,564
GS01 - General Services Administration	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
HD - Public Housing	9,795.00	1.7124	-13,347		-13,347	-143	-13,490

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
HF - Housing Finance Authority	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
HS - Human Services	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
HT - Homeless Trust	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
IC - International Consortium	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
IG - Inspector General	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
LB - Libraries	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
ME - Medical Examiner	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
MM - Miami-Dade Economic Advisory Trust	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
MP - Metropolitan Planning Organization	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
MT - Transit	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
OC - Office of the Courts	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
OF - Film and Entertainment	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
OS - Sustainability	23,507.00	4.1096	-32,031		-32,031	-329	-32,360
PA - Property Appraiser	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
PD - Police	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
PM - Procurement Management	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
PR - Park & Recreation	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
PW - Public Works	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
PZ - Planning & Zoning	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
SB - Small Business Development	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
SP - Seaport	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
SW - Solid Waste Management	13,059.00	2.2830	-17,794		-17,794	-190	-17,984
TT - Office of the CITT	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
VZ - Vizcaya Museum and Gardens	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
WS - Water & Sewer	9,795.00	1.7124	-13,347		-13,347	-143	-13,490
SubTotal	572,000.00	100.0000	-779,419		-779,419	-6,285	-785,704



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	572,000.00	100.0000	-779,419		-779,419	-6,285	-785,704

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, 2011
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1,519.00	0.6828	9,078		9,078	97	9,175
AT - County Attorney	1,225.00	0.5507	7,321		7,321		7,321
AV - Aviation	1,274.00	0.5727	7,614		7,614	81	7,695
BC - Building Code Compliance	49.00	0.0220	293		293	3	296
BU - Strategic Business Management	17,591.00	7.9075	105,126		105,126		105,126
CA - Community Action Agency	343.00	0.1542	2,050		2,050	22	2,072
CC - County Commission	22,344.00	10.0441	133,530		133,530		133,530
CE - County Executive	10,927.00	4.9119	65,301		65,301		65,301
CL - Clerk of Court	2,156.00	0.9692	12,884		12,884	138	13,022
CQ - Capital Improvement	784.00	0.3524	4,685		4,685		4,685
CR - Corrections & Rehabilitation	49.00	0.0220	293		293	3	296
CS - Consumer Services	2,205.00	0.9912	13,177		13,177	141	13,318
CU - Cultural Affairs	490.00	0.2203	2,928		2,928	31	2,959
DE - Environmental Resources Mgmt	1,029.00	0.4626	6,149		6,149	66	6,215
EC - Commission on Ethics & Public Trust	98.00	0.0441	586		586	6	592
EL - Elections	7,742.00	3.4802	46,267		46,267	494	46,761
EM - Emergency Management	4,753.00	2.1366	28,404		28,404	303	28,707
ER - Human Resources	539.00	0.2423	3,221		3,221		3,221
FE - Fair Employment Practices	147.00	0.0661	878		878		878
FN - Finance	637.00	0.2863	3,807		3,807		3,807
FR - Fire	539.00	0.2423	3,221		3,221	34	3,255
GC - Grants Coord Ops	392.00	0.1762	2,343		2,343		2,343
GS01 - General Services Administration	5,439.00	2.4449	32,504		32,504	347	32,851
HD - Public Housing	245.00	0.1101	1,464		1,464	16	1,480
HF - Housing Finance Authority	196.00	0.0881	1,171		1,171	13	1,184

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HS - Human Services	98.00	0.0441	586		586	6	592
HT - Homeless Trust	343.00	0.1542	2,050		2,050	22	2,072
IC - International Consortium	3,283.00	1.4758	19,620		19,620	210	19,830
MM - Miami-Dade Economic Advisory Trust	9,800.00	4.4053	58,566		58,566	626	59,192
MT - Transit	490.00	0.2203	2,928		2,928	31	2,959
OS - Sustainability	54,831.00	24.6472	327,675		327,675	3,502	331,177
PA - Property Appraiser	1,568.00	0.7048	9,371		9,371	100	9,471
PD - Police	392.00	0.1762	2,343		2,343	25	2,368
PM - Procurement Management	392.00	0.1762	2,343		2,343	25	2,368
PR - Park & Recreation	2,352.00	1.0573	14,056		14,056	150	14,206
PW - Public Works	735.00	0.3304	4,392		4,392	47	4,439
PZ - Planning & Zoning	1,568.00	0.7048	9,371		9,371	100	9,471
SP - Seaport	8,869.00	3.9868	53,002		53,002	566	53,568
SW - Solid Waste Management	24,402.00	10.9692	145,829		145,829	1,558	147,387
TT - Office of the CITT	7,252.00	3.2599	43,339		43,339	463	43,802
VZ - Vizcaya Museum and Gardens	12,887.00	5.7930	77,014		77,014	823	77,837
WS - Water & Sewer	10,486.00	4.7137	62,666		62,666	670	63,336
SubTotal	222,460.00	100.0000	1,329,446		1,329,446	10,719	1,340,165
Total	222,460.00	100.0000	1,329,446		1,329,446	10,719	1,340,165

Allocation Basis: Total Graphic & 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, 2011
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	318,551	285,288	0	37,578	(13,490)	9,175
AT - County Attorney	45,431	13,022	1,416	37,019	(13,347)	7,321
AV - Aviation	104,672	13,140	26,648	75,173	(17,984)	7,695
BC - Building Code	71,142	46,758	0	37,578	(13,490)	296
BU - Strategic Business	104,801	13,022	0	0	(13,347)	105,126
CA - Community Action	40,380	13,140	1,080	37,578	(13,490)	2,072
CC - County Commission	1,657,275	15,118	1,053,880	481,439	(26,692)	133,530
CE - County Executive	655,721	26,319	220,900	360,995	(17,794)	65,301
CL - Clerk of Court	12,722	13,190	0	0	(13,490)	13,022
CQ - Capital Improvement	(87)	13,022	0	0	(17,794)	4,685
CR - Corrections &	37,524	13,140	0	37,578	(13,490)	296
CS - Consumer Services	86,524	26,282	3,241	75,157	(31,474)	13,318
CU - Cultural Affairs	61,138	15,285	0	56,384	(13,490)	2,959
DE - Environmental	9,466	13,140	3,601	0	(13,490)	6,215
EC - Commission on Ethics &	37,820	13,140	0	37,578	(13,490)	592
EL - Elections	308,099	43,925	108,751	122,152	(13,490)	46,761
EM - Emergency	164,940	14,594	21,966	122,154	(22,481)	28,707
ER - Human Resources	224,171	18,561	94,874	134,207	(26,692)	3,221
ET - Enterprise Technology	120,012	13,022	0	120,337	(13,347)	0
FE - Fair Employment	553	13,022	0	0	(13,347)	878
FN - Finance	208,935	181,456	0	37,019	(13,347)	3,807
FR - Fire	2,905	13,140	0	0	(13,490)	3,255
GC - Grants Coord Ops	(20,199)	13,022	0	0	(35,564)	2,343
GS01 - General Services	156,816	13,140	2,161	122,154	(13,490)	32,851
HD - Public Housing	39,855	14,287	0	37,578	(13,490)	1,480
HF - Housing Finance	43,582	18,310	0	37,578	(13,490)	1,184
HS - Human Services	71,891	47,211	0	37,578	(13,490)	592
HT - Homeless Trust	44,975	13,774	5,041	37,578	(13,490)	2,072
IC - International Consortium	57,058	13,140	0	37,578	(13,490)	19,830
IG - Inspector General	(350)	13,140	0	0	(13,490)	0
LB - Libraries	40,469	13,140	3,241	37,578	(13,490)	0
ME - Medical Examiner	37,228	13,140	0	37,578	(13,490)	0
MM - Miami-Dade Economic	180,325	13,140	83,905	37,578	(13,490)	59,192

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
MP - Metropolitan Planning	9,733	13,140	10,083	0	(13,490)	0
MT - Transit	(1,556,465)	(1,545,934)	0	0	(13,490)	2,959
OC - Office of the Courts	(350)	13,140	0	0	(13,490)	0
OF - Film and Entertainment	37,228	13,140	0	37,578	(13,490)	0
OS - Sustainability	522,978	13,140	211,021	0	(32,360)	331,177
PA - Property Appraiser	214,137	218,156	0	0	(13,490)	9,471
PD - Police	68,269	14,805	27,008	37,578	(13,490)	2,368
PM - Procurement	45,358	13,140	5,762	37,578	(13,490)	2,368
PR - Park & Recreation	345,741	18,282	289,165	37,578	(13,490)	14,206
PW - Public Works	51,356	22,829	0	37,578	(13,490)	4,439
PZ - Planning & Zoning	46,699	13,140	0	37,578	(13,490)	9,471
SB - Small Business	(350)	13,140	0	0	(13,490)	0
SP - Seaport	139,643	13,140	86,425	0	(13,490)	53,568
SW - Solid Waste	313,053	116,671	66,979	0	(17,984)	147,387
TT - Office of the CITT	214,141	13,140	170,689	0	(13,490)	43,802
VZ - Vizcaya Museum and	115,065	13,140	0	37,578	(13,490)	77,837
WS - Water & Sewer	201,393	13,140	100,829	37,578	(13,490)	63,336
Direct Billed	2,834,000	2,834,000	0	0	0	0
Total	8,525,974	2,839,519	2,598,666	2,533,328	(785,704)	1,340,165

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department IG - Inspector General

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,061,727			5,061,727
MAJOR MACHINERY, EQUIP, & FURNITURE	(20,842)			
Total Deductions:	(20,842)			(20,842)
Depreciation	1,642		1,642	
Leave Payouts	84,684		84,684	
BU - Strategic Business Management	11,980	13,004	24,984	
CC - County Commission	1,416	301	1,717	
CE - County Executive	6,273	1,830	8,103	
DA - ADA Coordination	1,140	221	1,361	
ER - Human Resources	2,209	238	2,447	
ET - Enterprise Technology Services	75,081	3,844	78,925	
FE - Fair Employment Practices	949	83	1,032	
FN - Finance	194,711	4,928	199,639	
GG - General Government	12,581,522	805	12,582,327	
GI - Government Information Center	(325)	(25)	(350)	
IG - Inspector General		484	484	
PM - Procurement Management		(375)	(375)	
Total Allocated Additions:	12,961,282	25,338	12,986,620	12,986,620
ADMIN REIMB - AV	(192,342)			
ADMIN REIMB - WS	(641,543)			
ACCRUED LEAVE PAYOUTS	(23,818)			
REVENUE	(4,286,051)			
Total Departmental Cost Adjustments:	(5,143,754)			(5,143,754)
Total To Be Allocated:	12,858,413	25,338		12,883,751

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department IG - Inspector General

	Total	General & Admin	Inspector General
Wages & Benefits			
SALARIES	3,734,493	0	3,734,493
FRINGE BENEFITS	861,559	0	861,559
Other Expense & Cost			
OTHER COURT OPERATING EXPENSE	936	0	936
LEGAL	25,768	0	25,768
GENERAL COUNTY SUPPORT	0	0	0
INDUSTRIAL SERVICE RELATED	520	0	520
GENERAL AUTO & PROFESSIONAL LIAB	11,900	0	11,900
GENERAL COUNTY SUPPORT CHARGES	136	0	136
EQUIPMENT MAINTENANCE	7,749	0	7,749
ITD MAINTENANCE	18,425	0	18,425
ITD	1,598	0	1,598
VEHICLES-RENTAL	44,070	0	44,070
RENT PAYMENTS TO LESSORS	197,316	0	197,316
GSA CHARGES	18,967	0	18,967
CLERK OF COURTS	1,509	0	1,509
TELECOMMUNICATIONS	54,206	0	54,206
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	9,137	0	9,137
TRAVEL	20,790	0	20,790
AUTOMOBILE REIMBURSEMENT	405	0	405
PRINTING & GRAPHICS	3,999	0	3,999
OTHER COMMUNICATION EXPENSES	4,708,011	0	4,708,011
INVESTIGATIVE EXPENSES	0	0	0
TRAINING	1,840	0	1,840
REIMBURSEMENTS & REFUNDS	(4,699,000)	0	(4,699,000)
TAXES,LICENSES & PERMITS	0	0	0
MISCELLANEOUS	4,483	0	4,483
OFFICE SUPPLIES & MINOR EQUIPMENT	11,034	0	11,034
CLOTHING & UNIFORMS	1,034	0	1,034
OTHER MATERIALS & SUPPLIES	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	20,842	20,842	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department IG - Inspector General

	Total	General & Admin	Inspector General
Departmental Totals			
Total Expenditures	5,061,727	20,842	5,040,885
Deductions			
Total Deductions	(20,842)	(20,842)	0
Cost Adjustments			
ADMIN REIMB - AV	(192,342)	0	(192,342)
ADMIN REIMB - WS	(641,543)	0	(641,543)
ACCRUED LEAVE PAYOUTS	(23,818)	0	(23,818)
REVENUE	(4,286,051)	0	(4,286,051)
Functional Cost	(102,869)	0	(102,869)
Allocation Step 1			
Inbound- All Others	12,961,282	12,961,282	0
Reallocate Admin Costs		(12,961,282)	12,961,282
1st Allocation	12,858,413	0	12,858,413
Allocation Step 2			
Inbound- All Others	25,338	25,338	0
Reallocate Admin Costs		(25,338)	25,338
2nd Allocation	25,338	0	25,338
Total For IG IG - Inspector General			
Total Allocated	12,883,751	0	12,883,751

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	2,215,296.17	0.1919	24,670		24,670	62	24,732
AT - County Attorney	76,069.53	0.0066	847		847		847
AU - Audit and Management	71,238.72	0.0062	793		793		793
BC - Building Code Compliance	15,078.75	0.0013	168		168		168
BN - Bldg&Neighborhood Compliance	1,139,617.79	0.0987	12,691		12,691	32	12,723
BU - Strategic Business Management	128,048,014.70	11.0896	1,425,942		1,425,942		1,425,942
CA - Community Action Agency	13,169,529.83	1.1405	146,656		146,656	366	147,022
CC - County Commission	562,089.34	0.0487	6,259		6,259		6,259
CD - Housing & Comm Devlp	24,263,035.85	2.1013	270,193		270,193	674	270,867
CE - County Executive	138,413.18	0.0120	1,541		1,541		1,541
CL - Clerk of Court	4,491,913.53	0.3890	50,022		50,022	125	50,147
CQ - Capital Improvement	61,385,343.89	5.3163	683,587		683,587		683,587
CR - Corrections & Rehabilitation	18,199,620.65	1.5762	202,671		202,671	506	203,177
CS - Consumer Services	152,282.59	0.0132	1,696		1,696	4	1,700
CU - Cultural Affairs	3,094,094.04	0.2680	34,456		34,456	86	34,542
DE - Environmental Resources Mgmt	6,863,506.90	0.5944	76,432		76,432	191	76,623
EL - Elections	2,449,441.35	0.2121	27,277		27,277	68	27,345
EM - Emergency Management	489,565.40	0.0424	5,452		5,452	14	5,466
ER - Human Resources	1,049,492.42	0.0909	11,687		11,687		11,687
ET - Enterprise Technology Services	44,062,557.42	3.8160	490,680		490,680		490,680
FE - Fair Employment Practices	1,329.26	0.0001	15		15		15
FN - Finance	5,560,531.27	0.4816	61,922		61,922		61,922
FR - Fire	33,786,788.55	2.9261	376,249		376,249	939	377,188
GC - Grants Coord Ops	654,919.42	0.0567	7,293		7,293		7,293
GG - General Government	11,458.44	0.0010	128		128		128

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	845,645.57	0.0732	9,417		9,417		9,417
GS01 - General Services Administration	35,444,689.50	3.0697	394,712		394,712	985	395,697
GS02 - Fleet Management	33,211,112.35	2.8762	369,839		369,839	923	370,762
GS03 - Materials Management	8,560,578.73	0.7414	95,331		95,331	238	95,569
GS05 - Risk Management	94,630.85	0.0082	1,054		1,054	3	1,057
GS06 - Facilities & Utilities Mgmt	36,127,511.48	3.1288	402,316		402,316	1,004	403,320
GS09 - Design & Construction Svcs	34,639,198.92	2.9999	385,742		385,742	962	386,704
HD - Public Housing	665,522.28	0.0576	7,411		7,411	18	7,429
HF - Housing Finance Authority	156,656.29	0.0136	1,745		1,745	4	1,749
HS - Human Services	4,870,565.21	0.4218	54,239		54,239	135	54,374
HT - Homeless Trust	23,781,054.59	2.0596	264,826		264,826	661	265,487
IC - International Consortium	35,833.30	0.0031	399		399	1	400
IG - Inspector General	43,464.94	0.0038	484		484		484
JU - Juvenile Assessment Center	1,509,198.26	0.1307	16,806		16,806	42	16,848
LB - Libraries	5,291,825.91	0.4583	58,930		58,930	147	59,077
ME - Medical Examiner	1,409,044.44	0.1220	15,691		15,691	39	15,730
MM - Miami-Dade Economic Advisory Trust	30,834.50	0.0027	343		343	1	344
MP - Metropolitan Planning Organization	1,007,296.54	0.0872	11,217		11,217	28	11,245
MT - Transit	315,149,317.98	27.2931	3,509,499		3,509,499	8,750	3,518,249
ND - Non-Department	58,728,968.70	5.0862	654,005		654,005	1,631	655,636
OC - Office of the Courts	1,189,515.89	0.1030	13,246		13,246	33	13,279
OF - Film and Entertainment	2,785.09	0.0002	31		31		31
OS - Sustainability	139,274.51	0.0121	1,551		1,551	4	1,555
PA - Property Appraiser	2,856,328.42	0.2474	31,808		31,808	79	31,887
PD - Police	30,461,190.64	2.6381	339,216		339,216	846	340,062
PM - Procurement Management	60,687.96	0.0053	676		676	2	678



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
PR - Park & Recreation	37,981,605.35	3.2894	422,963		422,963	1,055	424,018
PU - Public Defender	19,321.22	0.0017	215		215	1	216
PW - Public Works	72,990,602.52	6.3213	812,823		812,823	2,028	814,851
PZ - Planning & Zoning	251,330.58	0.0218	2,799		2,799	7	2,806
SA - State Attorney's Office	872,404.36	0.0756	9,715		9,715	24	9,739
SB - Small Business Development	36,369.50	0.0032	405		405	1	406
SP - Seaport	53,525,992.70	4.6356	596,065		596,065	1,487	597,552
SW - Solid Waste Management	34,667,270.03	3.0023	386,054		386,054	963	387,017
TT - Office of the CITT	235,212.26	0.0204	2,619		2,619	7	2,626
VZ - Vizcaya Museum and Gardens	5,827,444.58	0.5047	64,894		64,894	162	65,056
SubTotal	1,154,671,514.94	100.0000	12,858,413		12,858,413	25,338	12,883,751
Total	1,154,671,514.94	100.0000	12,858,413		12,858,413	25,338	12,883,751

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, 2011
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Receiving Department	Total	Inspector General
AD - Animal Services	24,732	24,732
AT - County Attorney	847	847
AU - Audit and Management	793	793
BC - Building Code	168	168
BN - Bldg&Neighborhood	12,723	12,723
BU - Strategic Business	1,425,942	1,425,942
CA - Community Action	147,022	147,022
CC - County Commission	6,259	6,259
CD - Housing & Comm Devlp	270,867	270,867
CE - County Executive	1,541	1,541
CL - Clerk of Court	50,147	50,147
CQ - Capital Improvement	683,587	683,587
CR - Corrections &	203,177	203,177
CS - Consumer Services	1,700	1,700
CU - Cultural Affairs	34,542	34,542
DE - Environmental	76,623	76,623
EL - Elections	27,345	27,345
EM - Emergency	5,466	5,466
ER - Human Resources	11,687	11,687
ET - Enterprise Technology	490,680	490,680
FE - Fair Employment	15	15
FN - Finance	61,922	61,922
FR - Fire	377,188	377,188
GC - Grants Coord Ops	7,293	7,293
GG - General Government	128	128
GI - Government Information	9,417	9,417
GS01 - General Services	395,697	395,697
GS02 - Fleet Management	370,762	370,762
GS03 - Materials	95,569	95,569
GS05 - Risk Management	1,057	1,057
GS06 - Facilities & Utilities	403,320	403,320
GS09 - Design & Construction	386,704	386,704
HD - Public Housing	7,429	7,429



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Receiving Department	Total	Inspector General
HF - Housing Finance	1,749	1,749
HS - Human Services	54,374	54,374
HT - Homeless Trust	265,487	265,487
IC - International Consortium	400	400
IG - Inspector General	484	484
JU - Juvenile Assessment	16,848	16,848
LB - Libraries	59,077	59,077
ME - Medical Examiner	15,730	15,730
MM - Miami-Dade Economic	344	344
MP - Metropolitan Planning	11,245	11,245
MT - Transit	3,518,249	3,518,249
ND - Non-Department	655,636	655,636
OC - Office of the Courts	13,279	13,279
OF - Film and Entertainment	31	31
OS - Sustainability	1,555	1,555
PA - Property Appraiser	31,887	31,887
PD - Police	340,062	340,062
PM - Procurement	678	678
PR - Park & Recreation	424,018	424,018
PU - Public Defender	216	216
PW - Public Works	814,851	814,851
PZ - Planning & Zoning	2,806	2,806
SA - State Attorney's Office	9,739	9,739
SB - Small Business	406	406
SP - Seaport	597,552	597,552
SW - Solid Waste	387,017	387,017
TT - Office of the CITT	2,626	2,626
VZ - Vizcaya Museum and	65,056	65,056

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Receiving Department	Total	Inspector General
Direct Billed	0	0
Total	<u>12,883,751</u>	<u>12,883,751</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department PM - Procurement Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,779,336			12,779,336
POLL WORKERS	(3,862)			
REFUND, CASH SHORTAGES	(400)			
GENERAL FUND-TRF OUT	(3,571,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	(3,575,262)			(3,575,262)
Depreciation	122,076		122,076	
Leave Payouts	132,590		132,590	
AG - Agenda Coordination	38,800	26,747	65,547	
AT - County Attorney	310,563	29,866	340,429	
AU - Audit and Management	69,520	3,974	73,494	
BU - Strategic Business Management	17,589	19,027	36,616	
CC - County Commission	(152,158)	(427,766)	(579,924)	
CE - County Executive	15,187	4,431	19,618	
DA - ADA Coordination	1,140	221	1,361	
ER - Human Resources	10,514	1,122	11,636	
ET - Enterprise Technology Services	19,402	9,306	28,708	
FE - Fair Employment Practices	2,297	202	2,499	
FN - Finance	189,277	4,791	194,068	
GG - General Government	31,091	2	31,093	
GI - Government Information Center	44,701	657	45,358	
IG - Inspector General	676	2	678	
PM - Procurement Management		(302)	(302)	
Total Allocated Additions:	853,265	(327,720)	525,545	525,545
ACCRUED LEAVE PAYOUTS	(83,042)			
REVENUE	(10,357,447)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .2 - Costs To Be Allocated
For Department PM - Procurement Management

Total Departmental Cost Adjustments:	<u>(10,440,489)</u>	<u>(10,440,489)</u>
Total To Be Allocated:	<u><u>(383,150)</u></u>	<u><u>(327,720)</u></u>
		<u><u>(710,870)</u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department PM - Procurement Management

	Total	General & Admin	Procurement Mgmt
Wages & Benefits			
SALARIES	5,889,000	0	5,889,000
FRINGE BENEFITS	1,580,930	0	1,580,930
Other Expense & Cost			
*POLL WORKERS	3,862	3,862	0
OTHER COURT OPERATING EXPENSE	0	0	0
CONSULTING SERVICES	(65,125)	0	(65,125)
LEGAL	0	0	0
TEMPORARY HELP AGENCY	34,752	0	34,752
GENERAL AUTO & PROFESSIONAL LIAB	38,300	0	38,300
EQUIPMENT MAINTENANCE	696	0	696
ITD MAINTENANCE	85,036	0	85,036
BUILDINGS COUNTY OWNED: RENTAL	627,552	0	627,552
COMMUNICATION EQUIPMENT-RENTAL	19,448	0	19,448
OTHER RENTAL EXPENSE	2,748	0	2,748
GSA CHARGES	21,175	0	21,175
ITD	522,569	0	522,569
GENERAL COUNTY SUPPORT CHARGES	318,000	0	318,000
CLERK OF COURTS	7,170	0	7,170
TELECOMMUNICATIONS	67,329	0	67,329
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	4,980	0	4,980
TRAVEL	8,021	0	8,021
AUTOMOBILE REIMBURSEMENT	14	0	14
ADVERTISING	2,423	0	2,423
PRINTING & GRAPHICS	220	0	220
MAILING SERVICES	59	0	59
TRAINING	7,199	0	7,199
TAXES,LICENSES & PERMITS	1,650	0	1,650
MISCELLANEOUS	(508)	0	(508)
EQUIPMENT & NON-CAPITAL TOOLS	249	0	249
OFFICE SUPPLIES & MINOR EQUIPMENT	30,187	0	30,187
*REFUND, CASH SHORTAGES	400	400	0
*GENERAL FUND-TRF OUT	3,571,000	3,571,000	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department PM - Procurement Management

	Total	General & Admin	Procurement Mgmt
Departmental Totals			
Total Expenditures	12,779,336	3,575,262	9,204,074
Deductions			
Total Deductions	(3,575,262)	(3,575,262)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(83,042)	0	(83,042)
REVENUE	(10,357,447)	0	(10,357,447)
Functional Cost	(1,236,415)	0	(1,236,415)
Allocation Step 1			
Inbound- All Others	853,265	853,265	0
Reallocate Admin Costs	(853,265)		853,265
1st Allocation	(383,150)	0	(383,150)
Allocation Step 2			
Inbound- All Others	(327,720)	(327,720)	0
Reallocate Admin Costs		327,720	(327,720)
2nd Allocation	(327,720)	0	(327,720)
Total For PM PM - Procurement Management			
Total Allocated	(710,870)	0	(710,870)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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	336.00	0.9139	-3,502		-3,502	-3,297	-6,799
AT - County Attorney	31.00	0.0843	-323		-323		-323
AU - Audit and Management	24.00	0.0653	-250		-250		-250
BC - Building Code Compliance	10.00	0.0272	-104		-104	-98	-202
BN - Bldg&Neighborhood Compliance	208.00	0.5658	-2,168		-2,168	-2,041	-4,209
BU - Strategic Business Management	104.00	0.2829	-1,084		-1,084		-1,084
CA - Community Action Agency	414.00	1.1261	-4,315		-4,315	-4,062	-8,377
CC - County Commission	727.00	1.9775	-7,577		-7,577		-7,577
CD - Housing & Comm Devlp	179.00	0.4869	-1,866		-1,866	-1,756	-3,622
CE - County Executive	57.00	0.1550	-594		-594		-594
CL - Clerk of Court	570.00	1.5504	-5,940		-5,940	-5,593	-11,533
CQ - Capital Improvement	94.00	0.2557	-980		-980		-980
CR - Corrections & Rehabilitation	2,089.00	5.6822	-21,771		-21,771	-20,497	-42,268
CS - Consumer Services	69.00	0.1877	-719		-719	-677	-1,396
CU - Cultural Affairs	116.00	0.3155	-1,209		-1,209	-1,138	-2,347
DE - Environmental Resources Mgmt	366.00	0.9955	-3,814		-3,814	-3,591	-7,405
EL - Elections	138.00	0.3754	-1,438		-1,438	-1,354	-2,792
ER - Human Resources	184.00	0.5005	-1,918		-1,918		-1,918
ET - Enterprise Technology Services	1,548.00	4.2106	-16,133		-16,133		-16,133
FE - Fair Employment Practices	3.00	0.0082	-31		-31		-31
FN - Finance	246.00	0.6691	-2,564		-2,564		-2,564
FR - Fire	2,277.00	6.1936	-23,731		-23,731	-22,341	-46,072
GC - Grants Coord Ops	12.00	0.0326	-125		-125		-125
GG - General Government	71.00	0.1931	-740		-740		-740
GI - Government Information Center	197.00	0.5359	-2,053		-2,053		-2,053

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
GS01 - General Services Administration	12,956.00	35.2409	-135,024		-135,024	-127,118	-262,142
HD - Public Housing	16.00	0.0435	-167		-167	-157	-324
HF - Housing Finance Authority	13.00	0.0354	-135		-135	-128	-263
HS - Human Services	489.00	1.3301	-5,096		-5,096	-4,798	-9,894
HT - Homeless Trust	82.00	0.2230	-855		-855	-805	-1,660
IC - International Consortium	15.00	0.0408	-156		-156	-147	-303
IG - Inspector General	36.00	0.0979	-375		-375		-375
JU - Juvenile Assessment Center	66.00	0.1795	-688		-688	-648	-1,336
LB - Libraries	583.00	1.5858	-6,076		-6,076	-5,720	-11,796
ME - Medical Examiner	184.00	0.5005	-1,918		-1,918	-1,805	-3,723
MM - Miami-Dade Economic Advisory Trust	60.00	0.1632	-625		-625	-589	-1,214
MP - Metropolitan Planning Organization	42.00	0.1142	-438		-438	-412	-850
MT - Transit	1,208.00	3.2858	-12,590		-12,590	-11,853	-24,443
ND - Non-Department	234.00	0.6365	-2,439		-2,439	-2,296	-4,735
OC - Office of the Courts	203.00	0.5522	-2,116		-2,116	-1,992	-4,108
OF - Film and Entertainment	5.00	0.0136	-52		-52	-49	-101
OS - Sustainability	63.00	0.1714	-657		-657	-618	-1,275
PA - Property Appraiser	75.00	0.2040	-782		-782	-736	-1,518
PD - Police	1,504.00	4.0910	-15,675		-15,675	-14,757	-30,432
PM - Procurement Management	29.00	0.0789	-302		-302		-302
PR - Park & Recreation	4,407.00	11.9873	-45,929		-45,929	-43,240	-89,169
PU - Public Defender	50.00	0.1360	-521		-521	-491	-1,012
PW - Public Works	1,719.00	4.6758	-17,915		-17,915	-16,866	-34,781
PZ - Planning & Zoning	78.00	0.2122	-813		-813	-765	-1,578
SA - State Attorney's Office	92.00	0.2502	-959		-959	-903	-1,862
SB - Small Business Development	24.00	0.0653	-250		-250	-235	-485



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
SP - Seaport	1,082.00	2.9431	-11,276		-11,276	-10,616	-21,892
SW - Solid Waste Management	1,130.00	3.0737	-11,777		-11,777	-11,087	-22,864
TT - Office of the CITT	13.00	0.0354	-135		-135	-128	-263
VZ - Vizcaya Museum and Gardens	236.00	0.6419	-2,460		-2,460	-2,316	-4,776
SubTotal	36,764.00	100.0000	-383,150		-383,150	-327,720	-710,870
Total	36,764.00	100.0000	-383,150		-383,150	-327,720	-710,870

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, 2011
Schedule .5 - Allocation Summary
For Department PM - Procurement Management

Receiving Department	Total	Procurement Mgmt
AD - Animal Services	(6,799)	(6,799)
AT - County Attorney	(323)	(323)
AU - Audit and Management	(250)	(250)
BC - Building Code	(202)	(202)
BN - Bldg&Neighborhood	(4,209)	(4,209)
BU - Strategic Business	(1,084)	(1,084)
CA - Community Action	(8,377)	(8,377)
CC - County Commission	(7,577)	(7,577)
CD - Housing & Comm Devlp	(3,622)	(3,622)
CE - County Executive	(594)	(594)
CL - Clerk of Court	(11,533)	(11,533)
CQ - Capital Improvement	(980)	(980)
CR - Corrections &	(42,268)	(42,268)
CS - Consumer Services	(1,396)	(1,396)
CU - Cultural Affairs	(2,347)	(2,347)
DE - Environmental	(7,405)	(7,405)
EL - Elections	(2,792)	(2,792)
ER - Human Resources	(1,918)	(1,918)
ET - Enterprise Technology	(16,133)	(16,133)
FE - Fair Employment	(31)	(31)
FN - Finance	(2,564)	(2,564)
FR - Fire	(46,072)	(46,072)
GC - Grants Coord Ops	(125)	(125)
GG - General Government	(740)	(740)
GI - Government Information	(2,053)	(2,053)
GS01 - General Services	(262,142)	(262,142)
HD - Public Housing	(324)	(324)
HF - Housing Finance	(263)	(263)
HS - Human Services	(9,894)	(9,894)
HT - Homeless Trust	(1,660)	(1,660)
IC - International Consortium	(303)	(303)
IG - Inspector General	(375)	(375)
JU - Juvenile Assessment	(1,336)	(1,336)



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .5 - Allocation Summary
For Department PM - Procurement Management

Receiving Department	Total	Procurement Mgmt
LB - Libraries	(11,796)	(11,796)
ME - Medical Examiner	(3,723)	(3,723)
MM - Miami-Dade Economic	(1,214)	(1,214)
MP - Metropolitan Planning	(850)	(850)
MT - Transit	(24,443)	(24,443)
ND - Non-Department	(4,735)	(4,735)
OC - Office of the Courts	(4,108)	(4,108)
OF - Film and Entertainment	(101)	(101)
OS - Sustainability	(1,275)	(1,275)
PA - Property Appraiser	(1,518)	(1,518)
PD - Police	(30,432)	(30,432)
PM - Procurement	(302)	(302)
PR - Park & Recreation	(89,169)	(89,169)
PU - Public Defender	(1,012)	(1,012)
PW - Public Works	(34,781)	(34,781)
PZ - Planning & Zoning	(1,578)	(1,578)
SA - State Attorney's Office	(1,862)	(1,862)
SB - Small Business	(485)	(485)
SP - Seaport	(21,892)	(21,892)
SW - Solid Waste	(22,864)	(22,864)
TT - Office of the CITT	(263)	(263)
VZ - Vizcaya Museum and	(4,776)	(4,776)
Direct Billed	0	0
Total	(710,870)	(710,870)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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, 2011
Schedule .2 - Costs To Be Allocated
For Department SB - Small Business Development

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,154,598			4,154,598
POLL WORKERS	(20,882)			
PETTY CASH & CHANGE FUNDS	(101)			
SPECIAL TRANSPORTATION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(17,998)			
Total Deductions:	(38,981)			(38,981)
Depreciation	61,012		61,012	
Leave Payouts	60,353		60,353	
AG - Agenda Coordination	1,990	1,372	3,362	
BU - Strategic Business Management	15,389	16,728	32,117	
CC - County Commission	1,341	286	1,627	
CE - County Executive	5,943	1,734	7,677	
DA - ADA Coordination	1,140	221	1,361	
ER - Human Resources	4,253	454	4,707	
ET - Enterprise Technology Services	71,129	3,641	74,770	
FE - Fair Employment Practices	899	79	978	
FN - Finance	4,411	111	4,522	
GG - General Government	6,073		6,073	
GI - Government Information Center	(325)	(25)	(350)	
IG - Inspector General	405	1	406	
PM - Procurement Management	(250)	(235)	(485)	
Total Allocated Additions:	233,763	24,367	258,130	258,130
ACCRUED LEAVE PAYOUTS	(74,044)			
REVENUE	(2,857,189)			
Total Departmental Cost Adjustments:	(2,931,233)			(2,931,233)
Total To Be Allocated:	1,418,147	24,367		1,442,514

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department SB - Small Business Development

	Total	General & Admin	Business Development
Wages & Benefits			
SALARIES	2,697,688	0	2,697,688
FRINGE BENEFITS	750,803	0	750,803
Other Expense & Cost			
*POLL WORKERS	20,882	20,882	0
LEGAL	1,350	0	1,350
INDUSTRIAL SERVICE RELATED	231	0	231
OTHER OUTSIDE CONTRACTUAL SERVICES	10,750	0	10,750
GENERAL AUTO & PROFESSIONAL LIAB	15,100	0	15,100
EQUIPMENT MAINTENANCE	1,542	0	1,542
ITD MAINTENANCE	6,971	0	6,971
BUILDINGS COUNTY OWNED:RENTAL	353,412	0	353,412
GSA CHARGES	17,378	0	17,378
ITD	101,953	0	101,953
CLERK OF COURTS	4,935	0	4,935
TELECOMMUNICATIONS	39,466	0	39,466
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	861	0	861
TRAVEL	459	0	459
BUILDING COUNTY OWNED-RENTAL	0	0	0
PRINTING & GRAPHICS	72	0	72
*PETTY CASH & CHANGE FUNDS	101	101	0
TRAINING	4,900	0	4,900
MISCELLANEOUS	43,032	0	43,032
FUEL & LUBRICANTS	45	0	45
REIMBURSEMENTS & REFUNDS	38,222	0	38,222
OFFICE SUPPLIES & MINOR EQUIPMENT	26,377	0	26,377
COMPUTER SUPPLIES	0	0	0
CLOTHING & UNIFORMS	70	0	70
OTHER MATERIALS & SUPPLIES	0	0	0
*SPECIAL TRANSPORTATION	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	17,998	17,998	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
Schedule .3 - Costs Allocated By Activity
For Department SB - Small Business Development

	Total	General & Admin	Business Development
Departmental Totals			
Total Expenditures	4,154,598	38,981	4,115,617
Deductions			
Total Deductions	(38,981)	(38,981)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(74,044)	0	(74,044)
REVENUE	(2,857,189)	0	(2,857,189)
 Functional Cost	 1,184,384	 0	 1,184,384
Allocation Step 1			
Inbound- All Others	233,763	233,763	0
Reallocate Admin Costs		(233,763)	233,763
1st Allocation	1,418,147	0	1,418,147
Allocation Step 2			
Inbound- All Others	24,367	24,367	0
Reallocate Admin Costs		(24,367)	24,367
2nd Allocation	24,367	0	24,367
Total For SB SB - Small Business Development			
Total Allocated	1,442,514	0	1,442,514

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011
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
CU - Cultural Affairs	4	3.4483	48,902		48,902	840	49,742
FR - Fire	10	8.6207	122,254		122,254	2,101	124,355
GS01 - General Services Administration	16	13.7931	195,606		195,606	3,361	198,967
PR - Park & Recreation	18	15.5172	220,057		220,057	3,781	223,838
PW - Public Works	13	11.2069	158,930		158,930	2,731	161,661
SP - Seaport	15	12.9310	183,381		183,381	3,151	186,532
SW - Solid Waste Management	2	1.7241	24,451		24,451	420	24,871
VZ - Vizcaya Museum and Gardens	1	0.8621	12,225		12,225	210	12,435
WS - Water & Sewer	37	31.8966	452,341		452,341	7,772	460,113
SubTotal	116	100.0000	1,418,147		1,418,147	24,367	1,442,514
Total	116	100.0000	1,418,147		1,418,147	24,367	1,442,514

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, 2011
Schedule .5 - Allocation Summary
For Department SB - Small Business Development

Receiving Department	Total	Business Development
CU - Cultural Affairs	49,742	49,742
FR - Fire	124,355	124,355
GS01 - General Services	198,967	198,967
PR - Park & Recreation	223,838	223,838
PW - Public Works	161,661	161,661
SP - Seaport	186,532	186,532
SW - Solid Waste	24,871	24,871
VZ - Vizcaya Museum and	12,435	12,435
WS - Water & Sewer	460,113	460,113
Direct Billed	0	0
Total	1,442,514	1,442,514

Indirect Cost Rate Base Computation

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.

Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
AD ANIMAL SERVICES DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	4,060,672
		00112	PART TIME EMPLOYEE	78,609
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,018
		00120	EXECUTIVE BENEFIT PAYMENTS	15,447
		00122	FLEX DOLLARS	67,281
		00125	LONGEVITY PAYMENTS	8,749
		00126	WORKING OUT OF CLASSIFICATION	2,986
		00128	TUITION REFUND	(117)
		00131	MILITARY ACTIVE DUTY	16,533
		00132	MILITARY LEAVE PAY	6,629
		00133	JURY DUTY PAY	8,867
		00134	UNION ACTIVITY PAY	16,458
		00135	JOB INJURY PAY	7,321
		00136	UNIFORM & LIEU OF ALLOWANCES	7,501
		00139	AWARDS & SPECIAL RECOGNITION	180
		00150	SICK PAY	175,498
		00151	HOLIDAY PAY	209,104
		00152	ANNUAL LEAVE PAY	247,531
		00153	COMPENSATORY TIME PAY	329
		00160	EMPLOYEE OVERTIME OT	127,046
		00192	SALARIES REIMBURSEMENTS	(104,214)
		00197	WAGE ACCRUALS	14,775
		00199	SALARIES - BUDGET ONLY	1,387
	001 SALARIES			4,970,592
AG AGENDA COORDINATION	001 SALARIES	00110	EMPLOYEE REGULAR	330,581
		00120	EXECUTIVE BENEFIT PAYMENTS	45,209
		00122	FLEX DOLLARS	1,695
		00133	JURY DUTY PAY	208
		00139	AWARDS & SPECIAL RECOGNITION	180
		00150	SICK PAY	10,229

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.
Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00151	HOLIDAY PAY	19,100
		00152	ANNUAL LEAVE PAY	29,241
		00197	WAGE ACCRUALS	(1,001)
		00199	SALARIES - BUDGET ONLY	716
	001 SALARIES			436,158
AT COUNTY ATTORNEY	001 SALARIES	00110	EMPLOYEE REGULAR	14,701,000
		00112	PART TIME EMPLOYEE	56,579
		00113	VACATION RELIEF AND SEASONAL HELP	53,450
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,397
		00120	EXECUTIVE BENEFIT PAYMENTS	247,166
		00122	FLEX DOLLARS	107,344
		00125	LONGEVITY PAYMENTS	205,583
		00128	TUITION REFUND	854
		00133	JURY DUTY PAY	2,468
		00135	JOB INJURY PAY	495
		00139	AWARDS & SPECIAL RECOGNITION	1,654
		00150	SICK PAY	464,158
		00151	HOLIDAY PAY	807,404
		00152	ANNUAL LEAVE PAY	1,269,257
		00160	EMPLOYEE OVERTIME OT	1,050
		00192	SALARIES REIMBURSEMENTS	(5,753,479)
		00197	WAGE ACCRUALS	32,166
	001 SALARIES			12,199,546
AU AUDIT AND MANAGEMENT	001 SALARIES	00110	EMPLOYEE REGULAR	3,312,203
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	264
		00120	EXECUTIVE BENEFIT PAYMENTS	72,087
		00122	FLEX DOLLARS	29,732
		00125	LONGEVITY PAYMENTS	3,860
		00128	TUITION REFUND	8,498
		00133	JURY DUTY PAY	2,187

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.

Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00150	SICK PAY	73,892
		00151	HOLIDAY PAY	173,503
		00152	ANNUAL LEAVE PAY	209,452
		00180	CROSS INDEX SALARIES DISTRIBUTION	2,444,000
		00192	SALARIES REIMBURSEMENTS	(2,444,000)
		00197	WAGE ACCRUALS	7,786
		00199	SALARIES - BUDGET ONLY	6,739
	001 SALARIES			3,900,203
BC BUILDING CODE COMPLIANCE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	161,621
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	457
		00120	EXECUTIVE BENEFIT PAYMENTS	2,315
		00122	FLEX DOLLARS	386
		00150	SICK PAY	10,801
		00151	HOLIDAY PAY	1,643
		00152	ANNUAL LEAVE PAY	9,044
		00160	EMPLOYEE OVERTIME OT	1,370
		00180	CROSS INDEX SALARIES DISTRIBUTION	(187,637)
	001 SALARIES			0
BN BUILDING & NEIGHBORHOOD COMPLIANCE DEPT	001 SALARIES	00110	EMPLOYEE REGULAR	17,055,680
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	125,988
		00120	EXECUTIVE BENEFIT PAYMENTS	148,529
		00122	FLEX DOLLARS	209,482
		00125	LONGEVITY PAYMENTS	119,514
		00126	WORKING OUT OF CLASSIFICATION	3,786
		00128	TUITION REFUND	16,649
		00129	DEATH BENEFIT PAYMENTS	10,329
		00131	MILITARY ACTIVE DUTY	6,136
		00132	MILITARY LEAVE PAY	1,753
		00133	JURY DUTY PAY	14,396
		00134	UNION ACTIVITY PAY	9,274

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.
Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00135	JOB INJURY PAY	91,386
		00138	EMPLOYEE SUGGESTION AWARD	397
		00139	AWARDS & SPECIAL RECOGNITION	4,895
		00150	SICK PAY	658,167
		00151	HOLIDAY PAY	953,456
		00152	ANNUAL LEAVE PAY	1,436,259
		00160	EMPLOYEE OVERTIME OT	258,622
		00170	EXTRA DUTY PAY	144,640
		00180	CROSS INDEX SALARIES DISTRIBUTION	192,374
		00184	HURRICANE OVERTIME	(25,643)
		00192	SALARIES REIMBURSEMENTS	(172,434)
		00197	WAGE ACCRUALS	23,705
		00199	SALARIES - BUDGET ONLY	9,830
	001 SALARIES			21,297,169
BU MANAGEMENT AND BUDGET	001 SALARIES	00110	EMPLOYEE REGULAR	2,758,899
		00113	VACATION RELIEF AND SEASONAL HELP	4,900
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	7,077
		00120	EXECUTIVE BENEFIT PAYMENTS	118,984
		00122	FLEX DOLLARS	15,176
		00125	LONGEVITY PAYMENTS	8,126
		00128	TUITION REFUND	6,880
		00133	JURY DUTY PAY	2,815
		00150	SICK PAY	41,240
		00151	HOLIDAY PAY	151,438
		00152	ANNUAL LEAVE PAY	204,464
		00160	EMPLOYEE OVERTIME OT	316
		00192	SALARIES REIMBURSEMENTS	(1,652,842)
		00194	EIP REIMBURSEMENTS	(50,000)
		00197	WAGE ACCRUALS	(1,842)
		00199	SALARIES - BUDGET ONLY	6,136

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.

Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
	001 SALARIES			1,621,768
CA COMMUNITY ACTION AGENCY	001 SALARIES	00110	EMPLOYEE REGULAR	22,402,211
		00112	PART TIME EMPLOYEE	1,083,722
		00113	VACATION RELIEF AND SEASONAL HELP	834,199
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	17,482
		00120	EXECUTIVE BENEFIT PAYMENTS	109,251
		00122	FLEX DOLLARS	494,695
		00125	LONGEVITY PAYMENTS	113,740
		00126	WORKING OUT OF CLASSIFICATION	11,391
		00128	TUITION REFUND	26,993
		00133	JURY DUTY PAY	13,002
		00135	JOB INJURY PAY	31,898
		00136	UNIFORM & LIEU OF ALLOWANCES	5,500
		00139	AWARDS & SPECIAL RECOGNITION	1,276
		00150	SICK PAY	994,872
		00151	HOLIDAY PAY	1,218,170
		00152	ANNUAL LEAVE PAY	1,544,831
		00160	EMPLOYEE OVERTIME OT	60,758
		00180	CROSS INDEX SALARIES DISTRIBUTION	4,598,116
		00192	SALARIES REIMBURSEMENTS	(5,127,108)
		00193	OVERTIME REIMBURSEMENTS	7,353
		00197	WAGE ACCRUALS	39,132
		00199	SALARIES - BUDGET ONLY	6,589
	001 SALARIES			28,488,071
CC COUNTY COMMISSION	001 SALARIES	00110	EMPLOYEE REGULAR	9,306,376
		00111	COMPENSATION OF ELECTED OFFICIALS	76,085
		00112	PART TIME EMPLOYEE	207,987
		00113	VACATION RELIEF AND SEASONAL HELP	76,820
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,075
		00120	EXECUTIVE BENEFIT PAYMENTS	749,737

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.
Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00122	FLEX DOLLARS	124,810
		00125	LONGEVITY PAYMENTS	51,169
		00128	TUITION REFUND	41,725
		00133	JURY DUTY PAY	6,783
		00136	UNIFORM & LIEU OF ALLOWANCES	1,650
		00139	AWARDS & SPECIAL RECOGNITION	10,623
		00150	SICK PAY	231,029
		00151	HOLIDAY PAY	489,715
		00152	ANNUAL LEAVE PAY	525,735
		00153	COMPENSATORY TIME PAY	716
		00160	EMPLOYEE OVERTIME OT	76,540
		00180	CROSS INDEX SALARIES DISTRIBUTION	24,245
		00184	HURRICANE OVERTIME	1,369
		00185	CROSS INDEX OVERTIME DISTRIB	7,796
		00192	SALARIES REIMBURSEMENTS	(433,000)
		00197	WAGE ACCRUALS	18,263
		001 SALARIES		11,597,246
CD HOUSING AND COMMUNITY DEVELOPMENT	001 SALARIES	00110	EMPLOYEE REGULAR	4,290,818
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	20,747
		00120	EXECUTIVE BENEFIT PAYMENTS	52,263
		00122	FLEX DOLLARS	51,066
		00125	LONGEVITY PAYMENTS	37,894
		00126	WORKING OUT OF CLASSIFICATION	1,443
		00128	TUITION REFUND	8,288
		00131	MILITARY ACTIVE DUTY	5,018
		00132	MILITARY LEAVE PAY	2,460
		00133	JURY DUTY PAY	3,340
		00135	JOB INJURY PAY	4,908
		00150	SICK PAY	186,754
		00151	HOLIDAY PAY	226,333

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.
Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00152	ANNUAL LEAVE PAY	330,836
		00160	EMPLOYEE OVERTIME OT	21,870
		00180	CROSS INDEX SALARIES DISTRIBUTION	2,649,887
		00192	SALARIES REIMBURSEMENTS	472
		00197	WAGE ACCRUALS	(36,501)
		00199	SALARIES - BUDGET ONLY	4,022
	001 SALARIES			7,861,919
CE COUNTY EXECUTIVE OFFICE	001 SALARIES	00110	EMPLOYEE REGULAR	3,195,399
		00111	COMPENSATION OF ELECTED OFFICIALS	148,869
		00113	VACATION RELIEF AND SEASONAL HELP	171,758
		00120	EXECUTIVE BENEFIT PAYMENTS	347,908
		00122	FLEX DOLLARS	19,209
		00125	LONGEVITY PAYMENTS	13,028
		00133	JURY DUTY PAY	1,119
		00150	SICK PAY	204,009
		00151	HOLIDAY PAY	202,374
		00152	ANNUAL LEAVE PAY	310,504
		00160	EMPLOYEE OVERTIME OT	3,357
		00180	CROSS INDEX SALARIES DISTRIBUTION	53,931
		00192	SALARIES REIMBURSEMENTS	(2,391)
		00197	WAGE ACCRUALS	7,083
		00199	SALARIES - BUDGET ONLY	4,200
	001 SALARIES			4,680,357
CL CLERK OF COURT	001 SALARIES	00110	EMPLOYEE REGULAR	50,011,695
		00111	COMPENSATION OF ELECTED OFFICIALS	173,405
		00113	VACATION RELIEF AND SEASONAL HELP	1,589
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,897
		00120	EXECUTIVE BENEFIT PAYMENTS	357,024
		00122	FLEX DOLLARS	888,339
		00125	LONGEVITY PAYMENTS	451,567

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.
Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00126	WORKING OUT OF CLASSIFICATION	23,754
		00128	TUITION REFUND	63,538
		00129	DEATH BENEFIT PAYMENTS	3,476
		00131	MILITARY ACTIVE DUTY	3,335
		00132	MILITARY LEAVE PAY	2,418
		00133	JURY DUTY PAY	31,658
		00134	UNION ACTIVITY PAY	26,118
		00135	JOB INJURY PAY	6,363
		00139	AWARDS & SPECIAL RECOGNITION	6,920
		00150	SICK PAY	1,989,403
		00151	HOLIDAY PAY	2,713,564
		00152	ANNUAL LEAVE PAY	3,957,088
		00160	EMPLOYEE OVERTIME OT	179,186
		00180	CROSS INDEX SALARIES DISTRIBUTION	65,771,419
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	33,887
		00184	HURRICANE OVERTIME	2,116
		00192	SALARIES REIMBURSEMENTS	(65,658,814)
		00197	WAGE ACCRUALS	203,482
	001 SALARIES			61,251,428
CQ OFFICE OF CAPITAL IMPROVEMENT	001 SALARIES	00110	EMPLOYEE REGULAR	2,180,506
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,001
		00120	EXECUTIVE BENEFIT PAYMENTS	58,614
		00122	FLEX DOLLARS	15,465
		00125	LONGEVITY PAYMENTS	16,208
		00133	JURY DUTY PAY	2,185
		00150	SICK PAY	45,375
		00151	HOLIDAY PAY	114,556
		00152	ANNUAL LEAVE PAY	168,873
		00192	SALARIES REIMBURSEMENTS	(268,000)
		00197	WAGE ACCRUALS	10,211

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.

Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00199	SALARIES - BUDGET ONLY	3,900
	001 SALARIES			2,350,894
CR CORRECTIONS & REHABILITATION	001 SALARIES	00110	EMPLOYEE REGULAR	143,435,124
		00112	PART TIME EMPLOYEE	94,261
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	212,464
		00120	EXECUTIVE BENEFIT PAYMENTS	149,760
		00122	FLEX DOLLARS	1,766,104
		00125	LONGEVITY PAYMENTS	991,864
		00126	WORKING OUT OF CLASSIFICATION	93,239
		00128	TUITION REFUND	237,376
		00129	DEATH BENEFIT PAYMENTS	20,572
		00131	MILITARY ACTIVE DUTY	282,878
		00132	MILITARY LEAVE PAY	162,844
		00133	JURY DUTY PAY	87,868
		00134	UNION ACTIVITY PAY	41,850
		00135	JOB INJURY PAY	379,028
		00136	UNIFORM & LIEU OF ALLOWANCES	658,824
		00137	TOOL ALLOWANCE	25,037
		00138	EMPLOYEE SUGGESTION AWARD	2,286
		00139	AWARDS & SPECIAL RECOGNITION	5,003
		00150	SICK PAY	4,881,748
		00151	HOLIDAY PAY	9,626,661
		00152	ANNUAL LEAVE PAY	11,843,877
		00153	COMPENSATORY TIME PAY	971,399
		00160	EMPLOYEE OVERTIME OT	12,208,565
		00170	EXTRA DUTY PAY	34,487
		00171	EXTRA DUTY REIMBURSEMENTS	(44,203)
		00180	CROSS INDEX SALARIES DISTRIBUTION	2,291,104
		00185	CROSS INDEX OVERTIME DISTRIB	5,490
		00192	SALARIES REIMBURSEMENTS	(2,331,995)

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.
Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00193	OVERTIME REIMBURSEMENTS	(62,411)
		00197	WAGE ACCRUALS	597,468
		00199	SALARIES - BUDGET ONLY	15,485
		001 SALARIES		188,684,057
CS CONSUMER SERVICES	001 SALARIES	00110	EMPLOYEE REGULAR	5,101,393
		00112	PART TIME EMPLOYEE	24,899
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	39,459
		00120	EXECUTIVE BENEFIT PAYMENTS	68,911
		00122	FLEX DOLLARS	71,580
		00125	LONGEVITY PAYMENTS	30,824
		00126	WORKING OUT OF CLASSIFICATION	4,766
		00128	TUITION REFUND	4,083
		00131	MILITARY ACTIVE DUTY	8,917
		00133	JURY DUTY PAY	3,482
		00134	UNION ACTIVITY PAY	30
		00135	JOB INJURY PAY	681
		00138	EMPLOYEE SUGGESTION AWARD	1,621
		00139	AWARDS & SPECIAL RECOGNITION	2,631
		00150	SICK PAY	232,859
		00151	HOLIDAY PAY	275,988
		00152	ANNUAL LEAVE PAY	355,456
		00160	EMPLOYEE OVERTIME OT	31,376
		00180	CROSS INDEX SALARIES DISTRIBUTION	130,144
		00192	SALARIES REIMBURSEMENTS	(168,144)
		00197	WAGE ACCRUALS	5,691
		00199	SALARIES - BUDGET ONLY	2,502
		001 SALARIES		6,229,148
CU CULTURAL AFFAIRS	001 SALARIES	00110	EMPLOYEE REGULAR	1,917,249
		00112	PART TIME EMPLOYEE	63,014
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,345

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00120	EXECUTIVE BENEFIT PAYMENTS	69,491
		00122	FLEX DOLLARS	19,669
		00125	LONGEVITY PAYMENTS	5,695
		00128	TUITION REFUND	3,362
		00133	JURY DUTY PAY	329
		00150	SICK PAY	78,863
		00151	HOLIDAY PAY	101,138
		00152	ANNUAL LEAVE PAY	139,554
		00192	SALARIES REIMBURSEMENTS	970
		00197	WAGE ACCRUALS	11,955
		00199	SALARIES - BUDGET ONLY	3,709
	001 SALARIES			2,417,343
DA OFFICE OF ADA COORDINATION	001 SALARIES	00110	EMPLOYEE REGULAR	224,891
		00113	VACATION RELIEF AND SEASONAL HELP	1,013
		00120	EXECUTIVE BENEFIT PAYMENTS	14,875
		00122	FLEX DOLLARS	1,393
		00150	SICK PAY	14,636
		00151	HOLIDAY PAY	12,263
		00152	ANNUAL LEAVE PAY	13,485
		00197	WAGE ACCRUALS	1,921
		00199	SALARIES - BUDGET ONLY	513
	001 SALARIES			284,989
DE DPT ENVIRONMENTAL RESOURCES MANAGEMENT	001 SALARIES	00110	EMPLOYEE REGULAR	24,858,250
		00112	PART TIME EMPLOYEE	338,715
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	55,963
		00120	EXECUTIVE BENEFIT PAYMENTS	70,536
		00122	FLEX DOLLARS	378,803
		00125	LONGEVITY PAYMENTS	151,539
		00126	WORKING OUT OF CLASSIFICATION	10,615
		00128	TUITION REFUND	35,933

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00131	MILITARY ACTIVE DUTY	16,397
		00133	JURY DUTY PAY	13,681
		00135	JOB INJURY PAY	1,076
		00137	TOOL ALLOWANCE	2,500
		00139	AWARDS & SPECIAL RECOGNITION	789
		00150	SICK PAY	1,104,435
		00151	HOLIDAY PAY	1,356,350
		00152	ANNUAL LEAVE PAY	2,130,431
		00160	EMPLOYEE OVERTIME OT	159,309
		00180	CROSS INDEX SALARIES DISTRIBUTION	3,689,894
		00192	SALARIES REIMBURSEMENTS	(4,162,007)
		00197	WAGE ACCRUALS	72,985
		00199	SALARIES - BUDGET ONLY	11,231
	001 SALARIES			30,297,425
EC COMMISSION ON ETHICS AND PUBLIC TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	1,190,872
		00112	PART TIME EMPLOYEE	66,535
		00120	EXECUTIVE BENEFIT PAYMENTS	35,894
		00122	FLEX DOLLARS	13,813
		00133	JURY DUTY PAY	341
		00150	SICK PAY	55,769
		00151	HOLIDAY PAY	64,355
		00152	ANNUAL LEAVE PAY	100,515
		00197	WAGE ACCRUALS	877
	001 SALARIES			1,528,972
EM OFFICE OF EMERGENCY MANAGEMENT	001 SALARIES	00110	EMPLOYEE REGULAR	1,329,633
		00112	PART TIME EMPLOYEE	22,331
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	7,378
		00120	EXECUTIVE BENEFIT PAYMENTS	18,922
		00122	FLEX DOLLARS	17,913
		00125	LONGEVITY PAYMENTS	5,715

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00150	SICK PAY	50,186
		00151	HOLIDAY PAY	71,334
		00152	ANNUAL LEAVE PAY	100,414
		00180	CROSS INDEX SALARIES DISTRIBUTION	429,339
		00185	CROSS INDEX OVERTIME DISTRIB	7,027
		00192	SALARIES REIMBURSEMENTS	(429,354)
		00197	WAGE ACCRUALS	4,060
		00199	SALARIES - BUDGET ONLY	1,260
	001 SALARIES			1,636,157
EL ELECTIONS	001 SALARIES	00110	EMPLOYEE REGULAR	5,043,744
		00112	PART TIME EMPLOYEE	123,597
		00113	VACATION RELIEF AND SEASONAL HELP	3,511,154
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	184,093
		00120	EXECUTIVE BENEFIT PAYMENTS	72,087
		00122	FLEX DOLLARS	72,095
		00125	LONGEVITY PAYMENTS	22,933
		00126	WORKING OUT OF CLASSIFICATION	931
		00128	TUITION REFUND	12,748
		00133	JURY DUTY PAY	5,751
		00135	JOB INJURY PAY	909
		00139	AWARDS & SPECIAL RECOGNITION	546
		00150	SICK PAY	150,972
		00151	HOLIDAY PAY	266,087
		00152	ANNUAL LEAVE PAY	342,522
		00160	EMPLOYEE OVERTIME OT	2,160,800
		00180	CROSS INDEX SALARIES DISTRIBUTION	26,726
		00192	SALARIES REIMBURSEMENTS	(26,992)
		00197	WAGE ACCRUALS	(54,497)
		00199	SALARIES - BUDGET ONLY	4,585
	001 SALARIES			11,920,793

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Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
ET INFORMATION TECHNOLOGY DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	41,242,799
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	296,382
		00120	EXECUTIVE BENEFIT PAYMENTS	72,176
		00122	FLEX DOLLARS	434,809
		00125	LONGEVITY PAYMENTS	202,449
		00128	TUITION REFUND	20,349
		00129	DEATH BENEFIT PAYMENTS	15,324
		00132	MILITARY LEAVE PAY	331
		00133	JURY DUTY PAY	19,352
		00134	UNION ACTIVITY PAY	6,555
		00135	JOB INJURY PAY	33,593
		00137	TOOL ALLOWANCE	47,940
		00139	AWARDS & SPECIAL RECOGNITION	3,445
		00150	SICK PAY	1,082,985
		00151	HOLIDAY PAY	2,238,371
		00152	ANNUAL LEAVE PAY	3,313,431
		00160	EMPLOYEE OVERTIME OT	832,731
		00180	CROSS INDEX SALARIES DISTRIBUTION	967,877
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	725,753
		00184	HURRICANE OVERTIME	363
		00185	CROSS INDEX OVERTIME DISTRIB	(1,007)
		00192	SALARIES REIMBURSEMENTS	(1,226,624)
		00197	WAGE ACCRUALS	97,089
		00199	SALARIES - BUDGET ONLY	6,801
	001 SALARIES			50,433,275
FE HUMAN RIGHTS AND FAIR EMPLOYMENT PRACTIC	001 SALARIES	00110	EMPLOYEE REGULAR	678,664
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	6,792
		00120	EXECUTIVE BENEFIT PAYMENTS	21,485
		00122	FLEX DOLLARS	6,680
		00125	LONGEVITY PAYMENTS	8,044

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00150	SICK PAY	49,464
		00151	HOLIDAY PAY	38,659
		00152	ANNUAL LEAVE PAY	53,761
		00160	EMPLOYEE OVERTIME OT	543
		00192	SALARIES REIMBURSEMENTS	(60,055)
		00194	EIP REIMBURSEMENTS	(50,259)
		00197	WAGE ACCRUALS	(8,267)
		00199	SALARIES - BUDGET ONLY	1,135
		001 SALARIES		746,645
FN FINANCE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	13,548,564
		00112	PART TIME EMPLOYEE	325,351
		00113	VACATION RELIEF AND SEASONAL HELP	7,931
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	98,452
		00120	EXECUTIVE BENEFIT PAYMENTS	104,289
		00122	FLEX DOLLARS	212,866
		00125	LONGEVITY PAYMENTS	77,976
		00126	WORKING OUT OF CLASSIFICATION	1,458
		00128	TUITION REFUND	40,711
		00131	MILITARY ACTIVE DUTY	17,199
		00132	MILITARY LEAVE PAY	820
		00133	JURY DUTY PAY	6,625
		00134	UNION ACTIVITY PAY	18,459
		00135	JOB INJURY PAY	(6)
		00139	AWARDS & SPECIAL RECOGNITION	43,572
		00150	SICK PAY	508,587
		00151	HOLIDAY PAY	733,912
		00152	ANNUAL LEAVE PAY	1,029,698
		00160	EMPLOYEE OVERTIME OT	101,047
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,480,954
		00185	CROSS INDEX OVERTIME DISTRIB	1,221

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00192	SALARIES REIMBURSEMENTS	(1,248,144)
		00197	WAGE ACCRUALS	26,801
		00199	SALARIES - BUDGET ONLY	7,296
		001 SALARIES		17,145,638
FR FIRE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	168,790,295
		00112	PART TIME EMPLOYEE	2,047,636
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	47,240
		00120	EXECUTIVE BENEFIT PAYMENTS	163,534
		00122	FLEX DOLLARS	356,463
		00125	LONGEVITY PAYMENTS	1,049,854
		00126	WORKING OUT OF CLASSIFICATION	585,008
		00128	TUITION REFUND	276,791
		00129	DEATH BENEFIT PAYMENTS	13,510
		00131	MILITARY ACTIVE DUTY	626,040
		00132	MILITARY LEAVE PAY	335,625
		00133	JURY DUTY PAY	57,779
		00134	UNION ACTIVITY PAY	349,761
		00135	JOB INJURY PAY	1,512,444
		00137	TOOL ALLOWANCE	27,653
		00138	EMPLOYEE SUGGESTION AWARD	19,012
		00139	AWARDS & SPECIAL RECOGNITION	12,198
		00150	SICK PAY	7,472,310
		00151	HOLIDAY PAY	12,429,176
		00152	ANNUAL LEAVE PAY	13,360,074
		00153	COMPENSATORY TIME PAY	360,815
		00160	EMPLOYEE OVERTIME OT	16,566,358
		00162	OT SPECIAL EVENTS POLICE / FIRE	504,477
		00170	EXTRA DUTY PAY	1,359,323
		00180	CROSS INDEX SALARIES DISTRIBUTION	(569,189)
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	62,543

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00184	HURRICANE OVERTIME	1,087
		00189	AIR RESCUE OVERTIME REIMBURSEMENT	(14,039)
		00192	SALARIES REIMBURSEMENTS	(94,791)
		00194	EIP REIMBURSEMENTS	(751,461)
		00196	STATUTORY FEE	(112)
		00197	WAGE ACCRUALS	881,370
		00199	SALARIES - BUDGET ONLY	14,187
	001 SALARIES			227,852,971
GC OFFICE OF GRANTS COORDINATION OPERATIONS	001 SALARIES	00110	EMPLOYEE REGULAR	2,564,669
		00113	VACATION RELIEF AND SEASONAL HELP	4,240
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	6,163
		00120	EXECUTIVE BENEFIT PAYMENTS	24,085
		00122	FLEX DOLLARS	40,301
		00125	LONGEVITY PAYMENTS	12,365
		00126	WORKING OUT OF CLASSIFICATION	140
		00133	JURY DUTY PAY	1,575
		00139	AWARDS & SPECIAL RECOGNITION	180
		00150	SICK PAY	108,996
		00151	HOLIDAY PAY	140,075
		00152	ANNUAL LEAVE PAY	177,723
		00160	EMPLOYEE OVERTIME OT	6,881
		00180	CROSS INDEX SALARIES DISTRIBUTION	601,230
		00192	SALARIES REIMBURSEMENTS	(384,842)
		00197	WAGE ACCRUALS	3,175
		00199	SALARIES - BUDGET ONLY	2,095
	001 SALARIES			3,309,052
GG GENERAL GOVERNMENT	001 SALARIES	00110	EMPLOYEE REGULAR	192,548
		00120	EXECUTIVE BENEFIT PAYMENTS	14,410
		00122	FLEX DOLLARS	217
		00125	LONGEVITY PAYMENTS	2,271

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00129	DEATH BENEFIT PAYMENTS	72,475
		00139	AWARDS & SPECIAL RECOGNITION	4,750
		00150	SICK PAY	11,264
		00151	HOLIDAY PAY	10,541
		00152	ANNUAL LEAVE PAY	7,642
		00194	EIP REIMBURSEMENTS	(105,891)
		00197	WAGE ACCRUALS	1,537
		00199	SALARIES - BUDGET ONLY	468
	001 SALARIES			212,232
GI COMMUNITY INFORMATION AND OUTREACH	001 SALARIES	00110	EMPLOYEE REGULAR	9,180,735
		00112	PART TIME EMPLOYEE	321,831
		00113	VACATION RELIEF AND SEASONAL HELP	29,846
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	5,253
		00120	EXECUTIVE BENEFIT PAYMENTS	84,109
		00122	FLEX DOLLARS	130,873
		00125	LONGEVITY PAYMENTS	35,539
		00128	TUITION REFUND	19,538
		00133	JURY DUTY PAY	4,361
		00135	JOB INJURY PAY	2,423
		00139	AWARDS & SPECIAL RECOGNITION	856
		00150	SICK PAY	489,474
		00151	HOLIDAY PAY	500,423
		00152	ANNUAL LEAVE PAY	651,268
		00160	EMPLOYEE OVERTIME OT	33,045
		00180	CROSS INDEX SALARIES DISTRIBUTION	52,328
		00192	SALARIES REIMBURSEMENTS	(143,212)
		00193	OVERTIME REIMBURSEMENTS	(215)
		00197	WAGE ACCRUALS	5,646
		00199	SALARIES - BUDGET ONLY	4,797
	001 SALARIES			11,408,919

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ER HUMAN RESOURCES	001 SALARIES	00110	EMPLOYEE REGULAR	4,999,980
		00112	PART TIME EMPLOYEE	19,942
		00113	VACATION RELIEF AND SEASONAL HELP	5,583
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	23,202
		00120	EXECUTIVE BENEFIT PAYMENTS	50,017
		00122	FLEX DOLLARS	59,637
		00125	LONGEVITY PAYMENTS	52,714
		00128	TUITION REFUND	14,244
		00131	MILITARY ACTIVE DUTY	195
		00132	MILITARY LEAVE PAY	2,393
		00133	JURY DUTY PAY	3,371
		00139	AWARDS & SPECIAL RECOGNITION	360
		00150	SICK PAY	143,474
		00151	HOLIDAY PAY	277,076
		00152	ANNUAL LEAVE PAY	354,987
		00160	EMPLOYEE OVERTIME OT	35,025
		00192	SALARIES REIMBURSEMENTS	(711,945)
		00197	WAGE ACCRUALS	9,301
		00199	SALARIES - BUDGET ONLY	6,758
	001 SALARIES			5,346,316
HS DPT OF HUMAN SERVICES	001 SALARIES	00110	EMPLOYEE REGULAR	20,889,851
		00112	PART TIME EMPLOYEE	300,366
		00113	VACATION RELIEF AND SEASONAL HELP	585,408
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	86,156
		00115	DEPENDENCY OR CLASSROOM ALLOWANCE	21,882
		00120	EXECUTIVE BENEFIT PAYMENTS	84,764
		00122	FLEX DOLLARS	382,053
		00125	LONGEVITY PAYMENTS	141,941
		00126	WORKING OUT OF CLASSIFICATION	6,456
		00128	TUITION REFUND	39,132

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		00129	DEATH BENEFIT PAYMENTS	6,806
		00133	JURY DUTY PAY	21,231
		00135	JOB INJURY PAY	51,393
		00136	UNIFORM & LIEU OF ALLOWANCES	12,150
		00139	AWARDS & SPECIAL RECOGNITION	6,533
		00150	SICK PAY	803,966
		00151	HOLIDAY PAY	1,102,625
		00152	ANNUAL LEAVE PAY	1,463,767
		00160	EMPLOYEE OVERTIME OT	422,726
		00180	CROSS INDEX SALARIES DISTRIBUTION	3,741,495
		00184	HURRICANE OVERTIME	(4,390)
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(1,094)
		00192	SALARIES REIMBURSEMENTS	(4,187,421)
		00197	WAGE ACCRUALS	64,525
		00199	SALARIES - BUDGET ONLY	7,806
	001 SALARIES			26,050,126
HT HOMELESS TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	941,615
		00112	PART TIME EMPLOYEE	26,691
		00120	EXECUTIVE BENEFIT PAYMENTS	40,300
		00122	FLEX DOLLARS	10,426
		00128	TUITION REFUND	259
		00133	JURY DUTY PAY	603
		00150	SICK PAY	44,033
		00151	HOLIDAY PAY	52,214
		00152	ANNUAL LEAVE PAY	76,195
		00180	CROSS INDEX SALARIES DISTRIBUTION	412,061
		00192	SALARIES REIMBURSEMENTS	(514,152)
		00197	WAGE ACCRUALS	2,660
		00199	SALARIES - BUDGET ONLY	1,153
	001 SALARIES			1,094,058

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HU HURRICANE RECOVERY	001 SALARIES	00160	EMPLOYEE OVERTIME OT	8,877
		00180	CROSS INDEX SALARIES DISTRIBUTION	29,377
		00183	HURRICANE SALARIES	808,888
		00184	HURRICANE OVERTIME	(62,548)
		00190	FIREWATCH OVERTIME REIMBURSEMENTS	(1,078)
		00192	SALARIES REIMBURSEMENTS	17,198
		00193	OVERTIME REIMBURSEMENTS	(7,353)
	001 SALARIES			793,361
IG MIAMI-DADE C0 INSPECTOR GENERAL	001 SALARIES	00110	EMPLOYEE REGULAR	2,948,942
		00120	EXECUTIVE BENEFIT PAYMENTS	201,760
		00122	FLEX DOLLARS	31,385
		00125	LONGEVITY PAYMENTS	5,542
		00128	TUITION REFUND	4,008
		00133	JURY DUTY PAY	219
		00139	AWARDS & SPECIAL RECOGNITION	180
		00142	CELL PHONE ALLOWANCE (TAXABLE)	30,575
		00150	SICK PAY	132,009
		00151	HOLIDAY PAY	159,271
		00152	ANNUAL LEAVE PAY	196,950
		00197	WAGE ACCRUALS	(167)
	001 SALARIES			3,710,675
JS JUSTICE SYSTEM SUPPORT	001 SALARIES	00180	CROSS INDEX SALARIES DISTRIBUTION	102,091
	001 SALARIES			102,091
JU JUVENILE ASSESSMENT CENTER (JAC)	001 SALARIES	00110	EMPLOYEE REGULAR	5,004,398
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	19,022
		00120	EXECUTIVE BENEFIT PAYMENTS	66,284
		00122	FLEX DOLLARS	98,270
		00125	LONGEVITY PAYMENTS	14,197
		00126	WORKING OUT OF CLASSIFICATION	592
		00128	TUITION REFUND	1,248

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		00133	JURY DUTY PAY	4,114
		00139	AWARDS & SPECIAL RECOGNITION	316
		00150	SICK PAY	221,841
		00151	HOLIDAY PAY	288,187
		00152	ANNUAL LEAVE PAY	297,063
		00160	EMPLOYEE OVERTIME OT	21,613
		00180	CROSS INDEX SALARIES DISTRIBUTION	(208,897)
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(5,559)
		00192	SALARIES REIMBURSEMENTS	(289,532)
		00197	WAGE ACCRUALS	6,758
		00199	SALARIES - BUDGET ONLY	2,091
		001 SALARIES		
LB LIBRARIES	001 SALARIES	00110	EMPLOYEE REGULAR	23,812,729
		00112	PART TIME EMPLOYEE	1,569,966
		00113	VACATION RELIEF AND SEASONAL HELP	757
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	163,458
		00120	EXECUTIVE BENEFIT PAYMENTS	55,304
		00122	FLEX DOLLARS	452,790
		00123	FLEX RETROACTIVE ADJUSTMENT	(174)
		00125	LONGEVITY PAYMENTS	124,178
		00126	WORKING OUT OF CLASSIFICATION	8,965
		00128	TUITION REFUND	67,206
		00133	JURY DUTY PAY	13,083
		00134	UNION ACTIVITY PAY	43
		00135	JOB INJURY PAY	1,397
		00136	UNIFORM & LIEU OF ALLOWANCES	2,625
		00137	TOOL ALLOWANCE	6,338
		00139	AWARDS & SPECIAL RECOGNITION	4,531
		00150	SICK PAY	874,893
		00151	HOLIDAY PAY	1,239,074

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00152	ANNUAL LEAVE PAY	1,707,802
		00160	EMPLOYEE OVERTIME OT	181,096
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,656,114
		00192	SALARIES REIMBURSEMENTS	(1,655,994)
		00193	OVERTIME REIMBURSEMENTS	(1,184)
		00197	WAGE ACCRUALS	112,331
		00199	SALARIES - BUDGET ONLY	4,903
	001 SALARIES			30,402,234
ME MEDICAL EXAMINER	001 SALARIES	00110	EMPLOYEE REGULAR	4,486,068
		00112	PART TIME EMPLOYEE	68,768
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	6,945
		00120	EXECUTIVE BENEFIT PAYMENTS	87,587
		00122	FLEX DOLLARS	46,804
		00125	LONGEVITY PAYMENTS	28,994
		00126	WORKING OUT OF CLASSIFICATION	1,239
		00128	TUITION REFUND	690
		00129	DEATH BENEFIT PAYMENTS	7,497
		00133	JURY DUTY PAY	1,905
		00139	AWARDS & SPECIAL RECOGNITION	361
		00150	SICK PAY	129,975
		00151	HOLIDAY PAY	261,503
		00152	ANNUAL LEAVE PAY	328,583
		00160	EMPLOYEE OVERTIME OT	92,573
		00185	CROSS INDEX OVERTIME DISTRIB	3,686
		00192	SALARIES REIMBURSEMENTS	2,114
		00193	OVERTIME REIMBURSEMENTS	(3,686)
		00197	WAGE ACCRUALS	35,705
		00199	SALARIES - BUDGET ONLY	4,810
	001 SALARIES			5,592,120
MM MIAMI-DADE ECONOMIC ADVISORY TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	1,142,846

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,117
		00120	EXECUTIVE BENEFIT PAYMENTS	21,754
		00122	FLEX DOLLARS	20,265
		00125	LONGEVITY PAYMENTS	5,023
		00128	TUITION REFUND	8,810
		00133	JURY DUTY PAY	262
		00150	SICK PAY	39,206
		00151	HOLIDAY PAY	58,548
		00152	ANNUAL LEAVE PAY	70,881
		00160	EMPLOYEE OVERTIME OT	9,395
		00180	CROSS INDEX SALARIES DISTRIBUTION	354,606
		00192	SALARIES REIMBURSEMENTS	(354,606)
		00197	WAGE ACCRUALS	(570)
		00199	SALARIES - BUDGET ONLY	128
	001 SALARIES			1,379,665
MP METROPOLITAN PLANNING ORGANIZATION	001 SALARIES	00110	EMPLOYEE REGULAR	1,188,189
		00120	EXECUTIVE BENEFIT PAYMENTS	87,377
		00122	FLEX DOLLARS	4,174
		00125	LONGEVITY PAYMENTS	3,525
		00133	JURY DUTY PAY	1,352
		00150	SICK PAY	35,614
		00151	HOLIDAY PAY	64,650
		00152	ANNUAL LEAVE PAY	95,350
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,801,413
		00192	SALARIES REIMBURSEMENTS	(1,482,337)
		00197	WAGE ACCRUALS	(3,443)
		00199	SALARIES - BUDGET ONLY	2,326
	001 SALARIES			1,798,190
MT METRO-DADE TRANSIT AGENCY	001 SALARIES	00110	EMPLOYEE REGULAR	143,810,033
		00112	PART TIME EMPLOYEE	6,626,679

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	242,951
		00116	EMERGENCY PREPAREDNESS PAY	612
		00120	EXECUTIVE BENEFIT PAYMENTS	164,358
		00122	FLEX DOLLARS	1,828,193
		00124	SALARY BONUS	119,012
		00125	LONGEVITY PAYMENTS	669,817
		00126	WORKING OUT OF CLASSIFICATION	33,976
		00128	TUITION REFUND	77,356
		00129	DEATH BENEFIT PAYMENTS	37,232
		00131	MILITARY ACTIVE DUTY	56,144
		00132	MILITARY LEAVE PAY	26,534
		00133	JURY DUTY PAY	100,769
		00134	UNION ACTIVITY PAY	1,642,115
		00135	JOB INJURY PAY	1,203,776
		00136	UNIFORM & LIEU OF ALLOWANCES	152,308
		00137	TOOL ALLOWANCE	179,947
		00138	EMPLOYEE SUGGESTION AWARD	15,384
		00139	AWARDS & SPECIAL RECOGNITION	12,684
		00150	SICK PAY	6,834,914
		00151	HOLIDAY PAY	6,703,136
		00152	ANNUAL LEAVE PAY	10,774,861
		00160	EMPLOYEE OVERTIME OT	23,934,218
		00176	FEDERAL SALARIES REIMBURSEMENTS	(50,202,142)
		00180	CROSS INDEX SALARIES DISTRIBUTION	56,112,803
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	73,149
		00184	HURRICANE OVERTIME	(1,387)
		00185	CROSS INDEX OVERTIME DISTRIB	790,547
		00192	SALARIES REIMBURSEMENTS	(5,928,019)
		00193	OVERTIME REIMBURSEMENTS	(972,275)
		00197	WAGE ACCRUALS	599,056

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00199	SALARIES - BUDGET ONLY	24,622
	001 SALARIES			205,743,366
ND NON-DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	198,746,415
		00112	PART TIME EMPLOYEE	795,358
		00113	VACATION RELIEF AND SEASONAL HELP	25,378
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	590,537
		00120	EXECUTIVE BENEFIT PAYMENTS	399,108
		00122	FLEX DOLLARS	1,958,368
		00125	LONGEVITY PAYMENTS	1,034,081
		00126	WORKING OUT OF CLASSIFICATION	301,997
		00128	TUITION REFUND	199,612
		00129	DEATH BENEFIT PAYMENTS	16,555
		00131	MILITARY ACTIVE DUTY	28,726
		00132	MILITARY LEAVE PAY	40,517
		00133	JURY DUTY PAY	112,198
		00134	UNION ACTIVITY PAY	491,874
		00135	JOB INJURY PAY	1,027,856
		00136	UNIFORM & LIEU OF ALLOWANCES	177,045
		00137	TOOL ALLOWANCE	392,689
		00138	EMPLOYEE SUGGESTION AWARD	16,316
		00139	AWARDS & SPECIAL RECOGNITION	103,096
		00150	SICK PAY	7,825,999
		00151	HOLIDAY PAY	11,066,599
		00152	ANNUAL LEAVE PAY	15,180,357
		00153	COMPENSATORY TIME PAY	11,661
		00160	EMPLOYEE OVERTIME OT	14,756,341
		00170	EXTRA DUTY PAY	7,004
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,749,174
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	273,401
		00192	SALARIES REIMBURSEMENTS	140,667

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00197	WAGE ACCRUALS	9,003
		00199	SALARIES - BUDGET ONLY	64,581
	001 SALARIES			257,542,513
OC ADMINISTRATIVE OFFICE OF THE COURTS	001 SALARIES	00110	EMPLOYEE REGULAR	9,657,165
		00112	PART TIME EMPLOYEE	231,815
		00120	EXECUTIVE BENEFIT PAYMENTS	20,761
		00128	TUITION REFUND	433
		00131	MILITARY ACTIVE DUTY	2,883
		00132	MILITARY LEAVE PAY	1,668
		00133	JURY DUTY PAY	1,391
		00135	JOB INJURY PAY	147
		00139	AWARDS & SPECIAL RECOGNITION	180
		00150	SICK PAY	225,617
		00151	HOLIDAY PAY	432,611
		00152	ANNUAL LEAVE PAY	341,403
		00160	EMPLOYEE OVERTIME OT	18,845
		00197	WAGE ACCRUALS	23,078
	001 SALARIES			10,957,997
OS OFFICE OF SUSTAINABILITY	001 SALARIES	00110	EMPLOYEE REGULAR	589,663
		00112	PART TIME EMPLOYEE	15,653
		00120	EXECUTIVE BENEFIT PAYMENTS	20,977
		00122	FLEX DOLLARS	3,454
		00125	LONGEVITY PAYMENTS	2,975
		00133	JURY DUTY PAY	336
		00150	SICK PAY	15,994
		00151	HOLIDAY PAY	33,046
		00152	ANNUAL LEAVE PAY	44,130
		00180	CROSS INDEX SALARIES DISTRIBUTION	135,730
		00192	SALARIES REIMBURSEMENTS	(281,593)
		00197	WAGE ACCRUALS	(9,534)

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00199	SALARIES - BUDGET ONLY	688
	001 SALARIES			571,517
PA PROPERTY APPRAISER	001 SALARIES	00110	EMPLOYEE REGULAR	17,695,773
		00113	VACATION RELIEF AND SEASONAL HELP	66,041
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	33,669
		00120	EXECUTIVE BENEFIT PAYMENTS	87,432
		00122	FLEX DOLLARS	240,728
		00123	FLEX RETROACTIVE ADJUSTMENT	63
		00125	LONGEVITY PAYMENTS	116,316
		00128	TUITION REFUND	18,559
		00132	MILITARY LEAVE PAY	1,167
		00133	JURY DUTY PAY	28,205
		00134	UNION ACTIVITY PAY	62,058
		00135	JOB INJURY PAY	5,874
		00139	AWARDS & SPECIAL RECOGNITION	3,321
		00150	SICK PAY	600,524
		00151	HOLIDAY PAY	940,000
		00152	ANNUAL LEAVE PAY	1,224,527
		00160	EMPLOYEE OVERTIME OT	213,890
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,626
		00197	WAGE ACCRUALS	88,526
	001 SALARIES			21,428,298
PD METRO-DADE POLICE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	256,504,822
		00112	PART TIME EMPLOYEE	6,304,121
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	267,642
		00120	EXECUTIVE BENEFIT PAYMENTS	66,090
		00122	FLEX DOLLARS	2,590,163
		00125	LONGEVITY PAYMENTS	2,235,307
		00126	WORKING OUT OF CLASSIFICATION	554,537
		00128	TUITION REFUND	320,852

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		00129	DEATH BENEFIT PAYMENTS	61,804
		00131	MILITARY ACTIVE DUTY	434,703
		00132	MILITARY LEAVE PAY	158,604
		00133	JURY DUTY PAY	26,466
		00134	UNION ACTIVITY PAY	275,818
		00135	JOB INJURY PAY	442,869
		00136	UNIFORM & LIEU OF ALLOWANCES	1,253,707
		00137	TOOL ALLOWANCE	6,935
		00138	EMPLOYEE SUGGESTION AWARD	2,645
		00139	AWARDS & SPECIAL RECOGNITION	19,960
		00150	SICK PAY	5,680,981
		00151	HOLIDAY PAY	15,366,052
		00152	ANNUAL LEAVE PAY	21,000,712
		00153	COMPENSATORY TIME PAY	6,503,776
		00160	EMPLOYEE OVERTIME OT	33,748,893
		00170	EXTRA DUTY PAY	6,412,158
		00171	EXTRA DUTY REIMBURSEMENTS	(6,412,158)
		00172	OFF REGULAR DUTY COLLECTIONS	(146,380)
		00173	OFF REGULAR DUTY DISTRIBUTIONS	8,508,667
		00174	OVERTIME FEDERAL REIMBURSEMENT	(2,749,883)
		00175	OVERTIME STATE REIMBURSEMENT	(314,285)
		00180	CROSS INDEX SALARIES DISTRIBUTION	9,396,986
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	72,947
		00184	HURRICANE OVERTIME	22,451
		00185	CROSS INDEX OVERTIME DISTRIB	4,449,588
		00192	SALARIES REIMBURSEMENTS	(30,514,121)
		00193	OVERTIME REIMBURSEMENTS	(6,178,008)
		00197	WAGE ACCRUALS	1,436,010
		00199	SALARIES - BUDGET ONLY	18,548
	001 SALARIES			337,829,979

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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
PI PRIVATE INDUSTRY COUNCIL PAYROLL ONLY	001 SALARIES	00110	EMPLOYEE REGULAR	4,066,304
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	9,317
		00120	EXECUTIVE BENEFIT PAYMENTS	35,497
		00122	FLEX DOLLARS	68,934
		00125	LONGEVITY PAYMENTS	8,228
		00126	WORKING OUT OF CLASSIFICATION	4,681
		00128	TUITION REFUND	1,620
		00133	JURY DUTY PAY	3,389
		00135	JOB INJURY PAY	9,242
		00150	SICK PAY	117,470
		00151	HOLIDAY PAY	216,545
		00152	ANNUAL LEAVE PAY	264,911
		00160	EMPLOYEE OVERTIME OT	4,806
	001 SALARIES			4,810,944
PM PROCUREMENT MANAGEMENT	001 SALARIES	00110	EMPLOYEE REGULAR	5,321,264
		00113	VACATION RELIEF AND SEASONAL HELP	1,073
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,862
		00120	EXECUTIVE BENEFIT PAYMENTS	41,307
		00122	FLEX DOLLARS	71,016
		00125	LONGEVITY PAYMENTS	30,008
		00126	WORKING OUT OF CLASSIFICATION	2,394
		00128	TUITION REFUND	28,679
		00133	JURY DUTY PAY	3,686
		00135	JOB INJURY PAY	136
		00139	AWARDS & SPECIAL RECOGNITION	316
		00150	SICK PAY	201,971
		00151	HOLIDAY PAY	291,860
		00152	ANNUAL LEAVE PAY	403,362
		00160	EMPLOYEE OVERTIME OT	5,005
		00180	CROSS INDEX SALARIES DISTRIBUTION	(32,942)

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		00192	SALARIES REIMBURSEMENTS	(547,635)
		00197	WAGE ACCRUALS	(20,331)
		00199	SALARIES - BUDGET ONLY	4,790
		001 SALARIES		5,809,820
PR PARKS, RECREATION AND OPEN SPACES	001 SALARIES	00110	EMPLOYEE REGULAR	37,690,397
		00112	PART TIME EMPLOYEE	12,802,278
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	111,666
		00120	EXECUTIVE BENEFIT PAYMENTS	114,535
		00122	FLEX DOLLARS	716,220
		00125	LONGEVITY PAYMENTS	184,010
		00126	WORKING OUT OF CLASSIFICATION	65,085
		00128	TUITION REFUND	70,590
		00129	DEATH BENEFIT PAYMENTS	(100)
		00131	MILITARY ACTIVE DUTY	4,277
		00132	MILITARY LEAVE PAY	3,373
		00133	JURY DUTY PAY	36,962
		00134	UNION ACTIVITY PAY	755
		00135	JOB INJURY PAY	188,829
		00137	TOOL ALLOWANCE	33,422
		00139	AWARDS & SPECIAL RECOGNITION	10,703
		00150	SICK PAY	1,606,545
		00151	HOLIDAY PAY	1,930,703
		00152	ANNUAL LEAVE PAY	2,831,830
		00160	EMPLOYEE OVERTIME OT	605,868
		00180	CROSS INDEX SALARIES DISTRIBUTION	617,770
		00184	HURRICANE OVERTIME	(2,141)
		00185	CROSS INDEX OVERTIME DISTRIB	21,265
		00192	SALARIES REIMBURSEMENTS	(12,054,810)
		00193	OVERTIME REIMBURSEMENTS	(42,478)
		00197	WAGE ACCRUALS	197,199

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		00199	SALARIES - BUDGET ONLY	15,131
	001 SALARIES			47,759,884
PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT	001 SALARIES	00110	EMPLOYEE REGULAR	39,602,931
		00112	PART TIME EMPLOYEE	274,861
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	130,479
		00120	EXECUTIVE BENEFIT PAYMENTS	77,073
		00122	FLEX DOLLARS	611,546
		00125	LONGEVITY PAYMENTS	218,660
		00126	WORKING OUT OF CLASSIFICATION	31,593
		00128	TUITION REFUND	34,536
		00129	DEATH BENEFIT PAYMENTS	7,446
		00131	MILITARY ACTIVE DUTY	14,071
		00132	MILITARY LEAVE PAY	8,504
		00133	JURY DUTY PAY	21,956
		00134	UNION ACTIVITY PAY	1,360
		00135	JOB INJURY PAY	48,014
		00137	TOOL ALLOWANCE	4,646
		00139	AWARDS & SPECIAL RECOGNITION	18,035
		00150	SICK PAY	1,463,582
		00151	HOLIDAY PAY	2,116,986
		00152	ANNUAL LEAVE PAY	2,739,514
		00160	EMPLOYEE OVERTIME OT	386,834
		00171	EXTRA DUTY REIMBURSEMENTS	(252,600)
		00180	CROSS INDEX SALARIES DISTRIBUTION	408,307
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	6,105
		00183	HURRICANE SALARIES	(771,547)
		00184	HURRICANE OVERTIME	27,351
		00190	FIREWATCH OVERTIME REIMBURSEMENTS	6,591
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(11,803)
		00192	SALARIES REIMBURSEMENTS	(16,239,953)

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		00193	OVERTIME REIMBURSEMENTS	(1,398)
		00197	WAGE ACCRUALS	132,074
		00199	SALARIES - BUDGET ONLY	18,728
		001 SALARIES		31,134,481
PZ DPT PLANNING & ZONING.	001 SALARIES	00110	EMPLOYEE REGULAR	6,850,411
		00113	VACATION RELIEF AND SEASONAL HELP	1,063
		00114	POLL WORKERS (COUNTY EMPLOYEES ONL'	15,983
		00120	EXECUTIVE BENEFIT PAYMENTS	80,122
		00122	FLEX DOLLARS	87,026
		00125	LONGEVITY PAYMENTS	40,877
		00126	WORKING OUT OF CLASSIFICATION	2,138
		00128	TUITION REFUND	4,008
		00131	MILITARY ACTIVE DUTY	13,272
		00133	JURY DUTY PAY	8,176
		00134	UNION ACTIVITY PAY	196
		00135	JOB INJURY PAY	500
		00139	AWARDS & SPECIAL RECOGNITION	881
		00150	SICK PAY	236,035
		00151	HOLIDAY PAY	375,027
		00152	ANNUAL LEAVE PAY	511,579
		00160	EMPLOYEE OVERTIME OT	16,725
		00180	CROSS INDEX SALARIES DISTRIBUTION	32,630
		00192	SALARIES REIMBURSEMENTS	(326,922)
		00197	WAGE ACCRUALS	(14,784)
		00199	SALARIES - BUDGET ONLY	5,695
		001 SALARIES		7,940,638
SA STATE ATTORNEY OFFICE	001 SALARIES	00110	EMPLOYEE REGULAR	292,753
		00122	FLEX DOLLARS	12,769
		00150	SICK PAY	13,551
		00151	HOLIDAY PAY	15,442

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		00152	ANNUAL LEAVE PAY	12,986
		00160	EMPLOYEE OVERTIME OT	2,429
		00192	SALARIES REIMBURSEMENTS	399,348
		00197	WAGE ACCRUALS	1,699
	001 SALARIES			750,978
SB SMALL BUSINESS DEVELOPMENT	001 SALARIES	00110	EMPLOYEE REGULAR	2,330,689
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	20,882
		00120	EXECUTIVE BENEFIT PAYMENTS	53,002
		00122	FLEX DOLLARS	30,445
		00125	LONGEVITY PAYMENTS	13,962
		00128	TUITION REFUND	2,416
		00132	MILITARY LEAVE PAY	3,595
		00133	JURY DUTY PAY	2,194
		00135	JOB INJURY PAY	9
		00139	AWARDS & SPECIAL RECOGNITION	186
		00150	SICK PAY	95,253
		00151	HOLIDAY PAY	128,315
		00152	ANNUAL LEAVE PAY	129,014
		00160	EMPLOYEE OVERTIME OT	1,666
		00180	CROSS INDEX SALARIES DISTRIBUTION	4,138
		00192	SALARIES REIMBURSEMENTS	(179,539)
		00197	WAGE ACCRUALS	6,232
		00199	SALARIES - BUDGET ONLY	2,070
	001 SALARIES			2,644,527
SE SUSTAINABILITY, PLANNING & ECONOMIC DEV.	001 SALARIES	00110	EMPLOYEE REGULAR	1,110,761
		00120	EXECUTIVE BENEFIT PAYMENTS	59,707
		00122	FLEX DOLLARS	10,355
		00128	TUITION REFUND	11,853
		00133	JURY DUTY PAY	1,193
		00150	SICK PAY	82,052

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.

Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00151	HOLIDAY PAY	61,431
		00152	ANNUAL LEAVE PAY	66,132
		00160	EMPLOYEE OVERTIME OT	214
		00180	CROSS INDEX SALARIES DISTRIBUTION	7,651
		00192	SALARIES REIMBURSEMENTS	(81,266)
		00197	WAGE ACCRUALS	7,002
		00199	SALARIES - BUDGET ONLY	1,749
		001 SALARIES		1,338,834
SP SEAPORT	001 SALARIES	00110	EMPLOYEE REGULAR	17,115,785
		00112	PART TIME EMPLOYEE	1,573,914
		00113	VACATION RELIEF AND SEASONAL HELP	1,731
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	51,506
		00116	EMERGENCY PREPAREDNESS PAY	168
		00120	EXECUTIVE BENEFIT PAYMENTS	127,785
		00122	FLEX DOLLARS	288,018
		00125	LONGEVITY PAYMENTS	67,441
		00126	WORKING OUT OF CLASSIFICATION	7,895
		00128	TUITION REFUND	949
		00129	DEATH BENEFIT PAYMENTS	10,183
		00131	MILITARY ACTIVE DUTY	3,145
		00132	MILITARY LEAVE PAY	12,564
		00133	JURY DUTY PAY	7,628
		00134	UNION ACTIVITY PAY	23,381
		00135	JOB INJURY PAY	65,764
		00137	TOOL ALLOWANCE	20,538
		00139	AWARDS & SPECIAL RECOGNITION	1,212
		00150	SICK PAY	740,742
		00151	HOLIDAY PAY	919,361
		00152	ANNUAL LEAVE PAY	1,173,986
		00160	EMPLOYEE OVERTIME OT	853,266

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.
Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,663
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	(551,041)
		00183	HURRICANE SALARIES	(37,341)
		00184	HURRICANE OVERTIME	(4,605)
		00192	SALARIES REIMBURSEMENTS	(1,789,626)
		00197	WAGE ACCRUALS	46,262
		00199	SALARIES - BUDGET ONLY	10,375
	001 SALARIES			20,742,647
SW SOLID WASTE MANAGEMENT	001 SALARIES	00110	EMPLOYEE REGULAR	39,010,425
		00112	PART TIME EMPLOYEE	46,272
		00113	VACATION RELIEF AND SEASONAL HELP	736
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	117,440
		00120	EXECUTIVE BENEFIT PAYMENTS	139,295
		00122	FLEX DOLLARS	805,559
		00125	LONGEVITY PAYMENTS	363,133
		00126	WORKING OUT OF CLASSIFICATION	52,320
		00128	TUITION REFUND	22,763
		00129	DEATH BENEFIT PAYMENTS	3,326
		00132	MILITARY LEAVE PAY	8,068
		00133	JURY DUTY PAY	24,202
		00134	UNION ACTIVITY PAY	87,156
		00135	JOB INJURY PAY	406,054
		00136	UNIFORM & LIEU OF ALLOWANCES	167,000
		00137	TOOL ALLOWANCE	3,000
		00138	EMPLOYEE SUGGESTION AWARD	428
		00139	AWARDS & SPECIAL RECOGNITION	133,582
		00150	SICK PAY	1,417,242
		00151	HOLIDAY PAY	2,533,199
		00152	ANNUAL LEAVE PAY	3,135,397
		00153	COMPENSATORY TIME PAY	6

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.

Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00160	EMPLOYEE OVERTIME OT	2,056,202
		00180	CROSS INDEX SALARIES DISTRIBUTION	221,016
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL E	10,359
		00184	HURRICANE OVERTIME	(14,856)
		00185	CROSS INDEX OVERTIME DISTRIB	586
		00192	SALARIES REIMBURSEMENTS	(264,338)
		00193	OVERTIME REIMBURSEMENTS	(363)
		00197	WAGE ACCRUALS	279,858
		00199	SALARIES - BUDGET ONLY	10,897
	001 SALARIES			50,775,962
TT OFFICE OF THE CITT	001 SALARIES	00110	EMPLOYEE REGULAR	621,866
		00113	VACATION RELIEF AND SEASONAL HELP	773
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,490
		00120	EXECUTIVE BENEFIT PAYMENTS	47,973
		00122	FLEX DOLLARS	3,141
		00125	LONGEVITY PAYMENTS	1,448
		00128	TUITION REFUND	4,478
		00150	SICK PAY	19,441
		00151	HOLIDAY PAY	31,807
		00152	ANNUAL LEAVE PAY	38,901
		00160	EMPLOYEE OVERTIME OT	4,450
		00192	SALARIES REIMBURSEMENTS	3,562
		00197	WAGE ACCRUALS	6,298
	001 SALARIES			792,626
VZ VIZCAYA	001 SALARIES	00110	EMPLOYEE REGULAR	2,027,505
		00112	PART TIME EMPLOYEE	95,080
		00113	VACATION RELIEF AND SEASONAL HELP	1,296
		00120	EXECUTIVE BENEFIT PAYMENTS	61,615
		00122	FLEX DOLLARS	29,693
		00125	LONGEVITY PAYMENTS	5,387

Miami-Dade County, Florida
Schedule of Direct Salaries - ALL
For the Fiscal Year Ended September 30, 2011

Sum pf YTD - Actual +Inter. +Intra. Exp. Bal.

Department & Title

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00132	MILITARY LEAVE PAY	2,663
		00133	JURY DUTY PAY	1,368
		00135	JOB INJURY PAY	17,242
		00137	TOOL ALLOWANCE	500
		00139	AWARDS & SPECIAL RECOGNITION	180
		00150	SICK PAY	71,107
		00151	HOLIDAY PAY	121,921
		00152	ANNUAL LEAVE PAY	134,314
		00160	EMPLOYEE OVERTIME OT	80,237
		00192	SALARIES REIMBURSEMENTS	99,508
		00197	WAGE ACCRUALS	9,539
		00199	SALARIES - BUDGET ONLY	2,900
	001 SALARIES			2,762,056
Summary				1,807,910,876

Miami-Dade County, Florida
Schedule of Direct Salaries - General Services
for the Fiscal Year Ended September 30, 2011

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department Code	Division & Title	Object & Title	Subobject & Title	Total
GS	GS01 GSA-ADMINISTRATION	001 SALARIES	00110 EMPLOYEE REGULAR	3,023,071.93
			00112 PART TIME EMPLOYEE	107,706.31
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	36,589.33
			00120 EXECUTIVE BENEFIT PAYMENTS	43,768.94
			00122 FLEX DOLLARS	44,789.54
			00125 LONGEVITY PAYMENTS	16,825.05
			00126 WORKING OUT OF CLASSIFICATION	1,165.57
			00128 TUITION REFUND	(1,522.85)
			00133 JURY DUTY PAY	1,998.78
			00135 JOB INJURY PAY	8.18
			00139 AWARDS & SPECIAL RECOGNITION	520.05
			00150 SICK PAY	87,283.85
			00151 HOLIDAY PAY	163,992.85
			00152 ANNUAL LEAVE PAY	221,200.64
			00154 PAYMENT FOR UNUSED SICK LEAVE	36,669.67
			00155 TERMINATION PAYMENTS	73,151.16
			00160 EMPLOYEE OVERTIME OT	44,549.10
			00192 SALARIES REIMBURSEMENTS	(290,625.00)
			00197 WAGE ACCRUALS	10,777.78
			00199 SALARIES - BUDGET ONLY	1,811.24
			001 SALARIES Total	3,623,732.12
				3,623,732.12
	GS02 FLEET MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	12,024,524.88
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	12,987.98
			00120 EXECUTIVE BENEFIT PAYMENTS	8,962.46
			00122 FLEX DOLLARS	175,300.54
			00125 LONGEVITY PAYMENTS	62,180.30
			00126 WORKING OUT OF CLASSIFICATION	4,384.26
			00128 TUITION REFUND	3,489.15
			00131 MILITARY ACTIVE DUTY	34,283.43
			00132 MILITARY LEAVE PAY	3,029.25
			00133 JURY DUTY PAY	5,022.88
			00135 JOB INJURY PAY	57,347.11
			00137 TOOL ALLOWANCE	75,343.87
			00138 EMPLOYEE SUGGESTION AWARD	4,739.17
			00139 AWARDS & SPECIAL RECOGNITION	2,912.88
			00150 SICK PAY	349,627.78
			00151 HOLIDAY PAY	647,151.21
			00152 ANNUAL LEAVE PAY	891,997.26
			00154 PAYMENT FOR UNUSED SICK LEAVE	202,312.12
			00155 TERMINATION PAYMENTS	155,166.64
			00160 EMPLOYEE OVERTIME OT	323,087.32

Miami-Dade County, Florida
Schedule of Direct Salaries - General Services
for the Fiscal Year Ended September 30, 2011

GS02 FLEET MANAGEMENT	001 SALARIES	00191 FIREWATCH SALARIES REIMBURSEMENTS	(481.20)
		00192 SALARIES REIMBURSEMENTS	97,814.67
		00197 WAGE ACCRUALS	51,186.28
		00199 SALARIES - BUDGET ONLY	1,230.36
	001 SALARIES Total		15,193,600.60
GS02 FLEET MANAGEMENT Total			15,193,600.60
GS03 MATERIALS MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	2,013,880.65
		00112 PART TIME EMPLOYEE	21,605.08
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	27,048.65
		00120 EXECUTIVE BENEFIT PAYMENTS	12,641.31
		00122 FLEX DOLLARS	32,590.72
		00125 LONGEVITY PAYMENTS	18,056.03
		00126 WORKING OUT OF CLASSIFICATION	2,234.79
		00133 JURY DUTY PAY	8,240.62
		00135 JOB INJURY PAY	121.13
		00139 AWARDS & SPECIAL RECOGNITION	695.74
		00150 SICK PAY	64,800.97
		00151 HOLIDAY PAY	110,601.09
		00152 ANNUAL LEAVE PAY	167,563.63
		00154 PAYMENT FOR UNUSED SICK LEAVE	242,701.73
		00155 TERMINATION PAYMENTS	87,775.82
		00160 EMPLOYEE OVERTIME OT	134,346.37
		00192 SALARIES REIMBURSEMENTS	(4,453.00)
		00197 WAGE ACCRUALS	(11,759.17)
		00199 SALARIES - BUDGET ONLY	988.09
	001 SALARIES Total		2,929,680.25
GS03 MATERIALS MANAGEMENT Total			2,929,680.25
GS05 RISK MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	6,049,865.02
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	35,140.19
		00120 EXECUTIVE BENEFIT PAYMENTS	13,969.92
		00122 FLEX DOLLARS	81,155.86
		00125 LONGEVITY PAYMENTS	39,426.03
		00128 TUITION REFUND	2,077.65
		00133 JURY DUTY PAY	8,027.27
		00135 JOB INJURY PAY	865.66
		00139 AWARDS & SPECIAL RECOGNITION	340.59
		00150 SICK PAY	255,247.00
		00151 HOLIDAY PAY	332,280.54
		00152 ANNUAL LEAVE PAY	397,850.37
		00154 PAYMENT FOR UNUSED SICK LEAVE	140,914.34
		00155 TERMINATION PAYMENTS	50,051.79
		00160 EMPLOYEE OVERTIME OT	8,004.57
		00180 CROSS INDEX SALARIES DISTRIBUTION	515,834.72
		00192 SALARIES REIMBURSEMENTS	73,316.04
		00197 WAGE ACCRUALS	31,647.77
		00199 SALARIES - BUDGET ONLY	1,827.75

Miami-Dade County, Florida
Schedule of Direct Salaries - General Services
for the Fiscal Year Ended September 30, 2011

	001 SALARIES Total	8,037,843.08
GS05 RISK MANAGEMENT Total		8,037,843.08
GS06 FACILITIES & UTILITIES M	001 SALARIES	
	00110 EMPLOYEE REGULAR	7,316,328.75
	00112 PART TIME EMPLOYEE	312,090.17
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,268.77
	00120 EXECUTIVE BENEFIT PAYMENTS	3,481.72
	00122 FLEX DOLLARS	120,607.14
	00125 LONGEVITY PAYMENTS	40,234.77
	00126 WORKING OUT OF CLASSIFICATION	4,173.89
	00128 TUITION REFUND	6,236.02
	00131 MILITARY ACTIVE DUTY	1,180.62
	00132 MILITARY LEAVE PAY	5,296.80
	00133 JURY DUTY PAY	2,650.56
	00134 UNION ACTIVITY PAY	51,086.74
	00135 JOB INJURY PAY	42,686.98
	00137 TOOL ALLOWANCE	26,306.64
	00139 AWARDS & SPECIAL RECOGNITION	2,506.23
	00150 SICK PAY	316,691.45
	00151 HOLIDAY PAY	391,901.21
	00152 ANNUAL LEAVE PAY	557,814.86
	00154 PAYMENT FOR UNUSED SICK LEAVE	89,221.08
	00155 TERMINATION PAYMENTS	111,281.96
	00160 EMPLOYEE OVERTIME OT	585,443.27
	00180 CROSS INDEX SALARIES DISTRIBUTION	562,500.00
	00184 HURRICANE OVERTIME	1,278.36
	00191 FIREWATCH SALARIES REIMBURSEMENTS	(191.42)
	00192 SALARIES REIMBURSEMENTS	(516,957.52)
	00193 OVERTIME REIMBURSEMENTS	(1,167.23)
	00197 WAGE ACCRUALS	22,897.33
	00199 SALARIES - BUDGET ONLY	3,110.37
	001 SALARIES Total	10,066,959.52

Miami-Dade County, Florida
Schedule of Direct Salaries - General Services
for the Fiscal Year Ended September 30, 2011

GS06 FACILITIES & UTILITIES MANAGEMENT Total		10,066,959.52
GS09 DESIGN & CONSTRUCTION	001 SALARIES	
	00110 EMPLOYEE REGULAR	6,423,567.76
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	12,993.85
	00120 EXECUTIVE BENEFIT PAYMENTS	8,962.46
	00122 FLEX DOLLARS	86,841.46
	00125 LONGEVITY PAYMENTS	31,718.68
	00126 WORKING OUT OF CLASSIFICATION	11,620.48
	00128 TUITION REFUND	13,234.42
	00133 JURY DUTY PAY	1,226.31
	00135 JOB INJURY PAY	71,510.55
	00136 UNIFORM & LIEU OF ALLOWANCES	75.00
	00137 TOOL ALLOWANCE	13,941.77
	00138 EMPLOYEE SUGGESTION AWARD	477.85
	00139 AWARDS & SPECIAL RECOGNITION	230.24
	00150 SICK PAY	318,799.35
	00151 HOLIDAY PAY	353,684.95
	00152 ANNUAL LEAVE PAY	403,149.94
	00154 PAYMENT FOR UNUSED SICK LEAVE	105,100.00
	00155 TERMINATION PAYMENTS	80,395.02
	00160 EMPLOYEE OVERTIME OT	150,589.85
	00191 FIREWATCH SALARIES REIMBURSEMENTS	(630.27)
	00192 SALARIES REIMBURSEMENTS	31,065.28
	00197 WAGE ACCRUALS	13,361.56
	00199 SALARIES - BUDGET ONLY	3,357.14
	001 SALARIES Total	8,135,273.65
GS09 DESIGN & CONSTRUCTION SERVICES Total		8,135,273.65
GS10 REAL ESTATE DEVELOPMENT	001 SALARIES	
	00110 EMPLOYEE REGULAR	1,346,082.96
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	5,875.99
	00120 EXECUTIVE BENEFIT PAYMENTS	8,962.46
	00122 FLEX DOLLARS	17,280.52
	00125 LONGEVITY PAYMENTS	10,145.18
	00128 TUITION REFUND	3,066.99
	00133 JURY DUTY PAY	1,824.23
	00139 AWARDS & SPECIAL RECOGNITION	185.60
	00150 SICK PAY	45,948.51
	00151 HOLIDAY PAY	74,096.57
	00152 ANNUAL LEAVE PAY	96,635.66
	00154 PAYMENT FOR UNUSED SICK LEAVE	28,546.92
	00155 TERMINATION PAYMENTS	21,160.37
	00192 SALARIES REIMBURSEMENTS	(457,667.12)
	00197 WAGE ACCRUALS	48.88
	00199 SALARIES - BUDGET ONLY	1,076.23
	001 SALARIES Total	1,203,269.95
GS10 REAL ESTATE DEVELOPMENT Total		1,203,269.95
GS Total		49,190,359.17
Grand Total		49,190,359.17

AVIATION

FAML6450 ORGANIZATION SUMMARY INQUIRY 05/17/2013 1:06 PM

BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :

FISCAL MO/YEAR : 13 2011 ADADJ2011

INDEX CODE : 51AVIATION PAYROLL COST ONLY

OBJECT		Subobject Description	Actual
001	SALARIES	110 EMPLOYEE REGULAR	63,216,037
		112 PART TIME EMPLOYEE	539,642
		113 VACATION RELIEF AN	26,075
		114 POLL WORKERS (COUN	5,859
		120 EXECUTIVE BENEFIT	183,988
		122 FLEX DOLLARS	851,966
		125 LONGEVITY PAYMENTS	567,752
		126 WORKING OUT OF CLA	159,377
		128 TUITION REFUND	74,805
		133 JURY DUTY PAY	38,665
		134 UNION ACTIVITY PA	136,071
		135 JOB INJURY PAY	130,216
		136 UNIFORM & LIEU OF	176,435
		137 TOOL ALLOWANCE	101,804
		138 EMPLOYEE SUGGESTIO	316
		139 AWARDS & SPECIAL R	7,842
		150 SICK PAY	2,704,322
		151 HOLIDAY PAY	3,623,111
		152 ANNUAL LEAVE PAY	5,176,232
		153 COMPENSATORY TIME	11,661
		154 PAYMENT FOR UNUSED	617,766
		155 TERMINATION PAYMEN	806,160
		160 EMPLOYEE OVERTIME	3,269,805
		170 EXTRA DUTY PAY	7,004
		182 PAY&LEAVE EARN'D O	108,789
		199 SALARIES - BUDGET	25,261
		Total	82,566,961
		Less Leave Payouts (GL 154 & 155)	(1,423,926)
		Total Salaries	<u>\$ 81,143,035</u>

HD PUBLIC HOUSING

FAML6450 ORGANIZATION SUMMARY INQUIRY 05/17/2013 12:58 PM

BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :

FISCAL MO/YEAR : 13 2011 ADADJ2011

INDEX CODE : 51HUD PAYROLL COST ONLY(HUD)

OBJECT		Subobject	Description	Actual
001	SALARIES	110	EMPLOYEE REGULAR	16,436,544
		112	PART TIME EMPLOYEE	56,138
		113	VACATION RELIEF AN	-697
		114	POLL WORKERS (COUN	25,237
		120	EXECUTIVE BENEFIT	88,530
		122	FLEX DOLLARS	270,879
		125	LONGEVITY PAYMENTS	81,220
		126	WORKING OUT OF CLA	9,192
		128	TUITION REFUND	4,043
		131	MILITARY ACTIVE DU	10,092
		132	MILITARY LEAVE PAY	2,619
		133	JURY DUTY PAY	7,754
		135	JOB INJURY PAY	108,325
		137	TOOL ALLOWANCE	69,277
		139	AWARDS & SPECIAL R	2,152
		150	SICK PAY	614,652
		151	HOLIDAY PAY	869,834
		152	ANNUAL LEAVE PAY	1,090,950
		154	PAYMENT FOR UNUSED	143,029
		155	TERMINATION PAYMEN	125,035
		160	EMPLOYEE OVERTIME	161,677
		199	SALARIES - BUDGET	5,827
			Total	20,182,309
			Less Leave Payouts (GL 154 & 155)	(268,064)
			Total Salaries	<u><u>\$19,914,245</u></u>

WS WATER AND SEWER

FAML6450 ORGANIZATION SUMMARY INQUIRY 05/17/2013 1:11 PM
 BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :
 FISCAL MO/YEAR : 13 2011 ADADJ2011
 INDEX CODE : 51WASAD PAYROLL COST ONLY(WASAD)

OBJECT	Subobject	Description	Actual
001	SALARIES	110 EMPLOYEE REGULAR	116,766,608
		114 POLL WORKERS (COUN	559,441
		120 EXECUTIVE BENEFIT	126,591
		122 FLEX DOLLARS	788,811
		125 LONGEVITY PAYMENTS	356,273
		126 WORKING OUT OF CLA	133,429
		128 TUITION REFUND	120,764
		131 MILITARY ACTIVE DU	18,634
		132 MILITARY LEAVE PAY	37,898
		133 JURY DUTY PAY	65,779
		134 UNION ACTIVITY PA	355,803
		135 JOB INJURY PAY	789,315
		136 UNIFORM & LIEU OF	610
		137 TOOL ALLOWANCE	221,608
		138 EMPLOYEE SUGGESTIO	15,999
		139 AWARDS & SPECIAL R	13,524
		150 SICK PAY	4,324,822
		151 HOLIDAY PAY	6,449,066
		152 ANNUAL LEAVE PAY	8,738,789
		154 PAYMENT FOR UNUSED	933,977
		155 TERMINATION PAYMEN	1,362,429
		160 EMPLOYEE OVERTIME	11,324,859
		182 PAY&LEAVE EARN'D O	164,612
		199 SALARIES - BUDGET	33,492
		Total	153,703,133
		Less Leave Payouts (GL 154 & 155)	(2,296,406)
		Total Salaries	<u><u>\$151,406,727</u></u>

Schedule of Expenditures of Federal Awards

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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	10SRSFL005	N/A	\$ 136,289
		10SRSFL005	N/A	308
				<u>136,597</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	10SFSFL002	N/A	49,952
		10SFSFL002	N/A	157,581
				<u>207,533</u>
Senior Companion Program	94.016	10SCSFL002	N/A	212,700
		10SCSFL002	N/A	278,965
				<u>491,665</u>
Total Foster Grandparent/Senior Companion Cluster				<u>699,198</u>
Total Corporation for National and Community Service				<u>\$ 835,795</u>
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y0010	N/A	\$ 54,559
		Y1010	N/A	176,797
Passed through Florida Department of Health:				
		S-724	N/A	290,775
		S-724	N/A	1,913,336
		A-3114	N/A	1,136
		A-3114	N/A	9,559
		D-816	N/A	72,995
		D-816	N/A	997,606
				<u>3,516,763</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE: (Continued)				
Child Nutrition Cluster:				
Passed through Florida Department of Education:				
Summer Food Service Program for Children	10.559	04-0225	N/A	\$ 398,014
		04-0225	N/A	1,385,491
				<u>1,783,505</u>
Farm and Ranch Lands Protection Program	10.913	73-4209-9-69-01	N/A	<u>800,000</u>
Emergency Watershed Protection Program	10.923	69-4209-10-1763	N/A	<u>1,864,462</u>
Total U. S. Department of Agriculture				<u>\$ 7,964,730</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	A-00402410-2	N/A	<u>\$ 479,987</u>
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108-4	N/A	<u>107,727</u>
ARRA - National Clean Diesel Emissions Reduction Program	66.039	2A-95425409-0	N/A	996,532
		DE-95455910-0	N/A	618,192
				<u>1,614,724</u>
Total U.S. Environmental Protection Agency				<u>\$ 2,202,438</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND 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-1017	N/A	\$ 90,123
		AA-1017A	N/A	(5,917)
		AA-1018	N/A	15,650
		AA-1117	N/A	204,150
		AA-1118	N/A	150,231
				<u>454,237</u>
Special Programs for the Aging Title III, Part B Nutrition Services	93.045	AA-817	N/A	5,124
		AA-1018	N/A	524,056
		AA-1018A	N/A	107,892
		AA-1118	N/A	1,497,504
				<u>2,134,576</u>
Passed through Alliance for Aging, Inc.:				
ARRA - Aging Home delivered Nutrition Services for States	93.705	ARRA-918	N/A	2,380
ARRA - Aging Congregate Nutrition Services for States	93.707	ARRA-918	N/A	31,570
Total Aging Cluster				<u>2,622,763</u>
National Family Caregiver Support	93.052	AA-1018	N/A	28,193
		AA-1118	N/A	132,253
				<u>160,446</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI021890-01	N/A	303,835

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade Monroe, Inc:				
Temporary Assistance for Needy Families	93.558	C09-113	N/A	\$ (7,129)
		C10-102	N/A	28,417,702
		C10-110	N/A	423,525
		C10-104	N/A	374,581
		C11-111	N/A	9,775,263
Passed through Florida Coalition Against Domestic Violence:				
		11-2222	N/A	445,733
		12-2222	N/A	139,052
				<u>39,568,727</u>
Passed through South Florida Workforce:				
ARRA - Emergency Contingency Fund for Temp. Assistance for Needy Families	93.714	ARRA-SE-PY09-994-00	N/A	4,035
Total TANF Cluster				<u>39,572,762</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,973,919
		CSLD2	N/A	312,920
		CSLD1	N/A	(57,024)
				<u>4,229,815</u>
Passed through Early Learning Coalition of Miami-Dade and Monroe County:				
Refugee & Entrant Assistance State Administered Program	93.566	C09-118	N/A	81,555
		C10-113	N/A	1,072,077
				<u>1,153,632</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Florida Department of Community Affairs:				
Low-Income Home Energy Assistance	93.568	10-EA-8F-11-23-01-017	N/A	\$ 15,486,678
		11-EA-8U-11-23-01-017	N/A	2,085,523
				<u>17,572,201</u>
Community Services Block Grant Cluster:				
Passed through Florida Department of Community Affairs:				
Community Services Block Grant	93.569	10-SB-7Q-11-23-01-017	N/A	(82,838)
		11-SB-8G-11-23-01-016	N/A	3,488,416
				<u>3,405,578</u>
ARRA - Community Services Block Grant	93.710	10SB-8B-11-23-01-117	N/A	<u>(27,436)</u>
Total Community Services Block Grant Cluster				<u>3,378,142</u>
CCDF Cluster:				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care and Development Block Grant	93.575	C09-113	N/A	(7,419)
		C10-102	N/A	27,748,766
		C10-110	N/A	413,556
		C10-104	N/A	365,763
		C11-111	N/A	3,722,142
				<u>32,242,808</u>
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
ARRA - Child Care and Development Block Grant	93.713	C10-102	N/A	<u>8,707,712</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
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	C09-113	N/A	\$ (6,183)
		C10-102	N/A	24,355,728
		C10-104	N/A	321,039
		C10-110	N/A	362,988
		C11-111	N/A	6,023,813
				<u>31,057,385</u>
Total CCDF Cluster				<u>72,007,905</u>
Passed through South Florida Workforce:				
Refugee and Entrant Assistance Targeted Assistance	93.584	XX005	N/A	<u>1,052,763</u>
Head Start Cluster:				
Head Start Program	93.600	04 CH0119/44	N/A	(54,714)
		04 CH0119/45	N/A	44,117,089
		04 CH0119/46	N/A	10,653,673
				<u>54,716,048</u>
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc:				
ARRA - Head Start	93.708	04SE0119/01	N/A	848,707
		04SH0119/01	N/A	106,311
		04SH0119/02	N/A	766,640
				<u>1,721,658</u>
ARRA - Early Head Start	93.709	04-SA0119/01	N/A	292,733
		04-SA0119/02	N/A	1,538,362
				<u>1,831,095</u>
Total Head Start Cluster				<u>58,268,801</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Social Services Block Grant	93.667	C09-113	N/A	\$ (17)
		C10-102	N/A	72,535
		C10-104	N/A	956
		C10-110	N/A	1,081
		C11-111	N/A	17,585
				<u>92,140</u>
Voting Access for Individuals with Disabilities Grants to States	93.617	2010-2011-0002	N/A	<u>55,862</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	11-2222	N/A	285,887
		12-2222	N/A	81,073
				<u>366,960</u>
Passed through Florida Department of Health:				
ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement	93.724	DEV07	N/A	<u>235,980</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005-19-00	\$ (293)	(292)
		5-H3MHA08463-03-00	(327)	38,896
		2H89HA00005-20-00	13,754,488	14,504,337
		1H89HA00005-21-00	11,483,236	12,005,379
			<u>25,237,104</u>	<u>26,548,320</u>
Passed through Florida Department of Children and Families:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	KD228-28	N/A	<u>1,539,916</u>
Metropolitan Medical Response System	93.000	233-06-0060	N/A	<u>30,623</u>
Total U.S. Department of Health and Human Services			<u>\$ 25,237,104</u>	<u>\$ 229,192,866</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG - Entitlement and Small Cities Cluster:				
Community Development Block Grant/Entitlement Grants	14.218	B-98-UC-12-0006	N/A	\$ 128,640
		B-05-UC12-0006	N/A	114,943
		B-06-UC12-0006	\$ 98,925	(915,777)
		B-07-UC12-0006	834,022	935,191
		B-08-UC12-0006	268,661	493,412
		B-09-UC12-0006	1,138,787	1,383,208
		B-10-UC12-0006	1,497,982	4,698,378
		B-11-UC12-0006	1,442,320	6,740,071
		B-02/03/04-UC12-0006	N/A	480,089
		B-08-UN-12-0004-NSP	N/A	18,774,389
			<u>5,280,697</u>	<u>32,832,544</u>
ARRA - CDBG Neighbor Stabilization	14.218	B-09-UY-12-0006	<u>188,150</u>	<u>913,787</u>
Total CDBG Entitlement Grants Cluster			<u>5,468,847</u>	<u>33,746,331</u>
Passed through Florida Department of Community Affairs:				
Community Development Block Grant/States Program	14.228	07-DB-3V-23-01-Z06	2,081,813	3,826,462
		08-DB-D3-11-23-01-A01	<u>4,166,436</u>	<u>7,322,653</u>
Total CDBG - State Administered Small Cities Program Cluster			<u>6,248,249</u>	<u>11,149,115</u>
Emergency Shelter Grants Program	14.231	S-09-UC-120003	108,325	108,325
		S-10-UC-120003	559,165	559,165
		S-11-UC-120003	<u>285,352</u>	<u>285,351</u>
			<u>952,842</u>	<u>952,841</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Continued)				
Supportive Housing Program	14.235	FL 14B100001	\$ 103,047	\$ 130,516
		FL14B5	N/A	7,744
		FL4B6	N/A	25,213
		FL4B7	275,804	302,196
		FL14B800001	2,216,457	2,306,980
		FL14B9	13,490,494	13,833,732
		FL0168B4D001003 THRU FL0390B4D001000	1,463,101	1,483,043
			<u>17,548,903</u>	<u>18,089,424</u>
HOME Investment Partnerships Program	14.239	M-05-UC-12-0202	573,131	573,131
		M-06-UC-12-0202	285,100	918,693
		M-07-UC-12-0202	1,910,957	2,046,187
		M-08-UC-12-0202	N/A	418,773
		M-09-UC-12-0202	1,720,072	2,780,071
		M-10-UC-12-0202	1,374,287	1,939,285
		M-11-UC-12-0202	1,233,830	1,577,916
			<u>7,097,377</u>	<u>10,254,056</u>
ARRA - Homelessness Prevention and Rapid Re-Housing Recovery	14.257	S09-UY-12-0003	<u>2,446,001</u>	<u>2,482,513</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 39,762,219</u>	<u>\$ 76,674,280</u>
U.S. DEPARTMENT OF JUSTICE:				
Department of Justice - Law Enforcement Trust Fund	16.000	N/A	<u>N/A</u>	<u>\$ 657,738</u>
Violence Against Women Act Court training and Improvement Grants	16.013	2010-WC-AX-K007	<u>N/A</u>	<u>70,976</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Services for Trafficking Victims	16.320	2010-VT-BX-0029	N/A	\$ 81,333
Passed through Florida Department of Juvenile Justice:				
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2008-JL-FX-0536	N/A	(7,486)
		2009-JL-FX-0248	N/A	19,111
				11,625
National Institute of Justice Research, Evaluation, and Development Project Grants				
	16.560	2008-DN-BX-K306	N/A	
		2009-DN-BX-K011	N/A	234,577
		2009-DN-BX-K230	N/A	5,130
		2010-DN-BX-K005	N/A	93,473
		2010-DN-BX-K268	N/A	33,019
		2010-DN-BX-K269	N/A	3,493
				369,692
Passed through State of Florida Department of Legal Affairs/Office of Attorney General:				
Crime Victim Assistance	16.575	V09061	N/A	773
		V09226	N/A	16,540
		V10061	N/A	68,430
		V10226	N/A	122,353
				208,096
Edward Byrne Memorial State and Local Law Enforcement Assist.	16.580	2005-VT-BX-0021	N/A	154,293
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0116	N/A	145,415
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0069	N/A	503,346

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Bulletproof Vest Partnership Program	16.607	2007BOBX07039021	N/A	\$ 111,178
		2009BOBX09046806	N/A	68,560
		2010BOBX10054305	N/A	93,227
				272,965
Public Safety Partnership and Community Policing Grants	16.710	2010ULWX0010	N/A	1,863,366
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-DJ-BX-0570	N/A	208,885
		2009-DJ-BX-1327	N/A	139,831
		2010-DJ-BX-0167	N/A	382,840
Passed through Florida Department of Law Enforcement:				
		2010-JAGC-DADE-1-4X-197	\$ 51,903	51,902
		2010-JAGC-DADE-2-4X-214	2,501	2,501
		2010-JAGC-DADE-4-4X-169	6,976	6,975
		2010-JAGC-DADE-5-4X-199	10,580	10,580
		2010-JAGC-DADE-7-4X-225	6,708	6,708
		2010-JAGC-DADE-9-4X-167	4,396	4,395
		2010-JAGC-DADE-16-4X-229	2,242	22,419
		2010-JAGC-DADE-17-4X-204	3,909	3,909
		2010-JAGC-DADE-18-4X-216	1,335	1,335
		2010-JAGC-DADE-21-4X-220	3,882	3,882
		2010-JAGC-DADE-22-4X-206	10,592	10,591
		2010-JAGC-DADE-23-4X-148	N/A	(9,360)
		2010-JAGC-DADE-24-4X-219	2,786	2,786
		2010-JAGC-DADE-25-4X-218	1,768	1,768
		2010-JAGC-DADE-27-4X-189	3,864	3,864
		2010-JAGC-DADE-28-4X-217	4,225	4,225
		2010-JAGC-DADE-29-4X-203	(32)	(32)

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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, 2011

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 Program (Continued)				
		2010-JAGC-DADE-32-4X-183	\$ 530	\$ 529
		2010-JAGC-DADE-33-4X-227	65	65
		2010-JAGC-DADE-36-4X-200	5,664	5,663
		2010-JAGC-DADE-36-4X-205	(299)	(299)
		2011-JAGC-DADE-11-B2-203		291,450
		2011-JAGC-DADE-1-B2-090	2,934	2,934
		2011-JAGC-DADE-2-B2-165	5,114	5,114
		2011-JAGC-DADE-3-B2-179	4,500	4,500
		2011-JAGC-DADE-4-B2-194	2,856	2,856
		2011-JAGC-DADE-5-B2-087	3,178	3,178
		2011-JAGC-DADE-6-B2-233	10,446	10,446
		2011-JAGC-DADE-7-B2-155	N/A	114,451
		2011-JAGC-DADE-8-B2-088	5,395	5,395
		2011-JAGC-DADE-9-B2-202	3,193	3,193
		2011-JAGC-DADE-10-B2-086	5,254	5,254
		2011-JAGC-DADE-12-B2-145	14,707	14,707
		2011-JAGC-DADE-13-B2-120	2,858	2,858
		2011-JAGC-DADE-14-B2-154	2,247	2,247
		2011-JAGC-DADE-15-B2-144	4,524	4,524
		2011-JAGC-DADE-16-B2-251	3,503	3,503
		2011-JAGC-DADE-17-B2-191	7,661	7,661
		2011-JAGC-DADE-18-B2-214	6,108	6,108
		2011-JAGC-DADE-19-B2-245	3,110	3,110
		2011-JAGC-DADE-20-B2-189	9,865	9,865
		2011-JAGC-DADE-21-B2-215	4,563	4,563
		2011-JAGC-DADE-22-B2-187	19,037	19,037
		2011-JAGC-DADE-23-B2-119	3,517	3,517
		2011-JAGC-DADE-24-B2-118	4,243	4,243
		2011-JAGC-DADE-25-B2-188	197,633	197,633
		2011-JAGC-DADE-26-B2-166	16,244	16,244
		2011-JAGC-DADE-27-B2-186	8,461	8,461

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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, 2011

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 Program (Continued)		2011-JAGC-DADE-28-B2-205	\$ 26,352	\$ 26,352
		2011-JAGC-DADE-29-B2-206	26,122	26,122
		2011-JAGC-DADE-30-B2-192	4,132	4,132
		2011-JAGC-DADE-31-B2-190	6,653	6,653
		2011-JAGC-DADE-32-B2-229	N/A	135,931
		2011-JAGC-DADE-33-B2-146	80,969	80,969
		2011-JAGC-DADE-34-B2-193	3,974	3,974
		2011-JAGC-DADE-35-B2-200	4,611	4,611
		2011-JAGC-DADE-36-B2-212	5,988	5,988
		2011-JAGC-DADE-37-B2-117	4,102	4,102
		2011-JAGC-DADE-38-B2-195	N/A	161,138
			<u>637,649</u>	<u>2,082,986</u>
Forensic DNA Backlog Reduction Program	16.741	2008-DN-BX-K030	N/A	495,614
		2009-DN-BX-K062	N/A	397,083
				<u>892,697</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2009-CD-BX-0069	N/A	4,178
Passed through Florida Department of Law Enforcement:				
		2009-CD-BX-0041	N/A	63,722
		2010-CD-BX-0006	N/A	130,933
				<u>198,833</u>
Congressionally Recommended Awards	16.753	2010-DD-BX-0434	N/A	57,556
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - ARRA	16.803	2010-ARRC-DADE-1-W7-178	N/A	63,047
		2010-ARRC-DADE-2-W7-118	N/A	343,457
				<u>406,504</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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	\$ 838,357
Total U.S. Department of Justice			\$ 637,649	\$ 8,815,778
U.S. DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	AOW 70	N/A	\$ 5,254
		AP919	N/A	143,300
		APL85	N/A	421,828
		APN79	N/A	8,097
		A0547	N/A	(1,147)
		416-660-1 (A0539)	N/A	53,824
		418-337-1	N/A	5,400
		AP377	N/A	18,375
		APV32	N/A	280,525
		APF40	N/A	445,154
		MPAP88	N/A	34,414
		ANW46	N/A	199,157
		A5117	N/A	1,494,302
		A5117	N/A	26,598
		AL730	N/A	93,516
		APG60	N/A	54,116
		APV78	N/A	40,547
		APW69	N/A	1,750
				3,325,010
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction	20.205	APK32	N/A	192,632
		APK20	N/A	47,823

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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)		APL40	N/A	\$ 227,548
		APL38	N/A	394,330
		APL64	N/A	649,313
		APL74	N/A	194,776
		APL65	N/A	33,598
		APM57	N/A	399,341
		APM58	N/A	332,287
		APN47	N/A	10,872
		APN48	N/A	245,660
		APN50	N/A	162,448
		APN51	N/A	224,013
		APN67	N/A	587,419
		APN68	N/A	40,625
		APN21	N/A	202,915
		APN22	N/A	34,608
		APN23	N/A	301,963
		APN25	N/A	389,304
		APN26	N/A	121,705
		APN27	N/A	96,077
		APN28	N/A	452,374
		APN29	N/A	42,308
		APN31	N/A	252,221
		APN32	N/A	77,473
		APN64	N/A	492,144
		APR23	N/A	461,675
		APR25	N/A	63,917
		APR29	N/A	623,711
		APN24	N/A	69,788
		AQ142	N/A	147,388
		AQ143	N/A	131,992
		AQ144	N/A	205,871

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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)		AQ145	N/A	\$ 125,267
		AQ146	N/A	46,606
		AQ147	N/A	62,985
		AQ148	N/A	191,018
		AQ149	N/A	228,327
		AQ150	N/A	287,024
		AQ151	N/A	325,328
		AQ152	N/A	464,886
		AQ153	N/A	110
		AQ154	N/A	106,624
		AQ155	N/A	501,377
		AQ161	N/A	64,274
				<u>10,313,945</u>
Total Highway Planning and Construction Cluster				<u>13,638,955</u>
Passed through the Florida Department of Transportation:				
Federal Transit Metropolitan Planning Grants	20.505	AOX 24	N/A	7,529
		APA 50	N/A	145,892
		AP042	N/A	236,751
		AQ167	N/A	881,317
				<u>1,271,489</u>
State and Community Highway Safety	20.600	AQ373	N/A	<u>37,938</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AQ370	N/A	<u>424,779</u>
Safety Belt Performance Grants	20.609	APV43	N/A	<u>19,522</u>
National Infrastructure Investments	20.933	DTMA1G11006	N/A	<u>126,632</u>
Total U.S. Department of Transportation				<u>\$ 15,519,315</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
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	\$ 48,652
		29-1594-00	N/A	78,816
				<u>127,468</u>
National Urban Search & Rescue (US&R) Response System	97.025	EMW-2008-CA-0520	N/A	57,000
		EMW-2008-CA-1491	N/A	175,535
		2009-SR-24-K006	N/A	120,892
		2010-SR-24-K033	N/A	937,204
				<u>1,290,631</u>
Passed through Florida Department of Community Affairs:				
Flood Mitigation Assistance	97.029	10FM-46-11-23-01-062	\$ 182,842	182,841
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	00-RM-AA-11-23-01-098	N/A	(58,265)
		01-RM-L5-11-23-01-036	N/A	134,110
		05-PA-G%-11-23-01-746	N/A	434,810
		06-KF-B&-11-23-00-505	N/A	3,432,372
		06-RT-&W-11-23-02-500	N/A	147,757
		06-WL-&K-11-23-02-551	N/A	7,950,139
		09-PA-C2-11-23-13-579	N/A	189
				<u>12,041,112</u>
Passed through Florida Department of Community Affairs:				
Hazard Mitigation Grant	97.039	08HM-6G-11-16-02-019-1602-23	N/A	(1,879)
		07DM-68-11-23-01-227	120,531	120,530
		08HM-6G-11-23-01-036	N/A	187
		09HM-6G-11-23-01-038	N/A	167,780
		09HM6G-11-23-01-005	N/A	(6,790)
		09HM-37-11-23-01-028	N/A	119,273
		09HM-37-11-23-01-029	N/A	884,712

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Hazard Mitigation Grant (Continued)		09HM-37-11-23-01-040	N/A	\$ 147,359
		11HM2W11-23-01-002 DR1545-126R	N/A	973,791
			\$ 120,531	2,404,963
Passed through Florida Department of Community Affairs: Emergency Management Performance Grants (EMPG)	97.042	09-BG-03-11-23-01-373	N/A	(8,191)
		09-BG-03-11-23-01-373	N/A	375,745
		129-FG-R3-11-23-01-080	N/A	6,836
				374,390
Assistance to Firefighters Grant	97.044	EMW-2008-FP-02515	N/A	152,218
Passed through Florida Department of Community Affairs: Pre Disaster Mitigation	97.047	06DM-68-11-23-01-360	N/A	231
Port Security Grant Program	97.056	2006-GB-T6-0083	N/A	401,902
		2007-GB-T7-0313	N/A	562,883
				964,785
Homeland Security Cluster:				
Passed through Florida Department of Community Affairs: Homeland Security Grant Program	97.067	07-CC-5R-11-23-01-333	N/A	367
		07-DS-5N-11-23-01-501	N/A	(1,259)
		07-DS-5N-11-23-01-460	N/A	(184)
		08DS-01-11-23-01-105	N/A	(737)
		08DS-60-11-23-01-311	N/A	(72)
		08DS-60-11-23-01-342	N/A	(337)
		09-CC-49-11-21-02-295	N/A	(9)
		09-CI-49-11-23-02-249	N/A	(3)
		09-DS-48-11-16-02-448	N/A	99,787
		10DS-51-11-23-01-043	N/A	1,115
		10-DS-44-11-23-02-052	N/A	180,013

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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 Grant Program (Continued)		2009-SS-T9-0081	N/A	\$ 77,445
		10DS-39-11-23-01-317	N/A	68,931
		11DS-36-11-23-20-112	N/A	18,987
Passed through City of Miami:				
Homeland Security Grant Program (continued)		06DS-4H-11-23-02-342	N/A	38,297
		07DS-5S-11-23-02-379	N/A	737,108
		09DS-24-11-23-02-011	N/A	824,062
		10DS-48-11-23-02-195	N/A	468,386
		11DS-32-11-23-02-233	N/A	31,296
Passed through Florida Department of Law Enforcement:				
		2009-LETP-DADE-2-S3-077	N/A	26,067
		2011-LETP-DADE-1-S3-085	N/A	75,025
Passed through Florida Department of Financial Services:				
		08DS-60-13-00-16-373	N/A	(16,899)
		08DS-60-13-00-16-373	N/A	(85)
		09-DS-51-13-00-16-409	N/A	350,249
		09-DS-51-13-00-16-409	N/A	58,003
		010-DS-39-13-00-16-414	N/A	4,137
Total Homeland Security Cluster				<u>3,039,690</u>
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	<u>N/A</u>	<u>443,418</u>
Passed through Florida Department of Community Affairs:				
Severe Loss Repetitive Program	97.110	10SR-47-11-23-01-063	\$ 98,660	<u>98,660</u>
Total U.S. Department of Homeland Security			<u>\$ 402,033</u>	<u>\$ 21,120,407</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES :				
Executive Office of the President				
Office of National Drug Control Policy:				
HIDTA Grant	95.001	G09MI0004A	N/A	\$ 102,108
		G10MI0004A	N/A	225,498
		G11MI0004A	N/A	123,693
Total Executive Office of the President, Office of National Drug Control Policy				<u>\$ 451,299</u>
U.S. Department of Commerce:				
Economic Adjustment Assistance	11.307	04-79-06516	N/A	<u>\$ 15,352</u>
Passed through Florida Department of Community Affairs:				
Public Safety Interoperable Communications Grant Program	11.555	09-DS-31-11-23-01-352	N/A	<u>(4,145)</u>
Total U.S. Department of Congress				<u>\$ 11,207</u>
National Oceanic and Atmospheric Administration:				
Passed through National Association of Counties Research Foundation:				
Habitat Conservation	11.463	DOC.749. 10-06	N/A	<u>\$ 500</u>
U.S. Department of Treasury:				
Law Enforcement Trust Fund	21.000	N/A	N/A	<u>\$ 783,160</u>
Department of Interior:				
Fish and Wildlife Cluster:				
Passed through Florida Fish and Wildlife Conservation Commission:				
Sport Fishing Restoration Program	15.605	FWC-10162	N/A	<u>\$ 56,971</u>
Fish and Wildlife Management Assistance	15.608	1448-40181-02-J-054	N/A	<u>800</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES: (Continued)				
Coastal Program	15.630	401819J631	N/A	\$ 30,523
Total U.S. Department of Interior				<u>\$ 88,294</u>
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-1CFJ1	N/A	\$ 252,630
		761-4052A-2CFJ1	N/A	<u>98,271</u>
Total U.S. Department of Labor				<u>\$ 350,901</u>
National Endowment of the Arts:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	07-4400-7103	N/A	\$ 3,680
		10-6200-7044	N/A	<u>11,156</u>
Total National Endowment of the Arts				<u>\$ 14,836</u>
U.S. Department of Energy:				
Passed through Florida Department of Community Affairs:				
Weatherization Assistance for Low-Income Persons	81.042	09WX-7W-11-23-04-018	N/A	<u>\$ (59,524)</u>
ARRA - Weatherization Assistance for Low-Income Persons		10WX-7W-11-23-04-718	N/A	<u>3,013,925</u>
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE-0000790	\$ 211,586	<u>1,829,171</u>
Total U.S. Department of Energy			<u>\$ 211,586</u>	<u>\$ 4,783,572</u>
U.S. Department of Education:				
Passed through Florida Department of Labor & Employment Security:				
Rehabilitation Services_Service Projects	84.128	07-174VH017	N/A	<u>\$ 37,825</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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	C10-103	N/A	\$ 8,654,300
Total U.S. Department of Education				\$ 8,692,125
Elections Assistance Commission:				
Passed through Florida Department of State:				
Help America Vote Act Requirement Systems	90.401	2010-2011-001	N/A	\$ 122,067
Help America Vote Mock Election Program	90.402	E4058798D	N/A	38,103
Total Election Assistance Commission				\$ 160,170
U.S. Social Security Administration:				
Supplemental Security Income	96.006	FL0005	N/A	\$ 21,699
Total Other Granting Agencies			\$ 211,586	\$ 15,357,763
Total Federal Expenditures			\$ 66,250,591	\$ 377,683,372

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

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 11-DA1	N/A N/A	\$ 16,773 2,250,976 <u>2,267,749</u>
Florida Recreation Development Assistance Program	37.017	L0811 A9153	N/A N/A	60,900 135,611 <u>196,511</u>
Local Government Cleanup Contracting	37.024	S0480	N/A	<u>863,093</u>
Statewide Surface Water Restoration & Wastewater Projects	37.039	LP8950	N/A	(17,405)
Passed through South Florida Water Management Statewide Surface Water Restoration & Wastewater Projects		OT050659 4600001822	N/A N/A	(65,720) 243,710 <u>160,585</u>
Ambient Air Monitoring Agreement	37.042	SO522	N/A	<u>82,087</u>
Title V Air Permitting and Compliance	37.043	SO526	N/A	<u>296,335</u>
Total Florida Department of Environmental Protection				<u>\$ 3,866,360</u>
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Homeless Challenge Grant	60.014	KFZ39	\$ 63,397	<u>\$ 63,397</u>
Homeless Housing Assistance Grant	60.015	KFZ44	731,250	<u>750,000</u>
Homeless Grant - In - Aid Project	60.021	KF130	N/A	<u>12,347</u>
Substance Abuse Treatment and Aftercare Services for Children	60.030	KD228-34 KD228-28	N/A N/A	386,544 609,029 <u>995,573</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES: (Continued)				
Adult Community Mental Health - Community Support Services	60.053	KH214	\$ 179,998	\$ 179,998
Adult Mental Health - Special Projects - Recovery and Resiliency	60.063	KH214	174,641	174,641
Public Safety, Mental Health & Substance Abuse	60.115	LHZ15	N/A	278,210
		LHZ27	N/A	1,806
				280,016
Community Care for Disabled Adults	N/A	KG-063	N/A	183,809
	N/A	KG-063	N/A	51,790
				235,599
Passed through Florida Coalition Against Domestic Violence:				
Advocates FCADV DV Program	N/A	11-2222	N/A	660,052
	N/A	12-2222	N/A	187,174
				847,226
Total Florida Department of Children and Families			\$ 1,149,286	\$ 3,538,797
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS:				
Emergency Management Programs	52.008	10-BG-25-11-23-01-103	N/A	\$ 10,448
		11-BG-05-11-23-01-132	N/A	77,043
				87,491
Emergency Management PJS Hazardous Site Analysis	52.023	09CP-04-11-23-01-000	N/A	9,075
Total Florida Department of Community Affairs				\$ 96,566
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AQ045	N/A	\$ 61,821
		AQB80	N/A	21,086
				82,907

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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, 2011

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION: (Continued)				
Seaport Grants	55.005	41830819401	N/A	\$ 2,009,749
		42364419401	N/A	(28,670)
		42053419402	N/A	278,897
		25445229401	N/A	312,723
				<u>2,572,699</u>
Commuter Assistance/Rideshare Grants	55.007	APF22	N/A	227,553
		APD88	N/A	16,950
				<u>244,503</u>
County Incentive Grant Program	55.008	AOY52	N/A	1,793,357
		AOZ78	N/A	24,544
		42419519401	N/A	3,067
				<u>1,820,968</u>
Intermodal Development Program	55.014	42053429401	N/A	<u>72,248</u>
State Highway Project Reimbursement	55.023	AOY82	N/A	<u>352,154</u>
Transportation Regional Incentive Program (TRIP)	55.026	AVO52	N/A	<u>2,582,114</u>
NPDES Second Interfocal Agreement	N/A	AC262	N/A	<u>607,628</u>
Total Florida Department of Transportation				<u>\$ 8,335,221</u>
FLORIDA DEPARTMENT OF STATE:				
Cultural Facilities Program Grants	45.014	07-9005	N/A	\$ 449
State Aid to Libraries	45.030	11-ST-33	N/A	<u>1,655,348</u>
Cultural and Museum Grants	45.061	1160161	N/A	<u>7,166</u>
Total Florida Department of State				<u>\$ 1,662,963</u>

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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, 2011

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	C10-103	N/A	\$ 39,542,406
		C11-110	N/A	7,099,356
				<u>\$ 46,641,762</u>
Total Agency for Workforce Innovation				
FLORIDA DEPARTMENT OF JUVENILE JUSTICE:				
Juvenile Assessment Centers	80.020	X1543	N/A	\$ 694,502
Diversion Services	80.022	X1439	N/A	648,767
Delinquency Diversion Grant	N/A	X1599	N/A	198,631
				<u>\$ 1,541,900</u>
Total Florida Department of Juvenile Justice				
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging:				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	10SCSFL002	N/A	\$ 25,085
		KR-1117	N/A	61,256
		KR-1217	N/A	4,125
				<u>90,466</u>
Local Services Program	65.009	KL1018	N/A	710,500
Community Care for the Elderly	65.010	2004-13	N/A	14,111
				<u>\$ 815,077</u>
Total Florida Department of Elder Affairs				

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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, 2011

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	\$ 672,099
Drug Control/Money Laundering Investigations - Matching Funds	71.005	N/A	N/A	1,450
		N/A	N/A	19,619
				21,069
Victim or Witness Assistance	71.006	VC006	N/A	27,157
Total Florida Department of Law Enforcement				\$ 720,325
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION :				
Florida Boating Improvement Program	77.006	06074	N/A	\$ (1,664)
Matheson Invasive Species	N/A	8156/SE154	N/A	208,094
		8156/SE154	N/A	118,793
				326,887
Total Florida Fish and Wildlife Conservation Commission				\$ 325,223
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES:				
E911 State Grant Program	72.002	S-08-04-15	N/A	\$ (11,134)
FLORIDA HOUSING FINANCE CORPORATION:				
State Housing Initiatives Partnership Program	52.901	N/A	N/A	\$ 7,966,781
			N/A	(248,050)
Total Florida Housing Finance Corporation				\$ 7,718,731
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:				
Mosquito Control	42.003	014966	N/A	\$ 22,389

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF HEALTH:				
County Grant Awards	64.005	C9013	<u>N/A</u>	<u>\$ 82,278</u>
FLORIDA DEPARTMENT OF CORRECTIONS:				
Transitional Services - Post Release	70.011	C2550	<u>\$ 250,000</u>	<u>250,000</u>
FLORIDA DEPARTMENT OF MOTOR VEHICLES AND HIGHWAY SAFETY :				
Florida Arts License Plate Project	76.041	N/A	<u>N/A</u>	<u>29,641</u>
Total State Expenditures			<u><u>\$ 1,399,286</u></u>	<u><u>\$ 75,636,099</u></u>

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

N/A is "Not Applicable."