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**MIAMI-DADE COUNTY,  
FLORIDA**

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

**BASED ON ACTUAL EXPENDITURES FOR THE  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**A CENTRAL SERVICES COST ALLOCATION PLAN**



**JUNE 2015**

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**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

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# **Certificate of Cost Allocation**

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## Certificate of Cost Allocation Plan

### Miami-Dade County, Florida

Fiscal Year Ended September 30, 2012

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

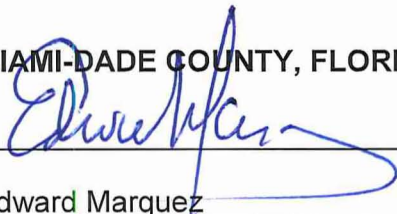
- (1) All costs included in this proposal based on FY2012 actual costs to establish cost allocations that are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. 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:**

6/30/15

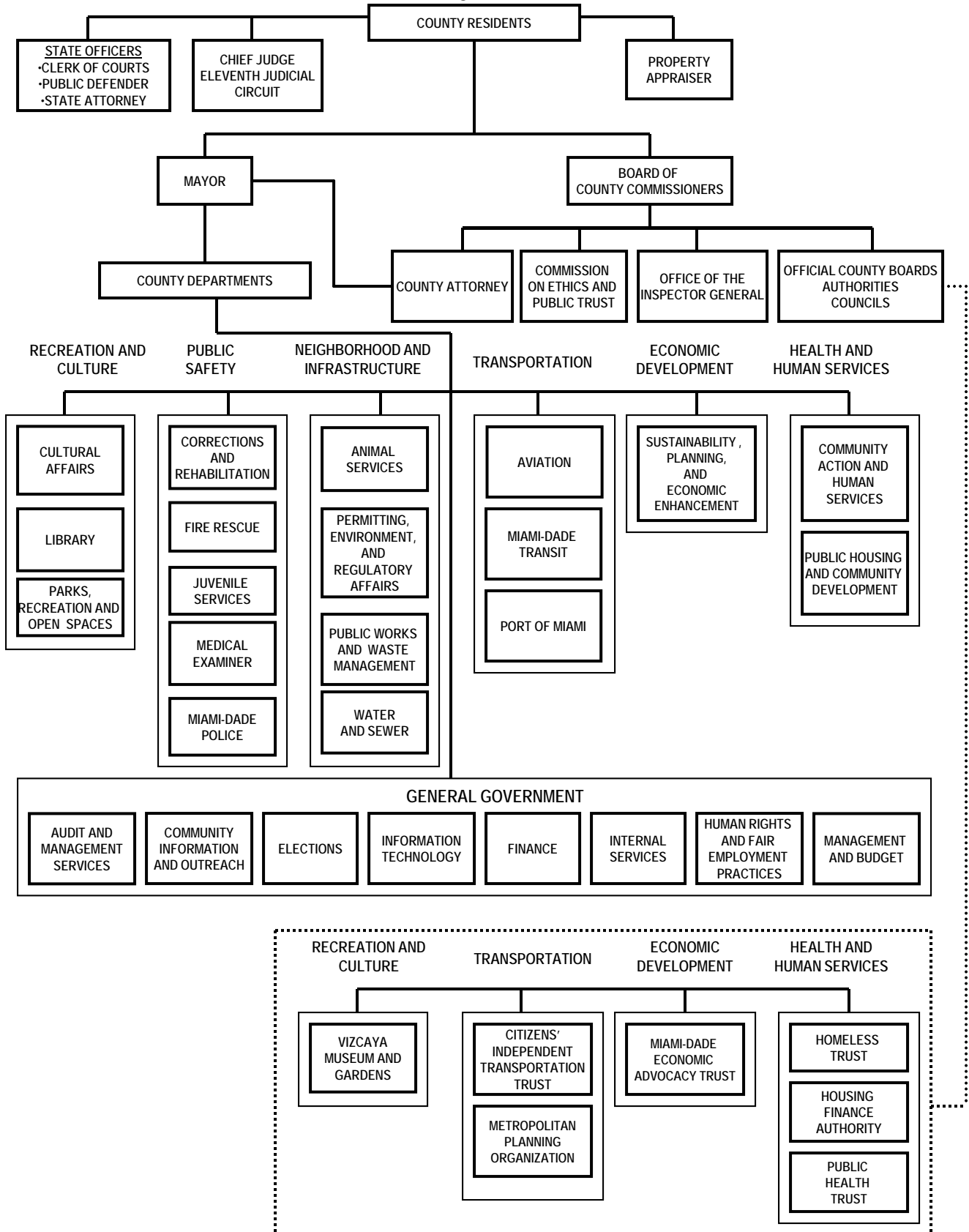
# Organization Chart

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# MIAMI-DADE COUNTY

## TABLE OF ORGANIZATION

by STRATEGIC AREA  
2011-12



## **Background and Plan Summary**

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# **Miami-Dade County, Florida**

## **Background and Plan Summary**

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

### **Description of Accounting System**

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

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

### **Accounting System**

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

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

### **Account Structure**

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



## Fund

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

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

## Department-Division-Section

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

## Index Code

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

## Object

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

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

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

### **Sub-Object**

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

### **Cost Allocation Methodology**

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

# **Cost Allocation Methodology**

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# Miami-Dade County, Florida

## Cost Allocation Methodology

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**D. Accommodating Exceptions and Adjustments**

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

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

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

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

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

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

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**A. The First Step-Down**

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

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

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

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



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

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

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

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

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

# **Cost Allocation Plan**

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**MIAMI-DADE COUNTY, FLORIDA**  
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Allocated Costs By Department**

\* Group

Central Service Departments	AD - Animal Services	AV - Aviation	BC - Building Code Compliance	CL - Clerk of Court	CO - Com Actn & Human Serv*	CQ - Capital Improvement	CR - Corrections & Rehabilitation
Depreciation	22,862	0	0	1,056,433	1,564,612	0	3,689,599
Leave Payouts	81,101	1,318,823	0	1,020,121	784,600	0	3,209,510
AG - Agenda Coordination	417	19,167	0	51,251	3,750	0	1,250
AT - County Attorney	62,097	709,834	0	10,706	87,257	0	336,449
AU - Audit and Management	0	388,310	0	15,781	0	0	33,215
BU - Strategic Business	19,685	52,810	0	33,388	64,316	0	77,047
CC - County Commission	4,801	56,009	0	59,210	( 78,164)	0	127,937
CE - County Executive	14,518	169,386	0	179,065	94,515	0	413,217
DA - ADA Coordination	( 982)	( 982)	( 982)	( 982)	( 1,964)	( 982)	( 982)
ER - Human Resources	20,369	237,369	0	251,724	131,821	23	585,120
ET - Enterprise Technology	50,222	343,709	0	858,018	326,935	0	1,979,989
FE - Fair Employment	551	6,428	0	6,794	3,586	0	15,680
FN - Finance	25,467	108,219	0	70,344	457,747	0	114,664
GG - General Government	15,786	35,144	0	8,184,293	2,399,295	0	3,704,998
GI - Government Information	850,179	46,951	0	49,459	183,612	0	45,561
IG - Inspector General	2,076	0	0	2,357	18,844	0	13,624
PM - Procurement	( 4,860)	0	0	( 8,163)	( 9,776)	0	( 21,589)
Total Allocated	1,164,289	3,491,177	( 982)	11,839,799	6,030,986	( 959)	14,325,289
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,164,289	3,491,177	( 982)	11,839,799	6,030,986	( 959)	14,325,289
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,164,289	3,491,177	( 982)	11,839,799	6,030,986	( 959)	14,325,289

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Allocated Costs By Department**

Miami-Dade County, Florida - OMB A-87  
2012 Version 1.0054-1  
Groups

\* Group

Central Service Departments	CU - Cultural Affairs	EC - Commission on Ethics & Public Trust	EL - Elections	FR - Fire	GC - Grants Coord Ops	HT - Homeless Trust	IC - International Consortium
Depreciation	623,365	0	2,322,036	12,698,118	0	16,625	0
Leave Payouts	57,208	23,592	190,542	3,768,238	0	19,405	0
AG - Agenda Coordination	9,166	417	417	2,917	0	833	0
AT - County Attorney	38,811	0	69,859	172,641	0	27,167	0
AU - Audit and Management	27,942	0	51,358	0	0	0	0
BU - Strategic Business	22,288	13,083	15,126	69,191	0	398	0
CC - County Commission	( 35,148)	612	4,236	106,579	0	706	0
CE - County Executive	5,694	0	12,811	371,084	0	2,135	0
DA - ADA Coordination	( 982)	( 982)	( 982)	( 982)	( 982)	( 982)	( 982)
ER - Human Resources	7,508	2,467	17,571	525,477	0	2,870	0
ET - Enterprise Technology	11,553	6,401	44,314	752,982	0	4,332	0
FE - Fair Employment	216	70	486	14,081	0	81	0
FN - Finance	17,158	1,746	15,168	147,769	0	12,396	0
GG - General Government	6,675	2,640	2,468,409	481,542	0	3,202	0
GI - Government Information	54,193	62,319	251,979	80,469	0	48,404	554
IG - Inspector General	40,242	16	1,220	23,647	0	15,182	0
PM - Procurement	( 3,493)	( 817)	( 1,669)	( 26,807)	0	( 1,366)	0
Total Allocated	882,396	111,564	5,462,881	19,186,946	( 982)	151,388	( 428)
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	882,396	111,564	5,462,881	19,186,946	( 982)	151,388	( 428)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	882,396	111,564	5,462,881	19,186,946	( 982)	151,388	( 428)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Allocated Costs By Department**

\* Group

Central Service Departments	ID - Internal Services (Grantee)*	JU - Juvenile Assessment Center	LB - Libraries	ME - Medical Examiner	MM - Miami-Dade Economic Advisory Trust	MP - Metropolitan Planning Organization	MT - Transit
Depreciation	6,593,240	34,814	5,694,099	436,561	442	0	1,005,726
Leave Payouts	781,697	88,371	395,758	90,384	21,502	29,019	3,569,058
AG - Agenda Coordination	0	0	1,667	417	0	0	17,084
AT - County Attorney	1,787,567	0	11,644	13,516	0	0	487,810
AU - Audit and Management	0	0	0	0	0	0	428,925
BU - Strategic Business	36,060	29,716	25,052	14,542	0	8,860	105,911
CC - County Commission	( 250,881)	0	21,839	( 12,926)	0	659	138,844
CE - County Executive	102,344	0	66,046	9,679	0	1,993	431,436
DA - ADA Coordination	( 982)	( 982)	( 982)	( 982)	( 982)	( 982)	( 982)
ER - Human Resources	143,383	0	92,476	13,168	0	2,552	877,232
ET - Enterprise Technology	241,254	0	134,018	33,482	0	4,043	875,446
FE - Fair Employment	3,882	0	2,506	367	0	76	16,371
FN - Finance	523,605	14,734	56,731	16,071	5,187	0	210,312
GG - General Government	143,078	7,630	40,718	2,084,755	2,080	2,069	2,334,946
GI - Government Information	53,723	0	67,508	45,510	89,187	62,544	( 1,041,213)
IG - Inspector General	84,521	949	3,229	845	34	1,151	150,361
PM - Procurement	( 128,404)	( 773)	( 4,714)	( 2,452)	( 672)	( 706)	( 11,108)
Total Allocated	10,114,087	174,459	6,607,595	2,742,937	116,778	111,278	9,596,159
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	10,114,087	174,459	6,607,595	2,742,937	116,778	111,278	9,596,159
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,114,087	174,459	6,607,595	2,742,937	116,778	111,278	9,596,159

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Allocated Costs By Department**

\* Group

Central Service Departments	NC - Neighborhood Compliance	ND - Non-Department	OF - Film and Entertainment	PA - Property Appraiser	PD - Police	PE - Reg & Econom Resources*	PR - Park & Recreation
Depreciation	0	5,083,803	0	1,530,801	8,952,230	1,726,256	6,722,073
Leave Payouts	0	4,327,431	0	364,301	5,963,040	1,101,152	759,042
AG - Agenda Coordination	0	0	0	2,917	8,334	54,585	12,917
AT - County Attorney	0	0	0	739,009	575,067	1,168,201	118,306
AU - Audit and Management	0	0	0	149,822	0	17,197	2,794
BU - Strategic Business	0	199,510	0	13,407	114,734	52,379	57,072
CC - County Commission	0	( 1,374)	0	13,339	203,469	44,713	40,995
CE - County Executive	0	0	0	49,107	615,339	135,224	123,979
DA - ADA Coordination	( 982)	0	( 982)	( 982)	( 982)	( 4,910)	( 982)
ER - Human Resources	0	0	0	69,111	937,731	187,931	173,795
ET - Enterprise Technology	0	0	0	169,868	2,948,500	274,389	428,855
FE - Fair Employment	0	0	0	1,863	23,349	5,131	4,705
FN - Finance	0	804,670	0	9,503	142,379	219,957	659,975
GG - General Government	0	975,975	0	2,103,088	3,006,045	1,175,236	547,191
GI - Government Information	0	0	0	180,339	59,975	348,785	161,163
IG - Inspector General	0	71,723	0	1,484	21,244	6,916	25,184
PM - Procurement	0	( 5,576)	0	( 817)	( 15,778)	( 10,100)	( 51,005)
Total Allocated	( 982)	11,456,162	( 982)	5,396,160	23,554,676	6,503,042	9,786,059
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	( 982)	11,456,162	( 982)	5,396,160	23,554,676	6,503,042	9,786,059
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 982)	11,456,162	( 982)	5,396,160	23,554,676	6,503,042	9,786,059

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Allocated Costs By Department**

\* Group

Central Service Departments	PWWM - PW & Waste Mgt*	RB - Community Advocacy	SB - Small Business Development	SP - Seaport	TT - Office of the CITT	VZ - Vizcaya Museum and Gardens	ZZ -All Other*
Depreciation	1,243,114	0	0	0	14,781	0	2,760,064
Leave Payouts	1,310,461	0	0	342,565	14,179	47,788	3,275,721
AG - Agenda Coordination	55,418	0	0	7,917	2,500	0	28,750
AT - County Attorney	443,245	0	0	362,679	29,041	23,286	3,108,203
AU - Audit and Management	64,187	0	0	263,124	66,666	0	455,292
BU - Strategic Business	43,473	0	0	30,303	8,702	19,925	226,639
CC - County Commission	77,095	0	0	16,097	377	2,212	41,997
CE - County Executive	233,155	0	0	48,681	1,138	6,691	459,764
DA - ADA Coordination	( 1,964)	( 982)	( 982)	( 982)	( 982)	( 982)	( 11,784)
ER - Human Resources	338,238	0	0	67,805	1,432	9,062	664,895
ET - Enterprise Technology	473,104	0	0	98,780	2,311	13,575	1,088,745
FE - Fair Employment	8,846	0	0	1,847	44	254	17,443
FN - Finance	311,755	0	0	59,151	3,303	12,369	812,212
GG - General Government	1,261,095	0	0	14,002	1,490	5,532	29,192,739
GI - Government Information	284,773	0	0	267,074	137,876	101,834	510,672
IG - Inspector General	55,436	0	0	54,556	120	3,432	28,319
PM - Procurement	( 28,655)	0	0	( 9,215)	( 213)	( 2,508)	( 5,486)
Total Allocated	6,172,776	( 982)	( 982)	1,624,384	282,765	242,470	42,654,185
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,172,776	( 982)	( 982)	1,624,384	282,765	242,470	42,654,185
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,172,776	( 982)	( 982)	1,624,384	282,765	242,470	42,654,185

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Allocated Costs By Department**

Miami-Dade County, Florida - OMB A-87  
2012 Version 1.0054-1  
Groups

\* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Depreciation	63,791,654	0	0	63,791,654
Leave Payouts	32,954,609	0	0	32,954,609
AG - Agenda Coordination	282,091	0	0	282,091
AT - County Attorney	10,382,395	0	0	10,382,395
AU - Audit and Management	1,964,613	0	0	1,964,613
BU - Strategic Business	1,353,617	0	( 8,202,955)	( 6,849,338)
CC - County Commission	583,233	0	16,789,767	17,373,000
CE - County Executive	3,547,001	0	1,802,132	5,349,133
DA - ADA Coordination	( 50,082)	0	0	( 50,082)
ER - Human Resources	5,361,130	0	0	5,361,130
ET - Enterprise Technology	11,164,825	0	607,378	11,772,203
FE - Fair Employment	134,657	0	0	134,657
FN - Finance	4,832,592	0	( 113,976,732)	( 109,144,140)
GG - General Government	60,199,653	0	582,234,447	642,434,100
GI - Government Information	3,003,430	2,834,000	257,457	6,094,887
IG - Inspector General	626,712	0	0	626,712
PM - Procurement	( 356,722)	0	0	( 356,722)
Total Allocated	199,775,408	2,834,000	479,511,494	682,120,902
Roll Forward	0	0	0	0
Cost With Roll Forward	199,775,408	2,834,000	479,511,494	682,120,902
Adjustments	0	0	0	0
Proposed Costs	199,775,408	2,834,000	479,511,494	682,120,902

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Summary Of Allocated Costs**

* Group			
Department	Total Expenditures	Cost Adjustments	Total Allocated
Depreciation	0	70,409,704	
Leave Payouts	0	35,090,722	
AG - Agenda Coordination	448,487	( 101,687)	
AT - County Attorney	16,111,243	( 4,299,883)	
AU - Audit and Management	4,616,289	( 2,240,400)	
BU - Strategic Business Management	19,986,805	( 27,902,215)	
CC - County Commission	15,723,484	( 3,276,293)	
CE - County Executive	4,903,022	( 1,285,136)	
DA - ADA Coordination	531,132	( 704,347)	
ER - Human Resources	5,661,120	( 1,589,204)	
ET - Enterprise Technology Services	140,143,537	( 135,309,290)	
FE - Fair Employment Practices	693,490	( 643,751)	
FN - Finance	37,365,630	( 147,564,833)	
GG - General Government	649,497,737	( 302,436)	
GI - Government Information Center	15,677,303	( 8,641,022)	
IG - Inspector General	4,999,688	( 4,742,910)	
PM - Procurement Management	11,963,684	( 13,098,768)	
AD - Animal Services			1,164,289
AV - Aviation			3,491,177
BC - Building Code Compliance			( 982)
CL - Clerk of Court			11,839,799
CO - Com Actn & Human Serv*			6,030,986
CQ - Capital Improvement			( 959)
CR - Corrections & Rehabilitation			14,325,289
CU - Cultural Affairs			882,396
EC - Commission on Ethics & Public Trust			111,564
EL - Elections			5,462,881
FR - Fire			19,186,946
GC - Grants Coord Ops			( 982)
HT - Homeless Trust			151,388
IC - International Consortium			( 428)
ID - Internal Services (Grantee)*			10,114,087
JU - Juvenile Assessment Center			174,459
LB - Libraries			6,607,595
ME - Medical Examiner			2,742,937

All Monetary Values Are \$ Dollars

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Report Output Prepared By Agency



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Summary Of Allocated Costs**

* Group				
Department	Total Expenditures	Cost Adjustments	Total Allocated	
MM - Miami-Dade Economic Advisory Trust			116,778	
MP - Metropolitan Planning Organization			111,278	
MT - Transit			9,596,159	
NC - Neighborhood Compliance			( 982)	
ND - Non-Department			11,456,162	
OF - Film and Entertainment			( 982)	
PA - Property Appraiser			5,396,160	
PD - Police			23,554,676	
PE - Reg & Econom Resources*			6,503,042	
PR - Park & Recreation			9,786,059	
PWWM - PW & Waste Mgt*			6,172,776	
RB - Community Advocacy			( 982)	
SB - Small Business Development			( 982)	
SP - Seaport			1,624,384	
TT - Office of the CITT			282,765	
VZ - Vizcaya Museum and Gardens			242,470	
ZZ -All Other*			42,654,185	
Direct Billed Total			2,834,000	
Unallocated Total			479,511,494	
Totals	928,322,651	( 246,201,749)	682,120,902	Deviation 0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Detail Of Allocated Costs**

* Group Department	Depreciation 1.5	Leave Payouts 2.5	AG - Agenda 3.5	AT - County Attorney 4.5	AU - Audit and 5.5	BU - Strategic Business 6.5	CC - County 7.5
Depreciation	( 70,409,704)	0	0	0	0	0	0
Leave Payouts	0	( 35,090,722)	0	0	0	0	0
AG - Agenda Coordination	31,108	6,027	( 563,345)	0	0	0	0
AT - County Attorney	168,588	187,848	12,917	( 13,305,376)	0	28,234	4,337
AU - Audit and Management	0	58,986	0	0	( 2,493,221)	21,030	1,546
BU - Strategic Business	177,067	90,204	20,417	129,949	11,964	6,614,107	2,299
CC - County Commission	288,376	174,288	106,250	716,660	0	26,004	( 16,992,087)
CE - County Executive	143,231	67,157	52,501	584,837	0	26,555	1,929
DA - ADA Coordination	9,141	1,882	0	38,811	0	0	0
ER - Human Resources	13,842	78,422	0	325,876	0	19,553	4,565
ET - Enterprise Technology	5,054,866	834,587	2,500	9,636	279,101	30,991	( 63,697)
FE - Fair Employment	11,332	8,991	0	3,881	0	0	0
FN - Finance	200,545	280,371	4,584	715,723	56,946	24,436	13,226
GG - General Government	97,707	1,740	0	15,524	0	0	0
GI - Government Information	280,784	177,092	0	0	0	25,898	8,284
IG - Inspector General	2,354	60,822	0	32,922	0	13,588	1,506
PM - Procurement	139,109	107,696	82,085	349,162	180,597	18,942	( 354,908)
AD - Animal Services	22,862	81,101	417	62,097	0	19,685	4,801
AV - Aviation	0	1,318,823	19,167	709,834	388,310	52,810	56,009
BC - Building Code	0	0	0	0	0	0	0
CL - Clerk of Court	1,056,433	1,020,121	51,251	10,706	15,781	33,388	59,210
CO - Com Actn & Human	1,564,612	784,600	3,750	87,257	0	64,316	( 78,164)
CQ - Capital Improvement	0	0	0	0	0	0	0
CR - Corrections &	3,689,599	3,209,510	1,250	336,449	33,215	77,047	127,937
CU - Cultural Affairs	623,365	57,208	9,166	38,811	27,942	22,288	( 35,148)
EC - Commission on Ethics &	0	23,592	417	0	0	13,083	612
EL - Elections	2,322,036	190,542	417	69,859	51,358	15,126	4,236
FR - Fire	12,698,118	3,768,238	2,917	172,641	0	69,191	106,579
GC - Grants Coord Ops	0	0	0	0	0	0	0
HT - Homeless Trust	16,625	19,405	833	27,167	0	398	706
IC - International Consortium	0	0	0	0	0	0	0
ID - Internal Services	6,593,240	781,697	0	1,787,567	0	36,060	( 250,881)
JU - Juvenile Assessment	34,814	88,371	0	0	0	29,716	0
LB - Libraries	5,694,099	395,758	1,667	11,644	0	25,052	21,839
ME - Medical Examiner	436,561	90,384	417	13,516	0	14,542	( 12,926)

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, 2012**  
**Detail Of Allocated Costs**

* Group Department	Depreciation 1.5	Leave Payouts 2.5	AG - Agenda 3.5	AT - County Attorney 4.5	AU - Audit and 5.5	BU - Strategic Business 6.5	CC - County 7.5
MM - Miami-Dade Economic	442	21,502	0	0	0	0	0
MP - Metropolitan Planning	0	29,019	0	0	0	8,860	659
MT - Transit	1,005,726	3,569,058	17,084	487,810	428,925	105,911	138,844
NC - Neighborhood	0	0	0	0	0	0	0
ND - Non-Department	5,083,803	4,327,431	0	0	0	199,510	( 1,374)
OF - Film and Entertainment	0	0	0	0	0	0	0
PA - Property Appraiser	1,530,801	364,301	2,917	739,009	149,822	13,407	13,339
PD - Police	8,952,230	5,963,040	8,334	575,067	0	114,734	203,469
PE - Reg & Econom	1,726,256	1,101,152	54,585	1,168,201	17,197	52,379	44,713
PR - Park & Recreation	6,722,073	759,042	12,917	118,306	2,794	57,072	40,995
PWWM - PW & Waste Mgt*	1,243,114	1,310,461	55,418	443,245	64,187	43,473	77,095
RB - Community Advocacy	0	0	0	0	0	0	0
SB - Small Business	0	0	0	0	0	0	0
SP - Seaport	0	342,565	7,917	362,679	263,124	30,303	16,097
TT - Office of the CITT	14,781	14,179	2,500	29,041	66,666	8,702	377
VZ - Vizcaya Museum and	0	47,788	0	23,286	0	19,925	2,212
ZZ -All Other*	2,760,064	3,275,721	28,750	3,108,203	455,292	226,639	41,997
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	( 8,202,955)	16,789,767
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, 2012**  
**Detail Of Allocated Costs**

* Group Department	CE - County Executive 8.5	DA - ADA Coordination 9.5	ER - Human Resources 10.5	ET - Enterprise 11.5	FE - Fair Employment 12.5	FN - Finance 13.5	GG - General 14.5
Depreciation	0	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0	0
AG - Agenda Coordination	0	( 1,950)	0	0	0	74	180,787
AT - County Attorney	0	( 1,922)	16,280	50,787	310	4,242	962,035
AU - Audit and Management	4,666	( 1,922)	5,859	18,107	111	2,126	6,888
BU - Strategic Business	9,445	( 1,922)	12,304	36,655	224	31,121	679,188
CC - County Commission	0	( 1,922)	25,850	79,493	485	34,974	1,382,228
CE - County Executive	( 5,527,790)	( 1,922)	5,804	18,107	111	3,236	781,419
DA - ADA Coordination	0	69,483	0	0	0	616	53,215
ER - Human Resources	13,807	( 967)	( 5,643,924)	42,837	262	10,325	1,010,137
ET - Enterprise Technology	75,156	( 982)	105,973	( 12,223,137)	1,424	141,671	848,897
FE - Fair Employment	0	( 982)	0	0	( 140,626)	1,221	66,458
FN - Finance	39,998	( 982)	55,656	81,162	1,518	108,530,951	28,155
GG - General Government	0	( 982)	0	0	0	13,299	( 649,324,603)
GI - Government Information	25,052	( 982)	35,007	86,657	951	11,521	827,060
IG - Inspector General	0	( 982)	5,726	15,756	173	199,848	33,878
PM - Procurement	10,533	( 982)	14,335	21,373	400	158,915	30,158
AD - Animal Services	14,518	( 982)	20,369	50,222	551	25,467	15,786
AV - Aviation	169,386	( 982)	237,369	343,709	6,428	108,219	35,144
BC - Building Code	0	( 982)	0	0	0	0	0
CL - Clerk of Court	179,065	( 982)	251,724	858,018	6,794	70,344	8,184,293
CO - Com Actn & Human	94,515	( 1,964)	131,821	326,935	3,586	457,747	2,399,295
CQ - Capital Improvement	0	( 982)	23	0	0	0	0
CR - Corrections &	413,217	( 982)	585,120	1,979,989	15,680	114,664	3,704,998
CU - Cultural Affairs	5,694	( 982)	7,508	11,553	216	17,158	6,675
EC - Commission on Ethics &	0	( 982)	2,467	6,401	70	1,746	2,640
EL - Elections	12,811	( 982)	17,571	44,314	486	15,168	2,468,409
FR - Fire	371,084	( 982)	525,477	752,982	14,081	147,769	481,542
GC - Grants Coord Ops	0	( 982)	0	0	0	0	0
HT - Homeless Trust	2,135	( 982)	2,870	4,332	81	12,396	3,202
IC - International Consortium	0	( 982)	0	0	0	0	0
ID - Internal Services	102,344	( 982)	143,383	241,254	3,882	523,605	143,078
JU - Juvenile Assessment	0	( 982)	0	0	0	14,734	7,630
LB - Libraries	66,046	( 982)	92,476	134,018	2,506	56,731	40,718
ME - Medical Examiner	9,679	( 982)	13,168	33,482	367	16,071	2,084,755

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, 2012**  
**Detail Of Allocated Costs**

* Group Department	CE - County Executive 8.5	DA - ADA Coordination 9.5	ER - Human Resources 10.5	ET - Enterprise 11.5	FE - Fair Employment 12.5	FN - Finance 13.5	GG - General 14.5
MM - Miami-Dade Economic	0	( 982)	0	0	0	5,187	2,080
MP - Metropolitan Planning	1,993	( 982)	2,552	4,043	76	0	2,069
MT - Transit	431,436	( 982)	877,232	875,446	16,371	210,312	2,334,946
NC - Neighborhood	0	( 982)	0	0	0	0	0
ND - Non-Department	0	0	0	0	0	804,670	975,975
OF - Film and Entertainment	0	( 982)	0	0	0	0	0
PA - Property Appraiser	49,107	( 982)	69,111	169,868	1,863	9,503	2,103,088
PD - Police	615,339	( 982)	937,731	2,948,500	23,349	142,379	3,006,045
PE - Reg & Econom	135,224	( 4,910)	187,931	274,389	5,131	219,957	1,175,236
PR - Park & Recreation	123,979	( 982)	173,795	428,855	4,705	659,975	547,191
PWWM - PW & Waste Mgt*	233,155	( 1,964)	338,238	473,104	8,846	311,755	1,261,095
RB - Community Advocacy	0	( 982)	0	0	0	0	0
SB - Small Business	0	( 982)	0	0	0	0	0
SP - Seaport	48,681	( 982)	67,805	98,780	1,847	59,151	14,002
TT - Office of the CITT	1,138	( 982)	1,432	2,311	44	3,303	1,490
VZ - Vizcaya Museum and	6,691	( 982)	9,062	13,575	254	12,369	5,532
ZZ -All Other*	459,764	( 11,784)	664,895	1,088,745	17,443	812,212	29,192,739
Direct Billings	0	0	0	0	0	0	0
Unallocated	1,802,132	0	0	607,378	0	( 113,976,732)	582,234,447
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, 2012**

\* Group  
Department

**Detail Of Allocated Costs**

	GI - Government 15.5	IG - Inspector General 16.5	PM - Procurement 17.5	Total Plan Allocated
Depreciation	0	0	0	0
Leave Payouts	0	0	0	0
AG - Agenda Coordination	0	499	0	0
AT - County Attorney	60,669	98	( 407)	0
AU - Audit and Management	0	25	( 90)	0
BU - Strategic Business	102,322	481	( 415)	0
CC - County Commission	1,716,221	330	( 4,341)	0
CE - County Executive	227,084	13	( 158)	0
DA - ADA Coordination	0	105	( 38)	0
ER - Human Resources	53,986	591	( 1,228)	0
ET - Enterprise Technology	47,642	31,631	( 10,506)	0
FE - Fair Employment	0	1	( 15)	0
FN - Finance	164,875	3,750	( 1,711)	0
GG - General Government	0	2,647	( 633)	0
GI - Government Information	( 8,513,147)	725	( 1,183)	0
IG - Inspector General	45,461	( 667,642)	( 188)	0
PM - Procurement	0	34	377,635	0
AD - Animal Services	850,179	2,076	( 4,860)	1,164,289
AV - Aviation	46,951	0	0	3,491,177
BC - Building Code	0	0	0	( 982)
CL - Clerk of Court	49,459	2,357	( 8,163)	11,839,799
CO - Com Actn & Human	183,612	18,844	( 9,776)	6,030,986
CQ - Capital Improvement	0	0	0	( 959)
CR - Corrections &	45,561	13,624	( 21,589)	14,325,289
CU - Cultural Affairs	54,193	40,242	( 3,493)	882,396
EC - Commission on Ethics &	62,319	16	( 817)	111,564
EL - Elections	251,979	1,220	( 1,669)	5,462,881
FR - Fire	80,469	23,647	( 26,807)	19,186,946
GC - Grants Coord Ops	0	0	0	( 982)
HT - Homeless Trust	48,404	15,182	( 1,366)	151,388
IC - International Consortium	554	0	0	( 428)
ID - Internal Services	53,723	84,521	( 128,404)	10,114,087
JU - Juvenile Assessment	0	949	( 773)	174,459
LB - Libraries	67,508	3,229	( 4,714)	6,607,595
ME - Medical Examiner	45,510	845	( 2,452)	2,742,937

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, 2012**  
**Detail Of Allocated Costs**

\* Group  
 Department

	GI - Government 15.5	IG - Inspector General 16.5	PM - Procurement 17.5	Total Plan Allocated
MM - Miami-Dade Economic	89,187	34	( 672)	116,778
MP - Metropolitan Planning	62,544	1,151	( 706)	111,278
MT - Transit	( 1,041,213)	150,361	( 11,108)	9,596,159
NC - Neighborhood	0	0	0	( 982)
ND - Non-Department	0	71,723	( 5,576)	11,456,162
OF - Film and Entertainment	0	0	0	( 982)
PA - Property Appraiser	180,339	1,484	( 817)	5,396,160
PD - Police	59,975	21,244	( 15,778)	23,554,676
PE - Reg & Econom	348,785	6,916	( 10,100)	6,503,042
PR - Park & Recreation	161,163	25,184	( 51,005)	9,786,059
PWWM - PW & Waste Mgt*	284,773	55,436	( 28,655)	6,172,776
RB - Community Advocacy	0	0	0	( 982)
SB - Small Business	0	0	0	( 982)
SP - Seaport	267,074	54,556	( 9,215)	1,624,384
TT - Office of the CITT	137,876	120	( 213)	282,765
VZ - Vizcaya Museum and	101,834	3,432	( 2,508)	242,470
ZZ -All Other*	510,672	28,319	( 5,486)	42,654,185
Direct Billings	2,834,000	0	0	2,834,000
Unallocated	257,457	0	0	479,511,494
Total	0	0	0	682,120,902

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Depreciation</b>		
1.4.1 Equipment Depreciation	Equipment Depreciation Expense Identified to Benef	Depreciation Expense by Department - Finance
1.4.2 Stephen P. Clark Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.3 Galloway Road Complex	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.4 Dade County Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.5 Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.6 South Dade Govt Ctr	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.7 Overtown Transit Village	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.8 Richar E. Gerstein Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.9 E.R. Graham Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.10 Metro Annex	Total Square Footage Occupied by Department	GSA Detail Rent Roll - General Services Administra
1.4.11 Central Facilities (CSF)	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.12 Caleb Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.13 Other Buildings	Building Depreciation Identified to Benefiting Dep	Building Depreciation - Finance
<b>Leave Payouts</b>		
2.4.1 Accrued Leave	Total Salaries & Wages by Department	Expenditure Reports - Finance
<b>AG - Agenda Coordination</b>		
3.4.1 Agenda Operations	Number of Departmental Agenda Items Processed By D	Agenda Coordination Summary Report - Agenda Coordi
<b>AT - County Attorney</b>		
4.4.1 County Attorney	Percentage of Staff Effort Per Benefiting Departme	County Attorney Summary Report
<b>AU - Audit and Management</b>		
5.4.1 Audit Services	Number of Audit Hours by Benefiting Department	FY 2012 Audit Hours by Department - Audit and Mana
<b>BU - Strategic Business Management</b>		
6.4.1 OMB Operations	Staff Effort Distribution by Department	Budget Analyst Time Analysis Summary Report
6.4.2 OSMB Grants Coordination	Grant Requested Amount by Receiving Department	Grant Funding Matrix - OSMB
6.4.3 OSBM Mgmt Plan & Strategy	Number of Employees by Department (FTEs)	County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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 (FTEs)	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
DA - ADA Coordination		
9.4.1 ADA Coordination	Equal Allocation to All Departments	FY 2012 Expenditure Summary - Finance
ER - Human Resources		
10.4.1 Recruitment, Comp&Testing	Number of Employees by Department (FTEs)	County Employees - Budget Document
10.4.2 Employee Development Div	Total Number of Trainees Per Department	Trainees By Department Summary Report
10.4.3 Employee & Labor Relation	Total Number of Union Employees Per Department	Human Resources Summary Report
10.4.4 Administrative Svcs	Number of Employees by Department (FTEs)	County Employees - Budget Document
ET - Enterprise Technology Services		
11.4.1 ETSD Operations	Number of Employees in General Fund	County Employees - Budget Document
11.4.2 Corrections/Police & CJIS	Number of Employees by Benefiting Department	County Employees - Budget Document
11.4.3 Indirect Cost	Number of Employees by Department (FTEs)	County Employees - Budget Document
FE - Fair Employment Practices		
12.4.1 Fair Employment	Number of Employees by Department (FTEs)	County Employees - Budget Document
FN - Finance		
13.4.1 Director's Office	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
13.4.2 Comptroller's Division	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
GG - General Government		
14.4.1 LTD & AD Insurance	Total Salaries by Department	Expenditures by Department - Finance
14.4.2 Annual Audit	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
14.4.3 Employee Physical Exams	Number of Employees in General Fund	County Employees - Budget Document
14.4.4 Property Insurance	Total Building Rent by General Fund Department	General and Proprietary Funds Rent Schedule - GS
14.4.5 Memberships	Number of Employees by Department (FTEs)	County Employees - Budget Document
14.4.6 General Fund Bldg Rental	Total Building Rent by General Fund Department	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, 2012**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
GI - Government Information Center		
15.4.1 Call Center Operations	Total 311 Operations Costs Per Department	GIC Summary Report
15.4.2 Miami-Dade Television	Total MDTV Operations Costs Per Department	GIC Summary Report
15.4.3 OnLine Services	Total Online Operations Costs Per Department	GIC Summary Report
15.4.4 E-Gov Solutions	Total EGOV Operations Costs Per Department	GIC Summary Report
15.4.5 Graphic Design & Trans	Total Graphic & Translation Cost Per Department	GIC Summary Report
IG - Inspector General		
16.4.1 Inspector General	Purchase Order Payment Amounts by Department	PO Payment Amount and Count by Department - Financ
PM - Procurement Management		
17.4.1 Procurement Mgmt	Number of Purchase Order Transactions by Departmen	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, 2012**  
**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	1,164,289	0	0	1,164,289	4,786,221	24.3259 %
AV - Aviation	3,491,177	0	0	3,491,177	77,831,598	4.4856 %
CL - Clerk of Court	11,839,799	0	0	11,839,799	60,203,392	19.6663 %
CO - Com Actn & Human	6,030,986	0	0	6,030,986	46,303,866	13.0248 %
CR - Corrections &	14,325,289	0	0	14,325,289	189,412,245	7.5630 %
CU - Cultural Affairs	882,396	0	0	882,396	3,376,182	26.1359 %
EC - Commission on Ethics	111,564	0	0	111,564	1,392,296	8.0130 %
EL - Elections	5,462,881	0	0	5,462,881	11,245,033	48.5804 %
FR - Fire	19,186,946	0	0	19,186,946	222,386,135	8.6278 %
HT - Homeless Trust	151,388	0	0	151,388	1,145,216	13.2192 %
ID - Internal Services	10,114,087	0	0	10,114,087	46,132,633	21.9239 %
JU - Juvenile Assessment	174,459	0	0	174,459	5,215,291	3.3451 %
LB - Libraries	6,607,595	0	0	6,607,595	23,356,033	28.2907 %
ME - Medical Examiner	2,742,937	0	0	2,742,937	5,334,107	51.4226 %
MM - Miami-Dade	116,778	0	0	116,778	1,268,982	9.2025 %
MP - Metropolitan Planning	111,278	0	0	111,278	1,712,596	6.4976 %
MT - Transit	9,596,159	0	0	9,596,159	210,631,303	4.5559 %
PA - Property Appraiser	5,396,160	0	0	5,396,160	21,499,583	25.0989 %
PD - Police	23,554,676	0	0	23,554,676	351,914,209	6.6933 %
PE - Reg & Econom	6,503,042	0	0	6,503,042	64,985,530	10.0069 %
PR - Park & Recreation	9,786,059	0	0	9,786,059	44,795,614	21.8460 %
PWWM - PW & Waste	6,172,776	0	0	6,172,776	77,338,059	7.9816 %
SP - Seaport	1,624,384	0	0	1,624,384	20,216,788	8.0348 %
TT - Office of the CITT	282,765	0	0	282,765	836,814	33.7907 %
VZ - Vizcaya Museum and	242,470	0	0	242,470	2,820,244	8.5975 %
ZZ -All Other*	42,654,185	0	0	42,654,185	25,021,399	170.4708 %
Composite Rate	188,326,525	0	0	188,326,525	1,521,161,369	12.3804 %

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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, 2012.

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, 2012**  
**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	70,409,704			
Total Departmental Cost Adjustments:	70,409,704			70,409,704
Total To Be Allocated:	70,409,704	0		70,409,704

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	70,409,704	0	41,205,064	2,826,463	668,079
Functional Cost	70,409,704	0	41,205,064	2,826,463	668,079
Allocation Step 1					
1st Allocation	70,409,704	0	41,205,064	2,826,463	668,079
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	70,409,704	0	41,205,064	2,826,463	668,079

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	2,562,396	62,499
Functional Cost	0	1,223,620	722,255	2,562,396	62,499
Allocation Step 1					
1st Allocation	0	1,223,620	722,255	2,562,396	62,499
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	0	1,223,620	722,255	2,562,396	62,499

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	283,978	19,767,277
Functional Cost	249,911	41,249	796,913	283,978	19,767,277
Allocation Step 1					
1st Allocation	249,911	41,249	796,913	283,978	19,767,277
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	249,911	41,249	796,913	283,978	19,767,277

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,603.52	0.0136	5,603		5,603		5,603
AT - County Attorney	6,227.04	0.0151	6,227		6,227		6,227
BU - Strategic Business Management	10,830.00	0.0263	10,830		10,830		10,830
CC - County Commission	11,592.48	0.0281	11,593		11,593		11,593
CE - County Executive	452.40	0.0011	452		452		452
CL - Clerk of Court	251,932.70	0.6114	251,933		251,933		251,933
CO - Com Actn & Human Serv	174,851.08	0.4244	174,851		174,851		174,851
CR - Corrections & Rehabilitation	791,096.88	1.9199	791,097		791,097		791,097
CU - Cultural Affairs	102,399.18	0.2485	102,399		102,399		102,399
EL - Elections	2,125,189.43	5.1576	2,125,189		2,125,189		2,125,189
ER - Human Resources	13,841.88	0.0336	13,842		13,842		13,842
ET - Enterprise Technology Services	4,423,971.37	10.7365	4,423,971		4,423,971		4,423,971
FN - Finance	64,015.54	0.1554	64,015		64,015		64,015
FR - Fire	11,289,325.61	27.3978	11,289,327		11,289,327		11,289,327
GG - General Government	97,706.76	0.2371	97,707		97,707		97,707
GI - Government Information Center	189,297.60	0.4594	189,298		189,298		189,298
HT - Homeless Trust	834.00	0.0020	834		834		834
ID - Internal Services (Grantee)	5,259,440.93	12.7641	5,259,441		5,259,441		5,259,441
IG - Inspector General	2,354.28	0.0057	2,354		2,354		2,354
JU - Juvenile Assessment Center	1,118.46	0.0027	1,118		1,118		1,118
LB - Libraries	4,338,878.48	10.5300	4,338,878		4,338,878		4,338,878
ME - Medical Examiner	177,440.20	0.4306	177,440		177,440		177,440
MM - Miami-Dade Economic Advisory Trust	442.24	0.0011	442		442		442
ND - Non-Department	99,336.12	0.2411	99,336		99,336		99,336
PA - Property Appraiser	1,165,281.88	2.8280	1,165,282		1,165,282		1,165,282



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PD - Police	7,864,061.53	19.0852	7,864,061		7,864,061		7,864,061
PE - Reg & Econom Resources	215,691.57	0.5235	215,692		215,692		215,692
PM - Procurement Management	39,161.04	0.0950	39,161		39,161		39,161
PR - Park & Recreation	1,419,424.49	3.4448	1,419,425		1,419,425		1,419,425
PWWM - PW & Waste Mgt	689,642.06	1.6737	689,642		689,642		689,642
ZZ -All Other	373,623.22	0.9067	373,624		373,624		373,624
SubTotal	41,205,063.97	100.0000	41,205,064		41,205,064		41,205,064
Total	41,205,063.97	100.0000	41,205,064		41,205,064		41,205,064

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, 2012**  
**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	1.1006	31,108		31,108		31,108
AT - County Attorney	34,557.00	5.7443	162,361		162,361		162,361
BU - Strategic Business Management	35,382.00	5.8815	166,237		166,237		166,237
CC - County Commission	41,748.35	6.9397	196,149		196,149		196,149
CE - County Executive	27,532.44	4.5766	129,357		129,357		129,357
CL - Clerk of Court	22,581.00	3.7536	106,094		106,094		106,094
CO - Com Actn & Human Serv	34,679.00	5.7646	162,934		162,934		162,934
CU - Cultural Affairs	8,957.00	1.4889	42,083		42,083		42,083
DA - ADA Coordination	1,945.57	0.3234	9,141		9,141		9,141
EL - Elections	560.00	0.0931	2,631		2,631		2,631
ET - Enterprise Technology Services	12,660.00	2.1044	59,481		59,481		59,481
FE - Fair Employment Practices	2,412.00	0.4009	11,332		11,332		11,332
FN - Finance	27,343.00	4.5452	128,467		128,467		128,467
GI - Government Information Center	19,472.00	3.2368	91,486		91,486		91,486
HT - Homeless Trust	3,361.00	0.5587	15,791		15,791		15,791
ID - Internal Services (Grantee)	54,047.00	8.9841	253,932		253,932		253,932
MT - Transit	53,462.00	8.8869	251,184		251,184		251,184
PA - Property Appraiser	59,702.00	9.9241	280,501		280,501		280,501
PE - Reg & Econom Resources	59,917.97	9.9600	281,516		281,516		281,516
PM - Procurement Management	21,273.00	3.5362	99,948		99,948		99,948
PWWM - PW & Waste Mgt	63,820.00	10.6086	299,852		299,852		299,852
TT - Office of the CITT	3,146.00	0.5230	14,781		14,781		14,781
ZZ -All Other	6,405.89	1.0648	30,097		30,097		30,097
SubTotal	601,585.22	100.0000	2,826,463		2,826,463		2,826,463
Total	601,585.22	100.0000	2,826,463		2,826,463		2,826,463

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

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, 2012**  
**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	551,382		551,382		551,382
FR - Fire	5,707	5.7075	38,131		38,131		38,131
PD - Police	11,759	11.7601	78,566		78,566		78,566
SubTotal	99,991	100.0000	668,079		668,079		668,079
Total	99,991	100.0000	668,079		668,079		668,079

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, 2012**  
**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, 2012**  
**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	44,631.00	17.1484	209,831		209,831		209,831
CR - Corrections & Rehabilitation	1,356.00	0.5210	6,375		6,375		6,375
ID - Internal Services (Grantee)	787.00	0.3024	3,700		3,700		3,700
PD - Police	805.00	0.3093	3,785		3,785		3,785
ZZ -All Other	212,685.00	81.7189	999,929		999,929		999,929
SubTotal	260,264.00	100.0000	1,223,620		1,223,620		1,223,620
Total	260,264.00	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, 2012**  
**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	5,795	8.6151	62,223		62,223		62,223
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
CO - Com Actn & Human Serv	492	0.7314	5,283		5,283		5,283
ET - Enterprise Technology Services	735	1.0927	7,892		7,892		7,892
ID - Internal Services (Grantee)	3,744	5.5660	40,200		40,200		40,200
PA - Property Appraiser	7,918	11.7712	85,018		85,018		85,018
PD - Police	443	0.6586	4,757		4,757		4,757
PE - Reg & Econom Resources	2,170	3.2260	23,300		23,300		23,300
ZZ -All Other	30,812	45.8061	330,836		330,836		330,836
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, 2012**  
**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
CO - Com Actn & Human Serv	45,004	12.2537	313,987		313,987		313,987
ET - Enterprise Technology Services	1,740	0.4738	12,140		12,140		12,140
ID - Internal Services (Grantee)	1,165	0.3172	8,128		8,128		8,128
MT - Transit	108,149	29.4467	754,542		754,542		754,542
PE - Reg & Econom Resources	137,914	37.5510	962,208		962,208		962,208
ZZ -All Other	73,298	19.9576	511,391		511,391		511,391
SubTotal	367,270	100.0000	2,562,396		2,562,396		2,562,396
Total	367,270	100.0000	2,562,396		2,562,396		2,562,396

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, 2012**  
**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	17,610		17,610		17,610
CR - Corrections & Rehabilitation	12,204	3.2691	2,043		2,043		2,043
PD - Police	3,516	0.9418	589		589		589
ZZ -All Other	252,407	67.6129	42,257		42,257		42,257
SubTotal	373,312	100.0000	62,499		62,499		62,499
Total	373,312	100.0000	62,499		62,499		62,499

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, 2012**  
**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
ZZ -All Other	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, 2012**  
**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
CO - Com Actn & Human Serv	12,133	47.5003	19,593		19,593		19,593
FN - Finance	4,993	19.5474	8,063		8,063		8,063
PE - Reg & Econom Resources	3,415	13.3696	5,515		5,515		5,515
ZZ -All Other	5,002	19.5827	8,078		8,078		8,078
SubTotal	25,543	100.0000	41,249		41,249		41,249
Total	25,543	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, 2012**  
**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	17,263.00	39.3154	313,310		313,310		313,310
ID - Internal Services (Grantee)	14,310.00	32.5901	259,715		259,715		259,715
PE - Reg & Econom Resources	12,336.00	28.0945	223,888		223,888		223,888
SubTotal	43,909.00	100.0000	796,913		796,913		796,913
Total	43,909.00	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, 2012**  
**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
CC - County Commission	5,693.00	6.4833	18,411		18,411		18,411
CL - Clerk of Court	2,576.00	2.9336	8,331		8,331		8,331
CO - Com Actn & Human Serv	16,090.00	18.3235	52,035		52,035		52,035
ID - Internal Services (Grantee)	1,405.60	1.6007	4,546		4,546		4,546
LB - Libraries	13,197.80	15.0298	42,681		42,681		42,681
PR - Park & Recreation	18,560.00	21.1364	60,023		60,023		60,023
ZZ -All Other	30,288.20	34.4927	97,951		97,951		97,951
SubTotal	87,810.60	100.0000	283,978		283,978		283,978
Total	87,810.60	100.0000	283,978		283,978		283,978

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, 2012**  
**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	17,259.48	0.0873	17,259		17,259		17,259
CO - Com Actn & Human Serv	835,928.28	4.2289	835,929		835,929		835,929
CR - Corrections & Rehabilitation	2,890,083.90	14.6205	2,890,084		2,890,084		2,890,084
CU - Cultural Affairs	478,882.62	2.4226	478,883		478,883		478,883
EL - Elections	194,216.52	0.9825	194,216		194,216		194,216
FR - Fire	1,370,659.74	6.9340	1,370,660		1,370,660		1,370,660
ID - Internal Services (Grantee)	763,577.48	3.8629	763,578		763,578		763,578
JU - Juvenile Assessment Center	33,695.76	0.1705	33,696		33,696		33,696
LB - Libraries	1,312,540.21	6.6400	1,312,540		1,312,540		1,312,540
ME - Medical Examiner	259,121.04	1.3109	259,121		259,121		259,121
ND - Non-Department	4,984,467.18	25.2158	4,984,467		4,984,467		4,984,467
PD - Police	1,000,472.52	5.0613	1,000,472		1,000,472		1,000,472
PE - Reg & Econom Resources	14,137.20	0.0715	14,137		14,137		14,137
PR - Park & Recreation	5,242,624.77	26.5215	5,242,625		5,242,625		5,242,625
PWWM - PW & Waste Mgt	253,619.98	1.2830	253,620		253,620		253,620
ZZ -All Other	115,990.32	0.5868	115,990		115,990		115,990
SubTotal	19,767,277.00	100.0000	19,767,277		19,767,277		19,767,277
Total	19,767,277.00	100.0000	19,767,277		19,767,277		19,767,277

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, 2012**  
**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	22,862	5,603	0	0	0	0	0
AG - Agenda Coordination	31,108	0	31,108	0	0	0	0
AT - County Attorney	168,588	6,227	162,361	0	0	0	0
BU - Strategic Business	177,067	10,830	166,237	0	0	0	0
CC - County Commission	288,376	11,593	196,149	0	0	0	62,223
CE - County Executive	143,231	452	129,357	0	0	0	13,422
CL - Clerk of Court	1,056,433	251,933	106,094	0	0	209,831	149,324
CO - Com Actn & Human	1,564,612	174,851	162,934	0	0	0	5,283
CR - Corrections &	3,689,599	791,097	0	0	0	6,375	0
CU - Cultural Affairs	623,365	102,399	42,083	0	0	0	0
DA - ADA Coordination	9,141	0	9,141	0	0	0	0
EL - Elections	2,322,036	2,125,189	2,631	0	0	0	0
ER - Human Resources	13,842	13,842	0	0	0	0	0
ET - Enterprise Technology	5,054,866	4,423,971	59,481	551,382	0	0	7,892
FE - Fair Employment	11,332	0	11,332	0	0	0	0
FN - Finance	200,545	64,015	128,467	0	0	0	0
FR - Fire	12,698,118	11,289,327	0	38,131	0	0	0
GG - General Government	97,707	97,707	0	0	0	0	0
GI - Government Information	280,784	189,298	91,486	0	0	0	0
HT - Homeless Trust	16,625	834	15,791	0	0	0	0
ID - Internal Services	6,593,240	5,259,441	253,932	0	0	3,700	40,200
IG - Inspector General	2,354	2,354	0	0	0	0	0
JU - Juvenile Assessment	34,814	1,118	0	0	0	0	0
LB - Libraries	5,694,099	4,338,878	0	0	0	0	0
ME - Medical Examiner	436,561	177,440	0	0	0	0	0
MM - Miami-Dade Economic	442	442	0	0	0	0	0
MT - Transit	1,005,726	0	251,184	0	0	0	0
ND - Non-Department	5,083,803	99,336	0	0	0	0	0
PA - Property Appraiser	1,530,801	1,165,282	280,501	0	0	0	85,018
PD - Police	8,952,230	7,864,061	0	78,566	0	3,785	4,757
PE - Reg & Econom	1,726,256	215,692	281,516	0	0	0	23,300
PM - Procurement	139,109	39,161	99,948	0	0	0	0
PR - Park & Recreation	6,722,073	1,419,425	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PWWM - PW & Waste Mgt	1,243,114	689,642	299,852	0	0	0	0
TT - Office of the CITT	14,781	0	14,781	0	0	0	0
ZZ -All Other	2,760,064	373,624	30,097	0	0	999,929	330,836
Direct Billed	0	0	0	0	0	0	0
Total	70,409,704	41,205,064	2,826,463	668,079	0	1,223,620	722,255



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	17,259
AG - Agenda Coordination	0	0	0	0	0	0	0
AT - County Attorney	0	0	0	0	0	0	0
BU - Strategic Business	0	0	0	0	0	0	0
CC - County Commission	0	0	0	0	0	18,411	0
CE - County Executive	0	0	0	0	0	0	0
CL - Clerk of Court	0	17,610	0	0	313,310	8,331	0
CO - Com Actn & Human	313,987	0	0	19,593	0	52,035	835,929
CR - Corrections &	0	2,043	0	0	0	0	2,890,084
CU - Cultural Affairs	0	0	0	0	0	0	478,883
DA - ADA Coordination	0	0	0	0	0	0	0
EL - Elections	0	0	0	0	0	0	194,216
ER - Human Resources	0	0	0	0	0	0	0
ET - Enterprise Technology	12,140	0	0	0	0	0	0
FE - Fair Employment	0	0	0	0	0	0	0
FN - Finance	0	0	0	8,063	0	0	0
FR - Fire	0	0	0	0	0	0	1,370,660
GG - General Government	0	0	0	0	0	0	0
GI - Government Information	0	0	0	0	0	0	0
HT - Homeless Trust	0	0	0	0	0	0	0
ID - Internal Services	8,128	0	0	0	259,715	4,546	763,578
IG - Inspector General	0	0	0	0	0	0	0
JU - Juvenile Assessment	0	0	0	0	0	0	33,696
LB - Libraries	0	0	0	0	0	42,681	1,312,540
ME - Medical Examiner	0	0	0	0	0	0	259,121
MM - Miami-Dade Economic	0	0	0	0	0	0	0
MT - Transit	754,542	0	0	0	0	0	0
ND - Non-Department	0	0	0	0	0	0	4,984,467
PA - Property Appraiser	0	0	0	0	0	0	0
PD - Police	0	589	0	0	0	0	1,000,472
PE - Reg & Econom	962,208	0	0	5,515	223,888	0	14,137
PM - Procurement	0	0	0	0	0	0	0
PR - Park & Recreation	0	0	0	0	0	60,023	5,242,625

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PWWM - PW & Waste Mgt	0	0	0	0	0	0	253,620
TT - Office of the CITT	0	0	0	0	0	0	0
ZZ -All Other	511,391	42,257	249,911	8,078	0	97,951	115,990
Direct Billed	0	0	0	0	0	0	0
Total	2,562,396	62,499	249,911	41,249	796,913	283,978	19,767,277

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**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	35,090,722			
Total Departmental Cost Adjustments:	35,090,722			35,090,722
Total To Be Allocated:	35,090,722	0		35,090,722

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	35,090,722	0	35,090,722
Functional Cost	35,090,722	0	35,090,722
Allocation Step 1			
1st Allocation	35,090,722	0	35,090,722
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 Leave Payouts			
Total Allocated	35,090,722	0	35,090,722



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	4,786,220.56	0.2311	81,101		81,101		81,101
AG - Agenda Coordination	355,681.00	0.0172	6,027		6,027		6,027
AT - County Attorney	11,086,049.29	0.5353	187,848		187,848		187,848
AU - Audit and Management	3,481,145.74	0.1681	58,986		58,986		58,986
AV - Aviation	77,831,598.00	3.7583	1,318,823		1,318,823		1,318,823
BU - Strategic Business Management	5,323,473.09	0.2571	90,204		90,204		90,204
CC - County Commission	10,285,747.24	0.4967	174,288		174,288		174,288
CE - County Executive	3,963,305.48	0.1914	67,157		67,157		67,157
CL - Clerk of Court	60,203,392.43	2.9071	1,020,121		1,020,121		1,020,121
CO - Com Actn & Human Serv	46,303,866.70	2.2359	784,600		784,600		784,600
CR - Corrections & Rehabilitation	189,412,245.16	9.1463	3,209,510		3,209,510		3,209,510
CU - Cultural Affairs	3,376,181.67	0.1630	57,208		57,208		57,208
DA - ADA Coordination	111,047.00	0.0054	1,882		1,882		1,882
EC - Commission on Ethics & Public Trust	1,392,295.99	0.0672	23,592		23,592		23,592
EL - Elections	11,245,033.35	0.5430	190,542		190,542		190,542
ER - Human Resources	4,628,161.63	0.2235	78,422		78,422		78,422
ET - Enterprise Technology Services	49,253,918.34	2.3784	834,587		834,587		834,587
FE - Fair Employment Practices	530,619.57	0.0256	8,991		8,991		8,991
FN - Finance	16,546,365.96	0.7990	280,371		280,371		280,371
FR - Fire	222,386,135.26	10.7386	3,768,238		3,768,238		3,768,238
GG - General Government	102,700.82	0.0050	1,740		1,740		1,740
GI - Government Information Center	10,451,262.04	0.5047	177,092		177,092		177,092
HT - Homeless Trust	1,145,215.89	0.0553	19,405		19,405		19,405
ID - Internal Services (Grantee)	46,132,634.98	2.2277	781,697		781,697		781,697
IG - Inspector General	3,589,498.74	0.1733	60,822		60,822		60,822

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
JU - Juvenile Assessment Center	5,215,290.74	0.2518	88,371		88,371		88,371
LB - Libraries	23,356,033.33	1.1278	395,758		395,758		395,758
ME - Medical Examiner	5,334,107.32	0.2576	90,384		90,384		90,384
MM - Miami-Dade Economic Advisory Trust	1,268,981.80	0.0613	21,502		21,502		21,502
MP - Metropolitan Planning Organization	1,712,595.97	0.0827	29,019		29,019		29,019
MT - Transit	210,631,303.40	10.1709	3,569,058		3,569,058		3,569,058
ND - Non-Department	255,387,422.04	12.3321	4,327,431		4,327,431		4,327,431
PA - Property Appraiser	21,499,582.59	1.0382	364,301		364,301		364,301
PD - Police	351,914,209.46	16.9930	5,963,040		5,963,040		5,963,040
PE - Reg & Econom Resources	64,985,529.87	3.1380	1,101,152		1,101,152		1,101,152
PM - Procurement Management	6,355,792.44	0.3069	107,696		107,696		107,696
PR - Park & Recreation	44,795,614.44	2.1631	759,042		759,042		759,042
PWWM - PW & Waste Mgt	77,338,059.36	3.7345	1,310,461		1,310,461		1,310,461
SP - Seaport	20,216,788.02	0.9762	342,565		342,565		342,565
TT - Office of the CITT	836,813.65	0.0404	14,179		14,179		14,179
VZ - Vizcaya Museum and Gardens	2,820,244.31	0.1362	47,788		47,788		47,788
ZZ -All Other	193,319,863.80	9.3351	3,275,721		3,275,721		3,275,721
SubTotal	2,070,912,028.47	100.0000	35,090,722		35,090,722		35,090,722
Total	2,070,912,028.47	100.0000	35,090,722		35,090,722		35,090,722

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, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Leave Payouts**

Receiving Department	Total	Accrued Leave
AD - Animal Services	81,101	81,101
AG - Agenda Coordination	6,027	6,027
AT - County Attorney	187,848	187,848
AU - Audit and Management	58,986	58,986
AV - Aviation	1,318,823	1,318,823
BU - Strategic Business	90,204	90,204
CC - County Commission	174,288	174,288
CE - County Executive	67,157	67,157
CL - Clerk of Court	1,020,121	1,020,121
CO - Com Actn & Human	784,600	784,600
CR - Corrections &	3,209,510	3,209,510
CU - Cultural Affairs	57,208	57,208
DA - ADA Coordination	1,882	1,882
EC - Commission on Ethics &	23,592	23,592
EL - Elections	190,542	190,542
ER - Human Resources	78,422	78,422
ET - Enterprise Technology	834,587	834,587
FE - Fair Employment	8,991	8,991
FN - Finance	280,371	280,371
FR - Fire	3,768,238	3,768,238
GG - General Government	1,740	1,740
GI - Government Information	177,092	177,092
HT - Homeless Trust	19,405	19,405
ID - Internal Services	781,697	781,697
IG - Inspector General	60,822	60,822
JU - Juvenile Assessment	88,371	88,371
LB - Libraries	395,758	395,758
ME - Medical Examiner	90,384	90,384
MM - Miami-Dade Economic	21,502	21,502
MP - Metropolitan Planning	29,019	29,019
MT - Transit	3,569,058	3,569,058
ND - Non-Department	4,327,431	4,327,431
PA - Property Appraiser	364,301	364,301





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Leave Payouts**

Receiving Department	Total	Accrued Leave
PD - Police	5,963,040	5,963,040
PE - Reg & Econom	1,101,152	1,101,152
PM - Procurement	107,696	107,696
PR - Park & Recreation	759,042	759,042
PWWM - PW & Waste Mgt	1,310,461	1,310,461
SP - Seaport	342,565	342,565
TT - Office of the CITT	14,179	14,179
VZ - Vizcaya Museum and	47,788	47,788
ZZ -All Other	3,275,721	3,275,721
Direct Billed	0	0
Total	<u>35,090,722</u>	<u>35,090,722</u>

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AG - Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	448,487			448,487
MAJOR MACHINERY, EQUIP, & FURNITURE	( 3,697)			
Total Deductions:	( 3,697)			( 3,697)
Depreciation	31,108		31,108	
Leave Payouts	6,027		6,027	
DA - ADA Coordination		( 1,950)	( 1,950)	
FN - Finance		74	74	
GG - General Government		180,787	180,787	
IG - Inspector General		499	499	
Total Allocated Additions:	37,135	179,410	216,545	216,545
ADMIN REIMB - AV	( 28,522)			
ADMIN REIMB - WS	( 69,468)			
Total Departmental Cost Adjustments:	( 97,990)			( 97,990)
Total To Be Allocated:	383,935	179,410		563,345

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AG - Agenda Coordination**

	Total	General & Admin	Agenda Operations
<b>Wages &amp; Benefits</b>			
SALARIES	355,681	0	355,681
FRINGE BENEFITS	72,445	0	72,445
<b>Other Expense &amp; Cost</b>			
GENERAL AUTO & PROFESSIONAL LIAB	1,800	0	1,800
COPY MACHINE RENTAL	7,077	0	7,077
ITD MAINTENANCE	0	0	0
GSA CHARGES	903	0	903
TELECOMMUNICATIONS	1,073	0	1,073
PRINTING	160	0	160
OFFICE SUPPLIES & MINOR EQUIPMENT	5,651	0	5,651
OTHER MATERIALS & SUPPLIES	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	3,697	3,697	0
PETTY CASH	0	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	448,487	3,697	444,790
<b>Deductions</b>			
Total Deductions	( 3,697)	( 3,697)	0
<b>Cost Adjustments</b>			
ADMIN REIMB - AV	( 28,522)	0	( 28,522)
ADMIN REIMB - WS	( 69,468)	0	( 69,468)
Functional Cost	346,800	0	346,800
<b>Allocation Step 1</b>			
Inbound- All Others	37,135	37,135	0
Reallocate Admin Costs		( 37,135)	37,135
1st Allocation	383,935	0	383,935

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AG - Agenda Coordination**

	Total	General & Admin	Agenda Operations
Allocation Step 2			
Inbound- All Others	179,410	179,410	0
Reallocate Admin Costs		( 179,410)	179,410
2nd Allocation	179,410	0	179,410
Total For AG AG - Agenda Coordination			
Total Allocated	563,345	0	563,345

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	1.00	0.0740	284		284	133	417
AT - County Attorney	31.00	2.2929	8,803		8,803	4,114	12,917
AV - Aviation	46.00	3.4024	13,063		13,063	6,104	19,167
BU - Strategic Business Management	49.00	3.6243	13,915		13,915	6,502	20,417
CC - County Commission	255.00	18.8608	72,411		72,411	33,839	106,250
CE - County Executive	126.00	9.3195	35,781		35,781	16,720	52,501
CL - Clerk of Court	123.00	9.0976	34,929		34,929	16,322	51,251
CO - Com Actn & Human Serv	9.00	0.6657	2,556		2,556	1,194	3,750
CR - Corrections & Rehabilitation	3.00	0.2219	852		852	398	1,250
CU - Cultural Affairs	22.00	1.6272	6,247		6,247	2,919	9,166
EC - Commission on Ethics & Public Trust	1.00	0.0740	284		284	133	417
EL - Elections	1.00	0.0740	284		284	133	417
ET - Enterprise Technology Services	6.00	0.4438	1,704		1,704	796	2,500
FN - Finance	11.00	0.8136	3,124		3,124	1,460	4,584
FR - Fire	7.00	0.5178	1,988		1,988	929	2,917
HT - Homeless Trust	2.00	0.1479	568		568	265	833
LB - Libraries	4.00	0.2959	1,136		1,136	531	1,667
ME - Medical Examiner	1.00	0.0740	284		284	133	417
MT - Transit	41.00	3.0325	11,643		11,643	5,441	17,084
PA - Property Appraiser	7.00	0.5178	1,988		1,988	929	2,917
PD - Police	20.00	1.4793	5,680		5,680	2,654	8,334
PE - Reg & Econom Resources	131.00	9.6893	37,201		37,201	17,384	54,585
PM - Procurement Management	197.00	14.5710	55,943		55,943	26,142	82,085
PR - Park & Recreation	31.00	2.2929	8,803		8,803	4,114	12,917
PWWM - PW & Waste Mgt	133.00	9.8373	37,769		37,769	17,649	55,418

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
SP - Seaport	19.00	1.4053	5,396		5,396	2,521	7,917
TT - Office of the CITT	6.00	0.4438	1,704		1,704	796	2,500
ZZ -All Other	69.00	5.1035	19,595		19,595	9,155	28,750
SubTotal	1,352.00	100.0000	383,935		383,935	179,410	563,345
Total	1,352.00	100.0000	383,935		383,935	179,410	563,345

Allocation Basis: Number of Departmental Agenda Items Processed By D

Allocation Source: Agenda Coordination Summary Report - Agenda Coordi

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department AG - Agenda Coordination**

Receiving Department	Total	Agenda Operations
AD - Animal Services	417	417
AT - County Attorney	12,917	12,917
AV - Aviation	19,167	19,167
BU - Strategic Business	20,417	20,417
CC - County Commission	106,250	106,250
CE - County Executive	52,501	52,501
CL - Clerk of Court	51,251	51,251
CO - Com Actn & Human	3,750	3,750
CR - Corrections &	1,250	1,250
CU - Cultural Affairs	9,166	9,166
EC - Commission on Ethics &	417	417
EL - Elections	417	417
ET - Enterprise Technology	2,500	2,500
FN - Finance	4,584	4,584
FR - Fire	2,917	2,917
HT - Homeless Trust	833	833
LB - Libraries	1,667	1,667
ME - Medical Examiner	417	417
MT - Transit	17,084	17,084
PA - Property Appraiser	2,917	2,917
PD - Police	8,334	8,334
PE - Reg & Econom	54,585	54,585
PM - Procurement	82,085	82,085
PR - Park & Recreation	12,917	12,917
PWWM - PW & Waste Mgt	55,418	55,418
SP - Seaport	7,917	7,917
TT - Office of the CITT	2,500	2,500
ZZ -All Other	28,750	28,750



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department AG - Agenda Coordination**

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	<u>563,345</u>	<u>563,345</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AT - County Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,111,243			16,111,243
POLL WORKERS	( 1,181)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0			
SPECIAL TRANSPORTATION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 50,499)			
INFRASTRUCTURE	0			
Total Deductions:	( 51,680)			( 51,680)
Depreciation	168,588		168,588	
Leave Payouts	187,848		187,848	
AG - Agenda Coordination	8,803	4,114	12,917	
AT - County Attorney		70,624	70,624	
BU - Strategic Business Management		28,234	28,234	
CC - County Commission		4,337	4,337	
DA - ADA Coordination		( 1,922)	( 1,922)	
ER - Human Resources		16,280	16,280	
ET - Enterprise Technology Services		50,787	50,787	
FE - Fair Employment Practices		310	310	
FN - Finance		4,242	4,242	
GG - General Government		962,035	962,035	
GI - Government Information Center		60,669	60,669	
IG - Inspector General		98	98	
PM - Procurement Management		( 407)	( 407)	
Total Allocated Additions:	365,239	1,199,401	1,564,640	1,564,640
ACCRUED LEAVE PAYOUTS	( 1,152,285)			
ADMIN REIMB - AV	( 901,133)			
ADMIN REIMB - WS	( 2,194,785)			

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AT - County Attorney**

Total Departmental Cost Adjustments:	<u>( 4,248,203)</u>	<u>( 4,248,203)</u>
Total To Be Allocated:	<u>12,176,599</u>	<u>1,199,401</u>
	<u><u>12,176,599</u></u>	<u><u>13,376,000</u></u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AT - County Attorney**

	Total	General & Admin	County Attorney
<b>Wages &amp; Benefits</b>			
SALARIES	12,237,154	0	12,237,154
FRINGE BENEFITS	2,800,402	0	2,800,402
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	1,181	1,181	0
DEPARTURE INCENTIVE PROGRAM DIP	89,864	0	89,864
OTHER COURT OPERATING EXPENSE	94,549	0	94,549
HEALTH RELATED SERVICES	0	0	0
INDUSTRIAL SERVICE RELATED	210	0	210
HEALTH INSURANCE	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	60,729	0	60,729
OUTSIDE CONTRACTUAL SVCS.	639	0	639
ITD MAINTENANCE	149,611	0	149,611
RAIL/AIRCRAFT/BOAT MAINT	198	0	198
VEHICLES-RENTAL	21,917	0	21,917
OTHER RENTAL EXPENSE	0	0	0
GSA CHARGES	71,719	0	71,719
ITD	13,600	0	13,600
GENERAL COUNTY SUPPORT CHARGES	1,766	0	1,766
CLERK OF COURTS	22,832	0	22,832
TELECOMMUNICATIONS	149,869	0	149,869
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	169,085	0	169,085
TRAVEL	45,815	0	45,815
AUTOMOBILE REIMBURSEMENT	7,427	0	7,427
PRINTING & GRAPHICS	5,349	0	5,349
MAILING SERVICES	16,626	0	16,626
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0
TRAINING	2,970	0	2,970
MISCELLANEOUS	14,154	0	14,154
FUEL & LUBRICANTS	1,058	0	1,058
EQUIPMENT & NON-CAPITAL TOOLS	5,922	0	5,922
OFFICE SUPPLIES & MINOR EQUIPMENT	75,999	0	75,999
OTHER MATERIALS & SUPPLIES	0	0	0
*SPECIAL TRANSPORTATION	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	50,499	50,499	0
*INFRASTRUCTURE	0	0	0
ADVERTISING	0	0	0
TAXES, LICENSES & PERMITS	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AT - County Attorney**

	Total	General & Admin	County Attorney
PETTY CASH	99	99	0
Departmental Totals			
Total Expenditures	16,111,243	51,779	16,059,464
Deductions			
Total Deductions	( 51,680)	( 51,680)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	( 1,152,285)	0	( 1,152,285)
ADMIN REIMB - AV	( 901,133)	0	( 901,133)
ADMIN REIMB - WS	( 2,194,785)	0	( 2,194,785)
Functional Cost	11,811,360	99	11,811,261
Allocation Step 1			
Inbound- All Others	365,239	365,239	0
Reallocate Admin Costs		( 365,338)	365,338
1st Allocation	12,176,599	0	12,176,599
Allocation Step 2			
Inbound- All Others	1,199,401	1,199,401	0
Reallocate Admin Costs		( 1,199,401)	1,199,401
2nd Allocation	1,199,401	0	1,199,401
Total For AT AT - County Attorney			
Total Allocated	13,376,000	0	13,376,000

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	0.464	0.4640	56,499		56,499	5,598	62,097
AT - County Attorney	0.580	0.5800	70,624		70,624		70,624
AV - Aviation	5.304	5.3040	645,847		645,847	63,987	709,834
BU - Strategic Business Management	0.971	0.9710	118,235		118,235	11,714	129,949
CC - County Commission	5.355	5.3550	652,057		652,057	64,603	716,660
CE - County Executive	4.370	4.3700	532,117		532,117	52,720	584,837
CL - Clerk of Court	0.080	0.0800	9,741		9,741	965	10,706
CO - Com Actn & Human Serv	0.652	0.6520	79,391		79,391	7,866	87,257
CR - Corrections & Rehabilitation	2.514	2.5140	306,120		306,120	30,329	336,449
CU - Cultural Affairs	0.290	0.2900	35,312		35,312	3,499	38,811
DA - ADA Coordination	0.290	0.2900	35,312		35,312	3,499	38,811
EL - Elections	0.522	0.5220	63,562		63,562	6,297	69,859
ER - Human Resources	2.435	2.4350	296,500		296,500	29,376	325,876
ET - Enterprise Technology Services	0.072	0.0720	8,767		8,767	869	9,636
FE - Fair Employment Practices	0.029	0.0290	3,531		3,531	350	3,881
FN - Finance	5.348	5.3480	651,205		651,205	64,518	715,723
FR - Fire	1.290	1.2900	157,078		157,078	15,563	172,641
GG - General Government	0.116	0.1160	14,125		14,125	1,399	15,524
HT - Homeless Trust	0.203	0.2030	24,718		24,718	2,449	27,167
ID - Internal Services (Grantee)	13.357	13.3570	1,626,428		1,626,428	161,139	1,787,567
IG - Inspector General	0.246	0.2460	29,954		29,954	2,968	32,922
LB - Libraries	0.087	0.0870	10,594		10,594	1,050	11,644
ME - Medical Examiner	0.101	0.1010	12,298		12,298	1,218	13,516
MT - Transit	3.645	3.6450	443,837		443,837	43,973	487,810
PA - Property Appraiser	5.522	5.5220	672,392		672,392	66,617	739,009

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PD - Police	4.297	4.2970	523,228		523,228	51,839	575,067
PE - Reg & Econom Resources	8.729	8.7290	1,062,895		1,062,895	105,306	1,168,201
PM - Procurement Management	2.609	2.6090	317,687		317,687	31,475	349,162
PR - Park & Recreation	0.884	0.8840	107,641		107,641	10,665	118,306
PWWM - PW & Waste Mgt	3.312	3.3120	403,289		403,289	39,956	443,245
SP - Seaport	2.710	2.7100	329,986		329,986	32,693	362,679
TT - Office of the CITT	0.217	0.2170	26,423		26,423	2,618	29,041
VZ - Vizcaya Museum and Gardens	0.174	0.1740	21,187		21,187	2,099	23,286
ZZ -All Other	23.225	23.2250	2,828,019		2,828,019	280,184	3,108,203
SubTotal	100.000	100.0000	12,176,599		12,176,599	1,199,401	13,376,000
Total	100.000	100.0000	12,176,599		12,176,599	1,199,401	13,376,000

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, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department AT - County Attorney**

Receiving Department	Total	County Attorney
AD - Animal Services	62,097	62,097
AT - County Attorney	70,624	70,624
AV - Aviation	709,834	709,834
BU - Strategic Business	129,949	129,949
CC - County Commission	716,660	716,660
CE - County Executive	584,837	584,837
CL - Clerk of Court	10,706	10,706
CO - Com Actn & Human	87,257	87,257
CR - Corrections &	336,449	336,449
CU - Cultural Affairs	38,811	38,811
DA - ADA Coordination	38,811	38,811
EL - Elections	69,859	69,859
ER - Human Resources	325,876	325,876
ET - Enterprise Technology	9,636	9,636
FE - Fair Employment	3,881	3,881
FN - Finance	715,723	715,723
FR - Fire	172,641	172,641
GG - General Government	15,524	15,524
HT - Homeless Trust	27,167	27,167
ID - Internal Services	1,787,567	1,787,567
IG - Inspector General	32,922	32,922
LB - Libraries	11,644	11,644
ME - Medical Examiner	13,516	13,516
MT - Transit	487,810	487,810
PA - Property Appraiser	739,009	739,009
PD - Police	575,067	575,067
PE - Reg & Econom	1,168,201	1,168,201
PM - Procurement	349,162	349,162
PR - Park & Recreation	118,306	118,306
PWWM - PW & Waste Mgt	443,245	443,245
SP - Seaport	362,679	362,679
TT - Office of the CITT	29,041	29,041
VZ - Vizcaya Museum and	23,286	23,286



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department AT - County Attorney**

Receiving Department	Total	County Attorney
ZZ -All Other	3,108,203	3,108,203
Direct Billed	0	0
Total	<u>13,376,000</u>	<u>13,376,000</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AU - Audit and Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,616,289			4,616,289
POLL WORKERS	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 6,087)			
MAJOR CAPITAL (AU30)	0			
Total Deductions:	( 6,087)			( 6,087)
Leave Payouts	58,986		58,986	
BU - Strategic Business Management		21,030	21,030	
CC - County Commission		1,546	1,546	
CE - County Executive		4,666	4,666	
DA - ADA Coordination		( 1,922)	( 1,922)	
ER - Human Resources		5,859	5,859	
ET - Enterprise Technology Services		18,107	18,107	
FE - Fair Employment Practices		111	111	
FN - Finance		2,126	2,126	
GG - General Government		6,888	6,888	
IG - Inspector General		25	25	
PM - Procurement Management		( 90)	( 90)	
Total Allocated Additions:	58,986	58,346	117,332	117,332
ACCRUED LEAVE PAYOUTS	( 14,866)			
REVENUE	( 1,608,352)			
ADMIN REIMB - AV	( 177,872)			
ADMIN REIMB - WS	( 433,223)			
Total Departmental Cost Adjustments:	( 2,234,313)			( 2,234,313)
Total To Be Allocated:	2,434,875	58,346		2,493,221

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - Audit and Management**

	Total	General & Admin	Audit Services
<b>Wages &amp; Benefits</b>			
SALARIES	3,496,012	0	3,496,012
FRINGE BENEFITS	685,603	0	685,603
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	0	0	0
LEGAL	0	0	0
TEMPORARY HELP AGENCY	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	22,000	0	22,000
EQUIPMENT MAINTENANCE	1,500	0	1,500
ITD MAINTENANCE	25,168	0	25,168
RENT PAYMENTS TO LESSORS	263,533	0	263,533
OTHER RENTAL EXPENSE	222	0	222
GSA CHARGES	410	0	410
ITD	200	0	200
CLERK OF COURTS	1,760	0	1,760
TELECOMMUNICATIONS	42,200	0	42,200
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	2,385	0	2,385
TRAVEL	3,759	0	3,759
AUTOMOBILE REIMBURSEMENT	( 1,762)	0	( 1,762)
TRAINING	45,617	0	45,617
REIMBURSEMENTS/REFUNDS	( 138)	0	( 138)
MISCELLANEOUS	9,093	0	9,093
OFFICE SUPPLIES & MINOR EQUIPMENT	12,640	0	12,640
*MAJOR MACHINERY, EQUIP, & FURNITURE	6,087	6,087	0
*MAJOR CAPITAL (AU30)	0	0	0
PETTY CASH	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	4,616,289	6,087	4,610,202

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - Audit and Management**

	Total	General & Admin	Audit Services
<b>Deductions</b>			
Total Deductions	( 6,087)	( 6,087)	0
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 14,866)	0	( 14,866)
REVENUE	( 1,608,352)	0	( 1,608,352)
ADMIN REIMB - AV	( 177,872)	0	( 177,872)
ADMIN REIMB - WS	( 433,223)	0	( 433,223)
 Functional Cost	 2,375,889	 0	 2,375,889
<b>Allocation Step 1</b>			
Inbound- All Others	58,986	58,986	0
Reallocate Admin Costs		( 58,986)	58,986
1st Allocation	2,434,875	0	2,434,875
<b>Allocation Step 2</b>			
Inbound- All Others	58,346	58,346	0
Reallocate Admin Costs		( 58,346)	58,346
2nd Allocation	58,346	0	58,346
<b>Total For AU AU - Audit and Management</b>			
Total Allocated	2,493,221	0	2,493,221

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	9,867.00	15.5746	379,223		379,223	9,087	388,310
BU - Strategic Business Management	304.00	0.4799	11,684		11,684	280	11,964
CL - Clerk of Court	401.00	0.6330	15,412		15,412	369	15,781
CR - Corrections & Rehabilitation	844.00	1.3322	32,438		32,438	777	33,215
CU - Cultural Affairs	710.00	1.1207	27,288		27,288	654	27,942
EL - Elections	1,305.00	2.0599	50,156		50,156	1,202	51,358
ET - Enterprise Technology Services	7,092.00	11.1944	272,570		272,570	6,531	279,101
FN - Finance	1,447.00	2.2840	55,613		55,613	1,333	56,946
MT - Transit	10,899.00	17.2035	418,886		418,886	10,039	428,925
PA - Property Appraiser	3,807.00	6.0092	146,316		146,316	3,506	149,822
PE - Reg & Econom Resources	437.00	0.6898	16,795		16,795	402	17,197
PM - Procurement Management	4,589.00	7.2435	176,371		176,371	4,226	180,597
PR - Park & Recreation	71.00	0.1121	2,729		2,729	65	2,794
PWWM - PW & Waste Mgt	1,631.00	2.5745	62,685		62,685	1,502	64,187
SP - Seaport	6,686.00	10.5536	256,966		256,966	6,158	263,124
TT - Office of the CITT	1,694.00	2.6739	65,106		65,106	1,560	66,666
ZZ -All Other	11,569.00	18.2612	444,637		444,637	10,655	455,292
SubTotal	63,353.00	100.0000	2,434,875		2,434,875	58,346	2,493,221
Total	63,353.00	100.0000	2,434,875		2,434,875	58,346	2,493,221

Allocation Basis: Number of Audit Hours by Benefiting Department

Allocation Source: FY 2012 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, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department AU - Audit and Management**

Receiving Department	Total	Audit Services
AV - Aviation	388,310	388,310
BU - Strategic Business	11,964	11,964
CL - Clerk of Court	15,781	15,781
CR - Corrections &	33,215	33,215
CU - Cultural Affairs	27,942	27,942
EL - Elections	51,358	51,358
ET - Enterprise Technology	279,101	279,101
FN - Finance	56,946	56,946
MT - Transit	428,925	428,925
PA - Property Appraiser	149,822	149,822
PE - Reg & Econom	17,197	17,197
PM - Procurement	180,597	180,597
PR - Park & Recreation	2,794	2,794
PWWM - PW & Waste Mgt	64,187	64,187
SP - Seaport	263,124	263,124
TT - Office of the CITT	66,666	66,666
ZZ -All Other	455,292	455,292
Direct Billed	0	0
Total	2,493,221	2,493,221



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BU - Strategic Business Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	19,986,805			19,986,805
POLL WORKERS	( 5,223)			
PETTY CASH & CHANGE FUNDS	0			
INTEREST PAYMENTS	( 969,727)			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 10,371)			
INFRASTRUCTURE	( 4,535)			
Total Deductions:	( 989,856)			( 989,856)
Depreciation	177,067		177,067	
Leave Payouts	90,204		90,204	
AG - Agenda Coordination	13,915	6,502	20,417	
AT - County Attorney	118,235	11,714	129,949	
AU - Audit and Management	11,684	280	11,964	
BU - Strategic Business Management		66,821	66,821	
CC - County Commission		2,299	2,299	
CE - County Executive		9,445	9,445	
DA - ADA Coordination		( 1,922)	( 1,922)	
ER - Human Resources		12,304	12,304	
ET - Enterprise Technology Services		36,655	36,655	
FE - Fair Employment Practices		224	224	
FN - Finance		31,121	31,121	
GG - General Government		679,188	679,188	
GI - Government Information Center		102,322	102,322	
IG - Inspector General		481	481	
PM - Procurement Management		( 415)	( 415)	
Total Allocated Additions:	411,105	957,019	1,368,124	1,368,124

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BU - Strategic Business Management**

ADMIN REIMB - AV	(	172,943)		
ADMIN REIMB - WS	(	421,216)		
REVENUE	(	26,163,295)		
ACCRUED LEAVE PAYOUTS	(	154,905)		
Total Departmental Cost Adjustments:	(	26,912,359)		( 26,912,359)
Total To Be Allocated:	(	7,504,305)	957,019	( 6,547,286)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
<b>Wages &amp; Benefits</b>					
SALARIES	5,291,555	0	923,215	0	703,569
FRINGE BENEFITS	1,398,222	0	393,553	0	122,629
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	5,223	5,223	0	0	0
MENTAL HEALTH	119,665	0	0	0	0
ACCOUNTING & AUDITING	10,846	0	1,515	0	0
CONSULTING SERVICES	2,351,856	0	0	0	0
LEGAL	111,466	0	4,209	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	323,497	0	0	0	0
HEALTH RELATED SERVICES	974,481	0	0	0	0
INDUSTRIAL SERVICE RELATED	252,831	0	0	0	0
Other Outside Contractual Services	439,629	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	34,864	0	19,300	0	0
EQUIPMENT MAINTENANCE	1,070	0	0	0	0
ITD MAINTENANCE	106,243	0	26,441	0	0
OTHER RENTAL EXPENSE	1,124,870	0	0	0	0
GSA CHARGES	69,880	0	50,748	0	810
ITD	715,438	0	350,445	0	18,237
GENERAL COUNTY SUPPORT	48,760	0	260	0	0
CLERK OF COURTS	1,690	0	50	0	190
TELECOMMUNICATIONS	70,343	0	59,213	0	4,849
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	8,835	0	8,240	0	0
TRAVEL	4,614	0	0	0	3,632
AUTOMOBILE REIMBURSEMENT	1,823	0	1,463	0	0
ADVERTISING	12,904	0	3,176	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0	0
TRAINING	2,054	0	0	0	0
PRINTING & GRAPHICS	3,102	0	1,875	0	0
MAILING SERVICES	346	0	31	0	0
MISCELLANEOUS	4,340	0	767	0	0
EQUIPMENT & NON-CAPITAL TOOLS	387	0	387	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	27,990	0	10,488	0	68
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	508,466	0	0	0	0
FUEL & LUBRICANTS	36	0	36	0	0
OTHER MATERIALS & SUPPLIES	540	0	540	0	0
SPECIAL TRANSPORTATION	57,570	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	4,660,846	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
MEDICAL SERVICES	255,150	0	0	0	0
*INTEREST PAYMENTS	969,727	969,727	0	0	0
REIMBURSEMENTS & REFUNDS	740	0	( 2,432)	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	10,371	10,371	0	0	0
*INFRASTRUCTURE	4,535	4,535	0	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	19,986,805	989,856	1,853,520	0	853,984
<b>Deductions</b>					
Total Deductions	( 989,856)	( 989,856)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 172,943)	0	( 172,943)	0	0
ADMIN REIMB - WS	( 421,216)	0	( 421,216)	0	0
REVENUE	( 26,163,295)	0	0	0	0
ACCRUED LEAVE PAYOUTS	( 154,905)	0	( 111,706)	0	0
Functional Cost	( 7,915,410)	0	1,147,655	0	853,984
<b>Allocation Step 1</b>					
Inbound- All Others	411,105	411,105	0	0	0
Reallocate Admin Costs		( 411,105)	( 59,606)	0	( 44,354)
Unallocated Costs	9,401,984	0	0	0	0
1st Allocation	1,897,679	0	1,088,049	0	809,630
<b>Allocation Step 2</b>					
Inbound- All Others	957,019	957,019	0	0	0
Reallocate Admin Costs		( 957,019)	( 138,758)	0	( 103,252)
Unallocated Costs	( 1,199,029)	0	0	0	0
2nd Allocation	( 242,010)	0	( 138,758)	0	( 103,252)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

Miami-Dade County, Florida - OMB A-87  
2012 Version 1.0054-1

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
Total For BU BU - Strategic Business					
Total Allocated	1,655,669	0	949,291	0	706,378

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
<b>Wages &amp; Benefits</b>			
SALARIES	489,385	2,598,503	576,883
FRINGE BENEFITS	165,065	585,173	131,802
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	0	0	0
MENTAL HEALTH	0	0	119,665
ACCOUNTING & AUDITING	0	492	8,839
CONSULTING SERVICES	0	0	2,351,856
LEGAL	0	0	107,257
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	323,497
HEALTH RELATED SERVICES	0	0	974,481
INDUSTRIAL SERVICE RELATED	111	0	252,720
Other Outside Contractual Services	0	0	439,629
GENERAL AUTO & PROFESSIONAL LIAB	0	15,564	0
EQUIPMENT MAINTENANCE	0	444	626
ITD MAINTENANCE	3,976	68,242	7,584
OTHER RENTAL EXPENSE	2,355	0	1,122,515
GSA CHARGES	11,858	4,426	2,038
ITD	249,150	97,606	0
GENERAL COUNTY SUPPORT	48,500	0	0
CLERK OF COURTS	660	790	0
TELECOMMUNICATIONS	164	6,117	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	595	0	0
TRAVEL	0	982	0
AUTOMOBILE REIMBURSEMENT	360	0	0
ADVERTISING	0	3,675	6,053
*PETTY CASH & CHANGE FUNDS	0	0	0
TRAINING	1,254	0	800
PRINTING & GRAPHICS	70	240	917
MAILING SERVICES	( 39)	354	0
MISCELLANEOUS	0	2,833	740
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	11,516	5,918
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	508,466
FUEL & LUBRICANTS	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0
SPECIAL TRANSPORTATION	0	0	57,570
GRANTS TO OUTSIDE ORGANIZATIONS	0	758,128	3,902,718

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
MEDICAL SERVICES	0	0	255,150
*INTEREST PAYMENTS	0	0	0
REIMBURSEMENTS & REFUNDS	0	3,172	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
Departmental Totals			
Total Expenditures	973,464	4,158,257	11,157,724
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
ADMIN REIMB - AV	0	0	0
ADMIN REIMB - WS	0	0	0
REVENUE	0	( 1,839,375)	( 24,323,920)
ACCRUED LEAVE PAYOUTS	0	( 42,545)	( 654)
Functional Cost	973,464	2,276,337	( 13,166,850)
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	( 50,559)	( 118,227)	683,851
Unallocated Costs	( 922,905)	( 2,158,110)	12,482,999
1st Allocation	0	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	( 117,697)	( 275,222)	1,591,948
Unallocated Costs	117,697	275,222	( 1,591,948)
2nd Allocation	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
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, 2012**  
**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	1.818	1.8180	19,781		19,781	-2,803	16,978
AT - County Attorney	2.273	2.2730	24,731		24,731		24,731
AU - Audit and Management	1.818	1.8180	19,781		19,781		19,781
AV - Aviation	2.273	2.2730	24,731		24,731	-3,504	21,227
BU - Strategic Business Management	5.909	5.9090	64,293		64,293		64,293
CC - County Commission	2.273	2.2730	24,731		24,731	-3,504	21,227
CE - County Executive	2.727	2.7270	29,671		29,671	-4,204	25,467
CO - Com Actn & Human Serv	5.000	5.0000	54,402		54,402	-7,708	46,694
CU - Cultural Affairs	2.273	2.2730	24,731		24,731	-3,504	21,227
EC - Commission on Ethics & Public Trust	1.364	1.3640	14,841		14,841	-2,103	12,738
EL - Elections	1.364	1.3640	14,841		14,841	-2,103	12,738
ER - Human Resources	1.818	1.8180	19,781		19,781	-2,803	16,978
ET - Enterprise Technology Services	1.818	1.8180	19,781		19,781	-2,803	16,978
FN - Finance	1.818	1.8180	19,781		19,781	-2,803	16,978
GI - Government Information Center	2.273	2.2730	24,731		24,731	-3,504	21,227
ID - Internal Services (Grantee)	1.818	1.8180	19,781		19,781	-2,803	16,978
IG - Inspector General	1.364	1.3640	14,841		14,841	-2,103	12,738
JU - Juvenile Assessment Center	3.182	3.1820	34,622		34,622	-4,906	29,716
LB - Libraries	1.364	1.3640	14,841		14,841	-2,103	12,738
ME - Medical Examiner	1.364	1.3640	14,841		14,841	-2,103	12,738
MP - Metropolitan Planning Organization	0.909	0.9090	9,890		9,890	-1,401	8,489
MT - Transit	2.727	2.7270	29,671		29,671	-4,204	25,467
ND - Non-Department	21.364	21.3640	232,452		232,452	-32,942	199,510
PA - Property Appraiser	0.455	0.4550	4,951		4,951	-701	4,250
PE - Reg & Econom Resources	2.909	2.9090	31,651		31,651	-4,485	27,166

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PM - Procurement Management	1.818	1.8180	19,781		19,781	-2,803	16,978
PR - Park & Recreation	3.636	3.6360	39,561		39,561	-5,606	33,955
SP - Seaport	2.273	2.2730	24,731		24,731	-3,504	21,227
TT - Office of the CITT	0.909	0.9090	9,890		9,890	-1,401	8,489
VZ - Vizcaya Museum and Gardens	2.000	2.0000	21,761		21,761	-3,084	18,677
ZZ -All Other	15.089	15.0890	164,176		164,176	-23,263	140,913
SubTotal	100.000	100.0000	1,088,049		1,088,049	-138,758	949,291
Total	100.000	100.0000	1,088,049		1,088,049	-138,758	949,291

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, 2012**  
**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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OSBM Mgmt Plan &amp; Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3837	3,107		3,107	-400	2,707
AT - County Attorney	115	0.4327	3,503		3,503		3,503
AU - Audit and Management	41	0.1543	1,249		1,249		1,249
AV - Aviation	1,190	4.4771	36,248		36,248	-4,665	31,583
BU - Strategic Business Management	83	0.3123	2,528		2,528		2,528
CC - County Commission	180	0.6772	5,483		5,483	-706	4,777
CE - County Executive	41	0.1543	1,249		1,249	-161	1,088
CL - Clerk of Court	1,258	4.7329	38,319		38,319	-4,931	33,388
CO - Com Actn & Human Serv	664	2.4981	20,225		20,225	-2,603	17,622
CR - Corrections & Rehabilitation	2,903	10.9217	88,426		88,426	-11,379	77,047
CU - Cultural Affairs	40	0.1505	1,218		1,218	-157	1,061
EC - Commission on Ethics & Public Trust	13	0.0489	396		396	-51	345
EL - Elections	90	0.3386	2,741		2,741	-353	2,388
ER - Human Resources	97	0.3649	2,955		2,955	-380	2,575
ET - Enterprise Technology Services	528	1.9865	16,083		16,083	-2,070	14,013
FN - Finance	281	1.0572	8,559		8,559	-1,101	7,458
FR - Fire	2,607	9.8081	79,410		79,410	-10,219	69,191
GI - Government Information Center	176	0.6622	5,361		5,361	-690	4,671
HT - Homeless Trust	15	0.0564	457		457	-59	398
ID - Internal Services (Grantee)	719	2.7051	21,901		21,901	-2,819	19,082
IG - Inspector General	32	0.1204	975		975	-125	850
LB - Libraries	464	1.7457	14,133		14,133	-1,819	12,314
ME - Medical Examiner	68	0.2558	2,071		2,071	-267	1,804
MP - Metropolitan Planning Organization	14	0.0527	426		426	-55	371
MT - Transit	3,031	11.4033	92,325		92,325	-11,881	80,444

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OSBM Mgmt Plan &amp; Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	345	1.2980	10,509		10,509	-1,352	9,157
PD - Police	4,323	16.2639	131,677		131,677	-16,943	114,734
PE - Reg & Econom Resources	950	3.5741	28,937		28,937	-3,724	25,213
PM - Procurement Management	74	0.2784	2,254		2,254	-290	1,964
PR - Park & Recreation	871	3.2769	26,531		26,531	-3,414	23,117
PWWM - PW & Waste Mgt	1,638	6.1626	49,894		49,894	-6,421	43,473
SP - Seaport	342	1.2867	10,417		10,417	-1,341	9,076
TT - Office of the CITT	8	0.0301	244		244	-31	213
VZ - Vizcaya Museum and Gardens	47	0.1768	1,432		1,432	-184	1,248
ZZ -All Other	3,230	12.1519	98,387		98,387	-12,661	85,726
SubTotal	26,580	100.0000	809,630		809,630	-103,252	706,378
Total	26,580	100.0000	809,630		809,630	-103,252	706,378

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department BU - Strategic Business Management**

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
AD - Animal Services	19,685	16,978	0	2,707
AT - County Attorney	28,234	24,731	0	3,503
AU - Audit and Management	21,030	19,781	0	1,249
AV - Aviation	52,810	21,227	0	31,583
BU - Strategic Business	66,821	64,293	0	2,528
CC - County Commission	26,004	21,227	0	4,777
CE - County Executive	26,555	25,467	0	1,088
CL - Clerk of Court	33,388	0	0	33,388
CO - Com Actn & Human	64,316	46,694	0	17,622
CR - Corrections &	77,047	0	0	77,047
CU - Cultural Affairs	22,288	21,227	0	1,061
EC - Commission on Ethics &	13,083	12,738	0	345
EL - Elections	15,126	12,738	0	2,388
ER - Human Resources	19,553	16,978	0	2,575
ET - Enterprise Technology	30,991	16,978	0	14,013
FN - Finance	24,436	16,978	0	7,458
FR - Fire	69,191	0	0	69,191
GI - Government Information	25,898	21,227	0	4,671
HT - Homeless Trust	398	0	0	398
ID - Internal Services	36,060	16,978	0	19,082
IG - Inspector General	13,588	12,738	0	850
JU - Juvenile Assessment	29,716	29,716	0	0
LB - Libraries	25,052	12,738	0	12,314
ME - Medical Examiner	14,542	12,738	0	1,804
MP - Metropolitan Planning	8,860	8,489	0	371
MT - Transit	105,911	25,467	0	80,444
ND - Non-Department	199,510	199,510	0	0
PA - Property Appraiser	13,407	4,250	0	9,157
PD - Police	114,734	0	0	114,734
PE - Reg & Econom	52,379	27,166	0	25,213
PM - Procurement	18,942	16,978	0	1,964
PR - Park & Recreation	57,072	33,955	0	23,117
PWWM - PW & Waste Mgt	43,473	0	0	43,473



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department BU - Strategic Business Management**

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
SP - Seaport	30,303	21,227	0	9,076
TT - Office of the CITT	8,702	8,489	0	213
VZ - Vizcaya Museum and	19,925	18,677	0	1,248
ZZ -All Other	226,639	140,913	0	85,726
Direct Billed	0	0	0	0
Total	1,655,669	949,291	0	706,378



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - County Commission**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,723,484			15,723,484
POLL WORKERS	( 528)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0			
PETTY CASH & CHANGE FUNDS	( 5,435)			
LAND ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 49,109)			
Total Deductions:	( 55,072)			( 55,072)
Depreciation	288,376		288,376	
Leave Payouts	174,288		174,288	
AG - Agenda Coordination	72,411	33,839	106,250	
AT - County Attorney	652,057	64,603	716,660	
BU - Strategic Business Management	30,214	( 4,210)	26,004	
CC - County Commission		( 352,514)	( 352,514)	
DA - ADA Coordination		( 1,922)	( 1,922)	
ER - Human Resources		25,850	25,850	
ET - Enterprise Technology Services		79,493	79,493	
FE - Fair Employment Practices		485	485	
FN - Finance		34,974	34,974	
GG - General Government		1,382,228	1,382,228	
GI - Government Information Center		1,716,221	1,716,221	
IG - Inspector General		330	330	
PM - Procurement Management		( 4,341)	( 4,341)	
Total Allocated Additions:	1,217,346	2,975,036	4,192,382	4,192,382
ADMIN REIMB - AV	( 914,463)			
ADMIN REIMB - WS	( 2,227,252)			
ACCRUED LEAVE PAYOUTS	( 59,580)			
REVENUE	( 19,926)			

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - County Commission**

Total Departmental Cost Adjustments:	<u>( 3,221,221)</u>	<u>( 3,221,221)</u>
Total To Be Allocated:	<u>13,664,537</u>	<u>2,975,036</u>
	<u><u>13,664,537</u></u>	<u><u>16,639,573</u></u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
<b>Wages &amp; Benefits</b>					
SALARIES	10,354,800	450,630	1,912,188	568,874	7,423,108
FRINGE BENEFITS	2,886,412	246,431	417,467	124,472	2,098,042
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	528	528	0	0	0
POST EMPLOYMENT BENEFITS	1,800	1,800	0	0	0
OTHER COURT OPERATING EXPENSE	( 365)	0	0	0	( 365)
ACCOUNTING & AUDITING	3,625	0	0	0	3,625
TEMPORARY AGENCY	( 59,002)	0	0	0	( 59,002)
WATER & DISPOSAL SVCS	3,159	0	0	0	3,159
ELECTRICAL SERVICES	20,147	0	0	0	20,147
INDUSTRIAL SERVICE RELATED	37,296	1,357	548	0	35,391
OTHER OUTSIDE CONTRACTUAL SERVICES	10,908	0	0	0	10,908
GENERAL AUTO & PROFESSIONAL LIAB	101,817	7,701	11,326	3,172	79,618
OUTSIDE CONTRACTUAL SVCS.	0	0	0	0	0
EQUIPMENT MAINTENANCE	1,067	0	0	0	1,067
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	2,228	0	0	0	2,228
ITD MAINTENANCE	193,187	153,895	5,400	1,050	32,842
VEHICLES-RENTAL	69,441	0	0	2,460	66,981
COMMUNICATION EQUIPMENT-RENTAL	45,899	5,970	7,361	0	32,568
RENT PAYMENTS TO LESSORS	467,973	0	0	55,907	412,066
OTHER RENTAL EXPENSE	1,051	0	0	0	1,051
GSA CHARGES	240,415	21,385	5,524	( 1,256)	214,762
ITD	66,701	250	24,450	936	41,065
GENERAL COUNTY SUPPORT	3,703	1,122	0	0	2,581
PARKS & RECREATION SERVICES	3,102	0	0	0	3,102
CLERK OF COURTS	10,072	5	0	0	10,067
TELECOMMUNICATIONS	288,278	19,685	20,824	12,854	234,915
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	40,060	0	3,139	16,821	20,100
TRAVEL	45,631	0	4,239	24,208	17,184
AUTOMOBILE REIMBURSEMENT	30,079	566	0	2,125	27,388
ADVERTISING	156,108	0	0	15,000	141,108
PRINTING & GRAPHICS	68,710	0	120	0	68,590
MAILING SERVICES	16,593	( 110)	0	162	16,541
OTHER COMMUNICATIONS EXP	1,949	0	0	0	1,949
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	0	0
*PETTY CASH & CHANGE FUNDS	5,435	5,435	0	0	0
TRAINING	6,943	0	736	1,397	4,810

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
REIMBURSEMENTS & REFUNDS	( 1,991)	( 3,000)	0	0	1,009
TAXES, LICENSES & PERMITS	1,744	0	0	0	1,744
MISCELLANEOUS	148,257	810	0	21,208	126,239
FUEL & LUBRICANTS	4,537	0	0	0	4,537
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	2,226	0	27	0	2,199
CONSTRUCTION MATERIALS & SUPPLIES	3,425	0	0	0	3,425
OFFICE SUPPLIES & MINOR EQUIPMENT	64,951	5,501	4,947	2,280	52,223
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	5,649	3,946	127	0	1,576
CLOTHING & UNIFORMS	4,718	0	0	0	4,718
OTHER MATERIALS & SUPPLIES	1,338	0	0	0	1,338
HURRICANE EXPENSES	0	0	0	0	0
SPECIAL TRANSPORTATION	21,912	0	0	0	21,912
GRANTS TO OUTSIDE ORGANIZATIONS	291,859	0	0	0	291,859
PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	0	0	0	0	0
*LAND ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	49,109	49,109	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	15,723,484	973,016	2,418,423	851,670	11,480,375
<b>Deductions</b>					
Total Deductions	( 55,072)	( 55,072)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 914,463)	0	( 914,463)	0	0
ADMIN REIMB - WS	( 2,227,252)	0	( 2,227,252)	0	0
ACCRUED LEAVE PAYOUTS	( 59,580)	( 59,580)	0	0	0
REVENUE	( 19,926)	( 19,926)	0	0	0
<b>Functional Cost</b>	12,447,191	838,438	( 723,292)	851,670	11,480,375

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
<b>Allocation Step 1</b>					
Inbound- All Others	1,217,346	1,217,346	0	0	0
Reallocate Admin Costs		( 2,055,784)	( 128,088)	150,821	2,033,051
Unallocated Costs	( 13,513,426)	0	0	0	( 13,513,426)
1st Allocation	151,111	0	( 851,380)	1,002,491	0
<b>Allocation Step 2</b>					
Inbound- CC - County Commission: Office of the Auditor	( 359,303)	0	( 338,176)	0	( 21,127)
Inbound- All Others	3,334,339	3,334,339	0	0	0
Reallocate Admin Costs		( 3,334,339)	( 207,749)	244,620	3,297,468
Unallocated Costs	( 3,276,341)	0	0	0	( 3,276,341)
2nd Allocation	( 301,305)	0	( 545,925)	244,620	0
<b>Total For CC CC - County Commission</b>					
Total Allocated	( 150,194)	0	( 1,397,305)	1,247,111	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

## Sister Cities Program

<b>Wages &amp; Benefits</b>	
SALARIES	0
FRINGE BENEFITS	0
<b>Other Expense &amp; Cost</b>	
*POLL WORKERS	0
POST EMPLOYMENT BENEFITS	0
OTHER COURT OPERATING EXPENSE	0
ACCOUNTING & AUDITING	0
TEMPORARY AGENCY	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
VEHICLES-RENTAL	0
COMMUNICATION EQUIPMENT-RENTAL	0
RENT PAYMENTS TO LESSORS	0
OTHER RENTAL EXPENSE	0
GSA CHARGES	0
ITD	0
GENERAL COUNTY SUPPORT	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
OTHER COMMUNICATIONS EXP	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0
*PETTY CASH & CHANGE FUNDS	0
TRAINING	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

## Sister Cities Program

REIMBURSEMENTS & REFUNDS	0
TAXES, LICENSES & PERMITS	0
MISCELLANEOUS	0
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
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, 2012**  
**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, 2012**  
**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
BU - Strategic Business Management	11.50	0.0976	-831		-831		-831
CC - County Commission	4,971.00	42.2024	-359,303		-359,303		-359,303
CO - Com Actn & Human Serv	717.00	6.0871	-51,824		-51,824	-57,593	-109,417
CR - Corrections & Rehabilitation	57.00	0.4839	-4,120		-4,120	-4,578	-8,698
CU - Cultural Affairs	242.66	2.0601	-17,539		-17,539	-19,492	-37,031
ET - Enterprise Technology Services	580.25	4.9261	-41,940		-41,940	-46,608	-88,548
FR - Fire	105.66	0.8970	-7,637		-7,637	-8,487	-16,124
ID - Internal Services (Grantee)	1,865.75	15.8396	-134,855		-134,855	-149,865	-284,720
ME - Medical Examiner	105.68	0.8972	-7,638		-7,638	-8,489	-16,127
MT - Transit	25.00	0.2122	-1,807		-1,807	-2,008	-3,815
ND - Non-Department	9.00	0.0764	-651		-651	-723	-1,374
PA - Property Appraiser	19.00	0.1613	-1,373		-1,373	-1,526	-2,899
PM - Procurement Management	2,348.50	19.9380	-169,748		-169,748	-188,643	-358,391
ZZ -All Other	721.00	6.1211	-52,114		-52,114	-57,913	-110,027
SubTotal	11,779.00	100.0000	-851,380		-851,380	-545,925	-1,397,305
Total	11,779.00	100.0000	-851,380		-851,380	-545,925	-1,397,305

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

## Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3837	3,847		3,847	954	4,801
AT - County Attorney	115	0.4327	4,337		4,337		4,337
AU - Audit and Management	41	0.1543	1,546		1,546		1,546
AV - Aviation	1,190	4.4771	44,882		44,882	11,127	56,009
BU - Strategic Business Management	83	0.3123	3,130		3,130		3,130
CC - County Commission	180	0.6772	6,789		6,789		6,789
CE - County Executive	41	0.1543	1,546		1,546	383	1,929
CL - Clerk of Court	1,258	4.7329	47,447		47,447	11,763	59,210
CO - Com Actn & Human Serv	664	2.4981	25,044		25,044	6,209	31,253
CR - Corrections & Rehabilitation	2,903	10.9217	109,490		109,490	27,145	136,635
CU - Cultural Affairs	40	0.1505	1,509		1,509	374	1,883
EC - Commission on Ethics & Public Trust	13	0.0489	490		490	122	612
EL - Elections	90	0.3386	3,394		3,394	842	4,236
ER - Human Resources	97	0.3649	3,658		3,658	907	4,565
ET - Enterprise Technology Services	528	1.9865	19,914		19,914	4,937	24,851
FN - Finance	281	1.0572	10,598		10,598	2,628	13,226
FR - Fire	2,607	9.8081	98,326		98,326	24,377	122,703
GI - Government Information Center	176	0.6622	6,638		6,638	1,646	8,284
HT - Homeless Trust	15	0.0564	566		566	140	706
ID - Internal Services (Grantee)	719	2.7051	27,117		27,117	6,722	33,839
IG - Inspector General	32	0.1204	1,207		1,207	299	1,506
LB - Libraries	464	1.7457	17,500		17,500	4,339	21,839
ME - Medical Examiner	68	0.2558	2,565		2,565	636	3,201
MP - Metropolitan Planning Organization	14	0.0527	528		528	131	659
MT - Transit	3,031	11.4033	114,317		114,317	28,342	142,659

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PA - Property Appraiser	345	1.2980	13,012		13,012	3,226	16,238
PD - Police	4,323	16.2639	163,046		163,046	40,423	203,469
PE - Reg & Econom Resources	950	3.5741	35,830		35,830	8,883	44,713
PM - Procurement Management	74	0.2784	2,791		2,791	692	3,483
PR - Park & Recreation	871	3.2769	32,851		32,851	8,144	40,995
PWWM - PW & Waste Mgt	1,638	6.1626	61,779		61,779	15,316	77,095
SP - Seaport	342	1.2867	12,899		12,899	3,198	16,097
TT - Office of the CITT	8	0.0301	302		302	75	377
VZ - Vizcaya Museum and Gardens	47	0.1768	1,773		1,773	439	2,212
ZZ -All Other	3,230	12.1519	121,823		121,823	30,201	152,024
SubTotal	26,580	100.0000	1,002,491		1,002,491	244,620	1,247,111
Total	26,580	100.0000	1,002,491		1,002,491	244,620	1,247,111

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department CC - County Commission**

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
AD - Animal Services	4,801	0	4,801
AT - County Attorney	4,337	0	4,337
AU - Audit and Management	1,546	0	1,546
AV - Aviation	56,009	0	56,009
BU - Strategic Business	2,299	( 831)	3,130
CC - County Commission	( 352,514)	( 359,303)	6,789
CE - County Executive	1,929	0	1,929
CL - Clerk of Court	59,210	0	59,210
CO - Com Actn & Human	( 78,164)	( 109,417)	31,253
CR - Corrections &	127,937	( 8,698)	136,635
CU - Cultural Affairs	( 35,148)	( 37,031)	1,883
EC - Commission on Ethics &	612	0	612
EL - Elections	4,236	0	4,236
ER - Human Resources	4,565	0	4,565
ET - Enterprise Technology	( 63,697)	( 88,548)	24,851
FN - Finance	13,226	0	13,226
FR - Fire	106,579	( 16,124)	122,703
GI - Government Information	8,284	0	8,284
HT - Homeless Trust	706	0	706
ID - Internal Services	( 250,881)	( 284,720)	33,839
IG - Inspector General	1,506	0	1,506
LB - Libraries	21,839	0	21,839
ME - Medical Examiner	( 12,926)	( 16,127)	3,201
MP - Metropolitan Planning	659	0	659
MT - Transit	138,844	( 3,815)	142,659
ND - Non-Department	( 1,374)	( 1,374)	0
PA - Property Appraiser	13,339	( 2,899)	16,238
PD - Police	203,469	0	203,469
PE - Reg & Econom	44,713	0	44,713
PM - Procurement	( 354,908)	( 358,391)	3,483
PR - Park & Recreation	40,995	0	40,995
PWWM - PW & Waste Mgt	77,095	0	77,095
SP - Seaport	16,097	0	16,097



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department CC - County Commission**

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
TT - Office of the CITT	377	0	377
VZ - Vizcaya Museum and	2,212	0	2,212
ZZ -All Other	41,997	( 110,027)	152,024
Direct Billed	0	0	0
Total	( 150,194)	( 1,397,305)	1,247,111

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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 Mayor is 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 works 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. The costs identified to the Mayor and his direct staff have not been allocated in this plan.

**Executive Office** The costs of this activity include the costs of oversight of departmental operations performed at the executive level, and have been allocated countywide based on 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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CE - County Executive**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,903,022			4,903,022
PETTY CASH & CHANGE FUNDS	( 2,203)			
HEALTH RELATED SERVICES	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 11,740)			
Total Deductions:	( 13,943)			( 13,943)
Depreciation	143,231		143,231	
Leave Payouts	67,157		67,157	
AG - Agenda Coordination	35,781	16,720	52,501	
AT - County Attorney	532,117	52,720	584,837	
BU - Strategic Business Management	30,920	( 4,365)	26,555	
CC - County Commission	1,546	383	1,929	
CE - County Executive		4,666	4,666	
DA - ADA Coordination		( 1,922)	( 1,922)	
ER - Human Resources		5,804	5,804	
ET - Enterprise Technology Services		18,107	18,107	
FE - Fair Employment Practices		111	111	
FN - Finance		3,236	3,236	
GG - General Government		781,419	781,419	
GI - Government Information Center		227,084	227,084	
IG - Inspector General		13	13	
PM - Procurement Management		( 158)	( 158)	
Total Allocated Additions:	810,752	1,103,818	1,914,570	1,914,570
ADMIN REIMB - AV	( 369,427)			
ADMIN REIMB - WS	( 899,771)			
ACCRUED LEAVE PAYOUTS	( 1,995)			
OFFICE OF SUSTAINABILITY STAFF	0			



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CE - County Executive**

Total Departmental Cost Adjustments:	<u>( 1,271,193)</u>	<u>( 1,271,193)</u>
Total To Be Allocated:	<u>4,428,638</u>	<u>1,103,818</u>
	<u><u>4,428,638</u></u>	<u><u>5,532,456</u></u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
<b>Wages &amp; Benefits</b>					
SALARIES	3,965,300	0	3,011,780	0	953,520
FRINGE BENEFITS	733,243	0	556,923	0	176,320
<b>Other Expense &amp; Cost</b>					
DEPARTURE INCENTIVE PROGRAM DIP	60,778	0	60,778	0	0
INTERPRETERS	378	0	378	0	0
BANK & TRUSTEE/PAYING AGENT FEES	4	0	4	0	0
OTHER OUTSIDE CONTRACTUAL	125	0	125	0	0
INDUSTRIAL SERVICE RELATED	520	0	520	0	0
GENERAL AUTO & PROFESSIONAL LIAB	24,600	0	24,600	0	0
EQUIPMENT MAINTENANCE	145	0	145	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0	0
ITD MAINTENANCE	72,003	0	72,003	0	0
VEHICLES-RENTAL	0	0	0	0	0
RENT PAYMENTS TO LESSORS	0	0	0	0	0
GENERAL COUNTY SUPPORT	3,895	0	3,895	0	0
GSA CHARGES	23,319	0	23,319	0	0
CLERK OF COURTS	8,060	0	8,060	0	0
TELECOMMUNICATIONS	63,703	0	63,703	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	2,020	0	2,020	0	0
TRAVEL	3,190	0	154	0	3,036
AUTOMOBILE REIMBURSEMENT	1,200	0	1,200	0	0
ADVERTISING	823	0	823	0	0
PRINTING & GRAPHICS	660	0	660	0	0
MAILING SERVICES	40	0	40	0	0
*PETTY CASH & CHANGE FUNDS	2,203	2,203	0	0	0
TRAINING	5,875	0	5,875	0	0
MISCELLANEOUS	6,112	0	6,112	0	0
MAYORAL EXPENSES	0	0	( 45,608)	0	45,608
EQUIPMENT & NON-CAPITAL TOOLS	877	0	877	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	14,264	0	14,264	0	0
GENERAL OUT TRANSFERS	( 102,155)	0	( 102,155)	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
*HEALTH RELATED SERVICES	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	11,740	11,740	0	0	0
ITD	100	0	100	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
<b>Departmental Totals</b>					
Total Expenditures	4,903,022	13,943	3,710,595	0	1,178,484
<b>Deductions</b>					
Total Deductions	( 13,943)	( 13,943)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 369,427)	0	( 369,427)	0	0
ADMIN REIMB - WS	( 899,771)	0	( 899,771)	0	0
ACCRUED LEAVE PAYOUTS	( 1,995)	0	( 1,995)	0	0
OFFICE OF SUSTAINABILITY STAFF	0	0	0	0	0
 Functional Cost	 3,617,886	 0	 2,439,402	 0	 1,178,484
<b>Allocation Step 1</b>					
Inbound- All Others	810,752	810,752	0	0	0
Reallocate Admin Costs		( 810,752)	546,659	0	264,093
Unallocated Costs	( 1,442,577)	0	0	0	( 1,442,577)
1st Allocation	2,986,061	0	2,986,061	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	1,103,818	1,103,818	0	0	0
Reallocate Admin Costs		( 1,103,818)	744,263	0	359,555
Unallocated Costs	( 359,555)	0	0	0	( 359,555)
2nd Allocation	744,263	0	744,263	0	0
<b>Total For CE CE - County Executive</b>					
Total Allocated	3,730,324	0	3,730,324	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

## Media Relations

## Wages &amp; Benefits

SALARIES	0
FRINGE BENEFITS	0

## Other Expense &amp; Cost

DEPARTURE INCENTIVE PROGRAM DIP	0
INTERPRETERS	0
BANK & TRUSTEE/PAYING AGENT FEES	0
OTHER OUTSIDE CONTRACTUAL	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
GENERAL COUNTY SUPPORT	0
GSA CHARGES	0
CLERK OF COURTS	0
TELECOMMUNICATIONS	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0
TRAVEL	0
AUTOMOBILE REIMBURSEMENT	0
ADVERTISING	0
PRINTING & GRAPHICS	0
MAILING SERVICES	0
*PETTY CASH & CHANGE FUNDS	0
TRAINING	0
MISCELLANEOUS	0
MAYORAL EXPENSES	0
EQUIPMENT & NON-CAPITAL TOOLS	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0
GENERAL OUT TRANSFERS	0
OTHER MATERIALS & SUPPLIES	0
*HEALTH RELATED SERVICES	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0
ITD	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

## Media Relations

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

0

0

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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

## Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102.00	0.3887	11,607		11,607	2,911	14,518
AU - Audit and Management	41.00	0.1563	4,666		4,666		4,666
AV - Aviation	1,190.00	4.5351	135,420		135,420	33,966	169,386
BU - Strategic Business Management	83.00	0.3163	9,445		9,445		9,445
CE - County Executive	41.00	0.1563	4,666		4,666		4,666
CL - Clerk of Court	1,258.00	4.7942	143,158		143,158	35,907	179,065
CO - Com Actn & Human Serv	664.00	2.5305	75,562		75,562	18,953	94,515
CR - Corrections & Rehabilitation	2,903.00	11.0633	330,356		330,356	82,861	413,217
CU - Cultural Affairs	40.00	0.1524	4,552		4,552	1,142	5,694
EL - Elections	90.00	0.3430	10,242		10,242	2,569	12,811
ER - Human Resources	97.00	0.3697	11,038		11,038	2,769	13,807
ET - Enterprise Technology Services	528.00	2.0122	60,085		60,085	15,071	75,156
FN - Finance	281.00	1.0709	31,977		31,977	8,021	39,998
FR - Fire	2,607.00	9.9352	296,672		296,672	74,412	371,084
GI - Government Information Center	176.00	0.6707	20,028		20,028	5,024	25,052
HT - Homeless Trust	15.00	0.0572	1,707		1,707	428	2,135
ID - Internal Services (Grantee)	719.00	2.7401	81,822		81,822	20,522	102,344
LB - Libraries	464.00	1.7683	52,802		52,802	13,244	66,046
ME - Medical Examiner	68.00	0.2591	7,738		7,738	1,941	9,679
MP - Metropolitan Planning Organization	14.00	0.0534	1,593		1,593	400	1,993
MT - Transit	3,031.00	11.5511	344,922		344,922	86,514	431,436
PA - Property Appraiser	345.00	1.3148	39,260		39,260	9,847	49,107
PD - Police	4,323.00	16.4745	491,947		491,947	123,392	615,339
PE - Reg & Econom Resources	950.00	3.6204	108,108		108,108	27,116	135,224
PM - Procurement Management	74.00	0.2820	8,421		8,421	2,112	10,533

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PR - Park & Recreation	871.00	3.3194	99,118		99,118	24,861	123,979
PWWM - PW & Waste Mgt	1,638.00	6.2424	186,402		186,402	46,753	233,155
SP - Seaport	342.00	1.3034	38,919		38,919	9,762	48,681
TT - Office of the CITT	8.00	0.0305	910		910	228	1,138
VZ - Vizcaya Museum and Gardens	47.00	0.1791	5,349		5,349	1,342	6,691
ZZ -All Other	3,230.00	12.3095	367,569		367,569	92,195	459,764
SubTotal	26,240.00	100.0000	2,986,061		2,986,061	744,263	3,730,324
Total	26,240.00	100.0000	2,986,061		2,986,061	744,263	3,730,324

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, 2012**  
**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
Activity has no Allocatable Costs							
SubTotal							
Total							

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, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department CE - County Executive**

Receiving Department	Total	Executive Office	Admin Coordination
AD - Animal Services	14,518	14,518	0
AU - Audit and Management	4,666	4,666	0
AV - Aviation	169,386	169,386	0
BU - Strategic Business	9,445	9,445	0
CE - County Executive	4,666	4,666	0
CL - Clerk of Court	179,065	179,065	0
CO - Com Actn & Human	94,515	94,515	0
CR - Corrections &	413,217	413,217	0
CU - Cultural Affairs	5,694	5,694	0
EL - Elections	12,811	12,811	0
ER - Human Resources	13,807	13,807	0
ET - Enterprise Technology	75,156	75,156	0
FN - Finance	39,998	39,998	0
FR - Fire	371,084	371,084	0
GI - Government Information	25,052	25,052	0
HT - Homeless Trust	2,135	2,135	0
ID - Internal Services	102,344	102,344	0
LB - Libraries	66,046	66,046	0
ME - Medical Examiner	9,679	9,679	0
MP - Metropolitan Planning	1,993	1,993	0
MT - Transit	431,436	431,436	0
PA - Property Appraiser	49,107	49,107	0
PD - Police	615,339	615,339	0
PE - Reg & Econom	135,224	135,224	0
PM - Procurement	10,533	10,533	0
PR - Park & Recreation	123,979	123,979	0
PWWM - PW & Waste Mgt	233,155	233,155	0
SP - Seaport	48,681	48,681	0
TT - Office of the CITT	1,138	1,138	0
VZ - Vizcaya Museum and	6,691	6,691	0
ZZ - All Other	459,764	459,764	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department CE - County Executive**

Receiving Department	Total	Executive Office	Admin Coordination
Direct Billed	0	0	0
Total	<u>3,730,324</u>	<u>3,730,324</u>	<u>0</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department DA - ADA Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	531,132			531,132
TAX COLLECTOR DISTRIBUTION	( 368,742)			
PETTY CASH & CHANGE REFUND	0			
SPECIAL TRANSPORTATION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
INFRASTRUCTURE	0			
Total Deductions:	( 368,742)			( 368,742)
Depreciation	9,141		9,141	
Leave Payouts	1,882		1,882	
AT - County Attorney	35,312	3,499	38,811	
DA - ADA Coordination		( 1,922)	( 1,922)	
FN - Finance		616	616	
GG - General Government		53,215	53,215	
IG - Inspector General		105	105	
PM - Procurement Management		( 38)	( 38)	
Total Allocated Additions:	46,335	55,475	101,810	101,810
ADMIN REIMB - AV	( 25,001)			
ADMIN REIMB - WS	( 60,891)			
ACCRUED LEAVE PAYOUTS	( 6,373)			
REVENUE	( 243,340)			
Total Departmental Cost Adjustments:	( 335,605)			( 335,605)
Total To Be Allocated:	( 126,880)	55,475		( 71,405)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DA - ADA Coordination**

	Total	General & Admin	ADA Coordination	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	117,421	0	117,421	0
FRINGE BENEFITS	24,160	0	24,160	0
<b>Other Expense &amp; Cost</b>				
INTERPRETERS	5,392	0	5,392	0
ACCOUNTING & AUDITING	1,300	0	1,300	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	0
EQUIPMENT MAINTENANCE	800	0	800	0
ITD MAINTENANCE	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	0	0	0
GSA CHARGES	7,676	0	7,676	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
*TAX COLLECTOR DISTRIBUTION	368,742	368,742	0	0
TELECOMMUNICATIONS	5,520	0	5,520	0
AUTO REIMBURSEMENT	37	0	37	0
*PETTY CASH & CHANGE REFUND	0	0	0	0
TRAINING	0	0	0	0
MISCELLANEOUS	84	0	84	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0
*SPECIAL TRANSPORTATION	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0
ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0
CONSTRUCTION PHASE	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
*INFRASTRUCTURE	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	531,132	368,742	162,390	0
<b>Deductions</b>				
Total Deductions	( 368,742)	( 368,742)	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DA - ADA Coordination**

	Total	General & Admin	ADA Coordination	Major Capital
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	( 25,001)	0	( 25,001)	0
ADMIN REIMB - WS	( 60,891)	0	( 60,891)	0
ACCruED LEAVE PAYOUTS	( 6,373)	0	( 6,373)	0
REVENUE	( 243,340)	0	( 243,340)	0
Functional Cost	( 173,215)	0	( 173,215)	0
<b>Allocation Step 1</b>				
Inbound- All Others	46,335	46,335	0	0
Reallocate Admin Costs		( 46,335)	46,335	0
1st Allocation	( 126,880)	0	( 126,880)	0
<b>Allocation Step 2</b>				
Inbound- All Others	55,475	55,475	0	0
Reallocate Admin Costs		( 55,475)	55,475	0
2nd Allocation	55,475	0	55,475	0
<b>Total For DA DA - ADA Coordination</b>				
Total Allocated	( 71,405)	0	( 71,405)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	-1,922		-1,922	940	-982
AG - Agenda Coordination	1	1.5120	-1,950		-1,950		-1,950
AT - County Attorney	1	1.5152	-1,922		-1,922		-1,922
AU - Audit and Management	1	1.5152	-1,922		-1,922		-1,922
AV - Aviation	1	1.5152	-1,922		-1,922	940	-982
BC - Building Code Compliance	1	1.5152	-1,922		-1,922	940	-982
BU - Strategic Business Management	1	1.5152	-1,922		-1,922		-1,922
CC - County Commission	1	1.5152	-1,922		-1,922		-1,922
CE - County Executive	1	1.5152	-1,922		-1,922		-1,922
CL - Clerk of Court	1	1.5152	-1,922		-1,922	940	-982
CO - Com Actn & Human Serv	2	3.0304	-3,844		-3,844	1,880	-1,964
CQ - Capital Improvement	1	1.5152	-1,922		-1,922	940	-982
CR - Corrections & Rehabilitation	1	1.5152	-1,922		-1,922	940	-982
CU - Cultural Affairs	1	1.5152	-1,922		-1,922	940	-982
DA - ADA Coordination	1	1.5152	-1,922		-1,922		-1,922
EC - Commission on Ethics & Public Trust	1	1.5152	-1,922		-1,922	940	-982
EL - Elections	1	1.5152	-1,922		-1,922	940	-982
ER - Human Resources	1	1.5152	-1,922		-1,922	955	-967
ET - Enterprise Technology Services	1	1.5152	-1,922		-1,922	940	-982
FE - Fair Employment Practices	1	1.5152	-1,922		-1,922	940	-982
FN - Finance	1	1.5152	-1,922		-1,922	940	-982
FR - Fire	1	1.5152	-1,922		-1,922	940	-982
GC - Grants Coord Ops	1	1.5152	-1,922		-1,922	940	-982
GG - General Government	1	1.5152	-1,922		-1,922	940	-982
GI - Government Information Center	1	1.5152	-1,922		-1,922	940	-982

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
HT - Homeless Trust	1	1.5152	-1,922		-1,922	940	-982
IC - International Consortium	1	1.5152	-1,922		-1,922	940	-982
ID - Internal Services (Grantee)	1	1.5152	-1,922		-1,922	940	-982
IG - Inspector General	1	1.5152	-1,922		-1,922	940	-982
JU - Juvenile Assessment Center	1	1.5152	-1,922		-1,922	940	-982
LB - Libraries	1	1.5152	-1,922		-1,922	940	-982
ME - Medical Examiner	1	1.5152	-1,922		-1,922	940	-982
MM - Miami-Dade Economic Advisory Trust	1	1.5152	-1,922		-1,922	940	-982
MP - Metropolitan Planning Organization	1	1.5152	-1,922		-1,922	940	-982
MT - Transit	1	1.5152	-1,922		-1,922	940	-982
NC - Neighborhood Compliance	1	1.5152	-1,922		-1,922	940	-982
OF - Film and Entertainment	1	1.5152	-1,922		-1,922	940	-982
PA - Property Appraiser	1	1.5152	-1,922		-1,922	940	-982
PD - Police	1	1.5152	-1,922		-1,922	940	-982
PE - Reg & Econom Resources	5	7.5760	-9,610		-9,610	4,700	-4,910
PM - Procurement Management	1	1.5152	-1,922		-1,922	940	-982
PR - Park & Recreation	1	1.5152	-1,922		-1,922	940	-982
PWWM - PW & Waste Mgt	2	3.0304	-3,844		-3,844	1,880	-1,964
RB - Community Advocacy	1	1.5152	-1,922		-1,922	940	-982
SB - Small Business Development	1	1.5152	-1,922		-1,922	940	-982
SP - Seaport	1	1.5152	-1,922		-1,922	940	-982
TT - Office of the CITT	1	1.5152	-1,922		-1,922	940	-982
VZ - Vizcaya Museum and Gardens	1	1.5152	-1,922		-1,922	940	-982
ZZ -All Other	12	18.1824	-23,064		-23,064	11,280	-11,784
SubTotal	66	100.0000	-126,880		-126,880	55,475	-71,405
Total	66	100.0000	-126,880		-126,880	55,475	-71,405



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DA - ADA Coordination**

Allocation Basis: Equal Allocation to All Departments

Allocation Source: FY 2012 Expenditure Summary - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department DA - ADA Coordination**

Receiving Department	Total	ADA Coordination
AD - Animal Services	( 982)	( 982)
AG - Agenda Coordination	( 1,950)	( 1,950)
AT - County Attorney	( 1,922)	( 1,922)
AU - Audit and Management	( 1,922)	( 1,922)
AV - Aviation	( 982)	( 982)
BC - Building Code	( 982)	( 982)
BU - Strategic Business	( 1,922)	( 1,922)
CC - County Commission	( 1,922)	( 1,922)
CE - County Executive	( 1,922)	( 1,922)
CL - Clerk of Court	( 982)	( 982)
CO - Com Actn & Human	( 1,964)	( 1,964)
CQ - Capital Improvement	( 982)	( 982)
CR - Corrections &	( 982)	( 982)
CU - Cultural Affairs	( 982)	( 982)
DA - ADA Coordination	( 1,922)	( 1,922)
EC - Commission on Ethics &	( 982)	( 982)
EL - Elections	( 982)	( 982)
ER - Human Resources	( 967)	( 967)
ET - Enterprise Technology	( 982)	( 982)
FE - Fair Employment	( 982)	( 982)
FN - Finance	( 982)	( 982)
FR - Fire	( 982)	( 982)
GC - Grants Coord Ops	( 982)	( 982)
GG - General Government	( 982)	( 982)
GI - Government Information	( 982)	( 982)
HT - Homeless Trust	( 982)	( 982)
IC - International Consortium	( 982)	( 982)
ID - Internal Services	( 982)	( 982)
IG - Inspector General	( 982)	( 982)
JU - Juvenile Assessment	( 982)	( 982)
LB - Libraries	( 982)	( 982)
ME - Medical Examiner	( 982)	( 982)
MM - Miami-Dade Economic	( 982)	( 982)



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department DA - ADA Coordination**

Receiving Department	Total	ADA Coordination
MP - Metropolitan Planning	( 982)	( 982)
MT - Transit	( 982)	( 982)
NC - Neighborhood	( 982)	( 982)
OF - Film and Entertainment	( 982)	( 982)
PA - Property Appraiser	( 982)	( 982)
PD - Police	( 982)	( 982)
PE - Reg & Econom	( 4,910)	( 4,910)
PM - Procurement	( 982)	( 982)
PR - Park & Recreation	( 982)	( 982)
PWWM - PW & Waste Mgt	( 1,964)	( 1,964)
RB - Community Advocacy	( 982)	( 982)
SB - Small Business	( 982)	( 982)
SP - Seaport	( 982)	( 982)
TT - Office of the CITT	( 982)	( 982)
VZ - Vizcaya Museum and	( 982)	( 982)
ZZ -All Other	( 11,784)	( 11,784)
Direct Billed	0	0
Total	( 71,405)	( 71,405)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**ER – HUMAN RESOURCES**

**NATURE AND EXTENT OF SERVICES**

Human Resources (HR) manages and provides human resources services in a fiscally responsible manner and attracts, develops, and retains an effective and dedicated County workforce. HR 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, HR provides centralized employee relations services including recruitment, compensation and pay plan administration, and payroll services. HR 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).

HR provides services to all County departments and employees. HR 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 (recruitment, compensation and testing) have been included in this activity and allocated county-wide based on the number of employees identified to each department.
- **Employee 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.
- **Employee & Labor Relations** – 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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ER - Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,661,120			5,661,120
POLL WORKERS	( 12,722)			
PETTY CASH & CHANGE FUNDS	( 264)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	( 31)			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	( 13,017)			( 13,017)
Depreciation	13,842		13,842	
Leave Payouts	78,422		78,422	
AT - County Attorney	296,500	29,376	325,876	
BU - Strategic Business Management	22,736	( 3,183)	19,553	
CC - County Commission	3,658	907	4,565	
CE - County Executive	11,038	2,769	13,807	
DA - ADA Coordination	( 1,922)	955	( 967)	
ER - Human Resources		14,581	14,581	
ET - Enterprise Technology Services		42,837	42,837	
FE - Fair Employment Practices		262	262	
FN - Finance		10,325	10,325	
GG - General Government		1,010,137	1,010,137	
GI - Government Information Center		53,986	53,986	
IG - Inspector General		591	591	
PM - Procurement Management		( 1,228)	( 1,228)	
Total Allocated Additions:	424,274	1,162,315	1,586,589	1,586,589
ADMIN REIMB - AV	( 433,061)			
ADMIN REIMB - WS	( 1,054,756)			
ACCRUED LEAVE PAYOUTS	( 88,370)			
REVENUE	0			

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ER - Human Resources**

Total Departmental Cost Adjustments:	<u>( 1,576,187)</u>	<u>( 1,576,187)</u>
Total To Be Allocated:	<u>4,496,190</u>	<u>1,162,315</u>
	<u><u>4,496,190</u></u>	<u><u>5,658,505</u></u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Total	General & Admin	Recruitment, Comp&Testing	Employee Development Div	Employee & Labor Relation
<b>Wages &amp; Benefits</b>					
SALARIES	4,703,809	336,119	1,261,872	758,352	416,770
FRINGE BENEFITS	966,885	123,842	211,676	145,738	78,635
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	12,722	12,722	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	2,260	2,260	0	0	0
INDUSTRIAL SERVICE RELATED	22,897	22,762	135	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	( 198,520)	3,007	164	( 202,022)	0
GENERAL AUTO & PROFESSIONAL LIAB	47,500	47,500	0	0	0
LEGAL	4,267	4,267	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	470	470	0	0	0
ITD MAINTENANCE	163,823	159,181	4,585	0	57
COMMUNICATION EQUIPMENT-RENTAL	42,097	42,097	0	0	0
OTHER RENTAL EXPENSE	24,943	125	5,002	0	0
GENERAL COUNTY SUPPORT CHARGES	215	20	35	160	0
GSA CHARGES	61,545	32,567	19,878	406	0
ITD	54,930	54,930	0	0	0
CLERK OF COURTS	35,907	558	400	0	6,762
TELECOMMUNICATIONS	246,292	194,209	17,904	18,533	3,447
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	117	117	0	0	0
TRAVEL	690	125	0	0	565
AUTOMOBILE REIMBURSEMENT	660	55	605	0	0
EQUIPMENT MAINTENANCE	18,099	18,099	0	0	0
PRINTING & GRAPHICS	60	29	0	31	0
MAILING SERVICES	528	0	0	0	358
*PETTY CASH & CHANGE FUNDS	264	264	0	0	0
TRAINING	( 79,180)	406	1,880	( 69,212)	734
REIMBURSEMENTS & REFUNDS	( 506,342)	( 1,470)	( 12,452)	( 359,484)	( 65,828)
TAXES,LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS	9,207	2,390	6,265	341	40
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	31	31	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	24,944	16,895	2,938	109	41
OTHER OUTSIDE CONTRACTUAL	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Total	General & Admin	Recruitment, Comp&Testing	Employee Development Div	Employee & Labor Relation
<b>Departmental Totals</b>					
Total Expenditures	5,661,120	1,073,577	1,520,887	292,952	441,581
<b>Deductions</b>					
Total Deductions	( 13,017)	( 13,017)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 433,061)	( 433,061)	0	0	0
ADMIN REIMB - WS	( 1,054,756)	( 1,054,756)	0	0	0
ACCRUED LEAVE PAYOUTS	( 88,370)	( 3,776)	( 80,271)	0	0
REVENUE	0	0	0	0	0
 Functional Cost	 4,071,916	 ( 431,033)	 1,440,616	 292,952	 441,581
<b>Allocation Step 1</b>					
Inbound- All Others	424,274	424,274	0	0	0
Reallocate Admin Costs		6,759	( 2,162)	( 440)	( 663)
1st Allocation	4,496,190	0	1,438,454	292,512	440,918
<b>Allocation Step 2</b>					
Inbound- All Others	1,162,315	1,162,315	0	0	0
Reallocate Admin Costs		( 1,162,315)	371,856	75,618	113,982
2nd Allocation	1,162,315	0	371,856	75,618	113,982
<b>Total For ER ER - Human Resources</b>					
Total Allocated	5,658,505	0	1,810,310	368,130	554,900



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Administrative Svcs	Major Capital
Wages & Benefits		
SALARIES	1,930,696	0
FRINGE BENEFITS	406,994	0
Other Expense & Cost		
*POLL WORKERS	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	331	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0
LEGAL	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	0
OTHER RENTAL EXPENSE	19,816	0
GENERAL COUNTY SUPPORT CHARGES	0	0
GSA CHARGES	8,694	0
ITD	0	0
CLERK OF COURTS	28,187	0
TELECOMMUNICATIONS	12,199	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	0	0
AUTOMOBILE REIMBURSEMENT	0	0
EQUIPMENT MAINTENANCE	0	0
PRINTING & GRAPHICS	0	0
MAILING SERVICES	170	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	( 12,988)	0
REIMBURSEMENTS & REFUNDS	( 67,108)	0
TAXES,LICENSES & PERMITS	0	0
MISCELLANEOUS	171	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	4,961	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, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Administrative Svcs	Major Capital
Departmental Totals		
Total Expenditures	2,332,123	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	( 4,323)	0
REVENUE	0	0
Functional Cost	2,327,800	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	( 3,494)	0
1st Allocation	2,324,306	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	600,859	0
2nd Allocation	600,859	0
Total For ER ER - Human Resources		
Total Allocated	2,925,165	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Recruitment, Comp&amp;Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3837	5,520		5,520	1,458	6,978
AT - County Attorney	115	0.4327	6,224		6,224		6,224
AU - Audit and Management	41	0.1543	2,219		2,219		2,219
AV - Aviation	1,190	4.4771	64,400		64,400	17,005	81,405
BU - Strategic Business Management	83	0.3123	4,492		4,492		4,492
CC - County Commission	180	0.6772	9,741		9,741		9,741
CE - County Executive	41	0.1543	2,219		2,219		2,219
CL - Clerk of Court	1,258	4.7329	68,080		68,080	17,976	86,056
CO - Com Actn & Human Serv	664	2.4981	35,934		35,934	9,488	45,422
CR - Corrections & Rehabilitation	2,903	10.9217	157,104		157,104	41,482	198,586
CU - Cultural Affairs	40	0.1505	2,165		2,165	572	2,737
EC - Commission on Ethics & Public Trust	13	0.0489	704		704	186	890
EL - Elections	90	0.3386	4,871		4,871	1,286	6,157
ER - Human Resources	97	0.3649	5,249		5,249		5,249
ET - Enterprise Technology Services	528	1.9865	28,574		28,574	7,545	36,119
FN - Finance	281	1.0572	15,207		15,207	4,015	19,222
FR - Fire	2,607	9.8081	141,085		141,085	37,253	178,338
GI - Government Information Center	176	0.6622	9,525		9,525	2,515	12,040
HT - Homeless Trust	15	0.0564	812		812	214	1,026
ID - Internal Services (Grantee)	719	2.7051	38,910		38,910	10,274	49,184
IG - Inspector General	32	0.1204	1,732		1,732	457	2,189
LB - Libraries	464	1.7457	25,111		25,111	6,630	31,741
ME - Medical Examiner	68	0.2558	3,680		3,680	972	4,652
MP - Metropolitan Planning Organization	14	0.0527	758		758	200	958
MT - Transit	3,031	11.4033	164,031		164,031	43,312	207,343

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Recruitment, Comp&amp;Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	345	1.2980	18,671		18,671	4,930	23,601
PD - Police	4,323	16.2639	233,951		233,951	61,774	295,725
PE - Reg & Econom Resources	950	3.5741	51,412		51,412	13,575	64,987
PM - Procurement Management	74	0.2784	4,005		4,005	1,057	5,062
PR - Park & Recreation	871	3.2769	47,137		47,137	12,446	59,583
PWWM - PW & Waste Mgt	1,638	6.1626	88,646		88,646	23,407	112,053
SP - Seaport	342	1.2867	18,508		18,508	4,887	23,395
TT - Office of the CITT	8	0.0301	433		433	114	547
VZ - Vizcaya Museum and Gardens	47	0.1768	2,544		2,544	672	3,216
ZZ -All Other	3,230	12.1519	174,800		174,800	46,154	220,954
SubTotal	26,580	100.0000	1,438,454		1,438,454	371,856	1,810,310
Total	26,580	100.0000	1,438,454		1,438,454	371,856	1,810,310

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
MT - Transit	77	72.6415	212,485		212,485	54,930	267,415
PD - Police	19	17.9245	52,431		52,431	13,554	65,985
PWWM - PW & Waste Mgt	3	2.8302	8,279		8,279	2,140	10,419
ZZ -All Other	7	6.6038	19,317		19,317	4,994	24,311
SubTotal	106	100.0000	292,512		292,512	75,618	368,130
Total	106	100.0000	292,512		292,512	75,618	368,130

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Employee &amp; Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	91	0.3812	1,681		1,681	436	2,117
AU - Audit and Management	3	0.0126	55		55		55
AV - Aviation	1,050	4.3983	19,393		19,393	5,034	24,427
BU - Strategic Business Management	30	0.1257	554		554		554
CC - County Commission	20	0.0838	369		369		369
CL - Clerk of Court	1,144	4.7920	21,129		21,129	5,485	26,614
CO - Com Actn & Human Serv	559	2.3415	10,324		10,324	2,680	13,004
CQ - Capital Improvement	1	0.0042	18		18	5	23
CR - Corrections & Rehabilitation	2,822	11.8209	52,120		52,120	13,530	65,650
CU - Cultural Affairs	15	0.0628	277		277	72	349
EC - Commission on Ethics & Public Trust	6	0.0251	111		111	29	140
EL - Elections	63	0.2639	1,164		1,164	302	1,466
ER - Human Resources	46	0.1927	850		850		850
ET - Enterprise Technology Services	494	2.0693	9,124		9,124	2,368	11,492
FN - Finance	231	0.9676	4,266		4,266	1,108	5,374
FR - Fire	2,535	10.6187	46,820		46,820	12,154	58,974
GI - Government Information Center	151	0.6325	2,789		2,789	724	3,513
HT - Homeless Trust	8	0.0335	148		148	38	186
ID - Internal Services (Grantee)	633	2.6516	11,690		11,690	3,034	14,724
LB - Libraries	406	1.7007	7,499		7,499	1,947	9,446
ME - Medical Examiner	43	0.1801	794		794	206	1,000
MP - Metropolitan Planning Organization	2	0.0084	37		37	10	47
MT - Transit	2,899	12.1434	53,543		53,543	13,899	67,442
PA - Property Appraiser	317	1.3279	5,855		5,855	1,520	7,375
PD - Police	4,220	17.6767	77,941		77,941	20,234	98,175

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Employee &amp; Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PE - Reg & Econom Resources	771	3.2296	14,240		14,240	3,696	17,936
PM - Procurement Management	47	0.1969	868		868	225	1,093
PR - Park & Recreation	771	3.2296	14,240		14,240	3,696	17,936
PWWM - PW & Waste Mgt	1,492	6.2497	27,556		27,556	7,153	34,709
SP - Seaport	284	1.1896	5,245		5,245	1,362	6,607
VZ - Vizcaya Museum and Gardens	28	0.1173	517		517	134	651
ZZ -All Other	2,691	11.2722	49,701		49,701	12,901	62,602
SubTotal	23,873	100.0000	440,918		440,918	113,982	554,900
Total	23,873	100.0000	440,918		440,918	113,982	554,900

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3837	8,919		8,919	2,355	11,274
AT - County Attorney	115	0.4327	10,056		10,056		10,056
AU - Audit and Management	41	0.1543	3,585		3,585		3,585
AV - Aviation	1,190	4.4771	104,060		104,060	27,477	131,537
BU - Strategic Business Management	83	0.3123	7,258		7,258		7,258
CC - County Commission	180	0.6772	15,740		15,740		15,740
CE - County Executive	41	0.1543	3,585		3,585		3,585
CL - Clerk of Court	1,258	4.7329	110,007		110,007	29,047	139,054
CO - Com Actn & Human Serv	664	2.4981	58,064		58,064	15,331	73,395
CR - Corrections & Rehabilitation	2,903	10.9217	253,855		253,855	67,029	320,884
CU - Cultural Affairs	40	0.1505	3,498		3,498	924	4,422
EC - Commission on Ethics & Public Trust	13	0.0489	1,137		1,137	300	1,437
EL - Elections	90	0.3386	7,870		7,870	2,078	9,948
ER - Human Resources	97	0.3649	8,482		8,482		8,482
ET - Enterprise Technology Services	528	1.9865	46,171		46,171	12,191	58,362
FN - Finance	281	1.0572	24,572		24,572	6,488	31,060
FR - Fire	2,607	9.8081	227,971		227,971	60,194	288,165
GI - Government Information Center	176	0.6622	15,390		15,390	4,064	19,454
HT - Homeless Trust	15	0.0564	1,312		1,312	346	1,658
ID - Internal Services (Grantee)	719	2.7051	62,874		62,874	16,601	79,475
IG - Inspector General	32	0.1204	2,798		2,798	739	3,537
LB - Libraries	464	1.7457	40,575		40,575	10,714	51,289
ME - Medical Examiner	68	0.2558	5,946		5,946	1,570	7,516
MP - Metropolitan Planning Organization	14	0.0527	1,224		1,224	323	1,547
MT - Transit	3,031	11.4033	265,048		265,048	69,984	335,032



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PA - Property Appraiser	345	1.2980	30,169		30,169	7,966	38,135
PD - Police	4,323	16.2639	378,030		378,030	99,816	477,846
PE - Reg & Econom Resources	950	3.5741	83,073		83,073	21,935	105,008
PM - Procurement Management	74	0.2784	6,471		6,471	1,709	8,180
PR - Park & Recreation	871	3.2769	76,165		76,165	20,111	96,276
PWWM - PW & Waste Mgt	1,638	6.1626	143,236		143,236	37,821	181,057
SP - Seaport	342	1.2867	29,906		29,906	7,897	37,803
TT - Office of the CITT	8	0.0301	700		700	185	885
VZ - Vizcaya Museum and Gardens	47	0.1768	4,110		4,110	1,085	5,195
ZZ -All Other	3,230	12.1519	282,449		282,449	74,579	357,028
SubTotal	26,580	100.0000	2,324,306		2,324,306	600,859	2,925,165
Total	26,580	100.0000	2,324,306		2,324,306	600,859	2,925,165

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department ER - Human Resources**

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
AD - Animal Services	20,369	6,978	0	2,117	11,274
AT - County Attorney	16,280	6,224	0	0	10,056
AU - Audit and Management	5,859	2,219	0	55	3,585
AV - Aviation	237,369	81,405	0	24,427	131,537
BU - Strategic Business	12,304	4,492	0	554	7,258
CC - County Commission	25,850	9,741	0	369	15,740
CE - County Executive	5,804	2,219	0	0	3,585
CL - Clerk of Court	251,724	86,056	0	26,614	139,054
CO - Com Actn & Human	131,821	45,422	0	13,004	73,395
CQ - Capital Improvement	23	0	0	23	0
CR - Corrections &	585,120	198,586	0	65,650	320,884
CU - Cultural Affairs	7,508	2,737	0	349	4,422
EC - Commission on Ethics &	2,467	890	0	140	1,437
EL - Elections	17,571	6,157	0	1,466	9,948
ER - Human Resources	14,581	5,249	0	850	8,482
ET - Enterprise Technology	105,973	36,119	0	11,492	58,362
FN - Finance	55,656	19,222	0	5,374	31,060
FR - Fire	525,477	178,338	0	58,974	288,165
GI - Government Information	35,007	12,040	0	3,513	19,454
HT - Homeless Trust	2,870	1,026	0	186	1,658
ID - Internal Services	143,383	49,184	0	14,724	79,475
IG - Inspector General	5,726	2,189	0	0	3,537
LB - Libraries	92,476	31,741	0	9,446	51,289
ME - Medical Examiner	13,168	4,652	0	1,000	7,516
MP - Metropolitan Planning	2,552	958	0	47	1,547
MT - Transit	877,232	207,343	267,415	67,442	335,032
PA - Property Appraiser	69,111	23,601	0	7,375	38,135
PD - Police	937,731	295,725	65,985	98,175	477,846
PE - Reg & Econom	187,931	64,987	0	17,936	105,008
PM - Procurement	14,335	5,062	0	1,093	8,180
PR - Park & Recreation	173,795	59,583	0	17,936	96,276
PWWM - PW & Waste Mgt	338,238	112,053	10,419	34,709	181,057
SP - Seaport	67,805	23,395	0	6,607	37,803



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department ER - Human Resources**

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
TT - Office of the CITT	1,432	547	0	0	885
VZ - Vizcaya Museum and	9,062	3,216	0	651	5,195
ZZ -All Other	664,895	220,954	24,311	62,602	357,028
Direct Billed	0	0	0	0	0
Total	5,658,505	1,810,310	368,130	554,900	2,925,165

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ET - Enterprise Technology Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	140,143,537			140,143,537
POLL WORKERS	( 177,498)			
PETTY CASH & CHANGE FUNDS	( 4,397)			
OTHER SPEC OBLIGATIONS	( 2,294,569)			
INTRAFUND TRANSFER	( 8,703,500)			
SPECIAL TRANSPORTATION	( 75,885)			
HURRICANE EXPENSES	0			
GRANTS TO OUTSIDE ORGANIZATIONS	( 509)			
REFUNDS, CAHS SHORTAGES	0			
BUILDING IMPROVEMENTS	0			
CONSTRUCTION PHASE	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 7,050,373)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 3,986,409)			
INFRASTRUCTURE	( 40,309)			
Total Deductions:	( 22,333,449)			( 22,333,449)
Depreciation	5,054,866		5,054,866	
Leave Payouts	834,587		834,587	
AG - Agenda Coordination	1,704	796	2,500	
AT - County Attorney	8,767	869	9,636	
AU - Audit and Management	272,570	6,531	279,101	
BU - Strategic Business Management	35,864	( 4,873)	30,991	
CC - County Commission	( 22,026)	( 41,671)	( 63,697)	
CE - County Executive	60,085	15,071	75,156	
DA - ADA Coordination	( 1,922)	940	( 982)	
ER - Human Resources	83,869	22,104	105,973	
ET - Enterprise Technology Services		233,179	233,179	
FE - Fair Employment Practices		1,424	1,424	
FN - Finance		141,671	141,671	
GG - General Government		848,897	848,897	
GI - Government Information Center		47,642	47,642	
IG - Inspector General		31,631	31,631	



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ET - Enterprise Technology Services**

PM - Procurement Management		( 10,506)	( 10,506)	
Total Allocated Additions:	6,328,364	1,293,705	7,622,069	7,622,069
REVENUE (34110)	( 2,521,136)			
REVENUE (34900)	( 845,322)			
REVENUE (34910)	( 79,462,145)			
REVENUE (35170)	( 767,472)			
REVENUE (36100)	( 795)			
REVENUE (36900)	0			
REVENUE (36920)	( 19,287,868)			
REVENUE (38700)	( 8,703,500)			
ACCRUED LEAVE PAYOUTS	( 720,168)			
ADMIN REIMB - AVIATION	( 194,271)			
ADMIN REIMB - W&S	( 473,164)			
Total Departmental Cost Adjustments:	( 112,975,841)		( 112,975,841)	
Total To Be Allocated:	11,162,611	1,293,705	12,456,316	

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
<b>Wages &amp; Benefits</b>					
SALARIES	49,796,589	0	46,136,282	3,660,307	0
FRINGE BENEFITS	9,398,304	0	8,768,071	630,233	0
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	177,498	177,498	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
OTHER COURT OPERATING EXPENSE	185	0	185	0	0
ACCOUNTING & AUDITING	0	0	0	0	0
LEGAL	1,250	0	1,250	0	0
BANK & TRUSTEE/PAYING AGENT FEES	2,198	0	2,198	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0	0	0
TEMPORARY HELP AGENCY	3,425,136	0	3,305,239	119,897	0
HEALTH RELATED SERVICES	0	0	0	0	0
ELECTRICAL SERVICES	69,055	0	69,055	0	0
WATER AND DISPOSAL SERVICES	114	0	114	0	0
INDUSTRIAL SERVICE RELATED	3,461	0	3,461	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	1,477,228	0	1,024,244	0	0
GENERAL AUTO & PROFESSIONAL LIAB	245,100	0	245,100	0	0
OUTSIDE CONTRACTUAL SVCS.	1,813	0	1,813	0	0
EQUIPMENT MAINTENANCE	18,788	0	18,788	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	730,250	0	730,250	0	0
ITD MAINTENANCE	19,888,211	0	19,809,922	0	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	154,049	0	154,049	0	0
TAX COLLECTOR DISTRIBUTION	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	2,491,766	0	2,491,766	0	0
HEAVY EQUIPMENT RENTAL	10,766	0	10,766	0	0
COMMUNICATION EQUIPMENT-RENTAL	136,455	0	136,455	0	0
RENT PAYMENTS TO LESSORS	181,115	0	181,115	0	0
OTHER RENTAL EXPENSE	12,782	0	12,782	0	0
GSA CHARGES	772,387	0	702,110	0	0
ITD	5,296,284	0	5,296,284	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
PARKS & RECREATION SERVICES	0	0	0	0	0
CLERK OF COURTS	135	0	135	0	0
TELECOMMUNICATIONS	15,561,161	0	15,555,333	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	66,618	0	66,618	0	0
TRAVEL	62,603	0	62,603	0	0
AUTOMOBILE REIMBURSEMENT	24,807	0	24,807	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
ADVERTISING	2,783	0	2,783	0	0
PRINTING & GRAPHICS	4	0	4	0	0
MAILING SERVICES	10,465	0	10,465	0	0
*PETTY CASH & CHANGE FUNDS	4,397	4,397	0	0	0
TRAINING	217,321	0	217,321	0	0
REIMBURSEMENTS & REFUNDS	0	0	0	0	0
TAXES, LICENSES & PERMITS	387	0	387	0	0
MISCELLANEOUS	32,261	0	29,733	2,528	0
RESERVE & CONTINGENCIES	0	0	0	0	0
FUEL & LUBRICANTS	3,553	0	3,553	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	174,331	0	174,331	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	896,305	0	896,305	0	0
EQUIPMENT & NON-CAPITAL TOOLS	803,578	0	803,578	0	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	55,700	0	55,700	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	21,550	0	21,550	0	0
CONSTRUCTION MATERIALS & SUPPLIES	11,294	0	11,294	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	881,244	0	881,244	0	0
COMPUTER SUPPLIES	7,722	0	7,722	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	412	0	412	0	0
CLOTHING & UNIFORMS	10,098	0	10,098	0	0
OTHER MATERIALS & SUPPLIES	37,984	0	37,984	0	0
GENERAL FUND TRF-OUT	768,267	0	768,267	0	0
OTHER SPECIAL REVENUE-TRF OUT	2,632,000	0	2,632,000	0	0
*OTHER SPEC OBLIGATIONS	2,294,569	2,294,569	0	0	0
LOAN AGREEMENTS	1,414,219	0	1,414,219	0	0
*INTRAFUND TRANSFER	8,703,500	8,703,500	0	0	0
*SPECIAL TRANSPORTATION	75,885	75,885	0	0	0
*HURRICANE EXPENSES	0	0	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	509	509	0	0	0
*REFUNDS, CAHS SHORTAGES	0	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
*CONSTRUCTION PHASE	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	7,050,373	7,050,373	0	0	0
*MACHINERY, EQUIP, FURN., & OTHER > 5000	3,986,409	3,986,409	0	0	0
*INFRASTRUCTURE	40,309	40,309	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
<b>Departmental Totals</b>					
Total Expenditures	140,143,537	22,333,449	112,789,745	4,412,965	0
<b>Deductions</b>					
Total Deductions	( 22,333,449)	( 22,333,449)	0	0	0
<b>Cost Adjustments</b>					
REVENUE (34110)	( 2,521,136)	0	( 2,521,136)	0	0
REVENUE (34900)	( 845,322)	0	( 845,322)	0	0
REVENUE (34910)	( 79,462,145)	0	( 76,726,509)	( 2,735,636)	0
REVENUE (35170)	( 767,472)	0	( 767,472)	0	0
REVENUE (36100)	( 795)	0	( 795)	0	0
REVENUE (36900)	0	0	0	0	0
REVENUE (36920)	( 19,287,868)	0	( 19,287,868)	0	0
REVENUE (38700)	( 8,703,500)	0	( 8,703,500)	0	0
ACCRUED LEAVE PAYOUTS	( 720,168)	0	( 720,168)	0	0
ADMIN REIMB - AVIATION	( 194,271)	0	( 194,271)	0	0
ADMIN REIMB - W&S	( 473,164)	0	( 473,164)	0	0
 Functional Cost	 4,834,247	 0	 2,549,540	 1,677,329	 0
<b>Allocation Step 1</b>					
Inbound- All Others	6,328,364	0	0	0	6,328,364
Unallocated Costs	( 607,378)	0	0	0	0
1st Allocation	10,555,233	0	2,549,540	1,677,329	6,328,364
<b>Allocation Step 2</b>					
Inbound- All Others	1,293,705	0	0	0	1,293,705
2nd Allocation	1,293,705	0	0	0	1,293,705
<b>Total For ET ET - Enterprise Technology</b>					
Total Allocated	11,848,938	0	2,549,540	1,677,329	7,622,069

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
OTHER COURT OPERATING EXPENSE	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	452,984
GENERAL AUTO & PROFESSIONAL LIAB	0	0
OUTSIDE CONTRACTUAL SVCS.	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	0	78,289
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	70,277
ITD	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0
PARKS & RECREATION SERVICES	0	0
CLERK OF COURTS	0	0
TELECOMMUNICATIONS	0	5,828
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, 2012**  
**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
GENERAL FUND TRF-OUT	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, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Interagency Services	Major Capital
<b>Departmental Totals</b>		
Total Expenditures	0	607,378
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
REVENUE (34110)	0	0
REVENUE (34900)	0	0
REVENUE (34910)	0	0
REVENUE (35170)	0	0
REVENUE (36100)	0	0
REVENUE (36900)	0	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	 0	 607,378
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Unallocated Costs	0	( 607,378)
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
2nd Allocation	0	0
<b>Total For ET ET - Enterprise Technology</b>		
Total Allocated	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

## Activity - ETSD Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.8143	20,761		20,761		20,761
AT - County Attorney	115	0.9181	23,407		23,407		23,407
AU - Audit and Management	41	0.3273	8,345		8,345		8,345
BU - Strategic Business Management	83	0.6626	16,894		16,894		16,894
CC - County Commission	180	1.4370	36,637		36,637		36,637
CE - County Executive	41	0.3273	8,345		8,345		8,345
CL - Clerk of Court	1,258	10.0431	256,053		256,053		256,053
CO - Com Actn & Human Serv	664	5.3010	135,151		135,151		135,151
CR - Corrections & Rehabilitation	2,903	23.1758	590,876		590,876		590,876
EC - Commission on Ethics & Public Trust	13	0.1038	2,646		2,646		2,646
EL - Elections	90	0.7185	18,319		18,319		18,319
ER - Human Resources	97	0.7744	19,743		19,743		19,743
ET - Enterprise Technology Services	528	4.2152	107,469		107,469		107,469
GI - Government Information Center	176	1.4051	35,823		35,823		35,823
ID - Internal Services (Grantee)	165	1.3172	33,584		33,584		33,584
IG - Inspector General	32	0.2555	6,513		6,513		6,513
ME - Medical Examiner	68	0.5429	13,841		13,841		13,841
PA - Property Appraiser	345	2.7543	70,221		70,221		70,221
PD - Police	4,323	34.5122	879,904		879,904		879,904
PR - Park & Recreation	871	6.9535	177,283		177,283		177,283
ZZ -All Other	431	3.4409	87,725		87,725		87,725
SubTotal	12,526	100.0000	2,549,540		2,549,540		2,549,540
Total	12,526	100.0000	2,549,540		2,549,540		2,549,540

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

Activity - Corrections/Police &amp; CJIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	1,258.00	14.2259	238,616		238,616		238,616
CR - Corrections & Rehabilitation	2,903.00	32.8282	550,637		550,637		550,637
PD - Police	4,323.00	48.8862	819,981		819,981		819,981
ZZ -All Other	359.00	4.0597	68,095		68,095		68,095
SubTotal	8,843.00	100.0000	1,677,329		1,677,329		1,677,329
Total	8,843.00	100.0000	1,677,329		1,677,329		1,677,329

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

## Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3837	24,285		24,285	5,176	29,461
AT - County Attorney	115	0.4327	27,380		27,380		27,380
AU - Audit and Management	41	0.1543	9,762		9,762		9,762
AV - Aviation	1,190	4.4771	283,324		283,324	60,385	343,709
BU - Strategic Business Management	83	0.3123	19,761		19,761		19,761
CC - County Commission	180	0.6772	42,856		42,856		42,856
CE - County Executive	41	0.1543	9,762		9,762		9,762
CL - Clerk of Court	1,258	4.7329	299,514		299,514	63,835	363,349
CO - Com Actn & Human Serv	664	2.4981	158,090		158,090	33,694	191,784
CR - Corrections & Rehabilitation	2,903	10.9217	691,168		691,168	147,308	838,476
CU - Cultural Affairs	40	0.1505	9,523		9,523	2,030	11,553
EC - Commission on Ethics & Public Trust	13	0.0489	3,095		3,095	660	3,755
EL - Elections	90	0.3386	21,428		21,428	4,567	25,995
ER - Human Resources	97	0.3649	23,094		23,094		23,094
ET - Enterprise Technology Services	528	1.9865	125,710		125,710		125,710
FN - Finance	281	1.0572	66,903		66,903	14,259	81,162
FR - Fire	2,607	9.8081	620,694		620,694	132,288	752,982
GI - Government Information Center	176	0.6622	41,903		41,903	8,931	50,834
HT - Homeless Trust	15	0.0564	3,571		3,571	761	4,332
ID - Internal Services (Grantee)	719	2.7051	171,185		171,185	36,485	207,670
IG - Inspector General	32	0.1204	7,619		7,619	1,624	9,243
LB - Libraries	464	1.7457	110,473		110,473	23,545	134,018
ME - Medical Examiner	68	0.2558	16,190		16,190	3,451	19,641
MP - Metropolitan Planning Organization	14	0.0527	3,333		3,333	710	4,043
MT - Transit	3,031	11.4033	721,643		721,643	153,803	875,446



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PA - Property Appraiser	345	1.2980	82,140		82,140	17,507	99,647
PD - Police	4,323	16.2639	1,029,252		1,029,252	219,363	1,248,615
PE - Reg & Econom Resources	950	3.5741	226,183		226,183	48,206	274,389
PM - Procurement Management	74	0.2784	17,618		17,618	3,755	21,373
PR - Park & Recreation	871	3.2769	207,374		207,374	44,198	251,572
PWWM - PW & Waste Mgt	1,638	6.1626	389,987		389,987	83,117	473,104
SP - Seaport	342	1.2867	81,426		81,426	17,354	98,780
TT - Office of the CITT	8	0.0301	1,905		1,905	406	2,311
VZ - Vizcaya Museum and Gardens	47	0.1768	11,190		11,190	2,385	13,575
ZZ -All Other	3,230	12.1519	769,023		769,023	163,902	932,925
SubTotal	26,580	100.0000	6,328,364		6,328,364	1,293,705	7,622,069
Total	26,580	100.0000	6,328,364		6,328,364	1,293,705	7,622,069

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department ET - Enterprise Technology Services**

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
AD - Animal Services	50,222	20,761	0	29,461
AT - County Attorney	50,787	23,407	0	27,380
AU - Audit and Management	18,107	8,345	0	9,762
AV - Aviation	343,709	0	0	343,709
BU - Strategic Business	36,655	16,894	0	19,761
CC - County Commission	79,493	36,637	0	42,856
CE - County Executive	18,107	8,345	0	9,762
CL - Clerk of Court	858,018	256,053	238,616	363,349
CO - Com Actn & Human	326,935	135,151	0	191,784
CR - Corrections &	1,979,989	590,876	550,637	838,476
CU - Cultural Affairs	11,553	0	0	11,553
EC - Commission on Ethics &	6,401	2,646	0	3,755
EL - Elections	44,314	18,319	0	25,995
ER - Human Resources	42,837	19,743	0	23,094
ET - Enterprise Technology	233,179	107,469	0	125,710
FN - Finance	81,162	0	0	81,162
FR - Fire	752,982	0	0	752,982
GI - Government Information	86,657	35,823	0	50,834
HT - Homeless Trust	4,332	0	0	4,332
ID - Internal Services	241,254	33,584	0	207,670
IG - Inspector General	15,756	6,513	0	9,243
LB - Libraries	134,018	0	0	134,018
ME - Medical Examiner	33,482	13,841	0	19,641
MP - Metropolitan Planning	4,043	0	0	4,043
MT - Transit	875,446	0	0	875,446
PA - Property Appraiser	169,868	70,221	0	99,647
PD - Police	2,948,500	879,904	819,981	1,248,615
PE - Reg & Econom	274,389	0	0	274,389
PM - Procurement	21,373	0	0	21,373
PR - Park & Recreation	428,855	177,283	0	251,572
PWWM - PW & Waste Mgt	473,104	0	0	473,104
SP - Seaport	98,780	0	0	98,780
TT - Office of the CITT	2,311	0	0	2,311



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department ET - Enterprise Technology Services**

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
VZ - Vizcaya Museum and	13,575	0	0	13,575
ZZ -All Other	1,088,745	87,725	68,095	932,925
Direct Billed	0	0	0	0
Total	11,848,938	2,549,540	1,677,329	7,622,069

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FE - Fair Employment Practices**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	693,490			693,490
POLL WORKERS	( 3,930)			
PETTY CASH & CHANGE FUNDS	964			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	( 2,966)			( 2,966)
Depreciation	11,332		11,332	
Leave Payouts	8,991		8,991	
AT - County Attorney	3,531	350	3,881	
DA - ADA Coordination	( 1,922)	940	( 982)	
FN - Finance		1,221	1,221	
GG - General Government		66,458	66,458	
IG - Inspector General		1	1	
PM - Procurement Management		( 15)	( 15)	
Total Allocated Additions:	21,932	68,955	90,887	90,887
ADMIN REIMB - AV	( 44,619)			
ADMIN REIMB - WS	( 108,673)			
ACCRUED LEAVE PAYOUTS	0			
REVENUE	( 487,493)			
Total Departmental Cost Adjustments:	( 640,785)			( 640,785)
Total To Be Allocated:	71,671	68,955		140,626

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FE - Fair Employment Practices**

	Total	General & Admin	Fair Employment	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	526,689	0	526,689	0
FRINGE BENEFITS	118,289	0	118,289	0
<b>Other Expense &amp; Cost</b>				
*POLL WORKERS	3,930	3,930	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0
INTERPRETERS	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	4,500	0	4,500	0
EQUIPMENT MAINTENANCE	1,574	0	1,574	0
ITD MAINTENANCE	11,143	0	11,143	0
GSA CHARGES	8,757	0	8,757	0
CLERK OF COURTS	1,454	0	1,454	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	970	0	970	0
TRAVEL	2,079	0	2,079	0
AUTOMOBILE REIMB	1,080	0	1,080	0
*PETTY CASH & CHANGE FUNDS	( 964)	( 964)	0	0
MAILING SERVICES	712	0	712	0
MISCELLANEOUS	645	0	645	0
OFFICE SUPPLIES & MINOR EQUIPMENT	891	0	891	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
TELECOMMUNICATIONS	11,666	0	11,666	0
EQUIPMENT & NON-CAPTIAL	55	0	55	0
GENERAL COUNTY SUPPORT CHARGES	20	0	20	0
<b>Departmental Totals</b>				
Total Expenditures	693,490	2,966	690,524	0
<b>Deductions</b>				
Total Deductions	( 2,966)	( 2,966)	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	( 44,619)	0	( 44,619)	0
ADMIN REIMB - WS	( 108,673)	0	( 108,673)	0
ACCRUED LEAVE PAYOUTS	0	0	0	0
REVENUE	( 487,493)	0	( 487,493)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FE - Fair Employment Practices**

	Total	General & Admin	Fair Employment	Major Capital
Functional Cost	49,739	0	49,739	0
Allocation Step 1				
Inbound- All Others	21,932	21,932	0	0
Reallocate Admin Costs		( 21,932)	21,932	0
1st Allocation	71,671	0	71,671	0
Allocation Step 2				
Inbound- All Others	68,955	68,955	0	0
Reallocate Admin Costs		( 68,955)	68,955	0
2nd Allocation	68,955	0	68,955	0
Total For FE FE - Fair Employment Practices				
Total Allocated	140,626	0	140,626	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FE - Fair Employment Practices**

## Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3837	275		275	276	551
AT - County Attorney	115	0.4327	310		310		310
AU - Audit and Management	41	0.1543	111		111		111
AV - Aviation	1,190	4.4771	3,209		3,209	3,219	6,428
BU - Strategic Business Management	83	0.3123	224		224		224
CC - County Commission	180	0.6772	485		485		485
CE - County Executive	41	0.1543	111		111		111
CL - Clerk of Court	1,258	4.7329	3,392		3,392	3,402	6,794
CO - Com Actn & Human Serv	664	2.4981	1,790		1,790	1,796	3,586
CR - Corrections & Rehabilitation	2,903	10.9217	7,828		7,828	7,852	15,680
CU - Cultural Affairs	40	0.1505	108		108	108	216
EC - Commission on Ethics & Public Trust	13	0.0489	35		35	35	70
EL - Elections	90	0.3386	243		243	243	486
ER - Human Resources	97	0.3649	262		262		262
ET - Enterprise Technology Services	528	1.9865	1,424		1,424		1,424
FN - Finance	281	1.0572	758		758	760	1,518
FR - Fire	2,607	9.8081	7,030		7,030	7,051	14,081
GI - Government Information Center	176	0.6622	475		475	476	951
HT - Homeless Trust	15	0.0564	40		40	41	81
ID - Internal Services (Grantee)	719	2.7051	1,938		1,938	1,944	3,882
IG - Inspector General	32	0.1204	86		86	87	173
LB - Libraries	464	1.7457	1,251		1,251	1,255	2,506
ME - Medical Examiner	68	0.2558	183		183	184	367
MP - Metropolitan Planning Organization	14	0.0527	38		38	38	76
MT - Transit	3,031	11.4033	8,173		8,173	8,198	16,371



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PA - Property Appraiser	345	1.2980	930		930	933	1,863
PD - Police	4,323	16.2639	11,656		11,656	11,693	23,349
PE - Reg & Econom Resources	950	3.5741	2,562		2,562	2,569	5,131
PM - Procurement Management	74	0.2784	200		200	200	400
PR - Park & Recreation	871	3.2769	2,349		2,349	2,356	4,705
PWWM - PW & Waste Mgt	1,638	6.1626	4,416		4,416	4,430	8,846
SP - Seaport	342	1.2867	922		922	925	1,847
TT - Office of the CITT	8	0.0301	22		22	22	44
VZ - Vizcaya Museum and Gardens	47	0.1768	127		127	127	254
ZZ -All Other	3,230	12.1519	8,708		8,708	8,735	17,443
SubTotal	26,580	100.0000	71,671		71,671	68,955	140,626
Total	26,580	100.0000	71,671		71,671	68,955	140,626

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department FE - Fair Employment Practices**

Receiving Department	Total	Fair Employment
AD - Animal Services	551	551
AT - County Attorney	310	310
AU - Audit and Management	111	111
AV - Aviation	6,428	6,428
BU - Strategic Business	224	224
CC - County Commission	485	485
CE - County Executive	111	111
CL - Clerk of Court	6,794	6,794
CO - Com Actn & Human	3,586	3,586
CR - Corrections &	15,680	15,680
CU - Cultural Affairs	216	216
EC - Commission on Ethics &	70	70
EL - Elections	486	486
ER - Human Resources	262	262
ET - Enterprise Technology	1,424	1,424
FN - Finance	1,518	1,518
FR - Fire	14,081	14,081
GI - Government Information	951	951
HT - Homeless Trust	81	81
ID - Internal Services	3,882	3,882
IG - Inspector General	173	173
LB - Libraries	2,506	2,506
ME - Medical Examiner	367	367
MP - Metropolitan Planning	76	76
MT - Transit	16,371	16,371
PA - Property Appraiser	1,863	1,863
PD - Police	23,349	23,349
PE - Reg & Econom	5,131	5,131
PM - Procurement	400	400
PR - Park & Recreation	4,705	4,705
PWWM - PW & Waste Mgt	8,846	8,846
SP - Seaport	1,847	1,847
TT - Office of the CITT	44	44



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department FE - Fair Employment Practices**

Receiving Department	Total	Fair Employment
VZ - Vizcaya Museum and	254	254
ZZ -All Other	17,443	17,443
Direct Billed	0	0
Total	140,626	140,626

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FN - Finance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	37,365,630			37,365,630
POLL WORKERS	( 68,869)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	( 26,364)			
PETTY CASH & CHANGE FUNDS	( 212)			
GENERAL FUND TRANSFER OUT	( 666,300)			
INTRAFUND TRANSFER	( 1,349,645)			
OTHER SPECIAL REVENUE TRF OUT	0			
OTHER SPECIAL OBLIGATIONS	( 4,200,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 120,800)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 1,903,249)			
Total Deductions:	( 8,335,439)			( 8,335,439)
Depreciation	200,545		200,545	
Leave Payouts	280,371		280,371	
AG - Agenda Coordination	3,124	1,460	4,584	
AT - County Attorney	651,205	64,518	715,723	
AU - Audit and Management	55,613	1,333	56,946	
BU - Strategic Business Management	28,340	( 3,904)	24,436	
CC - County Commission	10,598	2,628	13,226	
CE - County Executive	31,977	8,021	39,998	
DA - ADA Coordination	( 1,922)	940	( 982)	
ER - Human Resources	44,045	11,611	55,656	
ET - Enterprise Technology Services	66,903	14,259	81,162	
FE - Fair Employment Practices	758	760	1,518	
FN - Finance		40,306	40,306	
GG - General Government		28,155	28,155	
GI - Government Information Center		164,875	164,875	
IG - Inspector General		3,750	3,750	
PM - Procurement Management		( 1,711)	( 1,711)	

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FN - Finance**

Total Allocated Additions:	1,371,557	337,001	1,708,558	1,708,558
ADMIN REIMB - AV	( 491,715)			
ADMIN REIMB - WS	( 1,197,612)			
ACCRUED LEAVE PAYOUTS	( 424,865)			
REVENUE	( 137,115,202)			
Total Departmental Cost Adjustments:	( 139,229,394)		( 139,229,394)	
Total To Be Allocated:	( 108,827,646)	337,001	( 108,490,645)	

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
<b>Wages &amp; Benefits</b>					
SALARIES	16,601,650	0	221,819	4,247,327	9,750,354
FRINGE BENEFITS	4,072,485	0	13,563	1,005,786	2,465,399
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	68,869	68,869	0	0	0
OTHER COURT OPERATING EXPENSE	8,039	0	0	0	8,039
ACCOUNTING & AUDITING	37,629	0	0	1,095	11,609
CONSULTING SERVICES	( 98,100)	0	0	( 158,100)	0
LEGAL	7,359	0	0	0	1,573
BANK & TRUSTEE/PAYING AGENT FEES	77,855	0	0	0	77,855
TEMPORARY HELP AGENCY	749,475	0	0	267,015	482,460
INDUSTRIAL SERVICE RELATED	171,382	0	0	420	170,962
OTHER OUTSIDE CONTRACTUAL SERVICES	68,716	0	0	0	7,765
GENERAL AUTO & PROFESSIONAL LIAB	127,700	0	2,200	38,400	80,900
HEALTH RELATED SERVICES	0	0	0	0	0
EQUIPMENT MAINTENANCE	30,668	0	( 158)	4,735	26,091
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	21,481	0	0	0	21,481
ITD MAINTENANCE	390,703	0	244	316,118	74,341
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	1,942,453	0	54,657	655,687	1,146,613
COMMUNICATION EQUIPMENT-RENTAL	54,193	0	2,367	3,275	40,477
TAXES, LICENCES & PERMITS	0	0	0	0	0
GSA CHARGES	828,882	0	3,864	168,524	353,834
ITD	1,679,806	0	15,648	347,473	1,276,579
GENERAL COUNTY SUPPORT CHARGES	40,000	0	0	10,000	0
CLERK OF COURTS	69,888	0	260	63,883	5,155
TELECOMMUNICATIONS	356,828	0	27,488	67,583	246,249
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	9,892	0	405	703	8,784
TRAVEL	11,734	0	3,594	4,040	1,451
AUTOMOBILE REIMBURSEMENT	720	0	0	720	0
ADVERTISING	87,063	0	0	0	87,063
PRINTING & GRAPHICS	180,817	0	115	22,251	155,742
MAILING SERVICES	1,709,706	0	18	1,459	1,708,149
OTHER COMMUNICATIONS	28,575	0	0	0	28,575
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	26,364	26,364	0	0	0
*PETTY CASH & CHANGE FUNDS	212	212	0	0	0
TRAINING	4,546	0	5,325	636	( 1,415)
REIMBURSEMENTS & REFUNDS	( 602,311)	0	( 40,000)	( 562,311)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
MISCELLANEOUS	228,838	0	342	4,267	200,952
FUEL & LUBRICANTS	21	0	0	0	21
EQUIPMENT & NON-CAPITAL TOOLS	9,217	0	1	9,216	0
OTHER REPAIR & MAINTENANCE SUPPLIES	2,719	0	0	527	1,860
OFFICE SUPPLIES & MINOR EQUIPMENT	111,944	0	3,302	37,820	68,093
COMPUTER SUPPLIES	1,153	0	350	803	0
CLOTHING & UNIFORMS	3,307	0	0	0	3,307
OTHER MATERIALS & SUPPLIES	3,158	0	3,158	0	0
*GENERAL FUND TRANSFER OUT	666,300	666,300	0	0	0
*INTRAFUND TRANSFER	1,349,645	1,349,645	0	0	0
*OTHER SPECIAL REVENUE TRF OUT	0	0	0	0	0
*OTHER SPECIAL OBLIGATIONS	4,200,000	4,200,000	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	120,800	120,800	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	1,903,249	1,903,249	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	37,365,630	8,335,439	318,562	6,559,352	18,510,318
<b>Deductions</b>					
Total Deductions	( 8,335,439)	( 8,335,439)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 491,715)	0	0	( 491,715)	0
ADMIN REIMB - WS	( 1,197,612)	0	0	( 1,197,612)	0
ACCRUED LEAVE PAYOUTS	( 424,865)	0	( 17,798)	( 231,618)	( 136,249)
REVENUE	( 137,115,202)	0	0	0	( 135,900,155)
Functional Cost	( 110,199,203)	0	300,764	4,638,407	( 117,526,086)
<b>Allocation Step 1</b>					
Inbound- Depreciation: Stephen P. Clark Center	128,467	0	18,885	104,842	0
Inbound- Depreciation: Metro Annex	8,063	0	0	0	8,063
Inbound- All Others	1,235,027	0	16,502	315,966	725,347
Unallocated Costs	114,223,012	0	0	0	116,792,676
1st Allocation	5,395,366	0	336,151	5,059,215	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	337,001	0	4,503	86,218	197,925
Unallocated Costs	( 246,280)	0	0	0	( 197,925)
2nd Allocation	90,721	0	4,503	86,218	0
Total For FN FN - Finance					
Total Allocated	5,486,087	0	340,654	5,145,433	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
Wages & Benefits		
SALARIES	1,328,494	1,053,656
FRINGE BENEFITS	359,641	228,096
Other Expense & Cost		
*POLL WORKERS	0	0
OTHER COURT OPERATING EXPENSE	0	0
ACCOUNTING & AUDITING	4,925	20,000
CONSULTING SERVICES	0	60,000
LEGAL	5,786	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0
TEMPORARY HELP AGENCY	0	0
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	60,951
GENERAL AUTO & PROFESSIONAL LIAB	2,500	3,700
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	71,066	14,430
COMMUNICATION EQUIPMENT-RENTAL	5,902	2,172
TAXES, LICENCES & PERMITS	0	0
GSA CHARGES	2,189	300,471
ITD	11,705	28,401
GENERAL COUNTY SUPPORT CHARGES	0	30,000
CLERK OF COURTS	90	500
TELECOMMUNICATIONS	5,362	10,146
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	2,649	0
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	0	0
PRINTING & GRAPHICS	2,709	0
MAILING SERVICES	63	17
OTHER COMMUNICATIONS	0	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
MISCELLANEOUS	0	23,277
FUEL & LUBRICANTS	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	332	0
OFFICE SUPPLIES & MINOR EQUIPMENT	1,884	845
COMPUTER SUPPLIES	0	0
CLOTHING & UNIFORMS	0	0
OTHER MATERIALS & SUPPLIES	0	0
*GENERAL FUND TRANSFER OUT	0	0
*INTRAFUND TRANSFER	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
<b>Departmental Totals</b>		
Total Expenditures	1,805,297	1,836,662
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	( 23,053)	( 16,147)
REVENUE	( 1,215,047)	0
<b>Functional Cost</b>	567,197	1,820,515
<b>Allocation Step 1</b>		
Inbound- Depreciation: Stephen P. Clark Center	0	4,740
Inbound- Depreciation: Metro Annex	0	0
Inbound- All Others	98,829	78,383
Unallocated Costs	( 666,026)	( 1,903,638)
1st Allocation	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
Allocation Step 2		
Inbound- All Others	26,967	21,388
Unallocated Costs	( 26,967)	( 21,388)
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, 2012**  
**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	16,924.00	0.4638	1,559		1,559	22	1,581
AG - Agenda Coordination	50.00	0.0014	5		5		5
AT - County Attorney	2,869.00	0.0786	264		264		264
AU - Audit and Management	1,438.00	0.0394	132		132		132
AV - Aviation	71,916.00	1.9709	6,625		6,625	93	6,718
BU - Strategic Business Management	21,047.00	0.5768	1,939		1,939		1,939
CC - County Commission	23,653.00	0.6482	2,179		2,179		2,179
CE - County Executive	2,188.00	0.0600	202		202		202
CL - Clerk of Court	46,746.00	1.2811	4,306		4,306	61	4,367
CO - Com Actn & Human Serv	304,191.00	8.3365	28,023		28,023	395	28,418
CR - Corrections & Rehabilitation	76,199.00	2.0883	7,020		7,020	99	7,119
CU - Cultural Affairs	11,402.00	0.3125	1,050		1,050	15	1,065
DA - ADA Coordination	417.00	0.0114	38		38		38
EC - Commission on Ethics & Public Trust	1,160.00	0.0318	107		107	2	109
EL - Elections	10,079.00	0.2762	929		929	13	942
ER - Human Resources	6,983.00	0.1914	643		643		643
ET - Enterprise Technology Services	95,812.00	2.6258	8,827		8,827		8,827
FE - Fair Employment Practices	826.00	0.0226	76		76		76
FN - Finance	27,259.00	0.7470	2,511		2,511		2,511
FR - Fire	98,199.00	2.6912	9,046		9,046	128	9,174
GG - General Government	8,838.00	0.2422	814		814	11	825
GI - Government Information Center	7,657.00	0.2098	705		705	10	715
HT - Homeless Trust	8,237.00	0.2257	759		759	11	770
ID - Internal Services (Grantee)	347,956.00	9.5360	32,055		32,055	452	32,507
IG - Inspector General	132,807.00	3.6396	12,235		12,235	173	12,408

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
JU - Juvenile Assessment Center	9,791.00	0.2683	902		902	13	915
LB - Libraries	37,700.00	1.0332	3,473		3,473	49	3,522
ME - Medical Examiner	10,679.00	0.2927	984		984	14	998
MM - Miami-Dade Economic Advisory Trust	3,447.00	0.0945	318		318	4	322
MT - Transit	139,761.00	3.8302	12,875		12,875	182	13,057
ND - Non-Department	534,738.00	14.6546	49,263		49,263	694	49,957
PA - Property Appraiser	6,315.00	0.1731	582		582	8	590
PD - Police	94,617.00	2.5930	8,716		8,716	123	8,839
PE - Reg & Econom Resources	146,170.00	4.0059	13,466		13,466	190	13,656
PM - Procurement Management	105,605.00	2.8942	9,729		9,729	137	9,866
PR - Park & Recreation	438,579.00	12.0195	40,404		40,404	570	40,974
PWWM - PW & Waste Mgt	207,174.00	5.6777	19,086		19,086	269	19,355
SP - Seaport	39,308.00	1.0773	3,621		3,621	51	3,672
TT - Office of the CITT	2,195.00	0.0602	202		202	3	205
VZ - Vizcaya Museum and Gardens	8,220.00	0.2253	757		757	11	768
ZZ -All Other	539,748.00	14.7921	49,724		49,724	700	50,424
SubTotal	3,648,900.00	100.0000	336,151		336,151	4,503	340,654
Total	3,648,900.00	100.0000	336,151		336,151	4,503	340,654

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, 2012**  
**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	16,924.00	0.4638	23,465		23,465	421	23,886
AG - Agenda Coordination	50.00	0.0014	69		69		69
AT - County Attorney	2,869.00	0.0786	3,978		3,978		3,978
AU - Audit and Management	1,438.00	0.0394	1,994		1,994		1,994
AV - Aviation	71,916.00	1.9709	99,712		99,712	1,789	101,501
BU - Strategic Business Management	21,047.00	0.5768	29,182		29,182		29,182
CC - County Commission	23,653.00	0.6482	32,795		32,795		32,795
CE - County Executive	2,188.00	0.0600	3,034		3,034		3,034
CL - Clerk of Court	46,746.00	1.2811	64,814		64,814	1,163	65,977
CO - Com Actn & Human Serv	304,191.00	8.3365	421,762		421,762	7,567	429,329
CR - Corrections & Rehabilitation	76,199.00	2.0883	105,650		105,650	1,895	107,545
CU - Cultural Affairs	11,402.00	0.3125	15,809		15,809	284	16,093
DA - ADA Coordination	417.00	0.0114	578		578		578
EC - Commission on Ethics & Public Trust	1,160.00	0.0318	1,608		1,608	29	1,637
EL - Elections	10,079.00	0.2762	13,975		13,975	251	14,226
ER - Human Resources	6,983.00	0.1914	9,682		9,682		9,682
ET - Enterprise Technology Services	95,812.00	2.6258	132,844		132,844		132,844
FE - Fair Employment Practices	826.00	0.0226	1,145		1,145		1,145
FN - Finance	27,259.00	0.7470	37,795		37,795		37,795
FR - Fire	98,199.00	2.6912	136,153		136,153	2,442	138,595
GG - General Government	8,838.00	0.2422	12,254		12,254	220	12,474
GI - Government Information Center	7,657.00	0.2098	10,616		10,616	190	10,806
HT - Homeless Trust	8,237.00	0.2257	11,421		11,421	205	11,626
ID - Internal Services (Grantee)	347,956.00	9.5360	482,444		482,444	8,654	491,098
IG - Inspector General	132,807.00	3.6396	184,137		184,137	3,303	187,440

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
JU - Juvenile Assessment Center	9,791.00	0.2683	13,575		13,575	244	13,819
LB - Libraries	37,700.00	1.0332	52,271		52,271	938	53,209
ME - Medical Examiner	10,679.00	0.2927	14,807		14,807	266	15,073
MM - Miami-Dade Economic Advisory Trust	3,447.00	0.0945	4,779		4,779	86	4,865
MT - Transit	139,761.00	3.8302	193,779		193,779	3,476	197,255
ND - Non-Department	534,738.00	14.6546	741,414		741,414	13,299	754,713
PA - Property Appraiser	6,315.00	0.1731	8,756		8,756	157	8,913
PD - Police	94,617.00	2.5930	131,187		131,187	2,353	133,540
PE - Reg & Econom Resources	146,170.00	4.0059	202,665		202,665	3,636	206,301
PM - Procurement Management	105,605.00	2.8942	146,422		146,422	2,627	149,049
PR - Park & Recreation	438,579.00	12.0195	608,092		608,092	10,909	619,001
PWWM - PW & Waste Mgt	207,174.00	5.6777	287,247		287,247	5,153	292,400
SP - Seaport	39,308.00	1.0773	54,501		54,501	978	55,479
TT - Office of the CITT	2,195.00	0.0602	3,043		3,043	55	3,098
VZ - Vizcaya Museum and Gardens	8,220.00	0.2253	11,397		11,397	204	11,601
ZZ -All Other	539,748.00	14.7921	748,364		748,364	13,424	761,788
SubTotal	3,648,900.00	100.0000	5,059,215		5,059,215	86,218	5,145,433
Total	3,648,900.00	100.0000	5,059,215		5,059,215	86,218	5,145,433

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, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department FN - Finance**

Receiving Department	Total	Director's Office	Comptroller's Division
AD - Animal Services	25,467	1,581	23,886
AG - Agenda Coordination	74	5	69
AT - County Attorney	4,242	264	3,978
AU - Audit and Management	2,126	132	1,994
AV - Aviation	108,219	6,718	101,501
BU - Strategic Business	31,121	1,939	29,182
CC - County Commission	34,974	2,179	32,795
CE - County Executive	3,236	202	3,034
CL - Clerk of Court	70,344	4,367	65,977
CO - Com Actn & Human	457,747	28,418	429,329
CR - Corrections &	114,664	7,119	107,545
CU - Cultural Affairs	17,158	1,065	16,093
DA - ADA Coordination	616	38	578
EC - Commission on Ethics &	1,746	109	1,637
EL - Elections	15,168	942	14,226
ER - Human Resources	10,325	643	9,682
ET - Enterprise Technology	141,671	8,827	132,844
FE - Fair Employment	1,221	76	1,145
FN - Finance	40,306	2,511	37,795
FR - Fire	147,769	9,174	138,595
GG - General Government	13,299	825	12,474
GI - Government Information	11,521	715	10,806
HT - Homeless Trust	12,396	770	11,626
ID - Internal Services	523,605	32,507	491,098
IG - Inspector General	199,848	12,408	187,440
JU - Juvenile Assessment	14,734	915	13,819
LB - Libraries	56,731	3,522	53,209
ME - Medical Examiner	16,071	998	15,073
MM - Miami-Dade Economic	5,187	322	4,865
MT - Transit	210,312	13,057	197,255
ND - Non-Department	804,670	49,957	754,713
PA - Property Appraiser	9,503	590	8,913
PD - Police	142,379	8,839	133,540



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department FN - Finance**

Receiving Department	Total	Director's Office	Comptroller's Division
PE - Reg & Econom	219,957	13,656	206,301
PM - Procurement	158,915	9,866	149,049
PR - Park & Recreation	659,975	40,974	619,001
PWWM - PW & Waste Mgt	311,755	19,355	292,400
SP - Seaport	59,151	3,672	55,479
TT - Office of the CITT	3,303	205	3,098
VZ - Vizcaya Museum and	12,369	768	11,601
ZZ -All Other	812,212	50,424	761,788
Direct Billed	0	0	0
Total	5,486,087	340,654	5,145,433

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GG - General Government**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	649,497,737			649,497,737
Depreciation	97,707		97,707	
Leave Payouts	1,740		1,740	
AT - County Attorney	14,125	1,399	15,524	
DA - ADA Coordination	( 1,922)	940	( 982)	
FN - Finance	13,068	231	13,299	
GG - General Government		1,960	1,960	
IG - Inspector General		2,647	2,647	
PM - Procurement Management		( 633)	( 633)	
Total Allocated Additions:	124,718	6,544	131,262	131,262
ADMIN REIMB - AV	( 88,030)			
ADMIN REIMB - WS	( 214,406)			
Total Departmental Cost Adjustments:	( 302,436)			( 302,436)
Total To Be Allocated:	649,320,019	6,544		649,326,563

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
<b>Wages &amp; Benefits</b>					
SALARIES	8,979,214	0	0	0	0
FRINGE BENEFITS	3,033,099	0	0	0	0
<b>Other Expense &amp; Cost</b>					
POLL WORKERS	0	0	0	0	0
LONG TERM DISABILITY INSURANCE	1,603,931	0	1,603,931	0	0
ACCIDENTAL DEATH INSURANCE	54,276	0	54,276	0	0
ATTORNEY FEES	7,438,767	0	0	0	0
ACCOUNTING & AUDITING	988,419	0	0	988,419	0
CONSULTING SERVICES	941,825	0	0	0	0
TEMPORARY HELP AGENCY	528	0	0	0	0
HEALTH RELATED SERVICES	662,972	0	0	0	662,972
ELECTRICAL SERVICES	3,351	0	0	0	0
WATER AND DISPOSAL SERVICES	29,700	0	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	977,188	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	( 5,966)	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,479,020	0	0	0	0
INTERPRETERS	126	0	0	0	0
OTHER INSURANCE EXPENSE	111,860	0	0	0	0
ITD MAINTENANCE	38,837	0	0	0	0
GSA CHARGES	112,340	0	0	0	0
PARKS & RECREATION SERVICES	95,615	0	0	0	0
CLERK OF COURTS	110	0	0	0	0
TELECOMMUNICATIONS	3,480	0	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	526,371	0	0	0	0
TRAVEL	18,955	0	0	0	0
AUTOMOBILE REIMBURSEMENT	250	0	0	0	0
ADVERTISING	168,547	0	0	0	0
PRINTING & GRAPHICS	35	0	0	0	0
MAILING SERVICES	2,030	0	0	0	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	5,461,634	0	0	0	0
TAXES, LICENSES & PERMITS	0	0	0	0	0
REIMBURSEMENTS & REFUNDS	( 474,929)	0	0	0	0
MISCELLANEOUS	118,454	0	0	0	0
RESERVE & CONTINGENCIES	0	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
GENERAL FUND-TRF OUT	142,724,424	0	0	0	0
OTHER SPECIAL REVENUE-TRF OUT	44,682,399	0	0	0	0
FIRE & RESCUE	24,785,000	0	0	0	0
HEALTH DEVELOPMENT	31,052,000	0	0	0	0
SPECIAL TRANSPORTATION	16,274	0	0	0	0
OTHER SPEC OBLIGATIONS	13,592,003	0	0	0	0
OTHER SPECIAL OBLIGATIONS	11,164,000	0	0	0	0
ENTERPRISE FUNDS	156,707,000	0	0	0	0
TRUST & AGENCY FUNDS	30,000	0	0	0	0
INTRAFUND TRANSFER	0	0	0	0	0
PRINCIPAL PAYMENTS	150,000	0	0	0	0
INFRASTRUCTURE	12,167	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	23,623,546	0	0	0	0
CONTRACTUAL TAX INCREMENT FINANCING	36,519,770	0	0	0	0
MEDICAL SERVICES	127,382,455	0	0	0	0
MAJOR MACHINERY, EQUIP, & FURNITURE	77,251	0	0	0	0
ARCHITECTURAL ENGINEERING COSTS	133,837	0	0	0	0
MACHINERY,EQUIP,FURN., & OTHER > 5000	1,421,183	0	0	0	0
CONSTRUCTION PHASE	54,389	0	0	0	0
IN-KIND CONTRIBUTION SERVICES	0	0	0	0	0
Departmental Totals					
Total Expenditures	649,497,737	0	1,658,207	988,419	662,972
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	( 88,030)	0	0	( 65,394)	0
ADMIN REIMB - WS	( 214,406)	0	0	( 159,273)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Functional Cost	649,195,301	0	1,658,207	763,752	662,972
Allocation Step 1					
Inbound- All Others	124,718	124,718	0	0	0
Reallocate Admin Costs		( 124,718)	319	147	127
Unallocated Costs	( 582,228,580)	0	0	0	0
1st Allocation	67,091,439	0	1,658,526	763,899	663,099
Allocation Step 2					
Inbound- All Others	6,544	6,544	0	0	0
Reallocate Admin Costs		( 6,544)	17	8	7
Unallocated Costs	( 5,867)	0	0	0	0
2nd Allocation	677	0	17	8	7
Total For GG GG - General Government					
Total Allocated	67,092,116	0	1,658,543	763,907	663,106

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
<b>Wages &amp; Benefits</b>				
SALARIES	0	0	0	8,979,214
FRINGE BENEFITS	0	0	0	3,033,099
<b>Other Expense &amp; Cost</b>				
POLL WORKERS	0	0	0	0
LONG TERM DISABILITY INSURANCE	0	0	0	0
ACCIDENTAL DEATH INSURANCE	0	0	0	0
ATTORNEY FEES	0	0	0	7,438,767
ACCOUNTING & AUDITING	0	0	0	0
CONSULTING SERVICES	0	0	0	941,825
TEMPORARY HELP AGENCY	0	0	0	528
HEALTH RELATED SERVICES	0	0	0	0
ELECTRICAL SERVICES	0	0	0	3,351
WATER AND DISPOSAL SERVICES	0	0	0	29,700
INDUSTRIAL SERVICE RELATED	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	977,188
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	( 5,966)
PROPERTY DAMAGE/FIRE INSURANCE	4,479,020	0	0	0
INTERPRETERS	0	0	0	126
OTHER INSURANCE EXPENSE	0	0	0	111,860
ITD MAINTENANCE	0	0	0	38,837
GSA CHARGES	0	0	0	112,340
PARKS & RECREATION SERVICES	0	0	0	95,615
CLERK OF COURTS	0	0	0	110
TELECOMMUNICATIONS	0	0	0	3,480
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	526,371	0	0
TRAVEL	0	0	0	18,955
AUTOMOBILE REIMBURSEMENT	0	0	0	250
ADVERTISING	0	0	0	168,547
PRINTING & GRAPHICS	0	0	0	35
MAILING SERVICES	0	0	0	2,030
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	5,461,634
TAXES, LICENSES & PERMITS	0	0	0	0
REIMBURSEMENTS & REFUNDS	0	0	0	( 474,929)
MISCELLANEOUS	0	0	0	118,454
RESERVE & CONTINGENCIES	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0
GENERAL FUND-TRF OUT	0	0	59,066,000	83,658,424
OTHER SPECIAL REVENUE-TRF OUT	0	0	0	44,682,399
FIRE & RESCUE	0	0	0	24,785,000
HEALTH DEVELOPMENT	0	0	0	31,052,000
SPECIAL TRANSPORTATION	0	0	0	16,274
OTHER SPEC OBLIGATIONS	0	0	0	13,592,003
OTHER SPECIAL OBLIGATIONS	0	0	0	11,164,000
ENTERPRISE FUNDS	0	0	0	156,707,000
TRUST & AGENCY FUNDS	0	0	0	30,000
INTRAFUND TRANSFER	0	0	0	0
PRINCIPAL PAYMENTS	0	0	0	150,000
INFRASTRUCTURE	0	0	0	12,167
GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	23,623,546
CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	36,519,770
MEDICAL SERVICES	0	0	0	127,382,455
MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	77,251
ARCHITECTURAL ENGINEERING COSTS	0	0	0	133,837
MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	1,421,183
CONSTRUCTION PHASE	0	0	0	54,389
IN-KIND CONTRIBUTION SERVICES	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	4,479,020	526,371	59,066,000	582,116,748
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	0	( 22,636)	0	0
ADMIN REIMB - WS	0	( 55,133)	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
Functional Cost	4,479,020	448,602	59,066,000	582,116,748
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	860	86	11,347	111,832
Unallocated Costs	0	0	0	( 582,228,580)
1st Allocation	4,479,880	448,688	59,077,347	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	45	5	595	5,867
Unallocated Costs	0	0	0	( 5,867)
2nd Allocation	45	5	595	0
Total For GG GG - General Government				
Total Allocated	4,479,925	448,693	59,077,942	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - LTD &amp; AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	4,786,220.56	0.3088	5,121		5,121		5,121
AG - Agenda Coordination	355,681.00	0.0229	381		381		381
AT - County Attorney	11,086,049.29	0.7152	11,862		11,862		11,862
AU - Audit and Management	3,481,145.74	0.2246	3,725		3,725		3,725
BU - Strategic Business Management	5,323,473.09	0.3435	5,696		5,696		5,696
CC - County Commission	10,285,747.24	0.6636	11,006		11,006		11,006
CE - County Executive	3,963,305.48	0.2557	4,241		4,241		4,241
CL - Clerk of Court	60,203,392.43	3.8841	64,419		64,419	1	64,420
CO - Com Actn & Human Serv	46,303,866.70	2.9874	49,546		49,546		49,546
CR - Corrections & Rehabilitation	189,412,245.16	12.2202	202,676		202,676	2	202,678
CU - Cultural Affairs	3,376,181.67	0.2178	3,613		3,613		3,613
DA - ADA Coordination	111,047.00	0.0072	119		119		119
EC - Commission on Ethics & Public Trust	1,392,295.99	0.0898	1,490		1,490		1,490
EL - Elections	11,245,033.35	0.7255	12,032		12,032		12,032
ER - Human Resources	4,628,161.63	0.2986	4,952		4,952		4,952
ET - Enterprise Technology Services	49,253,918.34	3.1777	52,703		52,703		52,703
FE - Fair Employment Practices	530,619.57	0.0342	568		568		568
FN - Finance	16,546,365.96	1.0675	17,705		17,705		17,705
GG - General Government	102,700.82	0.0066	110		110		110
GI - Government Information Center	10,451,262.04	0.6743	11,183		11,183		11,183
HT - Homeless Trust	1,145,215.89	0.0739	1,225		1,225		1,225
ID - Internal Services (Grantee)	46,132,634.98	2.9764	49,362		49,362		49,362
IG - Inspector General	3,589,498.74	0.2316	3,841		3,841		3,841
JU - Juvenile Assessment Center	5,215,290.74	0.3365	5,580		5,580		5,580
LB - Libraries	23,356,033.33	1.5069	24,992		24,992		24,992

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - LTD &amp; AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	5,334,107.32	0.3441	5,708		5,708		5,708
MM - Miami-Dade Economic Advisory Trust	1,268,981.80	0.0819	1,358		1,358		1,358
MP - Metropolitan Planning Organization	1,712,595.97	0.1105	1,833		1,833		1,833
MT - Transit	210,631,303.40	13.5892	225,381		225,381	2	225,383
ND - Non-Department	255,387,422.04	16.4767	273,271		273,271	3	273,274
PA - Property Appraiser	21,499,582.59	1.3871	23,005		23,005		23,005
PD - Police	351,914,209.46	22.7041	376,558		376,558	7	376,565
PE - Reg & Econom Resources	64,985,529.87	4.1926	69,536		69,536	1	69,537
PM - Procurement Management	6,355,792.44	0.4101	6,801		6,801		6,801
PR - Park & Recreation	44,795,614.44	2.8901	47,932		47,932	1	47,933
PWWM - PW & Waste Mgt	28,828,376.24	1.8599	30,847		30,847		30,847
TT - Office of the CITT	836,813.65	0.0540	895		895		895
VZ - Vizcaya Museum and Gardens	2,820,244.31	0.1820	3,018		3,018		3,018
ZZ -All Other	41,340,520.80	2.6672	44,235		44,235		44,235
SubTotal	1,549,988,481.07	100.0000	1,658,526		1,658,526	17	1,658,543
Total	1,549,988,481.07	100.0000	1,658,526		1,658,526	17	1,658,543

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, 2012**  
**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	16,924.00	0.4638	3,543		3,543		3,543
AG - Agenda Coordination	50.00	0.0014	10		10		10
AT - County Attorney	2,869.00	0.0786	601		601		601
AU - Audit and Management	1,438.00	0.0394	301		301		301
AV - Aviation	71,916.00	1.9709	15,056		15,056		15,056
BU - Strategic Business Management	21,047.00	0.5768	4,406		4,406		4,406
CC - County Commission	23,653.00	0.6482	4,952		4,952		4,952
CE - County Executive	2,188.00	0.0600	458		458		458
CL - Clerk of Court	46,746.00	1.2811	9,786		9,786		9,786
CO - Com Actn & Human Serv	304,191.00	8.3365	63,682		63,682		63,682
CR - Corrections & Rehabilitation	76,199.00	2.0883	15,952		15,952		15,952
CU - Cultural Affairs	11,402.00	0.3125	2,387		2,387		2,387
DA - ADA Coordination	417.00	0.0114	87		87		87
EC - Commission on Ethics & Public Trust	1,160.00	0.0318	243		243		243
EL - Elections	10,079.00	0.2762	2,110		2,110		2,110
ER - Human Resources	6,983.00	0.1914	1,462		1,462		1,462
ET - Enterprise Technology Services	95,812.00	2.6258	20,058		20,058		20,058
FE - Fair Employment Practices	826.00	0.0226	173		173		173
FN - Finance	27,259.00	0.7470	5,707		5,707		5,707
FR - Fire	98,199.00	2.6912	20,558		20,558		20,558
GG - General Government	8,838.00	0.2422	1,850		1,850		1,850
GI - Government Information Center	7,657.00	0.2098	1,603		1,603		1,603
HT - Homeless Trust	8,237.00	0.2257	1,724		1,724		1,724
ID - Internal Services (Grantee)	347,956.00	9.5360	72,845		72,845		72,845
IG - Inspector General	132,807.00	3.6396	27,803		27,803		27,803

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
JU - Juvenile Assessment Center	9,791.00	0.2683	2,050		2,050		2,050
LB - Libraries	37,700.00	1.0332	7,893		7,893		7,893
ME - Medical Examiner	10,679.00	0.2927	2,236		2,236		2,236
MM - Miami-Dade Economic Advisory Trust	3,447.00	0.0945	722		722		722
MT - Transit	139,761.00	3.8302	29,259		29,259		29,259
ND - Non-Department	534,738.00	14.6546	111,949		111,949	6	111,955
PA - Property Appraiser	6,315.00	0.1731	1,322		1,322		1,322
PD - Police	94,617.00	2.5930	19,808		19,808		19,808
PE - Reg & Econom Resources	146,170.00	4.0059	30,601		30,601		30,601
PM - Procurement Management	105,605.00	2.8942	22,108		22,108		22,108
PR - Park & Recreation	438,579.00	12.0195	91,817		91,817	1	91,818
PWWM - PW & Waste Mgt	207,174.00	5.6777	43,372		43,372		43,372
SP - Seaport	39,308.00	1.0773	8,229		8,229		8,229
TT - Office of the CITT	2,195.00	0.0602	460		460		460
VZ - Vizcaya Museum and Gardens	8,220.00	0.2253	1,721		1,721		1,721
ZZ -All Other	539,748.00	14.7921	112,995		112,995	1	112,996
SubTotal	3,648,900.00	100.0000	763,899		763,899	8	763,907
Total	3,648,900.00	100.0000	763,899		763,899	8	763,907

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.8143	5,400		5,400		5,400
AT - County Attorney	115	0.9181	6,088		6,088		6,088
AU - Audit and Management	41	0.3273	2,170		2,170		2,170
BU - Strategic Business Management	83	0.6626	4,394		4,394		4,394
CC - County Commission	180	1.4370	9,529		9,529		9,529
CE - County Executive	41	0.3273	2,170		2,170		2,170
CL - Clerk of Court	1,258	10.0431	66,596		66,596	1	66,597
CO - Com Actn & Human Serv	664	5.3010	35,151		35,151		35,151
CR - Corrections & Rehabilitation	2,903	23.1758	153,678		153,678	2	153,680
EC - Commission on Ethics & Public Trust	13	0.1038	688		688		688
EL - Elections	90	0.7185	4,764		4,764		4,764
ER - Human Resources	97	0.7744	5,135		5,135		5,135
ET - Enterprise Technology Services	528	4.2152	27,951		27,951		27,951
GI - Government Information Center	176	1.4051	9,317		9,317		9,317
ID - Internal Services (Grantee)	165	1.3172	8,735		8,735		8,735
IG - Inspector General	32	0.2555	1,694		1,694		1,694
ME - Medical Examiner	68	0.5429	3,600		3,600		3,600
PA - Property Appraiser	345	2.7543	18,264		18,264		18,264
PD - Police	4,323	34.5122	228,849		228,849	3	228,852
PR - Park & Recreation	871	6.9535	46,109		46,109	1	46,110
ZZ -All Other	431	3.4409	22,817		22,817		22,817
SubTotal	12,526	100.0000	663,099		663,099	7	663,106
Total	12,526	100.0000	663,099		663,099	7	663,106

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Allocation Basis: Number of Employees in General Fund

Allocation Source: County Employees - Budget Document



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, 2012**  
**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	159,804.46	0.2838	12,715		12,715		12,715
AT - County Attorney	834,067.75	1.4814	66,365		66,365		66,365
BU - Strategic Business Management	587,576.48	1.0436	46,753		46,753		46,753
CC - County Commission	1,199,179.11	2.1299	95,417		95,417		95,417
CE - County Executive	685,522.90	1.2176	54,546		54,546		54,546
CL - Clerk of Court	7,106,445.58	12.6220	565,448		565,448	6	565,454
CO - Com Actn & Human Serv	1,984,025.80	3.5239	157,866		157,866	2	157,868
CR - Corrections & Rehabilitation	2,908,820.95	5.1664	231,450		231,450	3	231,453
DA - ADA Coordination	46,958.21	0.0834	3,736		3,736		3,736
EL - Elections	2,168,525.80	3.8516	172,546		172,546	2	172,548
ER - Human Resources	883,149.94	1.5686	70,271		70,271		70,271
ET - Enterprise Technology Services	654,885.08	1.1632	52,108		52,108		52,108
FE - Fair Employment Practices	58,216.03	0.1034	4,632		4,632		4,632
FR - Fire	369,374.40	0.6561	29,391		29,391		29,391
GI - Government Information Center	710,432.35	1.2618	56,528		56,528	1	56,529
ME - Medical Examiner	1,835,520.00	3.2601	146,049		146,049	2	146,051
MT - Transit	1,797,494.03	3.1926	143,024		143,024	2	143,026
ND - Non-Department	523,308.06	0.9295	41,639		41,639		41,639
PA - Property Appraiser	1,820,114.67	3.2328	144,824		144,824	2	144,826
PD - Police	2,044,378.62	3.6311	162,668		162,668	2	162,670
PE - Reg & Econom Resources	938,159.25	1.6663	74,648		74,648	1	74,649
PR - Park & Recreation	307,056.64	0.5454	24,432		24,432		24,432
PWWM - PW & Waste Mgt	1,026,890.26	1.8239	81,708		81,708	1	81,709
ZZ -All Other	25,652,344.74	45.5616	2,041,116		2,041,116	21	2,041,137
SubTotal	56,302,251.11	100.0000	4,479,880		4,479,880	45	4,479,925

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	56,302,251.11	100.0000	4,479,880		4,479,880	45	4,479,925

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	102	0.3837	1,722		1,722		1,722
AT - County Attorney	115	0.4327	1,941		1,941		1,941
AU - Audit and Management	41	0.1543	692		692		692
AV - Aviation	1,190	4.4771	20,088		20,088		20,088
BU - Strategic Business Management	83	0.3123	1,401		1,401		1,401
CC - County Commission	180	0.6772	3,039		3,039		3,039
CE - County Executive	41	0.1543	692		692		692
CL - Clerk of Court	1,258	4.7329	21,236		21,236		21,236
CO - Com Actn & Human Serv	664	2.4981	11,208		11,208		11,208
CR - Corrections & Rehabilitation	2,903	10.9217	49,005		49,005	1	49,006
CU - Cultural Affairs	40	0.1505	675		675		675
EC - Commission on Ethics & Public Trust	13	0.0489	219		219		219
EL - Elections	90	0.3386	1,519		1,519		1,519
ER - Human Resources	97	0.3649	1,637		1,637		1,637
ET - Enterprise Technology Services	528	1.9865	8,913		8,913		8,913
FN - Finance	281	1.0572	4,743		4,743		4,743
FR - Fire	2,607	9.8081	44,008		44,008	1	44,009
GI - Government Information Center	176	0.6622	2,971		2,971		2,971
HT - Homeless Trust	15	0.0564	253		253		253
ID - Internal Services (Grantee)	719	2.7051	12,136		12,136		12,136
IG - Inspector General	32	0.1204	540		540		540
LB - Libraries	464	1.7457	7,833		7,833		7,833
ME - Medical Examiner	68	0.2558	1,148		1,148		1,148
MP - Metropolitan Planning Organization	14	0.0527	236		236		236
MT - Transit	3,031	11.4033	51,165		51,165	1	51,166

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PA - Property Appraiser	345	1.2980	5,824		5,824		5,824
PD - Police	4,323	16.2639	72,979		72,979	2	72,981
PE - Reg & Econom Resources	950	3.5741	16,037		16,037		16,037
PM - Procurement Management	74	0.2784	1,249		1,249		1,249
PR - Park & Recreation	871	3.2769	14,703		14,703		14,703
PWWM - PW & Waste Mgt	1,638	6.1626	27,650		27,650		27,650
SP - Seaport	342	1.2867	5,773		5,773		5,773
TT - Office of the CITT	8	0.0301	135		135		135
VZ - Vizcaya Museum and Gardens	47	0.1768	793		793		793
ZZ -All Other	3,230	12.1519	54,525		54,525		54,525
SubTotal	26,580	100.0000	448,688		448,688	5	448,693
Total	26,580	100.0000	448,688		448,688	5	448,693

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	159,804.46	0.2838	167,681		167,681		167,681
AT - County Attorney	834,067.75	1.4814	875,178		875,178		875,178
BU - Strategic Business Management	587,576.48	1.0436	616,538		616,538		616,538
CC - County Commission	1,199,179.11	2.1299	1,258,285		1,258,285		1,258,285
CE - County Executive	685,522.90	1.2176	719,312		719,312		719,312
CL - Clerk of Court	7,106,445.58	12.6220	7,456,717		7,456,717	83	7,456,800
CO - Com Actn & Human Serv	1,984,025.80	3.5239	2,081,817		2,081,817	23	2,081,840
CR - Corrections & Rehabilitation	2,908,820.95	5.1664	3,052,195		3,052,195	34	3,052,229
DA - ADA Coordination	46,958.21	0.0834	49,273		49,273		49,273
EL - Elections	2,168,525.80	3.8516	2,275,411		2,275,411	25	2,275,436
ER - Human Resources	883,149.94	1.5686	926,680		926,680		926,680
ET - Enterprise Technology Services	654,885.08	1.1632	687,164		687,164		687,164
FE - Fair Employment Practices	58,216.03	0.1034	61,085		61,085		61,085
FR - Fire	369,374.40	0.6561	387,580		387,580	4	387,584
GI - Government Information Center	710,432.35	1.2618	745,449		745,449	8	745,457
ME - Medical Examiner	1,835,520.00	3.2601	1,925,991		1,925,991	21	1,926,012
MT - Transit	1,797,494.03	3.1926	1,886,091		1,886,091	21	1,886,112
ND - Non-Department	523,308.06	0.9295	549,101		549,101	6	549,107
PA - Property Appraiser	1,820,114.67	3.2328	1,909,826		1,909,826	21	1,909,847
PD - Police	2,044,378.62	3.6311	2,145,145		2,145,145	24	2,145,169
PE - Reg & Econom Resources	938,159.25	1.6663	984,401		984,401	11	984,412
PR - Park & Recreation	307,056.64	0.5454	322,191		322,191	4	322,195
PWWM - PW & Waste Mgt	1,026,890.26	1.8239	1,077,505		1,077,505	12	1,077,517
ZZ -All Other	25,652,344.74	45.5616	26,916,731		26,916,731	298	26,917,029
SubTotal	56,302,251.11	100.0000	59,077,347		59,077,347	595	59,077,942

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	56,302,251.11	100.0000	59,077,347		59,077,347	595	59,077,942

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, 2012**  
**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	15,786	5,121	3,543	5,400	0	1,722	0
AG - Agenda Coordination	180,787	381	10	0	12,715	0	167,681
AT - County Attorney	962,035	11,862	601	6,088	66,365	1,941	875,178
AU - Audit and Management	6,888	3,725	301	2,170	0	692	0
AV - Aviation	35,144	0	15,056	0	0	20,088	0
BU - Strategic Business	679,188	5,696	4,406	4,394	46,753	1,401	616,538
CC - County Commission	1,382,228	11,006	4,952	9,529	95,417	3,039	1,258,285
CE - County Executive	781,419	4,241	458	2,170	54,546	692	719,312
CL - Clerk of Court	8,184,293	64,420	9,786	66,597	565,454	21,236	7,456,800
CO - Com Actn & Human	2,399,295	49,546	63,682	35,151	157,868	11,208	2,081,840
CR - Corrections &	3,704,998	202,678	15,952	153,680	231,453	49,006	3,052,229
CU - Cultural Affairs	6,675	3,613	2,387	0	0	675	0
DA - ADA Coordination	53,215	119	87	0	3,736	0	49,273
EC - Commission on Ethics &	2,640	1,490	243	688	0	219	0
EL - Elections	2,468,409	12,032	2,110	4,764	172,548	1,519	2,275,436
ER - Human Resources	1,010,137	4,952	1,462	5,135	70,271	1,637	926,680
ET - Enterprise Technology	848,897	52,703	20,058	27,951	52,108	8,913	687,164
FE - Fair Employment	66,458	568	173	0	4,632	0	61,085
FN - Finance	28,155	17,705	5,707	0	0	4,743	0
FR - Fire	481,542	0	20,558	0	29,391	44,009	387,584
GG - General Government	1,960	110	1,850	0	0	0	0
GI - Government Information	827,060	11,183	1,603	9,317	56,529	2,971	745,457
HT - Homeless Trust	3,202	1,225	1,724	0	0	253	0
ID - Internal Services	143,078	49,362	72,845	8,735	0	12,136	0
IG - Inspector General	33,878	3,841	27,803	1,694	0	540	0
JU - Juvenile Assessment	7,630	5,580	2,050	0	0	0	0
LB - Libraries	40,718	24,992	7,893	0	0	7,833	0
ME - Medical Examiner	2,084,755	5,708	2,236	3,600	146,051	1,148	1,926,012
MM - Miami-Dade Economic	2,080	1,358	722	0	0	0	0
MP - Metropolitan Planning	2,069	1,833	0	0	0	236	0
MT - Transit	2,334,946	225,383	29,259	0	143,026	51,166	1,886,112
ND - Non-Department	975,975	273,274	111,955	0	41,639	0	549,107
PA - Property Appraiser	2,103,088	23,005	1,322	18,264	144,826	5,824	1,909,847

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PD - Police	3,006,045	376,565	19,808	228,852	162,670	72,981	2,145,169
PE - Reg & Econom	1,175,236	69,537	30,601	0	74,649	16,037	984,412
PM - Procurement	30,158	6,801	22,108	0	0	1,249	0
PR - Park & Recreation	547,191	47,933	91,818	46,110	24,432	14,703	322,195
PWWM - PW & Waste Mgt	1,261,095	30,847	43,372	0	81,709	27,650	1,077,517
SP - Seaport	14,002	0	8,229	0	0	5,773	0
TT - Office of the CITT	1,490	895	460	0	0	135	0
VZ - Vizcaya Museum and	5,532	3,018	1,721	0	0	793	0
ZZ -All Other	29,192,739	44,235	112,996	22,817	2,041,137	54,525	26,917,029
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>67,092,116</b>	<b>1,658,543</b>	<b>763,907</b>	<b>663,106</b>	<b>4,479,925</b>	<b>448,693</b>	<b>59,077,942</b>



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**GI – GOVERNMENT INFORMATION CENTER**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GI - Government Information Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,677,303			15,677,303
POLL WORKERS	( 11,063)			
PETTY CASH & CHANGE FUNDS	( 216)			
SPECIAL TRANSPORTATION	0			
BUILDING ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 445,804)			
Total Deductions:	( 457,083)			( 457,083)
Depreciation	280,784		280,784	
Leave Payouts	177,092		177,092	
BU - Strategic Business Management	30,092	( 4,194)	25,898	
CC - County Commission	6,638	1,646	8,284	
CE - County Executive	20,028	5,024	25,052	
DA - ADA Coordination	( 1,922)	940	( 982)	
ER - Human Resources	27,704	7,303	35,007	
ET - Enterprise Technology Services	77,726	8,931	86,657	
FE - Fair Employment Practices	475	476	951	
FN - Finance	11,321	200	11,521	
GG - General Government	827,051	9	827,060	
IG - Inspector General		725	725	
PM - Procurement Management		( 1,183)	( 1,183)	
Total Allocated Additions:	1,456,989	19,877	1,476,866	1,476,866
ADMIN REIMB - AV	( 311,780)			
ADMIN REIMB - WS	( 759,366)			
ACCRUED LEAVE PAYOUTS	( 36,697)			
REVENUE	( 7,076,096)			
Total Departmental Cost Adjustments:	( 8,183,939)			( 8,183,939)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GI - Government Information Center**

Total To Be Allocated:

8,493,270	19,877
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8,513,147
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**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
<b>Wages &amp; Benefits</b>					
SALARIES	10,476,896	569,812	5,918,721	1,081,919	1,440,291
FRINGE BENEFITS	2,531,928	191,259	1,536,739	211,032	293,282
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	11,063	11,063	0	0	0
ACCOUNTING & AUDITING	5,999	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	25	0	0	25	0
TEMPORARY HELP AGENCY	257,660	0	0	0	29,345
HEALTH RELATED SERVICES	0	0	0	0	0
OTHER OTSIDE CONTRACTUAL SERVICES	72,943	0	14,625	58,318	0
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	86,900	3,500	59,200	6,600	7,500
EQUIPMENT MAINTENANCE	3,916	1,820	1,185	0	911
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	48,818	0	0	48,818	0
ITD MAINTENANCE	362,507	11,640	270,223	1,200	10,562
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	2,800	0	2,800	0	0
COMMUNICATION EQUIPMENT-RENTAL	8,327	7,439	14	0	90
GENERAL COUNTY SUPPORT	100	0	0	0	0
OTHER RENTAL EXPENSE	788	0	0	788	0
GSA CHARGES	770,345	5,374	5,140	17,486	69,131
ITD	81,469	200	48,000	1,126	9,250
CLERK OF COURTS	500	240	0	0	0
TELECOMMUNICATIONS	295,429	29,025	211,757	20,822	16,669
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	20,280	0	0	0	0
TRAVEL	915	0	0	0	915
AUTOMOBILE REIMBURSEMENT	4,935	( 720)	638	2,640	720
ADVERTISING	882,909	0	3,375	0	0
PRINTING & GRAPHICS	( 37,422)	44	14	14	14
MAILING SERVICES	227	0	0	82	48
*PETTY CASH & CHANGE FUNDS	216	216	0	0	0
TRAINING	6,923	1,485	400	4,838	0
REIMBURSEMENTS & REFUNDS	( 847,670)	11,908	0	0	0
TAXES,LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS	4,920	3,242	842	365	344
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	609	328	49	232	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	34,185	2,993	6,680	6,321	6,474
COMPUTER SUPPLIES	463	0	0	0	0
IN-KIND CONTRIBUTED SERVICES	84,645	0	0	0	0
CLOTHING & UNIFORMS	9,051	0	9,051	0	0
OTHER MATERIALS & SUPPLIES	47,900	0	0	46,712	0
*SPECIAL TRANSPORTATION	0	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	445,804	445,804	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	15,677,303	1,296,672	8,089,453	1,509,338	1,885,546
<b>Deductions</b>					
Total Deductions	( 457,083)	( 457,083)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 311,780)	0	( 311,780)	0	0
ADMIN REIMB - WS	( 759,366)	0	( 759,366)	0	0
ACCRUED LEAVE PAYOUTS	( 36,697)	( 36,697)	0	0	0
REVENUE	( 7,076,096)	0	( 5,077,570)	0	( 1,742,115)
Functional Cost	7,036,281	802,892	1,940,737	1,509,338	143,431
<b>Allocation Step 1</b>					
Inbound- All Others	1,456,989	1,456,989	0	0	0
Reallocate Admin Costs		( 2,259,881)	703,605	547,203	52,000
Unallocated Costs	( 256,856)	0	0	0	0
1st Allocation	8,236,414	0	2,644,342	2,056,541	195,431
<b>Allocation Step 2</b>					
Inbound- All Others	19,877	19,877	0	0	0
Reallocate Admin Costs		( 19,877)	6,189	4,813	457
Unallocated Costs	( 601)	0	0	0	0
2nd Allocation	19,276	0	6,189	4,813	457

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

Miami-Dade County, Florida - OMB A-87  
2012 Version 1.0054-1

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Total For GI GI - Government Information Center					
Total Allocated	8,255,690	0	2,650,531	2,061,354	195,888

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	867,616	594,366	4,171	0
FRINGE BENEFITS	166,830	131,757	1,029	0
<b>Other Expense &amp; Cost</b>				
*POLL WORKERS	0	0	0	0
ACCOUNTING & AUDITING	5	2,566	3,428	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0
TEMPORARY HELP AGENCY	119,355	42,854	66,106	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	4,400	5,700	0	0
EQUIPMENT MAINTENANCE	0	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0
ITD MAINTENANCE	66,677	719	1,486	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	784	0	0	0
GENERAL COUNTY SUPPORT	0	0	100	0
OTHER RENTAL EXPENSE	0	0	0	0
GSA CHARGES	27	659,585	13,602	0
ITD	22,893	0	0	0
CLERK OF COURTS	0	260	0	0
TELECOMMUNICATIONS	7,245	9,911	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	10,000	10,220	60	0
TRAVEL	0	0	0	0
AUTOMOBILE REIMBURSEMENT	0	1,657	0	0
ADVERTISING	0	149,783	729,751	0
PRINTING & GRAPHICS	29	( 37,497)	( 40)	0
MAILING SERVICES	0	97	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0
TRAINING	0	200	0	0
REIMBURSEMENTS & REFUNDS	0	( 315,290)	( 544,288)	0
TAXES,LICENSES & PERMITS	0	0	0	0
MISCELLANEOUS	43	84	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	0	11,489	228	0
COMPUTER SUPPLIES	463	0	0	0
IN-KIND CONTRIBUTED SERVICES	84,645	0	0	0
CLOTHING & UNIFORMS	0	0	0	0
OTHER MATERIALS & SUPPLIES	169	1,019	0	0
*SPECIAL TRANSPORTATION	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
Departmental Totals				
Total Expenditures	1,351,181	1,269,480	275,633	0
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	0	0
REVENUE	( 169,291)	0	( 87,120)	0
Functional Cost	1,181,890	1,269,480	188,513	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	428,487	460,243	68,343	0
Unallocated Costs	0	0	( 256,856)	0
1st Allocation	1,610,377	1,729,723	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	3,769	4,048	601	0
Unallocated Costs	0	0	( 601)	0
2nd Allocation	3,769	4,048	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
Total For GI GI - Government Information Center				
Total Allocated	1,614,146	1,733,771	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	554,275.00	9.3000	245,925		245,925	639	246,564
AT - County Attorney	12,218.00	0.2050	5,421		5,421		5,421
AV - Aviation	12,218.00	0.2050	5,421		5,421	14	5,435
BU - Strategic Business Management	12,218.00	0.2050	5,421		5,421		5,421
CC - County Commission	247,895.00	4.1594	109,988		109,988		109,988
CE - County Executive	12,218.00	0.2050	5,421		5,421		5,421
CL - Clerk of Court	12,218.00	0.2050	5,421		5,421	14	5,435
CO - Com Actn & Human Serv	79,428.00	1.3327	35,241		35,241	91	35,332
CR - Corrections & Rehabilitation	12,218.00	0.2050	5,421		5,421	14	5,435
CU - Cultural Affairs	12,218.00	0.2050	5,421		5,421	14	5,435
EC - Commission on Ethics & Public Trust	12,218.00	0.2050	5,421		5,421	14	5,435
EL - Elections	153,624.00	2.5776	68,161		68,161	177	68,338
ER - Human Resources	12,218.00	0.2050	5,421		5,421		5,421
ET - Enterprise Technology Services	12,218.00	0.2050	5,421		5,421		5,421
FN - Finance	279,319.00	4.6866	123,930		123,930		123,930
FR - Fire	12,218.00	0.2050	5,421		5,421	14	5,435
HT - Homeless Trust	12,218.00	0.2050	5,421		5,421	14	5,435
ID - Internal Services (Grantee)	12,218.00	0.2050	5,421		5,421	14	5,435
IG - Inspector General	12,218.00	0.2050	5,421		5,421	14	5,435
LB - Libraries	12,218.00	0.2050	5,421		5,421	14	5,435
ME - Medical Examiner	12,218.00	0.2050	5,421		5,421	14	5,435
MM - Miami-Dade Economic Advisory Trust	12,218.00	0.2050	5,421		5,421	14	5,435
MP - Metropolitan Planning Organization	12,218.00	0.2050	5,421		5,421	14	5,435
MT - Transit	3,735,913.00	62.6840	1,657,577	-2,834,000	-1,176,423	4,306	-1,172,117
PA - Property Appraiser	271,463.00	4.5548	120,445		120,445	313	120,758

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PD - Police	12,218.00	0.2050	5,421		5,421	14	5,435
PE - Reg & Econom Resources	130,925.00	2.1968	58,090		58,090	151	58,241
PR - Park & Recreation	12,218.00	0.2050	5,421		5,421	14	5,435
PWWM - PW & Waste Mgt	189,410.00	3.1781	84,039		84,039	218	84,257
SP - Seaport	12,218.00	0.2050	5,421		5,421	14	5,435
TT - Office of the CITT	12,218.00	0.2050	5,421		5,421	14	5,435
VZ - Vizcaya Museum and Gardens	12,218.00	0.2050	5,421		5,421	14	5,435
ZZ -All Other	36,654.00	0.6150	16,263		16,263	42	16,305
SubTotal	5,959,920.00	100.0000	2,644,342	-2,834,000	-189,658	6,189	-183,469
Direct Billed				2,834,000	2,834,000		2,834,000
Total	5,959,920.00	100.0000	2,644,342		2,644,342	6,189	2,650,531

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	46,734.00	7.8670	161,788		161,788	1,290	163,078
AV - Aviation	159.00	0.0268	550		550	4	554
CC - County Commission	385,773.00	64.9389	1,335,501		1,335,501		1,335,501
CE - County Executive	34,118.00	5.7433	118,112		118,112		118,112
CO - Com Actn & Human Serv	635.00	0.1069	2,198		2,198	18	2,216
EC - Commission on Ethics & Public Trust	3,571.00	0.6011	12,362		12,362	99	12,461
EL - Elections	12,060.00	2.0301	41,750		41,750	333	42,083
IC - International Consortium	159.00	0.0268	550		550	4	554
LB - Libraries	5,713.00	0.9617	19,778		19,778	158	19,936
MT - Transit	21,661.00	3.6463	74,988		74,988	599	75,587
PA - Property Appraiser	238.00	0.0401	824		824	7	831
PE - Reg & Econom Resources	2,698.00	0.4542	9,340		9,340	75	9,415
PR - Park & Recreation	18,091.00	3.0454	62,629		62,629	500	63,129
PWWM - PW & Waste Mgt	11,028.00	1.8564	38,178		38,178	305	38,483
SP - Seaport	25,787.00	4.3409	89,272		89,272	713	89,985
TT - Office of the CITT	3,491.00	0.5877	12,085		12,085	96	12,181
ZZ -All Other	22,137.00	3.7264	76,636		76,636	612	77,248
SubTotal	594,053.00	100.0000	2,056,541		2,056,541	4,813	2,061,354
Total	594,053.00	100.0000	2,056,541		2,056,541	4,813	2,061,354

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, 2012**  
**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	69,287.00	8.0198	15,673		15,673	49	15,722
AT - County Attorney	976.00	0.1130	221		221		221
AV - Aviation	1,835.00	0.2124	415		415	1	416
BU - Strategic Business Management	36,055.00	4.1733	8,156		8,156		8,156
CC - County Commission	92,734.00	10.7338	20,977		20,977		20,977
CE - County Executive	56,859.00	6.5813	12,862		12,862		12,862
CL - Clerk of Court	9,173.00	1.0617	2,075		2,075	6	2,081
CO - Com Actn & Human Serv	9,816.00	1.1361	2,220		2,220	7	2,227
CR - Corrections & Rehabilitation	441.00	0.0510	100		100		100
CU - Cultural Affairs	1,620.00	0.1875	366		366	1	367
EC - Commission on Ethics & Public Trust	14,754.00	1.7077	3,337		3,337	10	3,347
EL - Elections	29,645.00	3.4313	6,706		6,706	21	6,727
ER - Human Resources	12,896.00	1.4927	2,917		2,917		2,917
ET - Enterprise Technology Services	10,207.00	1.1814	2,309		2,309		2,309
FN - Finance	4,567.00	0.5286	1,033		1,033		1,033
FR - Fire	27,670.00	3.2027	6,259		6,259	19	6,278
HT - Homeless Trust	1,464.00	0.1695	331		331	1	332
ID - Internal Services (Grantee)	29,489.00	3.4133	6,671		6,671	21	6,692
LB - Libraries	6,245.00	0.7228	1,413		1,413	4	1,417
ME - Medical Examiner	215.00	0.0249	49		49		49
MM - Miami-Dade Economic Advisory Trust	6,850.00	0.7929	1,550		1,550	5	1,555
MP - Metropolitan Planning Organization	10,773.00	1.2469	2,437		2,437	8	2,445
MT - Transit	38,209.00	4.4226	8,643		8,643	27	8,670
PA - Property Appraiser	68,678.00	7.9493	15,535		15,535	48	15,583
PD - Police	3,279.00	0.3795	742		742	2	744

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PE - Reg & Econom Resources	82,367.00	9.5337	18,632		18,632	58	18,690
PR - Park & Recreation	88,050.00	10.1915	19,917		19,917	65	19,982
PWWM - PW & Waste Mgt	24,778.00	2.8680	5,605		5,605	17	5,622
SP - Seaport	34,825.00	4.0309	7,878		7,878	24	7,902
TT - Office of the CITT	21,058.00	2.4374	4,763		4,763	15	4,778
VZ - Vizcaya Museum and Gardens	7,299.00	0.8448	1,651		1,651	5	1,656
ZZ -All Other	61,839.00	7.1577	13,988		13,988	43	14,031
SubTotal	863,953.00	100.0000	195,431		195,431	457	195,888
Total	863,953.00	100.0000	195,431		195,431	457	195,888

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, 2012**  
**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	12,240.00	2.4784	39,912		39,912	114	40,026
AT - County Attorney	12,240.00	2.4784	39,912		39,912		39,912
AV - Aviation	12,240.00	2.4784	39,912		39,912	114	40,026
BU - Strategic Business Management	12,240.00	2.4784	39,912		39,912		39,912
CC - County Commission	12,240.00	2.4784	39,912		39,912		39,912
CE - County Executive	16,169.00	3.2740	52,723		52,723		52,723
CL - Clerk of Court	12,240.00	2.4784	39,912		39,912	114	40,026
CO - Com Actn & Human Serv	24,480.00	4.9568	79,824		79,824	228	80,052
CR - Corrections & Rehabilitation	12,240.00	2.4784	39,912		39,912	114	40,026
CU - Cultural Affairs	12,240.00	2.4784	39,912		39,912	114	40,026
EC - Commission on Ethics & Public Trust	12,240.00	2.4784	39,912		39,912	114	40,026
EL - Elections	12,240.00	2.4784	39,912		39,912	114	40,026
ER - Human Resources	12,240.00	2.4784	39,912		39,912		39,912
ET - Enterprise Technology Services	12,240.00	2.4784	39,912		39,912		39,912
FN - Finance	12,240.00	2.4784	39,912		39,912		39,912
FR - Fire	17,348.00	3.5127	56,568		56,568	162	56,730
HT - Homeless Trust	12,240.00	2.4784	39,912		39,912	114	40,026
ID - Internal Services (Grantee)	12,240.00	2.4784	39,912		39,912	114	40,026
IG - Inspector General	12,240.00	2.4784	39,912		39,912	114	40,026
LB - Libraries	12,240.00	2.4784	39,912		39,912	114	40,026
ME - Medical Examiner	12,240.00	2.4784	39,912		39,912	114	40,026
MM - Miami-Dade Economic Advisory Trust	12,240.00	2.4784	39,912		39,912	114	40,026
MP - Metropolitan Planning Organization	12,240.00	2.4784	39,912		39,912	114	40,026
MT - Transit	12,240.00	2.4784	39,912		39,912	114	40,026
PA - Property Appraiser	12,240.00	2.4784	39,912		39,912	114	40,026

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
PD - Police	12,240.00	2.4784	39,912		39,912	114	40,026
PE - Reg & Econom Resources	36,720.00	7.4351	119,721		119,721	345	120,066
PR - Park & Recreation	12,240.00	2.4784	39,912		39,912	114	40,026
PWWM - PW & Waste Mgt	31,950.00	6.4694	104,181		104,181	298	104,479
SP - Seaport	12,240.00	2.4784	39,912		39,912	114	40,026
TT - Office of the CITT	12,240.00	2.4784	39,912		39,912	114	40,026
VZ - Vizcaya Museum and Gardens	12,240.00	2.4784	39,912		39,912	114	40,026
ZZ -All Other	36,720.00	7.4352	119,736		119,736	342	120,078
SubTotal	493,867.00	100.0000	1,610,377		1,610,377	3,769	1,614,146
Total	493,867.00	100.0000	1,610,377		1,610,377	3,769	1,614,146

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, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - Graphic Design &amp; Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	44,345.00	22.1819	383,686		383,686	1,103	384,789
AT - County Attorney	1,747.00	0.8739	15,115		15,115		15,115
AV - Aviation	60.00	0.0300	519		519	1	520
BU - Strategic Business Management	5,644.00	2.8232	48,833		48,833		48,833
CC - County Commission	24,253.00	12.1316	209,843		209,843		209,843
CE - County Executive	4,388.00	2.1949	37,966		37,966		37,966
CL - Clerk of Court	221.00	0.1105	1,912		1,912	5	1,917
CO - Com Actn & Human Serv	7,351.00	3.6770	63,603		63,603	182	63,785
CU - Cultural Affairs	964.00	0.4822	8,341		8,341	24	8,365
EC - Commission on Ethics & Public Trust	121.00	0.0605	1,047		1,047	3	1,050
EL - Elections	10,926.00	5.4653	94,534		94,534	271	94,805
ER - Human Resources	663.00	0.3316	5,736		5,736		5,736
FR - Fire	1,386.00	0.6933	11,992		11,992	34	12,026
HT - Homeless Trust	301.00	0.1506	2,604		2,604	7	2,611
ID - Internal Services (Grantee)	181.00	0.0905	1,566		1,566	4	1,570
LB - Libraries	80.00	0.0400	692		692	2	694
MM - Miami-Dade Economic Advisory Trust	4,860.00	2.4310	42,050		42,050	121	42,171
MP - Metropolitan Planning Organization	1,687.00	0.8439	14,596		14,596	42	14,638
MT - Transit	763.00	0.3817	6,602		6,602	19	6,621
PA - Property Appraiser	362.00	0.1811	3,132		3,132	9	3,141
PD - Police	1,587.00	0.7938	13,731		13,731	39	13,770
PE - Reg & Econom Resources	16,408.00	8.2074	141,966		141,966	407	142,373
PR - Park & Recreation	3,756.00	1.8788	32,498		32,498	93	32,591
PWWM - PW & Waste Mgt	5,985.00	2.9938	51,784		51,784	148	51,932
SP - Seaport	14,259.00	7.1325	123,372		123,372	354	123,726

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

## Activity - Graphic Design &amp; Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TT - Office of the CITT	8,696.00	4.3498	75,240		75,240	216	75,456
VZ - Vizcaya Museum and Gardens	6,306.00	3.1543	54,561		54,561	156	54,717
ZZ -All Other	32,616.00	16.3149	282,202		282,202	808	283,010
SubTotal	199,916.00	100.0000	1,729,723		1,729,723	4,048	1,733,771
Total	199,916.00	100.0000	1,729,723		1,729,723	4,048	1,733,771

Allocation Basis: Total Graphic &amp; Translation Cost 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, 2012**  
**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	850,179	246,564	163,078	15,722	40,026	384,789
AT - County Attorney	60,669	5,421	0	221	39,912	15,115
AV - Aviation	46,951	5,435	554	416	40,026	520
BU - Strategic Business	102,322	5,421	0	8,156	39,912	48,833
CC - County Commission	1,716,221	109,988	1,335,501	20,977	39,912	209,843
CE - County Executive	227,084	5,421	118,112	12,862	52,723	37,966
CL - Clerk of Court	49,459	5,435	0	2,081	40,026	1,917
CO - Com Actn & Human	183,612	35,332	2,216	2,227	80,052	63,785
CR - Corrections &	45,561	5,435	0	100	40,026	0
CU - Cultural Affairs	54,193	5,435	0	367	40,026	8,365
EC - Commission on Ethics &	62,319	5,435	12,461	3,347	40,026	1,050
EL - Elections	251,979	68,338	42,083	6,727	40,026	94,805
ER - Human Resources	53,986	5,421	0	2,917	39,912	5,736
ET - Enterprise Technology	47,642	5,421	0	2,309	39,912	0
FN - Finance	164,875	123,930	0	1,033	39,912	0
FR - Fire	80,469	5,435	0	6,278	56,730	12,026
HT - Homeless Trust	48,404	5,435	0	332	40,026	2,611
IC - International Consortium	554	0	554	0	0	0
ID - Internal Services	53,723	5,435	0	6,692	40,026	1,570
IG - Inspector General	45,461	5,435	0	0	40,026	0
LB - Libraries	67,508	5,435	19,936	1,417	40,026	694
ME - Medical Examiner	45,510	5,435	0	49	40,026	0
MM - Miami-Dade Economic	89,187	5,435	0	1,555	40,026	42,171
MP - Metropolitan Planning	62,544	5,435	0	2,445	40,026	14,638
MT - Transit	( 1,041,213)	( 1,172,117)	75,587	8,670	40,026	6,621
PA - Property Appraiser	180,339	120,758	831	15,583	40,026	3,141
PD - Police	59,975	5,435	0	744	40,026	13,770
PE - Reg & Econom	348,785	58,241	9,415	18,690	120,066	142,373
PR - Park & Recreation	161,163	5,435	63,129	19,982	40,026	32,591
PWWM - PW & Waste Mgt	284,773	84,257	38,483	5,622	104,479	51,932
SP - Seaport	267,074	5,435	89,985	7,902	40,026	123,726
TT - Office of the CITT	137,876	5,435	12,181	4,778	40,026	75,456
VZ - Vizcaya Museum and	101,834	5,435	0	1,656	40,026	54,717



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
ZZ -All Other	510,672	16,305	77,248	14,031	120,078	283,010
Direct Billed	2,834,000	2,834,000	0	0	0	0
Total	8,255,690	2,650,531	2,061,354	195,888	1,614,146	1,733,771

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IG - Inspector General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,999,688			4,999,688
MAJOR MACHINERY, EQUIP, & FURNITURE	( 245)			
Total Deductions:	( 245)			( 245)
Depreciation	2,354		2,354	
Leave Payouts	60,822		60,822	
AT - County Attorney	29,954	2,968	32,922	
BU - Strategic Business Management	15,816	( 2,228)	13,588	
CC - County Commission	1,207	299	1,506	
DA - ADA Coordination	( 1,922)	940	( 982)	
ER - Human Resources	4,530	1,196	5,726	
ET - Enterprise Technology Services	14,132	1,624	15,756	
FE - Fair Employment Practices	86	87	173	
FN - Finance	196,372	3,476	199,848	
GG - General Government	33,878		33,878	
GI - Government Information Center	45,333	128	45,461	
IG - Inspector General		37	37	
PM - Procurement Management		( 188)	( 188)	
Total Allocated Additions:	402,562	8,339	410,901	410,901
ADMIN REIMB - AV	( 150,709)			
ADMIN REIMB - WS	( 367,063)			
ACCRUED LEAVE PAYOUTS	0			
REVENUE	( 4,224,893)			
Total Departmental Cost Adjustments:	( 4,742,665)			( 4,742,665)
Total To Be Allocated:	659,340	8,339		667,679

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IG - Inspector General**

	Total	General & Admin	Inspector General
<b>Wages &amp; Benefits</b>			
SALARIES	3,730,459	0	3,730,459
FRINGE BENEFITS	821,253	0	821,253
<b>Other Expense &amp; Cost</b>			
OTHER COURT OPERATING EXPENSE	317	0	317
LEGAL	15,042	0	15,042
OTHER OUTSIDE CONTRACTUAL	1,367	0	1,367
INDUSTRIAL SERVICE RELATED	752	0	752
GENERAL AUTO & PROFESSIONAL LIAB	17,000	0	17,000
GENERAL COUNTY SUPPORT CHARGES	80	0	80
EQUIPMENT MAINTENANCE	6,100	0	6,100
ITD MAINTENANCE	40,425	0	40,425
ITD	1,698	0	1,698
VEHICLES-RENTAL	38,233	0	38,233
RENT PAYMENTS TO LESSORS	210,439	0	210,439
GSA CHARGES	18,480	0	18,480
CLERK OF COURTS	1,148	0	1,148
TELECOMMUNICATIONS	48,909	0	48,909
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	10,382	0	10,382
TRAVEL	7,724	0	7,724
AUTOMOBILE REIMBURSEMENT	1,248	0	1,248
PRINTING & GRAPHICS	3,362	0	3,362
OTHER COMMUNICATION EXPENSES	4,457,780	0	4,457,780
INVESTIGATIVE EXPENSES	0	0	0
TRAINING	4,300	0	4,300
REIMBURSEMENTS & REFUNDS	( 4,450,000)	0	( 4,450,000)
TAXES,LICENSES & PERMITS	0	0	0
MISCELLANEOUS	5,895	0	5,895
OFFICE SUPPLIES & MINOR EQUIPMENT	7,030	0	7,030
CLOTHING & UNIFORMS	20	0	20
OTHER MATERIALS & SUPPLIES	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	245	245	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IG - Inspector General**

	Total	General & Admin	Inspector General
<b>Departmental Totals</b>			
Total Expenditures	4,999,688	245	4,999,443
<b>Deductions</b>			
Total Deductions	( 245)	( 245)	0
<b>Cost Adjustments</b>			
ADMIN REIMB - AV	( 150,709)	0	( 150,709)
ADMIN REIMB - WS	( 367,063)	0	( 367,063)
ACCruED LEAVE PAYOUTS	0	0	0
REVENUE	( 4,224,893)	0	( 4,224,893)
 Functional Cost	 256,778	 0	 256,778
<b>Allocation Step 1</b>			
Inbound- All Others	402,562	402,562	0
Reallocate Admin Costs		( 402,562)	402,562
1st Allocation	659,340	0	659,340
<b>Allocation Step 2</b>			
Inbound- All Others	8,339	8,339	0
Reallocate Admin Costs		( 8,339)	8,339
2nd Allocation	8,339	0	8,339
<b>Total For IG IG - Inspector General</b>			
Total Allocated	667,679	0	667,679



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	3,045,525.99	0.3106	2,048		2,048	28	2,076
AG - Agenda Coordination	742,070.29	0.0757	499		499		499
AT - County Attorney	146,456.96	0.0149	98		98		98
AU - Audit and Management	37,876.62	0.0039	25		25		25
BU - Strategic Business Management	715,842.63	0.0730	481		481		481
CC - County Commission	490,207.02	0.0500	330		330		330
CE - County Executive	19,671.68	0.0020	13		13		13
CL - Clerk of Court	3,459,548.88	0.3528	2,326		2,326	31	2,357
CO - Com Actn & Human Serv	27,651,996.96	2.8199	18,593		18,593	251	18,844
CR - Corrections & Rehabilitation	19,993,345.37	2.0389	13,443		13,443	181	13,624
CU - Cultural Affairs	59,052,312.97	6.0222	39,707		39,707	535	40,242
DA - ADA Coordination	156,630.37	0.0160	105		105		105
EC - Commission on Ethics & Public Trust	24,080.83	0.0025	16		16		16
EL - Elections	1,790,241.87	0.1826	1,204		1,204	16	1,220
ER - Human Resources	879,055.55	0.0896	591		591		591
ET - Enterprise Technology Services	47,041,896.57	4.7974	31,631		31,631		31,631
FE - Fair Employment Practices	1,477.73	0.0002	1		1		1
FN - Finance	5,577,213.24	0.5688	3,750		3,750		3,750
FR - Fire	34,699,196.75	3.5386	23,332		23,332	315	23,647
GG - General Government	3,936,253.44	0.4014	2,647		2,647		2,647
GI - Government Information Center	1,078,588.86	0.1100	725		725		725
HT - Homeless Trust	22,278,628.06	2.2720	14,980		14,980	202	15,182
ID - Internal Services (Grantee)	124,029,998.05	12.6486	83,397		83,397	1,124	84,521
IG - Inspector General	54,859.00	0.0056	37		37		37
JU - Juvenile Assessment Center	1,392,309.46	0.1420	936		936	13	949

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
LB - Libraries	4,737,791.74	0.4832	3,186		3,186	43	3,229
ME - Medical Examiner	1,239,724.01	0.1264	834		834	11	845
MM - Miami-Dade Economic Advisory Trust	50,224.86	0.0051	34		34		34
MP - Metropolitan Planning Organization	1,690,103.33	0.1724	1,136		1,136	15	1,151
MT - Transit	220,640,867.76	22.5007	148,361		148,361	2,000	150,361
ND - Non-Department	105,249,133.80	10.7334	70,769		70,769	954	71,723
PA - Property Appraiser	2,176,963.83	0.2220	1,464		1,464	20	1,484
PD - Police	31,174,014.76	3.1791	20,961		20,961	283	21,244
PE - Reg & Econom Resources	10,148,050.21	1.0349	6,824		6,824	92	6,916
PM - Procurement Management	50,832.28	0.0052	34		34		34
PR - Park & Recreation	36,955,841.57	3.7688	24,849		24,849	335	25,184
PWWM - PW & Waste Mgt	81,347,733.68	8.2959	54,698		54,698	738	55,436
SP - Seaport	80,057,335.65	8.1643	53,830		53,830	726	54,556
TT - Office of the CITT	175,614.49	0.0179	118		118	2	120
VZ - Vizcaya Museum and Gardens	5,036,329.93	0.5136	3,386		3,386	46	3,432
ZZ -All Other	41,554,478.89	4.2379	27,941		27,941	378	28,319
SubTotal	980,580,325.94	100.0000	659,340		659,340	8,339	667,679
Total	980,580,325.94	100.0000	659,340		659,340	8,339	667,679

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, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department IG - Inspector General**

Receiving Department	Total	Inspector General
AD - Animal Services	2,076	2,076
AG - Agenda Coordination	499	499
AT - County Attorney	98	98
AU - Audit and Management	25	25
BU - Strategic Business	481	481
CC - County Commission	330	330
CE - County Executive	13	13
CL - Clerk of Court	2,357	2,357
CO - Com Actn & Human	18,844	18,844
CR - Corrections &	13,624	13,624
CU - Cultural Affairs	40,242	40,242
DA - ADA Coordination	105	105
EC - Commission on Ethics &	16	16
EL - Elections	1,220	1,220
ER - Human Resources	591	591
ET - Enterprise Technology	31,631	31,631
FE - Fair Employment	1	1
FN - Finance	3,750	3,750
FR - Fire	23,647	23,647
GG - General Government	2,647	2,647
GI - Government Information	725	725
HT - Homeless Trust	15,182	15,182
ID - Internal Services	84,521	84,521
IG - Inspector General	37	37
JU - Juvenile Assessment	949	949
LB - Libraries	3,229	3,229
ME - Medical Examiner	845	845
MM - Miami-Dade Economic	34	34
MP - Metropolitan Planning	1,151	1,151
MT - Transit	150,361	150,361
ND - Non-Department	71,723	71,723
PA - Property Appraiser	1,484	1,484
PD - Police	21,244	21,244



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department IG - Inspector General**

Receiving Department	Total	Inspector General
PE - Reg & Econom	6,916	6,916
PM - Procurement	34	34
PR - Park & Recreation	25,184	25,184
PWWM - PW & Waste Mgt	55,436	55,436
SP - Seaport	54,556	54,556
TT - Office of the CITT	120	120
VZ - Vizcaya Museum and	3,432	3,432
ZZ -All Other	28,319	28,319
Direct Billed	0	0
Total	667,679	667,679

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**PM – PROCUREMENT MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

Procurement Management (PM) is responsible for the purchase of goods and services. Utilizing technology and sound business practices, PM 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, PM provides value added procurement services to all departments and offices within County government to meet the needs of the community. PM manages the purchase of goods and services for all county contracts and manages a database for the registered vendors. PM 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, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PM - Procurement Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,963,684			11,963,684
POLL WORKERS	0			
REFUND, CASH SHORTAGES	( 5,000)			
PETTY CASH	( 123)			
GENERAL FUND-TRF OUT	( 654,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	( 659,123)			( 659,123)
Depreciation	139,109		139,109	
Leave Payouts	107,696		107,696	
AG - Agenda Coordination	55,943	26,142	82,085	
AT - County Attorney	317,687	31,475	349,162	
AU - Audit and Management	176,371	4,226	180,597	
BU - Strategic Business Management	22,035	( 3,093)	18,942	
CC - County Commission	( 166,957)	( 187,951)	( 354,908)	
CE - County Executive	8,421	2,112	10,533	
DA - ADA Coordination	( 1,922)	940	( 982)	
ER - Human Resources	11,344	2,991	14,335	
ET - Enterprise Technology Services	17,618	3,755	21,373	
FE - Fair Employment Practices	200	200	400	
FN - Finance	156,151	2,764	158,915	
GG - General Government	30,158		30,158	
IG - Inspector General	34		34	
PM - Procurement Management		( 196)	( 196)	
Total Allocated Additions:	873,888	( 116,635)	757,253	757,253
ACCRUED LEAVE PAYOUTS	( 39,034)			
REVENUE	( 12,400,611)			

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PM - Procurement Management**

Total Departmental Cost Adjustments:	<u>( 12,439,645)</u>	<u>( 12,439,645)</u>
Total To Be Allocated:	<u><u>( 261,196)</u></u>	<u><u>( 116,635)</u></u>
		<u><u>( 377,831)</u></u>

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PM - Procurement Management**

	Total	General & Admin	Procurement Mgmt
<b>Wages &amp; Benefits</b>			
SALARIES	6,394,826	0	6,394,826
FRINGE BENEFITS	1,322,812	0	1,322,812
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	0	0	0
OTHER COURT OPERATING EXPENSE	0	0	0
CONSULTING SERVICES	258,000	0	258,000
LEGAL	1,725	0	1,725
TEMPORARY HELP AGENCY	162,786	0	162,786
INDUSTRIAL SERVICE	106	0	106
GENERAL AUTO & PROFESSIONAL LIAB	46,985	0	46,985
PAYOUTS & SETTLEMNT CLAIMS	1,000	0	1,000
EQUIPMENT MAINTENANCE	925	0	925
ITD MAINTENANCE	135,903	0	135,903
BUILDINGS COUNTY OWNED: RENTAL	967,702	0	967,702
COMMUNICATION EQUIPMENT-RENTAL	19,283	0	19,283
OTHER RENTAL EXPENSE	4,004	0	4,004
GSA CHARGES	30,411	0	30,411
ITD	602,873	0	602,873
GENERAL COUNTY SUPPORT CHARGES	1,180,800	0	1,180,800
CLERK OF COURTS	6,503	0	6,503
TELECOMMUNICATIONS	121,609	0	121,609
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	6,176	0	6,176
TRAVEL	6,260	0	6,260
AUTOMOBILE REIMBURSEMENT	660	0	660
ADVERTISING	11,409	0	11,409
PRINTING & GRAPHICS	( 62)	0	( 62)
MAILING SERVICES	0	0	0
TRAINING	6,192	0	6,192
TAXES,LICENSES & PERMITS	1,400	0	1,400
MISCELLANEOUS	( 8,354)	0	( 8,354)
EQUIPMENT & NON-CAPITAL TOOLS	98	0	98
OFFICE SUPPLIES & MINOR EQUIPMENT	22,529	0	22,529
*REFUND, CASH SHORTAGES	5,000	5,000	0
*PETTY CASH	123	123	0
*GENERAL FUND-TRF OUT	654,000	654,000	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, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PM - Procurement Management**

	Total	General & Admin	Procurement Mgmt
<b>Departmental Totals</b>			
Total Expenditures	11,963,684	659,123	11,304,561
<b>Deductions</b>			
Total Deductions	( 659,123)	( 659,123)	0
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 39,034)	0	( 39,034)
REVENUE	( 12,400,611)	0	( 12,400,611)
Functional Cost	( 1,135,084)	0	( 1,135,084)
<b>Allocation Step 1</b>			
Inbound- All Others	873,888	873,888	0
Reallocate Admin Costs	( 873,888)		873,888
1st Allocation	( 261,196)	0	( 261,196)
<b>Allocation Step 2</b>			
Inbound- All Others	( 116,635)	( 116,635)	0
Reallocate Admin Costs		116,635	( 116,635)
2nd Allocation	( 116,635)	0	( 116,635)
<b>Total For PM PM - Procurement Management</b>			
Total Allocated	( 377,831)	0	( 377,831)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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	434.00	1.2522	-3,271		-3,271	-1,589	-4,860
AT - County Attorney	54.00	0.1558	-407		-407		-407
AU - Audit and Management	12.00	0.0346	-90		-90		-90
BU - Strategic Business Management	55.00	0.1587	-415		-415		-415
CC - County Commission	576.00	1.6620	-4,341		-4,341		-4,341
CE - County Executive	21.00	0.0606	-158		-158		-158
CL - Clerk of Court	729.00	2.1034	-5,494		-5,494	-2,669	-8,163
CO - Com Actn & Human Serv	873.00	2.5189	-6,580		-6,580	-3,196	-9,776
CR - Corrections & Rehabilitation	1,928.00	5.5629	-14,530		-14,530	-7,059	-21,589
CU - Cultural Affairs	312.00	0.9002	-2,351		-2,351	-1,142	-3,493
DA - ADA Coordination	5.00	0.0144	-38		-38		-38
EC - Commission on Ethics & Public Trust	73.00	0.2106	-550		-550	-267	-817
EL - Elections	149.00	0.4299	-1,123		-1,123	-546	-1,669
ER - Human Resources	163.00	0.4703	-1,228		-1,228		-1,228
ET - Enterprise Technology Services	1,394.00	4.0222	-10,506		-10,506		-10,506
FE - Fair Employment Practices	2.00	0.0058	-15		-15		-15
FN - Finance	227.00	0.6550	-1,711		-1,711		-1,711
FR - Fire	2,394.00	6.9075	-18,042		-18,042	-8,765	-26,807
GG - General Government	84.00	0.2424	-633		-633		-633
GI - Government Information Center	157.00	0.4530	-1,183		-1,183		-1,183
HT - Homeless Trust	122.00	0.3520	-919		-919	-447	-1,366
ID - Internal Services (Grantee)	11,467.00	33.0862	-86,421		-86,421	-41,983	-128,404
IG - Inspector General	25.00	0.0721	-188		-188		-188
JU - Juvenile Assessment Center	69.00	0.1991	-520		-520	-253	-773
LB - Libraries	421.00	1.2147	-3,173		-3,173	-1,541	-4,714

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**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
ME - Medical Examiner	219.00	0.6319	-1,650		-1,650	-802	-2,452
MM - Miami-Dade Economic Advisory Trust	60.00	0.1731	-452		-452	-220	-672
MP - Metropolitan Planning Organization	63.00	0.1818	-475		-475	-231	-706
MT - Transit	992.00	2.8623	-7,476		-7,476	-3,632	-11,108
ND - Non-Department	498.00	1.4369	-3,753		-3,753	-1,823	-5,576
PA - Property Appraiser	73.00	0.2106	-550		-550	-267	-817
PD - Police	1,409.00	4.0654	-10,619		-10,619	-5,159	-15,778
PE - Reg & Econom Resources	902.00	2.6026	-6,798		-6,798	-3,302	-10,100
PM - Procurement Management	26.00	0.0750	-196		-196		-196
PR - Park & Recreation	4,555.00	13.1427	-34,328		-34,328	-16,677	-51,005
PWWM - PW & Waste Mgt	2,559.00	7.3836	-19,286		-19,286	-9,369	-28,655
SP - Seaport	823.00	2.3746	-6,202		-6,202	-3,013	-9,215
TT - Office of the CITT	19.00	0.0548	-143		-143	-70	-213
VZ - Vizcaya Museum and Gardens	224.00	0.6463	-1,688		-1,688	-820	-2,508
ZZ -All Other	490.00	1.4139	-3,693		-3,693	-1,793	-5,486
SubTotal	34,658.00	100.0000	-261,196		-261,196	-116,635	-377,831
Total	34,658.00	100.0000	-261,196		-261,196	-116,635	-377,831

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, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department PM - Procurement Management**

Receiving Department	Total	Procurement Mgmt
AD - Animal Services	( 4,860)	( 4,860)
AT - County Attorney	( 407)	( 407)
AU - Audit and Management	( 90)	( 90)
BU - Strategic Business	( 415)	( 415)
CC - County Commission	( 4,341)	( 4,341)
CE - County Executive	( 158)	( 158)
CL - Clerk of Court	( 8,163)	( 8,163)
CO - Com Actn & Human	( 9,776)	( 9,776)
CR - Corrections &	( 21,589)	( 21,589)
CU - Cultural Affairs	( 3,493)	( 3,493)
DA - ADA Coordination	( 38)	( 38)
EC - Commission on Ethics &	( 817)	( 817)
EL - Elections	( 1,669)	( 1,669)
ER - Human Resources	( 1,228)	( 1,228)
ET - Enterprise Technology	( 10,506)	( 10,506)
FE - Fair Employment	( 15)	( 15)
FN - Finance	( 1,711)	( 1,711)
FR - Fire	( 26,807)	( 26,807)
GG - General Government	( 633)	( 633)
GI - Government Information	( 1,183)	( 1,183)
HT - Homeless Trust	( 1,366)	( 1,366)
ID - Internal Services	( 128,404)	( 128,404)
IG - Inspector General	( 188)	( 188)
JU - Juvenile Assessment	( 773)	( 773)
LB - Libraries	( 4,714)	( 4,714)
ME - Medical Examiner	( 2,452)	( 2,452)
MM - Miami-Dade Economic	( 672)	( 672)
MP - Metropolitan Planning	( 706)	( 706)
MT - Transit	( 11,108)	( 11,108)
ND - Non-Department	( 5,576)	( 5,576)
PA - Property Appraiser	( 817)	( 817)
PD - Police	( 15,778)	( 15,778)
PE - Reg & Econom	( 10,100)	( 10,100)



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department PM - Procurement Management**

Receiving Department	Total	Procurement Mgmt
PM - Procurement	( 196)	( 196)
PR - Park & Recreation	( 51,005)	( 51,005)
PWWM - PW & Waste Mgt	( 28,655)	( 28,655)
SP - Seaport	( 9,215)	( 9,215)
TT - Office of the CITT	( 213)	( 213)
VZ - Vizcaya Museum and	( 2,508)	( 2,508)
ZZ -All Other	( 5,486)	( 5,486)
Direct Billed	0	0
Total	<u>( 377,831)</u>	<u>( 377,831)</u>

## **Indirect Cost Rate Base Computation**

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Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
AD ANIMAL SERVICES DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	3,974,904.42
		00112	PART TIME EMPLOYEE	56,060.72
		00113	VACATION RELIEF AND SEASONAL HELP	620.22
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,950.78
		00120	EXECUTIVE BENEFIT PAYMENTS	7,110.48
		00122	FLEX DOLLARS	33,047.66
		00125	LONGEVITY PAYMENTS	19,241.1
		00126	WORKING OUT OF CLASSIFICATION	19,791.93
		00128	TUITION REFUND	1,489.06
		00131	MILITARY ACTIVE DUTY	2,858.46
		00132	MILITARY LEAVE PAY	10,231.44
		00133	JURY DUTY PAY	3,985.4
		00134	UNION ACTIVITY PAY	4,966.52
		00135	JOB INJURY PAY	18,303.03
		00136	UNIFORM & LIEU OF ALLOWANCES	3,150
		00139	AWARDS & SPECIAL RECOGNITION	180.24
		00150	SICK PAY	160,902.74
		00151	HOLIDAY PAY	144,386.6
		00152	ANNUAL LEAVE PAY	268,103.96
		00153	COMPENSATORY TIME PAY	612.7
		00160	EMPLOYEE OVERTIME OT	131,043.05
		00180	CROSS INDEX SALARIES DISTRIBUTION	4,151.94
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	604.12
		00192	SALARIES REIMBURSEMENTS	-106,292.83
		00197	WAGE ACCRUALS	26,204.05
		00199	SALARIES - BUDGET ONLY	-1,387.23
	001 SALARIES			4,786,220.56
AD ANIMAL SERVICES DEPARTMENT				4,786,220.56
AG AGENDA COORDINATION	001 SALARIES	00110	EMPLOYEE REGULAR	-0.34
		00120	EXECUTIVE BENEFIT PAYMENTS	0.21
		00197	WAGE ACCRUALS	0.41
		00199	SALARIES - BUDGET ONLY	-0.12
001 SALARIES			0.16	
AG AGENDA COORDINATION				0.16

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total	
AT COUNTY ATTORNEY	001 SALARIES	00110	EMPLOYEE REGULAR	13,773,740.06	
		00112	PART TIME EMPLOYEE	90,139.11	
		00113	VACATION RELIEF AND SEASONAL HELP	47,325	
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,181.34	
		00120	EXECUTIVE BENEFIT PAYMENTS	282,853.22	
		00122	FLEX DOLLARS	4,712.9	
		00125	LONGEVITY PAYMENTS	10,772.34	
		00128	TUITION REFUND	316.44	
		00133	JURY DUTY PAY	832.67	
		00139	AWARDS & SPECIAL RECOGNITION	5,853.95	
		00150	SICK PAY	485,377.67	
		00151	HOLIDAY PAY	741,027.79	
		00152	ANNUAL LEAVE PAY	1,182,325.03	
		00180	CROSS INDEX SALARIES DISTRIBUTION	5,507.57	
		00192	SALARIES REIMBURSEMENTS	-5,649,724.3	
		00194	EIP REIMBURSEMENTS	40,907	
		00197	WAGE ACCRUALS	62,901.5	
		001 SALARIES			11,086,049.29
		AT COUNTY ATTORNEY			
	AU AUDIT AND MANAGEMENT	001 SALARIES	00110	EMPLOYEE REGULAR	3,011,270.12
00120			EXECUTIVE BENEFIT PAYMENTS	36,214.63	
00122			FLEX DOLLARS	877.66	
00128			TUITION REFUND	1,110	
00133			JURY DUTY PAY	4,651.23	
00150			SICK PAY	76,484.52	
00151			HOLIDAY PAY	157,199.81	
00152			ANNUAL LEAVE PAY	195,375.28	
00180			CROSS INDEX SALARIES DISTRIBUTION	1,718,000	
00192			SALARIES REIMBURSEMENTS	-1,718,000	
00197			WAGE ACCRUALS	4,701.77	
00199			SALARIES - BUDGET ONLY	-6,739.28	
001 SALARIES			3,481,145.74		
AU AUDIT AND MANAGEMENT				3,481,145.74	
BU MANAGEMENT AND BUDGET	001 SALARIES	00110	EMPLOYEE REGULAR	5,791,839.06	

Excludes Sub-Object 0154 and 0155



Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00112	PART TIME EMPLOYEE	202.5
		00113	VACATION RELIEF AND SEASONAL HELP	1,000
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	10,539.85
		00120	EXECUTIVE BENEFIT PAYMENTS	95,070.46
		00122	FLEX DOLLARS	8,707.76
		00125	LONGEVITY PAYMENTS	17,132.72
		00128	TUITION REFUND	13,260.95
		00133	JURY DUTY PAY	4,231.7
		00139	AWARDS & SPECIAL RECOGNITION	180.24
		00150	SICK PAY	140,881.41
		00151	HOLIDAY PAY	271,003.61
		00152	ANNUAL LEAVE PAY	415,618.48
		00160	EMPLOYEE OVERTIME OT	1,352.09
		00180	CROSS INDEX SALARIES DISTRIBUTION	639,928.33
		00192	SALARIES REIMBURSEMENTS	-2,102,873.86
		00194	EIP REIMBURSEMENTS	-203,496.87
		00197	WAGE ACCRUALS	41,776.65
		00199	SALARIES - BUDGET ONLY	-8,995.57
		001 SALARIES		
	BU MANAGEMENT AND BUDGET			
CC COUNTY COMMISSION	001 SALARIES	00110	EMPLOYEE REGULAR	8,615,131.12
		00111	COMPENSATION OF ELECTED OFFICIALS	78,000.26
		00112	PART TIME EMPLOYEE	191,154.26
		00113	VACATION RELIEF AND SEASONAL HELP	74,408.55
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	528
		00120	EXECUTIVE BENEFIT PAYMENTS	894,390.33
		00122	FLEX DOLLARS	63,078.84
		00125	LONGEVITY PAYMENTS	18,116.23
		00128	TUITION REFUND	6,492.78
		00133	JURY DUTY PAY	4,747.34
		00136	UNIFORM & LIEU OF ALLOWANCES	2,475.72
		00150	SICK PAY	231,898.11
		00151	HOLIDAY PAY	435,075.85
		00152	ANNUAL LEAVE PAY	529,293.64

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00153	COMPENSATORY TIME PAY	911.63
		00160	EMPLOYEE OVERTIME OT	70,492.16
		00185	CROSS INDEX OVERTIME DISTRIB	475.46
		00192	SALARIES REIMBURSEMENTS	-591,871.93
		00197	WAGE ACCRUALS	17,345.89
		00199	SALARIES - BUDGET ONLY	-716
	001 SALARIES			10,641,428.24
CC COUNTY COMMISSION				10,641,428.24
CD HOUSING AND COMMUNITY DEVELOPMENT	001 SALARIES	00110	EMPLOYEE REGULAR	2,380,236.78
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	5,622.44
		00120	EXECUTIVE BENEFIT PAYMENTS	25,022.79
		00122	FLEX DOLLARS	15,549.82
		00125	LONGEVITY PAYMENTS	26,875.45
		00126	WORKING OUT OF CLASSIFICATION	19,322.38
		00128	TUITION REFUND	3,711
		00131	MILITARY ACTIVE DUTY	722.94
		00132	MILITARY LEAVE PAY	1,937.84
		00133	JURY DUTY PAY	542.8
		00150	SICK PAY	106,309.94
		00151	HOLIDAY PAY	145,399.07
		00152	ANNUAL LEAVE PAY	169,969.49
		00160	EMPLOYEE OVERTIME OT	3,325.82
		00180	CROSS INDEX SALARIES DISTRIBUTION	533,565.19
		00192	SALARIES REIMBURSEMENTS	-14,955.28
		00197	WAGE ACCRUALS	-107,420.02
		00199	SALARIES - BUDGET ONLY	-4,022.14
	001 SALARIES			3,311,716.31
CD HOUSING AND COMMUNITY DEVELOPMENT				3,311,716.31
CL CLERK OF COURT	001 SALARIES	00110	EMPLOYEE REGULAR	50,107,688.29
		00111	COMPENSATION OF ELECTED OFFICIALS	173,784.92
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,880
		00120	EXECUTIVE BENEFIT PAYMENTS	388,993.24
		00122	FLEX DOLLARS	533,988.64
		00125	LONGEVITY PAYMENTS	775,816.33

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00126	WORKING OUT OF CLASSIFICATION	2,298.47
		00128	TUITION REFUND	49,551.84
		00129	DEATH BENEFIT PAYMENTS	10,329.92
		00132	MILITARY LEAVE PAY	2,907.34
		00133	JURY DUTY PAY	20,477.32
		00134	UNION ACTIVITY PAY	8,860.25
		00135	JOB INJURY PAY	13,368.58
		00136	UNIFORM & LIEU OF ALLOWANCES	69.24
		00138	EMPLOYEE SUGGESTION AWARD	719.4
		00139	AWARDS & SPECIAL RECOGNITION	6,308.57
		00150	SICK PAY	1,883,041.17
		00151	HOLIDAY PAY	1,948,449.45
		00152	ANNUAL LEAVE PAY	3,760,328.85
		00160	EMPLOYEE OVERTIME OT	327,527.98
		00180	CROSS INDEX SALARIES DISTRIBUTION	55,021,943.92
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	36,650.49
		00192	SALARIES REIMBURSEMENTS	-55,110,050.76
		00197	WAGE ACCRUALS	237,458.98
		001 SALARIES		
	CL CLERK OF COURT			
CO COMMUNITY ACTION & HUMAN SERVICES	001 SALARIES	00110	EMPLOYEE REGULAR	38,078,362.62
		00112	PART TIME EMPLOYEE	1,356,365.16
		00113	VACATION RELIEF AND SEASONAL HELP	1,069,565.75
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	39,161.21
		00115	DEPENDENCY OR CLASSROOM ALLOWANCE	59,382.77
		00120	EXECUTIVE BENEFIT PAYMENTS	120,106.12
		00122	FLEX DOLLARS	336,427.94
		00125	LONGEVITY PAYMENTS	462,697.75
		00126	WORKING OUT OF CLASSIFICATION	827.73
		00128	TUITION REFUND	29,325.01
		00129	DEATH BENEFIT PAYMENTS	29,720.99
		00133	JURY DUTY PAY	28,780.75
		00134	UNION ACTIVITY PAY	842.89
		00135	JOB INJURY PAY	80,512.4

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00136	UNIFORM & LIEU OF ALLOWANCES	24,625
		00139	AWARDS & SPECIAL RECOGNITION	4,430.88
		00150	SICK PAY	1,842,678.18
		00151	HOLIDAY PAY	1,444,816.73
		00152	ANNUAL LEAVE PAY	2,814,506.87
		00160	EMPLOYEE OVERTIME OT	361,829.62
		00180	CROSS INDEX SALARIES DISTRIBUTION	4,792,375.41
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	412.51
		00191	FIREWATCH SALARIES REIMBURSEMENTS	-697.12
		00192	SALARIES REIMBURSEMENTS	-6,198,111.11
		00197	WAGE ACCRUALS	-460,684.49
		00199	SALARIES - BUDGET ONLY	-14,394.87
		001 SALARIES		
CO COMMUNITY ACTION & HUMAN SERVICES				46,303,866.7
CR CORRECTIONS & REHABILITATION	001 SALARIES	00110	EMPLOYEE REGULAR	150,785,611.32
		00112	PART TIME EMPLOYEE	66,606.85
		00113	VACATION RELIEF AND SEASONAL HELP	1,052.85
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	142,628.98
		00120	EXECUTIVE BENEFIT PAYMENTS	144,030.41
		00122	FLEX DOLLARS	720,818.56
		00125	LONGEVITY PAYMENTS	1,848,083.17
		00126	WORKING OUT OF CLASSIFICATION	100,911.34
		00128	TUITION REFUND	211,675.84
		00129	DEATH BENEFIT PAYMENTS	34,458.04
		00131	MILITARY ACTIVE DUTY	339,884.88
		00132	MILITARY LEAVE PAY	144,257.97
		00133	JURY DUTY PAY	81,958.52
		00134	UNION ACTIVITY PAY	55,359.71
		00135	JOB INJURY PAY	413,917.14
		00136	UNIFORM & LIEU OF ALLOWANCES	366,115.02
		00137	TOOL ALLOWANCE	23,482.98
		00138	EMPLOYEE SUGGESTION AWARD	1,319.49
		00139	AWARDS & SPECIAL RECOGNITION	4,716.12
		00150	SICK PAY	5,123,450.25

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00151	HOLIDAY PAY	5,789,428.2
		00152	ANNUAL LEAVE PAY	11,886,591.05
		00153	COMPENSATORY TIME PAY	870,477.58
		00160	EMPLOYEE OVERTIME OT	9,225,242.6
		00170	EXTRA DUTY PAY	41,759.82
		00171	EXTRA DUTY REIMBURSEMENTS	-52,675.6
		00180	CROSS INDEX SALARIES DISTRIBUTION	536,237.59
		00185	CROSS INDEX OVERTIME DISTRIB	-1,780.17
		00192	SALARIES REIMBURSEMENTS	-439,133.03
		00193	OVERTIME REIMBURSEMENTS	-26,910.64
		00197	WAGE ACCRUALS	988,153.01
		00199	SALARIES - BUDGET ONLY	-15,484.69
		001 SALARIES		
CR CORRECTIONS & REHABILITATION				189,412,245.16
CU CULTURAL AFFAIRS	001 SALARIES	00110	EMPLOYEE REGULAR	2,443,184.94
		00112	PART TIME EMPLOYEE	404,584.68
		00113	VACATION RELIEF AND SEASONAL HELP	55,539.51
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,153.12
		00120	EXECUTIVE BENEFIT PAYMENTS	42,723.63
		00122	FLEX DOLLARS	5,566.72
		00125	LONGEVITY PAYMENTS	9,771.84
		00126	WORKING OUT OF CLASSIFICATION	1,946.22
		00128	TUITION REFUND	-1,598.8
		00133	JURY DUTY PAY	1,338.85
		00136	UNIFORM & LIEU OF ALLOWANCES	69.24
		00137	TOOL ALLOWANCE	249.99
		00138	EMPLOYEE SUGGESTION AWARD	141.25
		00150	SICK PAY	95,412.7
		00151	HOLIDAY PAY	112,255.55
		00152	ANNUAL LEAVE PAY	176,962.24
		00160	EMPLOYEE OVERTIME OT	25,740.83
		00180	CROSS INDEX SALARIES DISTRIBUTION	468,929.28
		00192	SALARIES REIMBURSEMENTS	-489,009.24
		00197	WAGE ACCRUALS	24,928.6

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00199	SALARIES - BUDGET ONLY	-3,709.48
	<b>001 SALARIES</b>			<b>3,376,181.67</b>
<b>CU CULTURAL AFFAIRS</b>				<b>3,376,181.67</b>
EC COMMISSION ON ETHICS AND PUBLIC TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	1,109,476.31
		00112	PART TIME EMPLOYEE	69,296.56
		00120	EXECUTIVE BENEFIT PAYMENTS	21,282.76
		00122	FLEX DOLLARS	4,206
		00133	JURY DUTY PAY	728.87
		00150	SICK PAY	56,890.04
		00151	HOLIDAY PAY	54,692.37
		00152	ANNUAL LEAVE PAY	74,960.62
		00197	WAGE ACCRUALS	762.46
	<b>001 SALARIES</b>			<b>1,392,295.99</b>
<b>EC COMMISSION ON ETHICS AND PUBLIC TRUST</b>				<b>1,392,295.99</b>
EH DPT. OF EMGNCY MNGMT/HOMELAND SCTY	001 SALARIES	00110	EMPLOYEE REGULAR	5,177.79
		00122	FLEX DOLLARS	130.38
		00151	HOLIDAY PAY	437.54
		00152	ANNUAL LEAVE PAY	218.77
		00180	CROSS INDEX SALARIES DISTRIBUTION	-4,558.01
		00197	WAGE ACCRUALS	-1,406.47
	<b>001 SALARIES</b>			<b>0.</b>
<b>EH DPT. OF EMGNCY MNGMT/HOMELAND SCTY</b>				<b>0.</b>
EL ELECTIONS	001 SALARIES	00110	EMPLOYEE REGULAR	5,046,801.86
		00112	PART TIME EMPLOYEE	48,320.99
		00113	VACATION RELIEF AND SEASONAL HELP	3,573,058.02
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	144,835.05
		00120	EXECUTIVE BENEFIT PAYMENTS	44,520.05
		00122	FLEX DOLLARS	20,767.7
		00125	LONGEVITY PAYMENTS	28,013.26
		00126	WORKING OUT OF CLASSIFICATION	1,633.05
		00128	TUITION REFUND	12,845
		00129	DEATH BENEFIT PAYMENTS	9,076.24
		00133	JURY DUTY PAY	2,377.28
		00135	JOB INJURY PAY	4,484.71

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00138	EMPLOYEE SUGGESTION AWARD	504.91
		00139	AWARDS & SPECIAL RECOGNITION	180.24
		00150	SICK PAY	143,474.64
		00151	HOLIDAY PAY	192,651.86
		00152	ANNUAL LEAVE PAY	282,017.49
		00160	EMPLOYEE OVERTIME OT	1,432,872.63
		00180	CROSS INDEX SALARIES DISTRIBUTION	244,505.65
		00192	SALARIES REIMBURSEMENTS	-149,957.62
		00197	WAGE ACCRUALS	166,635.71
		00199	SALARIES - BUDGET ONLY	-4,585.37
001 SALARIES				11,245,033.35
EL ELECTIONS				11,245,033.35
ET INFORMATION TECHNOLOGY DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	41,230,495.27
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	177,498.07
		00120	EXECUTIVE BENEFIT PAYMENTS	52,265.91
		00122	FLEX DOLLARS	170,337.96
		00125	LONGEVITY PAYMENTS	587,354.32
		00128	TUITION REFUND	3,823.44
		00133	JURY DUTY PAY	32,434.61
		00135	JOB INJURY PAY	21,680.31
		00137	TOOL ALLOWANCE	45,748.17
		00138	EMPLOYEE SUGGESTION AWARD	264.97
		00139	AWARDS & SPECIAL RECOGNITION	2,863.32
		00150	SICK PAY	1,108,836.82
		00151	HOLIDAY PAY	1,373,356.61
		00152	ANNUAL LEAVE PAY	3,138,672.15
		00160	EMPLOYEE OVERTIME OT	935,380.25
		00180	CROSS INDEX SALARIES DISTRIBUTION	253,885.36
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	645,060.37
		00185	CROSS INDEX OVERTIME DISTRIB	-4,655.18
		00192	SALARIES REIMBURSEMENTS	-739,717.05
		00197	WAGE ACCRUALS	225,133.37
		00199	SALARIES - BUDGET ONLY	-6,800.71
001 SALARIES				49,253,918.34

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
ET INFORMATION TECHNOLOGY DEPARTMENT				49,253,918.34
FE HUMAN RIGHTS AND FAIR EMPLOYMENT PRACTIC	001 SALARIES	00110	EMPLOYEE REGULAR	562,394.35
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,930.03
		00120	EXECUTIVE BENEFIT PAYMENTS	18,289.29
		00122	FLEX DOLLARS	391.14
		00133	JURY DUTY PAY	1,285.78
		00150	SICK PAY	17,628.27
		00151	HOLIDAY PAY	27,810.64
		00152	ANNUAL LEAVE PAY	28,059.2
		00160	EMPLOYEE OVERTIME OT	211.61
		00192	SALARIES REIMBURSEMENTS	-132,284.12
		00197	WAGE ACCRUALS	4,038.7
		00199	SALARIES - BUDGET ONLY	-1,135.32
	001 SALARIES			530,619.57
FE HUMAN RIGHTS AND FAIR EMPLOYMENT PRACTIC				530,619.57
FN FINANCE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	13,339,377.96
		00112	PART TIME EMPLOYEE	346,205.24
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	68,869.22
		00120	EXECUTIVE BENEFIT PAYMENTS	76,782.35
		00122	FLEX DOLLARS	83,792.72
		00125	LONGEVITY PAYMENTS	106,782.69
		00126	WORKING OUT OF CLASSIFICATION	775.84
		00128	TUITION REFUND	49,138.63
		00129	DEATH BENEFIT PAYMENTS	3,183.3
		00131	MILITARY ACTIVE DUTY	13,205.46
		00132	MILITARY LEAVE PAY	2,047.5
		00133	JURY DUTY PAY	5,223.34
		00135	JOB INJURY PAY	5,083.73
		00139	AWARDS & SPECIAL RECOGNITION	46,675.5
		00150	SICK PAY	502,278.9
		00151	HOLIDAY PAY	531,823.66
		00152	ANNUAL LEAVE PAY	1,016,657.72
		00160	EMPLOYEE OVERTIME OT	54,917.72
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,398,731.57

Excludes Sub-Object 0154 and 0155



Miami-Dade County, Florida  
Schedule of Salaries All  
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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00185	CROSS INDEX OVERTIME DISTRIB	1,044.39
		00192	SALARIES REIMBURSEMENTS	-1,145,187.71
		00197	WAGE ACCRUALS	46,251.77
		00199	SALARIES - BUDGET ONLY	-7,295.54
		<b>001 SALARIES</b>		<b>16,546,365.96</b>
<b>FN FINANCE DEPARTMENT</b>				<b>16,546,365.96</b>
FR FIRE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	171,341,749.61
		00112	PART TIME EMPLOYEE	2,199,670.06
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	43,600.56
		00120	EXECUTIVE BENEFIT PAYMENTS	176,854.04
		00122	FLEX DOLLARS	137,266.92
		00125	LONGEVITY PAYMENTS	1,736,011.52
		00126	WORKING OUT OF CLASSIFICATION	580,671.82
		00128	TUITION REFUND	130,394.78
		00129	DEATH BENEFIT PAYMENTS	10,957.18
		00131	MILITARY ACTIVE DUTY	490,080.12
		00132	MILITARY LEAVE PAY	365,643.6
		00133	JURY DUTY PAY	50,371.54
		00134	UNION ACTIVITY PAY	414,521.55
		00135	JOB INJURY PAY	1,326,198.88
		00137	TOOL ALLOWANCE	30,710.45
		00138	EMPLOYEE SUGGESTION AWARD	1,607.52
		00139	AWARDS & SPECIAL RECOGNITION	4,474.91
		00140	DEPENDENCY ALLOWANCE	-40
		00150	SICK PAY	6,935,591.57
		00151	HOLIDAY PAY	9,190,785.09
		00152	ANNUAL LEAVE PAY	13,098,561.16
		00153	COMPENSATORY TIME PAY	339,873.53
		00160	EMPLOYEE OVERTIME OT	13,269,501.8
		00162	OT SPECIAL EVENTS POLICE / FIRE	342,159.95
		00170	EXTRA DUTY PAY	1,191,499.9
		00174	OVERTIME FEDERAL REIMBURSEMENT	-1,029.1
		00180	CROSS INDEX SALARIES DISTRIBUTION	-71,162.94
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	48,156.72

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00185	CROSS INDEX OVERTIME DISTRIB	157,137.85
		00189	AIR RESCUE OVERTIME REIMBURSEMENT	-13,047.52
		00192	SALARIES REIMBURSEMENTS	-1,126,645.69
		00194	EIP REIMBURSEMENTS	-777,350.8
		00197	WAGE ACCRUALS	776,805.52
		00199	SALARIES - BUDGET ONLY	-15,446.84
	001 SALARIES			222,386,135.26
FR FIRE DEPARTMENT				222,386,135.26
GC OFFICE OF GRANTS COORDINATION OPERATIONS	001 SALARIES	00180	CROSS INDEX SALARIES DISTRIBUTION	212,720.84
		00192	SALARIES REIMBURSEMENTS	-10,298.85
		00197	WAGE ACCRUALS	-16,138.01
		00199	SALARIES - BUDGET ONLY	-170.4
	001 SALARIES			186,113.58
GC OFFICE OF GRANTS COORDINATION OPERATIONS				186,113.58
GG GENERAL GOVERNMENT	001 SALARIES	00110	EMPLOYEE REGULAR	158,422.01
		00120	EXECUTIVE BENEFIT PAYMENTS	4,383.15
		00129	DEATH BENEFIT PAYMENTS	7,525.1
		00150	SICK PAY	5,264.73
		00151	HOLIDAY PAY	9,537.23
		00152	ANNUAL LEAVE PAY	8,022.96
		00180	CROSS INDEX SALARIES DISTRIBUTION	133,168.23
		00194	EIP REIMBURSEMENTS	-220,081
		00197	WAGE ACCRUALS	-3,073.66
	00199	SALARIES - BUDGET ONLY	-467.93	
001 SALARIES			102,700.82	
GG GENERAL GOVERNMENT				102,700.82
GI COMMUNITY INFORMATION AND OUTREACH	001 SALARIES	00110	EMPLOYEE REGULAR	8,463,327.09
		00112	PART TIME EMPLOYEE	450,786
		00113	VACATION RELIEF AND SEASONAL HELP	8,220.8
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	11,063.28
		00120	EXECUTIVE BENEFIT PAYMENTS	54,790.85
		00122	FLEX DOLLARS	57,499.42
		00125	LONGEVITY PAYMENTS	40,508.99
		00128	TUITION REFUND	33,981.72

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00133	JURY DUTY PAY	4,476.39
		00134	UNION ACTIVITY PAY	1,488.01
		00135	JOB INJURY PAY	3,774.86
		00139	AWARDS & SPECIAL RECOGNITION	360.48
		00150	SICK PAY	414,074.4
		00151	HOLIDAY PAY	342,958.86
		00152	ANNUAL LEAVE PAY	615,909.14
		00160	EMPLOYEE OVERTIME OT	74,515.26
		00192	SALARIES REIMBURSEMENTS	-178,613.94
		00197	WAGE ACCRUALS	56,937.87
		00199	SALARIES - BUDGET ONLY	-4,797.44
001 SALARIES			10,451,262.04	
GI COMMUNITY INFORMATION AND OUTREACH				10,451,262.04
HF HOUSING FINANCE AUTHORITY	001 SALARIES	00110	EMPLOYEE REGULAR	299,271.63
		00120	EXECUTIVE BENEFIT PAYMENTS	15,345.49
		00122	FLEX DOLLARS	608.44
		00131	MILITARY ACTIVE DUTY	1,424.6
		00150	SICK PAY	35,998.35
		00151	HOLIDAY PAY	20,051.66
		00152	ANNUAL LEAVE PAY	7,273.26
		00197	WAGE ACCRUALS	-19,701.11
		00199	SALARIES - BUDGET ONLY	-1,021.19
001 SALARIES			359,251.13	
HF HOUSING FINANCE AUTHORITY				359,251.13
HT HOMELESS TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	918,405.56
		00112	PART TIME EMPLOYEE	36,968.89
		00120	EXECUTIVE BENEFIT PAYMENTS	22,799.82
		00122	FLEX DOLLARS	2,659.52
		00125	LONGEVITY PAYMENTS	4,868.35
		00126	WORKING OUT OF CLASSIFICATION	1,384.78
		00128	TUITION REFUND	4,897.5
		00133	JURY DUTY PAY	245.98
		00150	SICK PAY	44,624.39
		00151	HOLIDAY PAY	36,682.69

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00152	ANNUAL LEAVE PAY	66,554.22
		00180	CROSS INDEX SALARIES DISTRIBUTION	435,212.18
		00192	SALARIES REIMBURSEMENTS	-432,372.37
		00197	WAGE ACCRUALS	3,436.97
		00199	SALARIES - BUDGET ONLY	-1,152.59
	001 SALARIES			1,145,215.89
HT HOMELESS TRUST				1,145,215.89
HU HURRICANE RECOVERY	001 SALARIES	00183	HURRICANE SALARIES	-16,040.82
		00184	HURRICANE OVERTIME	-107,953.19
	001 SALARIES			-123,994.01
HU HURRICANE RECOVERY				-123,994.01
ID INTERNAL SERVICES DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	48,375,390.46
		00112	PART TIME EMPLOYEE	410,276.63
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	112,020.76
		00116	EMERGENCY PREPAREDNESS PAY	9,893.04
		00120	EXECUTIVE BENEFIT PAYMENTS	152,215.54
		00122	FLEX DOLLARS	271,425.12
		00125	LONGEVITY PAYMENTS	383,462.88
		00126	WORKING OUT OF CLASSIFICATION	14,995.6
		00128	TUITION REFUND	47,802.47
		00129	DEATH BENEFIT PAYMENTS	7,146.72
		00131	MILITARY ACTIVE DUTY	52,154.43
		00132	MILITARY LEAVE PAY	4,677.73
		00133	JURY DUTY PAY	23,038.08
		00134	UNION ACTIVITY PAY	69.73
		00135	JOB INJURY PAY	106,839.69
		00137	TOOL ALLOWANCE	117,026.51
		00138	EMPLOYEE SUGGESTION AWARD	2,056.6
		00139	AWARDS & SPECIAL RECOGNITION	3,614.01
		00150	SICK PAY	1,772,161.35
		00151	HOLIDAY PAY	1,964,328.08
		00152	ANNUAL LEAVE PAY	3,396,276.06
		00160	EMPLOYEE OVERTIME OT	945,515.34
		00180	CROSS INDEX SALARIES DISTRIBUTION	783,394.63

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00185	CROSS INDEX OVERTIME DISTRIB	-116.54
		00191	FIREWATCH SALARIES REIMBURSEMENTS	-8,580.07
		00192	SALARIES REIMBURSEMENTS	-1,819,693.37
		00197	WAGE ACCRUALS	129,608.17
		00199	SALARIES - BUDGET ONLY	-29,363.6
	001 SALARIES			57,227,636.05
ID INTERNAL SERVICES DEPARTMENT				57,227,636.05
IG MIAMI-DADE C0 INSPECTOR GENERAL	001 SALARIES	00110	EMPLOYEE REGULAR	2,864,794.38
		00120	EXECUTIVE BENEFIT PAYMENTS	191,793.99
		00122	FLEX DOLLARS	14,985.6
		00125	LONGEVITY PAYMENTS	7,553.46
		00133	JURY DUTY PAY	1,640.08
		00142	CELL PHONE ALLOWANCE (TAXABLE)	29,912.5
		00150	SICK PAY	133,541.84
		00151	HOLIDAY PAY	153,396.12
		00152	ANNUAL LEAVE PAY	181,537.53
		00197	WAGE ACCRUALS	10,343.24
	001 SALARIES			3,589,498.74
IG MIAMI-DADE C0 INSPECTOR GENERAL				3,589,498.74
JU JUVENILE ASSESSMENT CENTER (JAC)	001 SALARIES	00110	EMPLOYEE REGULAR	4,598,478.9
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	17,833.05
		00120	EXECUTIVE BENEFIT PAYMENTS	42,807.9
		00122	FLEX DOLLARS	27,220.94
		00125	LONGEVITY PAYMENTS	24,320.05
		00126	WORKING OUT OF CLASSIFICATION	947.15
		00133	JURY DUTY PAY	1,660.66
		00139	AWARDS & SPECIAL RECOGNITION	25
		00150	SICK PAY	219,291.21
		00151	HOLIDAY PAY	178,750.75
		00152	ANNUAL LEAVE PAY	307,897.56
		00153	COMPENSATORY TIME PAY	43.86
		00160	EMPLOYEE OVERTIME OT	10,954.37
		00180	CROSS INDEX SALARIES DISTRIBUTION	-218,712.85
		00197	WAGE ACCRUALS	5,863.63

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00199	SALARIES - BUDGET ONLY	-2,091.44
	<b>001 SALARIES</b>			<b>5,215,290.74</b>
<b>JU JUVENILE ASSESSMENT CENTER (JAC)</b>				<b>5,215,290.74</b>
LB LIBRARIES	001 SALARIES	00110	EMPLOYEE REGULAR	19,615,202.53
		00112	PART TIME EMPLOYEE	50,424.4
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	116,247.16
		00120	EXECUTIVE BENEFIT PAYMENTS	34,821.4
		00122	FLEX DOLLARS	163,613.64
		00125	LONGEVITY PAYMENTS	210,245.24
		00126	WORKING OUT OF CLASSIFICATION	654.56
		00128	TUITION REFUND	36,378.48
		00129	DEATH BENEFIT PAYMENTS	3,295.98
		00133	JURY DUTY PAY	11,535.51
		00134	UNION ACTIVITY PAY	375.54
		00135	JOB INJURY PAY	27,154.89
		00137	TOOL ALLOWANCE	4,799.86
		00139	AWARDS & SPECIAL RECOGNITION	1,907.48
		00150	SICK PAY	917,965.77
		00151	HOLIDAY PAY	677,183.52
		00152	ANNUAL LEAVE PAY	1,560,275.48
		00160	EMPLOYEE OVERTIME OT	67,695.41
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,991,676
		00192	SALARIES REIMBURSEMENTS	-1,993,463.98
		00193	OVERTIME REIMBURSEMENTS	-1,560
		00197	WAGE ACCRUALS	-135,492.48
		00199	SALARIES - BUDGET ONLY	-4,903.06
	<b>001 SALARIES</b>			<b>23,356,033.33</b>
<b>LB LIBRARIES</b>				<b>23,356,033.33</b>
MA OFFICE OF THE MAYOR	001 SALARIES	00110	EMPLOYEE REGULAR	3,061,729.8
		00111	COMPENSATION OF ELECTED OFFICIALS	149,999.98
		00113	VACATION RELIEF AND SEASONAL HELP	171,757.95
		00120	EXECUTIVE BENEFIT PAYMENTS	172,528.09
		00125	LONGEVITY PAYMENTS	9,961.96
		00133	JURY DUTY PAY	1,876.63

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00135	JOB INJURY PAY	7,666.48
		00139	AWARDS & SPECIAL RECOGNITION	180.24
		00150	SICK PAY	73,417.53
		00151	HOLIDAY PAY	182,724.53
		00152	ANNUAL LEAVE PAY	136,602.88
		00160	EMPLOYEE OVERTIME OT	258.07
		00192	SALARIES REIMBURSEMENTS	-782
		00197	WAGE ACCRUALS	-416.67
		00199	SALARIES - BUDGET ONLY	-4,199.99
		001 SALARIES		
MA OFFICE OF THE MAYOR				3,963,305.48
ME MEDICAL EXAMINER	001 SALARIES	00110	EMPLOYEE REGULAR	4,471,622.76
		00112	PART TIME EMPLOYEE	73,423.82
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	5,149.5
		00116	EMERGENCY PREPAREDNESS PAY	408.53
		00120	EXECUTIVE BENEFIT PAYMENTS	47,810.71
		00122	FLEX DOLLARS	13,496.04
		00125	LONGEVITY PAYMENTS	20,012.25
		00126	WORKING OUT OF CLASSIFICATION	980.98
		00135	JOB INJURY PAY	273.79
		00139	AWARDS & SPECIAL RECOGNITION	180.24
		00150	SICK PAY	120,930.99
		00151	HOLIDAY PAY	217,486.56
		00152	ANNUAL LEAVE PAY	298,732.76
		00160	EMPLOYEE OVERTIME OT	76,946.63
		00185	CROSS INDEX OVERTIME DISTRIB	102.37
		00192	SALARIES REIMBURSEMENTS	385.84
		00193	OVERTIME REIMBURSEMENTS	-1,668.83
		00197	WAGE ACCRUALS	-7,357.86
		00199	SALARIES - BUDGET ONLY	-4,809.76
	001 SALARIES			5,334,107.32
ME MEDICAL EXAMINER				5,334,107.32
MM MIAMI-DADE ECONOMIC ADVOCACY TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	1,038,573.07
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,486.35

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00120	EXECUTIVE BENEFIT PAYMENTS	22,365.89
		00122	FLEX DOLLARS	5,330.96
		00125	LONGEVITY PAYMENTS	11,063.82
		00128	TUITION REFUND	10,894.5
		00133	JURY DUTY PAY	245.36
		00139	AWARDS & SPECIAL RECOGNITION	180.24
		00150	SICK PAY	47,025.65
		00151	HOLIDAY PAY	33,919.54
		00152	ANNUAL LEAVE PAY	84,526.09
		00160	EMPLOYEE OVERTIME OT	9,156.74
		00180	CROSS INDEX SALARIES DISTRIBUTION	475,000
		00192	SALARIES REIMBURSEMENTS	-475,000
		00197	WAGE ACCRUALS	4,341.98
		00199	SALARIES - BUDGET ONLY	-128.39
		001 SALARIES		
MM MIAMI-DADE ECONOMIC ADVOCACY TRUST				1,268,981.8
MP METROPOLITAN PLANNING ORGANIZATION	001 SALARIES	00110	EMPLOYEE REGULAR	1,106,630.66
		00120	EXECUTIVE BENEFIT PAYMENTS	48,888.26
		00122	FLEX DOLLARS	782.28
		00125	LONGEVITY PAYMENTS	2,644.12
		00150	SICK PAY	33,487.82
		00151	HOLIDAY PAY	56,883.72
		00152	ANNUAL LEAVE PAY	85,689.53
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,645,365.14
		00192	SALARIES REIMBURSEMENTS	-1,291,146.13
		00197	WAGE ACCRUALS	25,696.83
		00199	SALARIES - BUDGET ONLY	-2,326.26
		001 SALARIES		
MP METROPOLITAN PLANNING ORGANIZATION				1,712,595.97
MT METRO-DADE TRANSIT AGENCY	001 SALARIES	00110	EMPLOYEE REGULAR	146,578,630.83
		00112	PART TIME EMPLOYEE	6,956,835.49
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	150,502.43
		00116	EMERGENCY PREPAREDNESS PAY	5,477.69
		00120	EXECUTIVE BENEFIT PAYMENTS	87,463.01

Excludes Sub-Object 0154 and 0155



Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00122	FLEX DOLLARS	1,501,602.12
		00124	SALARY BONUS	47,339.43
		00125	LONGEVITY PAYMENTS	1,577,178.97
		00126	WORKING OUT OF CLASSIFICATION	25,506.16
		00128	TUITION REFUND	69,350.87
		00129	DEATH BENEFIT PAYMENTS	19,434.48
		00131	MILITARY ACTIVE DUTY	23,443.29
		00132	MILITARY LEAVE PAY	25,755.86
		00133	JURY DUTY PAY	96,384.13
		00134	UNION ACTIVITY PAY	1,322,301.9
		00135	JOB INJURY PAY	1,009,469.49
		00136	UNIFORM & LIEU OF ALLOWANCES	149,205.67
		00137	TOOL ALLOWANCE	169,875
		00138	EMPLOYEE SUGGESTION AWARD	369.31
		00139	AWARDS & SPECIAL RECOGNITION	8,014.28
		00150	SICK PAY	6,673,288.7
		00151	HOLIDAY PAY	4,065,813.07
		00152	ANNUAL LEAVE PAY	10,702,356.39
		00160	EMPLOYEE OVERTIME OT	27,536,175.17
		00176	FEDERAL SALARIES REIMBURSEMENTS	-33,927,973
		00180	CROSS INDEX SALARIES DISTRIBUTION	38,945,730.44
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	63,634.63
		00183	HURRICANE SALARIES	14,225.85
		00184	HURRICANE OVERTIME	36,270.83
		00185	CROSS INDEX OVERTIME DISTRIB	149,180.66
		00192	SALARIES REIMBURSEMENTS	-4,985,665.81
		00193	OVERTIME REIMBURSEMENTS	-283,618.76
		00197	WAGE ACCRUALS	1,298,639.05
		00198	WAGE ACCRUALS-OTHER ENTITIES	543,727.91
		00199	SALARIES - BUDGET ONLY	-24,622.14
001 SALARIES				210,631,303.4
MT METRO-DADE TRANSIT AGENCY				210,631,303.4
ND NON-DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	199,994,139.98
		00112	PART TIME EMPLOYEE	778,681.69

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total		
		00113	VACATION RELIEF AND SEASONAL HELP	105,835.24		
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	381,208.08		
		00120	EXECUTIVE BENEFIT PAYMENTS	228,928.12		
		00122	FLEX DOLLARS	1,136,697.32		
		00125	LONGEVITY PAYMENTS	2,646,594.52		
		00126	WORKING OUT OF CLASSIFICATION	401,301.52		
		00128	TUITION REFUND	182,673.34		
		00129	DEATH BENEFIT PAYMENTS	7,525.1		
		00131	MILITARY ACTIVE DUTY	24,115.13		
		00132	MILITARY LEAVE PAY	41,406.36		
		00133	JURY DUTY PAY	113,688.14		
		00134	UNION ACTIVITY PAY	552,631.69		
		00135	JOB INJURY PAY	986,894.5		
		00136	UNIFORM & LIEU OF ALLOWANCES	152,172.63		
		00137	TOOL ALLOWANCE	390,726.17		
		00138	EMPLOYEE SUGGESTION AWARD	21,451.95		
		00139	AWARDS & SPECIAL RECOGNITION	42,807.31		
		00150	SICK PAY	7,983,931.13		
		00151	HOLIDAY PAY	8,437,131.17		
		00152	ANNUAL LEAVE PAY	15,052,251.82		
		00160	EMPLOYEE OVERTIME OT	14,095,360.36		
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,374,315.12		
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	293,120.62		
		00184	HURRICANE OVERTIME	-66,755.57		
		00192	SALARIES REIMBURSEMENTS	-1,066.21		
		00197	WAGE ACCRUALS	94,235.71		
		00199	SALARIES - BUDGET ONLY	-64,580.9		
		001 SALARIES				255,387,422.04
		ND NON-DEPARTMENT				255,387,422.04
		OC ADMINISTRATIVE OFFICE OF THE COURTS	001 SALARIES	00110	EMPLOYEE REGULAR	9,905,161.81
00112	PART TIME EMPLOYEE			330,488.06		
00120	EXECUTIVE BENEFIT PAYMENTS			21,211.53		
00131	MILITARY ACTIVE DUTY			3,039.44		
00132	MILITARY LEAVE PAY			2,444.03		

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00133	JURY DUTY PAY	4,120.95
		00135	JOB INJURY PAY	1,150.65
		00139	AWARDS & SPECIAL RECOGNITION	360.48
		00150	SICK PAY	252,853
		00151	HOLIDAY PAY	442,588.61
		00152	ANNUAL LEAVE PAY	327,945.8
		00160	EMPLOYEE OVERTIME OT	16,774.13
		00192	SALARIES REIMBURSEMENTS	-177,507.88
		00197	WAGE ACCRUALS	60,406.59
	001 SALARIES			11,191,037.2
OC ADMINISTRATIVE OFFICE OF THE COURTS				11,191,037.2
PA PROPERTY APPRAISER	001 SALARIES	00110	EMPLOYEE REGULAR	17,971,072.66
		00113	VACATION RELIEF AND SEASONAL HELP	209,429.03
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	25,246.72
		00120	EXECUTIVE BENEFIT PAYMENTS	46,796.74
		00122	FLEX DOLLARS	130,886
		00125	LONGEVITY PAYMENTS	231,063.31
		00128	TUITION REFUND	37,068.85
		00131	MILITARY ACTIVE DUTY	724.8
		00132	MILITARY LEAVE PAY	1,156.93
		00133	JURY DUTY PAY	12,803.42
		00134	UNION ACTIVITY PAY	78,156.03
		00135	JOB INJURY PAY	496.6
		00139	AWARDS & SPECIAL RECOGNITION	3,758.46
		00150	SICK PAY	606,259.97
		00151	HOLIDAY PAY	666,925.6
		00152	ANNUAL LEAVE PAY	1,285,627.26
		00160	EMPLOYEE OVERTIME OT	88,178.56
		00180	CROSS INDEX SALARIES DISTRIBUTION	4,501.65
		00185	CROSS INDEX OVERTIME DISTRIB	3,727.33
		00197	WAGE ACCRUALS	95,702.67
	001 SALARIES			21,499,582.59
PA PROPERTY APPRAISER				21,499,582.59
PD METRO-DADE POLICE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	258,992,055.07

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00112	PART TIME EMPLOYEE	5,936,341.03
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	185,544.5
		00116	EMERGENCY PREPAREDNESS PAY	1,413.98
		00120	EXECUTIVE BENEFIT PAYMENTS	63,023.88
		00122	FLEX DOLLARS	1,088,858.44
		00125	LONGEVITY PAYMENTS	3,866,101.29
		00126	WORKING OUT OF CLASSIFICATION	594,322.78
		00128	TUITION REFUND	295,433.49
		00129	DEATH BENEFIT PAYMENTS	38,728.49
		00131	MILITARY ACTIVE DUTY	333,474.76
		00132	MILITARY LEAVE PAY	197,473.89
		00133	JURY DUTY PAY	26,461.06
		00134	UNION ACTIVITY PAY	335,148.66
		00135	JOB INJURY PAY	698,973.51
		00136	UNIFORM & LIEU OF ALLOWANCES	1,077,608.38
		00137	TOOL ALLOWANCE	8,992.33
		00138	EMPLOYEE SUGGESTION AWARD	1,371.46
		00139	AWARDS & SPECIAL RECOGNITION	22,319.11
		00150	SICK PAY	6,217,522.23
		00151	HOLIDAY PAY	8,992,145.64
		00152	ANNUAL LEAVE PAY	20,971,843.75
		00153	COMPENSATORY TIME PAY	6,773,557.05
		00160	EMPLOYEE OVERTIME OT	27,262,407.94
		00170	EXTRA DUTY PAY	7,629,150.76
		00171	EXTRA DUTY REIMBURSEMENTS	-7,629,150.76
		00172	OFF REGULAR DUTY COLLECTIONS	-2,119.25
		00173	OFF REGULAR DUTY DISTRIBUTIONS	9,829,701.11
		00174	OVERTIME FEDERAL REIMBURSEMENT	-2,961,043.37
		00175	OVERTIME STATE REIMBURSEMENT	-2,616.41
		00180	CROSS INDEX SALARIES DISTRIBUTION	8,865,542.36
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	75,322.85
		00184	HURRICANE OVERTIME	78,454.48
		00185	CROSS INDEX OVERTIME DISTRIB	3,528,409.8
		00192	SALARIES REIMBURSEMENTS	-8,404,884.04

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00193	OVERTIME REIMBURSEMENTS	-4,463,074.82
		00197	WAGE ACCRUALS	1,407,942.39
		00199	SALARIES - BUDGET ONLY	-18,548.36
	<b>001 SALARIES</b>			<b>351,914,209.46</b>
<b>PD METRO-DADE POLICE DEPARTMENT</b>				<b>351,914,209.46</b>
PE REGULATORY & ECONOMIC RESOURCES	001 SALARIES	00110	EMPLOYEE REGULAR	54,561,961.64
		00112	PART TIME EMPLOYEE	425,003.88
		00113	VACATION RELIEF AND SEASONAL HELP	32,009.07
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	156,924.39
		00120	EXECUTIVE BENEFIT PAYMENTS	293,723.63
		00122	FLEX DOLLARS	266,386.06
		00125	LONGEVITY PAYMENTS	550,578.74
		00126	WORKING OUT OF CLASSIFICATION	16,025.38
		00128	TUITION REFUND	70,071.4
		00129	DEATH BENEFIT PAYMENTS	23,546.01
		00131	MILITARY ACTIVE DUTY	33,664.53
		00132	MILITARY LEAVE PAY	15,713.41
		00133	JURY DUTY PAY	30,366.27
		00134	UNION ACTIVITY PAY	6,606.75
		00135	JOB INJURY PAY	20,714.09
		00137	TOOL ALLOWANCE	3,172.95
		00138	EMPLOYEE SUGGESTION AWARD	829.23
		00139	AWARDS & SPECIAL RECOGNITION	6,438.4
		00150	SICK PAY	2,391,748.44
		00151	HOLIDAY PAY	2,085,506.43
		00152	ANNUAL LEAVE PAY	4,207,396.22
		00160	EMPLOYEE OVERTIME OT	449,156.83
		00170	EXTRA DUTY PAY	144,080
		00180	CROSS INDEX SALARIES DISTRIBUTION	3,767,725.32
		00192	SALARIES REIMBURSEMENTS	-4,719,115.17
		00197	WAGE ACCRUALS	178,124.95
		00199	SALARIES - BUDGET ONLY	-32,829.14
	<b>001 SALARIES</b>			<b>64,985,529.71</b>

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
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Department & Title	Object & Title	Subobject Code	Subobject Title	Total
PE REGULATORY & ECONOMIC RESOURCES				64,985,529.71
PI PRIVATE INDUSTRY COUNCIL PAYROLL ONLY	001 SALARIES	00110	EMPLOYEE REGULAR	3,789,799.57
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	7,562.1
		00120	EXECUTIVE BENEFIT PAYMENTS	35,594.3
		00122	FLEX DOLLARS	25,713.68
		00125	LONGEVITY PAYMENTS	29,317.93
		00126	WORKING OUT OF CLASSIFICATION	984.34
		00128	TUITION REFUND	5,613.4
		00133	JURY DUTY PAY	4,023.58
		00139	AWARDS & SPECIAL RECOGNITION	540.74
		00150	SICK PAY	179,794.99
		00151	HOLIDAY PAY	145,636.25
		00152	ANNUAL LEAVE PAY	278,206.81
		00160	EMPLOYEE OVERTIME OT	8,857.92
	001 SALARIES			4,511,645.61
PI PRIVATE INDUSTRY COUNCIL PAYROLL ONLY				4,511,645.61
PR PARKS, RECREATION AND OPEN SPACES	001 SALARIES	00110	EMPLOYEE REGULAR	37,016,798.4
		00112	PART TIME EMPLOYEE	13,981,664.37
		00113	VACATION RELIEF AND SEASONAL HELP	3,130.77
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	75,207.7
		00120	EXECUTIVE BENEFIT PAYMENTS	89,052.66
		00122	FLEX DOLLARS	289,460.28
		00125	LONGEVITY PAYMENTS	279,976.43
		00126	WORKING OUT OF CLASSIFICATION	1,171.74
		00128	TUITION REFUND	38,927.38
		00129	DEATH BENEFIT PAYMENTS	20,930.45
		00131	MILITARY ACTIVE DUTY	8,419.14
		00132	MILITARY LEAVE PAY	7,262.22
		00133	JURY DUTY PAY	23,930.78
		00134	UNION ACTIVITY PAY	521.4
		00135	JOB INJURY PAY	205,146.05
		00137	TOOL ALLOWANCE	30,479.55
		00138	EMPLOYEE SUGGESTION AWARD	720.51
		00139	AWARDS & SPECIAL RECOGNITION	5,853.66

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00150	SICK PAY	1,501,624.49
		00151	HOLIDAY PAY	1,301,879.09
		00152	ANNUAL LEAVE PAY	2,824,313.26
		00160	EMPLOYEE OVERTIME OT	738,491.61
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,082,890.54
		00184	HURRICANE OVERTIME	4,020.32
		00185	CROSS INDEX OVERTIME DISTRIB	41,801.97
		00191	FIREWATCH SALARIES REIMBURSEMENTS	-733.6
		00192	SALARIES REIMBURSEMENTS	-15,003,821.68
		00193	OVERTIME REIMBURSEMENTS	-72,350.57
		00195	SICK LEAVE REIMBURSEMENT	-403.16
		00197	WAGE ACCRUALS	313,393.85
		00199	SALARIES - BUDGET ONLY	-14,145.17
	001 SALARIES			44,795,614.44
PR PARKS, RECREATION AND OPEN SPACES				44,795,614.44
PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT	001 SALARIES	00110	EMPLOYEE REGULAR	75,058,972.86
		00112	PART TIME EMPLOYEE	282,393.88
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	162,712.27
		00116	EMERGENCY PREPAREDNESS PAY	696.15
		00120	EXECUTIVE BENEFIT PAYMENTS	122,027.65
		00122	FLEX DOLLARS	571,205.24
		00125	LONGEVITY PAYMENTS	813,507.39
		00126	WORKING OUT OF CLASSIFICATION	75,785.22
		00128	TUITION REFUND	28,688.98
		00129	DEATH BENEFIT PAYMENTS	11,783.83
		00131	MILITARY ACTIVE DUTY	13,105.78
		00132	MILITARY LEAVE PAY	16,196.23
		00133	JURY DUTY PAY	55,649.03
		00134	UNION ACTIVITY PAY	125,335.3
		00135	JOB INJURY PAY	402,965.13
		00136	UNIFORM & LIEU OF ALLOWANCES	80,500
		00137	TOOL ALLOWANCE	7,468.34
		00138	EMPLOYEE SUGGESTION AWARD	747.22
		00139	AWARDS & SPECIAL RECOGNITION	19,240.26

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00150	SICK PAY	2,721,972.44
		00151	HOLIDAY PAY	3,598,141.19
		00152	ANNUAL LEAVE PAY	5,682,291.46
		00153	COMPENSATORY TIME PAY	6.37
		00160	EMPLOYEE OVERTIME OT	3,377,237.86
		00171	EXTRA DUTY REIMBURSEMENTS	-252,600
		00180	CROSS INDEX SALARIES DISTRIBUTION	482,234.72



Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	22,049.02
		00183	HURRICANE SALARIES	-1,727.08
		00184	HURRICANE OVERTIME	85,423.31
		00192	SALARIES REIMBURSEMENTS	-16,161,359.1
		00193	OVERTIME REIMBURSEMENTS	-1,035.09
		00197	WAGE ACCRUALS	-32,946.02
		00199	SALARIES - BUDGET ONLY	-30,610.48
	001 SALARIES			77,338,059.36
PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT				77,338,059.36
SA STATE ATTORNEY OFFICE	001 SALARIES	00110	EMPLOYEE REGULAR	291,761.06
		00122	FLEX DOLLARS	12,926.08
		00133	JURY DUTY PAY	340.47
		00150	SICK PAY	13,198.3
		00151	HOLIDAY PAY	14,816.3
		00152	ANNUAL LEAVE PAY	13,641.84
		00160	EMPLOYEE OVERTIME OT	1,547.05
		00192	SALARIES REIMBURSEMENTS	392,078.33
		00197	WAGE ACCRUALS	123.13
	001 SALARIES			740,432.56
SA STATE ATTORNEY OFFICE				740,432.56
SP SEAPORT	001 SALARIES	00110	EMPLOYEE REGULAR	17,677,621.37
		00112	PART TIME EMPLOYEE	1,347,221.18
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	27,878.02
		00120	EXECUTIVE BENEFIT PAYMENTS	90,520.39
		00122	FLEX DOLLARS	121,439.1
		00125	LONGEVITY PAYMENTS	104,502.5
		00126	WORKING OUT OF CLASSIFICATION	2,718.75
		00128	TUITION REFUND	3,402.69
		00131	MILITARY ACTIVE DUTY	8,373.73
		00132	MILITARY LEAVE PAY	13,538.06
		00133	JURY DUTY PAY	11,798.49
		00134	UNION ACTIVITY PAY	2,202.08
		00135	JOB INJURY PAY	92,369.81
		00137	TOOL ALLOWANCE	20,403.03

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00139	AWARDS & SPECIAL RECOGNITION	695.72
		00150	SICK PAY	721,865.49
		00151	HOLIDAY PAY	717,986.08
		00152	ANNUAL LEAVE PAY	1,253,815.74
		00160	EMPLOYEE OVERTIME OT	962,931.65
		00180	CROSS INDEX SALARIES DISTRIBUTION	10,871.93
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	-81,694.96
		00192	SALARIES REIMBURSEMENTS	-2,993,627.63
		00197	WAGE ACCRUALS	110,330.26
		00199	SALARIES - BUDGET ONLY	-10,375.46
001 SALARIES			20,216,788.02	
SP SEAPORT				20,216,788.02
TT OFFICE OF THE CITT	001 SALARIES	00110	EMPLOYEE REGULAR	652,330.96
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,915.25
		00120	EXECUTIVE BENEFIT PAYMENTS	47,980.28
		00122	FLEX DOLLARS	8,649.68
		00125	LONGEVITY PAYMENTS	3,558.83
		00128	TUITION REFUND	6,180
		00150	SICK PAY	18,726.59
		00151	HOLIDAY PAY	37,766.56
		00152	ANNUAL LEAVE PAY	49,359.19
		00160	EMPLOYEE OVERTIME OT	560.63
		00197	WAGE ACCRUALS	7,785.68
		001 SALARIES		
TT OFFICE OF THE CITT				836,813.65
VZ VIZCAYA	001 SALARIES	00110	EMPLOYEE REGULAR	2,208,909.65
		00112	PART TIME EMPLOYEE	111,719.32
		00120	EXECUTIVE BENEFIT PAYMENTS	43,658.34
		00122	FLEX DOLLARS	10,220.78
		00125	LONGEVITY PAYMENTS	7,924.46
		00132	MILITARY LEAVE PAY	662.7
		00133	JURY DUTY PAY	1,670.21
		00137	TOOL ALLOWANCE	499.98
		00150	SICK PAY	87,864.49

Excludes Sub-Object 0154 and 0155

Miami-Dade County, Florida  
Schedule of Salaries All  
For the Fiscal Year Ended September 30, 2012

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
		00151	HOLIDAY PAY	106,062.18
		00152	ANNUAL LEAVE PAY	161,517.05
		00160	EMPLOYEE OVERTIME OT	88,721.92
		00192	SALARIES REIMBURSEMENTS	-43,793.8
		00197	WAGE ACCRUALS	37,507.23
		00199	SALARIES - BUDGET ONLY	-2,900.2
	001 SALARIES			2,820,244.31
VZ VIZCAYA				2,820,244.31
WS WATER & SEWER	001 SALARIES	00110	EMPLOYEE REGULAR	3,730.87
		00192	SALARIES REIMBURSEMENTS	-54,350.5
	001 SALARIES			-50,619.63
WS WATER & SEWER				-50,619.63
Grand Total				1,819,700,035.84
Sep 16, 2014			- 1 -	10:26:53 AM

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AVIATION

FAML6450 ORGANIZATION SUMMARY INQUIRY 07/31/2014 11:20 AM

BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :  
 FISCAL MO/YEAR : 13 2012 ADADJ2012  
 INDEX CODE : 51AVIATION PAYROLL COST ONLY

OBJECT	Subobject	Description	Actual
001	Salaries	110 EMPLOYEE REGULAR	61,685,964
		112 PART TIME EMPLOYEE	442,702
		113 VACATION RELIEF AN	(494)
		114 POLL WORKERS (COUN	5,074
		120 EXECUTIVE BENEFIT	112,782
		122 FLEX DOLLARS	275,841
		125 LONGEVITY PAYMENTS	827,958
		126 WORKING OUT OF CLA	170,126
		128 TUITION REFUND	56,795
		133 JURY DUTY PAY	45,963
		134 UNION ACTIVITY PA	152,128
		135 JOB INJURY PAY	222,895
		136 UNIFORM & LIEU OF	152,173
		137 TOOL ALLOWANCE	101,180
		138 EMPLOYEE SUGGESTIO	18,222
		139 AWARDS & SPECIAL R	29,056
		150 SICK PAY	2,545,524
		151 HOLIDAY PAY	2,987,788
		152 ANNUAL LEAVE PAY	4,956,051
		154 PAYMENT FOR UNUSED	603,446
		155 TERMINATION PAYMEN	415,623
		160 EMPLOYEE OVERTIME	2,956,234
		182 PAY&LEAVE EARN'D O	112,897
		199 SALARIES - BUDGET	(25,261)
		EXPENDITURE TOTAL	78,850,667
		Less GL 154 & 154	(1,019,069)
		<b>Total Aviation Salaries</b>	<b>\$ 77,831,598</b>

FAML6450 ORGANIZATION SUMMARY INQUIRY 07/31/2014 11:15 AM

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

FISCAL MO/YEAR : 13 2012 ADADJ2012

INDEX CODE : 51HUD PAYROLL COST ONLY(HUD)

OBJECT			CD Housing and Community Development		
001	Salaries	Subobject Description		Subobject Description	
		Actual		Actual	
		110	EMPLOYEE REGULAR		
			17,865,010		
		114	POLL WORKERS (COUN		
			17,590		
		120	EXECUTIVE BENEFIT		
			49,380		
		122	FLEX DOLLARS		
			113,410		
		125	LONGEVITY PAYMENTS		
			173,338	00110	EMPLOYEE REGULAR
		126	WORKING OUT OF CLA		2,380,237
			11,300	00114	POLL WORKERS (COUNTY EMPLOYEES ONL
		128	TUITION REFUND		5,622
			6,562	00120	EXECUTIVE BENEFIT PAYMENTS
		131	MILITARY ACTIVE DU		25,023
			10,384	00122	FLEX DOLLARS
		132	MILITARY LEAVE PAY		15,550
			2,420	00125	LONGEVITY PAYMENTS
		133	JURY DUTY PAY		26,875
			8,883	00126	WORKING OUT OF CLASSIFICATION
		135	JOB INJURY PAY		19,322
			136,482	00128	TUITION REFUND
		137	TOOL ALLOWANCE		3,711
			66,542	00131	MILITARY ACTIVE DUTY
		139	AWARDS & SPECIAL R		723
			1,602	00132	MILITARY LEAVE PAY
		150	SICK PAY		1,938
			742,913	00133	JURY DUTY PAY
		151	HOLIDAY PAY		543
			622,644	00150	SICK PAY
		152	ANNUAL LEAVE PAY		106,310
			1,225,023	00151	HOLIDAY PAY
		154	PAYMENT FOR UNUSED		145,399
			95,547	00152	ANNUAL LEAVE PAY
		155	TERMINATION PAYMEN		169,969
			226,816	00160	EMPLOYEE OVERTIME OT
		160	EMPLOYEE OVERTIME		3,326
			302,776	00180	CROSS INDEX SALARIES DISTRIBUTION
		199	SALARIES - BUDGET		533,565
			(5,827)	00192	SALARIES REIMBURSEMENTS
		EXPENDITURE TOTAL	21,672,795		(14,955)
		Less GL 154 & 155	(322,363)	00197	WAGE ACCRUALS
		Total HUD	\$ 21,350,432		(107,420)
		Total CD	\$ 3,311,716	00199	SALARIES - BUDGET ONLY
		Total PHCD Salaries	\$ 24,662,148		(4,022)
				Total CD Salaries	\$ 3,311,716

## WATER AND SEWER

FAML6450 ORGANIZATION SUMMARY INQUIRY

07/31/2014 11:23 AM

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

FISCAL MO/YEAR : 13 2012 ADADJ2012

INDEX CODE : 51WASAD PAYROLL COST ONLY(WASAD)

OBJECT

001 Salaries

Subobject	Description	Actual
110	EMPLOYEE REGULAR	118,309,186
112	PART TIME EMPLOYEE	178,248
114	POLL WORKERS (COUN	358,544
120	EXECUTIVE BENEFIT	66,767
122	FLEX DOLLARS	707,167
125	LONGEVITY PAYMENTS	1,616,401
126	WORKING OUT OF CLA	219,876
128	TUITION REFUND	119,316
131	MILITARY ACTIVE DU	13,731
132	MILITARY LEAVE PAY	38,986
133	JURY DUTY PAY	58,733
134	UNION ACTIVITY PA	400,504
135	JOB INJURY PAY	627,518
137	TOOL ALLOWANCE	223,004
138	EMPLOYEE SUGGESTIO	3,230
139	AWARDS & SPECIAL R	11,969
150	SICK PAY	4,587,763
151	HOLIDAY PAY	4,714,621
152	ANNUAL LEAVE PAY	8,740,696
154	PAYMENT FOR UNUSED	933,234
155	TERMINATION PAYMEN	758,317
160	EMPLOYEE OVERTIME	10,836,351
182	PAY&LEAVE EARN'D O	180,224
199	SALARIES - BUDGET	(33,492)
	EXPENDITURE TOTAL	\$ 153,670,894
	Less GL 154 & 155	(1,691,551)
	<b>Total WASA Salaries</b>	<b>\$ 151,979,343</b>

**Schedule of Expenditures of Federal Awards  
and State Financial Assistance**  
for the fiscal year ended  
September 30, 2012

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MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	\$ 32,574
		10SRSFL005	N/A	65,579
				<u>98,153</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	10SFSFL002	N/A	177,558
		10SFSFL002	N/A	122,909
				<u>300,467</u>
Senior Companion Program	94.016	10SCSFL002	N/A	318,104
		10SCSFL002	N/A	201,934
				<u>520,038</u>
Total Foster Grandparent/Senior Companion Cluster				<u>820,505</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>\$ 918,658</u>
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	S-724	N/A	\$ 1,747,409
		S-724	N/A	(9,072)
		A-3114	N/A	5,983
		A-3114	N/A	6,435
		Y1010	N/A	(16,033)
		Y2010	N/A	196,376
		D-816	N/A	1,039,179
		D-816	N/A	105,506
				<u>3,075,783</u>

(Continued)



MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	04-225	N/A	\$ 1,216,304
		04-225	N/A	402,125
Total Child Nutrition Cluster				<u>1,618,429</u>
Passed through Florida Department of Agriculture and Consumer Service:				
Cooperative Forestry Assistance	10.664		N/A	<u>4,952</u>
Emergency Watershed Protection Program	10.923	69-4209-10-1763	N/A	<u>2,719,002</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u>\$ 7,418,166</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	A-00402410	N/A	<u>\$ 468,622</u>
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108	N/A	<u>63,569</u>
ARRA - National Clean Diesel Emissions Reduction Program	66.039	2A-95425409-0	N/A	<u>863,319</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>\$ 1,395,510</u>
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-1117	N/A	\$ 145,628
		AA-1118	N/A	412,535
		AA-1218	N/A	1,595,138
		AA-1218	N/A	205,410
Total Aging Cluster				<u>2,358,711</u>
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79TI021890-01	N/A	<u>301,344</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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	\$ (6,601)
		C10-104	N/A	23,307
		C11-111	N/A	39,195,657
		C12-104	N/A	5,649,342
		C12-105	N/A	45,405
		C12-106	N/A	83,256
		C11-113	N/A	476,060
		C11-112	N/A	371,394
Passed through Florida Coalition Against Domestic Violence:				
		12-2222	N/A	495,942
		13-2222	N/A	156,717
Total Temporary Assistance for Needy Families (TANF) Cluster				<u>46,490,479</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,669,939
		CSLD2	N/A	151,132
				<u>3,821,071</u>
Passed through Early Learning Coalition of Miami-Dade and Monroe County:				
Refugee & Entrant Assistance State Administered Program	93.566	C10-113	N/A	133,405
		C11-114	N/A	1,481,388
				<u>1,614,793</u>
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	10-EA-8F-11-23-01-017	N/A	44
		11-EA-8U-11-23-01-017	N/A	9,717,711
		12-LH-9Z-11-23-04-018	N/A	569,362
		12-EA-OF-11-23-01-017	N/A	8,043,136
				<u>18,330,253</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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)				
Community Services Block Grant (CSBG) Cluster:				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	11-SB-8G-11-23-01-016	N/A	\$ (24,418)
		12-SB-9Y-11-23-01-016	N/A	2,981,318
				<u>2,956,900</u>
ARRA - Community Services Block Grant	93.710	10SB-8B-11-23-01-117	N/A	<u>1,180</u>
Total Community Services Block Grant (CSBG) Cluster				<u>2,958,080</u>
Child Care and Development Fund (CCDF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care and Development Block Grant	93.575	C10-104	N/A	22,743
		C10-110	N/A	(6,441)
		C11-111	N/A	14,924,591
		C12-104	N/A	6,038,019
		C12-105	N/A	48,529
		C12-106	N/A	88,984
		C11-113	N/A	181,270
		C11-112	N/A	141,416
				<u>21,439,111</u>
Miami-Dade/Monroe, Inc.:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	C10-104	N/A	24,414
		C10-110	N/A	(6,915)
		C11-111	N/A	24,153,550
		C12-104	N/A	5,196,449
		C12-105	N/A	41,766
		C12-106	N/A	76,583
		C11-113	N/A	293,364
		C11-112	N/A	228,864
				<u>30,008,075</u>
Total Child Care and Development Fund (CCDF) Cluster				<u>51,447,186</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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 Children and Families:				
Refugee and Entrant Assistance Targeted Assistance	93.584	XK005	N/A	\$ 5,555
		XK030	N/A	659,909
				<u>665,464</u>
Head Start Cluster:				
Head Start Program	93.600	04 CH0119/46	N/A	44,645,928
		04 CH0119/47	N/A	10,841,303
				<u>55,487,231</u>
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc:				
ARRA - Head Start	93.708	04SE0119/01	N/A	
		04SH0119/01	N/A	
		04SH0119/02	N/A	48,910
				<u>48,910</u>
ARRA - Early Head Start	93.709	04-SA0119/01	N/A	(194)
		04-SA0119/02	N/A	145,922
				<u>145,728</u>
Total Head Start Cluster				<u>55,681,869</u>
Passed through Early Learning Coalition of Miami-Dade / Monroe, Inc.:				
Social Services Block Grant	93.687	C10-104	N/A	56
		C10-110	N/A	(16)
		C11-111	N/A	70,510
		C12-104	N/A	15,209
		C12-105	N/A	122
		C12-106	N/A	224
		C11-113	N/A	856
		C11-112	N/A	668
				<u>87,629</u>
Voting Access for Individuals with Disabilities Grants to States	93.617	2011-2012-0002	N/A	<u>57,271</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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 Coalition Against Domestic Violence:				
Family Violence Prevention & Services/Grants for Battered Women's Shelter's to State and Indian Tribes	93.671	12-2222	N/A	\$ 289,148
		13-2222	N/A	91,371
				<u>380,519</u>
Passed through Florida Department of Health:				
ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcements	93.724	DEV07	N/A	<u>486,138</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005	\$ 10,113,561	10,886,737
		1H89HA00005-21-00	13,437,183	13,437,183
			<u>23,550,744</u>	<u>24,323,920</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>2,082,178</u>
Metropolitan Medical Response System	93.233-06-0060	233-06-0060	N/A	<u>13,546</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 23,550,744</u>	<u>\$ 211,100,451</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Supportive Housing Program	14.235	FL14B9	\$ 2,566,534	\$ 2,667,453
		FL0168B4D001003 TO FL0390B4D001000	N/A	14,139,789
		FL0168B4D001104 TO FL0431B4D001100	1,401,620	1,402,620
		FL14B20002 TO FL14B4200031	N/A	(114,545)
		FL14B000014	N/A	126,349
			<u>3,968,154</u>	<u>18,221,666</u>
ARRA - Homelessness Prevention and Rapid Re-Housing Recovery	14.257	S09-UY-12-0003	<u>1,039,475</u>	<u>1,085,698</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 5,007,629</u>	<u>\$ 19,307,364</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
Department of Justice - Law Enforcement Trust Fund	16.unknown	N/A	N/A	\$ 1,392,150
Violence Against Women Act Court training and Improvement Grants	16.013	2010-WC-AX-K007	N/A	138,202
Services for Trafficking Victims	16.320	2010-VT-BX-0029	N/A	82,161
<b>Passed through Florida Department of Juvenile Justice:</b>				
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	12,440
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2010-DNB-XK081	N/A	778,925
		2010-DN-BX-K005	N/A	400,810
		2010-DN-BX-K268	N/A	18,796
		2010-DN-BX-K269	N/A	9,714
				1,208,245
<b>Passed through State of Florida Department of Legal Affairs / Office of Attorney General</b>				
Crime Victim Assistance	16.575	V10226	N/A	(224)
		V11061	N/A	64,373
		V11226	N/A	115,791
				179,940
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0116	N/A	155,501
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0069	N/A	13,917
		2011-WE-AX-0070	N/A	127,803
				141,720
Bulletproof Vest Partnership Program	16.607	2010BOBX10054305	N/A	72,612
Safety Neighborhoods Project	16.609	2010-0084-MDPD-01	N/A	50,000

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Public Safety Partnership and Community Policing Grants	16.710	2010ULWX0010	N/A	\$ 3,170,389
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-DJ-BX-0570	N/A	15,813
		2009-DJ-BX-1327	N/A	198,366
		2010-DJ-BX-0167	N/A	427,932
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program (Continued)	16.738	2012-JAGC-DADE-1-C4-034	\$ 2,086	2,086
		2012-JAGC-DADE-2-C4-014	4,875	4,875
		2012-JAGC-DADE-3-C4-011	11,605	11,605
		2012-JAGC-DADE-4-C4-015	3,238	3,238
		2012-JAGC-DADE-5-C4-016	6,262	6,262
		2012-JAGC-DADE-6-C4-012	3,348	3,348
		2012-JAGC-DADE-7-C4-048	5,250	5,250
		2012-JAGC-DADE-8-C4-061	20,887	20,887
		2012-JAGC-DADE-9-C4-066	6,450	6,450
		2012-JAGC-DADE-10-C4-045	2,296	2,296
		2012-JAGC-DADE-11-C4-051	3,742	3,742
		2012-JAGC-DADE-12-C4-054	1,784	1,784
		2012-JAGC-DADE-13-C4-094	2,187	2,187
		2012-JAGC-DADE-14-C4-095	2,315	2,315
		2012-JAGC-DADE-15-C4-188	N/A	281,774
		2012-JAGC-DADE-16-C4-068	4,913	4,913
		2012-JAGC-DADE-17-C4-093	3,242	3,242
		2012-JAGC-DADE-18-C4-092	7,900	7,900
		2012-JAGC-DADE-19-C4-124	13,159	13,159
		2012-JAGC-DADE-20-C4-122	3,237	3,237
		2012-JAGC-DADE-21-C4-123	2,780	2,780
		2012-JAGC-DADE-22-C4-135	4,725	4,725
		2012-JAGC-DADE-23-C4-111	4,257	4,257
		2012-JAGC-DADE-25-C4-198	25,133	25,133

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program (Continued)	16.738	2012-JAGC-DADE-26-C4-214	N/A	\$ 96,894
		2012-JAGC-DADE-27-C4-197	\$ 4,146	4,146
		2012-JAGC-DADE-28-C4-212	4,082	4,082
		2012-JAGC-DADE-29C4-190	3,570	3,570
		2012-JAGC-DADE-30-C4-199	2,535	2,535
		2012-JAGC-DADE-31-C4-170	20,939	20,939
		2012-JAGC-DADE-32-C4-171	55,538	55,538
		2012-JAGC-DADE-33-C4-213	3,702	3,702
		2012-JAGC-DADE-34-C4-164	2,776	2,776
		2012-JAGC-DADE-35-C4-196	N/A	106,121
		2012-JAGC-DADE-36-C4-195	2,539	2,539
		2011-JAGC-DADE-11-B2-203	N/A	194,029
			<u>245,498</u>	<u>1,566,427</u>
Forensic DNA Backlog Reduction Program	16.741	2009-DN-BX-K062	N/A	663,199
		2011-DN-BX-K454	N/A	7,298
				<u>670,497</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-CD-BX-0071	N/A	63,804
Passed through Florida Department of Law Enforcement:				
		2010-CD-BX-0006	N/A	36,037
		2011-CD-BX-0026	N/A	93,993
				<u>193,834</u>
Congressionally Recommended Awards	16.753	2010-DD-BX-0434	N/A	92,444

(Continued)



MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - ARRA	16.803	2010-ARRC-DADE-1-W7-178	N/A	\$ 71,297
		2010-ARRC-DADE-2-W7-118	\$ 120,220	1,075,257
			<u>120,220</u>	<u>1,146,554</u>
Edward Byrne Memorial Justice Assistance Grant (JAG) Program - ARRA	16.804	2009-SB-B9-2979	<u>N/A</u>	<u>1,551,706</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 365,718</u>	<u>\$ 11,824,822</u>
U.S. DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	APL85	N/A	\$ 436,478
		AQF95	N/A	136,292
		APN79	N/A	87,350
		A0539	N/A	6,481
		418-337-1	N/A	(4,625)
		AOC24 / AOC13	N/A	(1,411,250)
		AP377	N/A	(86,660)
		APV32	N/A	420,799
		AQ608	N/A	84,258
		APD32	N/A	227,427
		AQ176	N/A	67,346
		APY89	N/A	163,047
		MPAP40	N/A	266,944
		MPAP88	N/A	277,871
		ANW46	N/A	60,421
		A5117	N/A	136,860
		A5117	N/A	1,234,671
		A5117	N/A	50,538

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction (Continued)	20.205	APG60	N/A	\$ 359,599
		APY06	N/A	104,381
		APV78	N/A	189,480
		APW69	N/A	3,073
				<u>2,810,781</u>
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction	20.205	APK32	N/A	(54,756)
		APK20	N/A	(32,007)
		APK21	N/A	(8,097)
		APK23	N/A	(27,630)
		APL40	N/A	(9,080)
		APL35	N/A	(790)
		APL38	N/A	(40,862)
		APL39	N/A	9,100
		APL36	N/A	19,184
		APL03	N/A	(626)
		APL04	N/A	(2,081)
		APL37	N/A	(10,507)
		APL64	N/A	2,185
		APL74	N/A	(36,846)
		APL65	N/A	(52,635)
		APM57	N/A	81,616
		APM58	N/A	143,693
		ANP50	N/A	31,360
		APN47	N/A	(62,736)
		APN48	N/A	53,971
		APN51	N/A	36,407
		APN49	N/A	(2,985)
		APN67	N/A	491,712

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction (continued)	20.205	APN68	N/A	\$ 211,864
		APN21	N/A	7,396
		APN22	N/A	(48,473)
		APN23	N/A	42,513
		APN25	N/A	9,045
		APN26	N/A	(22,566)
		APN27	N/A	(27,188)
		APN28	N/A	18,461
		APN29	N/A	61,198
		APN31	N/A	39,590
		APN32	N/A	(22,686)
		APO64	N/A	27,143
		APR23	N/A	85,701
		APR25	N/A	20,004
		APR29	N/A	(2,610)
		APN24	N/A	(2,324)
		AQ142	N/A	2,283
		AQ143	N/A	(16,650)
		AQ144	N/A	12,957
		AQ145	N/A	228,875
		AQ146	N/A	243,496
		AQ147	N/A	244,133
		AQ148	N/A	251,558
		AQ149	N/A	253,254
		AQ150	N/A	40,639
		AQ151	N/A	24,229
		AQ152	N/A	(284,758)
		AQ153	N/A	321,350
		AQ154	N/A	12,992

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Transportation:				
ARRA - Highway Planning and Construction (continued)	20.205	AQ155	N/A	\$ (9,501)
		AQ161	N/A	687,878
				<u>2,937,393</u>
Total Highway Planning and Construction Cluster				<u>5,748,174</u>
Passed through the Florida Department of Transportation:				
Federal Transit Metropolitan Planning Grants	20.505	AOX 24	N/A	
		APA 50	N/A	33,890
		APO42	N/A	281,818
		AQF51	N/A	581,360
		AQ167	N/A	520,695
				<u>1,417,763</u>
Highway Safety Cluster:				
State and Community Highway Safety	20.600	APH24	N/A	630
		AQK22	N/A	72,782
		AQ373	N/A	(5,062)
		AQL55	N/A	23,974
				<u>92,324</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AQ370	N/A	(2,914)
		AQ100	N/A	576,464
				<u>573,550</u>
Total Highway Safety Cluster				<u>665,874</u>
National Infrastructure Investments	20.933	DTMA1G11006	N/A	3,153,282
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>\$ 10,985,093</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

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 and Shelter National Board Program Cluster:				
Emergency Food & Shelter National Board Program	97.024	22-1594-00	N/A	\$ 124,854
<b>Total Emergency Food and Shelter National Board Program Cluster</b>				<b>124,854</b>
National Urban Search & Rescue (US&R) Response System	97.025	EMW-2005-CA-0246	N/A	270
		EMV-2007-CA-0163	N/A	(2,633)
		EMW-2008-CA-1491	N/A	27,150
		2010-SR-24-K033	N/A	140,479
		EMW-2011-CA-K00046	N/A	886,691
				<b>1,051,957</b>
Passed through Florida Executive office of the Governor:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	00-RM-AA-11-23-01-098	N/A	(64,591)
		01-RM-L5-11-23-01-036	N/A	(94,258)
		05-PA-G%-11-23-01-746	N/A	145
		06-KF-B&-11-23-00-505	N/A	786,604
		06-RT-&W-11-23-02-500	N/A	49
		06-WL-&K-11-23-02-551	N/A	6,132,444
		09-PA-C2-11-23-13-579	N/A	267
				<b>6,760,660</b>
Passed through Florida Executive office of the Governor:				
Hazard Mitigation Grant	97.039	07DM-68-11-23-01-227	N/A	113,076
		09HM-37-11-23-01-028	N/A	(133,173)
		09HM-37-11-23-01-029	N/A	1,002,914
		09HM-6G-11-23-01-038	N/A	2,975
		09HM-37-11-23-01-040	N/A	1,220,664
				<b>2,206,456</b>

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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, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through Florida Executive office of the Governor:				
Emergency Management Performance Grants (EMPG)	97.042	12-FG-R3-11-23-01-080	N/A	\$ 372,077
		13-FG-86-11-23-01-080	N/A	78,631
				<u>450,708</u>
Assistance to Firefighters Grant	97.044	EMW-2008-FP-02515	N/A	(37,472)
		EMW-2010-FO-10062	N/A	1,079,026
		EMW-2011-FO-06190	N/A	774,180
				<u>1,815,734</u>
Passed through Florida Executive office of the Governor:				
Pre Disaster Mitigation	97.047	09 DS-3-11-23-02-012	N/A	<u>234,719</u>
Passed through the Miami River Marine Group:				
Port Security Grant Program	97.056	2008-GB-T8-K004	N/A	55,885
		2008-GB-T8-K004	N/A	293,764
		2009-PU-T9-K014	N/A	38,239
		2009-PU-T9-K014	N/A	828,310
		2010-PU-TO-K009	N/A	35,781
		EMW-2011-PU-K00188-S01	N/A	11,457
				<u>1,263,436</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Homeland Security Cluster:				
Homeland Security Grant Program	97.067	10-DS-9Z-13-00-16-436	N/A	\$ 105,947
Passed through City of Miami:				
		07DS-5S-11-23-02-379	N/A	408,700
		09DS-24-11-23-02-011	N/A	1,793,300
		10DS-48-11-23-02-195	N/A	2,836,665
		11DS-32-11-23-02-233	N/A	3,362,229
		12DS-A1-11-23-02-428	N/A	38,592
Passed through City of Miramar:				
		011-DS-32-11-16-02-017	N/A	69,964
		011-DS-A1-11-16-02-487	N/A	13,934
		09-DS-48-11-16-02-448	N/A	25,056
Passed through Florida Executive Office of the Governor:				
		10DS-39-11-23-01-317	N/A	101,819
		11DS-36-11-23-20-112	N/A	302,234
		11DS-A3-11-23-02-320	N/A	19,645
		11DS-9Z-11-23-02-360	N/A	115
		11DS-9Z-11-23-01-443	N/A	20,437
		12DS-9Z-11-23-23-301	N/A	32,237

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through Florida Executive Office of the Governor: (Continued)		12DS-9Z-11-23-23-303	N/A	\$ 48,022
		12DS-20-11-23-23-371	N/A	56,932
Passed through Florida Department of Law Enforcement:				
		2011-LETP-DADE-1-S3-085	N/A	29,761
Passed through Florida Department of Financial Services:				
		09-DS-51-13-00-16-409	N/A	44,820
		09-DS-51-13-00-16-409	N/A	(3,334)
		010-DS-39-13-00-16-414	N/A	58,662
		011-DS-9Z-13-00-16-436	N/A	578
		011-DS-9Z-13-00-16-436	N/A	30,122
Total Homeland Security Cluster				9,396,437
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	378,783
Passed through Florida Department of Community Affairs:				
Severe Loss Repetitive Program	97.110	10SR-47-11-23-01-063	\$ 98,660	335,856
Passed through the Miami River Marine Group:				
Securing Critical Underground Infrastructure Pilot Program	97.129	2011-PD-129-00004	N/A	980,931
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ 98,660	\$ 25,000,531

(Continued)



MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES :				
EXECUTIVE OFFICE OT THE PRESIDENT:				
HIDTA Grant	95.001	G10MI0004A	N/A	\$ 30,532
		G11MI0004A	N/A	215,336
		G12MI0004A	N/A	186,734
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				<u>\$ 432,602</u>
DEPARTMENT OF COMMERCE:				
Public Works and Economic Development Cluster:				
Economic Adjustment Assistance	11.307	04-79-06516	N/A	\$ 84,645
Total Public Works and Economic Development Cluster				<u>84,645</u>
Passed through Florida Department of Environmental Protection:				
Coastal Zone Management Administration Awards	11.419	CM221	N/A	19,507
Habitat Conservation	11.463	NA11NMF4630058	N/A	4,294
Passed through National Association of Counties Research Foundation:				
		DOC.749. 10-06	N/A	18,572
TOTAL DEPARTMENT OF COMMERCE				<u>\$ 127,018</u>
DEPARTMENT OF INTERIOR:				
Fish and Wildlife Cluster:				
Passed through Florida Fish and Wildlife Conservation Commission:				
Sport Fishing Restoration Program	15.605	10249	N/A	\$ 62,708
Total Fish and Wildlife Cluster				<u>62,708</u>
Coastal Program	15.630	401819J631	N/A	30,003
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	17,801
TOTAL DEPARTMENT OF INTERIOR				<u>\$ 110,512</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES : (Continued)				
DEPARTMENT OF LABOR:				
National Farmworker Jobs Program Cluster:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4052A-2CFJ1	N/A	\$ 262,584
		761-4052A-32CFJ1	N/A	110,772
TOTAL DEPARTMENT OF LABOR				<u>\$ 373,356</u>
DEPARTMENT OF TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	<u>\$ 142,480</u>
NATIONAL ENDOWMENT OF THE ARTS:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	10-6200-7044	N/A	\$ 38,844
		10963843	N/A	19,500
TOTAL NATIONAL ENDOWMENT OF THE ARTS				<u>\$ 58,344</u>
INSTITUTE OF MUSEUM AND LIBRARY SCIENCE:				
Passed through Florida Department of State and Secretary of State:				
Museums for America	45.310	11-LSTA-A-02-G	N/A	<u>\$ 125,000</u>
DEPARTMENT OF ENERGY:				
Passed through Florida Department of Economic Opportunity:				
ARRA - Weatherization Assistance for Low-Income Persons	81.042	10WX-7W-11-23-04-718	N/A	\$ 1,860,529
		12WX-7W-11-23-04-971	N/A	350,623
		12WX-7X-11-23-04-972	N/A	539,884
				<u>2,751,036</u>
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE-0000790	\$ 2,762,563	<u>5,237,678</u>
TOTAL DEPARTMENT OF ENERGY			<u>\$ 2,762,563</u>	<u>\$ 7,988,714</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
OTHER GRANTING AGENCIES : (Continued)				
DEPARTMENT OF EDUCATION:				
Passed through Florida Department of Labor & Employment Security: Rehabilitation Services_Service Projects	84.128	07-174VH017	<u>N/A</u>	<u>\$ 46,272</u>
ELECTIONS ADSSITANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State: Help America Vote Act Requirement Systems	90.401	2010-2011-0001 2011-2012-0001	<u>N/A</u> <u>N/A</u>	<u>\$ 99,012</u> <u>214,982</u>
TOTAL ELECTIONS ADSSITANCE COMMISSION:				<u>\$ 313,994</u>
TOTAL OTHER GRANTING AGENCIES			<u>\$ 2,762,563</u>	<u>\$ 9,718,292</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 31,419,596</u>	<u>\$ 297,668,887</u>

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

<b>STATE GRANTS</b>	<b>C.S.F.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>STATE EXPENDITURES</b>
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>				
Beach Erosion Control Program	37.003	11-DA1	N/A	\$ 283,150
Small Quantity Hazardous Waste Generator Grant Program	37.013	S0573	N/A	75,063
Local Government Cleanup Contracting	37.024	S0480	N/A	788,681
<b>Passed through South Florida Water Management</b>				
Statewide Surface Water Restoration & Wastewater Projects	37.039	4600001822	N/A	244,846
Ambient Air Monitoring Agreement	37.042	S0547	N/A	82,087
Delegated Title V Air Pollution Control Activities	37.043	S0590	N/A	249,505
<b>TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>				<b>\$ 1,723,332</b>
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:</b>				
Homeless Challenge Grant	60.014	KFZ51	\$ 63,397	\$ 63,397
Homeless Grant - In - Aid Project	60.021	KF130	N/A	12,347
Substance Abuse Treatment and Aftercare Services for Children	60.030	KD228-34	N/A	364,707
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 Local Matching Grant	60.115	LHZ27	N/A	206,258
Community Care for Disabled Adults	N/A	KG-063	N/A	122,441
	N/A	KG-067	N/A	43,987
				<b>166,428</b>

**(Continued)**

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES: (Continued)</b>				
<b>Passed through Florida Coalition Against Domestic Violence:</b>				
Advocates FCADV DV Program	N/A	12-2222	N/A	\$ 309,421
	N/A	12-2222	N/A	342,538
	N/A	12-2222	N/A	15,622
	N/A	13-2222	N/A	108,241
	N/A	13-2222	N/A	113,921
	N/A	13-2222 DVS	N/A	4,935
				<u>894,678</u>
<b>TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>			<u>\$ 418,036</u>	<u>\$ 2,062,454</u>
<b>EXECUTIVE OFFICE OF THE GOVERNOR:</b>				
Emergency Management Projects	31.067	12CP-03-11-23-01-205	N/A	\$ 10,643
Emergency Management Programs	52.008	12-BG-05-11-23-01-013	N/A	105,806
Emergency Management Projects	52.023	09CP-04-11-23-01-297-000	N/A	6,691
<b>TOTAL EXECUTIVE OFFICE OF THE GOVERNOR</b>				<u>\$ 123,140</u>
<b>FLORIDA DEPARTMENT OF TRANSPORTATION:</b>				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AQB80	N/A	\$ 46,114
		AQP45	N/A	7,139
				<u>53,253</u>
Seaport Grants	55.005	AO508	N/A	49,775
		AQ528	N/A	1,621,102
		AO658	N/A	547,883
		AQH82	N/A	90,722
		AQH99	N/A	1,687,530
				<u>3,997,012</u>

**(Continued)**

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF TRANSPORTATION: (Continued)</b>				
Commuter Assistance/Rideshare Grants	55.007	APF22	N/A	\$ 44,207
County Incentive Grant Program	55.008	AOY52	N/A	33,688
		APG06	N/A	1,399,718
				<u>1,433,406</u>
Intermodal Development Program	55.014	AO199	N/A	<u>320,728</u>
State Highway Project Reimbursement	55.023	AOY82	N/A	<u>225,073</u>
Transportation Regional Incentive Program (TRIP)	55.026	AVO52	N/A	<u>254,626</u>
NPDES Second Interlocal Agreement	N/A	AC262	N/A	<u>125,427</u>
<b>TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION</b>				<u><u>\$ 6,453,732</u></u>
<b>FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE:</b>				
State Aid to Libraries	45.030	12-ST-31	N/A	\$ 1,991,676
Cultural and Museum Grants	45.061	1260130	N/A	<u>17,400</u>
<b>TOTAL FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE</b>				<u><u>\$ 2,009,076</u></u>
<b>AGENCY FOR WORKFORCE INNOVATION:</b>				
<b>Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.:</b>				
Voluntary Pre-Kindergarten Program	75.007	C11-110	N/A	\$ 47,286,215
		C12-103	N/A	<u>9,158,945</u>
<b>TOTAL AGENCY FOR WORKFORCE INNOVATION</b>				<u><u>\$ 56,445,160</u></u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF JUVENILE JUSTICE:</b>				
Juvenile Assessment Centers (JAC)	80.020	X1543	N/A	\$ 764,742
		X1698	N/A	780,236
		KD22834	N/A	2,152
				<u>1,547,130</u>
Diversion Services	80.022	X1439	N/A	(16,026)
		K6K01	N/A	(7,651)
				<u>(23,677)</u>
Delinquency Diversion Grant	N/A	X1599	N/A	<u>3,935</u>
<b>TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE</b>				<u><u>\$ 1,527,388</u></u>
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS:</b>				
<b>Passed through Alliance on Aging:</b>				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1217	N/A	\$ 81,250
		KR-1318	N/A	8,932
				<u>90,182</u>
Local Services Program	65.009	KL1118	N/A	<u>710,500</u>
Community Care for the Elderly	65.010	2004-13	N/A	<u>19,336</u>
<b>TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>				<u><u>\$ 820,018</u></u>
<b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT:</b>				
Statewide Criminal Analysis Laboratory System	71.002	N/A	N/A	\$ 635,676
Victim or Witness Assistance	71.006	VC006	N/A	<u>27,196</u>

**(Continued)**

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

<b>STATE GRANTS</b>	<b>C.S.F.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>STATE EXPENDITURES</b>
<b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT: (Continued)</b>				
<b>Passed through Palm Beach County Sheriff's Office:</b>				
Statewide Drug Enforcement Strike Force Initiative	71.008	2011-ARRC-PALM-1-W7-351	N/A	\$ 5,713
<b>TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>				<u>\$ 668,585</u>
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION :</b>				
Florida Boating Improvement Program	77.006	11150	N/A	<u>\$ 84,406</u>
<b>FLORIDA DEPARTMENT OF MANAGEMENT SERVICES:</b>				
E911 State Grant Program	72.002	S4-11-06-16	\$ 682,490	<u>\$ 682,490</u>
<b>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:</b>				
Mosquito Control	42.003	014966	N/A	<u>\$ 56,393</u>
<b>FLORIDA DEPARTMENT OF HEALTH:</b>				
County Grant Awards	64.005	C0013	N/A	<u>\$ 153,695</u>
<b>FLORIDA DEPARTMENT OF MOTOR VEHICLES AND HIGHWAY SAFETY :</b>				
Florida Arts License Plate Project	76.041	N/A	N/A	<u>\$ 34,311</u>
<b>TOTAL STATE EXPENDITURES</b>			<u>\$ 1,100,526</u>	<u>\$ 72,844,180</u>

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

N/A is "Not Applicable."