
**MIAMI-DADE COUNTY,
FLORIDA**

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

**BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013**

A CENTRAL SERVICES COST ALLOCATION PLAN



SEPTEMBER 2015

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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Certificate of Cost Allocation

Certificate of Cost Allocation Plan

Miami-Dade County, Florida

Fiscal Year Ended September 30, 2013

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

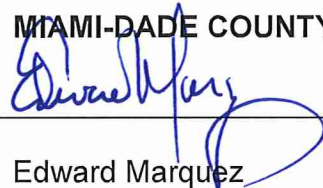
- (1) All costs included in this proposal based on FY2013 actual costs to establish cost allocations that are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:

MIAMI-DADE COUNTY, FLORIDA

Signature:



Name of Official:

Edward Marquez

Title:

Deputy Mayor / Finance Director

Date of Execution:

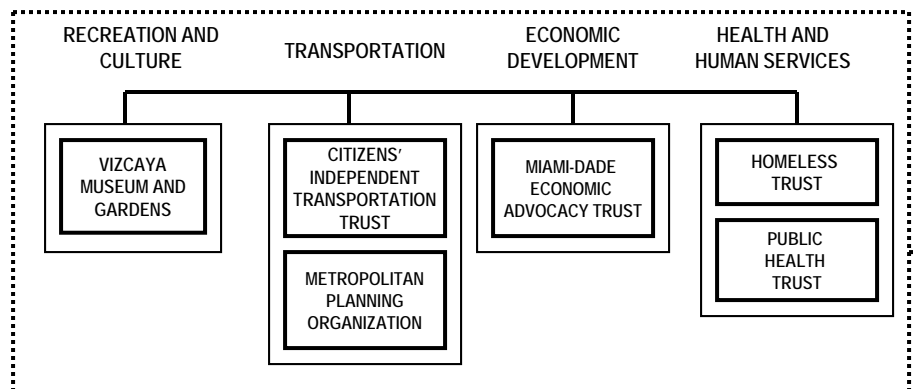
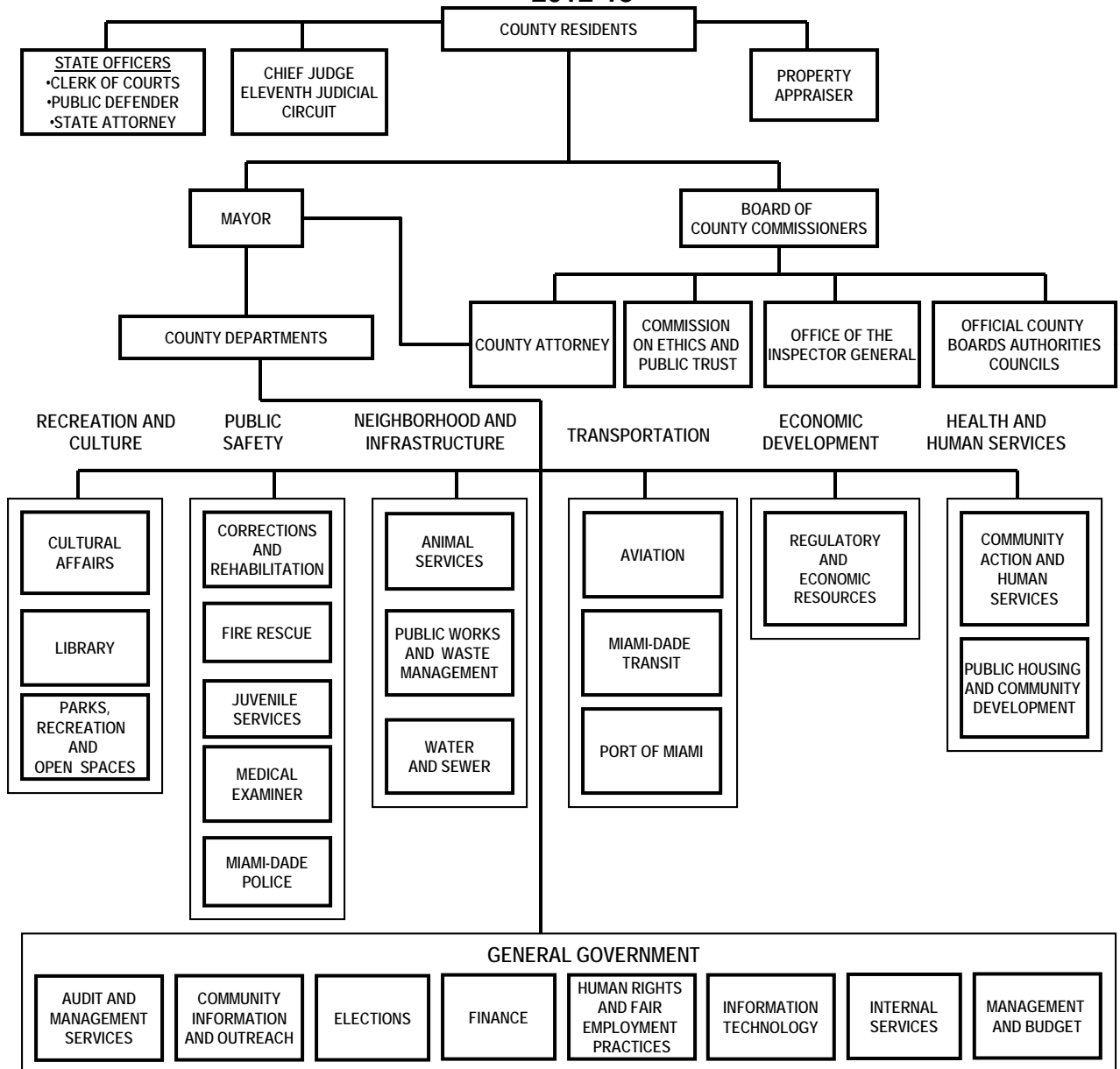
9/28/15

Organization Chart

MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

by STRATEGIC AREA
2012-13



Background and Plan Summary

Miami-Dade County, Florida

Background and Plan Summary

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

Description of Accounting System

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

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

Accounting System

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

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

Account Structure

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

Fund

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

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

Department-Division-Section

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

Index Code

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

Object

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

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

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

Sub-Object

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

Cost Allocation Methodology

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

Cost Allocation Methodology

Miami-Dade County, Florida

Cost Allocation Methodology

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

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

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

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

A. Initiating the Process

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

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

B. Establishing the Cost Pools to Be Allocated

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

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

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

C. Establishing the Statistical Measurements or Bases for Allocation

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

D. Accommodating Exceptions and Adjustments

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

II. The Double Step-Down Methodology

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

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

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

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

A. The First Step-Down

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

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

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization	<p>The County Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none">1) Title page,2) Narrative of cost allocation methodology,3) Rate schedule(s) when applicable,4) Summary schedules, and5) Detail schedules.
A. Summary Schedules	<p>The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.</p>
1. Schedule A	<p>Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:</p> <p>Which Central Service Department actually allocated the costs to each Receiving Department?</p> <p>This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.</p>
2. Schedule C	<p>Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
3. Schedule D	<p>Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.</p>

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

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

II. The Tracking Process

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

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule __2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeating the steps provided above in this section.

Cost Allocation Plan

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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Narrative	16.1	220
Schedule .2 - Detail Costs To Be Allocated.	16.2	221
Schedule .3 - Costs To Be Allocated By Activity.	16.3	222
Schedule .4 - Detail Activity Allocations-Inspector General	16.4.1	224
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PM - Procurement Management	Detail	Page #
Narrative	17.1	228
Schedule .2 - Detail Costs To Be Allocated.	17.2	229
Schedule .3 - Costs To Be Allocated By Activity.	17.3	231
Schedule .4 - Detail Activity Allocations-Procurement Mgmt	17.4.1	234
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	214,531	0	0	1,582,297	2,490,626	0	3,755,412
Leave Payouts	86,735	1,360,706	0	1,071,596	581,477	0	3,291,452
AG - Agenda Coordination	246	12,789	0	40,090	1,722	0	1,475
AT - County Attorney	70,643	654,712	0	8,879	98,847	0	277,084
AU - Audit and Management	0	344,722	0	0	0	0	19,017
BU - Strategic Business	46,240	113,475	0	98,574	69,736	0	219,137
CC - County Commission	4,760	51,165	0	54,479	6,437	0	121,112
CE - County Executive	16,012	172,124	0	183,274	67,477	0	407,436
DA - ADA Coordination	(865)	(865)	(865)	(865)	(1,730)	(865)	(865)
ER - Human Resources	36,908	409,633	0	423,291	155,733	0	948,838
ET - Enterprise Technology	53,080	387,513	0	892,990	223,695	0	1,985,196
FE - Fair Employment	2,225	23,917	0	25,467	9,376	0	56,615
FN - Finance	30,022	117,913	0	72,486	315,801	0	114,704
GG - General Government	3,697	(19,863)	0	10,412,246	2,366,743	0	4,471,991
GI - Government Information	748,867	45,256	0	44,511	168,641	0	44,748
IG - Inspector General	3,131	46	0	2,326	40,370	0	16,380
PM - Procurement	(40,784)	(176)	0	(52,412)	(61,221)	0	(173,357)
Total Allocated	1,275,448	3,673,067	(865)	14,859,229	6,533,730	(865)	15,556,375
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,275,448	3,673,067	(865)	14,859,229	6,533,730	(865)	15,556,375
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,275,448	3,673,067	(865)	14,859,229	6,533,730	(865)	15,556,375

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Allocated Costs By Department

* Group

Central Service Departments	CU - Cultural Affairs	EC - Commission on Ethics & Public Trust	EL - Elections	FR - Fire	HT - Homeless Trust	IC - International Consortium	ID - Internal Services (Grantee)*
Depreciation	1,073,327	0	1,878,171	12,690,508	25,417	0	5,442,953
Leave Payouts	66,508	22,814	199,333	3,951,825	20,536	0	769,058
AG - Agenda Coordination	4,182	0	0	2,213	1,230	0	0
AT - County Attorney	35,256	31,731	63,460	171,186	24,679	1,828	1,814,756
AU - Audit and Management	74,274	0	197,667	0	0	0	0
BU - Strategic Business	24,052	5,181	19,389	200,377	1,153	0	71,569
CC - County Commission	1,015	553	3,782	110,744	638	0	(620,292)
CE - County Executive	5,861	0	12,724	372,553	2,144	0	94,211
DA - ADA Coordination	(865)	(865)	(865)	(865)	(865)	(865)	(865)
ER - Human Resources	12,641	4,069	28,676	867,711	4,737	0	217,146
ET - Enterprise Technology	13,196	6,161	42,180	838,752	4,828	0	240,540
FE - Fair Employment	814	258	1,768	51,767	298	0	13,091
FN - Finance	22,604	2,325	12,160	150,566	13,128	0	50
GG - General Government	(532)	1,420	2,622,627	154,945	(1,410)	0	54,957
GI - Government Information	50,377	51,788	190,140	58,957	46,393	0	40,606
IG - Inspector General	62,813	39	2,565	22,824	18,717	0	87,730
PM - Procurement	(47,215)	(5,902)	(10,923)	(213,525)	(13,654)	0	(856,653)
Total Allocated	1,398,308	119,572	5,262,854	19,430,538	147,969	963	7,368,857
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,398,308	119,572	5,262,854	19,430,538	147,969	963	7,368,857
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,398,308	119,572	5,262,854	19,430,538	147,969	963	7,368,857

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Allocated Costs By Department

Miami-Dade County, Florida - OMB A-87
2013 Version 1.0069-1
Groups

* Group

Central Service Departments	JU - Juvenile Assessment Center	LB - Libraries	ME - Medical Examiner	MM - Miami-Dade Economic Advisory Trust	MP - Metropolitan Planning Organization	MT - Transit	NC - Neighborhood Compliance
Depreciation	34,198	4,969,566	464,965	0	0	1,081,372	0
Leave Payouts	92,828	398,667	100,183	22,658	23,930	3,689,183	0
AG - Agenda Coordination	0	0	0	0	0	7,624	0
AT - County Attorney	44,135	26,507	18,541	0	37,084	581,458	0
AU - Audit and Management	0	0	0	0	0	297,095	0
BU - Strategic Business	0	35,831	5,920	0	9,363	262,673	0
CC - County Commission	0	19,802	3,272	0	553	(314,205)	0
CE - County Executive	0	66,619	11,007	0	1,858	441,746	0
DA - ADA Coordination	(865)	(865)	(865)	(865)	(865)	(865)	(865)
ER - Human Resources	0	178,610	24,666	0	3,911	1,190,801	0
ET - Enterprise Technology	0	149,984	36,493	0	4,184	994,530	0
FE - Fair Employment	0	9,257	1,530	0	258	61,382	0
FN - Finance	15,188	57,362	13,319	5,037	7,109	219,475	0
GG - General Government	2,395	13,507	2,215,286	313	11	2,347,323	0
GI - Government Information	0	58,422	44,789	73,052	53,112	2,505,129	0
IG - Inspector General	1,190	5,259	1,151	25	1,703	169,446	0
PM - Procurement	(5,197)	(48,448)	(18,587)	(6,518)	(3,876)	(89,585)	0
Total Allocated	183,872	5,940,080	2,921,670	93,702	138,335	13,444,582	(865)
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	183,872	5,940,080	2,921,670	93,702	138,335	13,444,582	(865)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	183,872	5,940,080	2,921,670	93,702	138,335	13,444,582	(865)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Allocated Costs By Department

* Group

Central Service Departments	ND - Non-Department	OF - Film and Entertainment	PA - Property Appraiser	PD - Police	PE - Reg & Econom Resources*	PR - Park & Recreation	PWWM - PW & Waste Mgt*
Depreciation	10,226,418	0	1,768,588	8,704,882	434,219	7,346,188	1,217,282
Leave Payouts	4,590,062	0	387,925	6,009,478	1,061,904	803,907	1,400,273
AG - Agenda Coordination	0	0	2,460	4,673	45,008	7,624	32,957
AT - County Attorney	0	0	176,410	577,019	1,268,684	169,358	368,749
AU - Audit and Management	0	0	9,469	0	4,298	35,781	119,714
BU - Strategic Business	234,098	0	30,171	337,246	84,246	88,947	149,192
CC - County Commission	(17,436)	0	(167)	186,385	38,246	37,608	69,055
CE - County Executive	0	0	48,321	627,021	128,664	126,519	232,310
DA - ADA Coordination	0	(865)	(865)	(865)	(4,325)	(865)	(1,730)
ER - Human Resources	0	0	124,269	2,179,339	293,352	291,165	537,336
ET - Enterprise Technology	0	0	160,188	3,055,118	289,669	419,429	523,013
FE - Fair Employment	0	0	6,714	87,128	17,879	17,580	32,280
FN - Finance	688,317	0	10,892	148,723	230,395	690,769	294,339
GG - General Government	131,195	0	2,402,823	2,976,951	1,211,891	(56,249)	936,606
GI - Government Information	0	0	158,887	53,853	275,661	96,777	265,714
IG - Inspector General	39,583	0	1,596	31,005	6,835	44,664	79,418
PM - Procurement	(15,591)	0	(11,187)	(140,941)	(63,775)	(415,688)	(211,764)
Total Allocated	15,876,646	(865)	5,276,494	24,837,015	5,322,851	9,703,514	6,044,744
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	15,876,646	(865)	5,276,494	24,837,015	5,322,851	9,703,514	6,044,744
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,876,646	(865)	5,276,494	24,837,015	5,322,851	9,703,514	6,044,744

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Allocated Costs By Department

* Group

Central Service Departments	RB - Community Advocacy	SB - Small Business Development	SP - Seaport	TT - Office of the CITT	VZ - Vizcaya Museum and Gardens	ZZ -All Other*	SubTotal
Depreciation	0	0	0	0	0	2,837,186	68,238,106
Leave Payouts	0	0	350,926	15,051	46,012	3,453,960	33,868,987
AG - Agenda Coordination	0	0	4,673	492	0	21,891	191,349
AT - County Attorney	0	0	361,698	26,507	3,525	3,085,135	9,997,871
AU - Audit and Management	0	0	178,555	113,861	0	312,890	1,707,343
BU - Strategic Business	0	0	46,735	8,979	30,060	405,727	2,598,071
CC - County Commission	0	0	14,279	340	1,827	106,641	(119,407)
CE - County Executive	0	0	48,034	1,144	6,147	455,612	3,528,818
DA - ADA Coordination	(865)	(865)	(865)	(865)	(865)	(10,380)	(43,250)
ER - Human Resources	0	0	109,941	2,360	13,737	1,308,779	9,367,649
ET - Enterprise Technology	0	0	108,143	2,575	13,840	1,172,610	11,617,907
FE - Fair Employment	0	0	6,674	159	854	63,347	490,638
FN - Finance	0	0	63,121	3,450	12,372	645,036	3,956,663
GG - General Government	0	0	(11,704)	215	348	26,352,286	58,590,018
GI - Government Information	0	0	189,197	102,431	81,732	376,151	5,825,191
IG - Inspector General	0	0	162,591	115	543	51,834	853,899
PM - Procurement	0	0	(109,317)	(792)	(22,639)	(39,640)	(2,679,367)
Total Allocated	(865)	(865)	1,522,681	276,022	187,493	40,599,065	207,990,486
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	(865)	(865)	1,522,681	276,022	187,493	40,599,065	207,990,486
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(865)	(865)	1,522,681	276,022	187,493	40,599,065	207,990,486

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Allocated Costs By Department

* Group

Central Service Departments	Direct Billed	Unallocated	Total
Depreciation	0	0	68,238,106
Leave Payouts	0	0	33,868,987
AG - Agenda Coordination	0	0	191,349
AT - County Attorney	0	0	9,997,871
AU - Audit and Management	0	0	1,707,343
BU - Strategic Business	0	(55,112)	2,542,959
CC - County Commission	0	17,132,530	17,013,123
CE - County Executive	0	1,831,203	5,360,021
DA - ADA Coordination	0	0	(43,250)
ER - Human Resources	0	0	9,367,649
ET - Enterprise Technology	0	(1,668,410)	9,949,497
FE - Fair Employment	0	0	490,638
FN - Finance	0	(119,981,342)	(116,024,679)
GG - General Government	0	628,528,829	687,118,847
GI - Government Information	0	274,488	6,099,679
IG - Inspector General	0	0	853,899
PM - Procurement	0	0	(2,679,367)
Total Allocated	0	526,062,186	734,052,672
Roll Forward	0	0	0
Cost With Roll Forward	0	526,062,186	734,052,672
Adjustments	0	0	0
Proposed Costs	0	526,062,186	734,052,672

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Summary Of Allocated Costs

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
Depreciation	0	75,786,463	
Leave Payouts	0	36,205,150	
AG - Agenda Coordination	448,634	(118,075)	
AT - County Attorney	15,628,697	(4,349,342)	
AU - Audit and Management	4,269,442	(2,511,560)	
BU - Strategic Business Management	35,331,978	(33,658,642)	
CC - County Commission	15,627,900	(3,875,894)	
CE - County Executive	5,236,521	(1,362,645)	
DA - ADA Coordination	218,678	(327,392)	
ER - Human Resources	9,491,896	(1,963,931)	
ET - Enterprise Technology Services	145,714,263	(143,508,484)	
FE - Fair Employment Practices	736,432	(312,124)	
FN - Finance	39,886,871	(156,334,659)	
GG - General Government	696,036,803	(2,096,966)	
GI - Government Information Center	15,215,039	(8,954,244)	
IG - Inspector General	4,661,627	(4,061,081)	
PM - Procurement Management	20,081,704	(23,090,387)	
AD - Animal Services			1,275,448
AV - Aviation			3,673,067
BC - Building Code Compliance			(865)
CL - Clerk of Court			14,859,229
CO - Com Actn & Human Serv*			6,533,730
CQ - Capital Improvement			(865)
CR - Corrections & Rehabilitation			15,556,375
CU - Cultural Affairs			1,398,308
EC - Commission on Ethics & Public Trust			119,572
EL - Elections			5,262,854
FR - Fire			19,430,538
HT - Homeless Trust			147,969
IC - International Consortium			963
ID - Internal Services (Grantee)*			7,368,857
JU - Juvenile Assessment Center			183,872
LB - Libraries			5,940,080
ME - Medical Examiner			2,921,670
MM - Miami-Dade Economic Advisory Trust			93,702

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, 2013
Summary Of Allocated Costs

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
MP - Metropolitan Planning Organization			138,335	
MT - Transit			13,444,582	
NC - Neighborhood Compliance			(865)	
ND - Non-Department			15,876,646	
OF - Film and Entertainment			(865)	
PA - Property Appraiser			5,276,494	
PD - Police			24,837,015	
PE - Reg & Econom Resources*			5,322,851	
PR - Park & Recreation			9,703,514	
PWWM - PW & Waste Mgt*			6,044,744	
RB - Community Advocacy			(865)	
SB - Small Business Development			(865)	
SP - Seaport			1,522,681	
TT - Office of the CITT			276,022	
VZ - Vizcaya Museum and Gardens			187,493	
ZZ -All Other*			40,599,065	
Direct Billed Total			0	
Unallocated Total			526,062,186	
Totals	<u>1,008,586,485</u>	<u>(274,533,813)</u>	<u>734,052,672</u>	Deviation 0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	(75,786,463)	0	0	0	0	0	0
Leave Payouts	0	(36,205,150)	0	0	0	0	0
AG - Agenda Coordination	0	6,249	(336,210)	0	0	0	0
AT - County Attorney	268,425	199,882	1,968	(12,987,037)	0	20,870	4,116
AU - Audit and Management	0	59,100	0	0	(2,008,212)	13,741	1,418
BU - Strategic Business	167,830	111,888	14,511	151,731	0	(2,912,935)	2,698
CC - County Commission	437,681	177,554	77,470	681,089	0	34,355	(16,019,183)
CE - County Executive	186,064	69,234	11,314	442,917	5,202	20,023	1,827
DA - ADA Coordination	0	0	0	52,884	0	0	0
ER - Human Resources	215,950	115,440	0	360,000	0	51,103	5,142
ET - Enterprise Technology	5,684,902	939,195	492	8,879	54,400	85,934	(34,272)
FE - Fair Employment	17,181	9,999	0	0	0	0	0
FN - Finance	96,436	295,459	5,903	875,256	74,528	56,282	(58,756)
GG - General Government	128,730	(273)	0	0	0	0	0
GI - Government Information	342,804	178,121	0	0	0	34,124	7,309
IG - Inspector General	2,354	58,544	0	0	0	10,671	1,275
PM - Procurement	0	115,771	33,203	416,410	166,739	42,873	(924,697)
AD - Animal Services	214,531	86,735	246	70,643	0	46,240	4,760
AV - Aviation	0	1,360,706	12,789	654,712	344,722	113,475	51,165
BC - Building Code	0	0	0	0	0	0	0
CL - Clerk of Court	1,582,297	1,071,596	40,090	8,879	0	98,574	54,479
CO - Com Actn & Human	2,490,626	581,477	1,722	98,847	0	69,736	6,437
CQ - Capital Improvement	0	0	0	0	0	0	0
CR - Corrections &	3,755,412	3,291,452	1,475	277,084	19,017	219,137	121,112
CU - Cultural Affairs	1,073,327	66,508	4,182	35,256	74,274	24,052	1,015
EC - Commission on Ethics &	0	22,814	0	31,731	0	5,181	553
EL - Elections	1,878,171	199,333	0	63,460	197,667	19,389	3,782
FR - Fire	12,690,508	3,951,825	2,213	171,186	0	200,377	110,744
HT - Homeless Trust	25,417	20,536	1,230	24,679	0	1,153	638
IC - International Consortium	0	0	0	1,828	0	0	0
ID - Internal Services	5,442,953	769,058	0	1,814,756	0	71,569	(620,292)
JU - Juvenile Assessment	34,198	92,828	0	44,135	0	0	0
LB - Libraries	4,969,566	398,667	0	26,507	0	35,831	19,802
ME - Medical Examiner	464,965	100,183	0	18,541	0	5,920	3,272
MM - Miami-Dade Economic	0	22,658	0	0	0	0	0

All Monetary Values Are \$ Dollars

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
MP - Metropolitan Planning	0	23,930	0	37,084	0	9,363	553
MT - Transit	1,081,372	3,689,183	7,624	581,458	297,095	262,673	(314,205)
NC - Neighborhood	0	0	0	0	0	0	0
ND - Non-Department	10,226,418	4,590,062	0	0	0	234,098	(17,436)
OF - Film and Entertainment	0	0	0	0	0	0	0
PA - Property Appraiser	1,768,588	387,925	2,460	176,410	9,469	30,171	(167)
PD - Police	8,704,882	6,009,478	4,673	577,019	0	337,246	186,385
PE - Reg & Econom	434,219	1,061,904	45,008	1,268,684	4,298	84,246	38,246
PR - Park & Recreation	7,346,188	803,907	7,624	169,358	35,781	88,947	37,608
PWWM - PW & Waste Mgt*	1,217,282	1,400,273	32,957	368,749	119,714	149,192	69,055
RB - Community Advocacy	0	0	0	0	0	0	0
SB - Small Business	0	0	0	0	0	0	0
SP - Seaport	0	350,926	4,673	361,698	178,555	46,735	14,279
TT - Office of the CITT	0	15,051	492	26,507	113,861	8,979	340
VZ - Vizcaya Museum and	0	46,012	0	3,525	0	30,060	1,827
ZZ -All Other*	2,837,186	3,453,960	21,891	3,085,135	312,890	405,727	106,641
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	(55,112)	17,132,530
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, 2013
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	(968)	0	0	0	0	370
AT - County Attorney	0	(940)	29,092	49,391	2,027	5,436	1,077,484
AU - Audit and Management	4,801	(940)	10,089	17,017	698	2,237	143,069
BU - Strategic Business	9,134	(940)	19,981	32,374	1,329	30,249	627,674
CC - County Commission	0	(940)	43,433	72,635	2,981	36,084	1,625,083
CE - County Executive	(5,554,801)	(940)	10,512	17,847	732	1,911	763,263
DA - ADA Coordination	0	55,828	0	0	0	3	(1)
ER - Human Resources	17,298	(855)	(9,865,806)	50,221	2,061	712,980	763,928
ET - Enterprise Technology	82,059	(865)	190,359	(10,412,813)	9,777	141,139	1,098,617
FE - Fair Employment	0	(865)	0	0	(522,162)	1,399	70,357
FN - Finance	42,459	(865)	97,068	95,590	5,900	114,666,883	9,326
GG - General Government	0	(865)	0	0	0	12,595	(694,075,170)
GI - Government Information	24,590	(865)	56,445	81,516	3,417	11,947	847,168
IG - Inspector General	0	(865)	8,846	14,217	596	208,056	(37,705)
PM - Procurement	14,439	(865)	32,332	32,508	2,006	193,760	(32,310)
AD - Animal Services	16,012	(865)	36,908	53,080	2,225	30,022	3,697
AV - Aviation	172,124	(865)	409,633	387,513	23,917	117,913	(19,863)
BC - Building Code	0	(865)	0	0	0	0	0
CL - Clerk of Court	183,274	(865)	423,291	892,990	25,467	72,486	10,412,246
CO - Com Actn & Human	67,477	(1,730)	155,733	223,695	9,376	315,801	2,366,743
CQ - Capital Improvement	0	(865)	0	0	0	0	0
CR - Corrections &	407,436	(865)	948,838	1,985,196	56,615	114,704	4,471,991
CU - Cultural Affairs	5,861	(865)	12,641	13,196	814	22,604	(532)
EC - Commission on Ethics &	0	(865)	4,069	6,161	258	2,325	1,420
EL - Elections	12,724	(865)	28,676	42,180	1,768	12,160	2,622,627
FR - Fire	372,553	(865)	867,711	838,752	51,767	150,566	154,945
HT - Homeless Trust	2,144	(865)	4,737	4,828	298	13,128	(1,410)
IC - International Consortium	0	(865)	0	0	0	0	0
ID - Internal Services	94,211	(865)	217,146	240,540	13,091	50	54,957
JU - Juvenile Assessment	0	(865)	0	0	0	15,188	2,395
LB - Libraries	66,619	(865)	178,610	149,984	9,257	57,362	13,507
ME - Medical Examiner	11,007	(865)	24,666	36,493	1,530	13,319	2,215,286
MM - Miami-Dade Economic	0	(865)	0	0	0	5,037	313

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, 2013
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
MP - Metropolitan Planning	1,858	(865)	3,911	4,184	258	7,109	11
MT - Transit	441,746	(865)	1,190,801	994,530	61,382	219,475	2,347,323
NC - Neighborhood	0	(865)	0	0	0	0	0
ND - Non-Department	0	0	0	0	0	688,317	131,195
OF - Film and Entertainment	0	(865)	0	0	0	0	0
PA - Property Appraiser	48,321	(865)	124,269	160,188	6,714	10,892	2,402,823
PD - Police	627,021	(865)	2,179,339	3,055,118	87,128	148,723	2,976,951
PE - Reg & Econom	128,664	(4,325)	293,352	289,669	17,879	230,395	1,211,891
PR - Park & Recreation	126,519	(865)	291,165	419,429	17,580	690,769	(56,249)
PWWM - PW & Waste Mgt*	232,310	(1,730)	537,336	523,013	32,280	294,339	936,606
RB - Community Advocacy	0	(865)	0	0	0	0	0
SB - Small Business	0	(865)	0	0	0	0	0
SP - Seaport	48,034	(865)	109,941	108,143	6,674	63,121	(11,704)
TT - Office of the CITT	1,144	(865)	2,360	2,575	159	3,450	215
VZ - Vizcaya Museum and	6,147	(865)	13,737	13,840	854	12,372	348
ZZ -All Other*	455,612	(10,380)	1,308,779	1,172,610	63,347	645,036	26,352,286
Direct Billings	0	0	0	0	0	0	0
Unallocated	1,831,203	0	0	(1,668,410)	0	(119,981,342)	628,528,829
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, 2013
Detail Of Allocated Costs

* Group Department	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	0	0	0
AT - County Attorney	55,003	164	(5,236)	0
AU - Audit and Management	0	45	(945)	0
BU - Strategic Business	72,227	586	(1,673)	0
CC - County Commission	1,123,401	347	(43,996)	0
CE - County Executive	153,158	43	(2,182)	0
DA - ADA Coordination	0	0	0	0
ER - Human Resources	46,327	137	(1,891)	0
ET - Enterprise Technology	42,805	43,017	(139,404)	0
FE - Fair Employment	0	1	(218)	0
FN - Finance	201,473	3,462	(18,616)	0
GG - General Government	0	3,291	(8,145)	0
GI - Government Information	(7,838,900)	619	(9,090)	0
IG - Inspector General	44,827	(909,326)	(2,036)	0
PM - Procurement	0	3,715	2,912,799	0
AD - Animal Services	748,867	3,131	(40,784)	1,275,448
AV - Aviation	45,256	46	(176)	3,673,067
BC - Building Code	0	0	0	(865)
CL - Clerk of Court	44,511	2,326	(52,412)	14,859,229
CO - Com Actn & Human	168,641	40,370	(61,221)	6,533,730
CQ - Capital Improvement	0	0	0	(865)
CR - Corrections &	44,748	16,380	(173,357)	15,556,375
CU - Cultural Affairs	50,377	62,813	(47,215)	1,398,308
EC - Commission on Ethics &	51,788	39	(5,902)	119,572
EL - Elections	190,140	2,565	(10,923)	5,262,854
FR - Fire	58,957	22,824	(213,525)	19,430,538
HT - Homeless Trust	46,393	18,717	(13,654)	147,969
IC - International Consortium	0	0	0	963
ID - Internal Services	40,606	87,730	(856,653)	7,368,857
JU - Juvenile Assessment	0	1,190	(5,197)	183,872
LB - Libraries	58,422	5,259	(48,448)	5,940,080
ME - Medical Examiner	44,789	1,151	(18,587)	2,921,670
MM - Miami-Dade Economic	73,052	25	(6,518)	93,702

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, 2013
Detail Of Allocated Costs

* Group

Department

	GI - Government 15.5	IG - Inspector General 16.5	PM - Procurement 17.5	Total Plan Allocated
MP - Metropolitan Planning	53,112	1,703	(3,876)	138,335
MT - Transit	2,505,129	169,446	(89,585)	13,444,582
NC - Neighborhood	0	0	0	(865)
ND - Non-Department	0	39,583	(15,591)	15,876,646
OF - Film and Entertainment	0	0	0	(865)
PA - Property Appraiser	158,887	1,596	(11,187)	5,276,494
PD - Police	53,853	31,005	(140,941)	24,837,015
PE - Reg & Econom	275,661	6,835	(63,775)	5,322,851
PR - Park & Recreation	96,777	44,664	(415,688)	9,703,514
PWWM - PW & Waste Mgt*	265,714	79,418	(211,764)	6,044,744
RB - Community Advocacy	0	0	0	(865)
SB - Small Business	0	0	0	(865)
SP - Seaport	189,197	162,591	(109,317)	1,522,681
TT - Office of the CITT	102,431	115	(792)	276,022
VZ - Vizcaya Museum and	81,732	543	(22,639)	187,493
ZZ -All Other*	376,151	51,834	(39,640)	40,599,065
Direct Billings	0	0	0	0
Unallocated	274,488	0	0	526,062,186
Total	0	0	0	734,052,672

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Depreciation		
1.4.1 Equipment Depreciation	Equipment Depreciation Expense Identified to Benef	Depreciation Expense by Department - Finance
1.4.2 Stephen P. Clark Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.3 Galloway Road Complex	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.4 Dade County Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.5 Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.6 South Dade Govt Ctr	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.7 Overtown Transit Village	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.8 Richar E. Gerstein Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.9 E.R. Graham Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.10 Metro Annex	Total Square Footage Occupied by Department	GSA Detail Rent Roll - General Services Administra
1.4.11 Central Facilities (CSF)	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.12 Caleb Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.13 Other Buildings	Building Depreciation Identified to Benefiting Dep	Building Depreciation - Finance
Leave Payouts		
2.4.1 Accrued Leave	Total Salaries & Wages by Department	Expenditure Reports - Finance
AG - Agenda Coordination		
3.4.1 Agenda Operations	Number of Departmental Agenda Items Processed By D	Agenda Coordination Summary Report - Agenda Coordi
AT - County Attorney		
4.4.1 County Attorney	Percentage of Staff Effort Per Benefiting Departme	County Attorney Summary Report
AU - Audit and Management		
5.4.1 Audit Services	Number of Audit Hours by Benefiting Department	FY 2012 Audit Hours by Department - Audit and Mana
BU - Strategic Business Management		
6.4.1 OMB Operations	Staff Effort Distribution by Department	Budget Analyst Time Analysis Summary Report
6.4.2 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, 2013
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 2013 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, 2013
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 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, 2013
Indirect Cost Rate Proposal

* Group	Central Service	Dept Admin	Dept Admin	Total Indirect	Indirect Cost	Indirect Cost
Receiving Departments	Costs	Personnel Costs	Other Costs	Costs	Rate Base	Rate
AD - Animal Services	1,275,448	0	0	1,275,448	4,905,838	25.9986 %
AV - Aviation	3,673,067	0	0	3,673,067	76,963,100	4.7725 %
CL - Clerk of Court	14,859,229	0	0	14,859,229	60,610,709	24.5158 %
CO - Com Actn & Human	6,533,730	0	0	6,533,730	32,888,989	19.8660 %
CR - Corrections &	15,556,375	0	0	15,556,375	186,168,278	8.3561 %
CU - Cultural Affairs	1,398,308	0	0	1,398,308	3,761,749	37.1718 %
EC - Commission on Ethics	119,572	0	0	119,572	1,290,410	9.2662 %
EL - Elections	5,262,854	0	0	5,262,854	11,274,472	46.6794 %
FR - Fire	19,430,538	0	0	19,430,538	223,519,738	8.6930 %
HT - Homeless Trust	147,969	0	0	147,969	1,161,536	12.7391 %
ID - Internal Services	7,368,857	0	0	7,368,857	43,498,757	16.9404 %
JU - Juvenile Assessment	183,872	0	0	183,872	5,250,458	3.5020 %
LB - Libraries	5,940,080	0	0	5,940,080	22,549,068	26.3429 %
ME - Medical Examiner	2,921,670	0	0	2,921,670	5,666,483	51.5606 %
MM - Miami-Dade	93,702	0	0	93,702	1,281,584	7.3114 %
MP - Metropolitan Planning	138,335	0	0	138,335	1,353,524	10.2204 %
MT - Transit	13,444,582	0	0	13,444,582	208,664,432	6.4432 %
PA - Property Appraiser	5,276,494	0	0	5,276,494	21,941,499	24.0480 %
PD - Police	24,837,015	0	0	24,837,015	339,902,756	7.3071 %
PE - Reg & Econom	5,322,851	0	0	5,322,851	60,062,472	8.8622 %
PR - Park & Recreation	9,703,514	0	0	9,703,514	45,469,885	21.3405 %
PWWM - PW & Waste	6,044,744	0	0	6,044,744	79,201,057	7.6322 %
SP - Seaport	1,522,681	0	0	1,522,681	19,848,806	7.6714 %
TT - Office of the CITT	276,022	0	0	276,022	851,309	32.4232 %
VZ - Vizcaya Museum and	187,493	0	0	187,493	2,602,511	7.2043 %
ZZ -All Other*	40,599,065	0	0	40,599,065	22,681,140	178.9992 %
Composite Rate	192,118,067	0	0	192,118,067	1,483,370,560	12.9514 %

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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, 2013.

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, 2013
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	75,786,463			
Total Departmental Cost Adjustments:	75,786,463			75,786,463
Total To Be Allocated:	75,786,463	0		75,786,463

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	75,786,463	0	39,699,016	2,835,882	714,576
Functional Cost	75,786,463	0	39,699,016	2,835,882	714,576
Allocation Step 1					
1st Allocation	75,786,463	0	39,699,016	2,835,882	714,576
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	75,786,463	0	39,699,016	2,835,882	714,576



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	2,620,125	0
Functional Cost	0	1,223,620	722,255	2,620,125	0
Allocation Step 1					
1st Allocation	0	1,223,620	722,255	2,620,125	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	0	1,223,620	722,255	2,620,125	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	26,598,938
Functional Cost	249,911	41,249	796,913	283,978	26,598,938
Allocation Step 1					
1st Allocation	249,911	41,249	796,913	283,978	26,598,938
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	249,911	41,249	796,913	283,978	26,598,938

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	14,315.28	0.0361	14,315		14,315		14,315
AT - County Attorney	8,020.76	0.0202	8,021		8,021		8,021
BU - Strategic Business Management	27,338.79	0.0689	27,339		27,339		27,339
CC - County Commission	19,485.36	0.0491	19,485		19,485		19,485
CE - County Executive	226.20	0.0006	226		226		226
CL - Clerk of Court	260,522.18	0.6562	260,522		260,522		260,522
CO - Com Actn & Human Serv	191,194.05	0.4816	191,194		191,194		191,194
CR - Corrections & Rehabilitation	849,193.42	2.1391	849,193		849,193		849,193
CU - Cultural Affairs	121,987.16	0.3073	121,987		121,987		121,987
EL - Elections	1,681,267.67	4.2350	1,681,268		1,681,268		1,681,268
ER - Human Resources	8,599.72	0.0217	8,600		8,600		8,600
ET - Enterprise Technology Services	5,202,540.00	13.1050	5,202,540		5,202,540		5,202,540
FN - Finance	96,435.96	0.2429	96,436		96,436		96,436
FR - Fire	10,856,996.71	27.3481	10,856,997		10,856,997		10,856,997
GG - General Government	128,730.29	0.3243	128,730		128,730		128,730
GI - Government Information Center	209,755.79	0.5284	209,756		209,756		209,756
HT - Homeless Trust	25,417.02	0.0640	25,417		25,417		25,417
ID - Internal Services (Grantee)	4,371,673.66	11.0120	4,371,674		4,371,674		4,371,674
IG - Inspector General	2,354.28	0.0059	2,354		2,354		2,354
JU - Juvenile Assessment Center	728.04	0.0018	728		728		728
LB - Libraries	3,606,994.00	9.0859	3,606,994		3,606,994		3,606,994
ME - Medical Examiner	207,582.13	0.5229	207,582		207,582		207,582
ND - Non-Department	262,882.32	0.6622	262,882		262,882		262,882
PA - Property Appraiser	1,176,413.84	2.9633	1,176,414		1,176,414		1,176,414
PD - Police	7,469,472.80	18.8153	7,469,473		7,469,473		7,469,473



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
PE - Reg & Econom Resources	179,668.09	0.4526	179,668		179,668		179,668
PR - Park & Recreation	1,437,686.27	3.6215	1,437,686		1,437,686		1,437,686
PWWM - PW & Waste Mgt	730,990.58	1.8413	730,991		730,991		730,991
ZZ -All Other	550,543.98	1.3868	550,544		550,544		550,544
SubTotal	39,699,016.35	100.0000	39,699,016		39,699,016		39,699,016
Total	39,699,016.35	100.0000	39,699,016		39,699,016		39,699,016

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, 2013
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
AT - County Attorney	36,557.00	9.1825	260,404		260,404		260,404
BU - Strategic Business Management	19,723.00	4.9541	140,491		140,491		140,491
CC - County Commission	49,708.00	12.4857	354,081		354,081		354,081
CE - County Executive	26,089.00	6.5531	185,838		185,838		185,838
CL - Clerk of Court	13,991.00	3.5143	99,661		99,661		99,661
EL - Elections	560.00	0.1407	3,989		3,989		3,989
ER - Human Resources	29,109.00	7.3117	207,350		207,350		207,350
ET - Enterprise Technology Services	11,106.00	2.7896	79,110		79,110		79,110
FE - Fair Employment Practices	2,412.00	0.6059	17,181		17,181		17,181
GI - Government Information Center	18,678.00	4.6916	133,048		133,048		133,048
MT - Transit	49,388.00	12.4054	351,802		351,802		351,802
PA - Property Appraiser	68,849.00	17.2934	490,426		490,426		490,426
PE - Reg & Econom Resources	30,645.00	7.6975	218,291		218,291		218,291
PWWM - PW & Waste Mgt	33,184.00	8.3352	236,377		236,377		236,377
ZZ -All Other	8,119.00	2.0393	57,833		57,833		57,833
SubTotal	398,118.00	100.0000	2,835,882		2,835,882		2,835,882
Total	398,118.00	100.0000	2,835,882		2,835,882		2,835,882

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, 2013
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	20,631.25	54.1542	386,973		386,973		386,973
FR - Fire	5,707.00	14.9801	107,044		107,044		107,044
PD - Police	11,759.00	30.8657	220,559		220,559		220,559
SubTotal	38,097.25	100.0000	714,576		714,576		714,576
Total	38,097.25	100.0000	714,576		714,576		714,576

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, 2013
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, 2013
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	49,635.00	19.1289	234,065		234,065		234,065
CR - Corrections & Rehabilitation	1,356.00	0.5226	6,395		6,395		6,395
PD - Police	805.00	0.3102	3,796		3,796		3,796
ZZ -All Other	207,681.00	80.0383	979,364		979,364		979,364
SubTotal	259,477.00	100.0000	1,223,620		1,223,620		1,223,620
Total	259,477.00	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, 2013
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Activity - South Dade Govt Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - County Commission	2,852.00	5.0742	36,649		36,649		36,649
CL - Clerk of Court	13,907.00	24.7430	178,708		178,708		178,708
CO - Com Actn & Human Serv	492.00	0.8754	6,322		6,322		6,322
ET - Enterprise Technology Services	183.75	0.3269	2,361		2,361		2,361
PA - Property Appraiser	7,918.00	14.0875	101,748		101,748		101,748
PD - Police	443.00	0.7882	5,693		5,693		5,693
PE - Reg & Econom Resources	1,729.00	3.0762	22,218		22,218		22,218
ZZ -All Other	28,681.00	51.0286	368,556		368,556		368,556
SubTotal	56,205.75	100.0000	722,255		722,255		722,255
Total	56,205.75	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, 2013
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
AD - Animal Services	5,722	6.9872	183,072		183,072		183,072
CO - Com Actn & Human Serv	45,004	54.9546	1,439,881		1,439,881		1,439,881
ET - Enterprise Technology Services	435	0.5312	13,918		13,918		13,918
MT - Transit	22,803	27.8449	729,570		729,570		729,570
ZZ -All Other	7,929	9.6821	253,684		253,684		253,684
SubTotal	81,893	100.0000	2,620,125		2,620,125		2,620,125
Total	81,893	100.0000	2,620,125		2,620,125		2,620,125

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, 2013
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
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, 2013
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, 2013
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	1,091.97	17.9189	7,391		7,391		7,391
ZZ -All Other	5,002.00	82.0811	33,858		33,858		33,858
SubTotal	6,093.97	100.0000	41,249		41,249		41,249
Total	6,093.97	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, 2013
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	100.0000	796,913		796,913		796,913
SubTotal	17,263.00	100.0000	796,913		796,913		796,913
Total	17,263.00	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, 2013
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	9.6717	27,466		27,466		27,466
CL - Clerk of Court	2,576.00	4.3763	12,428		12,428		12,428
CO - Com Actn & Human Serv	3,287.42	5.5849	15,860		15,860		15,860
ZZ -All Other	47,305.80	80.3671	228,224		228,224		228,224
SubTotal	58,862.22	100.0000	283,978		283,978		283,978
Total	58,862.22	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, 2013
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	0.0645	17,144		17,144		17,144
CO - Com Actn & Human Serv	835,584.24	3.1204	829,978		829,978		829,978
CR - Corrections & Rehabilitation	2,919,408.48	10.9020	2,899,824		2,899,824		2,899,824
CU - Cultural Affairs	957,765.24	3.5766	951,340		951,340		951,340
EL - Elections	194,216.52	0.7253	192,914		192,914		192,914
FR - Fire	1,738,127.12	6.4907	1,726,467		1,726,467		1,726,467
ID - Internal Services (Grantee)	1,078,514.70	4.0276	1,071,279		1,071,279		1,071,279
JU - Juvenile Assessment Center	33,695.76	0.1258	33,470		33,470		33,470
LB - Libraries	1,371,774.11	5.1227	1,362,572		1,362,572		1,362,572
ME - Medical Examiner	259,121.04	0.9676	257,383		257,383		257,383
ND - Non-Department	10,030,824.36	37.4582	9,963,536		9,963,536		9,963,536
PD - Police	1,012,151.16	3.7797	1,005,361		1,005,361		1,005,361
PE - Reg & Econom Resources	14,137.20	0.0528	14,042		14,042		14,042
PR - Park & Recreation	5,948,406.06	22.2133	5,908,502		5,908,502		5,908,502
PWWM - PW & Waste Mgt	251,601.24	0.9396	249,914		249,914		249,914
ZZ -All Other	115,990.32	0.4332	115,212		115,212		115,212
SubTotal	26,778,577.03	100.0000	26,598,938		26,598,938		26,598,938
Total	26,778,577.03	100.0000	26,598,938		26,598,938		26,598,938

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, 2013
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	214,531	14,315	0	0	0	0	0
AT - County Attorney	268,425	8,021	260,404	0	0	0	0
BU - Strategic Business	167,830	27,339	140,491	0	0	0	0
CC - County Commission	437,681	19,485	354,081	0	0	0	36,649
CE - County Executive	186,064	226	185,838	0	0	0	0
CL - Clerk of Court	1,582,297	260,522	99,661	0	0	234,065	178,708
CO - Com Actn & Human	2,490,626	191,194	0	0	0	0	6,322
CR - Corrections &	3,755,412	849,193	0	0	0	6,395	0
CU - Cultural Affairs	1,073,327	121,987	0	0	0	0	0
EL - Elections	1,878,171	1,681,268	3,989	0	0	0	0
ER - Human Resources	215,950	8,600	207,350	0	0	0	0
ET - Enterprise Technology	5,684,902	5,202,540	79,110	386,973	0	0	2,361
FE - Fair Employment	17,181	0	17,181	0	0	0	0
FN - Finance	96,436	96,436	0	0	0	0	0
FR - Fire	12,690,508	10,856,997	0	107,044	0	0	0
GG - General Government	128,730	128,730	0	0	0	0	0
GI - Government Information	342,804	209,756	133,048	0	0	0	0
HT - Homeless Trust	25,417	25,417	0	0	0	0	0
ID - Internal Services	5,442,953	4,371,674	0	0	0	0	0
IG - Inspector General	2,354	2,354	0	0	0	0	0
JU - Juvenile Assessment	34,198	728	0	0	0	0	0
LB - Libraries	4,969,566	3,606,994	0	0	0	0	0
ME - Medical Examiner	464,965	207,582	0	0	0	0	0
MT - Transit	1,081,372	0	351,802	0	0	0	0
ND - Non-Department	10,226,418	262,882	0	0	0	0	0
PA - Property Appraiser	1,768,588	1,176,414	490,426	0	0	0	101,748
PD - Police	8,704,882	7,469,473	0	220,559	0	3,796	5,693
PE - Reg & Econom	434,219	179,668	218,291	0	0	0	22,218
PR - Park & Recreation	7,346,188	1,437,686	0	0	0	0	0
PWWM - PW & Waste Mgt	1,217,282	730,991	236,377	0	0	0	0
ZZ -All Other	2,837,186	550,544	57,833	0	0	979,364	368,556

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Dade County	Courthouse	South Dade Govt Ctr
Direct Billed	0	0	0	0	0	0	0
Total	<u>75,786,463</u>	<u>39,699,016</u>	<u>2,835,882</u>	<u>714,576</u>	<u>0</u>	<u>1,223,620</u>	<u>722,255</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	183,072	0	0	0	0	0	17,144
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	27,466	0
CE - County Executive	0	0	0	0	0	0	0
CL - Clerk of Court	0	0	0	0	796,913	12,428	0
CO - Com Actn & Human	1,439,881	0	0	7,391	0	15,860	829,978
CR - Corrections &	0	0	0	0	0	0	2,899,824
CU - Cultural Affairs	0	0	0	0	0	0	951,340
EL - Elections	0	0	0	0	0	0	192,914
ER - Human Resources	0	0	0	0	0	0	0
ET - Enterprise Technology	13,918	0	0	0	0	0	0
FE - Fair Employment	0	0	0	0	0	0	0
FN - Finance	0	0	0	0	0	0	0
FR - Fire	0	0	0	0	0	0	1,726,467
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	0	0	0	0	0	0	1,071,279
IG - Inspector General	0	0	0	0	0	0	0
JU - Juvenile Assessment	0	0	0	0	0	0	33,470
LB - Libraries	0	0	0	0	0	0	1,362,572
ME - Medical Examiner	0	0	0	0	0	0	257,383
MT - Transit	729,570	0	0	0	0	0	0
ND - Non-Department	0	0	0	0	0	0	9,963,536
PA - Property Appraiser	0	0	0	0	0	0	0
PD - Police	0	0	0	0	0	0	1,005,361
PE - Reg & Econom	0	0	0	0	0	0	14,042
PR - Park & Recreation	0	0	0	0	0	0	5,908,502
PWWM - PW & Waste Mgt	0	0	0	0	0	0	249,914
ZZ -All Other	253,684	0	249,911	33,858	0	228,224	115,212

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Overtown Transit Village	Richar E. Gerstein Bldg	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
Direct Billed	0	0	0	0	0	0	0
Total	2,620,125	0	249,911	41,249	796,913	283,978	26,598,938

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
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	36,205,150			
Total Departmental Cost Adjustments:	36,205,150			36,205,150
Total To Be Allocated:	36,205,150	0		36,205,150

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	36,205,150	0	36,205,150
Functional Cost	36,205,150	0	36,205,150
Allocation Step 1			
1st Allocation	36,205,150	0	36,205,150
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 Leave Payouts			
Total Allocated	36,205,150	0	36,205,150

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	4,905,837.75	0.2396	86,735		86,735		86,735
AG - Agenda Coordination	353,425.87	0.0173	6,249		6,249		6,249
AT - County Attorney	11,305,586.33	0.5521	199,882		199,882		199,882
AU - Audit and Management	3,342,771.33	0.1632	59,100		59,100		59,100
AV - Aviation	76,963,100.00	3.7583	1,360,706		1,360,706		1,360,706
BU - Strategic Business Management	6,328,539.27	0.3090	111,888		111,888		111,888
CC - County Commission	10,042,664.90	0.4904	177,554		177,554		177,554
CE - County Executive	3,915,935.98	0.1912	69,234		69,234		69,234
CL - Clerk of Court	60,610,709.46	2.9598	1,071,596		1,071,596		1,071,596
CO - Com Actn & Human Serv	32,888,989.04	1.6061	581,477		581,477		581,477
CR - Corrections & Rehabilitation	186,168,277.70	9.0911	3,291,452		3,291,452		3,291,452
CU - Cultural Affairs	3,761,749.15	0.1837	66,508		66,508		66,508
EC - Commission on Ethics & Public Trust	1,290,410.29	0.0630	22,814		22,814		22,814
EL - Elections	11,274,472.27	0.5506	199,333		199,333		199,333
ER - Human Resources	6,529,426.00	0.3189	115,440		115,440		115,440
ET - Enterprise Technology Services	53,121,953.59	2.5941	939,195		939,195		939,195
FE - Fair Employment Practices	565,545.56	0.0276	9,999		9,999		9,999
FN - Finance	16,711,528.18	0.8161	295,459		295,459		295,459
FR - Fire	223,519,738.41	10.9151	3,951,825		3,951,825		3,951,825
GG - General Government	-15,452.75	-0.0008	-273		-273		-273
GI - Government Information Center	10,074,721.59	0.4920	178,121		178,121		178,121
HT - Homeless Trust	1,161,535.57	0.0567	20,536		20,536		20,536
ID - Internal Services (Grantee)	43,498,756.34	2.1242	769,058		769,058		769,058
IG - Inspector General	3,311,297.13	0.1617	58,544		58,544		58,544
JU - Juvenile Assessment Center	5,250,458.38	0.2564	92,828		92,828		92,828

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
LB - Libraries	22,549,068.21	1.1011	398,667		398,667		398,667
ME - Medical Examiner	5,666,482.64	0.2767	100,183		100,183		100,183
MM - Miami-Dade Economic Advisory Trust	1,281,583.84	0.0626	22,658		22,658		22,658
MP - Metropolitan Planning Organization	1,353,524.00	0.0661	23,930		23,930		23,930
MT - Transit	208,664,432.30	10.1897	3,689,183		3,689,183		3,689,183
ND - Non-Department	259,619,159.88	12.6779	4,590,062		4,590,062		4,590,062
PA - Property Appraiser	21,941,499.57	1.0715	387,925		387,925		387,925
PD - Police	339,902,756.25	16.5982	6,009,478		6,009,478		6,009,478
PE - Reg & Econom Resources	60,062,471.71	2.9330	1,061,904		1,061,904		1,061,904
PM - Procurement Management	6,548,171.10	0.3198	115,771		115,771		115,771
PR - Park & Recreation	45,469,884.77	2.2204	803,907		803,907		803,907
PWWM - PW & Waste Mgt	79,201,056.21	3.8676	1,400,273		1,400,273		1,400,273
SP - Seaport	19,848,806.07	0.9693	350,926		350,926		350,926
TT - Office of the CITT	851,308.80	0.0416	15,051		15,051		15,051
VZ - Vizcaya Museum and Gardens	2,602,510.97	0.1271	46,012		46,012		46,012
ZZ -All Other	195,359,942.68	9.5400	3,453,960		3,453,960		3,453,960
SubTotal	2,047,804,636.34	100.0000	36,205,150		36,205,150		36,205,150
Total	2,047,804,636.34	100.0000	36,205,150		36,205,150		36,205,150

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, 2013
Schedule .5 - Allocation Summary
For Department Leave Payouts

Receiving Department	Total	Accrued Leave
AD - Animal Services	86,735	86,735
AG - Agenda Coordination	6,249	6,249
AT - County Attorney	199,882	199,882
AU - Audit and Management	59,100	59,100
AV - Aviation	1,360,706	1,360,706
BU - Strategic Business	111,888	111,888
CC - County Commission	177,554	177,554
CE - County Executive	69,234	69,234
CL - Clerk of Court	1,071,596	1,071,596
CO - Com Actn & Human	581,477	581,477
CR - Corrections &	3,291,452	3,291,452
CU - Cultural Affairs	66,508	66,508
EC - Commission on Ethics &	22,814	22,814
EL - Elections	199,333	199,333
ER - Human Resources	115,440	115,440
ET - Enterprise Technology	939,195	939,195
FE - Fair Employment	9,999	9,999
FN - Finance	295,459	295,459
FR - Fire	3,951,825	3,951,825
GG - General Government	(273)	(273)
GI - Government Information	178,121	178,121
HT - Homeless Trust	20,536	20,536
ID - Internal Services	769,058	769,058
IG - Inspector General	58,544	58,544
JU - Juvenile Assessment	92,828	92,828
LB - Libraries	398,667	398,667
ME - Medical Examiner	100,183	100,183
MM - Miami-Dade Economic	22,658	22,658
MP - Metropolitan Planning	23,930	23,930
MT - Transit	3,689,183	3,689,183
ND - Non-Department	4,590,062	4,590,062
PA - Property Appraiser	387,925	387,925
PD - Police	6,009,478	6,009,478



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department Leave Payouts

Receiving Department	Total	Accrued Leave
PE - Reg & Econom	1,061,904	1,061,904
PM - Procurement	115,771	115,771
PR - Park & Recreation	803,907	803,907
PWWM - PW & Waste Mgt	1,400,273	1,400,273
SP - Seaport	350,926	350,926
TT - Office of the CITT	15,051	15,051
VZ - Vizcaya Museum and	46,012	46,012
ZZ -All Other	3,453,960	3,453,960
Direct Billed	0	0
Total	36,205,150	36,205,150

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
Schedule .2 - Costs To Be Allocated
For Department AG - Agenda Coordination

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	448,634			448,634
MAJOR MACHINERY, EQUIP, & FURNITURE	(1,295)			
Total Deductions:	(1,295)			(1,295)
Leave Payouts	6,249		6,249	
DA - ADA Coordination		(968)	(968)	
GG - General Government		370	370	
Total Allocated Additions:	6,249	(598)	5,651	5,651
ADMIN REIMB - AV	(9,061)			
ADMIN REIMB - WS	(107,719)			
Total Departmental Cost Adjustments:	(116,780)			(116,780)
Total To Be Allocated:	336,808	(598)		336,210

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department AG - Agenda Coordination

	Total	General & Admin	Agenda Operations
Wages & Benefits			
SALARIES	353,426	0	353,426
FRINGE BENEFITS	74,553	0	74,553
Other Expense & Cost			
GENERAL AUTO & PROFESSIONAL LIAB	1,400	0	1,400
COPY MACHINE RENTAL	0	0	0
ITD MAINTENANCE	749	0	749
GSA CHARGES	1,009	0	1,009
TELECOMMUNICATIONS	9,645	0	9,645
PRINTING	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	6,427	0	6,427
OTHER MATERIALS & SUPPLIES	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	1,295	1,295	0
PETTY CASH	130	130	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0
Departmental Totals			
Total Expenditures	448,634	1,425	447,209
Deductions			
Total Deductions	(1,295)	(1,295)	0
Cost Adjustments			
ADMIN REIMB - AV	(9,061)	0	(9,061)
ADMIN REIMB - WS	(107,719)	0	(107,719)
Functional Cost			
Functional Cost	330,559	130	330,429
Allocation Step 1			
Inbound- All Others	6,249	6,249	0
Reallocate Admin Costs		(6,379)	6,379
1st Allocation	336,808	0	336,808

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department AG - Agenda Coordination

	Total	General & Admin	Agenda Operations
Allocation Step 2			
Inbound- All Others	(598)	(598)	0
Reallocate Admin Costs		598	(598)
2nd Allocation	(598)	0	(598)
Total For AG AG - Agenda Coordination			
Total Allocated	336,210	0	336,210

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	0.0732	246		246		246
AT - County Attorney	8.00	0.5852	1,971		1,971	-3	1,968
AV - Aviation	52.00	3.8040	12,812		12,812	-23	12,789
BU - Strategic Business Management	59.00	4.3160	14,537		14,537	-26	14,511
CC - County Commission	315.00	23.0433	77,610		77,610	-140	77,470
CE - County Executive	46.00	3.3650	11,334		11,334	-20	11,314
CL - Clerk of Court	163.00	11.9239	40,161		40,161	-71	40,090
CO - Com Actn & Human Serv	7.00	0.5121	1,725		1,725	-3	1,722
CR - Corrections & Rehabilitation	6.00	0.4389	1,478		1,478	-3	1,475
CU - Cultural Affairs	17.00	1.2436	4,189		4,189	-7	4,182
ET - Enterprise Technology Services	2.00	0.1463	493		493	-1	492
FN - Finance	24.00	1.7557	5,913		5,913	-10	5,903
FR - Fire	9.00	0.6584	2,217		2,217	-4	2,213
HT - Homeless Trust	5.00	0.3658	1,232		1,232	-2	1,230
MT - Transit	31.00	2.2677	7,638		7,638	-14	7,624
PA - Property Appraiser	10.00	0.7315	2,464		2,464	-4	2,460
PD - Police	19.00	1.3899	4,681		4,681	-8	4,673
PE - Reg & Econom Resources	183.00	13.3870	45,088		45,088	-80	45,008
PM - Procurement Management	135.00	9.8756	33,262		33,262	-59	33,203
PR - Park & Recreation	31.00	2.2677	7,638		7,638	-14	7,624
PWWM - PW & Waste Mgt	134.00	9.8025	33,016		33,016	-59	32,957
SP - Seaport	19.00	1.3899	4,681		4,681	-8	4,673
TT - Office of the CITT	2.00	0.1463	493		493	-1	492
ZZ -All Other	89.00	6.5105	21,929		21,929	-38	21,891
SubTotal	1,367.00	100.0000	336,808		336,808	-598	336,210

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department AG - Agenda Coordination

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	1,367.00	100.0000	336,808		336,808	-598	336,210

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, 2013
Schedule .5 - Allocation Summary
For Department AG - Agenda Coordination

Receiving Department	Total	Agenda Operations
AD - Animal Services	246	246
AT - County Attorney	1,968	1,968
AV - Aviation	12,789	12,789
BU - Strategic Business	14,511	14,511
CC - County Commission	77,470	77,470
CE - County Executive	11,314	11,314
CL - Clerk of Court	40,090	40,090
CO - Com Actn & Human	1,722	1,722
CR - Corrections &	1,475	1,475
CU - Cultural Affairs	4,182	4,182
ET - Enterprise Technology	492	492
FN - Finance	5,903	5,903
FR - Fire	2,213	2,213
HT - Homeless Trust	1,230	1,230
MT - Transit	7,624	7,624
PA - Property Appraiser	2,460	2,460
PD - Police	4,673	4,673
PE - Reg & Econom	45,008	45,008
PM - Procurement	33,203	33,203
PR - Park & Recreation	7,624	7,624
PWWM - PW & Waste Mgt	32,957	32,957
SP - Seaport	4,673	4,673
TT - Office of the CITT	492	492
ZZ -All Other	21,891	21,891
Direct Billed	0	0
Total	336,210	336,210

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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, 2013
Schedule .2 - Costs To Be Allocated
For Department AT - County Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,628,697			15,628,697
POLL WORKERS	(1,462)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	1,885			
SPECIAL TRANSPORTATION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(49,015)			
INFRASTRUCTURE	(1,979)			
Total Deductions:	(50,571)			(50,571)
Depreciation	268,425		268,425	
Leave Payouts	199,882		199,882	
AG - Agenda Coordination	1,971	(3)	1,968	
AT - County Attorney		63,566	63,566	
BU - Strategic Business Management		20,870	20,870	
CC - County Commission		4,116	4,116	
DA - ADA Coordination		(940)	(940)	
ER - Human Resources		29,092	29,092	
ET - Enterprise Technology Services		49,391	49,391	
FE - Fair Employment Practices		2,027	2,027	
FN - Finance		5,436	5,436	
GG - General Government		1,077,484	1,077,484	
GI - Government Information Center		55,003	55,003	
IG - Inspector General		164	164	
PM - Procurement Management		(5,236)	(5,236)	
Total Allocated Additions:	470,278	1,300,970	1,771,248	1,771,248
ACCRUED LEAVE PAYOUTS	(568,487)			
ADMIN REIMB - AV	(289,436)			
ADMIN REIMB - WS	(3,440,848)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department AT - County Attorney

Total Departmental Cost Adjustments:	(4,298,771)	(4,298,771)
Total To Be Allocated:	11,749,633	13,050,603
	1,300,970	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department AT - County Attorney

	Total	General & Admin	County Attorney
Wages & Benefits			
SALARIES	11,872,612	0	11,872,612
FRINGE BENEFITS	2,775,369	0	2,775,369
Other Expense & Cost			
*POLL WORKERS	1,462	1,462	0
DEPARTURE INCENTIVE PROGRAM DIP	66,209	0	66,209
OTHER COURT OPERATING EXPENSE	54,637	0	54,637
HEALTH RELATED SERVICES	0	0	0
INDUSTRIAL SERVICE RELATED	357	0	357
HEALTH INSURANCE	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	36,910	0	36,910
OUTSIDE CONTRACTUAL SVCS.	0	0	0
ITD MAINTENANCE	214,029	0	214,029
RAIL/AIRCRAFT/BOAT MAINT	0	0	0
VEHICLES-RENTAL	14,138	0	14,138
OTHER RENTAL EXPENSE	0	0	0
GSA CHARGES	74,344	0	74,344
ITD	10,100	0	10,100
GENERAL COUNTY SUPPORT CHARGES	587	0	587
CLERK OF COURTS	18,656	0	18,656
TELECOMMUNICATIONS	133,220	0	133,220
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	132,008	0	132,008
TRAVEL	47,998	0	47,998
AUTOMOBILE REIMBURSEMENT	6,445	0	6,445
PRINTING & GRAPHICS	6,558	0	6,558
MAILING SERVICES	13,915	0	13,915
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(1,885)	(1,885)	0
TRAINING	1,600	0	1,600
MISCELLANEOUS	15,934	0	15,934
FUEL & LUBRICANTS	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	6,350	0	6,350
OFFICE SUPPLIES & MINOR EQUIPMENT	75,999	0	75,999
OTHER MATERIALS & SUPPLIES	29	0	29
*SPECIAL TRANSPORTATION	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	49,015	49,015	0
*INFRASTRUCTURE	1,979	1,979	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, 2013
Schedule .3 - Costs Allocated By Activity
For Department AT - County Attorney

	Total	General & Admin	County Attorney
PETTY CASH	122	122	0
Departmental Totals			
Total Expenditures	15,628,697	50,693	15,578,004
Deductions			
Total Deductions	(50,571)	(50,571)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(568,487)	0	(568,487)
ADMIN REIMB - AV	(289,436)	0	(289,436)
ADMIN REIMB - WS	(3,440,848)	0	(3,440,848)
Functional Cost	11,279,355	122	11,279,233
Allocation Step 1			
Inbound- All Others	470,278	470,278	0
Reallocate Admin Costs		(470,400)	470,400
1st Allocation	11,749,633	0	11,749,633
Allocation Step 2			
Inbound- All Others	1,300,970	1,300,970	0
Reallocate Admin Costs		(1,300,970)	1,300,970
2nd Allocation	1,300,970	0	1,300,970
Total For AT AT - County Attorney			
Total Allocated	13,050,603	0	13,050,603

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	0.541	0.5410	63,566		63,566	7,077	70,643
AT - County Attorney	0.541	0.5410	63,566		63,566		63,566
AV - Aviation	5.014	5.0140	589,127		589,127	65,585	654,712
BU - Strategic Business Management	1.162	1.1620	136,531		136,531	15,200	151,731
CC - County Commission	5.216	5.2160	612,861		612,861	68,228	681,089
CE - County Executive	3.392	3.3920	398,548		398,548	44,369	442,917
CL - Clerk of Court	0.068	0.0680	7,990		7,990	889	8,879
CO - Com Actn & Human Serv	0.757	0.7570	88,945		88,945	9,902	98,847
CR - Corrections & Rehabilitation	2.122	2.1220	249,327		249,327	27,757	277,084
CU - Cultural Affairs	0.270	0.2700	31,724		31,724	3,532	35,256
DA - ADA Coordination	0.405	0.4050	47,586		47,586	5,298	52,884
EC - Commission on Ethics & Public Trust	0.243	0.2430	28,552		28,552	3,179	31,731
EL - Elections	0.486	0.4860	57,103		57,103	6,357	63,460
ER - Human Resources	2.757	2.7570	323,937		323,937	36,063	360,000
ET - Enterprise Technology Services	0.068	0.0680	7,990		7,990	889	8,879
FN - Finance	6.703	6.7030	787,578		787,578	87,678	875,256
FR - Fire	1.311	1.3110	154,038		154,038	17,148	171,186
HT - Homeless Trust	0.189	0.1890	22,207		22,207	2,472	24,679
IC - International Consortium	0.014	0.0140	1,645		1,645	183	1,828
ID - Internal Services (Grantee)	13.898	13.8980	1,632,964		1,632,964	181,792	1,814,756
JU - Juvenile Assessment Center	0.338	0.3380	39,714		39,714	4,421	44,135
LB - Libraries	0.203	0.2030	23,852		23,852	2,655	26,507
ME - Medical Examiner	0.142	0.1420	16,684		16,684	1,857	18,541
MP - Metropolitan Planning Organization	0.284	0.2840	33,369		33,369	3,715	37,084
MT - Transit	4.453	4.4530	523,211		523,211	58,247	581,458

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
PA - Property Appraiser	1.351	1.3510	158,738		158,738	17,672	176,410
PD - Police	4.419	4.4190	519,216		519,216	57,803	577,019
PE - Reg & Econom Resources	9.716	9.7160	1,141,594		1,141,594	127,090	1,268,684
PM - Procurement Management	3.189	3.1890	374,696		374,696	41,714	416,410
PR - Park & Recreation	1.297	1.2970	152,393		152,393	16,965	169,358
PWWM - PW & Waste Mgt	2.824	2.8240	331,810		331,810	36,939	368,749
SP - Seaport	2.770	2.7700	325,465		325,465	36,233	361,698
TT - Office of the CITT	0.203	0.2030	23,852		23,852	2,655	26,507
VZ - Vizcaya Museum and Gardens	0.027	0.0270	3,172		3,172	353	3,525
ZZ -All Other	23.627	23.6270	2,776,082		2,776,082	309,053	3,085,135
SubTotal	100.000	100.0000	11,749,633		11,749,633	1,300,970	13,050,603
Total	100.000	100.0000	11,749,633		11,749,633	1,300,970	13,050,603

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, 2013
Schedule .5 - Allocation Summary
For Department AT - County Attorney

Receiving Department	Total	County Attorney
AD - Animal Services	70,643	70,643
AT - County Attorney	63,566	63,566
AV - Aviation	654,712	654,712
BU - Strategic Business	151,731	151,731
CC - County Commission	681,089	681,089
CE - County Executive	442,917	442,917
CL - Clerk of Court	8,879	8,879
CO - Com Actn & Human	98,847	98,847
CR - Corrections &	277,084	277,084
CU - Cultural Affairs	35,256	35,256
DA - ADA Coordination	52,884	52,884
EC - Commission on Ethics &	31,731	31,731
EL - Elections	63,460	63,460
ER - Human Resources	360,000	360,000
ET - Enterprise Technology	8,879	8,879
FN - Finance	875,256	875,256
FR - Fire	171,186	171,186
HT - Homeless Trust	24,679	24,679
IC - International Consortium	1,828	1,828
ID - Internal Services	1,814,756	1,814,756
JU - Juvenile Assessment	44,135	44,135
LB - Libraries	26,507	26,507
ME - Medical Examiner	18,541	18,541
MP - Metropolitan Planning	37,084	37,084
MT - Transit	581,458	581,458
PA - Property Appraiser	176,410	176,410
PD - Police	577,019	577,019
PE - Reg & Econom	1,268,684	1,268,684
PM - Procurement	416,410	416,410
PR - Park & Recreation	169,358	169,358
PWWM - PW & Waste Mgt	368,749	368,749
SP - Seaport	361,698	361,698
TT - Office of the CITT	26,507	26,507



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department AT - County Attorney

Receiving Department	Total	County Attorney
VZ - Vizcaya Museum and	3,525	3,525
ZZ -All Other	3,085,135	3,085,135
Direct Billed	0	0
Total	13,050,603	13,050,603

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
Schedule .2 - Costs To Be Allocated
For Department AU - Audit and Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,269,442			4,269,442
POLL WORKERS	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(9,439)			
MAJOR CAPITAL (AU30)	0			
Total Deductions:	(9,439)			(9,439)
Leave Payouts	59,100		59,100	
BU - Strategic Business Management		13,741	13,741	
CC - County Commission		1,418	1,418	
CE - County Executive		4,801	4,801	
DA - ADA Coordination		(940)	(940)	
ER - Human Resources		10,089	10,089	
ET - Enterprise Technology Services		17,017	17,017	
FE - Fair Employment Practices		698	698	
FN - Finance		2,237	2,237	
GG - General Government		143,069	143,069	
IG - Inspector General		45	45	
PM - Procurement Management		(945)	(945)	
Total Allocated Additions:	59,100	191,230	250,330	250,330
ACCRUED LEAVE PAYOUTS	(28,893)			
REVENUE	(1,740,000)			
ADMIN REIMB - AV	(56,892)			
ADMIN REIMB - WS	(676,336)			
Total Departmental Cost Adjustments:	(2,502,121)			(2,502,121)
Total To Be Allocated:	1,816,982	191,230		2,008,212

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department AU - Audit and Management

	Total	General & Admin	Audit Services
Wages & Benefits			
SALARIES	3,371,664	0	3,371,664
FRINGE BENEFITS	705,960	0	705,960
Other Expense & Cost			
*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	13,800	0	13,800
EQUIPMENT MAINTENANCE	125	0	125
ITD MAINTENANCE	22,937	0	22,937
RENT PAYMENTS TO LESSORS	0	0	0
OTHER RENTAL EXPENSE	176	0	176
GSA CHARGES	1,765	0	1,765
ITD	24,000	0	24,000
CLERK OF COURTS	2,117	0	2,117
TELECOMMUNICATIONS	38,363	0	38,363
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	7,513	0	7,513
TRAVEL	3,839	0	3,839
AUTOMOBILE REIMBURSEMENT	1,240	0	1,240
TRAINING	44,380	0	44,380
REIMBURSEMENTS/REFUNDS	0	0	0
MISCELLANEOUS	195	0	195
OFFICE SUPPLIES & MINOR EQUIPMENT	21,929	0	21,929
*MAJOR MACHINERY, EQUIP, & FURNITURE	9,439	9,439	0
*MAJOR CAPITAL (AU30)	0	0	0
PETTY CASH	0	0	0
Departmental Totals			
Total Expenditures	4,269,442	9,439	4,260,003

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department AU - Audit and Management

	Total	General & Admin	Audit Services
Deductions			
Total Deductions	(9,439)	(9,439)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(28,893)	0	(28,893)
REVENUE	(1,740,000)	0	(1,740,000)
ADMIN REIMB - AV	(56,892)	0	(56,892)
ADMIN REIMB - WS	(676,336)	0	(676,336)
 Functional Cost	 1,757,882	 0	 1,757,882
Allocation Step 1			
Inbound- All Others	59,100	59,100	0
Reallocate Admin Costs		(59,100)	59,100
1st Allocation	1,816,982	0	1,816,982
Allocation Step 2			
Inbound- All Others	191,230	191,230	0
Reallocate Admin Costs		(191,230)	191,230
2nd Allocation	191,230	0	191,230
Total For AU AU - Audit and Management			
Total Allocated	2,008,212	0	2,008,212

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department AU - Audit and Management

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	10,867.50	17.1659	311,897		311,897	32,825	344,722
CE - County Executive	164.00	0.2590	4,707		4,707	495	5,202
CR - Corrections & Rehabilitation	599.50	0.9469	17,206		17,206	1,811	19,017
CU - Cultural Affairs	2,341.50	3.6985	67,201		67,201	7,073	74,274
EL - Elections	6,231.50	9.8429	178,844		178,844	18,823	197,667
ET - Enterprise Technology Services	1,715.00	2.7089	49,220		49,220	5,180	54,400
FN - Finance	2,349.50	3.7111	67,431		67,431	7,097	74,528
MT - Transit	9,366.00	14.7940	268,804		268,804	28,291	297,095
PA - Property Appraiser	298.50	0.4715	8,567		8,567	902	9,469
PE - Reg & Econom Resources	135.50	0.2140	3,889		3,889	409	4,298
PM - Procurement Management	5,256.50	8.3029	150,861		150,861	15,878	166,739
PR - Park & Recreation	1,128.00	1.7817	32,374		32,374	3,407	35,781
PWWM - PW & Waste Mgt	3,774.00	5.9612	108,314		108,314	11,400	119,714
SP - Seaport	5,629.00	8.8912	161,552		161,552	17,003	178,555
TT - Office of the CITT	3,589.50	5.6698	103,019		103,019	10,842	113,861
ZZ -All Other	9,864.00	15.5805	283,096		283,096	29,794	312,890
SubTotal	63,309.50	100.0000	1,816,982		1,816,982	191,230	2,008,212
Total	63,309.50	100.0000	1,816,982		1,816,982	191,230	2,008,212

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, 2013
Schedule .5 - Allocation Summary
For Department AU - Audit and Management

Receiving Department	Total	Audit Services
AV - Aviation	344,722	344,722
CE - County Executive	5,202	5,202
CR - Corrections &	19,017	19,017
CU - Cultural Affairs	74,274	74,274
EL - Elections	197,667	197,667
ET - Enterprise Technology	54,400	54,400
FN - Finance	74,528	74,528
MT - Transit	297,095	297,095
PA - Property Appraiser	9,469	9,469
PE - Reg & Econom	4,298	4,298
PM - Procurement	166,739	166,739
PR - Park & Recreation	35,781	35,781
PWWM - PW & Waste Mgt	119,714	119,714
SP - Seaport	178,555	178,555
TT - Office of the CITT	113,861	113,861
ZZ -All Other	312,890	312,890
Direct Billed	0	0
Total	2,008,212	2,008,212

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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 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 **OSBM Grants Coordination**, **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, 2013
Schedule .2 - Costs To Be Allocated
For Department BU - Strategic Business Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	35,331,978			35,331,978
POLL WORKERS	(8,851)			
PETTY CASH & CHANGE FUNDS	0			
INTEREST PAYMENTS	(3,259,384)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(702,484)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(341,957)			
INFRASTRUCTURE	0			
Total Deductions:	(4,312,676)			(4,312,676)
Depreciation	167,830		167,830	
Leave Payouts	111,888		111,888	
AG - Agenda Coordination	14,537	(26)	14,511	
AT - County Attorney	136,531	15,200	151,731	
BU - Strategic Business Management		48,567	48,567	
CC - County Commission		2,698	2,698	
CE - County Executive		9,134	9,134	
DA - ADA Coordination		(940)	(940)	
ER - Human Resources		19,981	19,981	
ET - Enterprise Technology Services		32,374	32,374	
FE - Fair Employment Practices		1,329	1,329	
FN - Finance		30,249	30,249	
GG - General Government		627,674	627,674	
GI - Government Information Center		72,227	72,227	
IG - Inspector General		586	586	
PM - Procurement Management		(1,673)	(1,673)	
Total Allocated Additions:	430,786	857,380	1,288,166	1,288,166
ADMIN REIMB - AV	(118,005)			
ADMIN REIMB - WS	(1,402,853)			
REVENUE	(27,763,506)			
ACCRUED LEAVE PAYOUTS	(61,602)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department BU - Strategic Business Management

Total Departmental Cost Adjustments:	<u>(29,345,966)</u>	<u>(29,345,966)</u>
Total To Be Allocated:	<u>2,104,122</u>	<u>857,380</u>
	<u><u>2,104,122</u></u>	<u><u>2,961,502</u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Total	General & Admin	OMB Operations	OSBM Mgmt Plan & Strategy	OMB Capital Budget/Plan
Wages & Benefits					
SALARIES	6,381,290	330,139	1,242,854	686,867	522,377
FRINGE BENEFITS	1,512,552	92,278	335,258	124,367	173,651
Other Expense & Cost					
*POLL WORKERS	8,851	8,851	0	0	0
MENTAL HEALTH	195,560	0	0	0	0
ACCOUNTING & AUDITING	10,206	0	0	0	0
CONSULTING SERVICES	4,183,519	0	0	0	0
LEGAL	216,765	0	0	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	465,500	0	0	0	0
HEALTH RELATED SERVICES	2,768,356	0	0	0	0
INDUSTRIAL SERVICE RELATED	606,896	77	0	0	252
Other Outside Contractual Services	1,000,042	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	23,500	0	10,100	0	0
EQUIPMENT MAINTENANCE	4,419	0	1,710	0	0
ITD MAINTENANCE	59,673	3,810	12,219	899	749
BUILDING COUNTY-RENTAL	53,100	0	0	0	0
OTHER RENTAL EXPENSE	1,941,474	0	0	0	365
GSA CHARGES	60,890	971	38,624	22	16,241
ITD	620,239	720	304,568	27,400	169,751
GENERAL COUNTY SUPPORT	425	0	375	0	50
CLERK OF COURTS	3,132	0	50	190	620
TELECOMMUNICATIONS	68,774	2,096	55,864	427	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	8,830	0	660	7,550	620
TRAVEL	14,055	0	8,777	1,895	0
AUTOMOBILE REIMBURSEMENT	3,531	460	1,062	0	0
ADVERTISING	22,418	0	16,671	0	3,445
*PETTY CASH & CHANGE FUNDS	0	0	0	0	0
TRAINING	65	0	0	0	65
PRINTING & GRAPHICS	1,677	0	350	0	205
MAILING SERVICES	442	0	16	0	0
MISCELLANEOUS	7,564	633	591	0	700
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	29,769	1,058	5,588	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	551,723	0	0	0	0
FUEL & LUBRICANTS	0	0	0	0	0
COMPUTER SUPPLIES	120	0	120	0	0
SPECIAL TRANSPORTATION	98,069	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Total	General & Admin	OMB Operations	OSBM Mgmt Plan & Strategy	OMB Capital Budget/Plan
GRANTS TO OUTSIDE ORGANIZATIONS	9,553,328	0	0	0	0
MEDICAL SERVICES	510,300	0	0	0	0
*INTEREST PAYMENTS	3,259,384	3,259,384	0	0	0
REIMBURSEMENTS & REFUNDS	41,099	651	(39,087)	0	(9,125)
*MAJOR MACHINERY, EQUIP, & FURNITURE	702,484	702,484	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	341,957	341,957	0	0	0
*INFRASTRUCTURE	0	0	0	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	35,331,978	4,745,569	1,996,370	849,617	879,966
Deductions					
Total Deductions	(4,312,676)	(4,312,676)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(118,005)	0	(118,005)	0	0
ADMIN REIMB - WS	(1,402,853)	0	(1,402,853)	0	0
REVENUE	(27,763,506)	0	0	0	0
ACCRUED LEAVE PAYOUTS	(61,602)	0	(61,602)	0	0
 Functional Cost	 1,673,336	 432,893	 413,910	 849,617	 879,966
Allocation Step 1					
Inbound- All Others	430,786	430,786	0	0	0
Reallocate Admin Costs		(863,679)	288,192	591,560	612,691
Unallocated Costs	39,157	0	0	0	(1,492,657)
1st Allocation	2,143,279	0	702,102	1,441,177	0
Allocation Step 2					
Inbound- All Others	857,380	857,380	0	0	0
Reallocate Admin Costs		(857,380)	286,090	587,245	608,223
Unallocated Costs	15,955	0	0	0	(608,223)
2nd Allocation	873,335	0	286,090	587,245	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Total	General & Admin	OMB Operations	OSBM Mgmt Plan & Strategy	OMB Capital Budget/Plan
Total For BU BU - Strategic Business					
Total Allocated	3,016,614	0	988,192	2,028,422	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Ryan White Care Grant	OSBM Grant Coordination	OSBM Annexation & Incorp
Wages & Benefits			
SALARIES	828,099	2,770,954	0
FRINGE BENEFITS	180,420	606,578	0
Other Expense & Cost			
*POLL WORKERS	0	0	0
MENTAL HEALTH	195,560	0	0
ACCOUNTING & AUDITING	9,475	731	0
CONSULTING SERVICES	4,183,519	0	0
LEGAL	216,765	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	465,500	0	0
HEALTH RELATED SERVICES	2,768,356	0	0
INDUSTRIAL SERVICE RELATED	606,567	0	0
Other Outside Contractual Services	1,000,042	0	0
GENERAL AUTO & PROFESSIONAL LIAB	3,443	9,957	0
EQUIPMENT MAINTENANCE	1,084	1,625	0
ITD MAINTENANCE	21,213	20,783	0
BUILDING COUNTY-RENTAL	53,100	0	0
OTHER RENTAL EXPENSE	1,941,109	0	0
GSA CHARGES	1,590	3,442	0
ITD	51,787	66,013	0
GENERAL COUNTY SUPPORT	0	0	0
CLERK OF COURTS	0	2,272	0
TELECOMMUNICATIONS	4,670	5,717	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0	0
TRAVEL	3,127	256	0
AUTOMOBILE REIMBURSEMENT	1,080	929	0
ADVERTISING	0	2,302	0
*PETTY CASH & CHANGE FUNDS	0	0	0
TRAINING	(800)	800	0
PRINTING & GRAPHICS	999	123	0
MAILING SERVICES	24	402	0
MISCELLANEOUS	3,017	2,623	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	4,570	18,553	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	551,723	0	0
FUEL & LUBRICANTS	0	0	0
COMPUTER SUPPLIES	0	0	0
SPECIAL TRANSPORTATION	98,069	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Ryan White Care Grant	OSBM Grant Coordination	OSBM Annexation & Incorp
GRANTS TO OUTSIDE ORGANIZATIONS	8,714,954	838,374	0
MEDICAL SERVICES	510,300	0	0
*INTEREST PAYMENTS	0	0	0
REIMBURSEMENTS & REFUNDS	88,631	29	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	22,507,993	4,352,463	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
ADMIN REIMB - AV	0	0	0
ADMIN REIMB - WS	0	0	0
REVENUE	(3,633,599)	(24,129,907)	0
ACCRUED LEAVE PAYOUTS	0	0	0
Functional Cost	18,874,394	(19,777,444)	0
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	13,141,610	(13,770,374)	0
Unallocated Costs	(32,016,004)	33,547,818	0
1st Allocation	0	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	13,045,765	(13,669,943)	0
Unallocated Costs	(13,045,765)	13,669,943	0
2nd Allocation	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Ryan White Care Grant	OSBM Grant Coordination	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, 2013
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	3.689	3.6890	25,901		25,901	11,727	37,628
AT - County Attorney	2.049	2.0490	14,386		14,386		14,386
AU - Audit and Management	1.639	1.6390	11,507		11,507		11,507
AV - Aviation	2.049	2.0490	14,386		14,386	6,513	20,899
BU - Strategic Business Management	6.312	6.3120	44,317		44,317		44,317
CC - County Commission	2.049	2.0490	14,386		14,386	6,513	20,899
CE - County Executive	1.639	1.6390	11,507		11,507	5,210	16,717
CO - Com Actn & Human Serv	3.279	3.2790	23,022		23,022	10,423	33,445
CU - Cultural Affairs	2.049	2.0490	14,386		14,386	6,513	20,899
EC - Commission on Ethics & Public Trust	0.410	0.4100	2,879		2,879	1,303	4,182
EL - Elections	1.230	1.2300	8,636		8,636	3,910	12,546
ER - Human Resources	4.098	4.0980	28,772		28,772	13,027	41,799
ET - Enterprise Technology Services	4.098	4.0980	28,772		28,772	13,027	41,799
FN - Finance	3.279	3.2790	23,022		23,022	10,423	33,445
GI - Government Information Center	2.049	2.0490	14,386		14,386	6,513	20,899
ID - Internal Services (Grantee)	2.049	2.0490	14,386		14,386	6,513	20,899
IG - Inspector General	0.820	0.8200	5,757		5,757	2,607	8,364
MP - Metropolitan Planning Organization	0.820	0.8200	5,757		5,757	2,607	8,364
MT - Transit	2.459	2.4590	17,265		17,265	7,817	25,082
ND - Non-Department	22.951	22.9510	161,141		161,141	72,957	234,098
PA - Property Appraiser	0.410	0.4100	2,879		2,879	1,303	4,182
PE - Reg & Econom Resources	1.475	1.4750	10,356		10,356	4,689	15,045
PM - Procurement Management	3.442	3.4420	24,166		24,166	10,941	35,107
PR - Park & Recreation	2.049	2.0490	14,386		14,386	6,513	20,899
PWWM - PW & Waste Mgt	2.377	2.3770	16,689		16,689	7,556	24,245

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	2.049	2.0490	14,386		14,386	6,513	20,899
TT - Office of the CITT	0.820	0.8200	5,757		5,757	2,607	8,364
VZ - Vizcaya Museum and Gardens	2.623	2.6230	18,416		18,416	8,338	26,754
ZZ -All Other	15.738	15.7380	110,496		110,496	50,027	160,523
SubTotal	100.000	100.0000	702,102		702,102	286,090	988,192
Total	100.000	100.0000	702,102		702,102	286,090	988,192

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, 2013
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	112	0.4234	6,103		6,103	2,509	8,612
AT - County Attorney	119	0.4499	6,484		6,484		6,484
AU - Audit and Management	41	0.1550	2,234		2,234		2,234
AV - Aviation	1,204	4.5520	65,602		65,602	26,974	92,576
BU - Strategic Business Management	78	0.2949	4,250		4,250		4,250
CC - County Commission	175	0.6616	9,535		9,535	3,921	13,456
CE - County Executive	43	0.1626	2,343		2,343	963	3,306
CL - Clerk of Court	1,282	4.8469	69,852		69,852	28,722	98,574
CO - Com Actn & Human Serv	472	1.7845	25,717		25,717	10,574	36,291
CR - Corrections & Rehabilitation	2,850	10.7750	155,287		155,287	63,850	219,137
CU - Cultural Affairs	41	0.1550	2,234		2,234	919	3,153
EC - Commission on Ethics & Public Trust	13	0.0491	708		708	291	999
EL - Elections	89	0.3365	4,849		4,849	1,994	6,843
ER - Human Resources	121	0.4575	6,593		6,593	2,711	9,304
ET - Enterprise Technology Services	574	2.1701	31,275		31,275	12,860	44,135
FN - Finance	297	1.1229	16,183		16,183	6,654	22,837
FR - Fire	2,606	9.8526	141,993		141,993	58,384	200,377
GI - Government Information Center	172	0.6503	9,372		9,372	3,853	13,225
HT - Homeless Trust	15	0.0567	817		817	336	1,153
ID - Internal Services (Grantee)	659	2.4915	35,906		35,906	14,764	50,670
IG - Inspector General	30	0.1134	1,635		1,635	672	2,307
LB - Libraries	466	1.7618	25,391		25,391	10,440	35,831
ME - Medical Examiner	77	0.2911	4,195		4,195	1,725	5,920
MP - Metropolitan Planning Organization	13	0.0491	708		708	291	999
MT - Transit	3,090	11.6824	168,364		168,364	69,227	237,591

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	338	1.2779	18,417		18,417	7,572	25,989
PD - Police	4,386	16.5823	238,981		238,981	98,265	337,246
PE - Reg & Econom Resources	900	3.4026	49,038		49,038	20,163	69,201
PM - Procurement Management	101	0.3819	5,503		5,503	2,263	7,766
PR - Park & Recreation	885	3.3459	48,221		48,221	19,827	68,048
PWWM - PW & Waste Mgt	1,625	6.1437	88,541		88,541	36,406	124,947
SP - Seaport	336	1.2703	18,308		18,308	7,528	25,836
TT - Office of the CITT	8	0.0302	436		436	179	615
VZ - Vizcaya Museum and Gardens	43	0.1626	2,343		2,343	963	3,306
ZZ -All Other	3,189	12.0568	173,759		173,759	71,445	245,204
SubTotal	26,450	100.0000	1,441,177		1,441,177	587,245	2,028,422
Total	26,450	100.0000	1,441,177		1,441,177	587,245	2,028,422

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, 2013
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Receiving Department	Total	OMB Operations	OSBM Mgmt Plan &
AD - Animal Services	46,240	37,628	8,612
AT - County Attorney	20,870	14,386	6,484
AU - Audit and Management	13,741	11,507	2,234
AV - Aviation	113,475	20,899	92,576
BU - Strategic Business	48,567	44,317	4,250
CC - County Commission	34,355	20,899	13,456
CE - County Executive	20,023	16,717	3,306
CL - Clerk of Court	98,574	0	98,574
CO - Com Actn & Human	69,736	33,445	36,291
CR - Corrections &	219,137	0	219,137
CU - Cultural Affairs	24,052	20,899	3,153
EC - Commission on Ethics &	5,181	4,182	999
EL - Elections	19,389	12,546	6,843
ER - Human Resources	51,103	41,799	9,304
ET - Enterprise Technology	85,934	41,799	44,135
FN - Finance	56,282	33,445	22,837
FR - Fire	200,377	0	200,377
GI - Government Information	34,124	20,899	13,225
HT - Homeless Trust	1,153	0	1,153
ID - Internal Services	71,569	20,899	50,670
IG - Inspector General	10,671	8,364	2,307
LB - Libraries	35,831	0	35,831
ME - Medical Examiner	5,920	0	5,920
MP - Metropolitan Planning	9,363	8,364	999
MT - Transit	262,673	25,082	237,591
ND - Non-Department	234,098	234,098	0
PA - Property Appraiser	30,171	4,182	25,989
PD - Police	337,246	0	337,246
PE - Reg & Econom	84,246	15,045	69,201
PM - Procurement	42,873	35,107	7,766
PR - Park & Recreation	88,947	20,899	68,048
PWWM - PW & Waste Mgt	149,192	24,245	124,947
SP - Seaport	46,735	20,899	25,836



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Receiving Department	Total	OMB Operations	OSBM Mgmt Plan &
TT - Office of the CITT	8,979	8,364	615
VZ - Vizcaya Museum and	30,060	26,754	3,306
ZZ -All Other	405,727	160,523	245,204
Direct Billed	0	0	0
Total	3,016,614	988,192	2,028,422

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
Schedule .2 - Costs To Be Allocated
For Department CC - County Commission

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,627,900			15,627,900
POLL WORKERS	(304)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0			
PETTY CASH & CHANGE FUNDS	(5,747)			
LAND ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(22,674)			
Total Deductions:	(28,725)			(28,725)
Depreciation	437,681		437,681	
Leave Payouts	177,554		177,554	
AG - Agenda Coordination	77,610	(140)	77,470	
AT - County Attorney	612,861	68,228	681,089	
BU - Strategic Business Management	23,921	10,434	34,355	
CC - County Commission		(703,761)	(703,761)	
DA - ADA Coordination		(940)	(940)	
ER - Human Resources		43,433	43,433	
ET - Enterprise Technology Services		72,635	72,635	
FE - Fair Employment Practices		2,981	2,981	
FN - Finance		36,084	36,084	
GG - General Government		1,625,083	1,625,083	
GI - Government Information Center		1,123,401	1,123,401	
IG - Inspector General		347	347	
PM - Procurement Management		(43,996)	(43,996)	
Total Allocated Additions:	1,329,627	2,233,789	3,563,416	3,563,416
ADMIN REIMB - AV	(292,975)			
ADMIN REIMB - WS	(3,482,919)			
ACCRUED LEAVE PAYOUTS	(25,950)			
REVENUE	(45,325)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department CC - County Commission

Total Departmental Cost Adjustments:	(3,847,169)	(3,847,169)
Total To Be Allocated:	13,081,633	2,233,789
	<u>13,081,633</u>	<u>15,315,422</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
Wages & Benefits					
SALARIES	10,068,311	0	1,673,161	554,567	7,840,583
FRINGE BENEFITS	2,779,580	0	365,943	110,073	2,303,564
Other Expense & Cost					
*POLL WORKERS	304	304	0	0	0
POST EMPLOYMENT BENEFITS	1,800	0	0	0	1,800
OTHER COURT OPERATING EXPENSE	(419)	0	0	0	(419)
ACCOUNTING & AUDITING	1,386	0	0	0	1,386
TEMPORARY AGENCY	46,773	0	0	0	46,773
WATER & DISPOSAL SVCS	0	0	0	0	0
ELECTRICAL SERVICES	13,368	0	0	0	13,368
INDUSTRIAL SERVICE RELATED	34,681	0	649	0	34,032
OTHER OUTSIDE CONTRACTUAL SERVICES	5,777	0	0	0	5,777
GENERAL AUTO & PROFESSIONAL LIAB	109,683	0	6,558	1,967	101,158
OUTSIDE CONTRACTUAL SVCS.	0	0	0	0	0
EQUIPMENT MAINTENANCE	1,259	0	0	0	1,259
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	2,195	0	0	0	2,195
ITD MAINTENANCE	206,787	0	5,374	1,198	200,215
VEHICLES-RENTAL	56,755	0	0	2,556	54,199
COMMUNICATION EQUIPMENT-RENTAL	48,489	0	6,440	0	42,049
RENT PAYMENTS TO LESSORS	485,106	0	0	62,817	422,289
OTHER RENTAL EXPENSE	8,663	0	0	0	8,663
GSA CHARGES	190,260	0	1,748	621	187,891
ITD	119,309	0	1,300	120	117,889
GENERAL COUNTY SUPPORT	4,553	0	665	20	3,868
PARKS & RECREATION SERVICES	1,495	0	0	0	1,495
CLERK OF COURTS	10,807	0	0	0	10,807
TELECOMMUNICATIONS	248,681	0	16,595	10,741	221,345
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	42,197	0	2,914	19,323	19,960
TRAVEL	57,293	0	7,603	24,293	25,397
AUTOMOBILE REIMBURSEMENT	20,585	0	3,487	3,762	13,336
ADVERTISING	125,686	0	0	15,000	110,686
PRINTING & GRAPHICS	64,645	0	479	185	63,981
MAILING SERVICES	27,987	0	0	415	27,572
OTHER COMMUNICATIONS EXP	1,818	0	0	0	1,818
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	0	0
*PETTY CASH & CHANGE FUNDS	5,747	5,747	0	0	0
TRAINING	4,126	0	927	0	3,199

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
REIMBURSEMENTS & REFUNDS	(3,857)	0	0	0	(3,857)
TAXES, LICENSES & PERMITS	1,942	0	0	0	1,942
MISCELLANEOUS	171,598	0	0	16,958	154,640
FUEL & LUBRICANTS	4,239	0	0	535	3,704
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	7,811	0	0	0	7,811
EQUIPMENT & NON-CAPITAL TOOLS	4,533	0	205	6	4,322
CONSTRUCTION MATERIALS & SUPPLIES	237	0	0	0	237
OFFICE SUPPLIES & MINOR EQUIPMENT	69,307	0	7,063	1,665	60,579
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	7,868	0	164	0	7,704
CLOTHING & UNIFORMS	5,364	0	0	0	5,364
OTHER MATERIALS & SUPPLIES	528	0	0	0	528
CHEMICAL	5,400	0	0	0	5,400
SPECIAL TRANSPORTATION	13,294	0	0	50	13,244
GRANTS TO OUTSIDE ORGANIZATIONS	519,049	0	0	0	519,049
RAIL/AIRCRAFT/BOAT/MAINT	2,226	0	0	0	2,226
*LAND ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	22,674	22,674	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
Departmental Totals					
Total Expenditures	15,627,900	28,725	2,101,275	826,872	12,671,028
Deductions					
Total Deductions	(28,725)	(28,725)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(292,975)	0	(292,975)	0	0
ADMIN REIMB - WS	(3,482,919)	0	(3,482,919)	0	0
ACCRUED LEAVE PAYOUTS	(25,950)	(25,950)	0	0	0
REVENUE	(45,325)	(45,325)	0	0	0
Functional Cost	11,752,006	(71,275)	(1,674,619)	826,872	12,671,028

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
Allocation Step 1					
Inbound- All Others	1,329,627	1,329,627	0	0	0
Reallocate Admin Costs		(1,258,352)	(178,229)	88,004	1,348,577
Unallocated Costs	(14,019,605)	0	0	0	(14,019,605)
1st Allocation	(937,972)	0	(1,852,848)	914,876	0
Allocation Step 2					
Inbound- CC - County Commission: Office of the Auditor	(709,814)	0	(668,077)	0	(41,737)
Inbound- All Others	2,943,603	2,943,603	0	0	0
Reallocate Admin Costs		(2,943,603)	(416,923)	205,864	3,154,662
Unallocated Costs	(3,112,925)	0	0	0	(3,112,925)
2nd Allocation	(879,136)	0	(1,085,000)	205,864	0
Total For CC CC - County Commission					
Total Allocated	(1,817,108)	0	(2,937,848)	1,120,740	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Sister Cities Program

Wages & Benefits	
SALARIES	0
FRINGE BENEFITS	0
Other Expense & Cost	
*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, 2013
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
CHEMICAL	0
SPECIAL TRANSPORTATION	0
GRANTS TO OUTSIDE ORGANIZATIONS	0
RAIL/AIRCRAFT/BOAT/MAINT	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, 2013
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, 2013
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
CC - County Commission	3,809.00	38.3093	-709,814		-709,814		-709,814
CO - Com Actn & Human Serv	37.50	0.3772	-6,988		-6,988	-6,633	-13,621
CU - Cultural Affairs	2.00	0.0201	-373		-373	-354	-727
ET - Enterprise Technology Services	161.50	1.6243	-30,096		-30,096	-28,568	-58,664
FN - Finance	196.50	1.9763	-36,618		-36,618	-34,759	-71,377
ID - Internal Services (Grantee)	1,784.75	17.9503	-332,591		-332,591	-315,705	-648,296
MT - Transit	1,226.50	12.3356	-228,560		-228,560	-216,956	-445,516
ND - Non-Department	48.00	0.4828	-8,945		-8,945	-8,491	-17,436
PA - Property Appraiser	40.00	0.4023	-7,454		-7,454	-7,076	-14,530
PM - Procurement Management	2,557.50	25.7223	-476,594		-476,594	-452,395	-928,989
ZZ -All Other	79.50	0.7995	-14,815		-14,815	-14,063	-28,878
SubTotal	9,942.75	100.0000	-1,852,848		-1,852,848	-1,085,000	-2,937,848
Total	9,942.75	100.0000	-1,852,848		-1,852,848	-1,085,000	-2,937,848

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, 2013
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	112	0.4234	3,874		3,874	886	4,760
AT - County Attorney	119	0.4499	4,116		4,116		4,116
AU - Audit and Management	41	0.1550	1,418		1,418		1,418
AV - Aviation	1,204	4.5520	41,645		41,645	9,520	51,165
BU - Strategic Business Management	78	0.2949	2,698		2,698		2,698
CC - County Commission	175	0.6616	6,053		6,053		6,053
CE - County Executive	43	0.1626	1,487		1,487	340	1,827
CL - Clerk of Court	1,282	4.8469	44,343		44,343	10,136	54,479
CO - Com Actn & Human Serv	472	1.7845	16,326		16,326	3,732	20,058
CR - Corrections & Rehabilitation	2,850	10.7750	98,578		98,578	22,534	121,112
CU - Cultural Affairs	41	0.1550	1,418		1,418	324	1,742
EC - Commission on Ethics & Public Trust	13	0.0491	450		450	103	553
EL - Elections	89	0.3365	3,078		3,078	704	3,782
ER - Human Resources	121	0.4575	4,185		4,185	957	5,142
ET - Enterprise Technology Services	574	2.1701	19,854		19,854	4,538	24,392
FN - Finance	297	1.1229	10,273		10,273	2,348	12,621
FR - Fire	2,606	9.8526	90,139		90,139	20,605	110,744
GI - Government Information Center	172	0.6503	5,949		5,949	1,360	7,309
HT - Homeless Trust	15	0.0567	519		519	119	638
ID - Internal Services (Grantee)	659	2.4915	22,794		22,794	5,210	28,004
IG - Inspector General	30	0.1134	1,038		1,038	237	1,275
LB - Libraries	466	1.7618	16,118		16,118	3,684	19,802
ME - Medical Examiner	77	0.2911	2,663		2,663	609	3,272
MP - Metropolitan Planning Organization	13	0.0491	450		450	103	553
MT - Transit	3,090	11.6824	106,880		106,880	24,431	131,311

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	338	1.2779	11,691		11,691	2,672	14,363
PD - Police	4,386	16.5823	151,708		151,708	34,677	186,385
PE - Reg & Econom Resources	900	3.4026	31,130		31,130	7,116	38,246
PM - Procurement Management	101	0.3819	3,493		3,493	799	4,292
PR - Park & Recreation	885	3.3459	30,611		30,611	6,997	37,608
PWWM - PW & Waste Mgt	1,625	6.1437	56,207		56,207	12,848	69,055
SP - Seaport	336	1.2703	11,622		11,622	2,657	14,279
TT - Office of the CITT	8	0.0302	277		277	63	340
VZ - Vizcaya Museum and Gardens	43	0.1626	1,487		1,487	340	1,827
ZZ -All Other	3,189	12.0568	110,304		110,304	25,215	135,519
SubTotal	26,450	100.0000	914,876		914,876	205,864	1,120,740
Total	26,450	100.0000	914,876		914,876	205,864	1,120,740

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, 2013
Schedule .5 - Allocation Summary
For Department CC - County Commission

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
AD - Animal Services	4,760	0	4,760
AT - County Attorney	4,116	0	4,116
AU - Audit and Management	1,418	0	1,418
AV - Aviation	51,165	0	51,165
BU - Strategic Business	2,698	0	2,698
CC - County Commission	(703,761)	(709,814)	6,053
CE - County Executive	1,827	0	1,827
CL - Clerk of Court	54,479	0	54,479
CO - Com Actn & Human	6,437	(13,621)	20,058
CR - Corrections &	121,112	0	121,112
CU - Cultural Affairs	1,015	(727)	1,742
EC - Commission on Ethics &	553	0	553
EL - Elections	3,782	0	3,782
ER - Human Resources	5,142	0	5,142
ET - Enterprise Technology	(34,272)	(58,664)	24,392
FN - Finance	(58,756)	(71,377)	12,621
FR - Fire	110,744	0	110,744
GI - Government Information	7,309	0	7,309
HT - Homeless Trust	638	0	638
ID - Internal Services	(620,292)	(648,296)	28,004
IG - Inspector General	1,275	0	1,275
LB - Libraries	19,802	0	19,802
ME - Medical Examiner	3,272	0	3,272
MP - Metropolitan Planning	553	0	553
MT - Transit	(314,205)	(445,516)	131,311
ND - Non-Department	(17,436)	(17,436)	0
PA - Property Appraiser	(167)	(14,530)	14,363
PD - Police	186,385	0	186,385
PE - Reg & Econom	38,246	0	38,246
PM - Procurement	(924,697)	(928,989)	4,292
PR - Park & Recreation	37,608	0	37,608
PWWM - PW & Waste Mgt	69,055	0	69,055
SP - Seaport	14,279	0	14,279



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department CC - County Commission

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
TT - Office of the CITT	340	0	340
VZ - Vizcaya Museum and	1,827	0	1,827
ZZ -All Other	106,641	(28,878)	135,519
Direct Billed	0	0	0
Total	(1,817,108)	(2,937,848)	1,120,740

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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, 2013
Schedule .2 - Costs To Be Allocated
For Department CE - County Executive

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,236,521			5,236,521
PETTY CASH & CHANGE FUNDS	(2,250)			
HEALTH RELATED SERVICES	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(9,098)			
Total Deductions:	(11,348)			(11,348)
Depreciation	186,064		186,064	
Leave Payouts	69,234		69,234	
AG - Agenda Coordination	11,334	(20)	11,314	
AT - County Attorney	398,548	44,369	442,917	
AU - Audit and Management	4,707	495	5,202	
BU - Strategic Business Management	13,850	6,173	20,023	
CC - County Commission	1,487	340	1,827	
CE - County Executive		5,035	5,035	
DA - ADA Coordination		(940)	(940)	
ER - Human Resources		10,512	10,512	
ET - Enterprise Technology Services		17,847	17,847	
FE - Fair Employment Practices		732	732	
FN - Finance		1,911	1,911	
GG - General Government		763,263	763,263	
GI - Government Information Center		153,158	153,158	
IG - Inspector General		43	43	
PM - Procurement Management		(2,182)	(2,182)	
Total Allocated Additions:	685,224	1,000,736	1,685,960	1,685,960
ADMIN REIMB - AV	(104,848)			
ADMIN REIMB - WS	(1,246,449)			
ACCRUED LEAVE PAYOUTS	0			
OFFICE OF SUSTAINABILITY STAFF	0			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department CE - County Executive

Total Departmental Cost Adjustments:	<u>(1,351,297)</u>	<u>(1,351,297)</u>
Total To Be Allocated:	<u>4,559,100</u>	<u>1,000,736</u>
	<u><u>4,559,100</u></u>	<u><u>5,559,836</u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
Wages & Benefits					
SALARIES	3,915,936	0	2,974,351	0	941,585
FRINGE BENEFITS	786,974	0	579,012	0	207,962
Other Expense & Cost					
DEPARTURE INCENTIVE PROGRAM DIP	49,022	0	49,022	0	0
INTERPRETERS	409	0	409	0	0
BANK & TRUSTEE/PAYING AGENT FEES	5	0	5	0	0
ACCOUNTING & AUDITING	51,975	0	51,975	0	0
INDUSTRIAL SERVICE RELATED	224	0	224	0	0
GENERAL AUTO & PROFESSIONAL LIAB	16,700	0	16,700	0	0
EQUIPMENT MAINTENANCE	120	0	120	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0	0
ITD MAINTENANCE	103,648	0	103,648	0	0
OTHER RENTAL EXP	2,928	0	2,928	0	0
ITD	102,100	0	102,100	0	0
GENERAL COUNTY SUPPORT	4,315	0	4,315	0	0
GSA CHARGES	23,781	0	23,781	0	0
CLERK OF COURTS	8,592	0	8,592	0	0
TELECOMMUNICATIONS	61,725	0	61,725	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	3,829	0	3,829	0	0
TRAVEL	11,536	0	3,939	0	7,597
AUTOMOBILE REIMBURSEMENT	0	0	0	0	0
ADVERTISING	11,615	0	11,615	0	0
PRINTING & GRAPHICS	340	0	340	0	0
MAILING SERVICES	31	0	31	0	0
*PETTY CASH & CHANGE FUNDS	2,250	2,250	0	0	0
TRAINING	36,307	0	36,307	0	0
MISCELLANEOUS	17,810	0	17,810	0	0
MAYORAL EXPENSES	0	0	(118,767)	0	118,767
EQUIPMENT & NON-CAPITAL TOOLS	420	0	420	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	11,951	0	11,951	0	0
GENERAL OUT TRANSFERS	0	0	0	0	0
SPECIAL TRANSPORTATION	2,880	0	2,880	0	0
*HEALTH RELATED SERVICES	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	9,098	9,098	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
Departmental Totals					
Total Expenditures	5,236,521	11,348	3,949,262	0	1,275,911
Deductions					
Total Deductions	(11,348)	(11,348)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(104,848)	0	(104,848)	0	0
ADMIN REIMB - WS	(1,246,449)	0	(1,246,449)	0	0
ACCRUED LEAVE PAYOUTS	0	0	0	0	0
OFFICE OF SUSTAINABILITY STAFF	0	0	0	0	0
 Functional Cost	 3,873,876	 0	 2,597,965	 0	 1,275,911
Allocation Step 1					
Inbound- All Others	685,224	685,224	0	0	0
Reallocate Admin Costs		(685,224)	459,537	0	225,687
Unallocated Costs	(1,501,598)	0	0	0	(1,501,598)
1st Allocation	3,057,502	0	3,057,502	0	0
Allocation Step 2					
Inbound- All Others	1,000,736	1,000,736	0	0	0
Reallocate Admin Costs		(1,000,736)	671,131	0	329,605
Unallocated Costs	(329,605)	0	0	0	(329,605)
2nd Allocation	671,131	0	671,131	0	0
Total For CE CE - County Executive					
Total Allocated	3,728,633	0	3,728,633	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

Media Relations

Wages & Benefits

SALARIES	0
FRINGE BENEFITS	0

Other Expense & Cost

DEPARTURE INCENTIVE PROGRAM DIP	0
INTERPRETERS	0
BANK & TRUSTEE/PAYING AGENT FEES	0
ACCOUNTING & AUDITING	0
INDUSTRIAL SERVICE RELATED	0
GENERAL AUTO & PROFESSIONAL LIAB	0
EQUIPMENT MAINTENANCE	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0
ITD MAINTENANCE	0
OTHER RENTAL EXP	0
ITD	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
SPECIAL TRANSPORTATION	0
*HEALTH RELATED SERVICES	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	112.00	0.4289	13,115		13,115	2,897	16,012
AU - Audit and Management	41.00	0.1570	4,801		4,801		4,801
AV - Aviation	1,204.00	4.6111	140,984		140,984	31,140	172,124
BU - Strategic Business Management	78.00	0.2987	9,134		9,134		9,134
CE - County Executive	43.00	0.1647	5,035		5,035		5,035
CL - Clerk of Court	1,282.00	4.9098	150,117		150,117	33,157	183,274
CO - Com Actn & Human Serv	472.00	1.8076	55,269		55,269	12,208	67,477
CR - Corrections & Rehabilitation	2,850.00	10.9149	333,725		333,725	73,711	407,436
CU - Cultural Affairs	41.00	0.1570	4,801		4,801	1,060	5,861
EL - Elections	89.00	0.3409	10,422		10,422	2,302	12,724
ER - Human Resources	121.00	0.4634	14,169		14,169	3,129	17,298
ET - Enterprise Technology Services	574.00	2.1983	67,213		67,213	14,846	82,059
FN - Finance	297.00	1.1375	34,778		34,778	7,681	42,459
FR - Fire	2,606.00	9.9805	305,153		305,153	67,400	372,553
GI - Government Information Center	172.00	0.6587	20,141		20,141	4,449	24,590
HT - Homeless Trust	15.00	0.0574	1,756		1,756	388	2,144
ID - Internal Services (Grantee)	659.00	2.5238	77,166		77,166	17,045	94,211
LB - Libraries	466.00	1.7847	54,567		54,567	12,052	66,619
ME - Medical Examiner	77.00	0.2949	9,016		9,016	1,991	11,007
MP - Metropolitan Planning Organization	13.00	0.0498	1,522		1,522	336	1,858
MT - Transit	3,090.00	11.8341	361,828		361,828	79,918	441,746
PA - Property Appraiser	338.00	1.2945	39,579		39,579	8,742	48,321
PD - Police	4,386.00	16.7977	513,583		513,583	113,438	627,021
PE - Reg & Econom Resources	900.00	3.4468	105,387		105,387	23,277	128,664
PM - Procurement Management	101.00	0.3868	11,827		11,827	2,612	14,439

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	885.00	3.3894	103,630		103,630	22,889	126,519
PWWM - PW & Waste Mgt	1,625.00	6.2234	190,282		190,282	42,028	232,310
SP - Seaport	336.00	1.2868	39,344		39,344	8,690	48,034
TT - Office of the CITT	8.00	0.0306	937		937	207	1,144
VZ - Vizcaya Museum and Gardens	43.00	0.1647	5,035		5,035	1,112	6,147
ZZ -All Other	3,187.00	12.2056	373,186		373,186	82,426	455,612
SubTotal	26,111.00	100.0000	3,057,502		3,057,502	671,131	3,728,633
Total	26,111.00	100.0000	3,057,502		3,057,502	671,131	3,728,633

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, 2013
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, 2013
Schedule .5 - Allocation Summary
For Department CE - County Executive

Receiving Department	Total	Executive Office	Admin Coordination
AD - Animal Services	16,012	16,012	0
AU - Audit and Management	4,801	4,801	0
AV - Aviation	172,124	172,124	0
BU - Strategic Business	9,134	9,134	0
CE - County Executive	5,035	5,035	0
CL - Clerk of Court	183,274	183,274	0
CO - Com Actn & Human	67,477	67,477	0
CR - Corrections &	407,436	407,436	0
CU - Cultural Affairs	5,861	5,861	0
EL - Elections	12,724	12,724	0
ER - Human Resources	17,298	17,298	0
ET - Enterprise Technology	82,059	82,059	0
FN - Finance	42,459	42,459	0
FR - Fire	372,553	372,553	0
GI - Government Information	24,590	24,590	0
HT - Homeless Trust	2,144	2,144	0
ID - Internal Services	94,211	94,211	0
LB - Libraries	66,619	66,619	0
ME - Medical Examiner	11,007	11,007	0
MP - Metropolitan Planning	1,858	1,858	0
MT - Transit	441,746	441,746	0
PA - Property Appraiser	48,321	48,321	0
PD - Police	627,021	627,021	0
PE - Reg & Econom	128,664	128,664	0
PM - Procurement	14,439	14,439	0
PR - Park & Recreation	126,519	126,519	0
PWWM - PW & Waste Mgt	232,310	232,310	0
SP - Seaport	48,034	48,034	0
TT - Office of the CITT	1,144	1,144	0
VZ - Vizcaya Museum and	6,147	6,147	0
ZZ - All Other	455,612	455,612	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department CE - County Executive

Receiving Department	Total	Executive Office	Admin Coordination
Direct Billed	0	0	0
Total	<u>3,728,633</u>	<u>3,728,633</u>	<u>0</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
Schedule .2 - Costs To Be Allocated
For Department DA - ADA Coordination

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	218,678			218,678
TAX COLLECTOR DISTRIBUTION	(218,059)			
PETTY CASH & CHANGE REFUND	0			
SPECIAL TRANSPORTATION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
INFRASTRUCTURE	0			
Total Deductions:	(218,059)			(218,059)
AT - County Attorney	47,586	5,298	52,884	
DA - ADA Coordination		(940)	(940)	
FN - Finance		3	3	
GG - General Government		(1)	(1)	
Total Allocated Additions:	47,586	4,360	51,946	51,946
ADMIN REIMB - AV	(8,483)			
ADMIN REIMB - WS	(100,850)			
ACCRUED LEAVE PAYOUTS	0			
REVENUE	0			
Total Departmental Cost Adjustments:	(109,333)			(109,333)
Total To Be Allocated:	(61,128)	4,360		(56,768)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department DA - ADA Coordination

	Total	General & Admin	ADA Coordination	Major Capital
Wages & Benefits				
SALARIES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
INTERPRETERS	0	0	0	0
ACCOUNTING & AUDITING	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	0
EQUIPMENT MAINTENANCE	0	0	0	0
ITD MAINTENANCE	619	0	619	0
COMMUNICATION EQUIPMENT-RENTAL	0	0	0	0
GSA CHARGES	0	0	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
*TAX COLLECTOR DISTRIBUTION	218,059	218,059	0	0
TELECOMMUNICATIONS	0	0	0	0
AUTO REIMBURSEMENT	0	0	0	0
*PETTY CASH & CHANGE REFUND	0	0	0	0
TRAINING	0	0	0	0
MISCELLANEOUS	0	0	0	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
Departmental Totals				
Total Expenditures	218,678	218,059	619	0
Deductions				
Total Deductions	(218,059)	(218,059)	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department DA - ADA Coordination

	Total	General & Admin	ADA Coordination	Major Capital
Cost Adjustments				
ADMIN REIMB - AV	(8,483)	0	(8,483)	0
ADMIN REIMB - WS	(100,850)	0	(100,850)	0
ACCruED LEAVE PAYOUTS	0	0	0	0
REVENUE	0	0	0	0
Functional Cost	(108,714)	0	(108,714)	0
Allocation Step 1				
Inbound- All Others	47,586	47,586	0	0
Reallocate Admin Costs		(47,586)	47,586	0
1st Allocation	(61,128)	0	(61,128)	0
Allocation Step 2				
Inbound- All Others	4,360	4,360	0	0
Reallocate Admin Costs		(4,360)	4,360	0
2nd Allocation	4,360	0	4,360	0
Total For DA DA - ADA Coordination				
Total Allocated	(56,768)	0	(56,768)	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	1.5385	-940		-940	75	-865
AG - Agenda Coordination	1	1.5360	-968		-968		-968
AT - County Attorney	1	1.5385	-940		-940		-940
AU - Audit and Management	1	1.5385	-940		-940		-940
AV - Aviation	1	1.5385	-940		-940	75	-865
BC - Building Code Compliance	1	1.5385	-940		-940	75	-865
BU - Strategic Business Management	1	1.5385	-940		-940		-940
CC - County Commission	1	1.5385	-940		-940		-940
CE - County Executive	1	1.5385	-940		-940		-940
CL - Clerk of Court	1	1.5385	-940		-940	75	-865
CO - Com Actn & Human Serv	2	3.0770	-1,880		-1,880	150	-1,730
CQ - Capital Improvement	1	1.5385	-940		-940	75	-865
CR - Corrections & Rehabilitation	1	1.5385	-940		-940	75	-865
CU - Cultural Affairs	1	1.5385	-940		-940	75	-865
DA - ADA Coordination	1	1.5385	-940		-940		-940
EC - Commission on Ethics & Public Trust	1	1.5385	-940		-940	75	-865
EL - Elections	1	1.5385	-940		-940	75	-865
ER - Human Resources	1	1.5385	-940		-940	85	-855
ET - Enterprise Technology Services	1	1.5385	-940		-940	75	-865
FE - Fair Employment Practices	1	1.5385	-940		-940	75	-865
FN - Finance	1	1.5385	-940		-940	75	-865
FR - Fire	1	1.5385	-940		-940	75	-865
GG - General Government	1	1.5385	-940		-940	75	-865
GI - Government Information Center	1	1.5385	-940		-940	75	-865
HT - Homeless Trust	1	1.5385	-940		-940	75	-865

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
IC - International Consortium	1	1.5385	-940		-940	75	-865
ID - Internal Services (Grantee)	1	1.5385	-940		-940	75	-865
IG - Inspector General	1	1.5385	-940		-940	75	-865
JU - Juvenile Assessment Center	1	1.5385	-940		-940	75	-865
LB - Libraries	1	1.5385	-940		-940	75	-865
ME - Medical Examiner	1	1.5385	-940		-940	75	-865
MM - Miami-Dade Economic Advisory Trust	1	1.5385	-940		-940	75	-865
MP - Metropolitan Planning Organization	1	1.5385	-940		-940	75	-865
MT - Transit	1	1.5385	-940		-940	75	-865
NC - Neighborhood Compliance	1	1.5385	-940		-940	75	-865
OF - Film and Entertainment	1	1.5385	-940		-940	75	-865
PA - Property Appraiser	1	1.5385	-940		-940	75	-865
PD - Police	1	1.5385	-940		-940	75	-865
PE - Reg & Econom Resources	5	7.6925	-4,700		-4,700	375	-4,325
PM - Procurement Management	1	1.5385	-940		-940	75	-865
PR - Park & Recreation	1	1.5385	-940		-940	75	-865
PWWM - PW & Waste Mgt	2	3.0770	-1,880		-1,880	150	-1,730
RB - Community Advocacy	1	1.5385	-940		-940	75	-865
SB - Small Business Development	1	1.5385	-940		-940	75	-865
SP - Seaport	1	1.5385	-940		-940	75	-865
TT - Office of the CITT	1	1.5385	-940		-940	75	-865
VZ - Vizcaya Museum and Gardens	1	1.5385	-940		-940	75	-865
ZZ -All Other	12	18.4620	-11,280		-11,280	900	-10,380
SubTotal	65	100.0000	-61,128		-61,128	4,360	-56,768
Total	65	100.0000	-61,128		-61,128	4,360	-56,768

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department DA - ADA Coordination

Allocation Basis: Equal Allocation to All Departments

Allocation Source: FY 2013 Expenditure Summary - Finance

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department DA - ADA Coordination

Receiving Department	Total	ADA Coordination
AD - Animal Services	(865)	(865)
AG - Agenda Coordination	(968)	(968)
AT - County Attorney	(940)	(940)
AU - Audit and Management	(940)	(940)
AV - Aviation	(865)	(865)
BC - Building Code	(865)	(865)
BU - Strategic Business	(940)	(940)
CC - County Commission	(940)	(940)
CE - County Executive	(940)	(940)
CL - Clerk of Court	(865)	(865)
CO - Com Actn & Human	(1,730)	(1,730)
CQ - Capital Improvement	(865)	(865)
CR - Corrections &	(865)	(865)
CU - Cultural Affairs	(865)	(865)
DA - ADA Coordination	(940)	(940)
EC - Commission on Ethics &	(865)	(865)
EL - Elections	(865)	(865)
ER - Human Resources	(855)	(855)
ET - Enterprise Technology	(865)	(865)
FE - Fair Employment	(865)	(865)
FN - Finance	(865)	(865)
FR - Fire	(865)	(865)
GG - General Government	(865)	(865)
GI - Government Information	(865)	(865)
HT - Homeless Trust	(865)	(865)
IC - International Consortium	(865)	(865)
ID - Internal Services	(865)	(865)
IG - Inspector General	(865)	(865)
JU - Juvenile Assessment	(865)	(865)
LB - Libraries	(865)	(865)
ME - Medical Examiner	(865)	(865)
MM - Miami-Dade Economic	(865)	(865)
MP - Metropolitan Planning	(865)	(865)



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department DA - ADA Coordination

Receiving Department	Total	ADA Coordination
MT - Transit	(865)	(865)
NC - Neighborhood	(865)	(865)
OF - Film and Entertainment	(865)	(865)
PA - Property Appraiser	(865)	(865)
PD - Police	(865)	(865)
PE - Reg & Econom	(4,325)	(4,325)
PM - Procurement	(865)	(865)
PR - Park & Recreation	(865)	(865)
PWWM - PW & Waste Mgt	(1,730)	(1,730)
RB - Community Advocacy	(865)	(865)
SB - Small Business	(865)	(865)
SP - Seaport	(865)	(865)
TT - Office of the CITT	(865)	(865)
VZ - Vizcaya Museum and	(865)	(865)
ZZ -All Other	(10,380)	(10,380)
Direct Billed	0	0
Total	(56,768)	(56,768)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
Schedule .2 - Costs To Be Allocated
For Department ER - Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,491,896			9,491,896
POLL WORKERS	(8,264)			
PETTY CASH & CHANGE FUNDS	(10)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	(8,274)			(8,274)
Depreciation	215,950		215,950	
Leave Payouts	115,440		115,440	
AT - County Attorney	323,937	36,063	360,000	
BU - Strategic Business Management	35,365	15,738	51,103	
CC - County Commission	4,185	957	5,142	
CE - County Executive	14,169	3,129	17,298	
DA - ADA Coordination	(940)	85	(855)	
ER - Human Resources		31,504	31,504	
ET - Enterprise Technology Services		50,221	50,221	
FE - Fair Employment Practices		2,061	2,061	
FN - Finance		712,980	712,980	
GG - General Government		763,928	763,928	
GI - Government Information Center		46,327	46,327	
IG - Inspector General		137	137	
PM - Procurement Management		(1,891)	(1,891)	
Total Allocated Additions:	708,106	1,661,239	2,369,345	2,369,345
ADMIN REIMB - AV	(125,707)			
ADMIN REIMB - WS	(1,494,417)			
ACCRUED LEAVE PAYOUTS	(335,533)			
REVENUE	0			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department ER - Human Resources

Total Departmental Cost Adjustments:	(1,955,657)	(1,955,657)
Total To Be Allocated:	8,236,071	9,897,310
	<u>1,661,239</u>	<u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Total	General & Admin	Recruitment, Comp&Testing	Employee Development Div	Employee & Labor Relation
Wages & Benefits					
SALARIES	6,856,695	0	1,755,333	719,818	625,080
FRINGE BENEFITS	1,711,037	0	376,976	145,419	117,370
Other Expense & Cost					
*POLL WORKERS	8,264	8,264	0	0	0
INTERPRETERS	126	0	0	0	0
TEMPORARY HELP AGENCY	6,638	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	68,988	0	0	53,540	0
GENERAL AUTO & PROFESSIONAL LIAB	37,700	0	0	0	0
LEGAL	2,175	0	0	0	625
EQUIPMENT MAINTENANCE	11,504	0	0	0	0
ITD MAINTENANCE	179,712	0	1,999	0	0
COMMUNICATION EQUIPMENT-RENTAL	39,309	0	0	0	0
OTHER RENTAL EXPENSE	(7,219)	0	(7,274)	0	0
GENERAL COUNTY SUPPORT CHARGES	35	0	0	35	0
GSA CHARGES	48,668	0	1,528	15,907	808
ITD	14,823	0	0	0	0
CLERK OF COURTS	30,751	0	192	135	287
TELECOMMUNICATIONS	161,352	0	20,654	32,459	3,504
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	1,347	0	0	0	0
TRAVEL	5,323	0	0	0	3,245
AUTOMOBILE REIMBURSEMENT	690	0	0	690	0
ADVERTISING	834	0	0	0	0
PRINTING & GRAPHICS	120	0	0	0	0
MAILING SERVICES	316	0	0	0	112
*PETTY CASH & CHANGE FUNDS	10	10	0	0	0
TRAINING	2,882	0	0	(668)	309
REIMBURSEMENTS & REFUNDS	(14,455)	0	0	(2,390)	(818)
TAXES,LICENSES & PERMITS	340	0	0	340	0
MISCELLANEOUS	8,746	0	22,924	208	121
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	23,376	0	1,385	619	111
INTRAFUND TRANSFER	291,809	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, 2013
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Total	General & Admin	Recruitment, Comp&Testing	Employee Development Div	Employee & Labor Relation
Departmental Totals					
Total Expenditures	9,491,896	8,274	2,173,717	966,112	750,754
Deductions					
Total Deductions	(8,274)	(8,274)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(125,707)	(125,707)	0	0	0
ADMIN REIMB - WS	(1,494,417)	0	0	0	0
ACCRUED LEAVE PAYOUTS	(335,533)	(335,533)	0	0	0
REVENUE	0	0	0	0	0
 Functional Cost	 7,527,965	 (461,240)	 2,173,717	 966,112	 750,754
Allocation Step 1					
Inbound- All Others	708,106	708,106	0	0	0
Reallocate Admin Costs		(246,866)	67,168	29,853	23,198
1st Allocation	8,236,071	0	2,240,885	995,965	773,952
Allocation Step 2					
Inbound- All Others	1,661,239	1,661,239	0	0	0
Reallocate Admin Costs		(1,661,239)	451,993	200,889	156,108
2nd Allocation	1,661,239	0	451,993	200,889	156,108
Total For ER ER - Human Resources					
Total Allocated	9,897,310	0	2,692,878	1,196,854	930,060

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Administrative Svcs	Major Capital
Wages & Benefits		
SALARIES	3,756,464	0
FRINGE BENEFITS	1,071,272	0
Other Expense & Cost		
*POLL WORKERS	0	0
INTERPRETERS	126	0
TEMPORARY HELP AGENCY	6,638	0
OTHER OUTSIDE CONTRACTUAL SERVICES	15,448	0
GENERAL AUTO & PROFESSIONAL LIAB	37,700	0
LEGAL	1,550	0
EQUIPMENT MAINTENANCE	11,504	0
ITD MAINTENANCE	177,713	0
COMMUNICATION EQUIPMENT-RENTAL	39,309	0
OTHER RENTAL EXPENSE	55	0
GENERAL COUNTY SUPPORT CHARGES	0	0
GSA CHARGES	30,425	0
ITD	14,823	0
CLERK OF COURTS	30,137	0
TELECOMMUNICATIONS	104,735	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	1,347	0
TRAVEL	2,078	0
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	834	0
PRINTING & GRAPHICS	120	0
MAILING SERVICES	204	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	3,241	0
REIMBURSEMENTS & REFUNDS	(11,247)	0
TAXES,LICENSES & PERMITS	0	0
MISCELLANEOUS	(14,507)	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	21,261	0
INTRAFUND TRANSFER	291,809	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, 2013
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Administrative Svcs	Major Capital
Departmental Totals		
Total Expenditures	5,593,039	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	(1,494,417)	0
ACCRUED LEAVE PAYOUTS	0	0
REVENUE	0	0
Functional Cost	4,098,622	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	126,647	0
1st Allocation	4,225,269	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	852,249	0
2nd Allocation	852,249	0
Total For ER ER - Human Resources		
Total Allocated	5,077,518	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Recruitment, Comp&Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	112	0.4234	9,489		9,489	1,957	11,446
AT - County Attorney	119	0.4499	10,082		10,082		10,082
AU - Audit and Management	41	0.1550	3,474		3,474		3,474
AV - Aviation	1,204	4.5520	102,005		102,005	21,033	123,038
BU - Strategic Business Management	78	0.2949	6,608		6,608		6,608
CC - County Commission	175	0.6616	14,826		14,826		14,826
CE - County Executive	43	0.1626	3,643		3,643		3,643
CL - Clerk of Court	1,282	4.8469	108,613		108,613	22,396	131,009
CO - Com Actn & Human Serv	472	1.7845	39,989		39,989	8,245	48,234
CR - Corrections & Rehabilitation	2,850	10.7750	241,456		241,456	49,789	291,245
CU - Cultural Affairs	41	0.1550	3,474		3,474	716	4,190
EC - Commission on Ethics & Public Trust	13	0.0491	1,101		1,101	227	1,328
EL - Elections	89	0.3365	7,540		7,540	1,555	9,095
ER - Human Resources	121	0.4575	10,251		10,251		10,251
ET - Enterprise Technology Services	574	2.1701	48,630		48,630	10,028	58,658
FN - Finance	297	1.1229	25,162		25,162	5,188	30,350
FR - Fire	2,606	9.8526	220,784		220,784	45,526	266,310
GI - Government Information Center	172	0.6503	14,572		14,572	3,005	17,577
HT - Homeless Trust	15	0.0567	1,271		1,271	262	1,533
ID - Internal Services (Grantee)	659	2.4915	55,831		55,831	11,513	67,344
IG - Inspector General	30	0.1134	2,542		2,542	524	3,066
LB - Libraries	466	1.7618	39,480		39,480	8,141	47,621
ME - Medical Examiner	77	0.2911	6,524		6,524	1,345	7,869
MP - Metropolitan Planning Organization	13	0.0491	1,101		1,101	227	1,328
MT - Transit	3,090	11.6824	261,790		261,790	53,981	315,771

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Recruitment, Comp&Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	338	1.2779	28,636		28,636	5,905	34,541
PD - Police	4,386	16.5823	371,589		371,589	76,622	448,211
PE - Reg & Econom Resources	900	3.4026	76,249		76,249	15,723	91,972
PM - Procurement Management	101	0.3819	8,557		8,557	1,764	10,321
PR - Park & Recreation	885	3.3459	74,979		74,979	15,461	90,440
PWWM - PW & Waste Mgt	1,625	6.1437	137,673		137,673	28,388	166,061
SP - Seaport	336	1.2703	28,466		28,466	5,870	34,336
TT - Office of the CITT	8	0.0302	678		678	140	818
VZ - Vizcaya Museum and Gardens	43	0.1626	3,643		3,643	751	4,394
ZZ -All Other	3,189	12.0568	270,177		270,177	55,711	325,888
SubTotal	26,450	100.0000	2,240,885		2,240,885	451,993	2,692,878
Total	26,450	100.0000	2,240,885		2,240,885	451,993	2,692,878

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, 2013
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Employee Development Div

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	1	1.0526	10,484		10,484	2,115	12,599
LB - Libraries	2	2.1053	20,968		20,968	4,229	25,197
MT - Transit	13	13.6842	136,290		136,290	27,490	163,780
PA - Property Appraiser	1	1.0526	10,484		10,484	2,115	12,599
PD - Police	57	60.0000	597,578		597,578	120,533	718,111
ZZ -All Other	21	22.1053	220,161		220,161	44,407	264,568
SubTotal	95	100.0000	995,965		995,965	200,889	1,196,854
Total	95	100.0000	995,965		995,965	200,889	1,196,854

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, 2013
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Employee & Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	99	0.4171	3,228		3,228	654	3,882
AU - Audit and Management	2	0.0084	65		65		65
AV - Aviation	1,071	4.5127	34,926		34,926	7,077	42,003
BU - Strategic Business Management	28	0.1180	913		913		913
CC - County Commission	20	0.0843	652		652		652
CL - Clerk of Court	1,154	4.8624	37,633		37,633	7,626	45,259
CO - Com Actn & Human Serv	422	1.7781	13,762		13,762	2,789	16,551
CR - Corrections & Rehabilitation	2,765	11.6504	90,169		90,169	18,271	108,440
CU - Cultural Affairs	14	0.0590	457		457	93	550
EC - Commission on Ethics & Public Trust	6	0.0253	196		196	40	236
EL - Elections	62	0.2612	2,022		2,022	410	2,432
ER - Human Resources	59	0.2486	1,924		1,924		1,924
ET - Enterprise Technology Services	538	2.2669	17,545		17,545	3,555	21,100
FN - Finance	242	1.0197	7,892		7,892	1,599	9,491
FR - Fire	2,531	10.6645	82,538		82,538	16,725	99,263
GI - Government Information Center	146	0.6152	4,761		4,761	965	5,726
HT - Homeless Trust	8	0.0337	261		261	53	314
ID - Internal Services (Grantee)	582	2.4523	18,979		18,979	3,845	22,824
LB - Libraries	408	1.7191	13,305		13,305	2,696	16,001
ME - Medical Examiner	50	0.2107	1,631		1,631	330	1,961
MP - Metropolitan Planning Organization	2	0.0084	65		65	13	78
MT - Transit	2,954	12.4468	96,332		96,332	19,520	115,852
PA - Property Appraiser	306	1.2893	9,979		9,979	2,022	12,001
PD - Police	4,281	18.0381	139,607		139,607	28,290	167,897
PE - Reg & Econom Resources	713	3.0043	23,251		23,251	4,712	27,963

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Employee & Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PM - Procurement Management	65	0.2739	2,120		2,120	430	2,550
PR - Park & Recreation	770	3.2444	25,110		25,110	5,088	30,198
PWWM - PW & Waste Mgt	1,483	6.2487	48,362		48,362	9,800	58,162
SP - Seaport	277	1.1672	9,033		9,033	1,830	10,863
VZ - Vizcaya Museum and Gardens	27	0.1138	880		880	178	1,058
ZZ -All Other	2,648	11.1575	86,354		86,354	17,497	103,851
SubTotal	23,733	100.0000	773,952		773,952	156,108	930,060
Total	23,733	100.0000	773,952		773,952	156,108	930,060

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, 2013
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	112	0.4234	17,891		17,891	3,689	21,580
AT - County Attorney	119	0.4499	19,010		19,010		19,010
AU - Audit and Management	41	0.1550	6,550		6,550		6,550
AV - Aviation	1,204	4.5520	192,334		192,334	39,659	231,993
BU - Strategic Business Management	78	0.2949	12,460		12,460		12,460
CC - County Commission	175	0.6616	27,955		27,955		27,955
CE - County Executive	43	0.1626	6,869		6,869		6,869
CL - Clerk of Court	1,282	4.8469	204,794		204,794	42,229	247,023
CO - Com Actn & Human Serv	472	1.7845	75,400		75,400	15,548	90,948
CR - Corrections & Rehabilitation	2,850	10.7750	455,275		455,275	93,878	549,153
CU - Cultural Affairs	41	0.1550	6,550		6,550	1,351	7,901
EC - Commission on Ethics & Public Trust	13	0.0491	2,077		2,077	428	2,505
EL - Elections	89	0.3365	14,217		14,217	2,932	17,149
ER - Human Resources	121	0.4575	19,329		19,329		19,329
ET - Enterprise Technology Services	574	2.1701	91,694		91,694	18,907	110,601
FN - Finance	297	1.1229	47,444		47,444	9,783	57,227
FR - Fire	2,606	9.8526	416,297		416,297	85,841	502,138
GI - Government Information Center	172	0.6503	27,476		27,476	5,666	33,142
HT - Homeless Trust	15	0.0567	2,396		2,396	494	2,890
ID - Internal Services (Grantee)	659	2.4915	105,271		105,271	21,707	126,978
IG - Inspector General	30	0.1134	4,792		4,792	988	5,780
LB - Libraries	466	1.7618	74,441		74,441	15,350	89,791
ME - Medical Examiner	77	0.2911	12,300		12,300	2,536	14,836
MP - Metropolitan Planning Organization	13	0.0491	2,077		2,077	428	2,505
MT - Transit	3,090	11.6824	493,614		493,614	101,784	595,398

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	338	1.2779	53,994		53,994	11,134	65,128
PD - Police	4,386	16.5823	700,648		700,648	144,472	845,120
PE - Reg & Econom Resources	900	3.4026	143,771		143,771	29,646	173,417
PM - Procurement Management	101	0.3819	16,134		16,134	3,327	19,461
PR - Park & Recreation	885	3.3459	141,375		141,375	29,152	170,527
PWWM - PW & Waste Mgt	1,625	6.1437	259,586		259,586	53,527	313,113
SP - Seaport	336	1.2703	53,674		53,674	11,068	64,742
TT - Office of the CITT	8	0.0302	1,278		1,278	264	1,542
VZ - Vizcaya Museum and Gardens	43	0.1626	6,869		6,869	1,416	8,285
ZZ -All Other	3,189	12.0568	509,427		509,427	105,045	614,472
SubTotal	26,450	100.0000	4,225,269		4,225,269	852,249	5,077,518
Total	26,450	100.0000	4,225,269		4,225,269	852,249	5,077,518

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, 2013
Schedule .5 - Allocation Summary
For Department ER - Human Resources

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
AD - Animal Services	36,908	11,446	0	3,882	21,580
AT - County Attorney	29,092	10,082	0	0	19,010
AU - Audit and Management	10,089	3,474	0	65	6,550
AV - Aviation	409,633	123,038	12,599	42,003	231,993
BU - Strategic Business	19,981	6,608	0	913	12,460
CC - County Commission	43,433	14,826	0	652	27,955
CE - County Executive	10,512	3,643	0	0	6,869
CL - Clerk of Court	423,291	131,009	0	45,259	247,023
CO - Com Actn & Human	155,733	48,234	0	16,551	90,948
CR - Corrections &	948,838	291,245	0	108,440	549,153
CU - Cultural Affairs	12,641	4,190	0	550	7,901
EC - Commission on Ethics &	4,069	1,328	0	236	2,505
EL - Elections	28,676	9,095	0	2,432	17,149
ER - Human Resources	31,504	10,251	0	1,924	19,329
ET - Enterprise Technology	190,359	58,658	0	21,100	110,601
FN - Finance	97,068	30,350	0	9,491	57,227
FR - Fire	867,711	266,310	0	99,263	502,138
GI - Government Information	56,445	17,577	0	5,726	33,142
HT - Homeless Trust	4,737	1,533	0	314	2,890
ID - Internal Services	217,146	67,344	0	22,824	126,978
IG - Inspector General	8,846	3,066	0	0	5,780
LB - Libraries	178,610	47,621	25,197	16,001	89,791
ME - Medical Examiner	24,666	7,869	0	1,961	14,836
MP - Metropolitan Planning	3,911	1,328	0	78	2,505
MT - Transit	1,190,801	315,771	163,780	115,852	595,398
PA - Property Appraiser	124,269	34,541	12,599	12,001	65,128
PD - Police	2,179,339	448,211	718,111	167,897	845,120
PE - Reg & Econom	293,352	91,972	0	27,963	173,417
PM - Procurement	32,332	10,321	0	2,550	19,461
PR - Park & Recreation	291,165	90,440	0	30,198	170,527
PWWM - PW & Waste Mgt	537,336	166,061	0	58,162	313,113
SP - Seaport	109,941	34,336	0	10,863	64,742
TT - Office of the CITT	2,360	818	0	0	1,542

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department ER - Human Resources

Receiving Department	Total	Recruitment,	Employee Development	Employee & Labor	Administrative Svcs
VZ - Vizcaya Museum and	13,737	4,394	0	1,058	8,285
ZZ -All Other	1,308,779	325,888	264,568	103,851	614,472
Direct Billed	0	0	0	0	0
Total	9,897,310	2,692,878	1,196,854	930,060	5,077,518

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
Schedule .2 - Costs To Be Allocated
For Department ET - Enterprise Technology Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	145,714,263			145,714,263
POLL WORKERS	(119,841)			
PETTY CASH & CHANGE FUNDS	(3,764)			
INTEREST PAYMENTS	224,450			
OTHER SPEC OBLIGATIONS	(1,248,000)			
INTRAFUND TRANSFER	(8,517,600)			
SPECIAL TRANSPORTATION	(15,137)			
HURRICANE EXPENSES	0			
GRANTS TO OUTSIDE ORGANIZATIONS	0			
REFUNDS, CAHS SHORTAGES	(4,212)			
BUILDING IMPROVEMENTS	0			
AUTOMOBILE & VEHICLES	(78,790)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(7,301,305)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(3,961,543)			
INFRASTRUCTURE	0			
Total Deductions:	(21,025,742)			(21,025,742)
Depreciation	5,684,902		5,684,902	
Leave Payouts	939,195		939,195	
AG - Agenda Coordination	493	(1)	492	
AT - County Attorney	7,990	889	8,879	
AU - Audit and Management	49,220	5,180	54,400	
BU - Strategic Business Management	60,047	25,887	85,934	
CC - County Commission	(10,242)	(24,030)	(34,272)	
CE - County Executive	67,213	14,846	82,059	
DA - ADA Coordination	(940)	75	(865)	
ER - Human Resources	157,869	32,490	190,359	
ET - Enterprise Technology Services		238,241	238,241	
FE - Fair Employment Practices		9,777	9,777	
FN - Finance		141,139	141,139	
GG - General Government		1,098,617	1,098,617	
GI - Government Information Center		42,805	42,805	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department ET - Enterprise Technology Services

IG - Inspector General		43,017	43,017	
PM - Procurement Management		(139,404)	(139,404)	
Total Allocated Additions:	6,955,747	1,489,528	8,445,275	8,445,275
REVENUE (33190)	(8,315)			
REVENUE (34110)	(3,262,602)			
REVENUE (34120)	(13,523,793)			
REVENUE (34900)	(1,032,736)			
REVENUE (34910)	(87,725,045)			
REVENUE (35170)	(595,048)			
REVENUE (36100)	(662)			
REVENUE (36900)	0			
REVENUE (36920)	(6,415,165)			
REVENUE (38700)	(8,517,600)			
ACCRUED LEAVE PAYOUTS	(995,832)			
ADMIN REIMB - AVIATION	(31,498)			
ADMIN REIMB - W&S	(374,446)			
Total Departmental Cost Adjustments:	(122,482,742)		(122,482,742)	
Total To Be Allocated:	9,161,526	1,489,528	10,651,054	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
Wages & Benefits					
SALARIES	53,997,945	0	50,376,550	3,621,395	0
FRINGE BENEFITS	10,610,199	0	9,942,718	667,481	0
Other Expense & Cost					
*POLL WORKERS	119,841	119,841	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
OTHER COURT OPERATING EXPENSE	0	0	0	0	0
ACCOUNTING & AUDITING	0	0	0	0	0
LEGAL	0	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	2,295	0	2,295	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0	0	0
TEMPORARY HELP AGENCY	3,202,037	0	3,106,026	96,011	0
HEALTH RELATED SERVICES	0	0	0	0	0
ELECTRICAL SERVICES	88,553	0	88,553	0	0
WATER AND DISPOSAL SERVICES	0	0	0	0	0
INDUSTRIAL SERVICE RELATED	2,236	0	2,236	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	2,807,269	0	2,807,269	0	0
GENERAL AUTO & PROFESSIONAL LIAB	161,300	0	161,300	0	0
OUTSIDE CONTRACTUAL SVCS.	12,175	0	12,175	0	0
EQUIPMENT MAINTENANCE	19,418	0	19,418	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	486,195	0	486,195	0	0
ITD MAINTENANCE	19,893,627	0	19,886,587	0	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	71,296	0	71,296	0	0
TAX COLLECTOR DISTRIBUTION	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	1,994,579	0	1,994,579	0	0
HEAVY EQUIPMENT RENTAL	16,018	0	16,018	0	0
COMMUNICATION EQUIPMENT-RENTAL	22,185	0	22,185	0	0
RENT PAYMENTS TO LESSORS	171,306	0	171,306	0	0
RENTAL ITD SYSTEM RELATED	45,876	0	45,876	0	0
OTHER RENTAL EXPENSE	26,708	0	26,708	0	0
GSA CHARGES	728,997	0	727,611	0	0
ITD	7,185,645	0	7,185,645	0	0
GENERAL COUNTY SUPPORT CHARGES	18,000	0	18,000	0	0
PARKS & RECREATION SERVICES	0	0	0	0	0
CLERK OF COURTS	30	0	30	0	0
TELECOMMUNICATIONS	14,344,215	0	14,342,515	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	220,226	0	220,226	0	0
TRAVEL	108,271	0	108,271	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
AUTOMOBILE REIMBURSEMENT	21,799	0	21,799	0	0
ADVERTISING	9,503	0	9,503	0	0
PRINTING & GRAPHICS	0	0	0	0	0
MAILING SERVICES	12,269	0	12,269	0	0
*PETTY CASH & CHANGE FUNDS	3,764	3,764	0	0	0
TRAINING	181,679	0	181,679	0	0
REIMBURSEMENTS & REFUNDS	(1,675,512)	0	3,024	0	0
TAXES, LICENSES & PERMITS	1,468	0	1,468	0	0
MISCELLANEOUS	20,829	0	20,808	21	0
RESERVE & CONTINGENCIES	0	0	0	0	0
FUEL & LUBRICANTS	8,178	0	8,178	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	63,358	0	63,358	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	1,321,321	0	1,321,321	0	0
EQUIPMENT & NON-CAPITAL TOOLS	2,374,691	0	2,374,691	0	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	78,616	0	78,616	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	56,030	0	56,030	0	0
CONSTRUCTION MATERIALS & SUPPLIES	13,736	0	13,736	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	930,380	0	930,380	0	0
COMPUTER SUPPLIES	0	0	0	0	0
*INTEREST PAYMENTS	(224,450)	(224,450)	0	0	0
CLOTHING & UNIFORMS	23,823	0	23,823	0	0
OTHER MATERIALS & SUPPLIES	61,704	0	61,704	0	0
GENERAL FUND TRF-OUT	595,048	0	595,048	0	0
OTHER SPECIAL REVENUE-TRF OUT	3,139,000	0	3,139,000	0	0
*OTHER SPEC OBLIGATIONS	1,248,000	1,248,000	0	0	0
LOAN AGREEMENTS	1,214,000	0	1,214,000	0	0
*INTRAFUND TRANSFER	8,517,600	8,517,600	0	0	0
*SPECIAL TRANSPORTATION	15,137	15,137	0	0	0
*HURRICANE EXPENSES	0	0	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*REFUNDS, CAHS SHORTAGES	4,212	4,212	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
*AUTOMOBILE & VEHICLES	78,790	78,790	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	7,301,305	7,301,305	0	0	0
*MACHINERY, EQUIP, FURN., & OTHER > 5000	3,961,543	3,961,543	0	0	0
*INFRASTRUCTURE	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
Departmental Totals					
Total Expenditures	145,714,263	21,025,742	121,972,023	4,384,908	0
Deductions					
Total Deductions	(21,025,742)	(21,025,742)	0	0	0
Cost Adjustments					
REVENUE (33190)	(8,315)	0	(8,315)	0	0
REVENUE (34110)	(3,262,602)	0	(3,262,602)	0	0
REVENUE (34120)	(13,523,793)	0	(13,523,793)	0	0
REVENUE (34900)	(1,032,736)	0	(1,032,736)	0	0
REVENUE (34910)	(87,725,045)	0	(85,316,859)	(2,408,186)	0
REVENUE (35170)	(595,048)	0	(595,048)	0	0
REVENUE (36100)	(662)	0	(662)	0	0
REVENUE (36900)	0	0	0	0	0
REVENUE (36920)	(6,415,165)	0	(6,415,165)	0	0
REVENUE (38700)	(8,517,600)	0	(8,517,600)	0	0
ACCRUED LEAVE PAYOUTS	(995,832)	0	(995,832)	0	0
ADMIN REIMB - AVIATION	(31,498)	0	(31,498)	0	0
ADMIN REIMB - W&S	(374,446)	0	(374,446)	0	0
Functional Cost	2,205,779	0	1,897,467	1,976,722	0
Allocation Step 1					
Inbound- All Others	6,955,747	0	0	0	6,955,747
Unallocated Costs	1,668,410	0	0	0	0
1st Allocation	10,829,936	0	1,897,467	1,976,722	6,955,747
Allocation Step 2					
Inbound- All Others	1,489,528	0	0	0	1,489,528
2nd Allocation	1,489,528	0	0	0	1,489,528

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
Total For ET ET - Enterprise Technology					
Total Allocated	12,319,464	0	1,897,467	1,976,722	8,445,275

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0
OUTSIDE CONTRACTUAL SVCS.	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	0	7,040
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
RENTAL ITD SYSTEM RELATED	0	0
OTHER RENTAL EXPENSE	0	0
GSA CHARGES	0	1,386
ITD	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0
PARKS & RECREATION SERVICES	0	0
CLERK OF COURTS	0	0
TELECOMMUNICATIONS	0	1,700
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Interagency Services	Major Capital
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	0	0
PRINTING & GRAPHICS	0	0
MAILING SERVICES	0	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	0	(1,678,536)
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
*INTEREST PAYMENTS	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
*AUTOMOBILE & VEHICLES	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, 2013
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Interagency Services	Major Capital
Departmental Totals		
Total Expenditures	0	(1,668,410)
Deductions		
Total Deductions	0	0
Cost Adjustments		
REVENUE (33190)	0	0
REVENUE (34110)	0	0
REVENUE (34120)	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	 (1,668,410)
Allocation Step 1		
Inbound- All Others	0	0
Unallocated Costs	0	1,668,410
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Interagency Services	Major Capital
Total For ET ET - Enterprise Technology		
Total Allocated	0	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	112	0.8977	17,033		17,033		17,033
AT - County Attorney	119	0.9538	18,097		18,097		18,097
AU - Audit and Management	41	0.3286	6,235		6,235		6,235
BU - Strategic Business Management	78	0.6252	11,862		11,862		11,862
CC - County Commission	175	1.4026	26,614		26,614		26,614
CE - County Executive	43	0.3446	6,539		6,539		6,539
CL - Clerk of Court	1,282	10.2749	194,963		194,963		194,963
CO - Com Actn & Human Serv	472	3.7829	71,780		71,780		71,780
CR - Corrections & Rehabilitation	2,850	22.8420	433,420		433,420		433,420
EC - Commission on Ethics & Public Trust	13	0.1042	1,977		1,977		1,977
EL - Elections	89	0.7133	13,535		13,535		13,535
ER - Human Resources	121	0.9698	18,401		18,401		18,401
ET - Enterprise Technology Services	574	4.6005	87,292		87,292		87,292
GI - Government Information Center	172	1.3785	26,157		26,157		26,157
ID - Internal Services (Grantee)	187	1.4987	28,438		28,438		28,438
IG - Inspector General	30	0.2404	4,562		4,562		4,562
ME - Medical Examiner	77	0.6171	11,710		11,710		11,710
PA - Property Appraiser	338	2.7090	51,402		51,402		51,402
PD - Police	4,386	35.1528	667,013		667,013		667,013
PR - Park & Recreation	885	7.0931	134,588		134,588		134,588
ZZ -All Other	433	3.4703	65,849		65,849		65,849
SubTotal	12,477	100.0000	1,897,467		1,897,467		1,897,467
Total	12,477	100.0000	1,897,467		1,897,467		1,897,467

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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, 2013
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Corrections/Police & CJIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	1,282.00	14.4386	285,410		285,410		285,410
CR - Corrections & Rehabilitation	2,850.00	32.0982	634,492		634,492		634,492
PD - Police	4,386.00	49.3975	976,451		976,451		976,451
ZZ -All Other	361.00	4.0657	80,369		80,369		80,369
SubTotal	8,879.00	100.0000	1,976,722		1,976,722		1,976,722
Total	8,879.00	100.0000	1,976,722		1,976,722		1,976,722

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, 2013
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	112	0.4234	29,453		29,453	6,594	36,047
AT - County Attorney	119	0.4499	31,294		31,294		31,294
AU - Audit and Management	41	0.1550	10,782		10,782		10,782
AV - Aviation	1,204	4.5520	316,625		316,625	70,888	387,513
BU - Strategic Business Management	78	0.2949	20,512		20,512		20,512
CC - County Commission	175	0.6616	46,021		46,021		46,021
CE - County Executive	43	0.1626	11,308		11,308		11,308
CL - Clerk of Court	1,282	4.8469	337,137		337,137	75,480	412,617
CO - Com Actn & Human Serv	472	1.7845	124,125		124,125	27,790	151,915
CR - Corrections & Rehabilitation	2,850	10.7750	749,485		749,485	167,799	917,284
CU - Cultural Affairs	41	0.1550	10,782		10,782	2,414	13,196
EC - Commission on Ethics & Public Trust	13	0.0491	3,419		3,419	765	4,184
EL - Elections	89	0.3365	23,405		23,405	5,240	28,645
ER - Human Resources	121	0.4575	31,820		31,820		31,820
ET - Enterprise Technology Services	574	2.1701	150,949		150,949		150,949
FN - Finance	297	1.1229	78,104		78,104	17,486	95,590
FR - Fire	2,606	9.8526	685,319		685,319	153,433	838,752
GI - Government Information Center	172	0.6503	45,232		45,232	10,127	55,359
HT - Homeless Trust	15	0.0567	3,945		3,945	883	4,828
ID - Internal Services (Grantee)	659	2.4915	173,302		173,302	38,800	212,102
IG - Inspector General	30	0.1134	7,889		7,889	1,766	9,655
LB - Libraries	466	1.7618	122,547		122,547	27,437	149,984
ME - Medical Examiner	77	0.2911	20,249		20,249	4,534	24,783
MP - Metropolitan Planning Organization	13	0.0491	3,419		3,419	765	4,184
MT - Transit	3,090	11.6824	812,600		812,600	181,930	994,530

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	338	1.2779	88,886		88,886	19,900	108,786
PD - Police	4,386	16.5823	1,153,418		1,153,418	258,236	1,411,654
PE - Reg & Econom Resources	900	3.4026	236,680		236,680	52,989	289,669
PM - Procurement Management	101	0.3819	26,561		26,561	5,947	32,508
PR - Park & Recreation	885	3.3459	232,735		232,735	52,106	284,841
PWWM - PW & Waste Mgt	1,625	6.1437	427,338		427,338	95,675	523,013
SP - Seaport	336	1.2703	88,360		88,360	19,783	108,143
TT - Office of the CITT	8	0.0302	2,104		2,104	471	2,575
VZ - Vizcaya Museum and Gardens	43	0.1626	11,308		11,308	2,532	13,840
ZZ -All Other	3,189	12.0568	838,634		838,634	187,758	1,026,392
SubTotal	26,450	100.0000	6,955,747		6,955,747	1,489,528	8,445,275
Total	26,450	100.0000	6,955,747		6,955,747	1,489,528	8,445,275

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, 2013
Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
AD - Animal Services	53,080	17,033	0	36,047
AT - County Attorney	49,391	18,097	0	31,294
AU - Audit and Management	17,017	6,235	0	10,782
AV - Aviation	387,513	0	0	387,513
BU - Strategic Business	32,374	11,862	0	20,512
CC - County Commission	72,635	26,614	0	46,021
CE - County Executive	17,847	6,539	0	11,308
CL - Clerk of Court	892,990	194,963	285,410	412,617
CO - Com Actn & Human	223,695	71,780	0	151,915
CR - Corrections &	1,985,196	433,420	634,492	917,284
CU - Cultural Affairs	13,196	0	0	13,196
EC - Commission on Ethics &	6,161	1,977	0	4,184
EL - Elections	42,180	13,535	0	28,645
ER - Human Resources	50,221	18,401	0	31,820
ET - Enterprise Technology	238,241	87,292	0	150,949
FN - Finance	95,590	0	0	95,590
FR - Fire	838,752	0	0	838,752
GI - Government Information	81,516	26,157	0	55,359
HT - Homeless Trust	4,828	0	0	4,828
ID - Internal Services	240,540	28,438	0	212,102
IG - Inspector General	14,217	4,562	0	9,655
LB - Libraries	149,984	0	0	149,984
ME - Medical Examiner	36,493	11,710	0	24,783
MP - Metropolitan Planning	4,184	0	0	4,184
MT - Transit	994,530	0	0	994,530
PA - Property Appraiser	160,188	51,402	0	108,786
PD - Police	3,055,118	667,013	976,451	1,411,654
PE - Reg & Econom	289,669	0	0	289,669
PM - Procurement	32,508	0	0	32,508
PR - Park & Recreation	419,429	134,588	0	284,841
PWWM - PW & Waste Mgt	523,013	0	0	523,013
SP - Seaport	108,143	0	0	108,143
TT - Office of the CITT	2,575	0	0	2,575

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
VZ - Vizcaya Museum and	13,840	0	0	13,840
ZZ -All Other	1,172,610	65,849	80,369	1,026,392
Direct Billed	0	0	0	0
Total	12,319,464	1,897,467	1,976,722	8,445,275

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
Schedule .2 - Costs To Be Allocated
For Department FE - Fair Employment Practices

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	736,432			736,432
POLL WORKERS	(4,289)			
PETTY CASH & CHANGE FUNDS	871			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	(3,418)			(3,418)
Depreciation	17,181		17,181	
Leave Payouts	9,999		9,999	
DA - ADA Coordination	(940)	75	(865)	
FN - Finance		1,399	1,399	
GG - General Government		70,357	70,357	
IG - Inspector General		1	1	
PM - Procurement Management		(218)	(218)	
Total Allocated Additions:	26,240	71,614	97,854	97,854
ADMIN REIMB - AV	(13,719)			
ADMIN REIMB - WS	(163,087)			
ACCRUED LEAVE PAYOUTS	0			
REVENUE	(131,900)			
Total Departmental Cost Adjustments:	(308,706)			(308,706)
Total To Be Allocated:	450,548	71,614		522,162

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department FE - Fair Employment Practices

	Total	General & Admin	Fair Employment	Major Capital
Wages & Benefits				
SALARIES	561,257	0	561,257	0
FRINGE BENEFITS	121,315	0	121,315	0
Other Expense & Cost				
*POLL WORKERS	4,289	4,289	0	0
TELECOMMUNICATIONS	9,090	0	9,090	0
ITD	11,500	0	11,500	0
GENERAL AUTO & PROFESSIONAL LIAB	3,300	0	3,300	0
EQUIPMENT MAINTENANCE	1,382	0	1,382	0
ITD MAINTENANCE	3,195	0	3,195	0
GSA CHARGES	6,317	0	6,317	0
CLERK OF COURTS	750	0	750	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	1,458	0	1,458	0
TRAVEL	3,832	0	3,832	0
TRAINING	2,494	0	2,494	0
*PETTY CASH & CHANGE FUNDS	(871)	(871)	0	0
FUEL & LUBRICANTS	34	0	34	0
MISCELLANEOUS	5,924	0	5,924	0
OFFICE SUPPLIES & MINOR EQUIPMENT	1,166	0	1,166	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
EQUIPMENT & NON-CAPTIAL	0	0	0	0
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
Departmental Totals				
Total Expenditures	736,432	3,418	733,014	0
Deductions				
Total Deductions	(3,418)	(3,418)	0	0
Cost Adjustments				
ADMIN REIMB - AV	(13,719)	0	(13,719)	0
ADMIN REIMB - WS	(163,087)	0	(163,087)	0
ACCRUED LEAVE PAYOUTS	0	0	0	0
REVENUE	(131,900)	0	(131,900)	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department FE - Fair Employment Practices

	Total	General & Admin	Fair Employment	Major Capital
Functional Cost	424,308	0	424,308	0
Allocation Step 1				
Inbound- All Others	26,240	26,240	0	0
Reallocate Admin Costs		(26,240)	26,240	0
1st Allocation	450,548	0	450,548	0
Allocation Step 2				
Inbound- All Others	71,614	71,614	0	0
Reallocate Admin Costs		(71,614)	71,614	0
2nd Allocation	71,614	0	71,614	0
Total For FE FE - Fair Employment Practices				
Total Allocated	522,162	0	522,162	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	112	0.4234	1,908		1,908	317	2,225
AT - County Attorney	119	0.4499	2,027		2,027		2,027
AU - Audit and Management	41	0.1550	698		698		698
AV - Aviation	1,204	4.5520	20,509		20,509	3,408	23,917
BU - Strategic Business Management	78	0.2949	1,329		1,329		1,329
CC - County Commission	175	0.6616	2,981		2,981		2,981
CE - County Executive	43	0.1626	732		732		732
CL - Clerk of Court	1,282	4.8469	21,838		21,838	3,629	25,467
CO - Com Actn & Human Serv	472	1.7845	8,040		8,040	1,336	9,376
CR - Corrections & Rehabilitation	2,850	10.7750	48,547		48,547	8,068	56,615
CU - Cultural Affairs	41	0.1550	698		698	116	814
EC - Commission on Ethics & Public Trust	13	0.0491	221		221	37	258
EL - Elections	89	0.3365	1,516		1,516	252	1,768
ER - Human Resources	121	0.4575	2,061		2,061		2,061
ET - Enterprise Technology Services	574	2.1701	9,777		9,777		9,777
FN - Finance	297	1.1229	5,059		5,059	841	5,900
FR - Fire	2,606	9.8526	44,390		44,390	7,377	51,767
GI - Government Information Center	172	0.6503	2,930		2,930	487	3,417
HT - Homeless Trust	15	0.0567	256		256	42	298
ID - Internal Services (Grantee)	659	2.4915	11,226		11,226	1,865	13,091
IG - Inspector General	30	0.1134	511		511	85	596
LB - Libraries	466	1.7618	7,938		7,938	1,319	9,257
ME - Medical Examiner	77	0.2911	1,312		1,312	218	1,530
MP - Metropolitan Planning Organization	13	0.0491	221		221	37	258
MT - Transit	3,090	11.6824	52,635		52,635	8,747	61,382

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	338	1.2779	5,757		5,757	957	6,714
PD - Police	4,386	16.5823	74,714		74,714	12,414	87,128
PE - Reg & Econom Resources	900	3.4026	15,331		15,331	2,548	17,879
PM - Procurement Management	101	0.3819	1,720		1,720	286	2,006
PR - Park & Recreation	885	3.3459	15,075		15,075	2,505	17,580
PWWM - PW & Waste Mgt	1,625	6.1437	27,680		27,680	4,600	32,280
SP - Seaport	336	1.2703	5,723		5,723	951	6,674
TT - Office of the CITT	8	0.0302	136		136	23	159
VZ - Vizcaya Museum and Gardens	43	0.1626	732		732	122	854
ZZ -All Other	3,189	12.0568	54,320		54,320	9,027	63,347
SubTotal	26,450	100.0000	450,548		450,548	71,614	522,162
Total	26,450	100.0000	450,548		450,548	71,614	522,162

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, 2013
Schedule .5 - Allocation Summary
For Department FE - Fair Employment Practices

Receiving Department	Total	Fair Employment
AD - Animal Services	2,225	2,225
AT - County Attorney	2,027	2,027
AU - Audit and Management	698	698
AV - Aviation	23,917	23,917
BU - Strategic Business	1,329	1,329
CC - County Commission	2,981	2,981
CE - County Executive	732	732
CL - Clerk of Court	25,467	25,467
CO - Com Actn & Human	9,376	9,376
CR - Corrections &	56,615	56,615
CU - Cultural Affairs	814	814
EC - Commission on Ethics &	258	258
EL - Elections	1,768	1,768
ER - Human Resources	2,061	2,061
ET - Enterprise Technology	9,777	9,777
FN - Finance	5,900	5,900
FR - Fire	51,767	51,767
GI - Government Information	3,417	3,417
HT - Homeless Trust	298	298
ID - Internal Services	13,091	13,091
IG - Inspector General	596	596
LB - Libraries	9,257	9,257
ME - Medical Examiner	1,530	1,530
MP - Metropolitan Planning	258	258
MT - Transit	61,382	61,382
PA - Property Appraiser	6,714	6,714
PD - Police	87,128	87,128
PE - Reg & Econom	17,879	17,879
PM - Procurement	2,006	2,006
PR - Park & Recreation	17,580	17,580
PWWM - PW & Waste Mgt	32,280	32,280
SP - Seaport	6,674	6,674
TT - Office of the CITT	159	159



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department FE - Fair Employment Practices

Receiving Department	Total	Fair Employment
VZ - Vizcaya Museum and	854	854
ZZ -All Other	63,347	63,347
Direct Billed	0	0
Total	522,162	522,162

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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, 2013
Schedule .2 - Costs To Be Allocated
For Department FN - Finance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	39,886,871			39,886,871
POLL WORKERS	(35,186)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(35,060)			
PETTY CASH & CHANGE FUNDS	(1,056)			
GENERAL FUND TRANSFER OUT	(510,200)			
INTRAFUND TRANSFER	(1,418,787)			
OTHER SPECIAL REVENUE TRF OUT	(7,025,100)			
OTHER SPECIAL OBLIGATIONS	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(1,337,234)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(696,499)			
Total Deductions:	(11,059,122)			(11,059,122)
Depreciation	96,436		96,436	
Leave Payouts	295,459		295,459	
AG - Agenda Coordination	5,913	(10)	5,903	
AT - County Attorney	787,578	87,678	875,256	
AU - Audit and Management	67,431	7,097	74,528	
BU - Strategic Business Management	39,205	17,077	56,282	
CC - County Commission	(26,345)	(32,411)	(58,756)	
CE - County Executive	34,778	7,681	42,459	
DA - ADA Coordination	(940)	75	(865)	
ER - Human Resources	80,498	16,570	97,068	
ET - Enterprise Technology Services	78,104	17,486	95,590	
FE - Fair Employment Practices	5,059	841	5,900	
FN - Finance		43,962	43,962	
GG - General Government		9,326	9,326	
GI - Government Information Center		201,473	201,473	
IG - Inspector General		3,462	3,462	
PM - Procurement Management		(18,616)	(18,616)	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department FN - Finance

Total Allocated Additions:	1,463,176	361,691	1,824,867	1,824,867
ADMIN REIMB - AV	(157,237)			
ADMIN REIMB - WS	(1,869,248)			
ACCRUED LEAVE PAYOUTS	(434,783)			
REVENUE	(142,814,269)			
Total Departmental Cost Adjustments:	(145,275,537)		(145,275,537)	
Total To Be Allocated:	(114,984,612)	361,691	(114,622,921)	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
Wages & Benefits					
SALARIES	17,111,126	0	376,249	4,611,206	9,721,413
FRINGE BENEFITS	4,021,090	0	17,135	1,028,110	2,391,612
Other Expense & Cost					
*POLL WORKERS	35,186	35,186	0	0	0
OTHER COURT OPERATING EXPENSE	864	0	0	0	864
ACCOUNTING & AUDITING	24,870	0	0	1,095	914
CONSULTING SERVICES	83,800	0	0	0	0
LEGAL	36,021	0	0	0	2,126
BANK & TRUSTEE/PAYING AGENT FEES	93,112	0	0	0	93,112
TEMPORARY HELP AGENCY	706,131	0	0	195,106	471,991
INDUSTRIAL SERVICE RELATED	165,285	0	0	260	165,025
OTHER OUTSIDE CONTRACTUAL SERVICES	95,629	0	50	533	29,016
GENERAL AUTO & PROFESSIONAL LIAB	86,400	0	1,398	30,064	50,843
HEALTH RELATED SERVICES	0	0	0	0	0
EQUIPMENT MAINTENANCE	32,029	0	0	7,659	24,370
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	2,099	0	0	0	2,099
ITD MAINTENANCE	234,922	0	0	143,555	86,804
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	1,756,395	0	45,245	579,542	1,041,114
COMMUNICATION EQUIPMENT-RENTAL	91,429	0	2,616	9,989	71,225
TAXES, LICENCES & PERMITS	0	0	0	0	0
GSA CHARGES	628,796	0	6,322	115,404	504,238
ITD	1,693,396	0	10,078	384,599	1,268,579
GENERAL COUNTY SUPPORT CHARGES	40,000	0	0	10,000	0
CLERK OF COURTS	64,667	0	260	57,860	5,927
TELECOMMUNICATIONS	297,525	0	25,986	59,899	199,475
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	9,209	0	660	1,320	6,569
TRAVEL	19,476	0	3,257	5,228	1,433
AUTOMOBILE REIMBURSEMENT	811	0	0	91	720
ADVERTISING	84,551	0	0	0	69,374
PRINTING & GRAPHICS	228,252	0	0	33,089	192,309
MAILING SERVICES	1,710,982	0	10	3,778	1,706,727
OTHER COMMUNICATIONS	14,052	0	0	0	14,052
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	35,060	35,060	0	0	0
*PETTY CASH & CHANGE FUNDS	1,056	1,056	0	0	0
TRAINING	12,935	0	12,310	625	0
REIMBURSEMENTS & REFUNDS	(968,724)	0	(40,000)	(576,272)	(352,452)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
MISCELLANEOUS	242,500	0	4,872	5,814	204,669
FUEL & LUBRICANTS	0	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	17,487	0	0	10,293	6,003
OTHER REPAIR & MAINTENANCE SUPPLIES	464	0	0	375	89
OFFICE SUPPLIES & MINOR EQUIPMENT	183,596	0	2,237	38,375	139,706
COMPUTER SUPPLIES	1,182	0	0	475	707
CLOTHING & UNIFORMS	5,390	0	0	0	5,390
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
*GENERAL FUND TRANSFER OUT	510,200	510,200	0	0	0
*INTRAFUND TRANSFER	1,418,787	1,418,787	0	0	0
*OTHER SPECIAL REVENUE TRF OUT	7,025,100	7,025,100	0	0	0
*OTHER SPECIAL OBLIGATIONS	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	1,337,234	1,337,234	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	696,499	696,499	0	0	0
Departmental Totals					
Total Expenditures	39,886,871	11,059,122	468,685	6,758,072	18,126,043
Deductions					
Total Deductions	(11,059,122)	(11,059,122)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(157,237)	0	0	(157,237)	0
ADMIN REIMB - WS	(1,869,248)	0	0	(1,869,248)	0
ACCRUED LEAVE PAYOUTS	(434,783)	0	(171,595)	(202,158)	(48,695)
REVENUE	(142,814,269)	0	0	0	(137,734,392)
Functional Cost	(116,447,788)	0	297,090	4,529,429	(119,657,044)
Allocation Step 1					
Inbound- All Others	1,463,176	0	32,173	394,305	831,281
Unallocated Costs	120,237,609	0	0	0	118,825,763
1st Allocation	5,252,997	0	329,263	4,923,734	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	361,691	0	7,953	97,471	205,489
Unallocated Costs	(256,267)	0	0	0	(205,489)
2nd Allocation	105,424	0	7,953	97,471	0
Total For FN FN - Finance					
Total Allocated	5,358,421	0	337,216	5,021,205	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Bond Admin Division	Cash Management
Wages & Benefits		
SALARIES	1,370,776	1,031,482
FRINGE BENEFITS	355,721	228,512
Other Expense & Cost		
*POLL WORKERS	0	0
OTHER COURT OPERATING EXPENSE	0	0
ACCOUNTING & AUDITING	22,861	0
CONSULTING SERVICES	25,000	58,800
LEGAL	33,895	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0
TEMPORARY HELP AGENCY	25,716	13,318
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	66,030
GENERAL AUTO & PROFESSIONAL LIAB	2,097	1,998
HEALTH RELATED SERVICES	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	2,360	2,203
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
BUILDINGS COUNTY OWNED: RENTAL	45,245	45,249
COMMUNICATION EQUIPMENT-RENTAL	5,902	1,697
TAXES, LICENCES & PERMITS	0	0
GSA CHARGES	2,045	787
ITD	15,991	14,149
GENERAL COUNTY SUPPORT CHARGES	0	30,000
CLERK OF COURTS	90	530
TELECOMMUNICATIONS	4,153	8,012
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	660	0
TRAVEL	9,558	0
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	15,177	0
PRINTING & GRAPHICS	2,854	0
MAILING SERVICES	144	323
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, 2013
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Bond Admin Division	Cash Management
MISCELLANEOUS	2,523	24,622
FUEL & LUBRICANTS	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	1,191
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	2,179	1,099
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
Departmental Totals		
Total Expenditures	1,944,947	1,530,002
Deductions		
Total Deductions	0	0
Cost Adjustments		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	(12,335)	0
REVENUE	(3,361,839)	(1,718,038)
Functional Cost	(1,429,227)	(188,036)
Allocation Step 1		
Inbound- All Others	117,215	88,202
Unallocated Costs	1,312,012	99,834
1st Allocation	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Bond Admin Division	Cash Management
Allocation Step 2		
Inbound- All Others	28,975	21,803
Unallocated Costs	(28,975)	(21,803)
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, 2013
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	19,815.00	0.5578	1,837		1,837	54	1,891
AT - County Attorney	3,676.00	0.1035	341		341		341
AU - Audit and Management	1,513.00	0.0426	140		140		140
AV - Aviation	77,825.00	2.1907	7,213		7,213	214	7,427
BU - Strategic Business Management	20,457.00	0.5758	1,896		1,896		1,896
CC - County Commission	24,403.00	0.6869	2,262		2,262		2,262
CE - County Executive	1,292.00	0.0364	120		120		120
CL - Clerk of Court	47,842.00	1.3467	4,434		4,434	132	4,566
CO - Com Actn & Human Serv	208,435.00	5.8672	19,319		19,319	573	19,892
CR - Corrections & Rehabilitation	75,707.00	2.1311	7,017		7,017	208	7,225
CU - Cultural Affairs	14,919.00	0.4200	1,383		1,383	41	1,424
DA - ADA Coordination	2.00	0.0001					
EC - Commission on Ethics & Public Trust	1,535.00	0.0432	142		142	4	146
EL - Elections	8,026.00	0.2259	744		744	22	766
ER - Human Resources	482,181.00	13.5727	44,688		44,688		44,688
ET - Enterprise Technology Services	95,450.00	2.6868	8,847		8,847		8,847
FE - Fair Employment Practices	946.00	0.0266	88		88		88
FN - Finance	29,731.00	0.8369	2,756		2,756		2,756
FR - Fire	99,377.00	2.7974	9,211		9,211	273	9,484
GG - General Government	8,313.00	0.2340	770		770	23	793
GI - Government Information Center	7,885.00	0.2220	731		731	22	753
HT - Homeless Trust	8,665.00	0.2439	803		803	24	827
ID - Internal Services (Grantee)	33.00	0.0009	3		3		3
IG - Inspector General	137,321.00	3.8654	12,727		12,727	378	13,105
JU - Juvenile Assessment Center	10,024.00	0.2822	929		929	28	957

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
LB - Libraries	37,860.00	1.0657	3,509		3,509	104	3,613
ME - Medical Examiner	8,791.00	0.2475	815		815	24	839
MM - Miami-Dade Economic Advisory Trust	3,325.00	0.0936	308		308	9	317
MP - Metropolitan Planning Organization	4,692.00	0.1321	435		435	13	448
MT - Transit	144,858.00	4.0776	13,426		13,426	398	13,824
ND - Non-Department	454,303.00	12.7881	42,107		42,107	1,249	43,356
PA - Property Appraiser	7,189.00	0.2024	666		666	20	686
PD - Police	98,160.00	2.7631	9,098		9,098	270	9,368
PE - Reg & Econom Resources	152,065.00	4.2805	14,094		14,094	418	14,512
PM - Procurement Management	127,885.00	3.5998	11,853		11,853	352	12,205
PR - Park & Recreation	455,924.00	12.8338	42,257		42,257	1,252	43,509
PWWM - PW & Waste Mgt	194,270.00	5.4685	18,006		18,006	534	18,540
SP - Seaport	41,661.00	1.1727	3,861		3,861	115	3,976
TT - Office of the CITT	2,277.00	0.0641	211		211	6	217
VZ - Vizcaya Museum and Gardens	8,166.00	0.2299	757		757	22	779
ZZ -All Other	425,737.00	11.9839	39,459		39,459	1,171	40,630
SubTotal	3,552,536.00	100.0000	329,263		329,263	7,953	337,216
Total	3,552,536.00	100.0000	329,263		329,263	7,953	337,216

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance



All Monetary Values Are \$ Dollars
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	19,815.00	0.5578	27,463		27,463	668	28,131
AT - County Attorney	3,676.00	0.1035	5,095		5,095		5,095
AU - Audit and Management	1,513.00	0.0426	2,097		2,097		2,097
AV - Aviation	77,825.00	2.1907	107,864		107,864	2,622	110,486
BU - Strategic Business Management	20,457.00	0.5758	28,353		28,353		28,353
CC - County Commission	24,403.00	0.6869	33,822		33,822		33,822
CE - County Executive	1,292.00	0.0364	1,791		1,791		1,791
CL - Clerk of Court	47,842.00	1.3467	66,308		66,308	1,612	67,920
CO - Com Actn & Human Serv	208,435.00	5.8672	288,886		288,886	7,023	295,909
CR - Corrections & Rehabilitation	75,707.00	2.1311	104,928		104,928	2,551	107,479
CU - Cultural Affairs	14,919.00	0.4200	20,677		20,677	503	21,180
DA - ADA Coordination	2.00	0.0001	3		3		3
EC - Commission on Ethics & Public Trust	1,535.00	0.0432	2,127		2,127	52	2,179
EL - Elections	8,026.00	0.2259	11,124		11,124	270	11,394
ER - Human Resources	482,181.00	13.5727	668,292		668,292		668,292
ET - Enterprise Technology Services	95,450.00	2.6868	132,292		132,292		132,292
FE - Fair Employment Practices	946.00	0.0266	1,311		1,311		1,311
FN - Finance	29,731.00	0.8369	41,206		41,206		41,206
FR - Fire	99,377.00	2.7974	137,734		137,734	3,348	141,082
GG - General Government	8,313.00	0.2340	11,522		11,522	280	11,802
GI - Government Information Center	7,885.00	0.2220	10,928		10,928	266	11,194
HT - Homeless Trust	8,665.00	0.2439	12,009		12,009	292	12,301
ID - Internal Services (Grantee)	33.00	0.0009	46		46	1	47
IG - Inspector General	137,321.00	3.8654	190,324		190,324	4,627	194,951
JU - Juvenile Assessment Center	10,024.00	0.2822	13,893		13,893	338	14,231



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
LB - Libraries	37,860.00	1.0657	52,473		52,473	1,276	53,749
ME - Medical Examiner	8,791.00	0.2475	12,184		12,184	296	12,480
MM - Miami-Dade Economic Advisory Trust	3,325.00	0.0936	4,608		4,608	112	4,720
MP - Metropolitan Planning Organization	4,692.00	0.1321	6,503		6,503	158	6,661
MT - Transit	144,858.00	4.0776	200,770		200,770	4,881	205,651
ND - Non-Department	454,303.00	12.7881	629,654		629,654	15,307	644,961
PA - Property Appraiser	7,189.00	0.2024	9,964		9,964	242	10,206
PD - Police	98,160.00	2.7631	136,048		136,048	3,307	139,355
PE - Reg & Econom Resources	152,065.00	4.2805	210,759		210,759	5,124	215,883
PM - Procurement Management	127,885.00	3.5998	177,246		177,246	4,309	181,555
PR - Park & Recreation	455,924.00	12.8338	631,900		631,900	15,360	647,260
PWWM - PW & Waste Mgt	194,270.00	5.4685	269,253		269,253	6,546	275,799
SP - Seaport	41,661.00	1.1727	57,741		57,741	1,404	59,145
TT - Office of the CITT	2,277.00	0.0641	3,156		3,156	77	3,233
VZ - Vizcaya Museum and Gardens	8,166.00	0.2299	11,318		11,318	275	11,593
ZZ -All Other	425,737.00	11.9839	590,062		590,062	14,344	604,406
SubTotal	3,552,536.00	100.0000	4,923,734		4,923,734	97,471	5,021,205
Total	3,552,536.00	100.0000	4,923,734		4,923,734	97,471	5,021,205

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, 2013
Schedule .5 - Allocation Summary
For Department FN - Finance

Receiving Department	Total	Director's Office	Comptroller's Division
AD - Animal Services	30,022	1,891	28,131
AT - County Attorney	5,436	341	5,095
AU - Audit and Management	2,237	140	2,097
AV - Aviation	117,913	7,427	110,486
BU - Strategic Business	30,249	1,896	28,353
CC - County Commission	36,084	2,262	33,822
CE - County Executive	1,911	120	1,791
CL - Clerk of Court	72,486	4,566	67,920
CO - Com Actn & Human	315,801	19,892	295,909
CR - Corrections &	114,704	7,225	107,479
CU - Cultural Affairs	22,604	1,424	21,180
DA - ADA Coordination	3	0	3
EC - Commission on Ethics &	2,325	146	2,179
EL - Elections	12,160	766	11,394
ER - Human Resources	712,980	44,688	668,292
ET - Enterprise Technology	141,139	8,847	132,292
FE - Fair Employment	1,399	88	1,311
FN - Finance	43,962	2,756	41,206
FR - Fire	150,566	9,484	141,082
GG - General Government	12,595	793	11,802
GI - Government Information	11,947	753	11,194
HT - Homeless Trust	13,128	827	12,301
ID - Internal Services	50	3	47
IG - Inspector General	208,056	13,105	194,951
JU - Juvenile Assessment	15,188	957	14,231
LB - Libraries	57,362	3,613	53,749
ME - Medical Examiner	13,319	839	12,480
MM - Miami-Dade Economic	5,037	317	4,720
MP - Metropolitan Planning	7,109	448	6,661
MT - Transit	219,475	13,824	205,651
ND - Non-Department	688,317	43,356	644,961
PA - Property Appraiser	10,892	686	10,206
PD - Police	148,723	9,368	139,355



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department FN - Finance

Receiving Department	Total	Director's Office	Comptroller's Division
PE - Reg & Econom	230,395	14,512	215,883
PM - Procurement	193,760	12,205	181,555
PR - Park & Recreation	690,769	43,509	647,260
PWWM - PW & Waste Mgt	294,339	18,540	275,799
SP - Seaport	63,121	3,976	59,145
TT - Office of the CITT	3,450	217	3,233
VZ - Vizcaya Museum and	12,372	779	11,593
ZZ -All Other	645,036	40,630	604,406
Direct Billed	0	0	0
Total	5,358,421	337,216	5,021,205

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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, 2013
Schedule .2 - Costs To Be Allocated
For Department GG - General Government

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	696,036,803			696,036,803
Depreciation	128,730		128,730	
Leave Payouts	(273)		(273)	
DA - ADA Coordination	(940)	75	(865)	
FN - Finance	12,292	303	12,595	
GG - General Government		(2,584)	(2,584)	
IG - Inspector General		3,291	3,291	
PM - Procurement Management		(8,145)	(8,145)	
Total Allocated Additions:	139,809	(7,060)	132,749	132,749
ADMIN REIMB - AV	(162,706)			
ADMIN REIMB - WS	(1,934,260)			
Total Departmental Cost Adjustments:	(2,096,966)			(2,096,966)
Total To Be Allocated:	694,079,646	(7,060)		694,072,586

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Wages & Benefits					
SALARIES	6,673,962	0	0	0	0
FRINGE BENEFITS	2,981,857	0	0	0	0
Other Expense & Cost					
POLL WORKERS	0	0	0	0	0
LONG TERM DISABILITY INSURANCE	1,340,961	0	1,340,961	0	0
ACCIDENTAL DEATH INSURANCE	246,278	0	246,278	0	0
ATTORNEY FEES	6,415,768	0	0	0	0
ACCOUNTING & AUDITING	831,532	0	0	831,532	0
CONSULTING SERVICES	1,198,850	0	0	0	0
TEMPORARY HELP AGENCY	100,650	0	0	0	0
HEALTH RELATED SERVICES	478,868	0	0	0	478,868
ELECTRICAL SERVICES	2,776	0	0	0	0
WATER AND DISPOSAL SERVICES	27,633	0	0	0	0
ITD	185,582	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	487,421	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,675,902	0	0	0	0
INTERPRETERS	504	0	0	0	0
OTHER INSURANCE EXPENSE	112,315	0	0	0	0
ITD MAINTENANCE	211,448	0	0	0	0
GSA CHARGES	418,754	0	0	0	0
PARKS & RECREATION SERVICES	149,999	0	0	0	0
CLERK OF COURTS	110	0	0	0	0
TELECOMMUNICATIONS	3,877	0	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	259,937	0	0	0	0
TRAVEL	35,771	0	0	0	0
AUTOMOBILE REIMBURSEMENT	240	0	0	0	0
ADVERTISING	166,583	0	0	0	0
PRINTING & GRAPHICS	0	0	0	0	0
MAILING SERVICES	2,001	0	0	0	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	5,289,214	0	0	0	0
TRAINING	30,988	0	0	0	0
REIMBURSEMENTS & REFUNDS	(9,164,637)	0	0	0	0
MISCELLANEOUS	900,606	0	0	0	0
RESERVE & CONTINGENCIES	46,480	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, 2013
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	179	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
GENERAL FUND-TRF OUT	147,564,359	0	0	0	0
OTHER SPECIAL REVENUE-TRF OUT	42,866,678	0	0	0	0
FIRE & RESCUE	34,023,000	0	0	0	0
HEALTH DEVELOPMENT	29,338,000	0	0	0	0
TRUST REIMBURSEMENT	624,000	0	0	0	0
OTHER SPEC OBLIGATIONS	10,920,021	0	0	0	0
OTHER SPECIAL OBLIGATIONS	4,098,000	0	0	0	0
ENTERPRISE FUNDS	162,191,000	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	0	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	23,604,308	0	0	0	0
CONTRACTUAL TAX INCREMENT FINANCING	39,755,743	0	0	0	0
MEDICAL SERVICES	171,320,775	0	0	0	0
MAJOR MACHINERY, EQUIP, & FURNITURE	13,361	0	0	0	0
ARCHITECTURAL ENGINEERING COSTS	9,567	0	0	0	0
MACHINERY,EQUIP,FURN., & OTHER > 5000	5,270,515	0	0	0	0
CONSTRUCTION PHASE	145,067	0	0	0	0
IN-KIND CONTRIBUTION SERVICES	0	0	0	0	0
Departmental Totals					
Total Expenditures	696,036,803	0	1,587,239	831,532	478,868
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(162,706)	0	0	(149,974)	0
ADMIN REIMB - WS	(1,934,260)	0	0	(1,778,896)	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Functional Cost	693,939,837	0	1,587,239	(1,097,338)	478,868
Allocation Step 1					
Inbound- All Others	139,809	139,809	0	0	0
Reallocate Admin Costs		(139,809)	320	(221)	96
Unallocated Costs	(628,535,222)	0	0	0	0
1st Allocation	65,544,424	0	1,587,559	(1,097,559)	478,964
Allocation Step 2					
Inbound- All Others	(7,060)	(7,060)	0	0	0
Reallocate Admin Costs		7,060	(16)	11	(5)
Unallocated Costs	6,393	0	0	0	0
2nd Allocation	(667)	0	(16)	11	(5)
Total For GG GG - General Government					
Total Allocated	65,543,757	0	1,587,543	(1,097,548)	478,959

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
Wages & Benefits				
SALARIES	0	0	0	6,673,962
FRINGE BENEFITS	0	0	0	2,981,857
Other Expense & Cost				
POLL WORKERS	0	0	0	0
LONG TERM DISABILITY INSURANCE	0	0	0	0
ACCIDENTAL DEATH INSURANCE	0	0	0	0
ATTORNEY FEES	0	0	0	6,415,768
ACCOUNTING & AUDITING	0	0	0	0
CONSULTING SERVICES	0	0	0	1,198,850
TEMPORARY HELP AGENCY	0	0	0	100,650
HEALTH RELATED SERVICES	0	0	0	0
ELECTRICAL SERVICES	0	0	0	2,776
WATER AND DISPOSAL SERVICES	0	0	0	27,633
ITD	0	0	0	185,582
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	487,421
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,675,902	0	0	0
INTERPRETERS	0	0	0	504
OTHER INSURANCE EXPENSE	0	0	0	112,315
ITD MAINTENANCE	0	0	0	211,448
GSA CHARGES	0	0	0	418,754
PARKS & RECREATION SERVICES	0	0	0	149,999
CLERK OF COURTS	0	0	0	110
TELECOMMUNICATIONS	0	0	0	3,877
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	259,937	0	0
TRAVEL	0	0	0	35,771
AUTOMOBILE REIMBURSEMENT	0	0	0	240
ADVERTISING	0	0	0	166,583
PRINTING & GRAPHICS	0	0	0	0
MAILING SERVICES	0	0	0	2,001
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	5,289,214
TRAINING	0	0	0	30,988
REIMBURSEMENTS & REFUNDS	0	0	0	(9,164,637)
MISCELLANEOUS	0	0	0	900,606
RESERVE & CONTINGENCIES	0	0	0	46,480
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, 2013
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	179
OTHER MATERIALS & SUPPLIES	0	0	0	0
GENERAL FUND-TRF OUT	0	0	59,794,710	87,769,649
OTHER SPECIAL REVENUE-TRF OUT	0	0	0	42,866,678
FIRE & RESCUE	0	0	0	34,023,000
HEALTH DEVELOPMENT	0	0	0	29,338,000
TRUST REIMBURSEMENT	0	0	0	624,000
OTHER SPEC OBLIGATIONS	0	0	0	10,920,021
OTHER SPECIAL OBLIGATIONS	0	0	0	4,098,000
ENTERPRISE FUNDS	0	0	0	162,191,000
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	0
GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	23,604,308
CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	39,755,743
MEDICAL SERVICES	0	0	0	171,320,775
MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	13,361
ARCHITECTURAL ENGINEERING COSTS	0	0	0	9,567
MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	5,270,515
CONSTRUCTION PHASE	0	0	0	145,067
IN-KIND CONTRIBUTION SERVICES	0	0	0	0
Departmental Totals				
Total Expenditures	4,675,902	259,937	59,794,710	628,408,615
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
ADMIN REIMB - AV	0	(12,732)	0	0
ADMIN REIMB - WS	0	(155,364)	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
Functional Cost	4,675,902	91,841	59,794,710	628,408,615
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	942	18	12,047	126,607
Unallocated Costs	0	0	0	(628,535,222)
1st Allocation	4,676,844	91,859	59,806,757	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	(48)	(1)	(608)	(6,393)
Unallocated Costs	0	0	0	6,393
2nd Allocation	(48)	(1)	(608)	0
Total For GG GG - General Government				
Total Allocated	4,676,796	91,858	59,806,149	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	4,905,837.75	0.3232	5,131		5,131		5,131
AG - Agenda Coordination	353,425.87	0.0233	370		370		370
AT - County Attorney	11,305,586.33	0.7449	11,825		11,825		11,825
AU - Audit and Management	3,342,771.33	0.2202	3,496		3,496		3,496
BU - Strategic Business Management	6,328,539.27	0.4170	6,619		6,619		6,619
CC - County Commission	10,042,664.90	0.6617	10,504		10,504		10,504
CE - County Executive	3,915,935.98	0.2580	4,096		4,096		4,096
CL - Clerk of Court	60,610,709.46	3.9933	63,397		63,397	-1	63,396
CO - Com Actn & Human Serv	32,888,989.04	2.1669	34,401		34,401		34,401
CR - Corrections & Rehabilitation	186,168,277.70	12.2657	194,726		194,726	-2	194,724
CU - Cultural Affairs	3,761,749.15	0.2478	3,935		3,935		3,935
EC - Commission on Ethics & Public Trust	1,290,410.29	0.0850	1,350		1,350		1,350
EL - Elections	11,274,472.27	0.7428	11,793		11,793		11,793
ER - Human Resources	6,529,426.00	0.4302	6,830		6,830		6,830
ET - Enterprise Technology Services	53,121,953.59	3.5000	55,564		55,564		55,564
FE - Fair Employment Practices	565,545.56	0.0373	592		592		592
FN - Finance	16,711,528.18	1.1010	17,480		17,480		17,480
GG - General Government	-15,452.75	-0.0010	-16		-16		-16
GI - Government Information Center	10,074,721.59	0.6638	10,538		10,538		10,538
HT - Homeless Trust	1,161,535.57	0.0765	1,215		1,215		1,215
ID - Internal Services (Grantee)	43,498,756.34	2.8660	45,499		45,499		45,499
IG - Inspector General	3,311,297.13	0.2182	3,463		3,463		3,463
JU - Juvenile Assessment Center	5,250,458.38	0.3459	5,492		5,492		5,492
LB - Libraries	22,549,068.21	1.4857	23,586		23,586		23,586
ME - Medical Examiner	5,666,482.64	0.3733	5,927		5,927		5,927

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	1,281,583.84	0.0844	1,340		1,340		1,340
MP - Metropolitan Planning Organization	1,353,524.00	0.0892	1,416		1,416		1,416
MT - Transit	208,664,432.30	13.7479	218,256		218,256	-2	218,254
ND - Non-Department	259,619,159.88	17.1051	271,553		271,553	-3	271,550
PA - Property Appraiser	21,941,499.57	1.4456	22,950		22,950		22,950
PD - Police	339,902,756.25	22.3944	355,525		355,525	-6	355,519
PE - Reg & Econom Resources	60,062,471.71	3.9572	62,823		62,823	-1	62,822
PM - Procurement Management	6,548,171.10	0.4314	6,849		6,849		6,849
PR - Park & Recreation	45,469,884.77	2.9958	47,560		47,560	-1	47,559
PWWM - PW & Waste Mgt	25,955,910.55	1.7101	27,149		27,149		27,149
TT - Office of the CITT	851,308.80	0.0561	890		890		890
VZ - Vizcaya Museum and Gardens	2,602,510.97	0.1715	2,722		2,722		2,722
ZZ -All Other	38,924,007.68	2.5646	40,713		40,713		40,713
SubTotal	1,517,791,911.20	100.0000	1,587,559		1,587,559	-16	1,587,543
Total	1,517,791,911.20	100.0000	1,587,559		1,587,559	-16	1,587,543

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, 2013
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	19,815.00	0.5578	-6,122		-6,122		-6,122
AT - County Attorney	3,676.00	0.1035	-1,136		-1,136		-1,136
AU - Audit and Management	1,513.00	0.0426	-467		-467		-467
AV - Aviation	77,825.00	2.1907	-24,044		-24,044		-24,044
BU - Strategic Business Management	20,457.00	0.5758	-6,320		-6,320		-6,320
CC - County Commission	24,403.00	0.6869	-7,539		-7,539		-7,539
CE - County Executive	1,292.00	0.0364	-399		-399		-399
CL - Clerk of Court	47,842.00	1.3467	-14,781		-14,781		-14,781
CO - Com Actn & Human Serv	208,435.00	5.8672	-64,396		-64,396	1	-64,395
CR - Corrections & Rehabilitation	75,707.00	2.1311	-23,390		-23,390		-23,390
CU - Cultural Affairs	14,919.00	0.4200	-4,609		-4,609		-4,609
DA - ADA Coordination	2.00	0.0001	-1		-1		-1
EC - Commission on Ethics & Public Trust	1,535.00	0.0432	-474		-474		-474
EL - Elections	8,026.00	0.2259	-2,480		-2,480		-2,480
ER - Human Resources	482,181.00	13.5727	-148,973		-148,973		-148,973
ET - Enterprise Technology Services	95,450.00	2.6868	-29,489		-29,489		-29,489
FE - Fair Employment Practices	946.00	0.0266	-292		-292		-292
FN - Finance	29,731.00	0.8369	-9,185		-9,185		-9,185
FR - Fire	99,377.00	2.7974	-30,703		-30,703		-30,703
GG - General Government	8,313.00	0.2340	-2,568		-2,568		-2,568
GI - Government Information Center	7,885.00	0.2220	-2,436		-2,436		-2,436
HT - Homeless Trust	8,665.00	0.2439	-2,677		-2,677		-2,677
ID - Internal Services (Grantee)	33.00	0.0009	-10		-10		-10
IG - Inspector General	137,321.00	3.8654	-42,425		-42,425	1	-42,424
JU - Juvenile Assessment Center	10,024.00	0.2822	-3,097		-3,097		-3,097

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
LB - Libraries	37,860.00	1.0657	-11,697		-11,697		-11,697
ME - Medical Examiner	8,791.00	0.2475	-2,716		-2,716		-2,716
MM - Miami-Dade Economic Advisory Trust	3,325.00	0.0936	-1,027		-1,027		-1,027
MP - Metropolitan Planning Organization	4,692.00	0.1321	-1,450		-1,450		-1,450
MT - Transit	144,858.00	4.0776	-44,754		-44,754	1	-44,753
ND - Non-Department	454,303.00	12.7881	-140,357		-140,357	2	-140,355
PA - Property Appraiser	7,189.00	0.2024	-2,221		-2,221		-2,221
PD - Police	98,160.00	2.7631	-30,327		-30,327		-30,327
PE - Reg & Econom Resources	152,065.00	4.2805	-46,981		-46,981	1	-46,980
PM - Procurement Management	127,885.00	3.5998	-39,510		-39,510		-39,510
PR - Park & Recreation	455,924.00	12.8338	-140,858		-140,858	3	-140,855
PWWM - PW & Waste Mgt	194,270.00	5.4685	-60,020		-60,020	1	-60,019
SP - Seaport	41,661.00	1.1727	-12,871		-12,871		-12,871
TT - Office of the CITT	2,277.00	0.0641	-703		-703		-703
VZ - Vizcaya Museum and Gardens	8,166.00	0.2299	-2,523		-2,523		-2,523
ZZ -All Other	425,737.00	11.9839	-131,531		-131,531	1	-131,530
SubTotal	3,552,536.00	100.0000	-1,097,559		-1,097,559	11	-1,097,548
Total	3,552,536.00	100.0000	-1,097,559		-1,097,559	11	-1,097,548

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, 2013
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	112	0.8977	4,299		4,299		4,299
AT - County Attorney	119	0.9538	4,568		4,568		4,568
AU - Audit and Management	41	0.3286	1,574		1,574		1,574
BU - Strategic Business Management	78	0.6252	2,994		2,994		2,994
CC - County Commission	175	1.4026	6,718		6,718		6,718
CE - County Executive	43	0.3446	1,651		1,651		1,651
CL - Clerk of Court	1,282	10.2749	49,213		49,213	-1	49,212
CO - Com Actn & Human Serv	472	3.7829	18,119		18,119		18,119
CR - Corrections & Rehabilitation	2,850	22.8420	109,405		109,405	-1	109,404
EC - Commission on Ethics & Public Trust	13	0.1042	499		499		499
EL - Elections	89	0.7133	3,417		3,417		3,417
ER - Human Resources	121	0.9698	4,645		4,645		4,645
ET - Enterprise Technology Services	574	4.6005	22,035		22,035		22,035
GI - Government Information Center	172	1.3785	6,603		6,603		6,603
ID - Internal Services (Grantee)	187	1.4987	7,178		7,178		7,178
IG - Inspector General	30	0.2404	1,152		1,152		1,152
ME - Medical Examiner	77	0.6171	2,956		2,956		2,956
PA - Property Appraiser	338	2.7090	12,975		12,975		12,975
PD - Police	4,386	35.1528	168,368		168,368	-3	168,365
PR - Park & Recreation	885	7.0931	33,973		33,973		33,973
ZZ -All Other	433	3.4703	16,622		16,622		16,622
SubTotal	12,477	100.0000	478,964		478,964	-5	478,959
Total	12,477	100.0000	478,964		478,964	-5	478,959

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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, 2013
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
AT - County Attorney	882,339.75	1.6466	77,011		77,011		77,011
AU - Audit and Management	114,944.00	0.2145	10,032		10,032		10,032
BU - Strategic Business Management	518,619.93	0.9679	45,265		45,265		45,265
CC - County Commission	1,341,850.88	2.5042	117,117		117,117		117,117
CE - County Executive	629,684.10	1.1751	54,959		54,959		54,959
CL - Clerk of Court	8,567,415.94	15.9887	747,766		747,766	-8	747,758
CO - Com Actn & Human Serv	1,975,231.10	3.6862	172,399		172,399	-2	172,397
CR - Corrections & Rehabilitation	3,474,638.76	6.4844	303,267		303,267	-3	303,264
EL - Elections	2,168,525.80	4.0469	189,269		189,269	-2	189,267
ER - Human Resources	748,712.42	1.3973	65,348		65,348		65,348
ET - Enterprise Technology Services	871,288.46	1.6260	76,046		76,046		76,046
FE - Fair Employment Practices	58,216.03	0.1086	5,081		5,081		5,081
FR - Fire	146,750.40	0.2739	12,808		12,808		12,808
GI - Government Information Center	691,268.37	1.2901	60,334		60,334	-1	60,333
ME - Medical Examiner	1,835,520.00	3.4255	160,205		160,205	-2	160,203
MT - Transit	1,797,494.02	3.3545	156,886		156,886	-2	156,884
PA - Property Appraiser	1,967,724.17	3.6722	171,743		171,743	-2	171,741
PD - Police	2,051,000.69	3.8276	179,012		179,012	-2	179,010
PE - Reg & Econom Resources	991,299.72	1.8500	86,521		86,521	-1	86,520
PWWM - PW & Waste Mgt	800,929.02	1.4947	69,905		69,905	-1	69,904
ZZ -All Other	21,950,772.44	40.9651	1,915,870		1,915,870	-22	1,915,848
SubTotal	53,584,226.00	100.0000	4,676,844		4,676,844	-48	4,676,796
Total	53,584,226.00	100.0000	4,676,844		4,676,844	-48	4,676,796

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

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, 2013
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	112	0.4234	389		389		389
AT - County Attorney	119	0.4499	413		413		413
AU - Audit and Management	41	0.1550	142		142		142
AV - Aviation	1,204	4.5520	4,181		4,181		4,181
BU - Strategic Business Management	78	0.2949	271		271		271
CC - County Commission	175	0.6616	608		608		608
CE - County Executive	43	0.1626	149		149		149
CL - Clerk of Court	1,282	4.8469	4,452		4,452		4,452
CO - Com Actn & Human Serv	472	1.7845	1,639		1,639		1,639
CR - Corrections & Rehabilitation	2,850	10.7750	9,898		9,898		9,898
CU - Cultural Affairs	41	0.1550	142		142		142
EC - Commission on Ethics & Public Trust	13	0.0491	45		45		45
EL - Elections	89	0.3365	309		309		309
ER - Human Resources	121	0.4575	420		420		420
ET - Enterprise Technology Services	574	2.1701	1,993		1,993		1,993
FN - Finance	297	1.1229	1,031		1,031		1,031
FR - Fire	2,606	9.8526	9,050		9,050		9,050
GI - Government Information Center	172	0.6503	597		597		597
HT - Homeless Trust	15	0.0567	52		52		52
ID - Internal Services (Grantee)	659	2.4915	2,290		2,290		2,290
IG - Inspector General	30	0.1134	104		104		104
LB - Libraries	466	1.7618	1,618		1,618		1,618
ME - Medical Examiner	77	0.2911	267		267		267
MP - Metropolitan Planning Organization	13	0.0491	45		45		45
MT - Transit	3,090	11.6824	10,731		10,731		10,731

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	338	1.2779	1,174		1,174		1,174
PD - Police	4,386	16.5823	15,236		15,236	-1	15,235
PE - Reg & Econom Resources	900	3.4026	3,126		3,126		3,126
PM - Procurement Management	101	0.3819	351		351		351
PR - Park & Recreation	885	3.3459	3,074		3,074		3,074
PWWM - PW & Waste Mgt	1,625	6.1437	5,644		5,644		5,644
SP - Seaport	336	1.2703	1,167		1,167		1,167
TT - Office of the CITT	8	0.0302	28		28		28
VZ - Vizcaya Museum and Gardens	43	0.1626	149		149		149
ZZ -All Other	3,189	12.0568	11,074		11,074		11,074
SubTotal	26,450	100.0000	91,859		91,859	-1	91,858
Total	26,450	100.0000	91,859		91,859	-1	91,858

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, 2013
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
AT - County Attorney	882,339.75	1.6466	984,803		984,803		984,803
AU - Audit and Management	114,944.00	0.2145	128,292		128,292		128,292
BU - Strategic Business Management	518,619.93	0.9679	578,845		578,845		578,845
CC - County Commission	1,341,850.88	2.5042	1,497,675		1,497,675		1,497,675
CE - County Executive	629,684.10	1.1751	702,807		702,807		702,807
CL - Clerk of Court	8,567,415.94	15.9887	9,562,317		9,562,317	-108	9,562,209
CO - Com Actn & Human Serv	1,975,231.10	3.6862	2,204,607		2,204,607	-25	2,204,582
CR - Corrections & Rehabilitation	3,474,638.76	6.4844	3,878,135		3,878,135	-44	3,878,091
EL - Elections	2,168,525.80	4.0469	2,420,348		2,420,348	-27	2,420,321
ER - Human Resources	748,712.42	1.3973	835,658		835,658		835,658
ET - Enterprise Technology Services	871,288.46	1.6260	972,468		972,468		972,468
FE - Fair Employment Practices	58,216.03	0.1086	64,976		64,976		64,976
FR - Fire	146,750.40	0.2739	163,792		163,792	-2	163,790
GI - Government Information Center	691,268.37	1.2901	771,542		771,542	-9	771,533
ME - Medical Examiner	1,835,520.00	3.4255	2,048,672		2,048,672	-23	2,048,649
MT - Transit	1,797,494.02	3.3545	2,006,230		2,006,230	-23	2,006,207
PA - Property Appraiser	1,967,724.17	3.6722	2,196,229		2,196,229	-25	2,196,204
PD - Police	2,051,000.69	3.8276	2,289,175		2,289,175	-26	2,289,149
PE - Reg & Econom Resources	991,299.72	1.8500	1,106,415		1,106,415	-12	1,106,403
PWWM - PW & Waste Mgt	800,929.02	1.4947	893,938		893,938	-10	893,928
ZZ -All Other	21,950,772.44	40.9651	24,499,833		24,499,833	-274	24,499,559
SubTotal	53,584,226.00	100.0000	59,806,757		59,806,757	-608	59,806,149
Total	53,584,226.00	100.0000	59,806,757		59,806,757	-608	59,806,149

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

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, 2013
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	3,697	5,131	(6,122)	4,299	0	389	0
AG - Agenda Coordination	370	370	0	0	0	0	0
AT - County Attorney	1,077,484	11,825	(1,136)	4,568	77,011	413	984,803
AU - Audit and Management	143,069	3,496	(467)	1,574	10,032	142	128,292
AV - Aviation	(19,863)	0	(24,044)	0	0	4,181	0
BU - Strategic Business	627,674	6,619	(6,320)	2,994	45,265	271	578,845
CC - County Commission	1,625,083	10,504	(7,539)	6,718	117,117	608	1,497,675
CE - County Executive	763,263	4,096	(399)	1,651	54,959	149	702,807
CL - Clerk of Court	10,412,246	63,396	(14,781)	49,212	747,758	4,452	9,562,209
CO - Com Actn & Human	2,366,743	34,401	(64,395)	18,119	172,397	1,639	2,204,582
CR - Corrections &	4,471,991	194,724	(23,390)	109,404	303,264	9,898	3,878,091
CU - Cultural Affairs	(532)	3,935	(4,609)	0	0	142	0
DA - ADA Coordination	(1)	0	(1)	0	0	0	0
EC - Commission on Ethics &	1,420	1,350	(474)	499	0	45	0
EL - Elections	2,622,627	11,793	(2,480)	3,417	189,267	309	2,420,321
ER - Human Resources	763,928	6,830	(148,973)	4,645	65,348	420	835,658
ET - Enterprise Technology	1,098,617	55,564	(29,489)	22,035	76,046	1,993	972,468
FE - Fair Employment	70,357	592	(292)	0	5,081	0	64,976
FN - Finance	9,326	17,480	(9,185)	0	0	1,031	0
FR - Fire	154,945	0	(30,703)	0	12,808	9,050	163,790
GG - General Government	(2,584)	(16)	(2,568)	0	0	0	0
GI - Government Information	847,168	10,538	(2,436)	6,603	60,333	597	771,533
HT - Homeless Trust	(1,410)	1,215	(2,677)	0	0	52	0
ID - Internal Services	54,957	45,499	(10)	7,178	0	2,290	0
IG - Inspector General	(37,705)	3,463	(42,424)	1,152	0	104	0
JU - Juvenile Assessment	2,395	5,492	(3,097)	0	0	0	0
LB - Libraries	13,507	23,586	(11,697)	0	0	1,618	0
ME - Medical Examiner	2,215,286	5,927	(2,716)	2,956	160,203	267	2,048,649
MM - Miami-Dade Economic	313	1,340	(1,027)	0	0	0	0
MP - Metropolitan Planning	11	1,416	(1,450)	0	0	45	0
MT - Transit	2,347,323	218,254	(44,753)	0	156,884	10,731	2,006,207
ND - Non-Department	131,195	271,550	(140,355)	0	0	0	0
PA - Property Appraiser	2,402,823	22,950	(2,221)	12,975	171,741	1,174	2,196,204



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	2,976,951	355,519	(30,327)	168,365	179,010	15,235	2,289,149
PE - Reg & Econom	1,211,891	62,822	(46,980)	0	86,520	3,126	1,106,403
PM - Procurement	(32,310)	6,849	(39,510)	0	0	351	0
PR - Park & Recreation	(56,249)	47,559	(140,855)	33,973	0	3,074	0
PWWM - PW & Waste Mgt	936,606	27,149	(60,019)	0	69,904	5,644	893,928
SP - Seaport	(11,704)	0	(12,871)	0	0	1,167	0
TT - Office of the CITT	215	890	(703)	0	0	28	0
VZ - Vizcaya Museum and	348	2,722	(2,523)	0	0	149	0
ZZ -All Other	26,352,286	40,713	(131,530)	16,622	1,915,848	11,074	24,499,559
Direct Billed	0	0	0	0	0	0	0
Total	65,543,757	1,587,543	(1,097,548)	478,959	4,676,796	91,858	59,806,149

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

GI – GOVERNMENT INFORMATION CENTER

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department GI - Government Information Center

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,215,039			15,215,039
POLL WORKERS	(6,449)			
PETTY CASH & CHANGE FUNDS	(475)			
SPECIAL TRANSPORTATION	0			
BUILDING ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(57,030)			
Total Deductions:	(63,954)			(63,954)
Depreciation	342,804		342,804	
Leave Payouts	178,121		178,121	
BU - Strategic Business Management	23,758	10,366	34,124	
CC - County Commission	5,949	1,360	7,309	
CE - County Executive	20,141	4,449	24,590	
DA - ADA Coordination	(940)	75	(865)	
ER - Human Resources	46,809	9,636	56,445	
ET - Enterprise Technology Services	71,389	10,127	81,516	
FE - Fair Employment Practices	2,930	487	3,417	
FN - Finance	11,659	288	11,947	
GG - General Government	847,178	(10)	847,168	
IG - Inspector General		619	619	
PM - Procurement Management		(9,090)	(9,090)	
Total Allocated Additions:	1,549,798	28,307	1,578,105	1,578,105
ADMIN REIMB - AV	(141,203)			
ADMIN REIMB - WS	(1,678,634)			
ACCRUED LEAVE PAYOUTS	(136,912)			
REVENUE	(6,933,541)			
Total Departmental Cost Adjustments:	(8,890,290)			(8,890,290)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department GI - Government Information Center

Total To Be Allocated:

7,810,593	28,307
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7,838,900

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Wages & Benefits					
SALARIES	10,205,184	573,140	5,726,480	957,874	1,586,957
FRINGE BENEFITS	2,485,941	123,116	1,540,711	186,723	342,160
Other Expense & Cost					
*POLL WORKERS	6,449	6,449	0	0	0
ACCOUNTING & AUDITING	1,106	0	0	0	0
LEGAL	2,287	0	2,287	0	0
BANK & TRUSTEE/PAYING AGENT FEES	27	0	0	27	0
TEMPORARY HELP AGENCY	439,714	0	0	24,400	105,331
HEALTH RELATED SERVICES	0	0	0	0	0
OTHER OTSIDE CONTRACTUAL SERVICES	129,851	0	42,167	58,646	10,788
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	59,000	2,300	41,300	3,600	5,000
EQUIPMENT MAINTENANCE	3,355	1,541	1,210	0	604
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	43,694	0	0	43,694	0
ITD MAINTENANCE	437,671	67,275	316,000	150	15,893
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	7,170	6,171	317	0	0
GENERAL COUNTY SUPPORT	0	0	0	0	0
OTHER RENTAL EXPENSE	12,700	0	0	2,700	0
GSA CHARGES	1,240,731	231,272	71,866	10,003	10,202
ITD	153,771	200	48,000	168	1,880
CLERK OF COURTS	510	190	125	0	0
TELECOMMUNICATIONS	239,433	73,490	155,134	2,453	4,368
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	38,947	0	12,808	0	1,500
TRAVEL	5,740	749	0	179	4,812
AUTOMOBILE REIMBURSEMENT	5,090	0	680	2,159	841
ADVERTISING	1,604,091	0	0	1,351	0
PRINTING & GRAPHICS	(17,868)	74	0	39	185
MAILING SERVICES	184	29	13	20	122
*PETTY CASH & CHANGE FUNDS	475	475	0	0	0
TRAINING	9,316	800	0	0	7,516
REIMBURSEMENTS & REFUNDS	(2,106,059)	12,514	0	0	0
TAXES,LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS	11,717	7,508	769	2,814	308
FUEL & LUBRICANTS	62	62	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
EQUIPMENT & NON-CAPITAL TOOLS	910	310	200	200	200
OFFICE SUPPLIES & MINOR EQUIPMENT	101,215	4,168	68,495	2,307	4,849
COMPUTER SUPPLIES	0	0	0	0	0
IN-KIND CONTRIBUTED SERVICES	0	0	0	0	0
CLOTHING & UNIFORMS	510	0	0	347	0
OTHER MATERIALS & SUPPLIES	35,085	0	0	30,999	0
*SPECIAL TRANSPORTATION	0	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	57,030	57,030	0	0	0
Departmental Totals					
Total Expenditures	15,215,039	1,168,863	8,028,562	1,330,853	2,103,516
Deductions					
Total Deductions	(63,954)	(63,954)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(141,203)	(141,203)	0	0	0
ADMIN REIMB - WS	(1,678,634)	(1,678,634)	0	0	0
ACCRUED LEAVE PAYOUTS	(136,912)	(136,912)	0	0	0
REVENUE	(6,933,541)	0	(4,688,954)	0	(2,244,587)
Functional Cost	6,260,795	(851,840)	3,339,608	1,330,853	(141,071)
Allocation Step 1					
Inbound- All Others	1,549,798	1,549,798	0	0	0
Reallocate Admin Costs		(697,958)	327,713	130,596	(13,843)
Unallocated Costs	(273,497)	0	0	0	0
1st Allocation	7,537,096	0	3,667,321	1,461,449	(154,914)
Allocation Step 2					
Inbound- All Others	28,307	28,307	0	0	0
Reallocate Admin Costs		(28,307)	13,290	5,297	(561)
Unallocated Costs	(991)	0	0	0	0
2nd Allocation	27,316	0	13,290	5,297	(561)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

Miami-Dade County, Florida - OMB A-87
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	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Total For GI GI - Government Information Center					
Total Allocated	7,564,412	0	3,680,611	1,466,746	(155,475)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
Wages & Benefits				
SALARIES	720,612	640,121	0	0
FRINGE BENEFITS	142,631	150,600	0	0
Other Expense & Cost				
*POLL WORKERS	0	0	0	0
ACCOUNTING & AUDITING	33	331	742	0
LEGAL	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0
TEMPORARY HELP AGENCY	226,199	29,968	53,816	0
HEALTH RELATED SERVICES	0	0	0	0
OTHER OTSIDE CONTRACTUAL SERVICES	0	0	18,250	0
INDUSTRIAL SERVICE RELATED	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	3,200	3,600	0	0
EQUIPMENT MAINTENANCE	0	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0
ITD MAINTENANCE	24,157	10,194	4,002	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	682	0	0	0
GENERAL COUNTY SUPPORT	0	0	0	0
OTHER RENTAL EXPENSE	0	0	10,000	0
GSA CHARGES	0	582,472	334,916	0
ITD	103,523	0	0	0
CLERK OF COURTS	0	195	0	0
TELECOMMUNICATIONS	3,166	822	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	10,000	14,639	0	0
TRAVEL	0	0	0	0
AUTOMOBILE REIMBURSEMENT	0	1,410	0	0
ADVERTISING	250	146,299	1,456,191	0
PRINTING & GRAPHICS	0	(18,586)	420	0
MAILING SERVICES	0	0	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0
TRAINING	1,000	0	0	0
REIMBURSEMENTS & REFUNDS	0	(479,465)	(1,639,108)	0
TAXES,LICENSES & PERMITS	0	0	0	0
MISCELLANEOUS	212	106	0	0
FUEL & LUBRICANTS	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	32	11,536	14	9,814
COMPUTER SUPPLIES	0	0	0	0
IN-KIND CONTRIBUTED SERVICES	0	0	0	0
CLOTHING & UNIFORMS	0	163	0	0
OTHER MATERIALS & SUPPLIES	0	4,086	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	1,235,697	1,098,491	239,243	9,814
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	0	0	0	0
Functional Cost	1,235,697	1,098,491	239,243	9,814
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	121,258	107,794	23,477	963
Unallocated Costs	0	0	(262,720)	(10,777)
1st Allocation	1,356,955	1,206,285	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	4,918	4,372	952	39
Unallocated Costs	0	0	(952)	(39)
2nd Allocation	4,918	4,372	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	1,361,873	1,210,657	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	557,995.00	9.2950	340,877		340,877	1,319	342,196
AT - County Attorney	17,653.00	0.2941	10,784		10,784		10,784
AV - Aviation	17,653.00	0.2941	10,784		10,784	42	10,826
BU - Strategic Business Management	17,653.00	0.2941	10,784		10,784		10,784
CC - County Commission	17,653.00	0.2941	10,784		10,784		10,784
CE - County Executive	17,653.00	0.2941	10,784		10,784		10,784
CL - Clerk of Court	17,653.00	0.2941	10,784		10,784	42	10,826
CO - Com Actn & Human Serv	91,760.00	1.5286	56,056		56,056	217	56,273
CR - Corrections & Rehabilitation	17,653.00	0.2941	10,784		10,784	42	10,826
CU - Cultural Affairs	17,653.00	0.2941	10,784		10,784	42	10,826
EC - Commission on Ethics & Public Trust	17,653.00	0.2941	10,784		10,784	42	10,826
EL - Elections	106,366.00	1.7718	64,979		64,979	251	65,230
ER - Human Resources	17,653.00	0.2941	10,784		10,784		10,784
ET - Enterprise Technology Services	17,653.00	0.2941	10,784		10,784		10,784
FN - Finance	275,727.00	4.5930	168,441		168,441		168,441
FR - Fire	17,653.00	0.2941	10,784		10,784	42	10,826
HT - Homeless Trust	17,653.00	0.2941	10,784		10,784	42	10,826
ID - Internal Services (Grantee)	17,653.00	0.2941	10,784		10,784	42	10,826
IG - Inspector General	17,653.00	0.2941	10,784		10,784	42	10,826
LB - Libraries	17,653.00	0.2941	10,784		10,784	42	10,826
ME - Medical Examiner	17,653.00	0.2941	10,784		10,784	42	10,826
MM - Miami-Dade Economic Advisory Trust	17,653.00	0.2941	10,784		10,784	42	10,826
MP - Metropolitan Planning Organization	17,653.00	0.2941	10,784		10,784	42	10,826
MT - Transit	3,945,215.00	65.7177	2,410,122		2,410,122	9,322	2,419,444
PA - Property Appraiser	219,274.00	3.6526	133,954		133,954	518	134,472

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	17,653.00	0.2941	10,784		10,784	42	10,826
PE - Reg & Econom Resources	133,607.00	2.2256	81,620		81,620	316	81,936
PR - Park & Recreation	17,653.00	0.2941	10,784		10,784	42	10,826
PWWM - PW & Waste Mgt	196,603.00	3.2750	120,104		120,104	465	120,569
SP - Seaport	17,653.00	0.2941	10,784		10,784	42	10,826
TT - Office of the CITT	17,653.00	0.2941	10,784		10,784	42	10,826
VZ - Vizcaya Museum and Gardens	17,653.00	0.2941	10,784		10,784	42	10,826
ZZ -All Other	52,959.00	0.8823	32,352		32,352	126	32,478
SubTotal	6,003,178.00	100.0000	3,667,321		3,667,321	13,290	3,680,611
Total	6,003,178.00	100.0000	3,667,321		3,667,321	13,290	3,680,611

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, 2013
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	42,316.00	7.8670	114,972		114,972	1,422	116,394
AV - Aviation	144.00	0.0268	391		391	5	396
CC - County Commission	349,304.00	64.9391	949,054		949,054		949,054
CE - County Executive	30,893.00	5.7433	83,936		83,936		83,936
CO - Com Actn & Human Serv	575.00	0.1069	1,562		1,562	19	1,581
EC - Commission on Ethics & Public Trust	3,233.00	0.6010	8,784		8,784	109	8,893
EL - Elections	10,920.00	2.0301	29,669		29,669	367	30,036
LB - Libraries	5,173.00	0.9617	14,055		14,055	174	14,229
MT - Transit	19,613.00	3.6463	53,288		53,288	659	53,947
PA - Property Appraiser	216.00	0.0402	587		587	7	594
PE - Reg & Econom Resources	2,587.00	0.4810	7,029		7,029	87	7,116
PR - Park & Recreation	16,380.00	3.0452	44,504		44,504	550	45,054
PWWM - PW & Waste Mgt	9,986.00	1.8565	27,132		27,132	335	27,467
SP - Seaport	23,349.00	4.3408	63,439		63,439	784	64,223
TT - Office of the CITT	3,161.00	0.5877	8,588		8,588	106	8,694
ZZ -All Other	20,044.00	3.7264	54,459		54,459	673	55,132
SubTotal	537,894.00	100.0000	1,461,449		1,461,449	5,297	1,466,746
Total	537,894.00	100.0000	1,461,449		1,461,449	5,297	1,466,746

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, 2013
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	73,272.00	8.0197	-12,424		-12,424	-60	-12,484
AT - County Attorney	1,032.00	0.1130	-175		-175		-175
AV - Aviation	1,940.00	0.2123	-329		-329	-2	-331
BU - Strategic Business Management	38,128.00	4.1732	-6,465		-6,465		-6,465
CC - County Commission	98,068.00	10.7334	-16,629		-16,629		-16,629
CE - County Executive	60,130.00	6.5813	-10,195		-10,195		-10,195
CL - Clerk of Court	9,700.00	1.0617	-1,645		-1,645	-8	-1,653
CO - Com Actn & Human Serv	10,382.00	1.1363	-1,760		-1,760	-8	-1,768
CR - Corrections & Rehabilitation	466.00	0.0510	-79		-79		-79
CU - Cultural Affairs	1,713.00	0.1875	-290		-290	-1	-291
EC - Commission on Ethics & Public Trust	15,603.00	1.7078	-2,646		-2,646	-13	-2,659
EL - Elections	31,351.00	3.4314	-5,316		-5,316	-26	-5,342
ER - Human Resources	13,638.00	1.4927	-2,312		-2,312		-2,312
ET - Enterprise Technology Services	10,794.00	1.1814	-1,830		-1,830		-1,830
FN - Finance	4,830.00	0.5287	-819		-819		-819
FR - Fire	29,262.00	3.2028	-4,962		-4,962	-24	-4,986
HT - Homeless Trust	1,548.00	0.1694	-262		-262	-1	-263
ID - Internal Services (Grantee)	31,185.00	3.4132	-5,288		-5,288	-25	-5,313
LB - Libraries	6,604.00	0.7228	-1,120		-1,120	-5	-1,125
ME - Medical Examiner	227.00	0.0248	-38		-38		-38
MM - Miami-Dade Economic Advisory Trust	7,244.00	0.7929	-1,228		-1,228	-6	-1,234
MP - Metropolitan Planning Organization	11,393.00	1.2470	-1,932		-1,932	-9	-1,941
MT - Transit	40,407.00	4.4226	-6,851		-6,851	-33	-6,884
PA - Property Appraiser	72,628.00	7.9492	-12,314		-12,314	-59	-12,373
PD - Police	3,467.00	0.3795	-588		-588	-3	-591

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	87,105.00	9.5338	-14,769		-14,769	-71	-14,840
PR - Park & Recreation	93,115.00	10.1916	-15,788		-15,788	-79	-15,867
PWWM - PW & Waste Mgt	26,203.00	2.8680	-4,443		-4,443	-21	-4,464
SP - Seaport	36,828.00	4.0309	-6,244		-6,244	-30	-6,274
TT - Office of the CITT	22,269.00	2.4374	-3,776		-3,776	-18	-3,794
VZ - Vizcaya Museum and Gardens	7,719.00	0.8449	-1,309		-1,309	-6	-1,315
ZZ -All Other	65,396.00	7.1578	-11,088		-11,088	-53	-11,141
SubTotal	913,647.00	100.0000	-154,914		-154,914	-561	-155,475
Total	913,647.00	100.0000	-154,914		-154,914	-561	-155,475

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, 2013
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	14,708.00	2.4946	33,851		33,851	150	34,001
AT - County Attorney	14,708.00	2.4946	33,851		33,851		33,851
AV - Aviation	14,708.00	2.4946	33,851		33,851	150	34,001
BU - Strategic Business Management	14,708.00	2.4946	33,851		33,851		33,851
CC - County Commission	14,708.00	2.4946	33,851		33,851		33,851
CE - County Executive	18,315.00	3.1064	42,153		42,153		42,153
CL - Clerk of Court	14,708.00	2.4946	33,851		33,851	150	34,001
CO - Com Actn & Human Serv	29,416.00	4.9892	67,702		67,702	300	68,002
CR - Corrections & Rehabilitation	14,708.00	2.4946	33,851		33,851	150	34,001
CU - Cultural Affairs	14,708.00	2.4946	33,851		33,851	150	34,001
EC - Commission on Ethics & Public Trust	14,708.00	2.4946	33,851		33,851	150	34,001
EL - Elections	14,708.00	2.4946	33,851		33,851	150	34,001
ER - Human Resources	14,708.00	2.4946	33,851		33,851		33,851
ET - Enterprise Technology Services	14,708.00	2.4946	33,851		33,851		33,851
FN - Finance	14,708.00	2.4946	33,851		33,851		33,851
FR - Fire	19,345.00	3.2811	44,523		44,523	197	44,720
HT - Homeless Trust	14,708.00	2.4946	33,851		33,851	150	34,001
ID - Internal Services (Grantee)	14,708.00	2.4946	33,851		33,851	150	34,001
IG - Inspector General	14,708.00	2.4946	33,851		33,851	150	34,001
LB - Libraries	14,708.00	2.4946	33,851		33,851	150	34,001
ME - Medical Examiner	14,708.00	2.4946	33,851		33,851	150	34,001
MM - Miami-Dade Economic Advisory Trust	14,708.00	2.4946	33,851		33,851	150	34,001
MP - Metropolitan Planning Organization	14,708.00	2.4946	33,851		33,851	150	34,001
MT - Transit	14,708.00	2.4946	33,851		33,851	150	34,001
PA - Property Appraiser	14,708.00	2.4946	33,851		33,851	150	34,001

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	14,708.00	2.4946	33,851		33,851	150	34,001
PE - Reg & Econom Resources	44,124.00	7.4851	101,556		101,556	443	101,999
PR - Park & Recreation	14,708.00	2.4946	33,851		33,851	150	34,001
PWWM - PW & Waste Mgt	37,145.00	6.3002	85,491		85,491	378	85,869
SP - Seaport	14,708.00	2.4946	33,851		33,851	150	34,001
TT - Office of the CITT	14,708.00	2.4946	33,851		33,851	150	34,001
VZ - Vizcaya Museum and Gardens	14,708.00	2.4946	33,851		33,851	150	34,001
ZZ -All Other	44,124.00	7.4838	101,553		101,553	450	102,003
SubTotal	589,585.00	100.0000	1,356,955		1,356,955	4,918	1,361,873
Total	589,585.00	100.0000	1,356,955		1,356,955	4,918	1,361,873

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, 2013
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	27,333.00	22.1818	267,574		267,574	1,186	268,760
AT - County Attorney	1,077.00	0.8740	10,543		10,543		10,543
AV - Aviation	37.00	0.0300	362		362	2	364
BU - Strategic Business Management	3,479.00	2.8233	34,057		34,057		34,057
CC - County Commission	14,949.00	12.1316	146,341		146,341		146,341
CE - County Executive	2,705.00	2.1952	26,480		26,480		26,480
CL - Clerk of Court	136.00	0.1104	1,331		1,331	6	1,337
CO - Com Actn & Human Serv	4,531.00	3.6770	44,356		44,356	197	44,553
CU - Cultural Affairs	594.00	0.4820	5,815		5,815	26	5,841
EC - Commission on Ethics & Public Trust	74.00	0.0601	724		724	3	727
EL - Elections	6,734.00	5.4648	65,922		65,922	293	66,215
ER - Human Resources	409.00	0.3319	4,004		4,004		4,004
FR - Fire	854.00	0.6930	8,360		8,360	37	8,397
HT - Homeless Trust	186.00	0.1509	1,821		1,821	8	1,829
ID - Internal Services (Grantee)	111.00	0.0901	1,087		1,087	5	1,092
LB - Libraries	50.00	0.0406	489		489	2	491
MM - Miami-Dade Economic Advisory Trust	2,996.00	2.4313	29,329		29,329	130	29,459
MP - Metropolitan Planning Organization	1,040.00	0.8440	10,181		10,181	45	10,226
MT - Transit	470.00	0.3814	4,601		4,601	20	4,621
PA - Property Appraiser	223.00	0.1810	2,183		2,183	10	2,193
PD - Police	978.00	0.7937	9,574		9,574	43	9,617
PE - Reg & Econom Resources	10,114.00	8.2078	99,010		99,010	440	99,450
PR - Park & Recreation	2,315.00	1.8787	22,662		22,662	101	22,763
PWWM - PW & Waste Mgt	3,689.00	2.9937	36,113		36,113	160	36,273
SP - Seaport	8,789.00	7.1325	86,039		86,039	382	86,421

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TT - Office of the CITT	5,360.00	4.3498	52,471		52,471	233	52,704
VZ - Vizcaya Museum and Gardens	3,887.00	3.1544	38,051		38,051	169	38,220
ZZ -All Other	20,104.00	16.3150	196,805		196,805	874	197,679
SubTotal	123,224.00	100.0000	1,206,285		1,206,285	4,372	1,210,657
Total	123,224.00	100.0000	1,206,285		1,206,285	4,372	1,210,657

Allocation Basis: Total Graphic 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, 2013
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	748,867	342,196	116,394	(12,484)	34,001	268,760
AT - County Attorney	55,003	10,784	0	(175)	33,851	10,543
AV - Aviation	45,256	10,826	396	(331)	34,001	364
BU - Strategic Business	72,227	10,784	0	(6,465)	33,851	34,057
CC - County Commission	1,123,401	10,784	949,054	(16,629)	33,851	146,341
CE - County Executive	153,158	10,784	83,936	(10,195)	42,153	26,480
CL - Clerk of Court	44,511	10,826	0	(1,653)	34,001	1,337
CO - Com Actn & Human	168,641	56,273	1,581	(1,768)	68,002	44,553
CR - Corrections &	44,748	10,826	0	(79)	34,001	0
CU - Cultural Affairs	50,377	10,826	0	(291)	34,001	5,841
EC - Commission on Ethics &	51,788	10,826	8,893	(2,659)	34,001	727
EL - Elections	190,140	65,230	30,036	(5,342)	34,001	66,215
ER - Human Resources	46,327	10,784	0	(2,312)	33,851	4,004
ET - Enterprise Technology	42,805	10,784	0	(1,830)	33,851	0
FN - Finance	201,473	168,441	0	(819)	33,851	0
FR - Fire	58,957	10,826	0	(4,986)	44,720	8,397
HT - Homeless Trust	46,393	10,826	0	(263)	34,001	1,829
ID - Internal Services	40,606	10,826	0	(5,313)	34,001	1,092
IG - Inspector General	44,827	10,826	0	0	34,001	0
LB - Libraries	58,422	10,826	14,229	(1,125)	34,001	491
ME - Medical Examiner	44,789	10,826	0	(38)	34,001	0
MM - Miami-Dade Economic	73,052	10,826	0	(1,234)	34,001	29,459
MP - Metropolitan Planning	53,112	10,826	0	(1,941)	34,001	10,226
MT - Transit	2,505,129	2,419,444	53,947	(6,884)	34,001	4,621
PA - Property Appraiser	158,887	134,472	594	(12,373)	34,001	2,193
PD - Police	53,853	10,826	0	(591)	34,001	9,617
PE - Reg & Econom	275,661	81,936	7,116	(14,840)	101,999	99,450
PR - Park & Recreation	96,777	10,826	45,054	(15,867)	34,001	22,763
PWWM - PW & Waste Mgt	265,714	120,569	27,467	(4,464)	85,869	36,273
SP - Seaport	189,197	10,826	64,223	(6,274)	34,001	86,421
TT - Office of the CITT	102,431	10,826	8,694	(3,794)	34,001	52,704
VZ - Vizcaya Museum and	81,732	10,826	0	(1,315)	34,001	38,220
ZZ -All Other	376,151	32,478	55,132	(11,141)	102,003	197,679

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
Direct Billed	0	0	0	0	0	0
Total	7,564,412	3,680,611	1,466,746	(155,475)	1,361,873	1,210,657

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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, 2013
Schedule .2 - Costs To Be Allocated
For Department IG - Inspector General

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,661,627			4,661,627
MAJOR MACHINERY, EQUIP, & FURNITURE	(155)			
Total Deductions:	(155)			(155)
Depreciation	2,354		2,354	
Leave Payouts	58,544		58,544	
BU - Strategic Business Management	7,392	3,279	10,671	
CC - County Commission	1,038	237	1,275	
DA - ADA Coordination	(940)	75	(865)	
ER - Human Resources	7,334	1,512	8,846	
ET - Enterprise Technology Services	12,451	1,766	14,217	
FE - Fair Employment Practices	511	85	596	
FN - Finance	203,051	5,005	208,056	
GG - General Government	(37,706)	1	(37,705)	
GI - Government Information Center	44,635	192	44,827	
IG - Inspector General		38	38	
PM - Procurement Management		(2,036)	(2,036)	
Total Allocated Additions:	298,664	10,154	308,818	308,818
ADMIN REIMB - AV	(40,802)			
ADMIN REIMB - WS	(485,062)			
ACCRUED LEAVE PAYOUTS	(281,369)			
REVENUE	(3,253,693)			
Total Departmental Cost Adjustments:	(4,060,926)			(4,060,926)
Total To Be Allocated:	899,210	10,154		909,364

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department IG - Inspector General

	Total	General & Admin	Inspector General
Wages & Benefits			
SALARIES	3,592,666	0	3,592,666
FRINGE BENEFITS	656,092	0	656,092
Other Expense & Cost			
OTHER COURT OPERATING EXPENSE	732	0	732
LEGAL	15,923	0	15,923
INDUSTRIAL SERVICE RELATED	599	0	599
OTHER OUTSIDE CONTRACTUAL	1,662	0	1,662
GENERAL AUTO & PROFESSIONAL LIAB	10,300	0	10,300
GENERAL COUNTY SUPPORT CHARGES	0	0	0
EQUIPMENT MAINTENANCE	7,346	0	7,346
ITD MAINTENANCE	20,191	0	20,191
ITD	8,626	0	8,626
VEHICLES-RENTAL	33,484	0	33,484
RENT PAYMENTS TO LESSORS	208,419	0	208,419
GSA CHARGES	13,591	0	13,591
CLERK OF COURTS	1,105	0	1,105
TELECOMMUNICATIONS	23,337	0	23,337
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	16,771	0	16,771
TRAVEL	12,578	0	12,578
AUTOMOBILE REIMBURSEMENT	1,260	0	1,260
PRINTING & GRAPHICS	4,224	0	4,224
OTHER COMMUNICATION EXPENSES	3,059,343	0	3,059,343
INVESTIGATIVE EXPENSES	0	0	0
TRAINING	1,475	0	1,475
REIMBURSEMENTS & REFUNDS	(3,050,000)	0	(3,050,000)
TAXES,LICENSES & PERMITS	0	0	0
MISCELLANEOUS	10,430	0	10,430
OFFICE SUPPLIES & MINOR EQUIPMENT	10,954	0	10,954
CLOTHING & UNIFORMS	0	0	0
OTHER MATERIALS & SUPPLIES	364	0	364
*MAJOR MACHINERY, EQUIP, & FURNITURE	155	155	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department IG - Inspector General

	Total	General & Admin	Inspector General
Departmental Totals			
Total Expenditures	4,661,627	155	4,661,472
Deductions			
Total Deductions	(155)	(155)	0
Cost Adjustments			
ADMIN REIMB - AV	(40,802)	0	(40,802)
ADMIN REIMB - WS	(485,062)	0	(485,062)
ACCRUED LEAVE PAYOUTS	(281,369)	0	(281,369)
REVENUE	(3,253,693)	0	(3,253,693)
 Functional Cost	 600,546	 0	 600,546
Allocation Step 1			
Inbound- All Others	298,664	298,664	0
Reallocate Admin Costs		(298,664)	298,664
1st Allocation	899,210	0	899,210
Allocation Step 2			
Inbound- All Others	10,154	10,154	0
Reallocate Admin Costs		(10,154)	10,154
2nd Allocation	10,154	0	10,154
Total For IG IG - Inspector General			
Total Allocated	909,364	0	909,364

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	4,089,182.08	0.3441	3,094		3,094	37	3,131
AT - County Attorney	216,604.12	0.0182	164		164		164
AU - Audit and Management	59,093.91	0.0050	45		45		45
AV - Aviation	59,663.00	0.0050	45		45	1	46
BU - Strategic Business Management	774,435.60	0.0652	586		586		586
CC - County Commission	458,503.55	0.0386	347		347		347
CE - County Executive	56,632.70	0.0048	43		43		43
CL - Clerk of Court	3,037,517.79	0.2556	2,298		2,298	28	2,326
CO - Com Actn & Human Serv	52,726,834.17	4.4363	39,892		39,892	478	40,370
CR - Corrections & Rehabilitation	21,393,643.30	1.8000	16,186		16,186	194	16,380
CU - Cultural Affairs	82,039,742.02	6.9026	62,069		62,069	744	62,813
EC - Commission on Ethics & Public Trust	51,236.18	0.0043	39		39		39
EL - Elections	3,351,143.14	0.2820	2,535		2,535	30	2,565
ER - Human Resources	181,164.69	0.0152	137		137		137
ET - Enterprise Technology Services	56,858,001.23	4.7839	43,017		43,017		43,017
FE - Fair Employment Practices	1,382.14	0.0001	1		1		1
FN - Finance	4,575,388.69	0.3850	3,462		3,462		3,462
FR - Fire	29,811,151.20	2.5082	22,554		22,554	270	22,824
GG - General Government	4,349,577.47	0.3660	3,291		3,291		3,291
GI - Government Information Center	818,011.09	0.0688	619		619		619
HT - Homeless Trust	24,445,442.86	2.0568	18,495		18,495	222	18,717
ID - Internal Services (Grantee)	114,581,877.86	9.6407	86,690		86,690	1,040	87,730
IG - Inspector General	50,624.05	0.0043	38		38		38
JU - Juvenile Assessment Center	1,554,286.54	0.1308	1,176		1,176	14	1,190
LB - Libraries	6,869,722.19	0.5780	5,197		5,197	62	5,259

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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
ME - Medical Examiner	1,502,826.33	0.1264	1,137		1,137	14	1,151
MM - Miami-Dade Economic Advisory Trust	32,787.36	0.0028	25		25		25
MP - Metropolitan Planning Organization	2,224,010.12	0.1871	1,683		1,683	20	1,703
MT - Transit	221,315,778.06	18.6207	167,440		167,440	2,006	169,446
ND - Non-Department	51,699,029.88	4.3498	39,114		39,114	469	39,583
PA - Property Appraiser	2,084,072.99	0.1753	1,577		1,577	19	1,596
PD - Police	40,495,332.46	3.4072	30,638		30,638	367	31,005
PE - Reg & Econom Resources	8,926,599.12	0.7511	6,754		6,754	81	6,835
PM - Procurement Management	4,852,393.64	0.4083	3,671		3,671	44	3,715
PR - Park & Recreation	58,335,955.44	4.9082	44,135		44,135	529	44,664
PWWM - PW & Waste Mgt	103,728,644.40	8.7275	78,478		78,478	940	79,418
SP - Seaport	212,360,117.60	17.8675	160,666		160,666	1,925	162,591
TT - Office of the CITT	150,520.98	0.0127	114		114	1	115
VZ - Vizcaya Museum and Gardens	710,063.53	0.0597	537		537	6	543
ZZ -All Other	67,700,340.29	5.6962	51,221		51,221	613	51,834
SubTotal	1,188,529,333.77	100.0000	899,210		899,210	10,154	909,364
Total	1,188,529,333.77	100.0000	899,210		899,210	10,154	909,364

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, 2013
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Receiving Department	Total	Inspector General
AD - Animal Services	3,131	3,131
AT - County Attorney	164	164
AU - Audit and Management	45	45
AV - Aviation	46	46
BU - Strategic Business	586	586
CC - County Commission	347	347
CE - County Executive	43	43
CL - Clerk of Court	2,326	2,326
CO - Com Actn & Human	40,370	40,370
CR - Corrections &	16,380	16,380
CU - Cultural Affairs	62,813	62,813
EC - Commission on Ethics &	39	39
EL - Elections	2,565	2,565
ER - Human Resources	137	137
ET - Enterprise Technology	43,017	43,017
FE - Fair Employment	1	1
FN - Finance	3,462	3,462
FR - Fire	22,824	22,824
GG - General Government	3,291	3,291
GI - Government Information	619	619
HT - Homeless Trust	18,717	18,717
ID - Internal Services	87,730	87,730
IG - Inspector General	38	38
JU - Juvenile Assessment	1,190	1,190
LB - Libraries	5,259	5,259
ME - Medical Examiner	1,151	1,151
MM - Miami-Dade Economic	25	25
MP - Metropolitan Planning	1,703	1,703
MT - Transit	169,446	169,446
ND - Non-Department	39,583	39,583
PA - Property Appraiser	1,596	1,596
PD - Police	31,005	31,005
PE - Reg & Econom	6,835	6,835



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Receiving Department	Total	Inspector General
PM - Procurement	3,715	3,715
PR - Park & Recreation	44,664	44,664
PWWM - PW & Waste Mgt	79,418	79,418
SP - Seaport	162,591	162,591
TT - Office of the CITT	115	115
VZ - Vizcaya Museum and	543	543
ZZ -All Other	51,834	51,834
Direct Billed	0	0
Total	909,364	909,364

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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, 2013
Schedule .2 - Costs To Be Allocated
For Department PM - Procurement Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,081,704			20,081,704
POLL WORKERS	(12,392)			
REFUND, CASH SHORTAGES	(8,500)			
PETTY CASH	(603)			
GENERAL FUND-TRF OUT	(3,500,000)			
INTRAFUND TRANSFER	(972,231)			
SPECIAL TRANSPORTATION	(32,974)			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	(4,526,700)			(4,526,700)
Leave Payouts	115,771		115,771	
AG - Agenda Coordination	33,262	(59)	33,203	
AT - County Attorney	374,696	41,714	416,410	
AU - Audit and Management	150,861	15,878	166,739	
BU - Strategic Business Management	29,669	13,204	42,873	
CC - County Commission	(473,101)	(451,596)	(924,697)	
CE - County Executive	11,827	2,612	14,439	
DA - ADA Coordination	(940)	75	(865)	
ER - Human Resources	26,811	5,521	32,332	
ET - Enterprise Technology Services	26,561	5,947	32,508	
FE - Fair Employment Practices	1,720	286	2,006	
FN - Finance	189,099	4,661	193,760	
GG - General Government	(32,310)		(32,310)	
IG - Inspector General	3,671	44	3,715	
PM - Procurement Management		(105,735)	(105,735)	
Total Allocated Additions:	457,597	(467,448)	(9,851)	(9,851)
ACCRUED LEAVE PAYOUTS	(34,858)			
REVENUE	(18,528,829)			

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department PM - Procurement Management

Total Departmental Cost Adjustments:	(18,563,687)	(18,563,687)
Total To Be Allocated:	(2,551,086)	(467,448)
		(3,018,534)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department PM - Procurement Management

	Total	General & Admin	Procurement Mgmt
Wages & Benefits			
SALARIES	6,570,637	0	6,570,637
FRINGE BENEFITS	1,640,807	0	1,640,807
Other Expense & Cost			
*POLL WORKERS	12,392	12,392	0
ACCOUNTING & AUDITING	30,000	0	30,000
OTHER COURT OPERATING EXPENSE	0	0	0
CONSULTING SERVICES	41,583	0	41,583
LEGAL	300	0	300
TEMPORARY HELP AGENCY	133,721	0	133,721
ELECTRICAL SERVICES	37,766	0	37,766
WATER AND DISPOSAL SERVICES	17,878	0	17,878
INDUSTRIAL SERVICE	14,587	0	14,587
OTHER OUTSIDE CONTRACTUAL SERVICES	5,543	0	5,543
GENERAL AUTO & PROFESSIONAL LIAB	33,800	0	33,800
FUEL & LUBRICANTS	153	0	153
EQUIPMENT MAINTENANCE	660	0	660
OUTSIDE MAINTENANCE: BUILDING & GROUNDS	260	0	260
ITD MAINTENANCE	157,012	0	157,012
BUILDINGS COUNTY OWNED: RENTAL	641,807	0	641,807
COMMUNICATION EQUIPMENT-RENTAL	15,510	0	15,510
HEAVY EQUIPMENT RENTAL	7,800	0	7,800
RENT PAYMENTS TO LESSORS	3,805	0	3,805
OTHER RENTAL EXPENSE	2,688	0	2,688
GSA CHARGES	576,349	0	576,349
ITD	546,288	0	546,288
GENERAL COUNTY SUPPORT CHARGES	281,700	0	281,700
CLERK OF COURTS	5,188	0	5,188
TELECOMMUNICATIONS	115,645	0	115,645
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	8,410	0	8,410
TRAVEL	7,445	0	7,445
AUTOMOBILE REIMBURSEMENT	540	0	540
ADVERTISING	28,862	0	28,862
PRINTING & GRAPHICS	2,394	0	2,394
MAILING SERVICES	12	0	12
TRAINING	10,996	0	10,996
TAXES,LICENSES & PERMITS	7,673	0	7,673
MISCELLANEOUS	5,236	0	5,236

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department PM - Procurement Management

	Total	General & Admin	Procurement Mgmt
EQUIPMENT & NON-CAPITAL TOOLS	1,267	0	1,267
OFFICE SUPPLIES & MINOR EQUIPMENT	4,597,588	0	4,597,588
CLOTHING & UNIFORMS	3,094	0	3,094
*REFUND, CASH SHORTAGES	8,500	8,500	0
*PETTY CASH	603	603	0
*GENERAL FUND-TRF OUT	3,500,000	3,500,000	0
*INTRAFUND TRANSFER	972,231	972,231	0
*SPECIAL TRANSPORTATION	32,974	32,974	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
Departmental Totals			
Total Expenditures	20,081,704	4,526,700	15,555,004
Deductions			
Total Deductions	(4,526,700)	(4,526,700)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(34,858)	0	(34,858)
REVENUE	(18,528,829)	0	(18,528,829)
Functional Cost	(3,008,683)	0	(3,008,683)
Allocation Step 1			
Inbound- All Others	457,597	457,597	0
Reallocate Admin Costs		(457,597)	457,597
1st Allocation	(2,551,086)	0	(2,551,086)
Allocation Step 2			
Inbound- All Others	(467,448)	(467,448)	0
Reallocate Admin Costs		467,448	(467,448)
2nd Allocation	(467,448)	0	(467,448)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department PM - Procurement Management

	Total	General & Admin	Procurement Mgmt
Total For PM PM - Procurement Management			
Total Allocated	(3,018,534)	0	(3,018,534)

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	463.00	1.3198	-33,669		-33,669	-7,115	-40,784
AT - County Attorney	72.00	0.2052	-5,236		-5,236		-5,236
AU - Audit and Management	13.00	0.0371	-945		-945		-945
AV - Aviation	2.00	0.0057	-145		-145	-31	-176
BU - Strategic Business Management	23.00	0.0656	-1,673		-1,673		-1,673
CC - County Commission	605.00	1.7246	-43,996		-43,996		-43,996
CE - County Executive	30.00	0.0855	-2,182		-2,182		-2,182
CL - Clerk of Court	595.00	1.6961	-43,268		-43,268	-9,144	-52,412
CO - Com Actn & Human Serv	695.00	1.9811	-50,540		-50,540	-10,681	-61,221
CR - Corrections & Rehabilitation	1,968.00	5.6099	-143,113		-143,113	-30,244	-173,357
CU - Cultural Affairs	536.00	1.5279	-38,978		-38,978	-8,237	-47,215
EC - Commission on Ethics & Public Trust	67.00	0.1910	-4,872		-4,872	-1,030	-5,902
EL - Elections	124.00	0.3535	-9,017		-9,017	-1,906	-10,923
ER - Human Resources	26.00	0.0741	-1,891		-1,891		-1,891
ET - Enterprise Technology Services	1,917.00	5.4645	-139,404		-139,404		-139,404
FE - Fair Employment Practices	3.00	0.0086	-218		-218		-218
FN - Finance	256.00	0.7297	-18,616		-18,616		-18,616
FR - Fire	2,424.00	6.9097	-176,273		-176,273	-37,252	-213,525
GG - General Government	112.00	0.3193	-8,145		-8,145		-8,145
GI - Government Information Center	125.00	0.3563	-9,090		-9,090		-9,090
HT - Homeless Trust	155.00	0.4418	-11,272		-11,272	-2,382	-13,654
ID - Internal Services (Grantee)	9,725.00	27.7216	-707,200		-707,200	-149,453	-856,653
IG - Inspector General	28.00	0.0798	-2,036		-2,036		-2,036
JU - Juvenile Assessment Center	59.00	0.1682	-4,290		-4,290	-907	-5,197
LB - Libraries	550.00	1.5678	-39,996		-39,996	-8,452	-48,448

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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	211.00	0.6015	-15,344		-15,344	-3,243	-18,587
MM - Miami-Dade Economic Advisory Trust	74.00	0.2109	-5,381		-5,381	-1,137	-6,518
MP - Metropolitan Planning Organization	44.00	0.1254	-3,200		-3,200	-676	-3,876
MT - Transit	1,017.00	2.8990	-73,956		-73,956	-15,629	-89,585
ND - Non-Department	177.00	0.5045	-12,871		-12,871	-2,720	-15,591
PA - Property Appraiser	127.00	0.3620	-9,235		-9,235	-1,952	-11,187
PD - Police	1,600.00	4.5609	-116,352		-116,352	-24,589	-140,941
PE - Reg & Econom Resources	724.00	2.0638	-52,649		-52,649	-11,126	-63,775
PM - Procurement Management	1,454.00	4.1447	-105,735		-105,735		-105,735
PR - Park & Recreation	4,719.00	13.4516	-343,166		-343,166	-72,522	-415,688
PWWM - PW & Waste Mgt	2,404.00	6.8527	-174,819		-174,819	-36,945	-211,764
SP - Seaport	1,241.00	3.5375	-90,245		-90,245	-19,072	-109,317
TT - Office of the CITT	9.00	0.0257	-654		-654	-138	-792
VZ - Vizcaya Museum and Gardens	257.00	0.7326	-18,689		-18,689	-3,950	-22,639
ZZ -All Other	450.00	1.2828	-32,725		-32,725	-6,915	-39,640
SubTotal	35,081.00	100.0000	-2,551,086		-2,551,086	-467,448	-3,018,534
Total	35,081.00	100.0000	-2,551,086		-2,551,086	-467,448	-3,018,534

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, 2013
Schedule .5 - Allocation Summary
For Department PM - Procurement Management

Receiving Department	Total	Procurement Mgmt
AD - Animal Services	(40,784)	(40,784)
AT - County Attorney	(5,236)	(5,236)
AU - Audit and Management	(945)	(945)
AV - Aviation	(176)	(176)
BU - Strategic Business	(1,673)	(1,673)
CC - County Commission	(43,996)	(43,996)
CE - County Executive	(2,182)	(2,182)
CL - Clerk of Court	(52,412)	(52,412)
CO - Com Actn & Human	(61,221)	(61,221)
CR - Corrections &	(173,357)	(173,357)
CU - Cultural Affairs	(47,215)	(47,215)
EC - Commission on Ethics &	(5,902)	(5,902)
EL - Elections	(10,923)	(10,923)
ER - Human Resources	(1,891)	(1,891)
ET - Enterprise Technology	(139,404)	(139,404)
FE - Fair Employment	(218)	(218)
FN - Finance	(18,616)	(18,616)
FR - Fire	(213,525)	(213,525)
GG - General Government	(8,145)	(8,145)
GI - Government Information	(9,090)	(9,090)
HT - Homeless Trust	(13,654)	(13,654)
ID - Internal Services	(856,653)	(856,653)
IG - Inspector General	(2,036)	(2,036)
JU - Juvenile Assessment	(5,197)	(5,197)
LB - Libraries	(48,448)	(48,448)
ME - Medical Examiner	(18,587)	(18,587)
MM - Miami-Dade Economic	(6,518)	(6,518)
MP - Metropolitan Planning	(3,876)	(3,876)
MT - Transit	(89,585)	(89,585)
ND - Non-Department	(15,591)	(15,591)
PA - Property Appraiser	(11,187)	(11,187)
PD - Police	(140,941)	(140,941)
PE - Reg & Econom	(63,775)	(63,775)



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department PM - Procurement Management

Receiving Department	Total	Procurement Mgmt
PM - Procurement	(105,735)	(105,735)
PR - Park & Recreation	(415,688)	(415,688)
PWWM - PW & Waste Mgt	(211,764)	(211,764)
SP - Seaport	(109,317)	(109,317)
TT - Office of the CITT	(792)	(792)
VZ - Vizcaya Museum and	(22,639)	(22,639)
ZZ -All Other	(39,640)	(39,640)
Direct Billed	0	0
Total	(3,018,534)	(3,018,534)

Indirect Cost Rate Base Computation

Miami-Dade County, Florida
Schedule of Salaries All by Department
For the Fiscal Year Ended September 30, 2013

Department & Title	Object & Title	Subobject Code	Subobject Title	Total
AD ANIMAL SERVICES DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	4,156,368.73
		00112	PART TIME EMPLOYEE	101,531.59
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	175.08
		00125	LONGEVITY PAYMENTS	17,905.84
		00126	WORKING OUT OF CLASSIFICATION	3,186.36
		00128	TUITION REFUND	1,881.14
		00129	DEATH BENEFIT PAYMENTS	7,200.98
		00131	MILITARY ACTIVE DUTY	1,481.22
		00132	MILITARY LEAVE PAY	9,846.62
		00133	JURY DUTY PAY	2,502.00
		00134	UNION ACTIVITY PAY	1,061.94
		00135	JOB INJURY PAY	80,781.97
		00150	SICK PAY	157,453.99
		00151	HOLIDAY PAY	83,907.98
		00152	ANNUAL LEAVE PAY	252,529.95
		00153	COMPENSATORY TIME PAY	1,155.36
		00160	EMPLOYEE OVERTIME OT	128,701.08
		00192	SALARIES REIMBURSEMENTS	(117,719.75)
		00197	WAGE ACCRUALS	15,885.67
	001 SALARIES			4,905,837.75
AD ANIMAL SERVICES DEPARTMENT				4,905,837.75
AT COUNTY ATTORNEY	001 SALARIES	00110	EMPLOYEE REGULAR	14,037,430.93
		00112	PART TIME EMPLOYEE	94,693.55
		00113	VACATION RELIEF AND SEASONAL HELP	68,000.00
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,461.93
		00120	EXECUTIVE BENEFIT PAYMENTS	320,517.61
		00125	LONGEVITY PAYMENTS	219,698.92
		00128	TUITION REFUND	2,749.44
		00133	JURY DUTY PAY	9,306.29
		00139	AWARDS & SPECIAL RECOGNITION	2,776.80
		00150	SICK PAY	307,480.73
		00151	HOLIDAY PAY	755,330.87

Excludes Sub-Object 0154 and 0155

Expenditures by Dept, Object, Subobject @13-2013 (Salaries).xlsx

		00152	ANNUAL LEAVE PAY	1,112,001.25
		00192	SALARIES REIMBURSEMENTS	(5,666,244.07)
		00196	STATUTORY FEE	(100.00)
		00197	WAGE ACCRUALS	40,482.08
	001 SALARIES			11,305,586.33
AT COUNTY ATTORNEY				11,305,586.33
AU AUDIT AND MANAGEMENT	001 SALARIES	00110	EMPLOYEE REGULAR	2,919,148.09
		00133	JURY DUTY PAY	4,742.81
		00139	AWARDS & SPECIAL RECOGNITION	371.20
		00150	SICK PAY	62,855.63
		00151	HOLIDAY PAY	152,211.07
		00152	ANNUAL LEAVE PAY	206,313.42
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,850,000.00
		00192	SALARIES REIMBURSEMENTS	(1,850,000.00)
		00197	WAGE ACCRUALS	(2,870.89)
	001 SALARIES			3,342,771.33
AU AUDIT AND MANAGEMENT				3,342,771.33
BU MANAGEMENT AND BUDGET	001 SALARIES	00110	EMPLOYEE REGULAR	5,761,023.82
		00112	PART TIME EMPLOYEE	7,265.00
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,851.29
		00120	EXECUTIVE BENEFIT PAYMENTS	7,199.46
		00125	LONGEVITY PAYMENTS	15,617.76
		00128	TUITION REFUND	2,097.50
		00133	JURY DUTY PAY	2,507.82
		00139	AWARDS & SPECIAL RECOGNITION	737.03
		00150	SICK PAY	139,662.27
		00151	HOLIDAY PAY	267,494.83
		00152	ANNUAL LEAVE PAY	433,559.42
		00160	EMPLOYEE OVERTIME OT	192.88
		00180	CROSS INDEX SALARIES DISTRIBUTION	921,755.96
		00185	CROSS INDEX OVERTIME DISTRIB	50,081.32
		00192	SALARIES REIMBURSEMENTS	(1,110,867.16)
		00194	EIP REIMBURSEMENTS	(197,763.19)
		00197	WAGE ACCRUALS	19,123.26
	001 SALARIES			6,328,539.27
BU MANAGEMENT AND BUDGET				6,328,539.27
CO COMMUNITY ACTION AGENCY	001 SALARIES	00180	CROSS INDEX SALARIES DISTRIBUTION	62,156.12
	001 SALARIES			62,156.12

Excludes Sub-Object 0154 and 0155

CO COMMUNITY ACTION AGENCY				62,156.12		
CC COUNTY COMMISSION	001 SALARIES	00110	EMPLOYEE REGULAR	8,127,296.58		
		00111	COMPENSATION OF ELECTED OFFICIALS	78,000.26		
		00112	PART TIME EMPLOYEE	330,169.46		
		00113	VACATION RELIEF AND SEASONAL HELP	3,200.00		
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	304.00		
		00120	EXECUTIVE BENEFIT PAYMENTS	914,408.23		
		00122	FLEX DOLLARS	88,730.20		
		00125	LONGEVITY PAYMENTS	36,915.92		
		00128	TUITION REFUND	17,942.22		
		00133	JURY DUTY PAY	6,451.11		
		00135	JOB INJURY PAY	1,147.34		
		00136	UNIFORM & LIEU OF ALLOWANCES	825.24		
		00137	TOOL ALLOWANCE	69.24		
		00139	AWARDS & SPECIAL RECOGNITION	22,824.20		
		00150	SICK PAY	215,693.90		
		00151	HOLIDAY PAY	426,028.21		
		00152	ANNUAL LEAVE PAY	582,454.51		
		00153	COMPENSATORY TIME PAY	2,290.77		
		00160	EMPLOYEE OVERTIME OT	58,902.67		
		00180	CROSS INDEX SALARIES DISTRIBUTION	50,667.85		
		00185	CROSS INDEX OVERTIME DISTRIB	414.85		
		00192	SALARIES REIMBURSEMENTS	(461,965.76)		
		00197	WAGE ACCRUALS	(106,680.23)		
		001 SALARIES				10,396,090.77
		CC COUNTY COMMISSION				10,396,090.77
CD HOUSING AND COMMUNITY DEVELOPMENT	001 SALARIES	00197	WAGE ACCRUALS	(1,024.49)		
	001 SALARIES			(1,024.49)		
CD HOUSING AND COMMUNITY DEVELOPMENT				(1,024.49)		
CL CLERK OF COURT	001 SALARIES	00110	EMPLOYEE REGULAR	51,274,015.02		
		00111	COMPENSATION OF ELECTED OFFICIALS	174,115.37		
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	808.24		
		00120	EXECUTIVE BENEFIT PAYMENTS	443,582.49		
		00122	FLEX DOLLARS	128,529.50		
		00125	LONGEVITY PAYMENTS	786,911.76		
		00126	WORKING OUT OF CLASSIFICATION	1,778.51		
		00128	TUITION REFUND	66,975.01		
		00129	DEATH BENEFIT PAYMENTS	10,470.30		

Excludes Sub-Object 0154 and 0155

		00131	MILITARY ACTIVE DUTY	18,905.77
		00132	MILITARY LEAVE PAY	1,844.44
		00133	JURY DUTY PAY	28,220.83
		00134	UNION ACTIVITY PAY	504.07
		00135	JOB INJURY PAY	11,828.32
		00139	AWARDS & SPECIAL RECOGNITION	8,517.16
		00150	SICK PAY	1,788,329.56
		00151	HOLIDAY PAY	994,393.94
		00152	ANNUAL LEAVE PAY	3,878,857.60
		00160	EMPLOYEE OVERTIME OT	703,229.99
		00180	CROSS INDEX SALARIES DISTRIBUTION	55,167,055.12
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	42,543.64
		00192	SALARIES REIMBURSEMENTS	(55,197,179.07)
		00197	WAGE ACCRUALS	276,471.89
	001 SALARIES			60,610,709.46
CL CLERK OF COURT				60,610,709.46
CO COMMUNITY ACTION & HUMAN SERVICES	001 SALARIES	00110	EMPLOYEE REGULAR	25,583,508.57
		00112	PART TIME EMPLOYEE	1,509,085.56
		00113	VACATION RELIEF AND SEASONAL HELP	1,031,393.03
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	32,608.50
		00115	DEPENDENCY OR CLASSROOM ALLOWANCE	12,186.93
		00116	EMERGENCY PREPAREDNESS PAY	50.84
		00120	EXECUTIVE BENEFIT PAYMENTS	32,668.17
		00125	LONGEVITY PAYMENTS	311,968.32
		00128	TUITION REFUND	40,497.64
		00129	DEATH BENEFIT PAYMENTS	26,732.75
		00133	JURY DUTY PAY	11,892.99
		00134	UNION ACTIVITY PAY	416.46
		00135	JOB INJURY PAY	72,248.85
		00136	UNIFORM & LIEU OF ALLOWANCES	17,250.00
		00138	EMPLOYEE SUGGESTION AWARD	156.58
		00139	AWARDS & SPECIAL RECOGNITION	3,122.43
		00150	SICK PAY	1,259,284.58
		00151	HOLIDAY PAY	713,761.83
		00152	ANNUAL LEAVE PAY	1,978,811.59
		00160	EMPLOYEE OVERTIME OT	299,064.98
		00180	CROSS INDEX SALARIES DISTRIBUTION	6,897,924.92
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(15,213.46)

Excludes Sub-Object 0154 and 0155

		00192	SALARIES REIMBURSEMENTS	(6,814,364.47)
		00197	WAGE ACCRUALS	(178,224.67)
	001 SALARIES			32,826,832.92
CO COMMUNITY ACTION & HUMAN SERVICES				32,826,832.92
CR CORRECTIONS & REHABILITATION	001 SALARIES	00110	EMPLOYEE REGULAR	150,609,606.22
		00112	PART TIME EMPLOYEE	63,924.26
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	124,808.33
		00120	EXECUTIVE BENEFIT PAYMENTS	109,208.13
		00122	FLEX DOLLARS	38.46
		00125	LONGEVITY PAYMENTS	1,843,206.16
		00126	WORKING OUT OF CLASSIFICATION	51,307.38
		00128	TUITION REFUND	174,103.63
		00129	DEATH BENEFIT PAYMENTS	35,551.21
		00131	MILITARY ACTIVE DUTY	152,685.72
		00132	MILITARY LEAVE PAY	137,141.60
		00133	JURY DUTY PAY	71,778.30
		00134	UNION ACTIVITY PAY	26,353.55
		00135	JOB INJURY PAY	669,906.55
		00136	UNIFORM & LIEU OF ALLOWANCES	63,439.98
		00137	TOOL ALLOWANCE	28,682.92
		00138	EMPLOYEE SUGGESTION AWARD	445.45
		00139	AWARDS & SPECIAL RECOGNITION	4,501.97
		00150	SICK PAY	5,315,259.66
		00151	HOLIDAY PAY	2,552,765.62
		00152	ANNUAL LEAVE PAY	11,573,730.12
		00153	COMPENSATORY TIME PAY	978,480.81
		00160	EMPLOYEE OVERTIME OT	10,773,385.21
		00170	EXTRA DUTY PAY	42,262.02
		00171	EXTRA DUTY REIMBURSEMENTS	(51,585.02)
		00174	OVERTIME FEDERAL REIMBURSEMENT	(441.72)
		00180	CROSS INDEX SALARIES DISTRIBUTION	199,764.44
		00192	SALARIES REIMBURSEMENTS	(83,237.20)
		00193	OVERTIME REIMBURSEMENTS	(8,870.09)
		00197	WAGE ACCRUALS	710,074.03
	001 SALARIES			186,168,277.70
CR CORRECTIONS & REHABILITATION				186,168,277.70
CU CULTURAL AFFAIRS	001 SALARIES	00110	EMPLOYEE REGULAR	2,594,087.75
		00112	PART TIME EMPLOYEE	601,454.45

Excludes Sub-Object 0154 and 0155

		00113	VACATION RELIEF AND SEASONAL HELP	83,677.69
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,370.63
		00125	LONGEVITY PAYMENTS	9,427.10
		00126	WORKING OUT OF CLASSIFICATION	(24.09)
		00133	JURY DUTY PAY	763.97
		00139	AWARDS & SPECIAL RECOGNITION	556.79
		00150	SICK PAY	121,652.38
		00151	HOLIDAY PAY	120,694.50
		00152	ANNUAL LEAVE PAY	176,343.27
		00160	EMPLOYEE OVERTIME OT	35,938.58
		00197	WAGE ACCRUALS	14,806.13
	001 SALARIES			3,761,749.15
CU CULTURAL AFFAIRS				3,761,749.15
EC COMMISSION ON ETHICS AND PUBLIC TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	1,008,962.96
		00112	PART TIME EMPLOYEE	88,948.70
		00120	EXECUTIVE BENEFIT PAYMENTS	17,499.82
		00128	TUITION REFUND	3,500.00
		00150	SICK PAY	50,188.91
		00151	HOLIDAY PAY	35,676.63
		00152	ANNUAL LEAVE PAY	75,529.11
		00160	EMPLOYEE OVERTIME OT	180.75
		00197	WAGE ACCRUALS	9,923.41
	001 SALARIES			1,290,410.29
EC COMMISSION ON ETHICS AND PUBLIC TRUST				1,290,410.29
EL ELECTIONS	001 SALARIES	00110	EMPLOYEE REGULAR	4,872,673.08
		00112	PART TIME EMPLOYEE	3,787.68
		00113	VACATION RELIEF AND SEASONAL HELP	3,091,511.16
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	125,846.21
		00120	EXECUTIVE BENEFIT PAYMENTS	4,811.16
		00125	LONGEVITY PAYMENTS	27,614.11
		00126	WORKING OUT OF CLASSIFICATION	1,406.92
		00128	TUITION REFUND	18,747.00
		00133	JURY DUTY PAY	3,350.48
		00139	AWARDS & SPECIAL RECOGNITION	546.08
		00150	SICK PAY	202,034.06
		00151	HOLIDAY PAY	160,389.22
		00152	ANNUAL LEAVE PAY	355,936.12
		00160	EMPLOYEE OVERTIME OT	2,329,035.07

Excludes Sub-Object 0154 and 0155

		00180	CROSS INDEX SALARIES DISTRIBUTION	161,883.01
		00197	WAGE ACCRUALS	(85,099.09)
	001 SALARIES			11,274,472.27
EL ELECTIONS				11,274,472.27
ET INFORMATION TECHNOLOGY DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	44,398,038.13
		00112	PART TIME EMPLOYEE	3,806.86
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	119,840.54
		00120	EXECUTIVE BENEFIT PAYMENTS	14,323.53
		00125	LONGEVITY PAYMENTS	641,613.08
		00126	WORKING OUT OF CLASSIFICATION	204.52
		00128	TUITION REFUND	9,415.79
		00133	JURY DUTY PAY	24,584.45
		00135	JOB INJURY PAY	13,861.10
		00137	TOOL ALLOWANCE	55,553.02
		00139	AWARDS & SPECIAL RECOGNITION	4,411.52
		00150	SICK PAY	990,395.77
		00151	HOLIDAY PAY	977,355.39
		00152	ANNUAL LEAVE PAY	3,501,032.81
		00160	EMPLOYEE OVERTIME OT	1,292,894.66
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,425,442.21
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	664,048.69
		00185	CROSS INDEX OVERTIME DISTRIB	308.92
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(1,049.08)
		00192	SALARIES REIMBURSEMENTS	(1,363,174.71)
		00193	OVERTIME REIMBURSEMENTS	(354.76)
		00197	WAGE ACCRUALS	349,401.15
	001 SALARIES			53,121,953.59
ET INFORMATION TECHNOLOGY DEPARTMENT				53,121,953.59
FE HUMAN RIGHTS AND FAIR EMPLOYMENT PRACTIC	001 SALARIES	00110	EMPLOYEE REGULAR	468,180.29
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	4,288.95
		00120	EXECUTIVE BENEFIT PAYMENTS	7,454.36
		00125	LONGEVITY PAYMENTS	311.59
		00133	JURY DUTY PAY	304.54
		00150	SICK PAY	12,699.99
		00151	HOLIDAY PAY	21,365.47
		00152	ANNUAL LEAVE PAY	25,268.02
		00160	EMPLOYEE OVERTIME OT	111.10
		00180	CROSS INDEX SALARIES DISTRIBUTION	15,635.23

Excludes Sub-Object 0154 and 0155

		00192	SALARIES REIMBURSEMENTS	(36,340.37)
		00194	EIP REIMBURSEMENTS	50,259.12
		00197	WAGE ACCRUALS	(3,992.73)
	001 SALARIES			565,545.56
FE HUMAN RIGHTS AND FAIR EMPLOYMENT PRACTIC				565,545.56
FN FINANCE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	14,187,317.63
		00112	PART TIME EMPLOYEE	354,129.96
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	35,186.59
		00120	EXECUTIVE BENEFIT PAYMENTS	50,249.73
		00125	LONGEVITY PAYMENTS	111,356.85
		00126	WORKING OUT OF CLASSIFICATION	3,286.71
		00128	TUITION REFUND	60,398.74
		00131	MILITARY ACTIVE DUTY	14,096.09
		00133	JURY DUTY PAY	7,056.70
		00134	UNION ACTIVITY PAY	87.14
		00135	JOB INJURY PAY	7,666.67
		00139	AWARDS & SPECIAL RECOGNITION	86,074.16
		00150	SICK PAY	459,656.27
		00151	HOLIDAY PAY	383,987.52
		00152	ANNUAL LEAVE PAY	1,015,009.23
		00160	EMPLOYEE OVERTIME OT	86,658.51
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,415,979.12
		00185	CROSS INDEX OVERTIME DISTRIB	354.76
		00192	SALARIES REIMBURSEMENTS	(1,682,712.88)
		00197	WAGE ACCRUALS	115,688.68
	001 SALARIES			16,711,528.18
FN FINANCE DEPARTMENT				16,711,528.18
FR FIRE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	172,701,527.89
		00112	PART TIME EMPLOYEE	2,393,374.39
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	25,366.33
		00120	EXECUTIVE BENEFIT PAYMENTS	127,836.03
		00125	LONGEVITY PAYMENTS	1,765,826.31
		00126	WORKING OUT OF CLASSIFICATION	559,344.50
		00128	TUITION REFUND	143,426.11
		00129	DEATH BENEFIT PAYMENTS	3,193.32
		00131	MILITARY ACTIVE DUTY	330,276.53
		00132	MILITARY LEAVE PAY	336,293.76
		00133	JURY DUTY PAY	48,453.04

Excludes Sub-Object 0154 and 0155

		00134	UNION ACTIVITY PAY	421,916.28
		00135	JOB INJURY PAY	1,524,046.87
		00137	TOOL ALLOWANCE	36,686.45
		00139	AWARDS & SPECIAL RECOGNITION	6,962.55
		00150	SICK PAY	6,106,943.28
		00151	HOLIDAY PAY	9,242,855.77
		00152	ANNUAL LEAVE PAY	12,226,466.42
		00153	COMPENSATORY TIME PAY	378,902.38
		00160	EMPLOYEE OVERTIME OT	14,604,700.38
		00162	OT SPECIAL EVENTS POLICE / FIRE	360,061.49
		00170	EXTRA DUTY PAY	1,402,810.90
		00174	OVERTIME FEDERAL REIMBURSEMENT	(1,227.67)
		00180	CROSS INDEX SALARIES DISTRIBUTION	(178,097.11)
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	101,550.36
		00184	HURRICANE OVERTIME	4,905.75
		00185	CROSS INDEX OVERTIME DISTRIB	9,455.77
		00189	AIR RESCUE OVERTIME REIMBURSEMENT	63,393.78
		00192	SALARIES REIMBURSEMENTS	(870,155.37)
		00194	EIP REIMBURSEMENTS	(794,461.88)
		00197	WAGE ACCRUALS	437,103.80
	001 SALARIES			223,519,738.41
FR FIRE DEPARTMENT				223,519,738.41
GG GENERAL GOVERNMENT	001 SALARIES	00110	EMPLOYEE REGULAR	153,130.97
		00139	AWARDS & SPECIAL RECOGNITION	296.96
		00150	SICK PAY	1,000.00
		00151	HOLIDAY PAY	5,958.36
		00152	ANNUAL LEAVE PAY	7,072.94
		00183	HURRICANE SALARIES	16,357.53
		00184	HURRICANE OVERTIME	16,593.20
		00194	EIP REIMBURSEMENTS	(220,525.00)
		00197	WAGE ACCRUALS	4,662.29
	001 SALARIES			(15,452.75)
GG GENERAL GOVERNMENT				(15,452.75)
GI COMMUNITY INFORMATION AND OUTREACH	001 SALARIES	00110	EMPLOYEE REGULAR	8,461,820.72
		00112	PART TIME EMPLOYEE	441,400.18
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	6,449.41
		00120	EXECUTIVE BENEFIT PAYMENTS	13,948.89
		00125	LONGEVITY PAYMENTS	43,115.45

Excludes Sub-Object 0154 and 0155

		00128	TUITION REFUND	21,215.70
		00133	JURY DUTY PAY	5,775.29
		00134	UNION ACTIVITY PAY	29,736.39
		00135	JOB INJURY PAY	3,690.24
		00139	AWARDS & SPECIAL RECOGNITION	742.39
		00150	SICK PAY	365,785.88
		00151	HOLIDAY PAY	174,524.81
		00152	ANNUAL LEAVE PAY	555,259.28
		00160	EMPLOYEE OVERTIME OT	42,463.51
		00180	CROSS INDEX SALARIES DISTRIBUTION	881.96
		00192	SALARIES REIMBURSEMENTS	(136,000.00)
		00197	WAGE ACCRUALS	43,911.49
	001 SALARIES			10,074,721.59
GI COMMUNITY INFORMATION AND OUTREACH				10,074,721.59
HT HOMELESS TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	938,173.22
		00112	PART TIME EMPLOYEE	23,421.85
		00125	LONGEVITY PAYMENTS	5,116.63
		00126	WORKING OUT OF CLASSIFICATION	228.13
		00128	TUITION REFUND	6,832.50
		00139	AWARDS & SPECIAL RECOGNITION	360.50
		00150	SICK PAY	41,394.37
		00151	HOLIDAY PAY	38,566.43
		00152	ANNUAL LEAVE PAY	65,935.59
		00180	CROSS INDEX SALARIES DISTRIBUTION	548,010.00
		00192	SALARIES REIMBURSEMENTS	(512,950.00)
		00197	WAGE ACCRUALS	6,446.35
	001 SALARIES			1,161,535.57
HT HOMELESS TRUST				1,161,535.57
HU HURRICANE RECOVERY	001 SALARIES	00183	HURRICANE SALARIES	(166,653.39)
		00184	HURRICANE OVERTIME	(266,435.61)
		00190	FIREWATCH OVERTIME REIMBURSEMENTS	(2,805.43)
	001 SALARIES			(435,894.43)
HU HURRICANE RECOVERY				(435,894.43)
ID INTERNAL SERVICES DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	47,580,040.31
		00112	PART TIME EMPLOYEE	449,340.08
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	71,443.08
		00116	EMERGENCY PREPAREDNESS PAY	(39.59)
		00120	EXECUTIVE BENEFIT PAYMENTS	56,695.73

Excludes Sub-Object 0154 and 0155

		00122	FLEX DOLLARS	115.38
		00125	LONGEVITY PAYMENTS	371,001.88
		00126	WORKING OUT OF CLASSIFICATION	4,991.84
		00128	TUITION REFUND	81,099.53
		00129	DEATH BENEFIT PAYMENTS	3,558.71
		00131	MILITARY ACTIVE DUTY	41,727.01
		00132	MILITARY LEAVE PAY	1,124.31
		00133	JURY DUTY PAY	22,017.21
		00134	UNION ACTIVITY PAY	431.68
		00135	JOB INJURY PAY	100,723.89
		00137	TOOL ALLOWANCE	145,144.79
		00139	AWARDS & SPECIAL RECOGNITION	6,375.77
		00150	SICK PAY	1,621,545.29
		00151	HOLIDAY PAY	1,264,434.74
		00152	ANNUAL LEAVE PAY	3,463,385.88
		00160	EMPLOYEE OVERTIME OT	1,247,603.52
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,927,173.76
		00192	SALARIES REIMBURSEMENTS	(2,069,190.79)
		00193	OVERTIME REIMBURSEMENTS	(308.92)
		00197	WAGE ACCRUALS	185,918.35
	001 SALARIES			56,576,353.44
ID INTERNAL SERVICES DEPARTMENT				56,576,353.44
IG MIAMI-DADE C0 INSPECTOR GENERAL	001 SALARIES	00110	EMPLOYEE REGULAR	2,625,042.37
		00120	EXECUTIVE BENEFIT PAYMENTS	175,018.65
		00125	LONGEVITY PAYMENTS	2,102.25
		00128	TUITION REFUND	3,349.00
		00133	JURY DUTY PAY	1,644.88
		00142	CELL PHONE ALLOWANCE (TAXABLE)	28,030.00
		00150	SICK PAY	155,135.97
		00151	HOLIDAY PAY	142,846.54
		00152	ANNUAL LEAVE PAY	178,731.70
		00197	WAGE ACCRUALS	(604.23)
	001 SALARIES			3,311,297.13
IG MIAMI-DADE C0 INSPECTOR GENERAL				3,311,297.13
JA JUDICIAL ADMINISTRATION	001 SALARIES	00110	EMPLOYEE REGULAR	2,208.55
		00160	EMPLOYEE OVERTIME OT	379.86
		00197	WAGE ACCRUALS	(1,546.01)
	001 SALARIES			1,042.40

Excludes Sub-Object 0154 and 0155

JA JUDICIAL ADMINISTRATION				1,042.40
JU JUVENILE ASSESSMENT CENTER (JAC)	001 SALARIES	00110	EMPLOYEE REGULAR	4,556,597.33
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	12,503.40
		00120	EXECUTIVE BENEFIT PAYMENTS	15,348.48
		00125	LONGEVITY PAYMENTS	26,691.89
		00126	WORKING OUT OF CLASSIFICATION	1,901.21
		00129	DEATH BENEFIT PAYMENTS	10,243.00
		00133	JURY DUTY PAY	985.63
		00150	SICK PAY	196,599.25
		00151	HOLIDAY PAY	146,109.09
		00152	ANNUAL LEAVE PAY	335,241.92
		00160	EMPLOYEE OVERTIME OT	19,857.25
		00174	OVERTIME FEDERAL REIMBURSEMENT	(1,793.92)
		00180	CROSS INDEX SALARIES DISTRIBUTION	(93,449.56)
		00197	WAGE ACCRUALS	23,623.41
		001 SALARIES		
	JU JUVENILE ASSESSMENT CENTER (JAC)			
LB LIBRARIES	001 SALARIES	00110	EMPLOYEE REGULAR	18,989,239.79
		00112	PART TIME EMPLOYEE	376,575.88
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	156,511.37
		00120	EXECUTIVE BENEFIT PAYMENTS	13,059.98
		00125	LONGEVITY PAYMENTS	186,424.17
		00128	TUITION REFUND	7,057.67
		00133	JURY DUTY PAY	18,935.40
		00134	UNION ACTIVITY PAY	370.55
		00135	JOB INJURY PAY	4,415.00
		00137	TOOL ALLOWANCE	4,969.28
		00139	AWARDS & SPECIAL RECOGNITION	2,479.97
		00150	SICK PAY	796,189.94
		00151	HOLIDAY PAY	419,888.24
		00152	ANNUAL LEAVE PAY	1,450,710.81
		00160	EMPLOYEE OVERTIME OT	76,190.74
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,877,757.56
		00192	SALARIES REIMBURSEMENTS	(1,894,712.05)
		00193	OVERTIME REIMBURSEMENTS	(192.50)
		00197	WAGE ACCRUALS	63,196.41
	001 SALARIES			22,549,068.21
LB LIBRARIES				22,549,068.21

Excludes Sub-Object 0154 and 0155

MA OFFICE OF THE MAYOR	001 SALARIES	00110	EMPLOYEE REGULAR	3,250,363.46
		00111	COMPENSATION OF ELECTED OFFICIALS	149,999.98
		00112	PART TIME EMPLOYEE	1,760.00
		00120	EXECUTIVE BENEFIT PAYMENTS	51,710.04
		00128	TUITION REFUND	427.42
		00133	JURY DUTY PAY	1,909.41
		00150	SICK PAY	73,209.20
		00151	HOLIDAY PAY	175,669.75
		00152	ANNUAL LEAVE PAY	197,311.93
		00197	WAGE ACCRUALS	13,574.79
		001 SALARIES		
MA OFFICE OF THE MAYOR				3,915,935.98
ME MEDICAL EXAMINER	001 SALARIES	00110	EMPLOYEE REGULAR	4,865,214.21
		00112	PART TIME EMPLOYEE	27,479.95
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	5,287.50
		00116	EMERGENCY PREPAREDNESS PAY	(408.53)
		00125	LONGEVITY PAYMENTS	22,309.96
		00126	WORKING OUT OF CLASSIFICATION	1,491.94
		00133	JURY DUTY PAY	11,123.42
		00139	AWARDS & SPECIAL RECOGNITION	225.00
		00150	SICK PAY	150,130.92
		00151	HOLIDAY PAY	184,333.87
		00152	ANNUAL LEAVE PAY	281,479.91
		00160	EMPLOYEE OVERTIME OT	70,910.89
		00180	CROSS INDEX SALARIES DISTRIBUTION	2,611.95
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	747.22
		00185	CROSS INDEX OVERTIME DISTRIB	3,518.96
		00192	SALARIES REIMBURSEMENTS	(501.89)
		00193	OVERTIME REIMBURSEMENTS	(3,518.96)
		00197	WAGE ACCRUALS	44,046.32
	001 SALARIES			5,666,482.64
ME MEDICAL EXAMINER				5,666,482.64
MM MIAMI-DADE ECONOMIC ADVOCACY TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	1,090,242.27
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	667.90
		00120	EXECUTIVE BENEFIT PAYMENTS	22,687.40
		00125	LONGEVITY PAYMENTS	9,020.79
		00128	TUITION REFUND	9,130.98
		00133	JURY DUTY PAY	703.50

Excludes Sub-Object 0154 and 0155

		00139	AWARDS & SPECIAL RECOGNITION	180.24
		00150	SICK PAY	51,885.24
		00151	HOLIDAY PAY	34,582.85
		00152	ANNUAL LEAVE PAY	46,920.49
		00160	EMPLOYEE OVERTIME OT	10,904.68
		00197	WAGE ACCRUALS	4,657.50
	001 SALARIES			1,281,583.84
MM MIAMI-DADE ECONOMIC ADVOCACY TRUST				1,281,583.84
MP METROPOLITAN PLANNING ORGANIZATION	001 SALARIES	00110	EMPLOYEE REGULAR	1,015,765.64
		00112	PART TIME EMPLOYEE	6,228.00
		00125	LONGEVITY PAYMENTS	2,019.09
		00133	JURY DUTY PAY	901.48
		00150	SICK PAY	21,252.46
		00151	HOLIDAY PAY	51,577.68
		00152	ANNUAL LEAVE PAY	93,865.71
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,370,718.14
		00192	SALARIES REIMBURSEMENTS	(1,189,895.94)
		00197	WAGE ACCRUALS	(18,908.26)
	001 SALARIES			1,353,524.00
MP METROPOLITAN PLANNING ORGANIZATION				1,353,524.00
MT METRO-DADE TRANSIT AGENCY	001 SALARIES	00110	EMPLOYEE REGULAR	144,211,930.54
		00112	PART TIME EMPLOYEE	6,917,946.91
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	101,579.29
		00116	EMERGENCY PREPAREDNESS PAY	104.66
		00120	EXECUTIVE BENEFIT PAYMENTS	24,541.65
		00122	FLEX DOLLARS	185.48
		00124	SALARY BONUS	86,087.27
		00125	LONGEVITY PAYMENTS	1,602,856.59
		00126	WORKING OUT OF CLASSIFICATION	18,634.83
		00128	TUITION REFUND	57,684.31
		00129	DEATH BENEFIT PAYMENTS	16,420.64
		00131	MILITARY ACTIVE DUTY	7,826.98
		00132	MILITARY LEAVE PAY	30,917.27
		00133	JURY DUTY PAY	88,896.84
		00134	UNION ACTIVITY PAY	1,496,637.28
		00135	JOB INJURY PAY	1,287,257.87
		00136	UNIFORM & LIEU OF ALLOWANCES	129,401.19
		00137	TOOL ALLOWANCE	240,161.40

Excludes Sub-Object 0154 and 0155

		00139	AWARDS & SPECIAL RECOGNITION	19,403.63
		00150	SICK PAY	6,547,231.41
		00151	HOLIDAY PAY	1,562,300.80
		00152	ANNUAL LEAVE PAY	10,868,033.78
		00160	EMPLOYEE OVERTIME OT	32,526,244.43
		00176	FEDERAL SALARIES REIMBURSEMENTS	(39,023,113.86)
		00180	CROSS INDEX SALARIES DISTRIBUTION	42,210,331.24
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	61,089.31
		00185	CROSS INDEX OVERTIME DISTRIB	35,793.19
		00192	SALARIES REIMBURSEMENTS	(2,869,563.91)
		00193	OVERTIME REIMBURSEMENTS	(52,847.58)
		00197	WAGE ACCRUALS	1,004,186.77
		00198	WAGE ACCRUALS-OTHER ENTITIES	(543,727.91)
	001 SALARIES			208,664,432.30
MT METRO-DADE TRANSIT AGENCY				208,664,432.30
ND NON-DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	202,894,866.15
		00112	PART TIME EMPLOYEE	595,967.51
		00113	VACATION RELIEF AND SEASONAL HELP	78,296.67
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	303,495.22
		00116	EMERGENCY PREPAREDNESS PAY	(1.52)
		00120	EXECUTIVE BENEFIT PAYMENTS	9,475.93
		00122	FLEX DOLLARS	39,635.27
		00125	LONGEVITY PAYMENTS	2,748,260.91
		00126	WORKING OUT OF CLASSIFICATION	497,152.56
		00128	TUITION REFUND	145,272.08
		00131	MILITARY ACTIVE DUTY	23,156.99
		00132	MILITARY LEAVE PAY	42,760.43
		00133	JURY DUTY PAY	113,642.51
		00134	UNION ACTIVITY PAY	654,166.90
		00135	JOB INJURY PAY	1,166,552.11
		00136	UNIFORM & LIEU OF ALLOWANCES	149,842.00
		00137	TOOL ALLOWANCE	550,771.16
		00138	EMPLOYEE SUGGESTION AWARD	25,515.55
		00139	AWARDS & SPECIAL RECOGNITION	26,296.18
		00150	SICK PAY	7,535,176.72
		00151	HOLIDAY PAY	8,168,185.94
		00152	ANNUAL LEAVE PAY	15,420,312.95
		00153	COMPENSATORY TIME PAY	495.96

Excludes Sub-Object 0154 and 0155

		00160	EMPLOYEE OVERTIME OT	17,329,571.52
		00180	CROSS INDEX SALARIES DISTRIBUTION	902,474.65
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	317,623.92
		00192	SALARIES REIMBURSEMENTS	(36,135.40)
		00197	WAGE ACCRUALS	(83,670.99)
	001 SALARIES			259,619,159.88
ND NON-DEPARTMENT				259,619,159.88
OC ADMINISTRATIVE OFFICE OF THE COURTS	001 SALARIES	00110	EMPLOYEE REGULAR	9,696,708.25
		00112	PART TIME EMPLOYEE	485,548.30
		00120	EXECUTIVE BENEFIT PAYMENTS	7,812.54
		00131	MILITARY ACTIVE DUTY	2,680.18
		00132	MILITARY LEAVE PAY	3,633.47
		00133	JURY DUTY PAY	3,160.74
		00135	JOB INJURY PAY	9,867.41
		00150	SICK PAY	269,130.18
		00151	HOLIDAY PAY	488,310.92
		00152	ANNUAL LEAVE PAY	362,900.05
		00160	EMPLOYEE OVERTIME OT	16,972.66
		00192	SALARIES REIMBURSEMENTS	(189,227.41)
		00197	WAGE ACCRUALS	24,000.21
	001 SALARIES			11,181,497.50
OC ADMINISTRATIVE OFFICE OF THE COURTS				11,181,497.50
PA PROPERTY APPRAISER	001 SALARIES	00110	EMPLOYEE REGULAR	18,475,517.08
		00113	VACATION RELIEF AND SEASONAL HELP	446,246.41
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	20,728.90
		00120	EXECUTIVE BENEFIT PAYMENTS	28,379.73
		00125	LONGEVITY PAYMENTS	221,464.84
		00126	WORKING OUT OF CLASSIFICATION	344.86
		00128	TUITION REFUND	33,967.50
		00131	MILITARY ACTIVE DUTY	573.25
		00132	MILITARY LEAVE PAY	3,935.30
		00133	JURY DUTY PAY	17,822.51
		00134	UNION ACTIVITY PAY	66,374.34
		00135	JOB INJURY PAY	46.35
		00139	AWARDS & SPECIAL RECOGNITION	3,548.95
		00150	SICK PAY	637,366.39
		00151	HOLIDAY PAY	318,445.06
		00152	ANNUAL LEAVE PAY	1,262,724.56

Excludes Sub-Object 0154 and 0155

		00160	EMPLOYEE OVERTIME OT	298,448.19
		00197	WAGE ACCRUALS	105,565.35
	001 SALARIES			21,941,499.57
PA PROPERTY APPRAISER				21,941,499.57
PD METRO-DADE POLICE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	256,645,310.51
		00112	PART TIME EMPLOYEE	5,728,243.37
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	123,629.66
		00120	EXECUTIVE BENEFIT PAYMENTS	57,276.02
		00125	LONGEVITY PAYMENTS	3,928,313.93
		00126	WORKING OUT OF CLASSIFICATION	597,150.11
		00128	TUITION REFUND	357,769.73
		00129	DEATH BENEFIT PAYMENTS	35,417.76
		00131	MILITARY ACTIVE DUTY	325,351.60
		00132	MILITARY LEAVE PAY	158,767.43
		00133	JURY DUTY PAY	35,592.07
		00134	UNION ACTIVITY PAY	335,199.21
		00135	JOB INJURY PAY	918,283.20
		00136	UNIFORM & LIEU OF ALLOWANCES	619,918.84
		00137	TOOL ALLOWANCE	11,659.45
		00138	EMPLOYEE SUGGESTION AWARD	874.85
		00139	AWARDS & SPECIAL RECOGNITION	24,588.93
		00150	SICK PAY	5,954,724.29
		00151	HOLIDAY PAY	3,843,491.26
		00152	ANNUAL LEAVE PAY	20,301,528.18
		00153	COMPENSATORY TIME PAY	7,309,398.33
		00160	EMPLOYEE OVERTIME OT	26,885,920.45
		00170	EXTRA DUTY PAY	7,521,501.35
		00171	EXTRA DUTY REIMBURSEMENTS	(7,521,501.35)
		00173	OFF REGULAR DUTY DISTRIBUTIONS	8,591,869.46
		00174	OVERTIME FEDERAL REIMBURSEMENT	(2,956,103.95)
		00175	OVERTIME STATE REIMBURSEMENT	(22,448.90)
		00176	FEDERAL SALARIES REIMBURSEMENTS	(4,894.81)
		00180	CROSS INDEX SALARIES DISTRIBUTION	8,558,125.79
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	69,954.93
		00183	HURRICANE SALARIES	22,174.95
		00184	HURRICANE OVERTIME	38,382.24
		00185	CROSS INDEX OVERTIME DISTRIB	4,359,555.45
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(834.26)

Excludes Sub-Object 0154 and 0155

		00192	SALARIES REIMBURSEMENTS	(8,123,995.85)
		00193	OVERTIME REIMBURSEMENTS	(5,534,644.05)
		00197	WAGE ACCRUALS	707,206.07
	001 SALARIES			339,902,756.25
PD METRO-DADE POLICE DEPARTMENT				339,902,756.25
PE REGULATORY & ECONOMIC RESOURCES	001 SALARIES	00110	EMPLOYEE REGULAR	50,524,708.94
		00112	PART TIME EMPLOYEE	474,363.56
		00113	VACATION RELIEF AND SEASONAL HELP	12,709.13
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	104,246.67
		00120	EXECUTIVE BENEFIT PAYMENTS	123,508.92
		00122	FLEX DOLLARS	76.92
		00123	FLEX RETROACTIVE ADJUSTMENT	135.13
		00125	LONGEVITY PAYMENTS	497,869.57
		00126	WORKING OUT OF CLASSIFICATION	20,777.06
		00128	TUITION REFUND	34,354.23
		00129	DEATH BENEFIT PAYMENTS	11,969.67
		00131	MILITARY ACTIVE DUTY	31,346.81
		00132	MILITARY LEAVE PAY	20,955.75
		00133	JURY DUTY PAY	43,755.49
		00135	JOB INJURY PAY	86,499.71
		00137	TOOL ALLOWANCE	2,984.62
		00138	EMPLOYEE SUGGESTION AWARD	494.99
		00139	AWARDS & SPECIAL RECOGNITION	12,051.99
		00143	MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)	18,499.56
		00150	SICK PAY	2,069,616.16
		00151	HOLIDAY PAY	1,415,600.23
		00152	ANNUAL LEAVE PAY	4,143,127.54
		00160	EMPLOYEE OVERTIME OT	440,209.24
		00170	EXTRA DUTY PAY	287,260.00
		00180	CROSS INDEX SALARIES DISTRIBUTION	3,104,858.23
		00183	HURRICANE SALARIES	68,313.41
		00184	HURRICANE OVERTIME	79,958.70
		00192	SALARIES REIMBURSEMENTS	(3,685,388.71)
		00197	WAGE ACCRUALS	117,608.19
	001 SALARIES			60,062,471.71
PE REGULATORY & ECONOMIC RESOURCES				60,062,471.71
PI PRIVATE INDUSTRY COUNCIL PAYROLL ONLY	001 SALARIES	00110	EMPLOYEE REGULAR	4,149,581.66
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	4,770.71

Excludes Sub-Object 0154 and 0155

		00120	EXECUTIVE BENEFIT PAYMENTS	35,497.03
		00125	LONGEVITY PAYMENTS	22,196.08
		00128	TUITION REFUND	3,221.20
		00133	JURY DUTY PAY	1,492.89
		00135	JOB INJURY PAY	283.88
		00150	SICK PAY	128,183.73
		00151	HOLIDAY PAY	123,053.32
		00152	ANNUAL LEAVE PAY	273,257.56
		00160	EMPLOYEE OVERTIME OT	2,616.53
	001 SALARIES			4,744,154.59
PI PRIVATE INDUSTRY COUNCIL PAYROLL ONLY				4,744,154.59
PR PARKS, RECREATION AND OPEN SPACES	001 SALARIES	00110	EMPLOYEE REGULAR	36,281,911.68
		00112	PART TIME EMPLOYEE	16,074,032.05
		00113	VACATION RELIEF AND SEASONAL HELP	943.28
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	51,589.78
		00120	EXECUTIVE BENEFIT PAYMENTS	43,509.05
		00125	LONGEVITY PAYMENTS	281,424.05
		00126	WORKING OUT OF CLASSIFICATION	40,218.89
		00128	TUITION REFUND	25,310.16
		00131	MILITARY ACTIVE DUTY	15,316.42
		00132	MILITARY LEAVE PAY	5,647.74
		00133	JURY DUTY PAY	18,867.63
		00134	UNION ACTIVITY PAY	1,167.29
		00135	JOB INJURY PAY	220,192.60
		00137	TOOL ALLOWANCE	37,501.01
		00138	EMPLOYEE SUGGESTION AWARD	742.39
		00139	AWARDS & SPECIAL RECOGNITION	6,665.97
		00150	SICK PAY	1,515,959.94
		00151	HOLIDAY PAY	861,779.75
		00152	ANNUAL LEAVE PAY	2,938,044.65
		00160	EMPLOYEE OVERTIME OT	870,886.91
		00180	CROSS INDEX SALARIES DISTRIBUTION	77,512.83
		00184	HURRICANE OVERTIME	0.01
		00185	CROSS INDEX OVERTIME DISTRIB	816.69
		00192	SALARIES REIMBURSEMENTS	(13,990,270.95)
		00193	OVERTIME REIMBURSEMENTS	(183,635.68)
		00197	WAGE ACCRUALS	273,750.63
	001 SALARIES			45,469,884.77

Excludes Sub-Object 0154 and 0155

PR PARKS, RECREATION AND OPEN SPACES				45,469,884.77		
PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT	001 SALARIES	00110	EMPLOYEE REGULAR	73,890,888.45		
		00112	PART TIME EMPLOYEE	201,340.23		
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	95,262.64		
		00120	EXECUTIVE BENEFIT PAYMENTS	32,906.16		
		00125	LONGEVITY PAYMENTS	820,112.40		
		00126	WORKING OUT OF CLASSIFICATION	61,898.94		
		00128	TUITION REFUND	37,019.97		
		00129	DEATH BENEFIT PAYMENTS	31,886.71		
		00131	MILITARY ACTIVE DUTY	1,730.65		
		00132	MILITARY LEAVE PAY	2,076.02		
		00133	JURY DUTY PAY	49,959.43		
		00134	UNION ACTIVITY PAY	121,522.84		
		00135	JOB INJURY PAY	501,639.51		
		00136	UNIFORM & LIEU OF ALLOWANCES	79,250.00		
		00137	TOOL ALLOWANCE	11,544.58		
		00138	EMPLOYEE SUGGESTION AWARD	245.24		
		00139	AWARDS & SPECIAL RECOGNITION	20,797.68		
		00150	SICK PAY	2,578,468.82		
		00151	HOLIDAY PAY	2,929,499.06		
		00152	ANNUAL LEAVE PAY	5,637,148.93		
		00160	EMPLOYEE OVERTIME OT	4,333,796.74		
		00171	EXTRA DUTY REIMBURSEMENTS	(252,600.00)		
		00180	CROSS INDEX SALARIES DISTRIBUTION	192,634.56		
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	28,177.96		
		00183	HURRICANE SALARIES	50,849.76		
		00184	HURRICANE OVERTIME	72,411.81		
		00185	CROSS INDEX OVERTIME DISTRIB	3,306.56		
		00192	SALARIES REIMBURSEMENTS	(13,150,288.75)		
		00193	OVERTIME REIMBURSEMENTS	(238.65)		
		00197	WAGE ACCRUALS	817,807.96		
			001 SALARIES			79,201,056.21
		PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT				79,201,056.21
SA STATE ATTORNEY OFFICE	001 SALARIES	00110	EMPLOYEE REGULAR	283,512.85		
		00122	FLEX DOLLARS	11,330.74		
		00150	SICK PAY	12,231.11		
		00151	HOLIDAY PAY	13,958.16		
		00152	ANNUAL LEAVE PAY	10,178.45		

Excludes Sub-Object 0154 and 0155

		00160	EMPLOYEE OVERTIME OT	4,685.05
		00192	SALARIES REIMBURSEMENTS	415,843.35
		00197	WAGE ACCRUALS	1,352.40
	001 SALARIES			753,092.11
SA STATE ATTORNEY OFFICE				753,092.11
SP SEAPORT	001 SALARIES	00110	EMPLOYEE REGULAR	17,699,980.97
		00112	PART TIME EMPLOYEE	1,599,875.28
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	20,721.88
		00120	EXECUTIVE BENEFIT PAYMENTS	22,136.07
		00125	LONGEVITY PAYMENTS	116,831.55
		00126	WORKING OUT OF CLASSIFICATION	762.22
		00128	TUITION REFUND	18,216.92
		00131	MILITARY ACTIVE DUTY	10,856.19
		00132	MILITARY LEAVE PAY	7,598.01
		00133	JURY DUTY PAY	20,171.89
		00134	UNION ACTIVITY PAY	581.27
		00135	JOB INJURY PAY	21,412.26
		00137	TOOL ALLOWANCE	25,773.55
		00139	AWARDS & SPECIAL RECOGNITION	890.93
		00150	SICK PAY	664,696.23
		00151	HOLIDAY PAY	481,891.58
		00152	ANNUAL LEAVE PAY	1,189,787.66
		00160	EMPLOYEE OVERTIME OT	926,602.86
		00180	CROSS INDEX SALARIES DISTRIBUTION	9,583.15
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	475,499.27
		00192	SALARIES REIMBURSEMENTS	(3,505,283.72)
		00193	OVERTIME REIMBURSEMENTS	(207.77)
		00197	WAGE ACCRUALS	40,427.82
	001 SALARIES			19,848,806.07
SP SEAPORT				19,848,806.07
TT OFFICE OF THE CITT	001 SALARIES	00110	EMPLOYEE REGULAR	663,525.39
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,710.86
		00120	EXECUTIVE BENEFIT PAYMENTS	50,717.20
		00122	FLEX DOLLARS	8,649.68
		00125	LONGEVITY PAYMENTS	5,780.48
		00128	TUITION REFUND	7,950.00
		00133	JURY DUTY PAY	396.63
		00150	SICK PAY	22,096.61

Excludes Sub-Object 0154 and 0155

		00151	HOLIDAY PAY	38,198.31
		00152	ANNUAL LEAVE PAY	55,351.15
		00160	EMPLOYEE OVERTIME OT	199.42
		00197	WAGE ACCRUALS	(4,266.93)
	001 SALARIES			851,308.80
TT OFFICE OF THE CITT				851,308.80
VZ VIZCAYA	001 SALARIES	00110	EMPLOYEE REGULAR	2,129,410.41
		00112	PART TIME EMPLOYEE	137,077.42
		00125	LONGEVITY PAYMENTS	9,282.04
		00131	MILITARY ACTIVE DUTY	230.06
		00132	MILITARY LEAVE PAY	1,610.39
		00133	JURY DUTY PAY	1,340.27
		00135	JOB INJURY PAY	3,707.75
		00137	TOOL ALLOWANCE	621.16
		00150	SICK PAY	84,549.26
		00151	HOLIDAY PAY	71,079.63
		00152	ANNUAL LEAVE PAY	126,289.44
		00160	EMPLOYEE OVERTIME OT	90,960.01
		00192	SALARIES REIMBURSEMENTS	(28,685.90)
		00197	WAGE ACCRUALS	(24,960.97)
	001 SALARIES			2,602,510.97
VZ VIZCAYA				2,602,510.97
WS WATER & SEWER	001 SALARIES	00192	SALARIES REIMBURSEMENTS	185,975.83
	001 SALARIES			185,975.83
WS WATER & SEWER				185,975.83
Grand Total				1,791,910,437.17

Jun 23, 2015

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10:55 AM

Excludes Sub-Object 0154 and 0155

AVIATION

FAML6450 ORGANIZATION SUMMARY INQUIRY 07/31/2015 4:02 PM

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

FISCAL MO/YEAR : 13 2013 ADADJ2013

INDEX CODE : 51AVIATION PAYROLL COST ONLY

OBJECT	Subobject	Description	Actual
001	Salaries	110 EMPLOYEE REGULAR	61,468,655
		112 PART TIME EMPLOYEE	85,197
		114 POLL WORKERS (COUN	20,603
		120 EXECUTIVE BENEFIT	9,476
		125 LONGEVITY PAYMENTS	832,203
		126 WORKING OUT OF CLA	182,542
		128 TUITION REFUND	43,352
		132 MILITARY LEAVE PAY	1,088
		133 JURY DUTY PAY	36,592
		134 UNION ACTIVITY PA	154,393
		135 JOB INJURY PAY	199,431
		136 UNIFORM & LIEU OF	149,842
		137 TOOL ALLOWANCE	136,040
		138 EMPLOYEE SUGGESTIO	7,942
		139 AWARDS & SPECIAL R	10,306
		150 SICK PAY	2,393,809
		151 HOLIDAY PAY	2,917,359
		152 ANNUAL LEAVE PAY	4,871,978
		154 PAYMENT FOR UNUSED	506,342
		155 TERMINATION PAYMEN	476,994
		160 EMPLOYEE OVERTIME	3,327,624
		182 PAY&LEAVE EARN'D O	114,668
		EXPENDITURE TOTAL	77,946,436
		Less GL 154 & 154	(983,336)
		Total Aviation Salaries	\$ 76,963,100

FAML6450 ORGANIZATION SUMMARY INQUIRY 07/31/2015 3:55 PM

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

FISCAL MO/YEAR : 13 2013 ADADJ2013

INDEX CODE : 51HUD PAYROLL COST ONLY(HUD)

OBJECT

001	Salaries	Subobject Description	Actual
		110 EMPLOYEE REGULAR	19,216,321
		114 POLL WORKERS (COUN	16,274
		120 EXECUTIVE BENEFIT	-
		122 FLEX DOLLARS	22
		125 LONGEVITY PAYMENTS	194,111
		126 WORKING OUT OF CLA	9,323
		128 TUITION REFUND	5,066
		131 MILITARY ACTIVE DU	5,622
		132 MILITARY LEAVE PAY	2,162
		133 JURY DUTY PAY	7,285
		135 JOB INJURY PAY	224,873
		137 TOOL ALLOWANCE	79,747
		138 EMPLOYEE SUGGESTION	239
		139 AWARDS & SPECIAL R	1,987
		150 SICK PAY	795,745
		151 HOLIDAY PAY	478,932
		152 ANNUAL LEAVE PAY	1,462,478
		154 PAYMENT FOR UNUSED	377,478
		155 TERMINATION PAYMEN	172,543
		160 EMPLOYEE OVERTIME	180,953
		EXPENDITURE TOTAL	23,231,161
		Less GL 154 & 155	(550,021)
		Total HUD	\$ 22,681,140

WATER AND SEWER

FAML6450 ORGANIZATION SUMMARY INQUIRY 07/31/2015 4:07 PM

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

FISCAL MO/YEAR : 13 2013 ADADJ2013

INDEX CODE : 51WASAD PAYROLL COST ONLY(WASAD)

OBJECT

001	Salaries	Subobject	Description	Actual
		110	EMPLOYEE REGULAR	120,116,274
		112	PART TIME EMPLOYEE	337,568
		114	POLL WORKERS (COUN	266,618
		116	EMERGENCY PREPARED	(2)
		122	FLEX DOLLARS	261
		125	LONGEVITY PAYMENTS	1,691,997
		126	WORKING OUT OF CLA	305,288
		128	TUITION REFUND	96,854
		131	MILITARY ACTIVE DU	17,535
		132	MILITARY LEAVE PAY	39,510
		133	JURY DUTY PAY	69,477
		134	UNION ACTIVITY PA	499,774
		135	JOB INJURY PAY	742,247
		137	TOOL ALLOWANCE	334,985
		138	EMPLOYEE SUGGESTIO	17,335
		139	AWARDS & SPECIAL R	13,260
		150	SICK PAY	4,228,383
		151	HOLIDAY PAY	4,659,941
		152	ANNUAL LEAVE PAY	8,974,184
		153	COMPENSATION TIME	496
		154	PAYMENT FOR UNUSED	1,631,713
		155	TERMINATION PAYMEN	974,929
		160	EMPLOYEE OVERTIME	13,820,995
		182	PAY&LEAVE EARN'D O	202,955
			EXPENDITURE TOTAL	\$ 159,042,577
			Less GL 154 & 155	(2,606,642)
			Total WASA Salaries	\$ 156,435,935

**Schedule of Expenditures of Federal Awards
and State Financial Assistance**
for the fiscal year ended
September 30, 2013

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	\$ 73,235
		13SRSFL006	N/A	14,414
				<u>87,649</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	10SFSFL002	N/A	102,932
		13GXSFL002	N/A	194,084
				<u>297,016</u>
Senior Companion Program	94.016	10SCSFL002	N/A	162,796
		13SXSFL002	N/A	228,952
				<u>391,748</u>
Total Foster Grandparent/Senior Companion Cluster				<u>688,764</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u><u>\$ 776,413</u></u>
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	S-724	N/A	\$ (16,052)
		A-3114	N/A	562
		A-3114	N/A	2,721
		D-816	N/A	74,876
		D-816	N/A	882,494
Passed through Florida Department of Elder Affairs:				
		Y3010	N/A	141,887
				<u>1,086,488</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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 Agriculture and Consumer Services:				
Summer Food Service Program for Children	10.559	04-225	N/A	\$ 163,824
		04-225	N/A	1,170,516
Total Child Nutrition Cluster				<u>1,334,340</u>
Passed through Florida Department of Agriculture and Consumer Service:				
Specialty Crop Block Grant Program - Farm Bill	10.170	016861	N/A	142,557
Cooperative Forestry Assistance	10.664	11-23	N/A	47
Emergency Watershed Protection Program	10.923	69-4209-10-1763	N/A	123,447
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u>\$ 2,686,879</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	A-00402410-0	N/A	\$ 616,471
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108-0	N/A	74,818
National Clean Diesel Emissions Reduction Program	66.039	83511101	N/A	1,500,000
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>\$ 2,191,289</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Aging Cluster:				
Passed through Alliance on Aging, Inc.:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior	93.044	AA-1218	N/A	\$ 457,055
		AA-1218	N/A	54,459
		AA-1318	N/A	236,884
		AA-1318	N/A	1,481,343
Total Aging Cluster				2,229,741
Passed through Florida Department of Health:				
Public Health Emergency Preparedness	93.069	DEU81	N/A	2,158
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79TI021890-01	N/A	19,021
		1H79TI025010-01	N/A	2,895
				21,916
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade Monroe, Inc:				
Temporary Assistance for Needy Families	93.558	C12-104	N/A	24,134,829
		C12-105	N/A	273,934
		C12-106	N/A	322,050
Passed through Florida Coalition Against Domestic Violence:				
		13-2222-DVS	N/A	478,277
		N/A	N/A	230
		14-2222-DVS	N/A	109,164
Total Temporary Assistance for Needy Families (TANF) Cluster				25,318,484
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,705,709
		CSL03	N/A	37,712
		CSLD2	N/A	121,017
				3,864,438

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Early Learning Coalition of Miami-Dade and Monroe County:				
Refugee & Entrant Assistance State Administered Program	93.566	C11-114	N/A	\$ 111,167
		C12-117	N/A	1,126,945
				<u>1,238,112</u>
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	12-LH-9Z-11-23-04-018	N/A	534,416
		12-EA-OF-11-23-01-017	N/A	6,250,788
		13-EA-OF-11-23-01-017	N/A	6,801,246
				<u>13,586,450</u>
Community Services Block Grant (CSBG) Cluster:				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	12-SB-9Y-11-23-01-016	N/A	(80,263)
		13-SB-FZ-11-23-01-016	N/A	2,841,952
Total Community Services Block Grant (CSBG) Cluster				<u>2,761,689</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	C12-104	N/A	25,795,317
		C12-105	N/A	292,780
		C12-106	N/A	344,207
				<u>26,432,304</u>
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	C12-104	N/A	22,200,000
		C12-105	N/A	251,973
		C12-106	N/A	296,234
				<u>22,748,207</u>
Total Child Care and Development Fund (CCDF) Cluster				<u>49,180,511</u>

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
(Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Florida Department of Children and Families:				
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	XK030	N/A	\$ (1,023)
Head Start Cluster:				-
Head Start	93.600	04 CH0119/46	N/A	313,002
		04 CH0119/47	N/A	43,403,513
		04 CH0119/48	N/A	7,584,206
Total Head Start Cluster				<u>51,300,721</u>
Passed through Florida department of State and Secretary of State:				
Voting Access for Individuals with Disabilities Grants to States	93.617	2012-2013-003	N/A	65,826
Passed through Early Learning Coalition of Miami-Dade / Monroe, Inc.:				
Social Services Block Grant	93.667	C12-104	N/A	64,976
		C12-105	N/A	737
		C12-106	N/A	867
				<u>66,580</u>
Passed through Florida Coalition Against Domestic Violence:				
Family Violence Prevention & Services/Grants for Battered Women's Shelter's to State an	93.671	13-2222-DVS	N/A	278,850
		N/A	N/A	820
		14-2222-DVS	N/A	64,763
				<u>344,433</u>
Passed through Florida Department of Health:				
HIV Emergency Relief Project Grants	93.914	H89HA00005-22-00	\$ 12,346,881	13,373,988
		H89HA00005-23-00	10,508,011	11,352,696
		H89HA00005-21-00	(588,389)	(588,389)
		H89HA00005-20-00	(8,388)	(8,388)
			<u>22,258,115</u>	<u>24,129,907</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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 South Florida Behavioral Health Network, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-4-28	N/A	\$ 2,249,890
Passed through South Florida Provider Coalition, Inc.:				
		ME225-4-34	N/A	87,854
				<u>2,337,744</u>
Metropolitan Medical Response System	N/A	233-06-0060	N/A	<u>26,507</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 22,258,115</u>	<u>\$ 176,474,194</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Supportive Housing Program	14.235	FL14B9	\$ 837,135	\$ 872,435
		FL0168B4D001003 TO FL0390B4D00101	2,561,527	2,706,934
		FL0168B4D001104 TO FL0431B4D00111	13,915,334	14,301,715
		FL0168LD001205 TO FL0431L4D00120	124,535	124,635
		FL14B97	N/A	(63,060)
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 17,438,531</u>	<u>\$ 17,942,659</u>
U.S. DEPARTMENT OF JUSTICE:				
Department of Justice - Law Enforcement Trust Fund	16.unknown	N/A	N/A	\$ 1,178,228
Violence Against Women Act Court Training and Improvement Grants	16.013	2010-WC-AX-K007	N/A	137,547
Services for Trafficking Victims	16.320	2012-VT-BX-K005	N/A	214,429
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	1,760

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	2010-DNB-XK081	N/A	\$ 243,994
		2010-DN-BX-K005	N/A	82,493
		2010-DN-BX-K268	N/A	17,893
		2010-DN-BX-K269	N/A	6,058
		2012-DN-BX-K006	N/A	178,321
				<u>528,759</u>
Crime Victim Assistance	16.575	V12226	N/A	98,474
Passed through State of Florida Department of Legal Affairs / Office of Attorney General		V12061	N/A	67,916
		V11061	N/A	142
				<u>166,532</u>
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0116	N/A	<u>56,658</u>
Passed through Florida Coalition Against Domestic Violence:				
Violence Against Women Formula Grants	16.588	N/A	N/A	<u>4,179</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2011-WE-AX-0070	N/A	369,440
		2013-HI-AX-K005	N/A	22,304
				<u>391,744</u>
Public Safety Partnership and Community Policing Grants	16.710	2010-UL-WX-0010	N/A	<u>3,509,516</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-1327	N/A	365,234
		2010-DJ-BX-0167	N/A	37,203
		2011-DJ-BX-2328	N/A	108,991

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	16.738	2011-JAGC-DADE-11-B2-203	N/A	\$ 17,599
		2012-JAGC-DADE-24-C4-211	N/A	174,248
		2013-JAGC-DADE-4-D7-028	\$ 8,389	8,389
		2013-JAGC-DADE-6-D7-029	2,453	2,453
		2013-JAGC-DADE-2-D7-030	2,561	2,561
		2013-JAGC-DADE-5-D7-033	4,032	4,032
		2013-JAGC-DADE-1-D7-034	3,858	3,858
		2013-JAGC-DADE-7-D7-049	1,927	1,927
		2013-JAGC-DADE-3-D7-061	10,311	10,311
		2013-JAGC-DADE-9-D7-156	4,445	4,445
		2013-JAGC-DADE-10-D7-160	5,243	5,243
		2013-JAGC-DADE-12-D7-162	2,340	2,340
		2013-JAGC-DADE-13-D7-163	2,803	2,803
		2013-JAGC-DADE-15-D7-164	6,313	6,313
		2013-JAGC-DADE-22-D7-166	N/A	76,750
		2013-JAGC-DADE-31-D7-174	4,995	4,995
		2013-JAGC-DADE-30-D7-175	3,320	3,320
		2013-JAGC-DADE-16-D7-176	3,256	3,256
		2013-JAGC-DADE-19-D7-177	3,205	3,205
		2013-JAGC-DADE-32-D7-178	2,629	2,629
		2013-JAGC-DADE-33-D7-179	1,818	1,818
		2013-JAGC-DADE-24-D7-187	N/A	190,049
		2013-JAGC-DADE-34-D7-190	13,309	13,309
		2013-JAGC-DADE-27-D7-191	1,803	1,803
		2013-JAGC-DADE-28-D7-192	1,977	1,977
		2013-JAGC-DADE-21-D7-193	2,857	2,857
		2013-JAGC-DADE-17-D7-194	3,711	3,711
		2013-JAGC-DADE-20-D7-195	2,179	2,179

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	2013-JAGC-DADE-25-D7-197	\$ 40,860	\$ 40,860
		2013-JAGC-DADE-26-D7-198	N/A	80,883
		2013-JAGC-DADE-18-D7-199	3,664	3,664
		2013-JAGC-DADE-35-D7-201	16,365	16,365
		2013-JAGC-DADE-29-D7-213	19,053	19,053
		2013-JAGC-DADE-8-D7-221	4,917	4,917
			<u>184,593</u>	<u>1,235,550</u>
Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K454	N/A	403,677
		2012-DN-BX-0045	N/A	53,462
				<u>457,139</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-CD-BX-0071	N/A	102,178
Passed through Florida Department of Law Enforcement:				
		2012-DN-BX-0018	N/A	28,173
		2011-CD-BX-0026	N/A	44,510
				<u>174,861</u>
Passed through Florida Department of Law Enforcement:				
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2010-ARRC-DADE-1-W7-178	N/A	90,925
		2010-ARRC-DADE-2-W7-118	N/A	3,004,125
				<u>3,095,050</u>
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.804	2009-SB-B9-2979	N/A	1,257,693
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 184,593</u>	<u>\$ 12,409,645</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
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	\$ 119,257
		AQF95	N/A	257,918
		AQR51	N/A	85,245
		APN78	N/A	2,418,480
		AQM30	N/A	15,102
		AP149	N/A	22,478
		AQH98	N/A	64,652
		AQ608	N/A	469,886
		APD32	N/A	164,572
		AQ176	N/A	55,507
		APY89	N/A	(1,886)
		APF40	N/A	41,845
		APD88	N/A	60,758
		ANW46	N/A	5,985
		A5117	N/A	1,541,405
		A5117	N/A	30,895
		APG60	N/A	163,197
		APY06	N/A	78,549
		APV78	N/A	102,788
		APW69	N/A	2,144,725
				<u>7,841,358</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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	20.205	APM57	N/A	\$ 5,664
		APN47	N/A	20,476
		APN68	N/A	3,065
		AQ146	N/A	(319)
		AQ148	N/A	(45,648)
				<u>(16,762)</u>
Passed through the Florida Department of Environmental Regulation:				
Recreational Trails Program	20.219	T11032	N/A	<u>28,868</u>
Total Highway Planning and Construction Cluster				<u>7,853,464</u>
Passed through the Florida Department of Highway Safety and Motor Vehicles:				
Safety Data Improvement Program	20.234	HSMV-0302-13	N/A	<u>50,000</u>
Passed through the Florida Department of Transportation:				
Metropolitan Transportation Planning	20.505	AQR30	N/A	308,231
		APO42	N/A	240,903
		AQF51	N/A	724,147
		AQ167	N/A	161,869
				<u>1,435,150</u>
Highway Safety Cluster:				
State and Community Highway Safety	20.600	AQW26	N/A	299,525
		AQL55	N/A	(39)
				<u>299,486</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AQT79	N/A	484,981
		AQ100	N/A	200
				<u>485,181</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
State Traffic Safety Information System Improvement Grants	20.610	AQV02	N/A	\$ 426,000
Total Highway Safety Cluster				<u>1,210,667</u>
National Infrastructure Investments	20.933	DTMA1G11006	N/A	<u>3,784,728</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u><u>\$ 14,334,009</u></u>
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Homeland Security Cluster:				
Passed through City of Miami:				
Homeland Security Grant Program	97.067	09DS-24-11-23-02-011	N/A	\$ 80,000
		10DS-48-11-23-02-195	N/A	478,537
		11DS-32-11-23-02-233	N/A	929,199
		12DS-A1-11-23-02-248	N/A	3,255,315
		12DS-22-11-23-02-236	N/A	376,246
Passed through City of Miramar:				
		011-DS-32-11-16-02-017	N/A	39,881
		011-DS-A1-11-16-02-487	N/A	102,316
Passed through Florida Executive Office of the Governor:				
		05DS-2N-11-23-01-171	N/A	(139,658)
		07DS-5N-11-23-01-406	N/A	(1,317)
		09-DS-23-11-23-02-012	N/A	50
		11DS-A3-11-23-02-320	N/A	297,774
		11DS-9Z-11-23-02-360	N/A	99,130
		11DS-9Z-11-23-01-443	N/A	54,563
		12DS-20-11-23-01-456	N/A	8,030

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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)				
	97.067	12DS-25-11-23-02-0418	N/A	\$ 148,254
		12DS-9Z-11-23-23-301	N/A	59,060
		12DS-20-11-23-23-371	N/A	2,906
		13DS-B8-11-23-23-461	N/A	73,270
		13DS-97-11-23-23-467	N/A	59,807
Passed through Florida Department of Financial Services:				
		09-DS-51-13-00-16-409	N/A	2,587
		010-DS-39-13-00-16-414	N/A	11,851
		011-DS-9Z-13-00-16-436	N/A	226,986
		011-DS-9Z-13-00-16-436	N/A	22,698
		012-DS-20-13-00-16-501	N/A	135,928
Total Homeland Security Cluster				<u>6,323,413</u>
Passed through the United Way of America:				
Emergency Food and Shelter National Board Program Cluster:				
Emergency Food & Shelter National Board Program	97.024	N/A	N/A	141,347
Total Emergency Food and Shelter National Board Program Cluster				<u>141,347</u>
National Urban Search & Rescue (US&R) Response System				
	97.025	EMW-2004-CA-0317	N/A	(425)
		EMW-2008-CA-1491	N/A	124,451
		2010-SR-24-K033	N/A	(2,903)
		EMW-2011-CA-K00046-S01	N/A	260,860
		EMW-2012-CA-K00001-S01	N/A	1,127,572
				<u>1,509,555</u>
Passed through Florida Executive office of the Governor:				
Flood Mitigation Assistance	97.029	10FM-46-11-23-01-062	N/A	32,264

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	05-PA-C%-11-23-01-746	N/A	\$ (298,072)
		05-PA-E=-11-23-01-885	N/A	(156,462)
		01-RM-L5-11-23-01-036	N/A	(12,293)
		05-PA-G%-11-23-01-746	N/A	(2,619)
		00-RM-AA-11-23-01-098	N/A	1,605
		06-KF-B&-11-23-00-505	N/A	881,863
		06-WL-&K-11-23-02-551	N/A	(133,500)
		09-PA-C2-11-23-13-579	N/A	419,014
				<u>699,536</u>
Hazard Mitigation Grant	97.039	09HM-37-11-23-01-040	N/A	<u>31,663</u>
Emergency Management Performance Grants	97.042	13-FG-86-11-23-01-080	N/A	305,837
		14-FG-1M-11-23-01-080	N/A	76,211
				<u>382,048</u>
Assistance to Firefighters Grant	97.044	EMW-2011-FO-06190	N/A	912,500
		EMW-2012-FP-01157	N/A	94,826
				<u>1,007,326</u>
Passed through Florida Executive office of the Governor:				
Pre Disaster Mitigation	97.047	09 DS-3-11-23-02-012	\$ 368,305	<u>368,305</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

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 the Miami River Marine Group:				
Port Security Grant Program	97.056	2008-GB-T8-K004	N/A	\$ 1,107,828
		2009-PU-T9-K014	N/A	1,272,003
		2010-PU-T0-K009	N/A	157,596
		2010-PU-TO-K009	N/A	114,219
		EMW-2011-PU-K00188-S01	N/A	24,504
		EMW-2011-PU-K00188-S01	N/A	209,597
				<u>2,885,747</u>
Passed through Florida Department of Law Enforcement:				
Buffer Zone Protection Program (BZPP)	97.078	2012-BZPP-DADE-2-C2-010	N/A	195,475
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	343,242
Passed through Florida Executive Office of the Governor:				
Severe Repetitive Loss Program	97.110	10SR-47-11-23-01-063	\$ 14,882	14,882
FEMA Core Faith Base and Partnership FY'11	N/A	N/A	N/A	117,418
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$ 383,187</u>	<u>\$ 14,052,221</u>
DEPARTMENT OF COMMERCE:				
Passed through Florida Department of Environmental Protection:				
Coastal Zone Management Administration Awards	11.419	CM221	N/A	\$ 493
Passed through National Association of Counties Research Foundation:				
Habitat Conservation	11.463	NA11NMF4630058	N/A	37,554
		DOC.749. 10-06	N/A	30,928
				<u>68,482</u>
TOTAL DEPARTMENT OF COMMERCE				<u>\$ 68,975</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
DEPARTMENT OF INTERIOR:				
Fish and Wildlife Cluster:				
Passed through Florida Fish and Wildlife Conservation Commission:				
Sport Fishing Restoration Program	15.605	10249	N/A	\$ (16)
Total Fish and Wildlife Cluster				<u>(16)</u>
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	G12AC20130	N/A	3,313
		G12AC20131	N/A	5,002
				<u>8,315</u>
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	<u>484,021</u>
TOTAL DEPARTMENT OF INTERIOR				<u>\$ 492,320</u>
DEPARTMENT OF LABOR:				
National Farmworker Jobs Program Cluster:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4053A-32CFJ1	N/A	<u>\$ 266,084</u>
DEPARTMENT OF TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	<u>\$ 466,236</u>
DEPARTMENT OF ENERGY:				
Passed through Florida Department of Economic Opportunity:				
Weatherization Assistance for Low-Income Persons	81.042	13WX-0G-11-23-04-018	N/A	<u>\$ 213,589</u>
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE-0000790	N/A	<u>1,030,190</u>
TOTAL DEPARTMENT OF ENERGY				<u>\$ 1,243,779</u>
DEPARTMENT OF EDUCATION:				
Passed through Florida Department of Labor & Employment Security:				
Rehabilitation Services_Service Projects	84.128	07-174VH017	N/A	<u>\$ 69,106</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
DEPARTMENT OF VETERAN AFFAIRS:				
Passed through United States Olympic Committee:				
VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034	N/A	N/A	\$ 14,870
ELECTIONS ASSISTANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State:				
Help America Vote Act Requirements Payments	90.401	2012-2013-0001	N/A	\$ 324,084
EXECUTIVE OFFICE OT THE PRESIDENT:				
High Intensity Drug Trafficking Areas Program	95.001	G11MI0004A	N/A	\$ 57,166
		G12MI0004A	N/A	120,803
		G13MI0004A	N/A	88,812
				\$ 266,781
TOTAL FEDERAL EXPENDITURES			\$ 40,264,426	\$ 244,079,544

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
Beach Erosion Control Program	37.003	11-DA1	N/A	\$ 1,590,646
Small Quantity Hazardous Waste Generator Grant Program	37.013	S0621	N/A	75,065
Local Government Cleanup Contracting	37.024	S0480	N/A	852,802
Passed through South Florida Water Management				
Statewide Surface Water Restoration & Wastewater Projects	37.039	4600001822	N/A	271,144
Delegated Title V Air Pollution Control Activities	37.043	S0630	N/A	159,298
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION				\$ 2,948,955
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Passed through United Way of Brevard				
Homeless Grant - In - Aid Project	60.021	gs301	N/A	\$ 66,667
Passed through South Florida Bahavioral Health Network, Inc.				
Adult Community Mental Health - Community Support Services	60.053	KH225	\$ 168,002	168,002
Adult Mental Health - Special Projects - Recovery and Resiliency	60.063	KH214	185,557	185,557
Public Safety, Mental Health & Substance Abuse Local Matching Grant	60.115	LHZ27	N/A	242,010
Community Care for Disabled Adults	N/A	KG-067	N/A	131,438

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES: (Continued)				
Passed through Florida Coalition Against Domestic Violence:				
Advocates FCADV DV Program	N/A	13-2222	N/A	\$ 693,073
	N/A	N/A	N/A	3,138
	N/A	13-2222 DVS	N/A	204,370
				<u>900,581</u>
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			\$ 353,559	\$ 1,694,255
EXECUTIVE OFFICE OF THE GOVERNOR:				
Emergency Management Programs	31.063	13-BG-83-11-23-01-013	N/A	\$ 105,828
		14-BG-83-11-23-01-013	N/A	16,964
				<u>122,792</u>
Emergency Management Projects	31.067	13-CP-11-11-23-01-295	N/A	<u>6,849</u>
Emergency Management Projects	52.023	09CP-04-11-23-01-297-000	N/A	8,785
		10CP-04-11-23-01-162	N/A	1,218
				<u>10,003</u>
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR				\$ 139,644
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AR268	N/A	\$ 13,746
		AQP45	N/A	60,400
				<u>74,146</u>
Seaport Grants	55.005	AQH82	N/A	3,631,163
		AQF69	N/A	2,066,672
				<u>5,697,835</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION: (Continued)				
Commuter Assistance/Rideshare Grants	55.007	APF22	N/A	\$ 38,990
County Incentive Grant Program	55.008	AOY52	N/A	(358,554)
		AOZ78	N/A	53,095
		APF57	N/A	983,004
				<u>677,545</u>
Intermodal Development Program	55.014	AO199	N/A	424,623
Intermodal Development Program	55.023	AOY82	N/A	224,148
NPDES Second Interlocal Agreement	N/A	AC262	N/A	(959)
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION				<u><u>\$ 7,136,328</u></u>
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE:				
State Aid to Libraries	45.030	12-ST-31	N/A	\$ 1,807,447
Cultural and Museum Grants	45.061	146170284	N/A	8,786
		13.6.170.277	N/A	39,748
				<u>48,534</u>
TOTAL FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE				<u><u>\$ 1,855,981</u></u>
DEPARTMENT OF EDUCATION AND CIMMISSIONER OF EDUCATION:				
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.: Voluntary Pre-kindergarten Program	48.108	C12-103	\$ 45,627,460	\$ 46,140,981

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF JUVENILE JUSTICE:				
Passed through South Florida Provider Coalition, Inc.:				
Substance Abuse Treatment and Aftercare Services for Children	80.020	ME-225-3-34	N/A	\$ 281,213
Juvenile Assessment Centers (JAC)		X1543	N/A	879,750
		X1698	N/A	783,663
				<u>1,663,413</u>
Delinquency Diversion Grant	N/A	X1599	N/A	<u>(8,449)</u>
TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE				<u><u>\$ 1,936,177</u></u>
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging:				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1318	N/A	\$ 76,567
		KL-1418	N/A	3,038
				<u>79,605</u>
Local Services Program	65.009	KL1218	N/A	<u>710,509</u>
Passed through United Home Care Services, Inc.:				
Community Care for the Elderly	65.010	2004-13	N/A	<u>19,163</u>
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				<u><u>\$ 809,277</u></u>
FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Statewide Criminal Analysis Laboratory System	71.002	N/A	N/A	\$ 724,996
Victim or Witness Assistance	71.006	VC006	N/A	<u>32,594</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF LAW ENFORCEMENT: (Continued)				
Passed through Palm Beach County Sheriff's Office:				
Statewide Drug Enforcement Strike Force Initiative	71.008	2011-ARRC-PALM-1-W7-351	N/A	\$ 27,511
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				<u>\$ 785,101</u>
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION :				
Florida Boating Improvement Program	77.006	11151	N/A	\$ 16,400
		11150	N/A	243
				<u>16,643</u>
Invasive Plant Related Service	N/A	11075	N/A	16,976
TOTAL FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION				<u>\$ 33,619</u>
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:				
Mosquito Control	42.003	014966	N/A	\$ 29,027
FLORIDA DEPARTMENT OF HEALTH:				
County Grant Awards	64.005	C0013	N/A	\$ 89,473
		C0013	\$ 77,497	58,967
			<u>\$ 77,497</u>	<u>\$ 148,440</u>
FLORIDA DEPARTMENT OF MOTOR VEHICLES AND HIGHWAY SAFETY :				
Florida Arts License Plate Project	76.041	N/A	\$ 25,000	\$ 24,103
TOTAL STATE EXPENDITURES			<u>\$ 46,083,516</u>	<u>\$ 63,681,888</u>

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

N/A is "Not Applicable."