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# **Central Services Cost Allocation Plan Miami-Dade County, Florida**

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OMB Cost Allocation Plan

Based on actual expenditures for the  
Fiscal Year ended September 30, 2018



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**Central Services  
Cost Allocation Plan  
Miami-Dade County, Florida**

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OMB Cost Allocation Plan

Based on actual expenditures for the  
Fiscal Year ended September 30, 2018



# **Certificate of Cost Allocation Plan**

## **Miami-Dade County, Florida**

**Fiscal Year October 1, 2017 through September 30, 2018**

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 FY 2018 actual costs to establish cost allocations or billings for FY 2020 are allowable in accordance with the requirements of 2 CFR Part 200 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 Federal 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:**

**CHIEF FINANCIAL OFFICER/FINANCE DIRECTOR**

**Date of Execution:**

**April 14, 2023**



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
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## Section A: Cost Allocation Methodology and Process

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**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MIAMI-DADE COUNTY, FLORIDA. Utilizing Maximus Consulting Services, Inc. (Maximus) proprietary, web-based cost allocation system, MAXCAP™, MIAMI-DADE COUNTY, FLORIDA used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2018.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP 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.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

**A.1 Cost Allocation Methodology**

MAXCAP employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXCAP double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

**A.1.1 First Step-Down**

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.



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**Process**

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:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

**Results**

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 before it.

**A.1.2 Second Step-Down**

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

**Process**

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

**Results**

At the completion of the second step-down, each Central Service Department has completed all allocations and 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 the allocation statistics.

**A.1.3 Supplemental Comments**

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

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.

**A.2 Cost Allocation Process**

The process utilized by MAXCAP in developing the CAP and tracking costs within it is discussed below.



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Cost Allocation Methodology and Process**

**A.2.1 Initiating the Process**

MIAMI-DADE COUNTY, FLORIDA determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

**A.2.2 Establishing the Cost Pools to be Allocated**

MIAMI-DADE COUNTY, FLORIDA analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities 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 activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

**A.2.3 Establishing the Statistical Measurements or Bases for Allocation**

MIAMI-DADE COUNTY, FLORIDA evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

**A.2.4 Accommodating Exceptions and Adjustments**

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

**A.2.5 Developing the CAP**

The MAXCAP Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules



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■ Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

**Summary Schedules**

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.

**Schedule A – Allocated Costs by Department:** Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

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.

**Schedule C – Summary of Allocated Costs:** Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

**Schedule E – Summary of Allocation Basis:** Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. 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.

**Schedule F – Indirect Cost Rate Proposal:** Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiver Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

**Detail Schedules**

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities 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.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

**Schedule \_\_.1 – Nature and Extent of Services:** Schedule \_\_.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

**Schedule \_\_.2 – Costs to be Allocated:** Schedule \_\_.2 provides an overview of the total costs allocated by each Central Service Department including:



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- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

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 *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

**Schedule \_.3 – Costs to be Allocated by Activity:** Schedule \_.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule \_.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule \_.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

**Schedule \_.4 – Detail Activity Allocations:** Schedule \_.4 represents the allocation results by activity. Each activity defined on Schedule \_.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule \_.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule\_.3
- Results of the second step-down — balances to functional total of second additions on Schedule \_.3

The totals allocated from both step-downs balance to the functional grand total from Schedule \_.3. 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.

**Schedule \_.5 – Allocation Summary for each Central Service Department:** Schedule \_.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.



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**A.2.6 Tracking Costs within the CAP**

When costs are questioned, MAXCAP utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

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 activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule \_\_.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

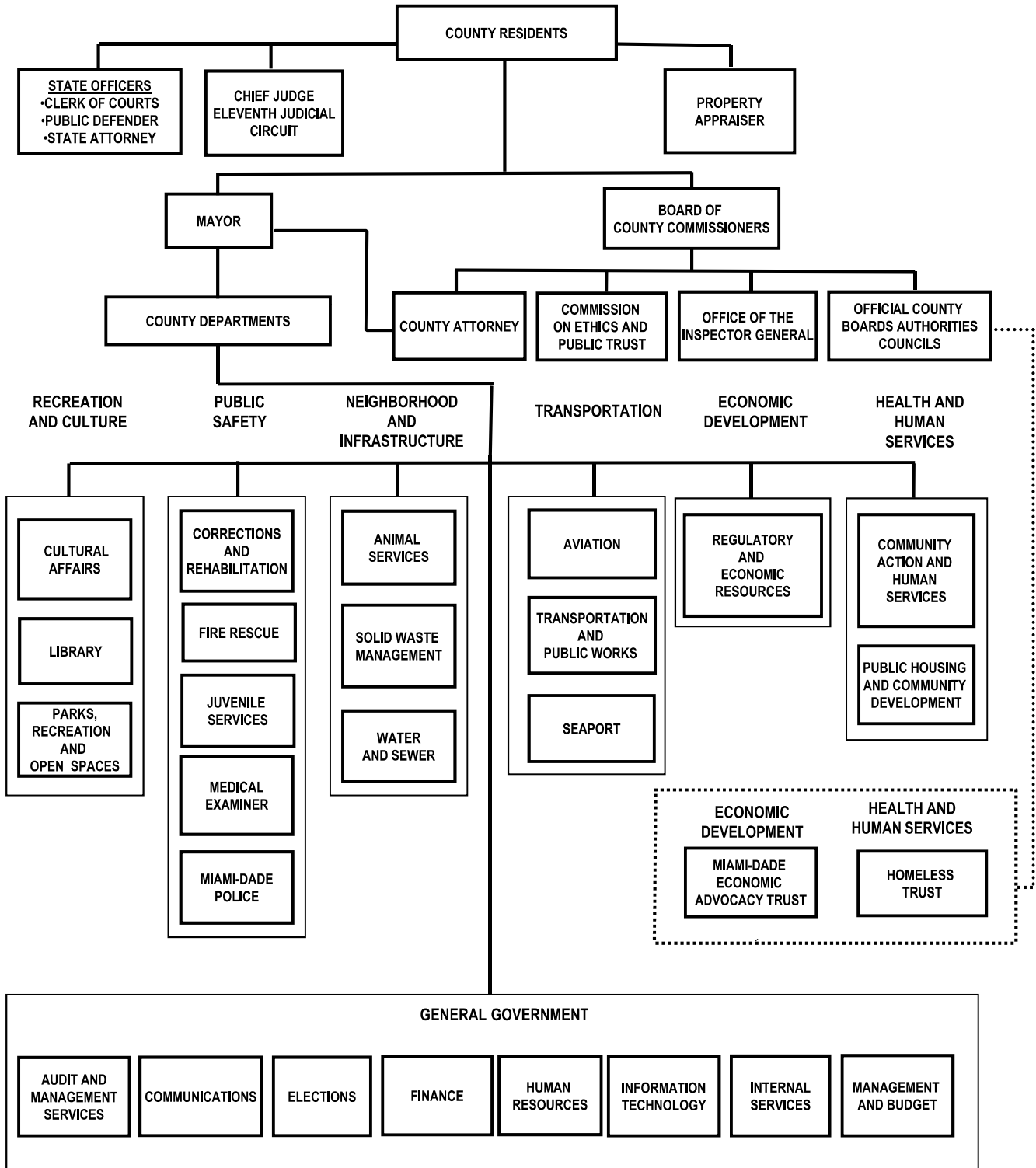


# Section B: Organizational Chart

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## 2018-19





## Section C: Cost Allocation Plan

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**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule A - Allocated Costs By Department**

| Central Service Departments     | AD - ANIMAL<br>SERVICES | AV - AVIATION | BU - GRANTS<br>COORD | CL - CLERK OF<br>COURT | CO - COMMUNITY<br>ACTION & HUMAN<br>SERVICES |
|---------------------------------|-------------------------|---------------|----------------------|------------------------|--|
| DEPRECIATION                    | 403,975                 | 0             | 0                    | 2,205,210              | 685,202                                      |
| AT - COUNTY ATTORNEY            | 182,332                 | 1,837,042     | 0                    | 11,435                 | 105,407                                      |
| AU - AUDIT & MGMT               | 86,918                  | 494,452       | 0                    | 0                      | 11,825                                       |
| BU - MGMT & BUDGET              | 22,489                  | 145,254       | 2,320,999            | 139,797                | 54,509                                       |
| CC - COUNTY COMMISSION          | 9,439                   | 84,618        | 0                    | 166,863                | 37,395                                       |
| CT - COMMUNICATIONS             | 1,583,987               | 116,000       | 0                    | 134,409                | 160,794                                      |
| ET - INFORMATION TECH           | 175,797                 | 0             | 0                    | 1,017,197              | 635,628                                      |
| FN - FINANCE                    | 96,091                  | 245,139       | 0                    | 260,953                | 406,603                                      |
| GG - GENERAL GOVT               | 69,729                  | 232,964       | 0                    | 9,783,476              | 1,125,312                                    |
| HR - HUMAN RESOURCES            | 106,088                 | 580,490       | 0                    | 435,812                | 321,759                                      |
| ID - INTERNAL SERVICES          | 6,355                   | 0             | 0                    | 1,383                  | 73,797                                       |
| IG - INSPECTOR GENERAL          | 12,343                  | 0             | 0                    | 2,686                  | 143,343                                      |
| MA - MAYOR                      | 34,566                  | 190,258       | 0                    | 0                      | 124,982                                      |
| LEAVE PAYMENTS                  | 199,469                 | 1,628,226     | 0                    | 1,060,748              | 429,352                                      |
| Allocated Costs for Fiscal 2018 | 2,989,578               | 5,554,444     | 2,320,999            | 15,219,968             | 4,315,908                                    |
| Roll Forwards                   | 603,807                 | 807,337       | 674,544              | (887,815)              | (660,199)                                    |
| Fixed Costs                     | 3,593,385               | 6,361,780     | 2,995,543            | 14,332,154             | 3,655,710                                    |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule A - Allocated Costs By Department**

| Central Service Departments     | CR - CORRECTIONS<br>& REHABILITATION | CU - CULTURAL<br>AFFAIRS | EC - ETHICS AND<br>PUBLIC TRUST | EL - ELECTIONS | FR - FIRE  |
|---------------------------------|--------------------------------------|--------------------------|---------------------------------|----------------|------------|
| DEPRECIATION                    | 4,563,571                            | 7,987,691                | 0                               | 1,336,501      | 15,431,041 |
| AT - COUNTY ATTORNEY            | 581,093                              | 277,760                  | 56,966                          | 128,069        | 330,360    |
| AU - AUDIT & MGMT               | 72,220                               | 13,763                   | 0                               | 868            | 0          |
| BU - MGMT & BUDGET              | 264,471                              | 57,585                   | 18,067                          | 91,366         | 254,544    |
| CC - COUNTY COMMISSION          | 106,677                              | 17,122                   | 585                             | 3,627          | 101,889    |
| CT - COMMUNICATIONS             | 116,185                              | 129,616                  | 103,929                         | 295,169        | 898,055    |
| ET - INFORMATION TECH           | 2,749,045                            | 73,141                   | 10,896                          | 67,558         | 1,801,806  |
| FN - FINANCE                    | 293,782                              | 65,916                   | 5,538                           | 43,872         | 403,103    |
| GG - GENERAL GOVT               | 1,358,814                            | 378,369                  | 5,609                           | 2,375,801      | 1,072,891  |
| HR - HUMAN RESOURCES            | 1,223,479                            | 39,151                   | 5,282                           | 39,115         | 1,143,069  |
| ID - INTERNAL SERVICES          | 28,303                               | 5,638                    | 12                              | 8,736          | 60,556     |
| IG - INSPECTOR GENERAL          | 54,976                               | 10,952                   | 25                              | 16,969         | 117,624    |
| MA - MAYOR                      | 390,657                              | 14,855                   | 0                               | 13,284         | 365,946    |
| LEAVE PAYMENTS                  | 3,448,774                            | 93,563                   | 24,834                          | 120,956        | 4,367,769  |
| Allocated Costs for Fiscal 2018 | 15,252,049                           | 9,165,122                | 231,743                         | 4,541,891      | 26,348,655 |
| Roll Forwards                   | (4,384,782)                          | 6,984,865                | 79,976                          | (49,436)       | (307,732)  |
| Fixed Costs                     | 10,867,267                           | 16,149,988               | 311,718                         | 4,492,455      | 26,040,922 |



**MIAMI-DADE COUNTY, FLORIDA  
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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule A - Allocated Costs By Department**

| Central Service Departments     | HD - PUBLIC<br>HOUSING &<br>COMMUNITY | HT - HOMELESS<br>TRUST | HU - HURRICANE<br>RECOVERY | ID - INTERNAL<br>SERVICES<br>(GRANTEE) | JA - JUDICIAL<br>ADMINISTRATION |
|---------------------------------|---------------------------------------|------------------------|----------------------------|--|---------------------------------|
| DEPRECIATION                    | 200,749                               | 303,504                | 0                          | 13,588                                 | 6,643,477                       |
| AT - COUNTY ATTORNEY            | 434,312                               | 82,538                 | 0                          | 0                                      | 0                               |
| AU - AUDIT & MGMT               | 97,741                                | 0                      | 0                          | 0                                      | 0                               |
| BU - MGMT & BUDGET              | 108,291                               | 52,708                 | 0                          | 0                                      | 92,747                          |
| CC - COUNTY COMMISSION          | 36,380                                | 2,701                  | 0                          | 0                                      | 10,414                          |
| CT - COMMUNICATIONS             | 256,386                               | 135,750                | 0                          | 0                                      | 102,055                         |
| ET - INFORMATION TECH           | 220,127                               | 13,362                 | 0                          | 0                                      | 0                               |
| FN - FINANCE                    | 96,698                                | 30,483                 | 4,874                      | 0                                      | 37                              |
| GG - GENERAL GOVT               | 55,574                                | 10,320                 | 411                        | 0                                      | 20,180,312                      |
| HR - HUMAN RESOURCES            | 135,619                               | 7,741                  | 0                          | 0                                      | 76,511                          |
| ID - INTERNAL SERVICES          | 6,474                                 | 46,167                 | 0                          | 23,782,264                             | 0                               |
| IG - INSPECTOR GENERAL          | 12,575                                | 89,676                 | 0                          | 0                                      | 0                               |
| MA - MAYOR                      | 44,708                                | 0                      | 0                          | 0                                      | 0                               |
| LEAVE PAYMENTS                  | 380,178                               | 28,283                 | 0                          | 0                                      | 0                               |
| Allocated Costs for Fiscal 2018 | 2,085,813                             | 803,234                | 5,285                      | 23,795,852                             | 27,105,554                      |
| Roll Forwards                   | 41,116                                | 363,621                | (15,110)                   | 7,539,131                              | 2,207,965                       |
| Fixed Costs                     | 2,126,930                             | 1,166,855              | (9,825)                    | 31,334,983                             | 29,313,519                      |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule A - Allocated Costs By Department**

| Central Service Departments     | JU - JUVENILE<br>SERVICES | LB - LIBRARIES | ME - MEDICAL<br>EXAMINER | MM - ECONOMIC<br>ADVOCACY TRUST | MP -<br>METROPOLITAN<br>PLANNING |
|---------------------------------|---------------------------|----------------|--------------------------|---------------------------------|----------------------------------|
| DEPRECIATION                    | 132,468                   | 5,546,813      | 851,993                  | 25,964                          | 21,733                           |
| AT - COUNTY ATTORNEY            | 11,435                    | 71,103         | 42,620                   | 14,138                          | 28,483                           |
| AU - AUDIT & MGMT               | 0                         | 0              | 0                        | 0                               | 0                                |
| BU - MGMT & BUDGET              | 57,069                    | 37,467         | 86,491                   | 99,967                          | 18,354                           |
| CC - COUNTY COMMISSION          | 7,625                     | 23,198         | 3,237                    | 702                             | 780                              |
| CT - COMMUNICATIONS             | 131,837                   | 140,775        | 106,208                  | 135,761                         | 129,817                          |
| ET - INFORMATION TECH           | 95,488                    | 406,497        | 60,294                   | 13,076                          | 14,066                           |
| FN - FINANCE                    | 39,204                    | 178,900        | 40,311                   | 12,650                          | 20,983                           |
| GG - GENERAL GOVT               | 629,932                   | 156,884        | 2,057,433                | 136,824                         | 9,484                            |
| HR - HUMAN RESOURCES            | 40,673                    | 250,430        | 33,297                   | 6,962                           | 5,731                            |
| ID - INTERNAL SERVICES          | 2,026                     | 6,709          | 2,135                    | 56                              | 6,038                            |
| IG - INSPECTOR GENERAL          | 3,935                     | 13,032         | 4,148                    | 109                             | 11,730                           |
| MA - MAYOR                      | 13,569                    | 82,559         | 11,855                   | 0                               | 2,857                            |
| LEAVE PAYMENTS                  | 107,727                   | 422,421        | 123,882                  | 23,000                          | 42,017                           |
| Allocated Costs for Fiscal 2018 | 1,272,987                 | 7,336,788      | 3,423,905                | 469,208                         | 312,070                          |
| Roll Forwards                   | 346,670                   | 677,104        | 51,338                   | 153,297                         | (7,440)                          |
| Fixed Costs                     | 1,619,658                 | 8,013,891      | 3,475,244                | 622,505                         | 304,630                          |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule A - Allocated Costs By Department**

| Central Service Departments     | MT - TRANSP & PW | OC - ADMIN OFF OF<br>THE COURTS | PA - PROPERTY<br>APPRAISER | PD - POLICE | PE - REGULATORY<br>& ECONOMIC<br>RESOURCES |
|---------------------------------|------------------|---------------------------------|----------------------------|-------------|--|
| DEPRECIATION                    | 3,799,921        | 87,358                          | 614,705                    | 12,415,242  | 2,066,215                                  |
| AT - COUNTY ATTORNEY            | 1,002,515        | 14,138                          | 645,127                    | 1,156,364   | 2,081,954                                  |
| AU - AUDIT & MGMT               | 463,921          | 13,094                          | 2,205                      | 0           | 274,985                                    |
| BU - MGMT & BUDGET              | 527,810          | 38,713                          | 56,388                     | 395,855     | 169,159                                    |
| CC - COUNTY COMMISSION          | 228,269          | 0                               | 32,577                     | 182,396     | 179,110                                    |
| CT - COMMUNICATIONS             | 3,911,782        | 0                               | 637,061                    | 289,434     | 405,585                                    |
| ET - INFORMATION TECH           | 2,725,918        | 0                               | 278,224                    | 4,447,724   | 649,832                                    |
| FN - FINANCE                    | 821,160          | 79,225                          | 42,237                     | 449,788     | 671,776                                    |
| GG - GENERAL GOVT               | 3,292,924        | 31,605                          | 2,250,966                  | 4,908,189   | 965,316                                    |
| HR - HUMAN RESOURCES            | 1,717,908        | 0                               | 165,847                    | 1,981,518   | 389,272                                    |
| ID - INTERNAL SERVICES          | 472,235          | 652                             | 3,797                      | 49,307      | 16,660                                     |
| IG - INSPECTOR GENERAL          | 917,265          | 1,267                           | 7,376                      | 95,775      | 32,360                                     |
| MA - MAYOR                      | 553,633          | 0                               | 0                          | 632,051     | 131,981                                    |
| LEAVE PAYMENTS                  | 4,050,914        | 237,740                         | 510,249                    | 5,878,701   | 1,268,912                                  |
| Allocated Costs for Fiscal 2018 | 24,486,174       | 503,793                         | 5,246,759                  | 32,882,345  | 9,303,117                                  |
| Roll Forwards                   | 1,258,727        | 24,502                          | (38,729)                   | (3,193,949) | 1,202,027                                  |
| Fixed Costs                     | 25,744,901       | 528,295                         | 5,208,031                  | 29,688,396  | 10,505,143                                 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule A - Allocated Costs By Department**

| Central Service Departments     | PR - PARKS, REC &<br>OPEN SPACES | PU - PUBLIC<br>DEFENDER | SP - SEAPORT | IT - OFFICE OF THE<br>CITT | VZ - VIZCAYA |
|---------------------------------|----------------------------------|-------------------------|--------------|----------------------------|--------------|
| DEPRECIATION                    | 8,758,180                        | 381,670                 | 0            | 26,397                     | 0            |
| AT - COUNTY ATTORNEY            | 338,884                          | 0                       | 395,850      | 37,007                     | 0            |
| AU - AUDIT & MGMT               | 412,545                          | 0                       | 211,250      | 532,266                    | 0            |
| BU - MGMT & BUDGET              | 336,779                          | 0                       | 91,661       | 51,618                     | 21,507       |
| CC - COUNTY COMMISSION          | 207,165                          | 0                       | 22,710       | 2,613                      | 0            |
| CT - COMMUNICATIONS             | 591,197                          | 0                       | 193,191      | 167,326                    | 205,486      |
| ET - INFORMATION TECH           | 1,595,245                        | 0                       | 279,906      | 0                          | 0            |
| FN - FINANCE                    | 2,318,907                        | 3,547                   | 149,730      | 9,108                      | 6,430        |
| GG - GENERAL GOVT               | 909,047                          | 2,306,269               | 68,251       | 2,587                      | 602          |
| HR - HUMAN RESOURCES            | 969,955                          | 0                       | 171,294      | 0                          | 0            |
| ID - INTERNAL SERVICES          | 105,394                          | 5                       | 96,473       | 3,225                      | 2,215        |
| IG - INSPECTOR GENERAL          | 204,718                          | 11                      | 187,388      | 6,264                      | 4,303        |
| MA - MAYOR                      | 313,668                          | 0                       | 56,849       | 0                          | 0            |
| LEAVE PAYMENTS                  | 948,911                          | 0                       | 388,396      | 16,749                     | 0            |
| Allocated Costs for Fiscal 2018 | 18,010,596                       | 2,691,502               | 2,312,946    | 855,161                    | 240,544      |
| Roll Forwards                   | 2,419,562                        | (11,849)                | 77,218       | 162,055                    | (108,148)    |
| Fixed Costs                     | 20,430,158                       | 2,679,652               | 2,390,165    | 1,017,217                  | 132,397      |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule A - Allocated Costs By Department**

| Central Service Departments     | PUBLIC HEALTH<br>TRUST | ALL OTHER*   | Total Allocated | Direct Billed | Unallocated |
|---------------------------------|------------------------|--------------|-----------------|---------------|-------------|
| DEPRECIATION                    | 0                      | 14,354,258   | 88,857,426      | 0             | 0           |
| AT - COUNTY ATTORNEY            | 2,811,074              | 867,169      | 13,545,174      | 0             | 0           |
| AU - AUDIT & MGMT               | 0                      | 903,657      | 3,591,712       | 0             | 0           |
| BU - MGMT & BUDGET              | 8,718                  | 1,342,106    | 6,962,490       | 0             | 0           |
| CC - COUNTY COMMISSION          | 78                     | 187,072      | 1,655,244       | 0             | 20,489,210  |
| CT - COMMUNICATIONS             | 102,055                | 2,550,088    | 13,729,936      | 0             | 1,036,284   |
| ET - INFORMATION TECH           | 1,407                  | 2,503,391    | 19,835,626      | 0             | (2,993,011) |
| FN - FINANCE                    | 0                      | 3,434,506    | 10,231,552      | 0             | 21,172,775  |
| GG - GENERAL GOVT               | 5,263                  | 6,284,698    | 60,665,856      | 0             | 812,397,271 |
| HR - HUMAN RESOURCES            | 573                    | 1,605,076    | 11,452,653      | 0             | 0           |
| ID - INTERNAL SERVICES          | 0                      | 277,301      | 25,063,916      | 0             | 7,691,847   |
| IG - INSPECTOR GENERAL          | 0                      | 538,631      | 2,489,480       | 0             | 0           |
| MA - MAYOR                      | 0                      | 523,494      | 3,501,771       | 0             | 2,317,771   |
| LEAVE PAYMENTS                  | 0                      | 4,127,111    | 29,928,882      | 0             | 0           |
| Allocated Costs for Fiscal 2018 | 2,929,168              | 39,498,560   | 291,511,719     | 0             | 862,112,147 |
| Roll Forwards                   | 388,462                | (13,211,646) | 3,186,490       |               |             |
| Fixed Costs                     | 3,317,630              | 26,286,914   | 294,698,209     |               |             |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule A - Allocated Costs By Department**

| Central Service Departments     | Cost Adjustments | Disallowed  | Total Expenditures |
|---------------------------------|------------------|-------------|--------------------|
| DEPRECIATION                    | (127,796,973)    | 0           |                    |
| AT - COUNTY ATTORNEY            | 0                | 86,443      |                    |
| AU - AUDIT & MGMT               | 2,162,000        | 23,276      |                    |
| BU - MGMT & BUDGET              | 24,385,411       | 7,947,263   |                    |
| CC - COUNTY COMMISSION          | 36,031           | 641,579     |                    |
| CT - COMMUNICATIONS             | 174,429          | 776,345     |                    |
| ET - INFORMATION TECH           | 172,985,831      | 48,185,839  |                    |
| FN - FINANCE                    | 14,356,079       | 9,928,758   |                    |
| GG - GENERAL GOVT               | 0                | 7,847       |                    |
| HR - HUMAN RESOURCES            | 188,670          | 249,789     |                    |
| ID - INTERNAL SERVICES          | 241,479,018      | 61,382,524  |                    |
| IG - INSPECTOR GENERAL          | 4,682,221        | 34,615      |                    |
| MA - MAYOR                      | 0                | 354,237     |                    |
| LEAVE PAYMENTS                  | 0                | 0           |                    |
| Allocated Costs for Fiscal 2018 | 332,652,717      | 129,618,515 | 1,615,895,098      |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule B - Fixed Costs Proposed**

| Receiving<br>Departments                   | Allocated Costs<br>for Fiscal 2018 | Base Year<br>Estimated Costs | Roll Forwards | Fixed Costs | Adjustments | Proposed Costs<br>Future Period |
|--|------------------------------------|------------------------------|---------------|-------------|-------------|---------------------------------|
| AD - ANIMAL SERVICES                       | 2,989,578                          | 2,385,771                    | 603,807       | 3,593,385   | 0           | 3,593,385                       |
| AV - AVIATION                              | 5,554,444                          | 4,747,107                    | 807,337       | 6,361,780   | 0           | 6,361,780                       |
| BU - GRANTS COORD                          | 2,320,999                          | 1,646,455                    | 674,544       | 2,995,543   | 0           | 2,995,543                       |
| CL - CLERK OF COURT                        | 15,219,968                         | 16,107,783                   | (887,815)     | 14,332,154  | 0           | 14,332,154                      |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 4,315,908                          | 4,976,107                    | (660,199)     | 3,655,710   | 0           | 3,655,710                       |
| CR - CORRECTIONS &<br>REHABILITATION       | 15,252,049                         | 19,636,831                   | (4,384,782)   | 10,867,267  | 0           | 10,867,267                      |
| CU - CULTURAL AFFAIRS                      | 9,165,122                          | 2,180,257                    | 6,984,865     | 16,149,988  | 0           | 16,149,988                      |
| EC - ETHICS AND PUBLIC TRUST               | 231,743                            | 151,767                      | 79,976        | 311,718     | 0           | 311,718                         |
| EL - ELECTIONS                             | 4,541,891                          | 4,591,327                    | (49,436)      | 4,492,455   | 0           | 4,492,455                       |
| FR - FIRE                                  | 26,348,655                         | 26,656,387                   | (307,732)     | 26,040,922  | 0           | 26,040,922                      |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 2,085,813                          | 2,044,697                    | 41,116        | 2,126,930   | 0           | 2,126,930                       |
| HT - HOMELESS TRUST                        | 803,234                            | 439,613                      | 363,621       | 1,166,855   | 0           | 1,166,855                       |
| HU - HURRICANE RECOVERY                    | 5,285                              | 20,395                       | (15,110)      | (9,825)     | 0           | (9,825)                         |
| ID - INTERNAL SERVICES (GRANTEE)           | 23,795,852                         | 16,256,721                   | 7,539,131     | 31,334,983  | 0           | 31,334,983                      |
| JA - JUDICIAL ADMINISTRATION               | 27,105,554                         | 24,897,589                   | 2,207,965     | 29,313,519  | 0           | 29,313,519                      |
| JU - JUVENILE SERVICES                     | 1,272,987                          | 926,317                      | 346,670       | 1,619,658   | 0           | 1,619,658                       |
| LB - LIBRARIES                             | 7,336,788                          | 6,659,684                    | 677,104       | 8,013,891   | 0           | 8,013,891                       |
| ME - MEDICAL EXAMINER                      | 3,423,905                          | 3,372,567                    | 51,338        | 3,475,244   | 0           | 3,475,244                       |
| MM - ECONOMIC ADVOCACY TRUST               | 469,208                            | 315,911                      | 153,297       | 622,505     | 0           | 622,505                         |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 312,070                            | 319,510                      | (7,440)       | 304,630     | 0           | 304,630                         |
| MT - TRANSP & PW                           | 24,486,174                         | 23,227,447                   | 1,258,727     | 25,744,901  | 0           | 25,744,901                      |
| OC - ADMIN OFF OF THE COURTS               | 503,793                            | 479,291                      | 24,502        | 528,295     | 0           | 528,295                         |
| PA - PROPERTY APPRAISER                    | 5,246,759                          | 5,285,488                    | (38,729)      | 5,208,031   | 0           | 5,208,031                       |
| PD - POLICE                                | 32,882,345                         | 36,076,294                   | (3,193,949)   | 29,688,396  | 0           | 29,688,396                      |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 9,303,117                          | 8,101,090                    | 1,202,027     | 10,505,143  | 0           | 10,505,143                      |
| PR - PARKS, REC & OPEN SPACES              | 18,010,596                         | 15,591,034                   | 2,419,562     | 20,430,158  | 0           | 20,430,158                      |
| PU - PUBLIC DEFENDER                       | 2,691,502                          | 2,703,351                    | (11,849)      | 2,679,652   | 0           | 2,679,652                       |
| SP - SEAPORT                               | 2,312,946                          | 2,235,728                    | 77,218        | 2,390,165   | 0           | 2,390,165                       |
| TT - OFFICE OF THE CITT                    | 855,161                            | 693,106                      | 162,055       | 1,017,217   | 0           | 1,017,217                       |
| VZ - VIZCAYA                               | 240,544                            | 348,692                      | (108,148)     | 132,397     | 0           | 132,397                         |
| PUBLIC HEALTH TRUST                        | 2,929,168                          | 2,540,706                    | 388,462       | 3,317,630   | 0           | 3,317,630                       |
| ALL OTHER*                                 | 39,498,560                         | 52,710,206                   | (13,211,646)  | 26,286,914  | 0           | 26,286,914                      |
| Total Allocated                            | 291,511,719                        | 288,325,229                  | 3,186,490     | 294,698,209 | 0           | 294,698,209                     |
| Direct Billed                              | 0                                  |                              |               |             |             |                                 |
| Unallocated Total                          | 862,112,147                        |                              |               |             |             |                                 |
| Cost Adjustments                           | 332,652,717                        |                              |               |             |             |                                 |
| Disallowed Total                           | 129,618,515                        |                              |               |             |             |                                 |
| Total Expenditures                         | 1,615,895,098                      |                              |               |             |             |                                 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule C - Summary of Allocated Costs**

| Department Name                         | Total Expenditures | Disallowed    | Cost Adjustments | Unallocated   | Direct Billed | Total Allocated |
|---|--------------------|---------------|------------------|---------------|---------------|-----------------|
| DEPRECIATION                            | 0                  |               | 127,796,973      |               | 0             |                 |
| AT - COUNTY ATTORNEY                    | 17,948,091         | (86,443)      | 0                |               | 0             |                 |
| AU - AUDIT & MGMT                       | 4,595,868          | (23,276)      | (2,162,000)      |               | 0             |                 |
| BU - MGMT & BUDGET                      | 36,134,729         | (7,947,263)   | (24,385,411)     |               | 0             |                 |
| CC - COUNTY COMMISSION                  | 19,805,691         | (641,579)     | (36,031)         | (20,489,210)  | 0             |                 |
| CT - COMMUNICATIONS                     | 17,659,858         | (776,345)     | (174,429)        | (1,036,284)   | 0             |                 |
| ET - INFORMATION TECH                   | 230,184,606        | (48,185,839)  | (172,985,831)    | 2,993,011     | 0             |                 |
| FN - FINANCE                            | 53,018,750         | (9,928,758)   | (14,356,079)     | (21,172,775)  | 0             |                 |
| GG - GENERAL GOVT                       | 880,072,729        | (7,847)       | 0                | (812,397,271) | 0             |                 |
| HR - HUMAN RESOURCES                    | 10,108,405         | (249,789)     | (188,670)        |               | 0             |                 |
| ID - INTERNAL SERVICES                  | 307,305,535        | (61,382,524)  | (241,479,018)    | (7,691,847)   | 0             |                 |
| IG - INSPECTOR GENERAL                  | 5,774,181          | (34,615)      | (4,682,221)      |               | 0             |                 |
| MA - MAYOR                              | 4,733,000          | (354,237)     | 0                | (2,317,771)   | 0             |                 |
| LEAVE PAYMENTS                          | 28,553,655         |               | 0                |               | 0             |                 |
| AD - ANIMAL SERVICES                    |                    |               |                  |               |               | 2,989,578       |
| AV - AVIATION                           |                    |               |                  |               |               | 5,554,444       |
| BU - GRANTS COORD                       |                    |               |                  |               |               | 2,320,999       |
| CL - CLERK OF COURT                     |                    |               |                  |               |               | 15,219,968      |
| CO - COMMUNITY ACTION & HUMAN SERVICES  |                    |               |                  |               |               | 4,315,908       |
| CR - CORRECTIONS & REHABILITATION       |                    |               |                  |               |               | 15,252,049      |
| CU - CULTURAL AFFAIRS                   |                    |               |                  |               |               | 9,165,122       |
| EC - ETHICS AND PUBLIC TRUST            |                    |               |                  |               |               | 231,743         |
| EL - ELECTIONS                          |                    |               |                  |               |               | 4,541,891       |
| FR - FIRE                               |                    |               |                  |               |               | 26,348,655      |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP |                    |               |                  |               |               | 2,085,813       |
| HT - HOMELESS TRUST                     |                    |               |                  |               |               | 803,234         |
| HU - HURRICANE RECOVERY                 |                    |               |                  |               |               | 5,285           |
| ID - INTERNAL SERVICES (GRANTEE)        |                    |               |                  |               |               | 23,795,852      |
| JA - JUDICIAL ADMINISTRATION            |                    |               |                  |               |               | 27,105,554      |
| JU - JUVENILE SERVICES                  |                    |               |                  |               |               | 1,272,987       |
| LB - LIBRARIES                          |                    |               |                  |               |               | 7,336,788       |
| ME - MEDICAL EXAMINER                   |                    |               |                  |               |               | 3,423,905       |
| MM - ECONOMIC ADVOCACY TRUST            |                    |               |                  |               |               | 469,208         |
| MP - METROPOLITAN PLANNING ORGANIZATION |                    |               |                  |               |               | 312,070         |
| MT - TRANSP & PW                        |                    |               |                  |               |               | 24,486,174      |
| OC - ADMIN OFF OF THE COURTS            |                    |               |                  |               |               | 503,793         |
| PA - PROPERTY APPRAISER                 |                    |               |                  |               |               | 5,246,759       |
| PD - POLICE                             |                    |               |                  |               |               | 32,882,345      |
| PE - REGULATORY & ECONOMIC RESOURCES    |                    |               |                  |               |               | 9,303,117       |
| PR - PARKS, REC & OPEN SPACES           |                    |               |                  |               |               | 18,010,596      |
| PU - PUBLIC DEFENDER                    |                    |               |                  |               |               | 2,691,502       |
| SP - SEAPORT                            |                    |               |                  |               |               | 2,312,946       |
| TT - OFFICE OF THE CITT                 |                    |               |                  |               |               | 855,161         |
| VZ - VIZCAYA                            |                    |               |                  |               |               | 240,544         |
| PUBLIC HEALTH TRUST                     |                    |               |                  |               |               | 2,929,168       |
| ALL OTHER*                              |                    |               |                  |               |               | 39,498,560      |
| Totals                                  | 1,615,895,098      | (129,618,515) | (332,652,717)    | (862,112,147) | 0             | 291,511,719     |

Deviation: 0



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule E - Summary of Allocation Basis**

| Department                       | Allocation Basis   | Allocation Source  |
|----------------------------------|--|--|
| <b>DEPRECIATION</b>              |  |  |
| 1.4.1 EQUIPMENT DEPRECIATION     | EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT            | FY18 DEPRECIATION DETAIL REPORT - FINANCE                            |
| 1.4.2 STEPHEN P. CLARK CENTER    | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.3 GALLOWAY ROAD COMPLEX      | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.4 COURTHOUSE                 | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.5 DADE COUNTY COURTHOUSE     | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.6 CHILDREN'S COURTHOUSE      | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.7 SOUTH DADE GOVT CENTER     | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.8 NORTH DADE JUSTICE CENTER  | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.9 OVERTOWN TRANSIT VILLAGE   | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.10 E.R. GRAHAM BLDG          | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.11 METRO ANNEX               | DIRECT ALLOCATION TO ALL OTHER                                 | DIRECT ASSIGNMENT  |
| 1.4.12 CENTRAL FACILITIES (CSF)  | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.13 CALEB CENTER              | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.14 CO-OP EXTENSION           | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.15 PUBLIC DEFENDERS BUILDING | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.16 WEST LOT                  | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.17 RADIO SHOP                | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.18 CULTURAL ARTS CENTER      | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.19 MEDICAL EXAMINERS BLDG    | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.20 RECORDS CENTER            | TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT                    | FY18 ISD RENT ROLL - INTERNAL SERVICES                               |
| 1.4.21 ISD FACILITIES            | DIRECT ALLOCATION TO INTERNAL SERVICES                         | DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY                             |
| 1.4.22 OTHER BUILDINGS           | BUILDING DEPRECIATION EXPENSE BY DEPARTMENT                    | FY18 DEPRECIATION DETAIL REPORT - FINANCE                            |
| <b>AT - COUNTY ATTORNEY</b>      |  |  |
| 2.4.1 COUNTY ATTORNEY            | PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT             | FY18 ATTORNEY TIME - ATTORNEY'S OFFICE                               |
| 2.4.2 LEAVE PAYMENTS             | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT  |
| <b>AU - AUDIT &amp; MGMT</b>     |  |  |
| 3.4.1 AUDIT SERVICES             | NUMBER OF AUDIT HOURS BY DEPARTMENT                            | FY18 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES       |
| 3.4.2 LEAVE PAYMENTS             | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT  |
| <b>BU - MGMT &amp; BUDGET</b>    |  |  |
| 4.4.1 MANAGEMENT & BUDGET        | STAFF EFFORT DISTRIBUTION BY DEPARTMENT                        | FY18 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET |
| 4.4.2 GRANTS COORDINATION        | DIRECT ALLOCATION TO GRANTS COORDINATION                       | DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY                             |
| 4.4.3 MGMT PLANNING & STRATEGY   | NUMBER OF EMPLOYEES BY DEPARTMENT                              | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES                            |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule E - Summary of Allocation Basis**

| Department                      | Allocation Basis   | Allocation Source                           |
|---------------------------------|--|---|
| 4.4.4 LEAVE PAYMENTS            | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| <b>CC - COUNTY COMMISSION</b>   |  |   |
| 5.4.1 AUDITOR                   | NUMBER OF AUDIT HOURS BY DEPARTMENT                            | FY18 AUDIT HOURS - COMMISSION AUDITOR       |
| 5.4.2 INTERGOV'T AFFAIRS        | NUMBER OF EMPLOYEES BY DEPARTMENT                              | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 5.4.3 AGENDA COORDINATION       | NUMBER OF AGENDA ITEMS BY DEPARTMENT                           | FY18 AGENDA ITEMS - AGENDA COORDINATION     |
| 5.4.4 LEAVE PAYMENTS            | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| <b>CT - COMMUNICATIONS</b>      |  |   |
| 6.4.1 CALL CENTER OPERATIONS    | 311 OPERATIONS COST BY DEPARTMENT                              | GIC SUMMARY REPORT - COMMUNICATIONS         |
| 6.4.2 TELEVISION                | TOTAL MDTV OPERATIONS COST BY DEPARTMENT                       | GIC SUMMARY REPORT - COMMUNICATIONS         |
| 6.4.3 ONLINE SERVICES           | TOTAL ON-LINE SERVICES OPERATIONS COST BY DEPARTMENT           | GIC SUMMARY REPORT - COMMUNICATIONS         |
| 6.4.4 GRAPHIC DES & TRANSL SVCS | TOTAL GRAPHIC & TRANSLATIONS COST BY DEPARTMENT                | GIC SUMMARY REPORT - COMMUNICATIONS         |
| 6.4.5 LEAVE PAYMENTS            | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| <b>ET - INFORMATION TECH</b>    |  |   |
| 7.4.1 INFO TECH                 | NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT                 | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 7.4.2 CORRECTIONS/POLICE & CJIS | NUMBER OF CORRECTIONS/POLICE & CJIS EMPLOYEES BY DEPARTMENT    | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 7.4.3 LEAVE PAYMENTS            | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| 7.4.4 INDIRECT COSTS            | NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT                   | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| <b>FN - FINANCE</b>             |  |   |
| 8.4.1 FINANCE                   | NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT                 | FY18 TRANSACTION COUNT - FINANCE            |
| 8.4.2 LEAVE PAYMENTS            | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| <b>GG - GENERAL GOVT</b>        |  |   |
| 9.4.1 INSURANCE                 | REGULAR SALARIES BY GENERAL FUND DEPARTMENT                    | FY18 EXPENDITURE REPORT - FINANCE           |
| 9.4.2 EXTERNAL ANNUAL AUDIT     | NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT      | FY18 TRANSACTION COUNT - FINANCE            |
| 9.4.3 TRAINING                  | NUMBER OF EMPLOYEES BY DEPARTMENT                              | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 9.4.4 EMPLOYEE PHYSICAL EXAMS   | NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT                   | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 9.4.5 PROPERTY INSURANCE        | TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT                 | FY18 ISD RENT ROLL - INTERNAL SERVICES      |
| 9.4.6 SOFTWARE MAINTENANCE      | NUMBER OF EMPLOYEES BY DEPARTMENT                              | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 9.4.7 PRINTING                  | TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT              | FY18 ADOPTED BUDGET - MANAGEMENT AND BUDGET |
| 9.4.8 MEMBERSHIPS               | NUMBER OF EMPLOYEES BY DEPARTMENT                              | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 9.4.9 EMPLOYEE AWARDS           | NUMBER OF EMPLOYEES BY DEPARTMENT                              | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 9.4.10 GENERAL FUND BLDG RENTAL | TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT                 | FY18 ISD RENT ROLL - INTERNAL SERVICES      |
| 9.4.11 LEAVE PAYMENTS           | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| <b>HR - HUMAN RESOURCES</b>     |  |   |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule E - Summary of Allocation Basis**

| Department                       | Allocation Basis   | Allocation Source                           |
|----------------------------------|--|---|
| 10.4.1 HUMAN RESOURCES           | NUMBER OF EMPLOYEES BY DEPARTMENT                              | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| 10.4.2 EMPLOYEE & LABOR RELATION | NUMBER OF UNION EMPLOYEES BY DEPARTMENT                        | FY18 UNION EMPLOYEE COUNT - HUMAN RESOURCES |
| 10.4.3 LEAVE PAYMENTS            | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| ID - INTERNAL SERVICES           |  |   |
| 11.4.1 FLEET MANAGEMENT          | DIRECT ALLOCATION TO INTERNAL SERVICES                         | DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY    |
| 11.4.2 MATERIALS MANAGEMENT      | DIRECT ALLOCATION TO INTERNAL SERVICES                         | DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY    |
| 11.4.3 RISK MANAGEMENT           | DIRECT ALLOCATION TO INTERNAL SERVICES                         | DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY    |
| 11.4.4 FACILITIES & UTILITIES MG | DIRECT ALLOCATION TO INTERNAL SERVICES                         | DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY    |
| 11.4.5 PROCUREMENT MGMT          | PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT                   | PO PAYMENTS BY DEPARTMENT - FINANCE         |
| 11.4.6 SMALL BUSINESS DEVELOP    | PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT                   | PO PAYMENTS BY DEPARTMENT - FINANCE         |
| 11.4.7 LEAVE PAYMENTS            | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| IG - INSPECTOR GENERAL           |  |   |
| 12.4.1 INSPECTOR GENERAL         | PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT                   | PO PAYMENTS BY DEPARTMENT - FINANCE         |
| 12.4.2 LEAVE PAYMENTS            | DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE | DIRECT ASSIGNMENT                           |
| MA - MAYOR                       |  |   |
| 13.4.1 COUNTY ADMIN              | NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR           | FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES   |
| LEAVE PAYMENTS                   |  |   |
| 14.4.1 LEAVE PAYMENTS            | EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT                | FY18 EXPENDITURES - FINANCE                 |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule F - Indirect Cost Rate Proposal**

| Department                              | FY 2016 Actual     |                         |                                     | FY 2018 Actual     |                         |                                     |
|---|--------------------|-------------------------|-------------------------------------|--------------------|-------------------------|-------------------------------------|
|   | Fixed Costs<br>(a) | Direct Cost Base<br>(b) | Indirect Cost Rate<br>(c) = (a)/(b) | Fixed Costs<br>(d) | Direct Cost Base<br>(e) | Indirect Cost Rate<br>(f) = (d)/(e) |
| AD - ANIMAL SERVICES                    | 2,385,771          | 7,779,070               | 30.6691%                            | 3,593,385          | 10,455,842              | 34.3672%                            |
| AV - AVIATION                           | 4,747,107          | 87,278,122              | 5.4391%                             | 6,361,780          | 92,834,812              | 6.8528%                             |
| BU - GRANTS COORD                       | 1,646,455          | 2,689,798               | 61.2111%                            | 2,995,543          | 2,612,407               | 114.6660%                           |
| CL - CLERK OF COURT                     | 16,107,783         | 60,023,385              | 26.8358%                            | 14,332,154         | 58,979,175              | 24.3004%                            |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 4,976,107          | 25,831,222              | 19.2639%                            | 3,655,710          | 25,611,548              | 14.2737%                            |
| CR - CORRECTIONS & REHABILITATION       | 19,636,831         | 201,055,508             | 9.7669%                             | 10,867,267         | 212,802,425             | 5.1067%                             |
| CU - CULTURAL AFFAIRS                   | 2,180,257          | 5,230,150               | 41.6863%                            | 16,149,988         | 5,613,043               | 287.7225%                           |
| EC - ETHICS AND PUBLIC TRUST            | 151,767            | 1,402,808               | 10.8188%                            | 311,718            | 1,525,998               | 20.4272%                            |
| EL - ELECTIONS                          | 4,591,327          | 6,908,202               | 66.4620%                            | 4,492,455          | 6,964,777               | 64.5025%                            |
| FR - FIRE                               | 26,656,387         | 235,824,287             | 11.3035%                            | 26,040,922         | 263,537,503             | 9.8813%                             |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 2,044,697          | 22,275,161              | 9.1793%                             | 2,126,930          | 22,915,365              | 9.2817%                             |
| HT - HOMELESS TRUST                     | 439,613            | 1,385,694               | 31.7251%                            | 1,166,855          | 1,492,519               | 78.1802%                            |
| ID - INTERNAL SERVICES (GRANTEE)        | 16,256,721         | 44,095,815              | 36.8668%                            | 31,334,983         | 44,976,733              | 69.6693%                            |
| JU - JUVENILE SERVICES                  | 926,317            | 5,830,403               | 15.8877%                            | 1,619,658          | 6,309,547               | 25.6700%                            |
| LB - LIBRARIES                          | 6,659,684          | 21,864,254              | 30.4592%                            | 8,013,891          | 24,258,171              | 33.0358%                            |
| ME - MEDICAL EXAMINER                   | 3,372,567          | 6,413,127               | 52.5885%                            | 3,475,244          | 6,695,707               | 51.9026%                            |
| MM - ECONOMIC ADVOCACY TRUST            | 315,911            | 1,170,285               | 26.9944%                            | 622,505            | 1,262,008               | 49.3265%                            |
| MP - METROPOLITAN PLANNING ORGANIZATION | 319,510            | 1,591,178               | 20.0801%                            | 304,630            | 2,325,791               | 13.0979%                            |
| MT - TRANSPORTATION & PUBLIC WORKS      | 23,227,447         | 265,536,340             | 8.7474%                             | 25,744,901         | 261,366,224             | 9.8501%                             |
| OC - ADMIN OFFICE OF THE COURTS         | 479,291            | 12,399,513              | 3.8654%                             | 528,295            | 12,693,306              | 4.1620%                             |
| PA - PROPERTY APPRAISER                 | 5,285,488          | 25,178,345              | 20.9922%                            | 5,208,031          | 27,904,038              | 18.6641%                            |
| PD - POLICE                             | 36,076,294         | 349,636,774             | 10.3182%                            | 29,688,396         | 368,312,461             | 8.0607%                             |
| PE - REGULATORY & ECONOMIC RESOURCES    | 8,101,090          | 65,289,306              | 12.4080%                            | 10,505,143         | 69,837,290              | 15.0423%                            |
| PR - PARKS, REC & OPEN SPACES           | 15,591,034         | 57,628,576              | 27.0543%                            | 20,430,158         | 61,576,353              | 33.1786%                            |
| SP - SEAPORT                            | 2,235,728          | 20,496,803              | 10.9077%                            | 2,390,165          | 21,765,196              | 10.9816%                            |
| TT - OFFICE OF THE CITT                 | 693,106            | 856,985                 | 80.8773%                            | 1,017,217          | 929,735                 | 109.4093%                           |
| VZ - VIZCAYA                            | 348,692            | 3,776,004               | 9.2344%                             | 132,397            | 24,035                  | 550.8508%                           |
| ALL OTHER                               | 52,710,206         | 233,196,729             | 22.6033%                            | 26,286,914         | 254,687,376             | 10.3212%                            |
| <b>TOTALS</b>                           | <b>258,163,188</b> | <b>1,772,643,844</b>    |                                     | <b>259,397,235</b> | <b>1,870,269,385</b>    |                                     |

**Direct Cost Base = Total Salaries less Leave Payouts**



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department DEPRECIATION**

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 fiscal year depreciated cost as of September 30, 2018.

In addition to equipment depreciation, this schedule includes the fiscal year depreciation expense on county-owned buildings. For purposes of this cost allocation plan, the following buildings have been separately identified and the costs allocated based on the total occupied square footage by department within each facility:

- **Stephen P. Clark Center**
- **Galloway Road Complex**
- **Courthouse**
- **Dade County Courthouse**
- **Children's Courthouse**
- **South Dade Government Center**
- **North Dade Justice Center**
- **Overtown Transit Village**
- **E.R. Graham Building**
- **Metro Annex**
- **Central Facilities (CSF)**
- **Caleb Center**
- **Co-Op Extension**
- **Public Defender's Building**
- **West Lot**
- **Radio Shop**
- **Cultural Arts Center**
- **Medical Examiners**
- **Records Center**

The building depreciation expense recorded for **Internal Services Division (ISD) Facilities** have been separately identified and allocated directly to Internal Services.

The building depreciation expense recorded for **Other Buildings** has been separately identified and allocated to the benefiting departments based on the actual recorded depreciation expense.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department DEPRECIATION**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-------|
| Expenditures Per Financial Statement: | 0              |                |           |       |
| Cost Adjustments:                     |                |                |           |       |
| DEPRECIATION EXPENSE                  | 127,796,973    |                |           |       |
| Total Departmental Cost Adjustments:  | 127,796,973    |                |           |       |
| Total To Be Allocated:                | 127,796,973    |                |           |       |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department DEPRECIATION**

|                               | Total       | G&A | EQUIPMENT<br>DEPRECIATION | STEPHEN P. CLARK<br>CENTER | GALLOWAY ROAD<br>COMPLEX |
|-------------------------------|-------------|-----|---------------------------|----------------------------|--------------------------|
| <b>Deductions</b>             |             |     |                           |                            |                          |
| *Total Disallowed Costs       | 0           | 0   | 0                         | 0                          | 0                        |
| <b>Cost Adjustments</b>       |             |     |                           |                            |                          |
| DEPRECIATION EXPENSE          | 127,796,973 | 0   | 57,964,501                | 3,185,379                  | 849,487                  |
| Functional Cost               | 127,796,973 | 0   | 57,964,501                | 3,185,379                  | 849,487                  |
| <b>Allocation Step 1</b>      |             |     |                           |                            |                          |
| Reallocate Admin Costs        |             | 0   | 0                         | 0                          | 0                        |
| Unallocated Costs             | 0           | 0   | 0                         | 0                          | 0                        |
| 1st Allocation                | 127,796,973 | 0   | 57,964,501                | 3,185,379                  | 849,487                  |
| <b>Allocation Step 2</b>      |             |     |                           |                            |                          |
| 2nd Allocation                | 0           | 0   | 0                         | 0                          | 0                        |
| <b>Total For DEPRECIATION</b> |             |     |                           |                            |                          |
| Schedule .3 Total             | 127,796,973 | 0   | 57,964,501                | 3,185,379                  | 849,487                  |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department DEPRECIATION**

|                               | COURTHOUSE | DADE COUNTY<br>COURTHOUSE | CHILDREN'S<br>COURTHOUSE | SOUTH DADE GOVT<br>CENTER | NORTH DADE<br>JUSTICE CENTER |
|-------------------------------|------------|---------------------------|--------------------------|---------------------------|------------------------------|
| <b>Deductions</b>             |            |                           |                          |                           |                              |
| *Total Disallowed Costs       | 0          | 0                         | 0                        | 0                         | 0                            |
| <b>Cost Adjustments</b>       |            |                           |                          |                           |                              |
| DEPRECIATION EXPENSE          | 1,226,589  | 903,965                   | 2,630,298                | 758,929                   | 63,518                       |
| Functional Cost               | 1,226,589  | 903,965                   | 2,630,298                | 758,929                   | 63,518                       |
| <b>Allocation Step 1</b>      |            |                           |                          |                           |                              |
| Reallocate Admin Costs        | 0          | 0                         | 0                        | 0                         | 0                            |
| Unallocated Costs             | 0          | 0                         | 0                        | 0                         | 0                            |
| 1st Allocation                | 1,226,589  | 903,965                   | 2,630,298                | 758,929                   | 63,518                       |
| <b>Allocation Step 2</b>      |            |                           |                          |                           |                              |
| 2nd Allocation                | 0          | 0                         | 0                        | 0                         | 0                            |
| <b>Total For DEPRECIATION</b> |            |                           |                          |                           |                              |
| Schedule .3 Total             | 1,226,589  | 903,965                   | 2,630,298                | 758,929                   | 63,518                       |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DEPRECIATION**

|                               | OVERTOWN<br>TRANSIT VILLAGE | E.R. GRAHAM BLDG | METRO ANNEX | CENTRAL<br>FACILITIES (CSF) | CALEB CENTER |
|-------------------------------|-----------------------------|------------------|-------------|-----------------------------|--------------|
| <b>Deductions</b>             |                             |                  |             |                             |              |
| *Total Disallowed Costs       | 0                           | 0                | 0           | 0                           | 0            |
| <b>Cost Adjustments</b>       |                             |                  |             |                             |              |
| DEPRECIATION EXPENSE          | 2,924,488                   | 435,344          | 20,624      | 1,043,840                   | 555,606      |
| Functional Cost               | 2,924,488                   | 435,344          | 20,624      | 1,043,840                   | 555,606      |
| <b>Allocation Step 1</b>      |                             |                  |             |                             |              |
| Reallocate Admin Costs        | 0                           | 0                | 0           | 0                           | 0            |
| Unallocated Costs             | 0                           | 0                | 0           | 0                           | 0            |
| 1st Allocation                | 2,924,488                   | 435,344          | 20,624      | 1,043,840                   | 555,606      |
| <b>Allocation Step 2</b>      |                             |                  |             |                             |              |
| 2nd Allocation                | 0                           | 0                | 0           | 0                           | 0            |
| <b>Total For DEPRECIATION</b> |                             |                  |             |                             |              |
| Schedule .3 Total             | 2,924,488                   | 435,344          | 20,624      | 1,043,840                   | 555,606      |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department DEPRECIATION**

|                               | CO-OP EXTENSION | PUBLIC<br>DEFENDERS<br>SUPPORT | WEST LOT | RADIO SHOP | CULTURAL ARTS<br>CENTER |
|-------------------------------|-----------------|--------------------------------|----------|------------|-------------------------|
| <b>Deductions</b>             |                 |                                |          |            |                         |
| *Total Disallowed Costs       | 0               | 0                              | 0        | 0          | 0                       |
| <b>Cost Adjustments</b>       |                 |                                |          |            |                         |
| DEPRECIATION EXPENSE          | 14,137          | 134,880                        | 499,469  | 95,122     | 1,549,199               |
| Functional Cost               | 14,137          | 134,880                        | 499,469  | 95,122     | 1,549,199               |
| <b>Allocation Step 1</b>      |                 |                                |          |            |                         |
| Reallocate Admin Costs        | 0               | 0                              | 0        | 0          | 0                       |
| Unallocated Costs             | 0               | 0                              | 0        | 0          | 0                       |
| 1st Allocation                | 14,137          | 134,880                        | 499,469  | 95,122     | 1,549,199               |
| <b>Allocation Step 2</b>      |                 |                                |          |            |                         |
| 2nd Allocation                | 0               | 0                              | 0        | 0          | 0                       |
| <b>Total For DEPRECIATION</b> |                 |                                |          |            |                         |
| Schedule .3 Total             | 14,137          | 134,880                        | 499,469  | 95,122     | 1,549,199               |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DEPRECIATION**

|                               | MEDICAL<br>EXAMINERS BLDG | RECORDS CENTER | ISD FACILITIES | OTHER BUILDINGS |
|-------------------------------|---------------------------|----------------|----------------|-----------------|
| <b>Deductions</b>             |                           |                |                |                 |
| *Total Disallowed Costs       | 0                         | 0              | 0              | 0               |
| <b>Cost Adjustments</b>       |                           |                |                |                 |
| DEPRECIATION EXPENSE          | 387,907                   | 240,628        | 858,786        | 51,454,277      |
| Functional Cost               | 387,907                   | 240,628        | 858,786        | 51,454,277      |
| <b>Allocation Step 1</b>      |                           |                |                |                 |
| Reallocate Admin Costs        | 0                         | 0              | 0              | 0               |
| Unallocated Costs             | 0                         | 0              | 0              | 0               |
| 1st Allocation                | 387,907                   | 240,628        | 858,786        | 51,454,277      |
| <b>Allocation Step 2</b>      |                           |                |                |                 |
| 2nd Allocation                | 0                         | 0              | 0              | 0               |
| <b>Total For DEPRECIATION</b> |                           |                |                |                 |
| Schedule .3 Total             | 387,907                   | 240,628        | 858,786        | 51,454,277      |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

| Receiving Department                            | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total      |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|------------|
| AD - ANIMAL SERVICES                            | 12,979.74           | 0.022439          | 13,007              |                  | 13,007               |                      | 13,007     |
| AT - COUNTY ATTORNEY                            | 360,784.34          | 0.623707          | 361,529             |                  | 361,529              |                      | 361,529    |
| BU - MGMT & BUDGET                              | 2,365,259.97        | 4.088952          | 2,370,141           |                  | 2,370,141            |                      | 2,370,141  |
| CC - COUNTY COMMISSION                          | 9,410.06            | 0.016268          | 9,430               |                  | 9,430                |                      | 9,430      |
| CL - CLERK OF COURT                             | 177,448.75          | 0.306765          | 177,815             |                  | 177,815              |                      | 177,815    |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES       | 129,032.45          | 0.223065          | 129,299             |                  | 129,299              |                      | 129,299    |
| CR - CORRECTIONS &<br>REHABILITATION            | 932,753.48          | 1.612501          | 934,678             |                  | 934,678              |                      | 934,678    |
| CT - COMMUNICATIONS                             | 48,091.74           | 0.083139          | 48,191              |                  | 48,191               |                      | 48,191     |
| CU - CULTURAL AFFAIRS                           | 250,655.43          | 0.433322          | 251,173             |                  | 251,173              |                      | 251,173    |
| EL - ELECTIONS                                  | 1,156,835.58        | 1.999884          | 1,159,223           |                  | 1,159,223            |                      | 1,159,223  |
| ET - INFORMATION TECH                           | 8,384,969.78        | 14.495549         | 8,402,273           |                  | 8,402,273            |                      | 8,402,273  |
| FN - FINANCE                                    | 1,877,286.34        | 3.245366          | 1,881,160           |                  | 1,881,160            |                      | 1,881,160  |
| FR - FIRE                                       | 13,561,048.67       | 23.443717         | 13,589,034          |                  | 13,589,034           |                      | 13,589,034 |
| GG - GENERAL GOVT                               | 34,312.52           | 0.059318          | 34,383              |                  | 34,383               |                      | 34,383     |
| HR - HUMAN RESOURCES                            | 27,578.94           | 0.047677          | 27,636              |                  | 27,636               |                      | 27,636     |
| HT - HOMELESS TRUST                             | 27,720.70           | 0.047922          | 27,778              |                  | 27,778               |                      | 27,778     |
| ID - INTERNAL SERVICES                          | 3,405,463.58        | 5.887208          | 3,412,491           |                  | 3,412,491            |                      | 3,412,491  |
| IG - INSPECTOR GENERAL                          | 16,333.24           | 0.028236          | 16,367              |                  | 16,367               |                      | 16,367     |
| JA - JUDICIAL ADMINISTRATION                    | 993,029.91          | 1.716704          | 995,079             |                  | 995,079              |                      | 995,079    |
| JU - JUVENILE SERVICES                          | 3,878.46            | 0.006705          | 3,887               |                  | 3,887                |                      | 3,887      |
| LB - LIBRARIES                                  | 3,315,182.72        | 5.731135          | 3,322,024           |                  | 3,322,024            |                      | 3,322,024  |
| ME - MEDICAL EXAMINER                           | 406,214.40          | 0.702245          | 407,053             |                  | 407,053              |                      | 407,053    |
| MT - TRANSP & PW                                | 2,303,252.29        | 3.981756          | 2,308,005           |                  | 2,308,005            |                      | 2,308,005  |
| OC - ADMIN OFF OF THE COURTS                    | 87,177.72           | 0.150709          | 87,358              |                  | 87,358               |                      | 87,358     |
| PA - PROPERTY APPRAISER                         | 92,547.74           | 0.159992          | 92,739              |                  | 92,739               |                      | 92,739     |
| PD - POLICE                                     | 11,211,788.32       | 19.382423         | 11,234,925          |                  | 11,234,925           |                      | 11,234,925 |
| PE - REGULATORY & ECONOMIC<br>RESOURCES         | 868,065.47          | 1.500672          | 869,857             |                  | 869,857              |                      | 869,857    |
| PR - PARKS, REC & OPEN SPACES                   | 2,260,651.26        | 3.908110          | 2,265,316           |                  | 2,265,316            |                      | 2,265,316  |
| PU - PUBLIC DEFENDER                            | 12,363.18           | 0.021373          | 12,389              |                  | 12,389               |                      | 12,389     |
| ALL OTHER*                                      | 3,513,016.75        | 6.073141          | 3,520,266           |                  | 3,520,266            |                      | 3,520,266  |
| Schedule .4 Total for EQUIPMENT<br>DEPRECIATION | 57,845,133.53       | 100.000000        | 57,964,501          |                  | 57,964,501           | 0                    | 57,964,501 |

Allocation Basis: EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT  
Allocation Source: FY18 DEPRECIATION DETAIL REPORT - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - STEPHEN P. CLARK CENTER

| Receiving Department                             | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AT - COUNTY ATTORNEY                             | 37,058.00           | 6.145656          | 195,762             |                  | 195,762              |                      | 195,762   |
| BU - MGMT & BUDGET                               | 21,985.00           | 3.645967          | 116,138             |                  | 116,138              |                      | 116,138   |
| CC - COUNTY COMMISSION                           | 46,586.00           | 7.725769          | 246,095             |                  | 246,095              |                      | 246,095   |
| CL - CLERK OF COURT                              | 27,200.00           | 4.510817          | 143,687             |                  | 143,687              |                      | 143,687   |
| CT - COMMUNICATIONS                              | 18,407.00           | 3.052596          | 97,237              |                  | 97,237               |                      | 97,237    |
| CU - CULTURAL AFFAIRS                            | 11,682.00           | 1.937329          | 61,711              |                  | 61,711               |                      | 61,711    |
| EL - ELECTIONS                                   | 560.00              | 0.092870          | 2,958               |                  | 2,958                |                      | 2,958     |
| ET - INFORMATION TECH                            | 12,080.00           | 2.003333          | 63,814              |                  | 63,814               |                      | 63,814    |
| FN - FINANCE                                     | 26,761.00           | 4.438014          | 141,368             |                  | 141,368              |                      | 141,368   |
| HR - HUMAN RESOURCES                             | 30,770.00           | 5.102862          | 162,545             |                  | 162,545              |                      | 162,545   |
| HT - HOMELESS TRUST                              | 3,363.00            | 0.557716          | 17,765              |                  | 17,765               |                      | 17,765    |
| ID - INTERNAL SERVICES                           | 103,723.00          | 17.201304         | 547,927             |                  | 547,927              |                      | 547,927   |
| MA - MAYOR                                       | 21,985.00           | 3.645967          | 116,138             |                  | 116,138              |                      | 116,138   |
| MM - ECONOMIC ADVOCACY TRUST                     | 4,915.00            | 0.815098          | 25,964              |                  | 25,964               |                      | 25,964    |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION       | 4,114.00            | 0.682261          | 21,733              |                  | 21,733               |                      | 21,733    |
| MT - TRANSP & PW                                 | 103,277.00          | 17.127339         | 545,571             |                  | 545,571              |                      | 545,571   |
| PA - PROPERTY APPRAISER                          | 59,702.00           | 9.900911          | 315,382             |                  | 315,382              |                      | 315,382   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES          | 41,703.00           | 6.915978          | 220,300             |                  | 220,300              |                      | 220,300   |
| TT - OFFICE OF THE CITT                          | 4,997.00            | 0.828697          | 26,397              |                  | 26,397               |                      | 26,397    |
| ALL OTHER*                                       | 22,127.00           | 3.669516          | 116,888             |                  | 116,888              |                      | 116,888   |
| Schedule .4 Total for STEPHEN P.<br>CLARK CENTER | 602,995.00          | 100.000000        | 3,185,379           |                  | 3,185,379            | 0                    | 3,185,379 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - GALLOWAY ROAD COMPLEX

| Receiving Department                           | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| ET - INFORMATION TECH                          | 92,895.00           | 89.125867         | 757,113             |                  | 757,113              |                      | 757,113 |
| FR - FIRE                                      | 3,813.00            | 3.658291          | 31,077              |                  | 31,077               |                      | 31,077  |
| PD - POLICE                                    | 7,521.00            | 7.215842          | 61,298              |                  | 61,298               |                      | 61,298  |
| Schedule .4 Total for GALLOWAY<br>ROAD COMPLEX | 104,229.00          | 100.000000        | 849,487             |                  | 849,487              | 0                    | 849,487 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - COURTHOUSE

| Receiving Department                 | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| CL - CLERK OF COURT                  | 49,635.00           | 19.071020         | 233,923             |                  | 233,923              |                      | 233,923   |
| CR - CORRECTIONS &<br>REHABILITATION | 1,356.00            | 0.521009          | 6,391               |                  | 6,391                |                      | 6,391     |
| ID - INTERNAL SERVICES               | 787.00              | 0.302385          | 3,709               |                  | 3,709                |                      | 3,709     |
| JA - JUDICIAL ADMINISTRATION         | 183,920.00          | 70.666709         | 866,790             |                  | 866,790              |                      | 866,790   |
| PD - POLICE                          | 805.00              | 0.309301          | 3,794               |                  | 3,794                |                      | 3,794     |
| PU - PUBLIC DEFENDER                 | 6,086.00            | 2.338395          | 28,683              |                  | 28,683               |                      | 28,683    |
| ALL OTHER*                           | 17,675.00           | 6.791181          | 83,300              |                  | 83,300               |                      | 83,300    |
| Schedule .4 Total for COURTHOUSE     | 260,264.00          | 100.000000        | 1,226,589           |                  | 1,226,589            | 0                    | 1,226,589 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - DADE COUNTY COURTHOUSE

| Receiving Department                            | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| CL - CLERK OF COURT                             | 57,447.00           | 24.169791         | 218,486             |                  | 218,486              |                      | 218,486 |
| JA - JUDICIAL ADMINISTRATION                    | 180,234.00          | 75.830209         | 685,479             |                  | 685,479              |                      | 685,479 |
| Schedule .4 Total for DADE COUNTY<br>COURTHOUSE | 237,681.00          | 100.000000        | 903,965             |                  | 903,965              | 0                    | 903,965 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CHILDREN'S COURTHOUSE

| Receiving Department                           | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| CL - CLERK OF COURT                            | 22,515.00           | 7.353734          | 193,425             |                  | 193,425              |                      | 193,425   |
| CR - CORRECTIONS &<br>REHABILITATION           | 7,355.00            | 2.402252          | 63,186              |                  | 63,186               |                      | 63,186    |
| JA - JUDICIAL ADMINISTRATION                   | 186,803.00          | 61.012636         | 1,604,814           |                  | 1,604,814            |                      | 1,604,814 |
| PD - POLICE                                    | 1,415.00            | 0.462160          | 12,156              |                  | 12,156               |                      | 12,156    |
| PU - PUBLIC DEFENDER                           | 23,946.00           | 7.821120          | 205,719             |                  | 205,719              |                      | 205,719   |
| ALL OTHER*                                     | 64,137.00           | 20.948098         | 550,997             |                  | 550,997              |                      | 550,997   |
| Schedule .4 Total for CHILDREN'S<br>COURTHOUSE | 306,171.00          | 100.000000        | 2,630,298           |                  | 2,630,298            | 0                    | 2,630,298 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - SOUTH DADE GOVT CENTER

| Receiving Department                            | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| CC - COUNTY COMMISSION                          | 6,017.00            | 9.106594          | 69,113              |                  | 69,113               |                      | 69,113  |
| CL - CLERK OF COURT                             | 13,907.00           | 21.047932         | 159,739             |                  | 159,739              |                      | 159,739 |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES       | 492.00              | 0.744631          | 5,651               |                  | 5,651                |                      | 5,651   |
| ET - INFORMATION TECH                           | 735.00              | 1.112406          | 8,442               |                  | 8,442                |                      | 8,442   |
| FR - FIRE                                       | 2,262.00            | 3.423486          | 25,982              |                  | 25,982               |                      | 25,982  |
| ID - INTERNAL SERVICES                          | 919.00              | 1.390886          | 10,556              |                  | 10,556               |                      | 10,556  |
| ID - INTERNAL SERVICES (GRANTEE)                | 1,183.00            | 1.790444          | 13,588              |                  | 13,588               |                      | 13,588  |
| JA - JUDICIAL ADMINISTRATION                    | 16,406.00           | 24.830111         | 188,443             |                  | 188,443              |                      | 188,443 |
| JU - JUVENILE SERVICES                          | 3,386.00            | 5.124635          | 38,892              |                  | 38,892               |                      | 38,892  |
| PA - PROPERTY APPRAISER                         | 13,730.00           | 20.780046         | 157,706             |                  | 157,706              |                      | 157,706 |
| PD - POLICE                                     | 443.00              | 0.670471          | 5,088               |                  | 5,088                |                      | 5,088   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES         | 1,706.00            | 2.581993          | 19,595              |                  | 19,595               |                      | 19,595  |
| ALL OTHER*                                      | 4,887.00            | 7.396365          | 56,133              |                  | 56,133               |                      | 56,133  |
| Schedule .4 Total for SOUTH DADE<br>GOVT CENTER | 66,073.00           | 100.000000        | 758,929             |                  | 758,929              | 0                    | 758,929 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - NORTH DADE JUSTICE CENTER

| Receiving Department                               | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| CL - CLERK OF COURT                                | 13,290.00           | 32.235374         | 20,475              |                  | 20,475               |                      | 20,475 |
| JA - JUDICIAL ADMINISTRATION                       | 27,045.00           | 65.598623         | 41,667              |                  | 41,667               |                      | 41,667 |
| PD - POLICE  | 286.00              | 0.693703          | 441                 |                  | 441                  |                      | 441    |
| ALL OTHER*   | 607.00              | 1.472300          | 935                 |                  | 935                  |                      | 935    |
| Schedule .4 Total for NORTH DADE<br>JUSTICE CENTER | 41,228.00           | 100.000000        | 63,518              |                  | 63,518               | 0                    | 63,518 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - OVERTOWN TRANSIT VILLAGE

| Receiving Department                              | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AU - AUDIT & MGMT                                 | 10,932.00           | 1.656366          | 48,440              |                  | 48,440               |                      | 48,440    |
| CL - CLERK OF COURT                               | 43,962.00           | 6.660919          | 194,798             |                  | 194,798              |                      | 194,798   |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES         | 56,404.00           | 8.546074          | 249,929             |                  | 249,929              |                      | 249,929   |
| CR - CORRECTIONS &<br>REHABILITATION              | 1,912.00            | 0.289697          | 8,472               |                  | 8,472                |                      | 8,472     |
| ET - INFORMATION TECH                             | 2,019.00            | 0.305910          | 8,946               |                  | 8,946                |                      | 8,946     |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP        | 45,305.00           | 6.864404          | 200,749             |                  | 200,749              |                      | 200,749   |
| HR - HUMAN RESOURCES                              | 4,471.00            | 0.677425          | 19,811              |                  | 19,811               |                      | 19,811    |
| ID - INTERNAL SERVICES                            | 1,651.00            | 0.250152          | 7,316               |                  | 7,316                |                      | 7,316     |
| IG - INSPECTOR GENERAL                            | 20,241.00           | 3.066823          | 89,689              |                  | 89,689               |                      | 89,689    |
| JA - JUDICIAL ADMINISTRATION                      | 16,668.00           | 2.525458          | 73,857              |                  | 73,857               |                      | 73,857    |
| JU - JUVENILE SERVICES                            | 20,241.00           | 3.066823          | 89,689              |                  | 89,689               |                      | 89,689    |
| MT - TRANSP & PW                                  | 105,976.00          | 16.056994         | 469,585             |                  | 469,585              |                      | 469,585   |
| PA - PROPERTY APPRAISER                           | 11,031.00           | 1.671366          | 48,879              |                  | 48,879               |                      | 48,879    |
| PD - POLICE                                       | 40,798.00           | 6.181525          | 180,778             |                  | 180,778              |                      | 180,778   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES           | 148,203.00          | 22.455034         | 656,695             |                  | 656,695              |                      | 656,695   |
| ALL OTHER*  | 130,185.00          | 19.725030         | 576,856             |                  | 576,856              |                      | 576,856   |
| Schedule .4 Total for OVERTOWN<br>TRANSIT VILLAGE | 659,999.00          | 100.000000        | 2,924,488           |                  | 2,924,488            | 0                    | 2,924,488 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - E.R. GRAHAM BLDG

| Receiving Department                      | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| ALL OTHER*                                | 113,880.00          | 100.000000        | 435,344             |                  | 435,344              |                      | 435,344 |
| Schedule .4 Total for E.R. GRAHAM<br>BLDG | 113,880.00          | 100.000000        | 435,344             |                  | 435,344              | 0                    | 435,344 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - METRO ANNEX

| Receiving Department              | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|-----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| ALL OTHER*                        | 100                 | 100.000000        | 20,624              |                  | 20,624               |                      | 20,624 |
| Schedule .4 Total for METRO ANNEX | 100                 | 100.000000        | 20,624              |                  | 20,624               | 0                    | 20,624 |

Allocation Basis: DIRECT ALLOCATION TO ALL OTHER  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CENTRAL FACILITIES (CSF)

| Receiving Department                              | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| CL - CLERK OF COURT                               | 17,263.00           | 38.292445         | 399,712             |                  | 399,712              |                      | 399,712   |
| ID - INTERNAL SERVICES                            | 15,483.00           | 34.344084         | 358,497             |                  | 358,497              |                      | 358,497   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES           | 12,336.00           | 27.363471         | 285,631             |                  | 285,631              |                      | 285,631   |
| Schedule .4 Total for CENTRAL<br>FACILITIES (CSF) | 45,082.00           | 100.000000        | 1,043,840           |                  | 1,043,840            | 0                    | 1,043,840 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CALEB CENTER

| Receiving Department                      | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| BU - MGMT & BUDGET                        | 13,197.80           | 32.335027         | 179,655             |                  | 179,655              |                      | 179,655 |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES | 9,058.00            | 22.192386         | 123,302             |                  | 123,302              |                      | 123,302 |
| CU - CULTURAL AFFAIRS                     | 18,560.00           | 45.472587         | 252,648             |                  | 252,648              |                      | 252,648 |
| Schedule .4 Total for CALEB CENTER        | 40,815.80           | 100.000000        | 555,606             |                  | 555,606              | 0                    | 555,606 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CO-OP EXTENSION

| Receiving Department                     | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| PE - REGULATORY & ECONOMIC<br>RESOURCES  | 16,368.00           | 100.000000        | 14,137              |                  | 14,137               |                      | 14,137 |
| Schedule .4 Total for CO-OP<br>EXTENSION | 16,368.00           | 100.000000        | 14,137              |                  | 14,137               | 0                    | 14,137 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - PUBLIC DEFENDERS BUILDING

| Receiving Department                               | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| PU - PUBLIC DEFENDER                               | 77,838.00           | 100.000000        | 134,880             |                  | 134,880              |                      | 134,880 |
| Schedule .4 Total for PUBLIC<br>DEFENDERS BUILDING | 77,838.00           | 100.000000        | 134,880             |                  | 134,880              | 0                    | 134,880 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - WEST LOT

| Receiving Department           | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| FN - FINANCE                   | 52,000.00           | 95.173600         | 475,363             |                  | 475,363              |                      | 475,363 |
| ID - INTERNAL SERVICES         | 2,637.00            | 4.826400          | 24,106              |                  | 24,106               |                      | 24,106  |
| Schedule .4 Total for WEST LOT | 54,637.00           | 100.000000        | 499,469             |                  | 499,469              | 0                    | 499,469 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - RADIO SHOP

| Receiving Department             | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|----------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| ID - INTERNAL SERVICES           | 11,008.00           | 100.000000        | 95,122              |                  | 95,122               |                      | 95,122 |
| Schedule .4 Total for RADIO SHOP | 11,008.00           | 100.000000        | 95,122              |                  | 95,122               | 0                    | 95,122 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CULTURAL ARTS CENTER

| Receiving Department                          | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| CL - CLERK OF COURT                           | 32,152.00           | 14.363703         | 222,522             |                  | 222,522              |                      | 222,522   |
| ET - INFORMATION TECH                         | 3,033.00            | 1.354974          | 20,991              |                  | 20,991               |                      | 20,991    |
| LB - LIBRARIES                                | 121,255.00          | 54.169905         | 839,200             |                  | 839,200              |                      | 839,200   |
| ALL OTHER*                                    | 67,402.00           | 30.111418         | 466,486             |                  | 466,486              |                      | 466,486   |
| Schedule .4 Total for CULTURAL ARTS<br>CENTER | 223,842.00          | 100.000000        | 1,549,199           |                  | 1,549,199            | 0                    | 1,549,199 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - MEDICAL EXAMINERS BLDG

| Receiving Department                            | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| ME - MEDICAL EXAMINER                           | 91,776.00           | 100.000000        | 387,907             |                  | 387,907              |                      | 387,907 |
| Schedule .4 Total for MEDICAL<br>EXAMINERS BLDG | 91,776.00           | 100.000000        | 387,907             |                  | 387,907              | 0                    | 387,907 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - RECORDS CENTER

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| CL - CLERK OF COURT                     | 30,500.00           | 100.000000        | 240,628             |                  | 240,628              |                      | 240,628 |
| Schedule .4 Total for RECORDS<br>CENTER | 30,500.00           | 100.000000        | 240,628             |                  | 240,628              | 0                    | 240,628 |

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - ISD FACILITIES

| Receiving Department                 | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--------------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| ID - INTERNAL SERVICES               | 100                 | 100.000000        | 858,786             |                  | 858,786              |                      | 858,786 |
| Schedule .4 Total for ISD FACILITIES | 100                 | 100.000000        | 858,786             |                  | 858,786              | 0                    | 858,786 |

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES  
Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - OTHER BUILDINGS

| Receiving Department                      | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total      |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|------------|
| AD - ANIMAL SERVICES                      | 530,611.98          | 0.759836          | 390,968             |                  | 390,968              |                      | 390,968    |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES | 240,248.64          | 0.344036          | 177,021             |                  | 177,021              |                      | 177,021    |
| CR - CORRECTIONS &<br>REHABILITATION      | 4,819,114.98        | 6.900969          | 3,550,844           |                  | 3,550,844            |                      | 3,550,844  |
| CU - CULTURAL AFFAIRS                     | 10,073,164.80       | 14.424765         | 7,422,159           |                  | 7,422,159            |                      | 7,422,159  |
| EL - ELECTIONS                            | 236,582.64          | 0.338786          | 174,320             |                  | 174,320              |                      | 174,320    |
| ET - INFORMATION TECH                     | 378,170.88          | 0.541540          | 278,645             |                  | 278,645              |                      | 278,645    |
| FR - FIRE                                 | 2,422,488.08        | 3.469001          | 1,784,949           |                  | 1,784,949            |                      | 1,784,949  |
| HR - HUMAN RESOURCES                      | 648,946.76          | 0.929291          | 478,160             |                  | 478,160              |                      | 478,160    |
| HT - HOMELESS TRUST                       | 350,097.96          | 0.501340          | 257,961             |                  | 257,961              |                      | 257,961    |
| ID - INTERNAL SERVICES                    | 22,931,448.67       | 32.837819         | 16,896,462          |                  | 16,896,462           |                      | 16,896,462 |
| JA - JUDICIAL ADMINISTRATION              | 2,968,614.18        | 4.251053          | 2,187,349           |                  | 2,187,349            |                      | 2,187,349  |
| LB - LIBRARIES                            | 1,880,486.72        | 2.692856          | 1,385,590           |                  | 1,385,590            |                      | 1,385,590  |
| ME - MEDICAL EXAMINER                     | 77,404.14           | 0.110843          | 57,033              |                  | 57,033               |                      | 57,033     |
| MT - TRANSP & PW                          | 647,047.08          | 0.926571          | 476,760             |                  | 476,760              |                      | 476,760    |
| PD - POLICE                               | 1,244,206.80        | 1.781703          | 916,762             |                  | 916,762              |                      | 916,762    |
| PR - PARKS, REC & OPEN SPACES             | 8,811,949.63        | 12.618706         | 6,492,864           |                  | 6,492,864            |                      | 6,492,864  |
| ALL OTHER*                                | 11,571,853.15       | 16.570885         | 8,526,429           |                  | 8,526,429            |                      | 8,526,429  |
| Schedule .4 Total for OTHER<br>BUILDINGS  | 69,832,437.09       | 100.000000        | 51,454,277          |                  | 51,454,277           | 0                    | 51,454,277 |

Allocation Basis: BUILDING DEPRECIATION EXPENSE BY DEPARTMENT  
Allocation Source: FY18 DEPRECIATION DETAIL REPORT - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

| Receiving Department                       | Total       | EQUIPMENT<br>DEPRECIATION | STEPHEN P. CLARK<br>CENTER | GALLOWAY ROAD<br>COMPLEX | COURTHOUSE |
|--|-------------|---------------------------|----------------------------|--------------------------|------------|
| AD - ANIMAL SERVICES                       | 403,975     | 13,007                    | 0                          | 0                        | 0          |
| AT - COUNTY ATTORNEY                       | 557,291     | 361,529                   | 195,762                    | 0                        | 0          |
| AU - AUDIT & MGMT                          | 48,440      | 0                         | 0                          | 0                        | 0          |
| BU - MGMT & BUDGET                         | 2,665,934   | 2,370,141                 | 116,138                    | 0                        | 0          |
| CC - COUNTY COMMISSION                     | 324,637     | 9,430                     | 246,095                    | 0                        | 0          |
| CL - CLERK OF COURT                        | 2,205,210   | 177,815                   | 143,687                    | 0                        | 233,923    |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 685,202     | 129,299                   | 0                          | 0                        | 0          |
| CR - CORRECTIONS &<br>REHABILITATION       | 4,563,571   | 934,678                   | 0                          | 0                        | 6,391      |
| CT - COMMUNICATIONS                        | 145,428     | 48,191                    | 97,237                     | 0                        | 0          |
| CU - CULTURAL AFFAIRS                      | 7,987,691   | 251,173                   | 61,711                     | 0                        | 0          |
| EL - ELECTIONS                             | 1,336,501   | 1,159,223                 | 2,958                      | 0                        | 0          |
| ET - INFORMATION TECH                      | 9,540,224   | 8,402,273                 | 63,814                     | 757,113                  | 0          |
| FN - FINANCE                               | 2,497,890   | 1,881,160                 | 141,368                    | 0                        | 0          |
| FR - FIRE                                  | 15,431,041  | 13,589,034                | 0                          | 31,077                   | 0          |
| GG - GENERAL GOVT                          | 34,383      | 34,383                    | 0                          | 0                        | 0          |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 200,749     | 0                         | 0                          | 0                        | 0          |
| HR - HUMAN RESOURCES                       | 688,152     | 27,636                    | 162,545                    | 0                        | 0          |
| HT - HOMELESS TRUST                        | 303,504     | 27,778                    | 17,765                     | 0                        | 0          |
| ID - INTERNAL SERVICES                     | 22,214,972  | 3,412,491                 | 547,927                    | 0                        | 3,709      |
| ID - INTERNAL SERVICES (GRANTEE)           | 13,588      | 0                         | 0                          | 0                        | 0          |
| IG - INSPECTOR GENERAL                     | 106,056     | 16,367                    | 0                          | 0                        | 0          |
| JA - JUDICIAL ADMINISTRATION               | 6,643,477   | 995,079                   | 0                          | 0                        | 866,790    |
| JU - JUVENILE SERVICES                     | 132,468     | 3,887                     | 0                          | 0                        | 0          |
| LB - LIBRARIES                             | 5,546,813   | 3,322,024                 | 0                          | 0                        | 0          |
| MA - MAYOR                                 | 116,138     | 0                         | 116,138                    | 0                        | 0          |
| ME - MEDICAL EXAMINER                      | 851,993     | 407,053                   | 0                          | 0                        | 0          |
| MM - ECONOMIC ADVOCACY TRUST               | 25,964      | 0                         | 25,964                     | 0                        | 0          |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 21,733      | 0                         | 21,733                     | 0                        | 0          |
| MT - TRANSP & PW                           | 3,799,921   | 2,308,005                 | 545,571                    | 0                        | 0          |
| OC - ADMIN OFF OF THE COURTS               | 87,358      | 87,358                    | 0                          | 0                        | 0          |
| PA - PROPERTY APPRAISER                    | 614,705     | 92,739                    | 315,382                    | 0                        | 0          |
| PD - POLICE                                | 12,415,242  | 11,234,925                | 0                          | 61,298                   | 3,794      |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 2,066,215   | 869,857                   | 220,300                    | 0                        | 0          |
| PR - PARKS, REC & OPEN SPACES              | 8,758,180   | 2,265,316                 | 0                          | 0                        | 0          |
| PU - PUBLIC DEFENDER                       | 381,670     | 12,389                    | 0                          | 0                        | 28,683     |
| TT - OFFICE OF THE CITT                    | 26,397      | 0                         | 26,397                     | 0                        | 0          |
| ALL OTHER*                                 | 14,354,258  | 3,520,266                 | 116,888                    | 0                        | 83,300     |
| Direct Bill                                | 0           | 0                         | 0                          | 0                        | 0          |
| Total                                      | 127,796,973 | 57,964,501                | 3,185,379                  | 849,487                  | 1,226,589  |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

| Receiving Department                       | DADE COUNTY<br>COURTHOUSE | CHILDREN'S<br>COURTHOUSE | SOUTH DADE GOVT<br>CENTER | NORTH DADE<br>JUSTICE CENTER | OVERTOWN<br>TRANSIT VILLAGE |
|--|---------------------------|--------------------------|---------------------------|------------------------------|-----------------------------|
| AD - ANIMAL SERVICES                       | 0                         | 0                        | 0                         | 0                            | 0                           |
| AT - COUNTY ATTORNEY                       | 0                         | 0                        | 0                         | 0                            | 0                           |
| AU - AUDIT & MGMT                          | 0                         | 0                        | 0                         | 0                            | 48,440                      |
| BU - MGMT & BUDGET                         | 0                         | 0                        | 0                         | 0                            | 0                           |
| CC - COUNTY COMMISSION                     | 0                         | 0                        | 69,113                    | 0                            | 0                           |
| CL - CLERK OF COURT                        | 218,486                   | 193,425                  | 159,739                   | 20,475                       | 194,798                     |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 0                         | 0                        | 5,651                     | 0                            | 249,929                     |
| CR - CORRECTIONS &<br>REHABILITATION       | 0                         | 63,186                   | 0                         | 0                            | 8,472                       |
| CT - COMMUNICATIONS                        | 0                         | 0                        | 0                         | 0                            | 0                           |
| CU - CULTURAL AFFAIRS                      | 0                         | 0                        | 0                         | 0                            | 0                           |
| EL - ELECTIONS                             | 0                         | 0                        | 0                         | 0                            | 0                           |
| ET - INFORMATION TECH                      | 0                         | 0                        | 8,442                     | 0                            | 8,946                       |
| FN - FINANCE                               | 0                         | 0                        | 0                         | 0                            | 0                           |
| FR - FIRE                                  | 0                         | 0                        | 25,982                    | 0                            | 0                           |
| GG - GENERAL GOVT                          | 0                         | 0                        | 0                         | 0                            | 0                           |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 0                         | 0                        | 0                         | 0                            | 200,749                     |
| HR - HUMAN RESOURCES                       | 0                         | 0                        | 0                         | 0                            | 19,811                      |
| HT - HOMELESS TRUST                        | 0                         | 0                        | 0                         | 0                            | 0                           |
| ID - INTERNAL SERVICES                     | 0                         | 0                        | 10,556                    | 0                            | 7,316                       |
| ID - INTERNAL SERVICES (GRANTEE)           | 0                         | 0                        | 13,588                    | 0                            | 0                           |
| IG - INSPECTOR GENERAL                     | 0                         | 0                        | 0                         | 0                            | 89,689                      |
| JA - JUDICIAL ADMINISTRATION               | 685,479                   | 1,604,814                | 188,443                   | 41,667                       | 73,857                      |
| JU - JUVENILE SERVICES                     | 0                         | 0                        | 38,892                    | 0                            | 89,689                      |
| LB - LIBRARIES                             | 0                         | 0                        | 0                         | 0                            | 0                           |
| MA - MAYOR                                 | 0                         | 0                        | 0                         | 0                            | 0                           |
| ME - MEDICAL EXAMINER                      | 0                         | 0                        | 0                         | 0                            | 0                           |
| MM - ECONOMIC ADVOCACY TRUST               | 0                         | 0                        | 0                         | 0                            | 0                           |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 0                         | 0                        | 0                         | 0                            | 0                           |
| MT - TRANSP & PW                           | 0                         | 0                        | 0                         | 0                            | 469,585                     |
| OC - ADMIN OFF OF THE COURTS               | 0                         | 0                        | 0                         | 0                            | 0                           |
| PA - PROPERTY APPRAISER                    | 0                         | 0                        | 157,706                   | 0                            | 48,879                      |
| PD - POLICE                                | 0                         | 12,156                   | 5,088                     | 441                          | 180,778                     |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 0                         | 0                        | 19,595                    | 0                            | 656,695                     |
| PR - PARKS, REC & OPEN SPACES              | 0                         | 0                        | 0                         | 0                            | 0                           |
| PU - PUBLIC DEFENDER                       | 0                         | 205,719                  | 0                         | 0                            | 0                           |
| TT - OFFICE OF THE CITT                    | 0                         | 0                        | 0                         | 0                            | 0                           |
| ALL OTHER*                                 | 0                         | 550,997                  | 56,133                    | 935                          | 576,856                     |
| Direct Bill                                | 0                         | 0                        | 0                         | 0                            | 0                           |
| Total                                      | 903,965                   | 2,630,298                | 758,929                   | 63,518                       | 2,924,488                   |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

| Receiving Department                       | E.R. GRAHAM BLDG | METRO ANNEX | CENTRAL<br>FACILITIES (CSF) | CALEB CENTER | CO-OP EXTENSION |
|--|------------------|-------------|-----------------------------|--------------|-----------------|
| AD - ANIMAL SERVICES                       | 0                | 0           | 0                           | 0            | 0               |
| AT - COUNTY ATTORNEY                       | 0                | 0           | 0                           | 0            | 0               |
| AU - AUDIT & MGMT                          | 0                | 0           | 0                           | 0            | 0               |
| BU - MGMT & BUDGET                         | 0                | 0           | 0                           | 179,655      | 0               |
| CC - COUNTY COMMISSION                     | 0                | 0           | 0                           | 0            | 0               |
| CL - CLERK OF COURT                        | 0                | 0           | 399,712                     | 0            | 0               |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 0                | 0           | 0                           | 123,302      | 0               |
| CR - CORRECTIONS &<br>REHABILITATION       | 0                | 0           | 0                           | 0            | 0               |
| CT - COMMUNICATIONS                        | 0                | 0           | 0                           | 0            | 0               |
| CU - CULTURAL AFFAIRS                      | 0                | 0           | 0                           | 252,648      | 0               |
| EL - ELECTIONS                             | 0                | 0           | 0                           | 0            | 0               |
| ET - INFORMATION TECH                      | 0                | 0           | 0                           | 0            | 0               |
| FN - FINANCE                               | 0                | 0           | 0                           | 0            | 0               |
| FR - FIRE                                  | 0                | 0           | 0                           | 0            | 0               |
| GG - GENERAL GOVT                          | 0                | 0           | 0                           | 0            | 0               |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 0                | 0           | 0                           | 0            | 0               |
| HR - HUMAN RESOURCES                       | 0                | 0           | 0                           | 0            | 0               |
| HT - HOMELESS TRUST                        | 0                | 0           | 0                           | 0            | 0               |
| ID - INTERNAL SERVICES                     | 0                | 0           | 358,497                     | 0            | 0               |
| ID - INTERNAL SERVICES (GRANTEE)           | 0                | 0           | 0                           | 0            | 0               |
| IG - INSPECTOR GENERAL                     | 0                | 0           | 0                           | 0            | 0               |
| JA - JUDICIAL ADMINISTRATION               | 0                | 0           | 0                           | 0            | 0               |
| JU - JUVENILE SERVICES                     | 0                | 0           | 0                           | 0            | 0               |
| LB - LIBRARIES                             | 0                | 0           | 0                           | 0            | 0               |
| MA - MAYOR                                 | 0                | 0           | 0                           | 0            | 0               |
| ME - MEDICAL EXAMINER                      | 0                | 0           | 0                           | 0            | 0               |
| MM - ECONOMIC ADVOCACY TRUST               | 0                | 0           | 0                           | 0            | 0               |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 0                | 0           | 0                           | 0            | 0               |
| MT - TRANSP & PW                           | 0                | 0           | 0                           | 0            | 0               |
| OC - ADMIN OFF OF THE COURTS               | 0                | 0           | 0                           | 0            | 0               |
| PA - PROPERTY APPRAISER                    | 0                | 0           | 0                           | 0            | 0               |
| PD - POLICE                                | 0                | 0           | 0                           | 0            | 0               |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 0                | 0           | 285,631                     | 0            | 14,137          |
| PR - PARKS, REC & OPEN SPACES              | 0                | 0           | 0                           | 0            | 0               |
| PU - PUBLIC DEFENDER                       | 0                | 0           | 0                           | 0            | 0               |
| TT - OFFICE OF THE CITT                    | 0                | 0           | 0                           | 0            | 0               |
| ALL OTHER*                                 | 435,344          | 20,624      | 0                           | 0            | 0               |
| Direct Bill                                | 0                | 0           | 0                           | 0            | 0               |
| Total                                      | 435,344          | 20,624      | 1,043,840                   | 555,606      | 14,137          |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

| Receiving Department                       | PUBLIC<br>DEFENDERS<br>BUILDING | WEST LOT | RADIO SHOP | CULTURAL ARTS<br>CENTER | MEDICAL<br>EXAMINERS BLDG |
|--|---------------------------------|----------|------------|-------------------------|---------------------------|
| AD - ANIMAL SERVICES                       | 0                               | 0        | 0          | 0                       | 0                         |
| AT - COUNTY ATTORNEY                       | 0                               | 0        | 0          | 0                       | 0                         |
| AU - AUDIT & MGMT                          | 0                               | 0        | 0          | 0                       | 0                         |
| BU - MGMT & BUDGET                         | 0                               | 0        | 0          | 0                       | 0                         |
| CC - COUNTY COMMISSION                     | 0                               | 0        | 0          | 0                       | 0                         |
| CL - CLERK OF COURT                        | 0                               | 0        | 0          | 222,522                 | 0                         |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 0                               | 0        | 0          | 0                       | 0                         |
| CR - CORRECTIONS &<br>REHABILITATION       | 0                               | 0        | 0          | 0                       | 0                         |
| CT - COMMUNICATIONS                        | 0                               | 0        | 0          | 0                       | 0                         |
| CU - CULTURAL AFFAIRS                      | 0                               | 0        | 0          | 0                       | 0                         |
| EL - ELECTIONS                             | 0                               | 0        | 0          | 0                       | 0                         |
| ET - INFORMATION TECH                      | 0                               | 0        | 0          | 20,991                  | 0                         |
| FN - FINANCE                               | 0                               | 475,363  | 0          | 0                       | 0                         |
| FR - FIRE                                  | 0                               | 0        | 0          | 0                       | 0                         |
| GG - GENERAL GOVT                          | 0                               | 0        | 0          | 0                       | 0                         |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 0                               | 0        | 0          | 0                       | 0                         |
| HR - HUMAN RESOURCES                       | 0                               | 0        | 0          | 0                       | 0                         |
| HT - HOMELESS TRUST                        | 0                               | 0        | 0          | 0                       | 0                         |
| ID - INTERNAL SERVICES                     | 0                               | 24,106   | 95,122     | 0                       | 0                         |
| ID - INTERNAL SERVICES (GRANTEE)           | 0                               | 0        | 0          | 0                       | 0                         |
| IG - INSPECTOR GENERAL                     | 0                               | 0        | 0          | 0                       | 0                         |
| JA - JUDICIAL ADMINISTRATION               | 0                               | 0        | 0          | 0                       | 0                         |
| JU - JUVENILE SERVICES                     | 0                               | 0        | 0          | 0                       | 0                         |
| LB - LIBRARIES                             | 0                               | 0        | 0          | 839,200                 | 0                         |
| MA - MAYOR                                 | 0                               | 0        | 0          | 0                       | 0                         |
| ME - MEDICAL EXAMINER                      | 0                               | 0        | 0          | 0                       | 387,907                   |
| MM - ECONOMIC ADVOCACY TRUST               | 0                               | 0        | 0          | 0                       | 0                         |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 0                               | 0        | 0          | 0                       | 0                         |
| MT - TRANSP & PW                           | 0                               | 0        | 0          | 0                       | 0                         |
| OC - ADMIN OFF OF THE COURTS               | 0                               | 0        | 0          | 0                       | 0                         |
| PA - PROPERTY APPRAISER                    | 0                               | 0        | 0          | 0                       | 0                         |
| PD - POLICE                                | 0                               | 0        | 0          | 0                       | 0                         |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 0                               | 0        | 0          | 0                       | 0                         |
| PR - PARKS, REC & OPEN SPACES              | 0                               | 0        | 0          | 0                       | 0                         |
| PU - PUBLIC DEFENDER                       | 134,880                         | 0        | 0          | 0                       | 0                         |
| TT - OFFICE OF THE CITT                    | 0                               | 0        | 0          | 0                       | 0                         |
| ALL OTHER*                                 | 0                               | 0        | 0          | 466,486                 | 0                         |
| Direct Bill                                | 0                               | 0        | 0          | 0                       | 0                         |
| Total                                      | 134,880                         | 499,469  | 95,122     | 1,549,199               | 387,907                   |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

| Receiving Department                    | RECORDS CENTER | ISD FACILITIES | OTHER BUILDINGS |
|---|----------------|----------------|-----------------|
| AD - ANIMAL SERVICES                    | 0              | 0              | 390,968         |
| AT - COUNTY ATTORNEY                    | 0              | 0              | 0               |
| AU - AUDIT & MGMT                       | 0              | 0              | 0               |
| BU - MGMT & BUDGET                      | 0              | 0              | 0               |
| CC - COUNTY COMMISSION                  | 0              | 0              | 0               |
| CL - CLERK OF COURT                     | 240,628        | 0              | 0               |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 0              | 0              | 177,021         |
| CR - CORRECTIONS & REHABILITATION       | 0              | 0              | 3,550,844       |
| CT - COMMUNICATIONS                     | 0              | 0              | 0               |
| CU - CULTURAL AFFAIRS                   | 0              | 0              | 7,422,159       |
| EL - ELECTIONS                          | 0              | 0              | 174,320         |
| ET - INFORMATION TECH                   | 0              | 0              | 278,645         |
| FN - FINANCE                            | 0              | 0              | 0               |
| FR - FIRE                               | 0              | 0              | 1,784,949       |
| GG - GENERAL GOVT                       | 0              | 0              | 0               |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 0              | 0              | 0               |
| HR - HUMAN RESOURCES                    | 0              | 0              | 478,160         |
| HT - HOMELESS TRUST                     | 0              | 0              | 257,961         |
| ID - INTERNAL SERVICES                  | 0              | 858,786        | 16,896,462      |
| ID - INTERNAL SERVICES (GRANTEE)        | 0              | 0              | 0               |
| IG - INSPECTOR GENERAL                  | 0              | 0              | 0               |
| JA - JUDICIAL ADMINISTRATION            | 0              | 0              | 2,187,349       |
| JU - JUVENILE SERVICES                  | 0              | 0              | 0               |
| LB - LIBRARIES                          | 0              | 0              | 1,385,590       |
| MA - MAYOR                              | 0              | 0              | 0               |
| ME - MEDICAL EXAMINER                   | 0              | 0              | 57,033          |
| MM - ECONOMIC ADVOCACY TRUST            | 0              | 0              | 0               |
| MP - METROPOLITAN PLANNING ORGANIZATION | 0              | 0              | 0               |
| MT - TRANSP & PW                        | 0              | 0              | 476,760         |
| OC - ADMIN OFF OF THE COURTS            | 0              | 0              | 0               |
| PA - PROPERTY APPRAISER                 | 0              | 0              | 0               |
| PD - POLICE                             | 0              | 0              | 916,762         |
| PE - REGULATORY & ECONOMIC RESOURCES    | 0              | 0              | 0               |
| PR - PARKS, REC & OPEN SPACES           | 0              | 0              | 6,492,864       |
| PU - PUBLIC DEFENDER                    | 0              | 0              | 0               |
| TT - OFFICE OF THE CITT                 | 0              | 0              | 0               |
| ALL OTHER*                              | 0              | 0              | 8,526,429       |
| Direct Bill                             | 0              | 0              | 0               |
| Total                                   | 240,628        | 858,786        | 51,454,277      |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department AT - COUNTY ATTORNEY**

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) 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 County 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; the provision of legal advice to the BCC and its committees and subcommittees, the Mayor, the Property Appraiser, and the Public Health Trust; the representation of the County at administrative hearings; the drafting and review of ordinances and resolutions; the 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 Property Appraiser the Mayor, the Public Health Trust, the various County boards, 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 County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department AT - COUNTY ATTORNEY**

|   | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement:   | 17,948,091     |                |           | 17,948,091 |
| Deductions:                             |                |                |           |            |
| 602 SPECIAL TRANSPORTATION              | -405           |                |           |            |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE | -29,636        |                |           |            |
| 990 INFRASTRUCTURE                      | -56,402        |                |           |            |
| Total Deductions:                       | -86,443        |                |           | -86,443    |
| Cost Adjustments:                       |                |                |           |            |
| 00154 PAYMENT FOR UNUSED SICK LEAVE     | 0              |                |           |            |
| 00155 TERMINATION PAYMENTS              | 0              |                |           |            |
| Total Departmental Cost Adjustments:    | 0              |                |           | 0          |
| Inbound Costs:                          |                |                |           |            |
| DEPRECIATION                            | 557,291        |                | 557,291   |            |
| AT - COUNTY ATTORNEY                    |                | 537,470        | 537,470   |            |
| AU - AUDIT & MGMT                       |                | 93,234         | 93,234    |            |
| BU - MGMT & BUDGET                      |                | 36,206         | 36,206    |            |
| CC - COUNTY COMMISSION                  |                | 6,301          | 6,301     |            |
| CT - COMMUNICATIONS                     |                | 116,039        | 116,039   |            |
| ET - INFORMATION TECH                   |                | 73,674         | 73,674    |            |
| FN - FINANCE                            |                | 17,110         | 17,110    |            |
| GG - GENERAL GOVT                       |                | 1,041,133      | 1,041,133 |            |
| HR - HUMAN RESOURCES                    |                | 34,482         | 34,482    |            |
| ID - INTERNAL SERVICES                  |                | 92             | 92        |            |
| IG - INSPECTOR GENERAL                  |                | 241            | 241       |            |
| LEAVE PAYMENTS                          |                | 346,106        | 346,106   |            |
| Total Allocated Additions:              | 557,291        | 2,302,090      | 2,859,381 | 2,859,381  |
| Total To Be Allocated:                  | 18,418,939     | 2,302,090      |           | 20,721,029 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department AT - COUNTY ATTORNEY**

|   | Total      | G&A | COUNTY<br>ATTORNEY | LEAVE PAYMENTS |
|---|------------|-----|--------------------|----------------|
| <b>Other Expense &amp; Cost</b>             |            |     |                    |                |
| 001 SALARIES                                | 12,353,120 | 0   | 12,353,120         | 0              |
| 010 FRINGE BENEFITS                         | 4,669,670  | 0   | 4,669,670          | 0              |
| 031 DEPARTURE INCENTIVE<br>PROGRAM DIP      | 32,555     | 0   | 32,555             | 0              |
| 111 COURT REPORTING                         | 0          | 0   | 0                  | 0              |
| 116 OTHER COURT OPERATING<br>EXPENSE        | (53,734)   | 0   | (53,734)           | 0              |
| 212 LEGAL                                   | 2,350      | 0   | 2,350              | 0              |
| 223 INDUSTRIAL SERVICE RELATED              | 380        | 0   | 380                | 0              |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 5,559      | 0   | 5,559              | 0              |
| 245 ITD MAINTENANCE                         | 20,187     | 0   | 20,187             | 0              |
| 252 VEHICLES-RENTAL                         | 16,032     | 0   | 16,032             | 0              |
| 260 GSA CHARGES                             | 77,660     | 0   | 77,660             | 0              |
| 261 ITD                                     | 147,337    | 0   | 147,337            | 0              |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 210        | 0   | 210                | 0              |
| 266 CLERK OF COURTS                         | 36,804     | 0   | 36,804             | 0              |
| 310 TELECOMMUNICATIONS                      | 134,554    | 0   | 134,554            | 0              |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBERS | 161,358    | 0   | 161,358            | 0              |
| 312 TRAVEL                                  | 103,288    | 0   | 103,288            | 0              |
| 313 AUTOMOBILE REIMBURSEMENT                | 20,089     | 0   | 20,089             | 0              |
| 315 PRINTING & GRAPHICS                     | 1,492      | 0   | 1,492              | 0              |
| 316 MAILING SERVICES                        | 19,069     | 0   | 19,069             | 0              |
| 319 PETTY CASH & CHANGE FUNDS               | 0          | 0   | 0                  | 0              |
| 320 TRAINING                                | 1,400      | 0   | 1,400              | 0              |
| 321 REIMBURSEMENTS & REFUNDS                | 0          | 0   | 0                  | 0              |
| 330 MISCELLANEOUS                           | 34,971     | 0   | 34,971             | 0              |
| 431 BLDGS, RDWYS, & STRUCT<br>REPAIR & MNT  | 168        | 0   | 168                | 0              |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 8,520      | 0   | 8,520              | 0              |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 68,609     | 0   | 68,609             | 0              |
| *602 SPECIAL TRANSPORTATION                 | 405        | 0   | 0                  | 0              |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE | 29,636     | 0   | 0                  | 0              |
| *990 INFRASTRUCTURE                         | 56,402     | 0   | 0                  | 0              |
| <b>Departmental Total</b>                   |            |     |                    |                |
| Expenditures Per Financial Statement        | 17,948,091 |     |                    |                |
| <b>Deductions</b>                           |            |     |                    |                |
| *Total Disallowed Costs                     | (86,443)   | 0   | 0                  | 0              |
| <b>Cost Adjustments</b>                     |            |     |                    |                |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE      | 0          | 0   | 0                  | 0              |
| 00155 TERMINATION PAYMENTS                  | 0          | 0   | 0                  | 0              |
| <b>Functional Cost</b>                      | 17,861,648 | 0   | 17,861,648         | 0              |
| <b>Allocation Step 1</b>                    |            |     |                    |                |
| Inbound - All Others                        | 557,291    | 0   | 557,291            | 0              |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department AT - COUNTY ATTORNEY**

|                                | Total      | G&A | COUNTY<br>ATTORNEY | LEAVE PAYMENTS |
|--------------------------------|------------|-----|--------------------|----------------|
| Reallocate Admin Costs         |            | 0   | 0                  | 0              |
| Unallocated Costs              | 0          | 0   | 0                  | 0              |
| 1st Allocation                 | 18,418,939 | 0   | 18,418,939         | 0              |
| Allocation Step 2              |            |     |                    |                |
| Inbound - All Others           | 2,302,090  | 0   | 2,302,090          | 0              |
| 2nd Allocation                 | 2,302,090  | 0   | 2,302,090          | 0              |
| Total For AT - COUNTY ATTORNEY |            |     |                    |                |
| Schedule .3 Total              | 20,721,029 | 0   | 20,721,029         | 0              |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department AT - COUNTY ATTORNEY**

Activity - COUNTY ATTORNEY

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total      |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|------------|
| AD - ANIMAL SERVICES                       | 0.877               | 0.877009          | 161,536             |                  | 161,536              | 20,796               | 182,332    |
| AT - COUNTY ATTORNEY                       | 2.918               | 2.918029          | 537,470             |                  | 537,470              |                      | 537,470    |
| AV - AVIATION                              | 8.836               | 8.836088          | 1,627,514           |                  | 1,627,514            | 209,529              | 1,837,042  |
| BU - MGMT & BUDGET                         | 1.589               | 1.589016          | 292,680             |                  | 292,680              | 37,680               | 330,360    |
| CC - COUNTY COMMISSION                     | 9.568               | 9.568096          | 1,762,342           |                  | 1,762,342            | 226,887              | 1,989,229  |
| CL - CLERK OF COURT                        | 0.055               | 0.055001          | 10,131              |                  | 10,131               | 1,304                | 11,435     |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 0.507               | 0.507005          | 93,385              |                  | 93,385               | 12,023               | 105,407    |
| CR - CORRECTIONS &<br>REHABILITATION       | 2.795               | 2.795028          | 514,815             |                  | 514,815              | 66,278               | 581,093    |
| CT - COMMUNICATIONS                        | 1.027               | 1.027010          | 189,164             |                  | 189,164              | 24,353               | 213,518    |
| CU - CULTURAL AFFAIRS                      | 1.336               | 1.336013          | 246,079             |                  | 246,079              | 31,681               | 277,760    |
| EC - ETHICS AND PUBLIC TRUST               | 0.274               | 0.274003          | 50,468              |                  | 50,468               | 6,497                | 56,966     |
| EL - ELECTIONS                             | 0.616               | 0.616006          | 113,462             |                  | 113,462              | 14,607               | 128,069    |
| FN - FINANCE                               | 3.130               | 3.130031          | 576,519             |                  | 576,519              | 74,222               | 650,740    |
| FR - FIRE                                  | 1.589               | 1.589016          | 292,680             |                  | 292,680              | 37,680               | 330,360    |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 2.089               | 2.089021          | 384,776             |                  | 384,776              | 49,537               | 434,312    |
| HR - HUMAN RESOURCES                       | 2.342               | 2.342023          | 431,376             |                  | 431,376              | 55,536               | 486,912    |
| HT - HOMELESS TRUST                        | 0.397               | 0.397004          | 73,124              |                  | 73,124               | 9,414                | 82,538     |
| ID - INTERNAL SERVICES                     | 12.062              | 12.062121         | 2,221,715           |                  | 2,221,715            | 286,027              | 2,507,742  |
| IG - INSPECTOR GENERAL                     | 0.274               | 0.274003          | 50,468              |                  | 50,468               | 6,497                | 56,966     |
| JU - JUVENILE SERVICES                     | 0.055               | 0.055001          | 10,131              |                  | 10,131               | 1,304                | 11,435     |
| LB - LIBRARIES                             | 0.342               | 0.342003          | 62,993              |                  | 62,993               | 8,110                | 71,103     |
| MA - MAYOR                                 | 1.938               | 1.938019          | 356,963             |                  | 356,963              | 45,956               | 402,919    |
| ME - MEDICAL EXAMINER                      | 0.205               | 0.205002          | 37,759              |                  | 37,759               | 4,861                | 42,620     |
| MM - ECONOMIC ADVOCACY TRUST               | 0.068               | 0.068001          | 12,525              |                  | 12,525               | 1,612                | 14,138     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 0.137               | 0.137001          | 25,234              |                  | 25,234               | 3,249                | 28,483     |
| MT - TRANSP & PW                           | 4.822               | 4.822048          | 888,170             |                  | 888,170              | 114,344              | 1,002,515  |
| OC - ADMIN OFF OF THE COURTS               | 0.068               | 0.068001          | 12,525              |                  | 12,525               | 1,612                | 14,138     |
| PA - PROPERTY APPRAISER                    | 3.103               | 3.103031          | 571,545             |                  | 571,545              | 73,582               | 645,127    |
| PD - POLICE                                | 5.562               | 5.562056          | 1,024,472           |                  | 1,024,472            | 131,892              | 1,156,364  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 10.014              | 10.014100         | 1,844,491           |                  | 1,844,491            | 237,463              | 2,081,954  |
| PR - PARKS, REC & OPEN SPACES              | 1.630               | 1.630016          | 300,232             |                  | 300,232              | 38,652               | 338,884    |
| SP - SEAPORT                               | 1.904               | 1.904019          | 350,700             |                  | 350,700              | 45,150               | 395,850    |
| TT - OFFICE OF THE CITT                    | 0.178               | 0.178002          | 32,786              |                  | 32,786               | 4,221                | 37,007     |
| PUBLIC HEALTH TRUST                        | 13.521              | 13.521135         | 2,490,450           |                  | 2,490,450            | 320,625              | 2,811,074  |
| ALL OTHER*                                 | 4.171               | 4.171042          | 768,262             |                  | 768,262              | 98,907               | 867,169    |
| Schedule .4 Total for COUNTY<br>ATTORNEY   | 99.999              | 100.000000        | 18,418,939          |                  | 18,418,939           | 2,302,090            | 20,721,029 |

Allocation Basis: PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT  
Allocation Source: FY18 ATTORNEY TIME - ATTORNEY'S OFFICE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department AT - COUNTY ATTORNEY**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 0                   |                  | 0                    |                      | 0     |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 0                   |                  | 0                    | 0                    | 0     |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department AT - COUNTY ATTORNEY**

| Receiving Department                       | Total      | COUNTY<br>ATTORNEY | LEAVE PAYMENTS |
|--|------------|--------------------|----------------|
| AD - ANIMAL SERVICES                       | 182,332    | 182,332            | 0              |
| AT - COUNTY ATTORNEY                       | 537,470    | 537,470            | 0              |
| AV - AVIATION                              | 1,837,042  | 1,837,042          | 0              |
| BU - MGMT & BUDGET                         | 330,360    | 330,360            | 0              |
| CC - COUNTY COMMISSION                     | 1,989,229  | 1,989,229          | 0              |
| CL - CLERK OF COURT                        | 11,435     | 11,435             | 0              |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 105,407    | 105,407            | 0              |
| CR - CORRECTIONS &<br>REHABILITATION       | 581,093    | 581,093            | 0              |
| CT - COMMUNICATIONS                        | 213,518    | 213,518            | 0              |
| CU - CULTURAL AFFAIRS                      | 277,760    | 277,760            | 0              |
| EC - ETHICS AND PUBLIC TRUST               | 56,966     | 56,966             | 0              |
| EL - ELECTIONS                             | 128,069    | 128,069            | 0              |
| FN - FINANCE                               | 650,740    | 650,740            | 0              |
| FR - FIRE                                  | 330,360    | 330,360            | 0              |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 434,312    | 434,312            | 0              |
| HR - HUMAN RESOURCES                       | 486,912    | 486,912            | 0              |
| HT - HOMELESS TRUST                        | 82,538     | 82,538             | 0              |
| ID - INTERNAL SERVICES                     | 2,507,742  | 2,507,742          | 0              |
| IG - INSPECTOR GENERAL                     | 56,966     | 56,966             | 0              |
| JU - JUVENILE SERVICES                     | 11,435     | 11,435             | 0              |
| LB - LIBRARIES                             | 71,103     | 71,103             | 0              |
| MA - MAYOR                                 | 402,919    | 402,919            | 0              |
| ME - MEDICAL EXAMINER                      | 42,620     | 42,620             | 0              |
| MM - ECONOMIC ADVOCACY TRUST               | 14,138     | 14,138             | 0              |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 28,483     | 28,483             | 0              |
| MT - TRANSP & PW                           | 1,002,515  | 1,002,515          | 0              |
| OC - ADMIN OFF OF THE COURTS               | 14,138     | 14,138             | 0              |
| PA - PROPERTY APPRAISER                    | 645,127    | 645,127            | 0              |
| PD - POLICE                                | 1,156,364  | 1,156,364          | 0              |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 2,081,954  | 2,081,954          | 0              |
| PR - PARKS, REC & OPEN SPACES              | 338,884    | 338,884            | 0              |
| SP - SEAPORT                               | 395,850    | 395,850            | 0              |
| TT - OFFICE OF THE CITT                    | 37,007     | 37,007             | 0              |
| PUBLIC HEALTH TRUST                        | 2,811,074  | 2,811,074          | 0              |
| ALL OTHER*                                 | 867,169    | 867,169            | 0              |
| Direct Bill                                | 0          | 0                  | 0              |
| Total                                      | 20,721,029 | 20,721,029         | 0              |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department AU - AUDIT & MGMT**

Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations and identifies opportunities to improve performance and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government, other governmental jurisdictions, and external companies, contractors, and grantees to ensure that public funds are being spent appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities and responds to special audit requests from the Office of the Mayor, Board of County Commissioners, Deputy Mayors and Department Directors. 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.

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 County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department AU - AUDIT & MGMT**

|   | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement:   | 4,595,868      |                |           | 4,595,868  |
| Deductions:                             |                |                |           |            |
| 501 GENERAL FUND-TRF OUT                | -16,897        |                |           |            |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE | -6,379         |                |           |            |
| Total Deductions:                       | -23,276        |                |           | -23,276    |
| Cost Adjustments:                       |                |                |           |            |
| 00155 TERMINATION PAYMENTS              | 0              |                |           |            |
| REVENUES:                               | 0              |                |           |            |
| 341 GENERAL GOV (NOT COURT RELATED)     | -2,162,000     |                |           |            |
| Total Departmental Cost Adjustments:    | -2,162,000     |                |           | -2,162,000 |
| Inbound Costs:                          |                |                |           |            |
| DEPRECIATION                            | 48,440         |                | 48,440    |            |
| BU - MGMT & BUDGET                      |                | 31,816         | 31,816    |            |
| CC - COUNTY COMMISSION                  |                | 900,442        | 900,442   |            |
| CT - COMMUNICATIONS                     |                | 95,966         | 95,966    |            |
| ET - INFORMATION TECH                   |                | 21,983         | 21,983    |            |
| FN - FINANCE                            |                | 6,417          | 6,417     |            |
| GG - GENERAL GOVT                       |                | 303,189        | 303,189   |            |
| HR - HUMAN RESOURCES                    |                | 10,609         | 10,609    |            |
| ID - INTERNAL SERVICES                  |                | 46             | 46        |            |
| IG - INSPECTOR GENERAL                  |                | 121            | 121       |            |
| MA - MAYOR                              |                | 5,110          | 5,110     |            |
| LEAVE PAYMENTS                          |                | 63,348         | 63,348    |            |
| Total Allocated Additions:              | 48,440         | 1,439,047      | 1,487,487 | 1,487,487  |
| Total To Be Allocated:                  | 2,459,032      | 1,439,047      |           | 3,898,079  |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - AUDIT & MGMT**

|  | Total       | G&A | AUDIT SERVICES | LEAVE PAYMENTS |
|--|-------------|-----|----------------|----------------|
| <hr/>                                    |             |     |                |                |
| Other Expense & Cost                     |             |     |                |                |
| 001 SALARIES                             | 3,291,068   | 0   | 3,291,068      | 0              |
| 010 FRINGE BENEFITS                      | 1,136,530   | 0   | 1,136,530      | 0              |
| 232 GENERAL AUTO & PROFESSIONAL LIAB     | 275         | 0   | 275            | 0              |
| 245 ITD MAINTENANCE                      | 1,078       | 0   | 1,078          | 0              |
| 253 COMMUNICATION EQUIPMENT- RENTAL      | 9,251       | 0   | 9,251          | 0              |
| 260 GSA CHARGES                          | 5,746       | 0   | 5,746          | 0              |
| 261 ITD                                  | 419         | 0   | 419            | 0              |
| 266 CLERK OF COURTS                      | 45,489      | 0   | 45,489         | 0              |
| 310 TELECOMMUNICATIONS                   | 3,355       | 0   | 3,355          | 0              |
| 311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS | 32,579      | 0   | 32,579         | 0              |
| 312 TRAVEL                               | 7,644       | 0   | 7,644          | 0              |
| 313 AUTOMOBILE REIMBURSEMENT             | 2,057       | 0   | 2,057          | 0              |
| 319 PETTY CASH & CHANGE FUNDS            | 589         | 0   | 589            | 0              |
| 320 TRAINING                             | 0           | 0   | 0              | 0              |
| 330 MISCELLANEOUS                        | 34,278      | 0   | 34,278         | 0              |
| 431 BLDGS, RDWYS, & STRUCT REP & MNT SUP | 1,436       | 0   | 1,436          | 0              |
| 432 EQUIPMENT & NON-CAPITAL TOOLS        | 61          | 0   | 61             | 0              |
| 470 OFFICE SUPPLIES & MINOR EQUIPMENT    | 737         | 0   | 737            | 0              |
| *501 GENERAL FUND-TRF OUT                | 16,897      | 0   | 0              | 0              |
| *950 MAJOR MACHINERY, EQUIP, & FURNITURE | 6,379       | 0   | 0              | 0              |
| Departmental Total                       |             |     |                |                |
| Expenditures Per Financial Statement     | 4,595,868   |     |                |                |
| Deductions                               |             |     |                |                |
| *Total Disallowed Costs                  | (23,276)    | 0   | 0              | 0              |
| Cost Adjustments                         |             |     |                |                |
| 00155 TERMINATION PAYMENTS               | 0           | 0   | (4,489)        | 4,489          |
| REVENUES:                                | 0           | 0   | 0              | 0              |
| 341 GENERAL GOV (NOT COURT RELATED)      | (2,162,000) | 0   | (2,162,000)    | 0              |
| Functional Cost                          | 2,410,592   | 0   | 2,406,103      | 4,489          |
| Allocation Step 1                        |             |     |                |                |
| Inbound - All Others                     | 48,440      | 0   | 48,440         | 0              |
| Reallocate Admin Costs                   |             | 0   | 0              | 0              |
| Unallocated Costs                        | 0           | 0   | 0              | 0              |
| 1st Allocation                           | 2,459,032   | 0   | 2,454,543      | 4,489          |
| Allocation Step 2                        |             |     |                |                |
| Inbound - All Others                     | 1,439,047   | 0   | 1,439,047      | 0              |
| 2nd Allocation                           | 1,439,047   | 0   | 1,439,047      | 0              |
| Total For AU - AUDIT & MGMT              |             |     |                |                |
| Schedule .3 Total                        | 3,898,079   | 0   | 3,893,590      | 4,489          |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department AU - AUDIT & MGMT**

Activity - AUDIT SERVICES

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                       | 1,301               | 2.200237          | 54,006              |                  | 54,006               | 32,913               | 86,918    |
| AT - COUNTY ATTORNEY                       | 2,246               | 3.798410          | 93,234              |                  | 93,234               |                      | 93,234    |
| AV - AVIATION                              | 7,401               | 12.516489         | 307,223             |                  | 307,223              | 187,230              | 494,452   |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 177                 | 0.299340          | 7,347               |                  | 7,347                | 4,478                | 11,825    |
| CR - CORRECTIONS &<br>REHABILITATION       | 1,081               | 1.828175          | 44,873              |                  | 44,873               | 27,347               | 72,220    |
| CU - CULTURAL AFFAIRS                      | 206                 | 0.348385          | 8,551               |                  | 8,551                | 5,211                | 13,763    |
| EL - ELECTIONS                             | 13                  | 0.021985          | 540                 |                  | 540                  | 329                  | 868       |
| FN - FINANCE                               | 1,974               | 3.338407          | 81,943              |                  | 81,943               | 49,938               | 131,881   |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 1,463               | 2.474209          | 60,731              |                  | 60,731               | 37,011               | 97,741    |
| ID - INTERNAL SERVICES                     | 316                 | 0.534416          | 13,117              |                  | 13,117               | 7,994                | 21,112    |
| MA - MAYOR                                 | 833                 | 1.408760          | 34,579              |                  | 34,579               | 21,073               | 55,652    |
| MT - TRANSP & PW                           | 6,944               | 11.743616         | 288,252             |                  | 288,252              | 175,669              | 463,921   |
| OC - ADMIN OFF OF THE COURTS               | 196                 | 0.331473          | 8,136               |                  | 8,136                | 4,958                | 13,094    |
| PA - PROPERTY APPRAISER                    | 33                  | 0.055809          | 1,370               |                  | 1,370                | 835                  | 2,205     |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 4,116               | 6.960934          | 170,859             |                  | 170,859              | 104,126              | 274,985   |
| PR - PARKS, REC & OPEN SPACES              | 6,175               | 10.443091         | 256,330             |                  | 256,330              | 156,215              | 412,545   |
| SP - SEAPORT                               | 3,162               | 5.347539          | 131,258             |                  | 131,258              | 79,992               | 211,250   |
| TT - OFFICE OF THE CITT                    | 7,967               | 13.473702         | 330,718             |                  | 330,718              | 201,548              | 532,266   |
| ALL OTHER*                                 | 13,526              | 22.875023         | 561,477             |                  | 561,477              | 342,180              | 903,657   |
| Schedule .4 Total for AUDIT SERVICES       | 59,130              | 100.000000        | 2,454,543           |                  | 2,454,543            | 1,439,047            | 3,893,590 |

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT

Allocation Source: FY18 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department AU - AUDIT & MGMT**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 4,489               |                  | 4,489                |                      | 4,489 |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 4,489               |                  | 4,489                | 0                    | 4,489 |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department AU - AUDIT & MGMT**

| Receiving Department                    | Total     | AUDIT SERVICES | LEAVE PAYMENTS |
|---|-----------|----------------|----------------|
| AD - ANIMAL SERVICES                    | 86,918    | 86,918         | 0              |
| AT - COUNTY ATTORNEY                    | 93,234    | 93,234         | 0              |
| AV - AVIATION                           | 494,452   | 494,452        | 0              |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 11,825    | 11,825         | 0              |
| CR - CORRECTIONS & REHABILITATION       | 72,220    | 72,220         | 0              |
| CU - CULTURAL AFFAIRS                   | 13,763    | 13,763         | 0              |
| EL - ELECTIONS                          | 868       | 868            | 0              |
| FN - FINANCE                            | 131,881   | 131,881        | 0              |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 97,741    | 97,741         | 0              |
| ID - INTERNAL SERVICES                  | 21,112    | 21,112         | 0              |
| MA - MAYOR                              | 55,652    | 55,652         | 0              |
| MT - TRANSP & PW                        | 463,921   | 463,921        | 0              |
| OC - ADMIN OFF OF THE COURTS            | 13,094    | 13,094         | 0              |
| PA - PROPERTY APPRAISER                 | 2,205     | 2,205          | 0              |
| PE - REGULATORY & ECONOMIC RESOURCES    | 274,985   | 274,985        | 0              |
| PR - PARKS, REC & OPEN SPACES           | 412,545   | 412,545        | 0              |
| SP - SEAPORT                            | 211,250   | 211,250        | 0              |
| TT - OFFICE OF THE CITT                 | 532,266   | 532,266        | 0              |
| LEAVE PAYMENTS                          | 4,489     | 0              | 4,489          |
| ALL OTHER*                              | 903,657   | 903,657        | 0              |
| Direct Bill                             | 0         | 0              | 0              |
| Total                                   | 3,898,079 | 3,893,590      | 4,489          |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department BU - MGMT & BUDGET**

The Office of Management and Budget (OMB) supports and facilitates the County's results-oriented governing to maximize the use of the County's resources; administers and monitors grants to community-based organizations (CBOs) and small businesses; manages grant programs, identifies funding and partnership opportunities and assists County departments to maximize financial resources; and oversees the Building Better Communities (BBC) General Obligation Bond Program.

As part of the General Government strategic area, OMB supports the County's strategic planning and business planning processes; develops the County's annual budget; facilitates performance reporting mechanisms; conducts organizational, management, and business process reviews; promotes efforts to revitalize distressed areas or areas with impediments to private and public development; administers and coordinates the Miami-Dade County Tax Increment Financing (TIF) Program; supports the County's bond-funded capital programs; provides policy analysis regarding incorporation and annexation; provides direct administrative support to 14 advisory and community boards; and administers grants including but not limited to the Ryan White Part A and Minority AIDS Initiative (MAI) programs under the federal Ryan White HIV/AIDS Treatment Extension Act of 2009.

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

- **Management & Budget** – allocated using the staff effort identified to benefiting departments.
- **Grants Coordination** – only the indirect costs allocated to Grants Coordination (including Ryan White Care Grant activities) have been allocated directly to a BU – Grants Coordination grantee; no direct costs of these activities have been allocated within this cost allocation plan.
- **Management Planning & Strategy** – allocated county-wide using the total number of employees by department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department BU - MGMT & BUDGET**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total       |
|--|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement:    | 36,134,729     |                |           | 36,134,729  |
| Deductions:                              |                |                |           |             |
| 602 SPECIAL TRANSPORTATION               | -148,990       |                |           |             |
| 606 GRANTS TO OUTSIDE ORGANIZATIONS      | -7,302,300     |                |           |             |
| 613 MEDICAL SERVICES                     | -461,300       |                |           |             |
| 910 LAND ACQUISITION                     | 0              |                |           |             |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE  | 0              |                |           |             |
| 955 MACHINERY,EQUIP,FURN, & OTHER > 5000 | -12,594        |                |           |             |
| 990 INFRASTRUCTURE                       | -570           |                |           |             |
| 991 INFRASTRUCTURE MAINTENANCE           | -21,509        |                |           |             |
| Total Deductions:                        | -7,947,263     |                |           | -7,947,263  |
| Cost Adjustments:                        |                |                |           |             |
| 00114 POLL WORKERS (COUNTY EMPLOYEES ONL | -27,867        |                |           |             |
| 00154 PAYMENT FOR UNUSED SICK LEAVE      | 0              |                |           |             |
| 00155 TERMINATION PAYMENTS               | 0              |                |           |             |
| REVENUES:                                | 0              |                |           |             |
| 331 FEDERAL GRANTS                       | -28,426,756    |                |           |             |
| R36100 INTEREST EARNINGS                 | 0              |                |           |             |
| DIRECT COST ADJUSTMENT                   | 4,069,212      |                |           |             |
| Total Departmental Cost Adjustments:     | -24,385,411    |                |           | -24,385,411 |
| Inbound Costs:                           |                |                |           |             |
| DEPRECIATION                             | 2,665,934      |                | 2,665,934 |             |
| AT - COUNTY ATTORNEY                     | 292,680        | 37,680         | 330,360   |             |
| BU - MGMT & BUDGET                       |                | 321,230        | 321,230   |             |
| CC - COUNTY COMMISSION                   |                | 30,227         | 30,227    |             |
| CT - COMMUNICATIONS                      |                | 255,917        | 255,917   |             |
| ET - INFORMATION TECH                    |                | 35,649         | 35,649    |             |
| FN - FINANCE                             |                | 53,221         | 53,221    |             |
| GG - GENERAL GOVT                        |                | 557,112        | 557,112   |             |
| HR - HUMAN RESOURCES                     |                | 20,200         | 20,200    |             |
| ID - INTERNAL SERVICES                   |                | 10,789         | 10,789    |             |
| IG - INSPECTOR GENERAL                   |                | 28,364         | 28,364    |             |
| MA - MAYOR                               |                | 8,287          | 8,287     |             |
| LEAVE PAYMENTS                           |                | 113,790        | 113,790   |             |
| Total Allocated Additions:               | 2,958,614      | 1,472,464      | 4,431,078 | 4,431,078   |
| Total To Be Allocated:                   | 6,760,669      | 1,472,464      |           | 8,233,133   |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department BU - MGMT & BUDGET**

|   | Total     | G&A | MANAGEMENT &<br>BUDGET | GRANTS<br>COORDINATION | MGMT PLANNING &<br>STRATEGY |
|---|-----------|-----|------------------------|------------------------|-----------------------------|
| Other Expense & Cost                        |           |     |                        |                        |                             |
| 001 SALARIES                                | 4,989,194 | 0   | 1,703,387              | 2,613,132              | 672,675                     |
| 010 FRINGE BENEFITS                         | 2,006,537 | 0   | 825,847                | 973,553                | 207,137                     |
| 114 MENTAL HEALTH                           | 116,873   | 0   | 0                      | 116,873                | 0                           |
| 115 INTERPRETERS                            | 23,760    | 0   | 23,760                 | 0                      | 0                           |
| 210 ACCOUNTING & AUDITING                   | 23,951    | 0   | 125                    | 23,826                 | 0                           |
| 211 CONSULTING SERVICES                     | 4,375,320 | 0   | 0                      | 4,375,320              | 0                           |
| 212 LEGAL                                   | 195,206   | 0   | 0                      | 195,206                | 0                           |
| 214 ARCHITECTURAL & ENGINEER<br>RELATED SRV | 551,706   | 0   | 0                      | 551,706                | 0                           |
| 215 TEMPORARY HELP AGENCY                   | 16,497    | 0   | 0                      | 16,497                 | 0                           |
| 216 HEALTH RELATED SERVICES                 | 2,567,646 | 0   | 0                      | 2,567,646              | 0                           |
| 220 ELECTRICAL SERVICES                     | 2,340     | 0   | 0                      | 2,340                  | 0                           |
| 223 INDUSTRIAL SERVICE RELATED              | 8,410,060 | 0   | 0                      | 8,410,060              | 0                           |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 2,777,278 | 0   | 0                      | 2,777,278              | 0                           |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 8,012     | 0   | 2,598                  | 4,414                  | 1,000                       |
| 241 EQUIPMENT MAINTENANCE                   | 1,672     | 0   | 16                     | 1,656                  | 0                           |
| 245 ITD MAINTENANCE                         | 3,105     | 0   | 0                      | 0                      | 3,105                       |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL       | 60,000    | 0   | 0                      | 60,000                 | 0                           |
| 259 OTHER RENTAL EXPENSE                    | 500       | 0   | 0                      | 500                    | 0                           |
| 260 GSA CHARGES                             | 41,428    | 0   | 35,691                 | 5,130                  | 607                         |
| 261 ITD                                     | 296,747   | 0   | 104,863                | 173,472                | 18,412                      |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 13,463    | 0   | 2,463                  | 11,000                 | 0                           |
| 266 CLERK OF COURTS                         | 11,437    | 0   | 5,100                  | 6,215                  | 122                         |
| 290 TAX COLLECTOR DISTRIBUTION              | 25        | 0   | 25                     | 0                      | 0                           |
| 310 TELECOMMUNICATIONS                      | 38,674    | 0   | 32,577                 | 6,097                  | 0                           |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 5,734     | 0   | 834                    | 1,540                  | 3,360                       |
| 312 TRAVEL                                  | 10,478    | 0   | 5,524                  | 1,787                  | 3,167                       |
| 313 AUTOMOBILE REIMBURSEMENT                | 0         | 0   | 0                      | 0                      | 0                           |
| 314 ADVERTISING                             | 9,610     | 0   | 9,360                  | 250                    | 0                           |
| 315 PRINTING & GRAPHICS                     | 60        | 0   | 20                     | 40                     | 0                           |
| 316 MAILING SERVICES                        | 272       | 0   | 183                    | 89                     | 0                           |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP   | 0         | 0   | 0                      | 0                      | 0                           |
| 319 PETTY CASH & CHANGE FUNDS               | 0         | 0   | 0                      | 0                      | 0                           |
| 320 TRAINING                                | 1,068     | 0   | 0                      | 1,068                  | 0                           |
| 321 REIMBURSEMENTS & REFUNDS                | 263,219   | 0   | (13,849)               | 119,815                | 157,253                     |
| 322 TAXES, LICENSES & PERMITS               | 130       | 0   | 130                    | 0                      | 0                           |
| 330 MISCELLANEOUS                           | 1,366     | 0   | 1,330                  | 36                     | 0                           |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 1,586     | 0   | 1,586                  | 0                      | 0                           |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 1,550     | 0   | 1,550                  | 0                      | 0                           |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 8,690     | 0   | 5,191                  | 3,151                  | 348                         |
| 492 INSTITUTIONAL, MED & FOOD<br>SUPPLIES   | 1,297,596 | 0   | 0                      | 1,297,596              | 0                           |
| 510 OTHER SPECIAL REVENUE-TRF<br>OUT        | 54,676    | 0   | 0                      | 54,676                 | 0                           |
| *602 SPECIAL TRANSPORTATION                 | 148,990   | 0   | 0                      | 0                      | 0                           |
| *606 GRANTS TO OUTSIDE<br>ORGANIZATIONS     | 7,302,300 | 0   | 0                      | 0                      | 0                           |
| *613 MEDICAL SERVICES                       | 461,300   | 0   | 0                      | 0                      | 0                           |
| *910 LAND ACQUISITION                       | 0         | 0   | 0                      | 0                      | 0                           |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department BU - MGMT & BUDGET**

|  | Total        | G&A | MANAGEMENT &<br>BUDGET | GRANTS<br>COORDINATION | MGMT PLANNING &<br>STRATEGY |
|--|--------------|-----|------------------------|------------------------|-----------------------------|
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE  | 0            | 0   | 0                      | 0                      | 0                           |
| *955 MACHINERY,EQUIP,FURN, &<br>OTHER > 5000 | 12,594       | 0   | 0                      | 0                      | 0                           |
| *990 INFRASTRUCTURE                          | 570          | 0   | 0                      | 0                      | 0                           |
| *991 INFRASTRUCTURE<br>MAINTENANCE           | 21,509       | 0   | 0                      | 0                      | 0                           |
| Departmental Total                           |              |     |                        |                        |                             |
| Expenditures Per Financial Statement         | 36,134,729   |     |                        |                        |                             |
| Deductions                                   |              |     |                        |                        |                             |
| *Total Disallowed Costs                      | (7,947,263)  | 0   | 0                      | 0                      | 0                           |
| Cost Adjustments                             |              |     |                        |                        |                             |
| 00114 POLL WORKERS (COUNTY<br>EMPLOYEES ONL  | (27,867)     | 0   | (7,339)                | (13,700)               | (6,828)                     |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE       | 0            | 0   | 0                      | (321)                  | 0                           |
| 00155 TERMINATION PAYMENTS                   | 0            | 0   | 0                      | (404)                  | 0                           |
| REVENUES:                                    | 0            | 0   | 0                      | 0                      | 0                           |
| 331 FEDERAL GRANTS                           | (28,426,756) | 0   | 0                      | (28,426,756)           | 0                           |
| R36100 INTEREST EARNINGS                     | 0            | 0   | 0                      | 0                      | 0                           |
| DIRECT COST ADJUSTMENT                       | 4,069,212    | 0   | 0                      | 4,069,212              | 0                           |
| Functional Cost                              | 3,802,055    | 0   | 2,740,972              | 0                      | 1,060,358                   |
| Allocation Step 1                            |              |     |                        |                        |                             |
| Inbound - All Others                         | 2,958,614    | 0   | 1,010,071              | 1,549,722              | 398,821                     |
| Reallocate Admin Costs                       |              | 0   | 0                      | 0                      | 0                           |
| Unallocated Costs                            | 0            | 0   | 0                      | 0                      | 0                           |
| 1st Allocation                               | 6,760,669    | 0   | 3,751,043              | 1,549,722              | 1,459,179                   |
| Allocation Step 2                            |              |     |                        |                        |                             |
| Inbound - All Others                         | 1,472,464    | 0   | 502,699                | 771,277                | 198,488                     |
| 2nd Allocation                               | 1,472,464    | 0   | 502,699                | 771,277                | 198,488                     |
| Total For BU - MGMT & BUDGET                 |              |     |                        |                        |                             |
| Schedule .3 Total                            | 8,233,133    | 0   | 4,253,742              | 2,320,999              | 1,657,667                   |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department BU - MGMT & BUDGET**

LEAVE PAYMENTS

|   |   |
|---|---|
| Other Expense & Cost                        |   |
| 001 SALARIES                                | 0 |
| 010 FRINGE BENEFITS                         | 0 |
| 114 MENTAL HEALTH                           | 0 |
| 115 INTERPRETERS                            | 0 |
| 210 ACCOUNTING & AUDITING                   | 0 |
| 211 CONSULTING SERVICES                     | 0 |
| 212 LEGAL                                   | 0 |
| 214 ARCHITECTURAL & ENGINEER<br>RELATED SRV | 0 |
| 215 TEMPORARY HELP AGENCY                   | 0 |
| 216 HEALTH RELATED SERVICES                 | 0 |
| 220 ELECTRICAL SERVICES                     | 0 |
| 223 INDUSTRIAL SERVICE RELATED              | 0 |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 0 |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 0 |
| 241 EQUIPMENT MAINTENANCE                   | 0 |
| 245 ITD MAINTENANCE                         | 0 |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL       | 0 |
| 259 OTHER RENTAL EXPENSE                    | 0 |
| 260 GSA CHARGES                             | 0 |
| 261 ITD                                     | 0 |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 0 |
| 266 CLERK OF COURTS                         | 0 |
| 290 TAX COLLECTOR DISTRIBUTION              | 0 |
| 310 TELECOMMUNICATIONS                      | 0 |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 0 |
| 312 TRAVEL                                  | 0 |
| 313 AUTOMOBILE REIMBURSEMENT                | 0 |
| 314 ADVERTISING                             | 0 |
| 315 PRINTING & GRAPHICS                     | 0 |
| 316 MAILING SERVICES                        | 0 |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP   | 0 |
| 319 PETTY CASH & CHANGE FUNDS               | 0 |
| 320 TRAINING                                | 0 |
| 321 REIMBURSEMENTS & REFUNDS                | 0 |
| 322 TAXES, LICENSES & PERMITS               | 0 |
| 330 MISCELLANEOUS                           | 0 |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 0 |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 0 |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 0 |
| 492 INSTITUTIONAL, MED & FOOD<br>SUPPLIES   | 0 |
| 510 OTHER SPECIAL REVENUE-TRF<br>OUT        | 0 |
| *602 SPECIAL TRANSPORTATION                 | 0 |
| *606 GRANTS TO OUTSIDE<br>ORGANIZATIONS     | 0 |
| *613 MEDICAL SERVICES                       | 0 |
| *910 LAND ACQUISITION                       | 0 |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - MGMT & BUDGET**

LEAVE PAYMENTS

|   |     |
|---|-----|
| *950 MAJOR MACHINERY, EQUIP, & FURNITURE  | 0   |
| *955 MACHINERY,EQUIP,FURN, & OTHER > 5000 | 0   |
| *990 INFRASTRUCTURE                       | 0   |
| *991 INFRASTRUCTURE MAINTENANCE           | 0   |
| Departmental Total                        |     |
| Expenditures Per Financial Statement      |     |
| Deductions                                |     |
| *Total Disallowed Costs                   | 0   |
| Cost Adjustments                          |     |
| 00114 POLL WORKERS (COUNTY EMPLOYEES ONL  | 0   |
| 00154 PAYMENT FOR UNUSED SICK LEAVE       | 321 |
| 00155 TERMINATION PAYMENTS                | 404 |
| REVENUES:                                 | 0   |
| 331 FEDERAL GRANTS                        | 0   |
| R36100 INTEREST EARNINGS                  | 0   |
| DIRECT COST ADJUSTMENT                    | 0   |
| Functional Cost                           | 725 |
| Allocation Step 1                         |     |
| Inbound - All Others                      | 0   |
| Reallocate Admin Costs                    | 0   |
| Unallocated Costs                         | 0   |
| 1st Allocation                            | 725 |
| Allocation Step 2                         |     |
| Inbound - All Others                      | 0   |
| 2nd Allocation                            | 0   |
| Total For BU - MGMT & BUDGET              |     |
| Schedule .3 Total                         | 725 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department BU - MGMT & BUDGET**

Activity - MANAGEMENT & BUDGET

| Receiving Department                         | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                         | 0.2                 | 0.199601          | 7,487               |                  | 7,487                | 1,116                | 8,603     |
| AT - COUNTY ATTORNEY                         | 0.8                 | 0.798403          | 29,948              |                  | 29,948               |                      | 29,948    |
| AU - AUDIT & MGMT                            | 0.8                 | 0.798403          | 29,948              |                  | 29,948               |                      | 29,948    |
| AV - AVIATION                                | 1.6                 | 1.596806          | 59,897              |                  | 59,897               | 8,927                | 68,824    |
| BU - MGMT & BUDGET                           | 8.5                 | 8.483034          | 318,202             |                  | 318,202              |                      | 318,202   |
| CC - COUNTY COMMISSION                       | 1.9                 | 1.896208          | 71,128              |                  | 71,128               | 10,601               | 81,728    |
| CL - CLERK OF COURT                          | 1.9                 | 1.896208          | 71,128              |                  | 71,128               | 10,601               | 81,728    |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES    | 0.1                 | 0.099800          | 3,744               |                  | 3,744                | 558                  | 4,301     |
| CR - CORRECTIONS &<br>REHABILITATION         | 2.5                 | 2.495010          | 93,589              |                  | 93,589               | 13,948               | 107,537   |
| CT - COMMUNICATIONS                          | 2.0                 | 1.996008          | 74,871              |                  | 74,871               | 11,159               | 86,030    |
| CU - CULTURAL AFFAIRS                        | 1.2                 | 1.197605          | 44,923              |                  | 44,923               | 6,695                | 51,618    |
| EC - ETHICS AND PUBLIC TRUST                 | 0.4                 | 0.399202          | 14,974              |                  | 14,974               | 2,232                | 17,206    |
| EL - ELECTIONS                               | 2.0                 | 1.996008          | 74,871              |                  | 74,871               | 11,159               | 86,030    |
| ET - INFORMATION TECH                        | 2.6                 | 2.594810          | 97,332              |                  | 97,332               | 14,506               | 111,839   |
| FN - FINANCE                                 | 2.6                 | 2.594810          | 97,332              |                  | 97,332               | 14,506               | 111,839   |
| FR - FIRE                                    | 2.5                 | 2.495010          | 93,589              |                  | 93,589               | 13,948               | 107,537   |
| GG - GENERAL GOVT                            | 1.5                 | 1.497006          | 56,153              |                  | 56,153               | 8,369                | 64,522    |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP   | 2.1                 | 2.095808          | 78,615              |                  | 78,615               | 11,717               | 90,331    |
| HR - HUMAN RESOURCES                         | 1.2                 | 1.197605          | 44,923              |                  | 44,923               | 6,695                | 51,618    |
| HT - HOMELESS TRUST                          | 1.2                 | 1.197605          | 44,923              |                  | 44,923               | 6,695                | 51,618    |
| ID - INTERNAL SERVICES                       | 3.2                 | 3.193613          | 119,794             |                  | 119,794              | 17,854               | 137,648   |
| IG - INSPECTOR GENERAL                       | 1.4                 | 1.397206          | 52,410              |                  | 52,410               | 7,811                | 60,221    |
| JA - JUDICIAL ADMINISTRATION                 | 1.8                 | 1.796407          | 67,384              |                  | 67,384               | 10,043               | 77,427    |
| JU - JUVENILE SERVICES                       | 1.2                 | 1.197605          | 44,923              |                  | 44,923               | 6,695                | 51,618    |
| LB - LIBRARIES                               | 0.1                 | 0.099800          | 3,744               |                  | 3,744                | 558                  | 4,301     |
| MA - MAYOR                                   | 0.8                 | 0.798403          | 29,948              |                  | 29,948               | 4,463                | 34,412    |
| ME - MEDICAL EXAMINER                        | 1.9                 | 1.896208          | 71,128              |                  | 71,128               | 10,601               | 81,728    |
| MM - ECONOMIC ADVOCACY TRUST                 | 2.3                 | 2.295409          | 86,102              |                  | 86,102               | 12,832               | 98,934    |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION   | 0.4                 | 0.399202          | 14,974              |                  | 14,974               | 2,232                | 17,206    |
| MT - TRANSP & PW                             | 7.1                 | 7.085828          | 265,792             |                  | 265,792              | 39,613               | 305,406   |
| OC - ADMIN OFF OF THE COURTS                 | 0.9                 | 0.898204          | 33,692              |                  | 33,692               | 5,021                | 38,713    |
| PA - PROPERTY APPRAISER                      | 0.8                 | 0.798403          | 29,948              |                  | 29,948               | 4,463                | 34,412    |
| PD - POLICE                                  | 3.3                 | 3.293413          | 123,537             |                  | 123,537              | 18,412               | 141,949   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES      | 2.7                 | 2.694611          | 101,076             |                  | 101,076              | 15,064               | 116,140   |
| PR - PARKS, REC & OPEN SPACES                | 4.9                 | 4.890220          | 183,434             |                  | 183,434              | 27,339               | 210,773   |
| SP - SEAPORT                                 | 1.6                 | 1.596806          | 59,897              |                  | 59,897               | 8,927                | 68,824    |
| TT - OFFICE OF THE CITT                      | 1.2                 | 1.197605          | 44,923              |                  | 44,923               | 6,695                | 51,618    |
| VZ - VIZCAYA                                 | 0.5                 | 0.499002          | 18,718              |                  | 18,718               | 2,790                | 21,507    |
| PUBLIC HEALTH TRUST                          | 0.2                 | 0.199601          | 7,487               |                  | 7,487                | 1,116                | 8,603     |
| ALL OTHER*                                   | 26.3                | 26.247504         | 984,555             |                  | 984,555              | 146,737              | 1,131,292 |
| Schedule .4 Total for MANAGEMENT &<br>BUDGET | 100.2               | 100.000000        | 3,751,043           |                  | 3,751,043            | 502,699              | 4,253,742 |

Allocation Basis: STAFF EFFORT DISTRIBUTION BY DEPARTMENT

Allocation Source: FY18 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department BU - MGMT & BUDGET**

Activity - GRANTS COORDINATION

| Receiving Department                         | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| BU - GRANTS COORD                            | 100                 | 100.000000        | 1,549,722           |                  | 1,549,722            | 771,277              | 2,320,999 |
| Schedule .4 Total for GRANTS<br>COORDINATION | 100                 | 100.000000        | 1,549,722           |                  | 1,549,722            | 771,277              | 2,320,999 |

Allocation Basis: DIRECT ALLOCATION TO GRANTS COORDINATION  
Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department BU - MGMT & BUDGET**

Activity - MGMT PLANNING & STRATEGY

| Receiving Department                              | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                              | 242                 | 0.836907          | 12,212              |                  | 12,212               | 1,674                | 13,886    |
| AT - COUNTY ATTORNEY                              | 124                 | 0.428828          | 6,257               |                  | 6,257                |                      | 6,257     |
| AU - AUDIT & MGMT                                 | 37                  | 0.127957          | 1,867               |                  | 1,867                |                      | 1,867     |
| AV - AVIATION                                     | 1,332               | 4.606446          | 67,216              |                  | 67,216               | 9,214                | 76,430    |
| BU - MGMT & BUDGET                                | 60                  | 0.207498          | 3,028               |                  | 3,028                |                      | 3,028     |
| CC - COUNTY COMMISSION                            | 171                 | 0.591368          | 8,629               |                  | 8,629                | 1,183                | 9,812     |
| CL - CLERK OF COURT                               | 1,012               | 3.499793          | 51,068              |                  | 51,068               | 7,000                | 58,068    |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES         | 875                 | 3.026006          | 44,155              |                  | 44,155               | 6,053                | 50,207    |
| CR - CORRECTIONS &<br>REHABILITATION              | 2,735               | 9.458431          | 138,015             |                  | 138,015              | 18,918               | 156,934   |
| CT - COMMUNICATIONS                               | 163                 | 0.563702          | 8,225               |                  | 8,225                | 1,127                | 9,353     |
| CU - CULTURAL AFFAIRS                             | 104                 | 0.359662          | 5,248               |                  | 5,248                | 719                  | 5,967     |
| EC - ETHICS AND PUBLIC TRUST                      | 15                  | 0.051874          | 757                 |                  | 757                  | 104                  | 861       |
| EL - ELECTIONS                                    | 93                  | 0.321621          | 4,693               |                  | 4,693                | 643                  | 5,336     |
| ET - INFORMATION TECH                             | 785                 | 2.714760          | 39,613              |                  | 39,613               | 5,430                | 45,043    |
| FN - FINANCE                                      | 355                 | 1.227694          | 17,914              |                  | 17,914               | 2,456                | 20,370    |
| FR - FIRE   | 2,562               | 8.860147          | 129,285             |                  | 129,285              | 17,722               | 147,007   |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP        | 313                 | 1.082446          | 15,795              |                  | 15,795               | 2,165                | 17,960    |
| HR - HUMAN RESOURCES                              | 110                 | 0.380412          | 5,551               |                  | 5,551                | 761                  | 6,312     |
| HT - HOMELESS TRUST                               | 19                  | 0.065708          | 959                 |                  | 959                  | 131                  | 1,090     |
| ID - INTERNAL SERVICES                            | 797                 | 2.756260          | 40,219              |                  | 40,219               | 5,513                | 45,732    |
| IG - INSPECTOR GENERAL                            | 38                  | 0.131415          | 1,918               |                  | 1,918                | 263                  | 2,180     |
| JA - JUDICIAL ADMINISTRATION                      | 267                 | 0.923364          | 13,474              |                  | 13,474               | 1,847                | 15,320    |
| JU - JUVENILE SERVICES                            | 95                  | 0.328538          | 4,794               |                  | 4,794                | 657                  | 5,451     |
| LB - LIBRARIES                                    | 578                 | 1.998893          | 29,167              |                  | 29,167               | 3,998                | 33,166    |
| MA - MAYOR  | 35                  | 0.121040          | 1,766               |                  | 1,766                | 242                  | 2,008     |
| ME - MEDICAL EXAMINER                             | 83                  | 0.287038          | 4,188               |                  | 4,188                | 574                  | 4,763     |
| MM - ECONOMIC ADVOCACY TRUST                      | 18                  | 0.062249          | 908                 |                  | 908                  | 125                  | 1,033     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION        | 20                  | 0.069166          | 1,009               |                  | 1,009                | 138                  | 1,148     |
| MT - TRANSP & PW                                  | 3,876               | 13.404344         | 195,593             |                  | 195,593              | 26,811               | 222,404   |
| PA - PROPERTY APPRAISER                           | 383                 | 1.324526          | 19,327              |                  | 19,327               | 2,649                | 21,976    |
| PD - POLICE                                       | 4,425               | 15.302946         | 223,297             |                  | 223,297              | 30,609               | 253,906   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES           | 924                 | 3.195463          | 46,628              |                  | 46,628               | 6,391                | 53,019    |
| PR - PARKS, REC & OPEN SPACES                     | 2,196               | 7.594411          | 110,816             |                  | 110,816              | 15,190               | 126,006   |
| SP - SEAPORT                                      | 398                 | 1.376401          | 20,084              |                  | 20,084               | 2,753                | 22,837    |
| PUBLIC HEALTH TRUST                               | 2                   | 0.006917          | 101                 |                  | 101                  | 14                   | 115       |
| ALL OTHER*  | 3,674               | 12.705769         | 185,400             |                  | 185,400              | 25,414               | 210,814   |
| Schedule .4 Total for MGMT PLANNING<br>& STRATEGY | 28,916              | 100.000000        | 1,459,179           |                  | 1,459,179            | 198,488              | 1,657,667 |

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department BU - MGMT & BUDGET**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 725                 |                  | 725                  |                      | 725   |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 725                 |                  | 725                  | 0                    | 725   |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department BU - MGMT & BUDGET**

| Receiving Department                       | Total     | MANAGEMENT &<br>BUDGET | GRANTS<br>COORDINATION | MGMT PLANNING &<br>STRATEGY | LEAVE PAYMENTS |
|--|-----------|------------------------|------------------------|-----------------------------|----------------|
| AD - ANIMAL SERVICES                       | 22,489    | 8,603                  | 0                      | 13,886                      | 0              |
| AT - COUNTY ATTORNEY                       | 36,206    | 29,948                 | 0                      | 6,257                       | 0              |
| AU - AUDIT & MGMT                          | 31,816    | 29,948                 | 0                      | 1,867                       | 0              |
| AV - AVIATION                              | 145,254   | 68,824                 | 0                      | 76,430                      | 0              |
| BU - MGMT & BUDGET                         | 321,230   | 318,202                | 0                      | 3,028                       | 0              |
| BU - GRANTS COORD                          | 2,320,999 | 0                      | 2,320,999              | 0                           | 0              |
| CC - COUNTY COMMISSION                     | 91,540    | 81,728                 | 0                      | 9,812                       | 0              |
| CL - CLERK OF COURT                        | 139,797   | 81,728                 | 0                      | 58,068                      | 0              |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 54,509    | 4,301                  | 0                      | 50,207                      | 0              |
| CR - CORRECTIONS &<br>REHABILITATION       | 264,471   | 107,537                | 0                      | 156,934                     | 0              |
| CT - COMMUNICATIONS                        | 95,383    | 86,030                 | 0                      | 9,353                       | 0              |
| CU - CULTURAL AFFAIRS                      | 57,585    | 51,618                 | 0                      | 5,967                       | 0              |
| EC - ETHICS AND PUBLIC TRUST               | 18,067    | 17,206                 | 0                      | 861                         | 0              |
| EL - ELECTIONS                             | 91,366    | 86,030                 | 0                      | 5,336                       | 0              |
| ET - INFORMATION TECH                      | 156,882   | 111,839                | 0                      | 45,043                      | 0              |
| FN - FINANCE                               | 132,209   | 111,839                | 0                      | 20,370                      | 0              |
| FR - FIRE                                  | 254,544   | 107,537                | 0                      | 147,007                     | 0              |
| GG - GENERAL GOVT                          | 64,522    | 64,522                 | 0                      | 0                           | 0              |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 108,291   | 90,331                 | 0                      | 17,960                      | 0              |
| HR - HUMAN RESOURCES                       | 57,930    | 51,618                 | 0                      | 6,312                       | 0              |
| HT - HOMELESS TRUST                        | 52,708    | 51,618                 | 0                      | 1,090                       | 0              |
| ID - INTERNAL SERVICES                     | 183,379   | 137,648                | 0                      | 45,732                      | 0              |
| IG - INSPECTOR GENERAL                     | 62,401    | 60,221                 | 0                      | 2,180                       | 0              |
| JA - JUDICIAL ADMINISTRATION               | 92,747    | 77,427                 | 0                      | 15,320                      | 0              |
| JU - JUVENILE SERVICES                     | 57,069    | 51,618                 | 0                      | 5,451                       | 0              |
| LB - LIBRARIES                             | 37,467    | 4,301                  | 0                      | 33,166                      | 0              |
| MA - MAYOR                                 | 36,420    | 34,412                 | 0                      | 2,008                       | 0              |
| ME - MEDICAL EXAMINER                      | 86,491    | 81,728                 | 0                      | 4,763                       | 0              |
| MM - ECONOMIC ADVOCACY TRUST               | 99,967    | 98,934                 | 0                      | 1,033                       | 0              |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 18,354    | 17,206                 | 0                      | 1,148                       | 0              |
| MT - TRANSP & PW                           | 527,810   | 305,406                | 0                      | 222,404                     | 0              |
| OC - ADMIN OFF OF THE COURTS               | 38,713    | 38,713                 | 0                      | 0                           | 0              |
| PA - PROPERTY APPRAISER                    | 56,388    | 34,412                 | 0                      | 21,976                      | 0              |
| PD - POLICE                                | 395,855   | 141,949                | 0                      | 253,906                     | 0              |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 169,159   | 116,140                | 0                      | 53,019                      | 0              |
| PR - PARKS, REC & OPEN SPACES              | 336,779   | 210,773                | 0                      | 126,006                     | 0              |
| SP - SEAPORT                               | 91,661    | 68,824                 | 0                      | 22,837                      | 0              |
| TT - OFFICE OF THE CITT                    | 51,618    | 51,618                 | 0                      | 0                           | 0              |
| VZ - VIZCAYA                               | 21,507    | 21,507                 | 0                      | 0                           | 0              |
| PUBLIC HEALTH TRUST                        | 8,718     | 8,603                  | 0                      | 115                         | 0              |
| LEAVE PAYMENTS                             | 725       | 0                      | 0                      | 0                           | 725            |
| ALL OTHER*                                 | 1,342,106 | 1,131,292              | 0                      | 210,814                     | 0              |
| Direct Bill                                | 0         | 0                      | 0                      | 0                           | 0              |
| Total                                      | 8,233,133 | 4,253,742              | 2,320,999              | 1,657,667                   | 725            |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department CC - COUNTY COMMISSION**

The Miami-Dade County Board of County Commissioners (BCC or the Board) is the legislative and governing body of Miami-Dade County. The BCC reviews and adopts comprehensive development land use plans for the County; licenses and regulates taxis, transportation network entities, jitneys, limousines, and rental cars; sets tolls and policy regarding public transportation systems; regulates utilities; adopts and enforces building codes; establishes zoning controls; and establishes policy relating to public health, safety services and facilities, recreational and cultural facilities, housing and social services programs, and other services. Each year, the BCC sets the property tax millage rates and approves the County's budget, which determines the expenditures and revenues necessary to operate all County services, and enacts the County's strategic plan. In addition, the Board, through its agenda coordination function, develops and distributes all legislative items.

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.
- **Agenda Coordination** – the costs of Agenda Coordination 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.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department CC - COUNTY COMMISSION**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|--|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement:    | 19,805,691     |                |           | 19,805,691 |
| Deductions:                              |                |                |           |            |
| 602 SPECIAL TRANSPORTATION               | -16,432        |                |           |            |
| 606 GRANTS TO OUTSIDE ORGANIZATIONS      | -589,856       |                |           |            |
| 616 PP&E FOR OUTSIDE AGENCIES BY OCED GR | -7,739         |                |           |            |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE  | -27,552        |                |           |            |
| Total Deductions:                        | -641,579       |                |           | -641,579   |
| Cost Adjustments:                        |                |                |           |            |
| 00114 POLL WORKERS (CO EMPLOYEES ONLY)   | -264           |                |           |            |
| 00154 PAYMENT FOR UNUSED SICK LEAVE      | 0              |                |           |            |
| 00155 TERMINATION PAYMENTS               | 0              |                |           |            |
| REVENUES:                                | 0              |                |           |            |
| 361 INTEREST EARNINGS                    | -35,767        |                |           |            |
| Total Departmental Cost Adjustments:     | -36,031        |                |           | -36,031    |
| Inbound Costs:                           |                |                |           |            |
| DEPRECIATION                             | 324,637        |                | 324,637   |            |
| AT - COUNTY ATTORNEY                     | 1,762,342      | 226,887        | 1,989,229 |            |
| BU - MGMT & BUDGET                       | 79,757         | 11,784         | 91,540    |            |
| CC - COUNTY COMMISSION                   |                | 880,052        | 880,052   |            |
| CT - COMMUNICATIONS                      |                | 855,509        | 855,509   |            |
| ET - INFORMATION TECH                    |                | 101,599        | 101,599   |            |
| FN - FINANCE                             |                | 87,327         | 87,327    |            |
| GG - GENERAL GOVT                        |                | 1,405,599      | 1,405,599 |            |
| HR - HUMAN RESOURCES                     |                | 48,192         | 48,192    |            |
| ID - INTERNAL SERVICES                   |                | 301            | 301       |            |
| IG - INSPECTOR GENERAL                   |                | 792            | 792       |            |
| LEAVE PAYMENTS                           |                | 215,832        | 215,832   |            |
| Total Allocated Additions:               | 2,166,736      | 3,833,874      | 6,000,610 | 6,000,610  |
| Total To Be Allocated:                   | 21,294,817     | 3,833,874      |           | 25,128,691 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department CC - COUNTY COMMISSION**

|   | Total      | G&A     | AUDITOR   | INTERGOV'T<br>AFFAIRS | AGENDA<br>COORDINATION |
|---|------------|---------|-----------|-----------------------|------------------------|
| Other Expense & Cost                        |            |         |           |                       |                        |
| 001 SALARIES                                | 12,112,698 | 667,073 | 1,309,723 | 482,910               | 428,362                |
| 010 FRINGE BENEFITS                         | 4,935,827  | 482,327 | 423,717   | 168,735               | 159,535                |
| 035 POST EMPLOYMENT BENEFITS                | 1,800      | 1,800   | 0         | 0                     | 0                      |
| 116 OTHER COURT OPERATING<br>EXPENSE        | (638)      | 0       | 0         | 0                     | 0                      |
| 210 ACCOUNTING & AUDITING                   | 2,500      | 0       | 0         | 0                     | 0                      |
| 220 ELECTRICAL SERVICES                     | 11,086     | 0       | 0         | 0                     | 0                      |
| 221 WATER AND DISPOSAL<br>SERVICES          | 2,506      | 0       | 0         | 0                     | 0                      |
| 223 INDUSTRIAL SERVICE RELATED              | 35,714     | 1,770   | 343       | 0                     | 0                      |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 1,436      | 0       | 0         | 0                     | 0                      |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 52,456     | 169     | 500       | 200                   | 100                    |
| 234 PROPERTY DAMAGE/FIRE<br>INSURANCE       | 1,244      | 0       | 0         | 0                     | 0                      |
| 241 EQUIPMENT MAINTENANCE                   | 624        | 0       | 0         | 0                     | 0                      |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS    | 2,556      | 0       | 0         | 0                     | 0                      |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT     | 255        | 0       | 0         | 0                     | 0                      |
| 252 VEHICLES-RENTAL                         | 62,592     | 0       | 0         | 1,859                 | 0                      |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL      | 50,881     | 4,620   | 5,210     | 0                     | 7,480                  |
| 255 RENT PAYMENTS TO LESSORS                | 424,914    | 0       | 0         | 56,543                | 0                      |
| 259 OTHER RENTAL EXPENSE                    | 13,213     | 0       | 0         | 0                     | 0                      |
| 260 GSA CHARGES                             | 279,684    | 42,975  | 2,875     | 1,203                 | 467                    |
| 261 ITD                                     | 161,992    | 90,220  | 5,287     | 2,434                 | 1,263                  |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 40,151     | 36,471  | 0         | 0                     | 0                      |
| 265 PARKS & RECREATION<br>SERVICES          | 20,950     | 0       | 0         | 0                     | 0                      |
| 266 CLERK OF COURTS                         | 10,545     | 0       | 0         | 0                     | 0                      |
| 310 TELECOMMUNICATIONS                      | 216,668    | 14,747  | 13,624    | 7,204                 | 2,032                  |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 52,245     | 105     | 7,792     | 12,648                | 0                      |
| 312 TRAVEL                                  | 156,926    | 0       | 0         | 39,225                | 0                      |
| 313 AUTOMOBILE REIMBURSEMENT                | 41,561     | 38      | 870       | 3,205                 | 0                      |
| 314 ADVERTISING                             | 152,022    | 0       | 3,783     | 15,000                | 0                      |
| 315 PRINTING & GRAPHICS                     | 39,507     | 0       | 80        | 75                    | 0                      |
| 316 MAILING SERVICES                        | 11,924     | 499     | 0         | 512                   | 0                      |
| 319 PETTY CASH & CHANGE FUNDS               | 6,626      | 1,115   | 0         | 0                     | 0                      |
| 320 TRAINING                                | 4,560      | 985     | 575       | 200                   | 0                      |
| 321 REIMBURSEMENTS & REFUNDS                | (7,684)    | (1,754) | 0         | 0                     | 0                      |
| 322 TAXES,LICENSES & PERMITS                | 9,948      | 0       | 0         | 0                     | 0                      |
| 330 MISCELLANEOUS                           | 67,842     | 22,515  | 5,328     | 18,009                | 0                      |
| 410 FUEL & LUBRICANTS                       | 2,093      | 0       | 0         | 0                     | 0                      |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 2,266      | 0       | 0         | 0                     | 0                      |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 2,203      | 358     | 0         | 0                     | 0                      |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 89,949     | 11,445  | 5,961     | 0                     | 7,692                  |
| 490 CHEMICALS                               | (10,850)   | 0       | 0         | 0                     | 0                      |
| 491 RECREATIONAL SUPPLIES                   | 22         | 0       | 0         | 0                     | 0                      |
| 492 INSTITUTIONAL, MED & FOOD<br>SUPPLIES   | 27,653     | 4,593   | 62        | 0                     | 0                      |
| 493 CLOTHING & UNIFORMS                     | 14,495     | 714     | 0         | 0                     | 0                      |
| 496 OTHER MATERIALS & SUPPLIES              | 2,150      | 0       | 0         | 0                     | 0                      |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department CC - COUNTY COMMISSION**

|  | Total        | G&A         | AUDITOR   | INTERGOV'T<br>AFFAIRS | AGENDA<br>COORDINATION |
|--|--------------|-------------|-----------|-----------------------|------------------------|
| 501 GENERAL FUND-TRF OUT                     | 50,000       | 0           | 0         | 0                     | 0                      |
| 523 LOAN AGREEMENTS                          | 7,000        | 0           | 0         | 0                     | 0                      |
| *602 SPECIAL TRANSPORTATION                  | 16,432       | 0           | 0         | 0                     | 0                      |
| *606 GRANTS TO OUTSIDE<br>ORGANIZATIONS      | 589,856      | 0           | 0         | 0                     | 0                      |
| *616 PP&E FOR OUTSIDE AGENCIES<br>BY OCED GR | 7,739        | 0           | 0         | 0                     | 0                      |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE  | 27,552       | 0           | 0         | 0                     | 0                      |
| Departmental Total                           |              |             |           |                       |                        |
| Expenditures Per Financial Statement         | 19,805,691   |             |           |                       |                        |
| Deductions                                   |              |             |           |                       |                        |
| *Total Disallowed Costs                      | (641,579)    | 0           | 0         | 0                     | 0                      |
| Cost Adjustments                             |              |             |           |                       |                        |
| 00114 POLL WORKERS (CO<br>EMPLOYEES ONLY)    | (264)        | 0           | 0         | 0                     | 0                      |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE       | 0            | (4,326)     | 0         | 0                     | 0                      |
| 00155 TERMINATION PAYMENTS                   | 0            | (23,499)    | 0         | 0                     | 0                      |
| REVENUES:                                    | 0            | 0           | 0         | 0                     | 0                      |
| 361 INTEREST EARNINGS                        | (35,767)     | 0           | 0         | 0                     | 0                      |
| Functional Cost                              | 19,128,081   | 1,354,960   | 1,785,730 | 809,962               | 606,931                |
| Allocation Step 1                            |              |             |           |                       |                        |
| Inbound - All Others                         | 2,166,736    | 119,387     | 234,224   | 86,453                | 76,702                 |
| Reallocate Admin Costs                       |              | (1,474,347) | 150,254   | 66,680                | 50,852                 |
| Unallocated Costs                            | (17,397,133) | 0           | 0         | 0                     | 0                      |
| 1st Allocation                               | 3,897,684    | 0           | 2,170,209 | 963,095               | 734,486                |
| Allocation Step 2                            |              |             |           |                       |                        |
| Inbound - All Others                         | 3,833,874    | 211,246     | 414,442   | 152,971               | 135,719                |
| Reallocate Admin Costs                       |              | (211,246)   | 21,529    | 9,554                 | 7,286                  |
| Unallocated Costs                            | (3,092,077)  | 0           | 0         | 0                     | 0                      |
| 2nd Allocation                               | 741,797      | 0           | 435,970   | 162,525               | 143,005                |
| Total For CC - COUNTY COMMISSION             |              |             |           |                       |                        |
| Schedule .3 Total                            | 4,639,481    | 0           | 2,606,179 | 1,125,620             | 877,491                |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department CC - COUNTY COMMISSION**

|   | LEAVE PAYMENTS | COUNTY<br>COMMISSION** |
|---|----------------|------------------------|
| Other Expense & Cost                        |                |                        |
| 001 SALARIES                                | 0              | 9,224,630              |
| 010 FRINGE BENEFITS                         | 0              | 3,701,513              |
| 035 POST EMPLOYMENT BENEFITS                | 0              | 0                      |
| 116 OTHER COURT OPERATING<br>EXPENSE        | 0              | (638)                  |
| 210 ACCOUNTING & AUDITING                   | 0              | 2,500                  |
| 220 ELECTRICAL SERVICES                     | 0              | 11,086                 |
| 221 WATER AND DISPOSAL<br>SERVICES          | 0              | 2,506                  |
| 223 INDUSTRIAL SERVICE RELATED              | 0              | 33,601                 |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 0              | 1,436                  |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 0              | 51,487                 |
| 234 PROPERTY DAMAGE/FIRE<br>INSURANCE       | 0              | 1,244                  |
| 241 EQUIPMENT MAINTENANCE                   | 0              | 624                    |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS    | 0              | 2,556                  |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT     | 0              | 255                    |
| 252 VEHICLES-RENTAL                         | 0              | 60,733                 |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL      | 0              | 33,571                 |
| 255 RENT PAYMENTS TO LESSORS                | 0              | 368,371                |
| 259 OTHER RENTAL EXPENSE                    | 0              | 13,213                 |
| 260 GSA CHARGES                             | 0              | 232,164                |
| 261 ITD                                     | 0              | 62,788                 |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 0              | 3,680                  |
| 265 PARKS & RECREATION<br>SERVICES          | 0              | 20,950                 |
| 266 CLERK OF COURTS                         | 0              | 10,545                 |
| 310 TELECOMMUNICATIONS                      | 0              | 179,061                |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 0              | 31,700                 |
| 312 TRAVEL                                  | 0              | 117,701                |
| 313 AUTOMOBILE REIMBURSEMENT                | 0              | 37,448                 |
| 314 ADVERTISING                             | 0              | 133,239                |
| 315 PRINTING & GRAPHICS                     | 0              | 39,352                 |
| 316 MAILING SERVICES                        | 0              | 10,913                 |
| 319 PETTY CASH & CHANGE FUNDS               | 0              | 5,511                  |
| 320 TRAINING                                | 0              | 2,800                  |
| 321 REIMBURSEMENTS & REFUNDS                | 0              | (5,930)                |
| 322 TAXES,LICENSES & PERMITS                | 0              | 9,948                  |
| 330 MISCELLANEOUS                           | 0              | 21,990                 |
| 410 FUEL & LUBRICANTS                       | 0              | 2,093                  |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 0              | 2,266                  |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 0              | 1,845                  |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 0              | 64,851                 |
| 490 CHEMICALS                               | 0              | (10,850)               |
| 491 RECREATIONAL SUPPLIES                   | 0              | 22                     |
| 492 INSTITUTIONAL, MED & FOOD<br>SUPPLIES   | 0              | 22,998                 |
| 493 CLOTHING & UNIFORMS                     | 0              | 13,781                 |
| 496 OTHER MATERIALS & SUPPLIES              | 0              | 2,150                  |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department CC - COUNTY COMMISSION**

|  | LEAVE PAYMENTS | COUNTY<br>COMMISSION** |
|--|----------------|------------------------|
| 501 GENERAL FUND-TRF OUT                     | 0              | 50,000                 |
| 523 LOAN AGREEMENTS                          | 0              | 7,000                  |
| *602 SPECIAL TRANSPORTATION                  | 0              | 0                      |
| *606 GRANTS TO OUTSIDE<br>ORGANIZATIONS      | 0              | 0                      |
| *616 PP&E FOR OUTSIDE AGENCIES<br>BY OCED GR | 0              | 0                      |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE  | 0              | 0                      |
| Departmental Total                           |                |                        |
| Expenditures Per Financial Statement         |                |                        |
| Deductions                                   |                |                        |
| *Total Disallowed Costs                      | 0              | 0                      |
| Cost Adjustments                             |                |                        |
| 00114 POLL WORKERS (CO<br>EMPLOYEES ONLY)    | 0              | (264)                  |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE       | 4,326          | 0                      |
| 00155 TERMINATION PAYMENTS                   | 23,499         | 0                      |
| REVENUES:                                    | 0              | 0                      |
| 361 INTEREST EARNINGS                        | 0              | (35,767)               |
| Functional Cost                              | 27,825         | 14,542,673             |
| Allocation Step 1                            |                |                        |
| Inbound - All Others                         | 0              | 1,649,969              |
| Reallocate Admin Costs                       | 2,070          | 1,204,491              |
| Unallocated Costs                            | 0              | (17,397,133)           |
| 1st Allocation                               | 29,895         | 0                      |
| Allocation Step 2                            |                |                        |
| Inbound - All Others                         | 0              | 2,919,496              |
| Reallocate Admin Costs                       | 297            | 172,581                |
| Unallocated Costs                            | 0              | (3,092,077)            |
| 2nd Allocation                               | 297            | 0                      |
| Total For CC - COUNTY COMMISSION             |                |                        |
| Schedule .3 Total                            | 30,191         | 0                      |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - AUDITOR

| Receiving Department          | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|-------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AU - AUDIT & MGMT             | 4,160.00            | 41.434263         | 899,210             |                  | 899,210              |                      | 899,210   |
| CC - COUNTY COMMISSION        | 4,040.00            | 40.239044         | 873,271             |                  | 873,271              |                      | 873,271   |
| FN - FINANCE                  | 1,840.00            | 18.326693         | 397,727             |                  | 397,727              | 435,970              | 833,698   |
| Schedule .4 Total for AUDITOR | 10,040.00           | 100.000000        | 2,170,209           |                  | 2,170,209            | 435,970              | 2,606,179 |

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT

Allocation Source: FY18 AUDIT HOURS - COMMISSION AUDITOR



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - INTERGOV'T AFFAIRS

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| AD - ANIMAL SERVICES                     | 242              | 0.836907       | 8,060            |               | 8,060             | 1,379             | 9,439     |
| AT - COUNTY ATTORNEY                     | 124              | 0.428828       | 4,130            |               | 4,130             |                   | 4,130     |
| AU - AUDIT & MGMT                        | 37               | 0.127957       | 1,232            |               | 1,232             |                   | 1,232     |
| AV - AVIATION                            | 1,332            | 4.606446       | 44,364           |               | 44,364            | 7,590             | 51,954    |
| BU - MGMT & BUDGET                       | 60               | 0.207498       | 1,998            |               | 1,998             |                   | 1,998     |
| CC - COUNTY COMMISSION                   | 171              | 0.591368       | 5,695            |               | 5,695             |                   | 5,695     |
| CL - CLERK OF COURT                      | 1,012            | 3.499793       | 33,706           |               | 33,706            | 5,766             | 39,472    |
| CO - COMMUNITY ACTION & HUMAN SERVICES   | 875              | 3.026006       | 29,143           |               | 29,143            | 4,986             | 34,129    |
| CR - CORRECTIONS & REHABILITATION        | 2,735            | 9.458431       | 91,094           |               | 91,094            | 15,584            | 106,677   |
| CT - COMMUNICATIONS                      | 163              | 0.563702       | 5,429            |               | 5,429             | 929               | 6,358     |
| CU - CULTURAL AFFAIRS                    | 104              | 0.359662       | 3,464            |               | 3,464             | 593               | 4,056     |
| EC - ETHICS AND PUBLIC TRUST             | 15               | 0.051874       | 500              |               | 500               | 85                | 585       |
| EL - ELECTIONS                           | 93               | 0.321621       | 3,098            |               | 3,098             | 530               | 3,627     |
| ET - INFORMATION TECH                    | 785              | 2.714760       | 26,146           |               | 26,146            | 4,473             | 30,618    |
| FN - FINANCE                             | 355              | 1.227694       | 11,824           |               | 11,824            | 2,023             | 13,847    |
| FR - FIRE                                | 2,562            | 8.860147       | 85,332           |               | 85,332            | 14,598            | 99,929    |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP  | 313              | 1.082446       | 10,425           |               | 10,425            | 1,783             | 12,208    |
| HR - HUMAN RESOURCES                     | 110              | 0.380412       | 3,664            |               | 3,664             | 627               | 4,290     |
| HT - HOMELESS TRUST                      | 19               | 0.065708       | 633              |               | 633               | 108               | 741       |
| ID - INTERNAL SERVICES                   | 797              | 2.756260       | 26,545           |               | 26,545            | 4,541             | 31,086    |
| IG - INSPECTOR GENERAL                   | 38               | 0.131415       | 1,266            |               | 1,266             | 216               | 1,482     |
| JA - JUDICIAL ADMINISTRATION             | 267              | 0.923364       | 8,893            |               | 8,893             | 1,521             | 10,414    |
| JU - JUVENILE SERVICES                   | 95               | 0.328538       | 3,164            |               | 3,164             | 541               | 3,705     |
| LB - LIBRARIES                           | 578              | 1.998893       | 19,251           |               | 19,251            | 3,293             | 22,545    |
| MA - MAYOR                               | 35               | 0.121040       | 1,166            |               | 1,166             | 199               | 1,365     |
| ME - MEDICAL EXAMINER                    | 83               | 0.287038       | 2,764            |               | 2,764             | 473               | 3,237     |
| MM - ECONOMIC ADVOCACY TRUST             | 18               | 0.062249       | 600              |               | 600               | 102               | 702       |
| MP - METROPOLITAN PLANNING ORGANIZATION  | 20               | 0.069166       | 666              |               | 666               | 114               | 780       |
| MT - TRANSP & PW                         | 3,876            | 13.404344      | 129,097          |               | 129,097           | 22,085            | 151,181   |
| PA - PROPERTY APPRAISER                  | 383              | 1.324526       | 12,756           |               | 12,756            | 2,182             | 14,939    |
| PD - POLICE                              | 4,425            | 15.302946      | 147,382          |               | 147,382           | 25,215            | 172,596   |
| PE - REGULATORY & ECONOMIC RESOURCES     | 924              | 3.195463       | 30,775           |               | 30,775            | 5,265             | 36,040    |
| PR - PARKS, REC & OPEN SPACES            | 2,196            | 7.594411       | 73,141           |               | 73,141            | 12,512            | 85,654    |
| SP - SEAPORT                             | 398              | 1.376401       | 13,256           |               | 13,256            | 2,268             | 15,524    |
| PUBLIC HEALTH TRUST                      | 2                | 0.006917       | 67               |               | 67                | 11                | 78        |
| ALL OTHER*                               | 3,674            | 12.705769      | 122,369          |               | 122,369           | 20,934            | 143,302   |
| Schedule .4 Total for INTERGOV'T AFFAIRS | 28,916           | 100.000000     | 963,095          |               | 963,095           | 162,525           | 1,125,620 |

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - AGENDA COORDINATION

| Receiving Department                         | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| AT - COUNTY ATTORNEY                         | 4                   | 0.295639          | 2,171               |                  | 2,171                |                      | 2,171   |
| AV - AVIATION                                | 50                  | 3.695492          | 27,143              |                  | 27,143               | 5,521                | 32,664  |
| BU - MGMT & BUDGET                           | 52                  | 3.843311          | 28,229              |                  | 28,229               |                      | 28,229  |
| CC - COUNTY COMMISSION                       | 2                   | 0.147820          | 1,086               |                  | 1,086                |                      | 1,086   |
| CL - CLERK OF COURT                          | 195                 | 14.412417         | 105,857             |                  | 105,857              | 21,533               | 127,391 |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES    | 5                   | 0.369549          | 2,714               |                  | 2,714                | 552                  | 3,266   |
| CU - CULTURAL AFFAIRS                        | 20                  | 1.478197          | 10,857              |                  | 10,857               | 2,209                | 13,066  |
| ET - INFORMATION TECH                        | 3                   | 0.221729          | 1,629               |                  | 1,629                | 331                  | 1,960   |
| FN - FINANCE                                 | 16                  | 1.182557          | 8,686               |                  | 8,686                | 1,767                | 10,453  |
| FR - FIRE                                    | 3                   | 0.221729          | 1,629               |                  | 1,629                | 331                  | 1,960   |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP   | 37                  | 2.734664          | 20,086              |                  | 20,086               | 4,086                | 24,172  |
| HR - HUMAN RESOURCES                         | 7                   | 0.517369          | 3,800               |                  | 3,800                | 773                  | 4,573   |
| HT - HOMELESS TRUST                          | 3                   | 0.221729          | 1,629               |                  | 1,629                | 331                  | 1,960   |
| ID - INTERNAL SERVICES                       | 183                 | 13.525499         | 99,343              |                  | 99,343               | 20,208               | 119,551 |
| JU - JUVENILE SERVICES                       | 6                   | 0.443459          | 3,257               |                  | 3,257                | 663                  | 3,920   |
| LB - LIBRARIES                               | 1                   | 0.073910          | 543                 |                  | 543                  | 110                  | 653     |
| MA - MAYOR                                   | 119                 | 8.795270          | 64,600              |                  | 64,600               | 13,141               | 77,741  |
| MT - TRANSP & PW                             | 118                 | 8.721360          | 64,057              |                  | 64,057               | 13,031               | 77,088  |
| PA - PROPERTY APPRAISER                      | 27                  | 1.995565          | 14,657              |                  | 14,657               | 2,982                | 17,639  |
| PD - POLICE                                  | 15                  | 1.108647          | 8,143               |                  | 8,143                | 1,656                | 9,799   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES      | 219                 | 16.186255         | 118,886             |                  | 118,886              | 24,185               | 143,070 |
| PR - PARKS, REC & OPEN SPACES                | 186                 | 13.747228         | 100,971             |                  | 100,971              | 20,540               | 121,511 |
| SP - SEAPORT                                 | 11                  | 0.813008          | 5,971               |                  | 5,971                | 1,215                | 7,186   |
| TT - OFFICE OF THE CITT                      | 4                   | 0.295639          | 2,171               |                  | 2,171                | 442                  | 2,613   |
| ALL OTHER*                                   | 67                  | 4.951958          | 36,371              |                  | 36,371               | 7,399                | 43,770  |
| Schedule .4 Total for AGENDA<br>COORDINATION | 1,353               | 100.000000        | 734,486             |                  | 734,486              | 143,005              | 877,491 |

Allocation Basis: NUMBER OF AGENDA ITEMS BY DEPARTMENT  
Allocation Source: FY18 AGENDA ITEMS - AGENDA COORDINATION



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 29,895              |                  | 29,895               | 297                  | 30,191 |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 29,895              |                  | 29,895               | 297                  | 30,191 |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department CC - COUNTY COMMISSION**

| Receiving Department                       | Total     | AUDITOR   | INTERGOV'T<br>AFFAIRS | AGENDA<br>COORDINATION | LEAVE PAYMENTS |
|--|-----------|-----------|-----------------------|------------------------|----------------|
| AD - ANIMAL SERVICES                       | 9,439     | 0         | 9,439                 | 0                      | 0              |
| AT - COUNTY ATTORNEY                       | 6,301     | 0         | 4,130                 | 2,171                  | 0              |
| AU - AUDIT & MGMT                          | 900,442   | 899,210   | 1,232                 | 0                      | 0              |
| AV - AVIATION                              | 84,618    | 0         | 51,954                | 32,664                 | 0              |
| BU - MGMT & BUDGET                         | 30,227    | 0         | 1,998                 | 28,229                 | 0              |
| CC - COUNTY COMMISSION                     | 880,052   | 873,271   | 5,695                 | 1,086                  | 0              |
| CL - CLERK OF COURT                        | 166,863   | 0         | 39,472                | 127,391                | 0              |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 37,395    | 0         | 34,129                | 3,266                  | 0              |
| CR - CORRECTIONS &<br>REHABILITATION       | 106,677   | 0         | 106,677               | 0                      | 0              |
| CT - COMMUNICATIONS                        | 6,358     | 0         | 6,358                 | 0                      | 0              |
| CU - CULTURAL AFFAIRS                      | 17,122    | 0         | 4,056                 | 13,066                 | 0              |
| EC - ETHICS AND PUBLIC TRUST               | 585       | 0         | 585                   | 0                      | 0              |
| EL - ELECTIONS                             | 3,627     | 0         | 3,627                 | 0                      | 0              |
| ET - INFORMATION TECH                      | 32,578    | 0         | 30,618                | 1,960                  | 0              |
| FN - FINANCE                               | 857,997   | 833,698   | 13,847                | 10,453                 | 0              |
| FR - FIRE                                  | 101,889   | 0         | 99,929                | 1,960                  | 0              |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 36,380    | 0         | 12,208                | 24,172                 | 0              |
| HR - HUMAN RESOURCES                       | 8,863     | 0         | 4,290                 | 4,573                  | 0              |
| HT - HOMELESS TRUST                        | 2,701     | 0         | 741                   | 1,960                  | 0              |
| ID - INTERNAL SERVICES                     | 150,638   | 0         | 31,086                | 119,551                | 0              |
| IG - INSPECTOR GENERAL                     | 1,482     | 0         | 1,482                 | 0                      | 0              |
| JA - JUDICIAL ADMINISTRATION               | 10,414    | 0         | 10,414                | 0                      | 0              |
| JU - JUVENILE SERVICES                     | 7,625     | 0         | 3,705                 | 3,920                  | 0              |
| LB - LIBRARIES                             | 23,198    | 0         | 22,545                | 653                    | 0              |
| MA - MAYOR                                 | 79,106    | 0         | 1,365                 | 77,741                 | 0              |
| ME - MEDICAL EXAMINER                      | 3,237     | 0         | 3,237                 | 0                      | 0              |
| MM - ECONOMIC ADVOCACY TRUST               | 702       | 0         | 702                   | 0                      | 0              |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 780       | 0         | 780                   | 0                      | 0              |
| MT - TRANSP & PW                           | 228,269   | 0         | 151,181               | 77,088                 | 0              |
| PA - PROPERTY APPRAISER                    | 32,577    | 0         | 14,939                | 17,639                 | 0              |
| PD - POLICE                                | 182,396   | 0         | 172,596               | 9,799                  | 0              |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 179,110   | 0         | 36,040                | 143,070                | 0              |
| PR - PARKS, REC & OPEN SPACES              | 207,165   | 0         | 85,654                | 121,511                | 0              |
| SP - SEAPORT                               | 22,710    | 0         | 15,524                | 7,186                  | 0              |
| TT - OFFICE OF THE CITT                    | 2,613     | 0         | 0                     | 2,613                  | 0              |
| PUBLIC HEALTH TRUST                        | 78        | 0         | 78                    | 0                      | 0              |
| LEAVE PAYMENTS                             | 30,191    | 0         | 0                     | 0                      | 30,191         |
| ALL OTHER*                                 | 187,072   | 0         | 143,302               | 43,770                 | 0              |
| Direct Bill                                | 0         | 0         | 0                     | 0                      | 0              |
| Total                                      | 4,639,481 | 2,606,179 | 1,125,620             | 877,491                | 30,191         |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department CT - COMMUNICATIONS**

The Communications Department links County government to more than 2.7 million residents and over 15 million visitors by providing convenient access through the 311 Contact Center, three Service Centers throughout the community, the County's web portal ([www.miamidade.gov](http://www.miamidade.gov)), Miami-Dade Television (MDTV), digital media, printed collateral, and multi-lingual radio programming. These service channels facilitate access to government services, assist departments in spreading the word about County services and programs through educational messaging and advertising, and support enterprise branding efforts.

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

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Call Center Operations** – the costs associated with call center operations have been allocated based on the total 311 operations costs identified to each department.
- **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.
- **Graphic Design & Translation** – these costs have been allocated to benefiting departments based on the total cost identified to each department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department CT - COMMUNICATIONS**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|--|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement:    | 17,659,858     |                |           | 17,659,858 |
| Deductions:                              |                |                |           |            |
| 602 SPECIAL TRANSPORTATION               | 0              |                |           |            |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE  | -776,345       |                |           |            |
| Total Deductions:                        | -776,345       |                |           | -776,345   |
| Cost Adjustments:                        |                |                |           |            |
| 00114 POLL WORKERS (COUNTY EMPLOYEES ONL | -17,193        |                |           |            |
| 00154 PAYMENT FOR UNUSED SICK LEAVE      | 0              |                |           |            |
| 00155 TERMINATION PAYMENTS               | 0              |                |           |            |
| REVENUES:                                | 0              |                |           |            |
| 349 OTHER CHARGES FOR SERVICES           | -157,236       |                |           |            |
| 369 OTHER MISCELLANEOUS REVENUES         | 0              |                |           |            |
| Total Departmental Cost Adjustments:     | -174,429       |                |           | -174,429   |
| Inbound Costs:                           |                |                |           |            |
| DEPRECIATION                             | 145,428        |                | 145,428   |            |
| AT - COUNTY ATTORNEY                     | 189,164        | 24,353         | 213,518   |            |
| BU - MGMT & BUDGET                       | 83,097         | 12,286         | 95,383    |            |
| CC - COUNTY COMMISSION                   | 5,429          | 929            | 6,358     |            |
| ET - INFORMATION TECH                    |                | 96,846         | 96,846    |            |
| FN - FINANCE                             |                | 27,319         | 27,319    |            |
| GG - GENERAL GOVT                        |                | 797,061        | 797,061   |            |
| HR - HUMAN RESOURCES                     |                | 68,813         | 68,813    |            |
| ID - INTERNAL SERVICES                   |                | 927            | 927       |            |
| IG - INSPECTOR GENERAL                   |                | 2,438          | 2,438     |            |
| MA - MAYOR                               |                | 22,512         | 22,512    |            |
| LEAVE PAYMENTS                           |                | 186,224        | 186,224   |            |
| Total Allocated Additions:               | 423,118        | 1,239,709      | 1,662,827 | 1,662,827  |
| Total To Be Allocated:                   | 17,132,202     | 1,239,709      |           | 18,371,911 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department CT - COMMUNICATIONS**

|   | Total      | G&A     | CALL CENTER<br>OPERATIONS | TELEVISION | ONLINE SERVICES |
|---|------------|---------|---------------------------|------------|-----------------|
| <b>Other Expense &amp; Cost</b>             |            |         |                           |            |                 |
| 001 SALARIES                                | 10,245,487 | 610,451 | 5,909,663                 | 1,369,100  | 1,140,868       |
| 010 FRINGE BENEFITS                         | 4,037,987  | 204,897 | 2,680,593                 | 383,765    | 355,111         |
| 210 ACCOUNTING & AUDITING                   | 10,990     | 0       | 0                         | 0          | 2               |
| 212 LEGAL                                   | 0          | 0       | 0                         | 0          | 0               |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES     | 7          | 0       | 0                         | 0          | 7               |
| 215 TEMPORARY HELP AGENCY                   | 70,328     | 0       | 0                         | 0          | 27,526          |
| 223 INDUSTRIAL SERVICE RELATED              | 5,901      | 0       | 5,901                     | 0          | 0               |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 229,334    | 117,578 | 17                        | 19,203     | 92,536          |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 6,619      | 0       | 6,619                     | 0          | 0               |
| 241 EQUIPMENT MAINTENANCE                   | 621        | 0       | 0                         | 0          | 0               |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS    | 19,958     | 0       | 0                         | 0          | 19,958          |
| 245 ITD MAINTENANCE                         | 216,695    | 0       | 1,816                     | 204,367    | 711             |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT     | 0          | 0       | 0                         | 0          | 0               |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL       | 33,600     | 0       | 33,600                    | 0          | 0               |
| 252 VEHICLES-RENTAL                         | 142        | 0       | 142                       | 0          | 0               |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL      | 9,207      | 7,500   | 1,707                     | 0          | 0               |
| 259 OTHER RENTAL EXPENSE                    | 0          | 0       | 0                         | 0          | 0               |
| 260 GSA CHARGES                             | 88,251     | 18,424  | 15,632                    | (82,096)   | 6,095           |
| 261 ITD                                     | 1,238,211  | 6,300   | 1,043,541                 | 166,096    | 22,274          |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 2,000      | 2,000   | 0                         | 0          | 0               |
| 266 CLERK OF COURTS                         | 333        | 40      | 0                         | 0          | 0               |
| 310 TELECOMMUNICATIONS                      | 52,633     | 45,841  | 3,034                     | 419        | 2,550           |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 69,565     | 708     | 120                       | 53,328     | 1,909           |
| 312 TRAVEL                                  | 32,544     | 0       | 3,313                     | 19,624     | 4,541           |
| 313 AUTOMOBILE REIMBURSEMENT                | 6,212      | 0       | 765                       | 2,800      | 2,626           |
| 314 ADVERTISING                             | 128,424    | 0       | 118                       | 0          | 0               |
| 315 PRINTING & GRAPHICS                     | (7,665)    | 0       | 0                         | 0          | 0               |
| 316 MAILING SERVICES                        | 123        | 0       | 0                         | 0          | 123             |
| 318 REFUNDS, CASH SHORTAGES &<br>BAD DEBT E | 0          | 0       | 0                         | 0          | 0               |
| 319 PETTY CASH & CHANGE FUNDS               | 242        | 242     | 0                         | 0          | 0               |
| 320 TRAINING                                | 24,589     | 255     | 10,455                    | 3,346      | 6,706           |
| 321 REIMBURSEMENTS & REFUNDS                | (5,551)    | 0       | 0                         | 0          | (5,551)         |
| 330 MISCELLANEOUS                           | 1,948      | 563     | 1,032                     | 144        | 100             |
| 410 FUEL & LUBRICANTS                       | 0          | 0       | 0                         | 0          | 0               |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 9,505      | 637     | 8,323                     | 0          | 545             |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 19,038     | 2,008   | 1,745                     | 7,203      | 5,471           |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 236,256    | 7,295   | 4,239                     | 174,980    | 25,364          |
| 471 COMPUTER SUPPLIES                       | 1,597      | 0       | 0                         | 1,597      | 0               |
| 493 CLOTHING & UNIFORMS                     | 12,150     | 2,594   | 5,996                     | 0          | 3,560           |
| 496 OTHER MATERIALS & SUPPLIES              | 86,232     | 0       | 0                         | 0          | 86,232          |
| *602 SPECIAL TRANSPORTATION                 | 0          | 0       | 0                         | 0          | 0               |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE | 776,345    | 0       | 0                         | 0          | 0               |
| <b>Departmental Total</b>                   |            |         |                           |            |                 |
| Expenditures Per Financial Statement        | 17,659,858 |         |                           |            |                 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department CT - COMMUNICATIONS**

|   | Total          | G&A           | CALL CENTER<br>OPERATIONS | TELEVISION    | ONLINE SERVICES |
|---|----------------|---------------|---------------------------|---------------|-----------------|
| <b>Deductions</b>                           |                |               |                           |               |                 |
| *Total Disallowed Costs                     | (776,345)      | 0             | 0                         | 0             | 0               |
| <b>Cost Adjustments</b>                     |                |               |                           |               |                 |
| 00114 POLL WORKERS (COUNTY<br>EMPLOYEES ONL | (17,193)       | (2,502)       | (1,235)                   | (9,310)       | (1,891)         |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE      | 0              | 0             | (23,864)                  | (65,808)      | 0               |
| 00155 TERMINATION PAYMENTS                  | 0              | 0             | (18,247)                  | (24,171)      | (2,430)         |
| REVENUES:                                   | 0              | 0             | 0                         | 0             | 0               |
| 349 OTHER CHARGES FOR<br>SERVICES           | (157,236)      | 0             | 0                         | 0             | 0               |
| 369 OTHER MISCELLANEOUS<br>REVENUES         | 0              | 0             | 0                         | 0             | 0               |
| <br>Functional Cost                         | <br>16,709,084 | <br>1,024,831 | <br>9,695,025             | <br>2,224,587 | <br>1,794,943   |
| <b>Allocation Step 1</b>                    |                |               |                           |               |                 |
| Inbound - All Others                        | 423,118        | 25,218        | 244,054                   | 56,529        | 47,135          |
| Reallocate Admin Costs                      |                | (1,050,049)   | 648,950                   | 148,940       | 120,274         |
| Unallocated Costs                           | (966,288)      | 0             | 0                         | 0             | 0               |
| 1st Allocation                              | 16,165,913     | 0             | 10,588,030                | 2,430,056     | 1,962,353       |
| <b>Allocation Step 2</b>                    |                |               |                           |               |                 |
| Inbound - All Others                        | 1,239,709      | 73,886        | 715,065                   | 165,625       | 138,103         |
| Reallocate Admin Costs                      |                | (73,886)      | 45,663                    | 10,480        | 8,463           |
| Unallocated Costs                           | (69,996)       | 0             | 0                         | 0             | 0               |
| 2nd Allocation                              | 1,169,713      | 0             | 760,728                   | 176,105       | 146,567         |
| <b>Total For CT - COMMUNICATIONS</b>        |                |               |                           |               |                 |
| Schedule .3 Total                           | 17,335,627     | 0             | 11,348,758                | 2,606,161     | 2,108,919       |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CT - COMMUNICATIONS**

|   | GRAPHIC DES &<br>TRANSL SVCS | LEAVE PAYMENTS | OTHER COSTS** |
|---|------------------------------|----------------|---------------|
| <hr/>                                       |                              |                |               |
| Other Expense & Cost                        |                              |                |               |
| 001 SALARIES                                | 670,859                      | 0              | 544,546       |
| 010 FRINGE BENEFITS                         | 233,161                      | 0              | 180,460       |
| 210 ACCOUNTING & AUDITING                   | 10,988                       | 0              | 0             |
| 212 LEGAL                                   | 0                            | 0              | 0             |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES     | 0                            | 0              | 0             |
| 215 TEMPORARY HELP AGENCY                   | 26,728                       | 0              | 16,074        |
| 223 INDUSTRIAL SERVICE RELATED              | 0                            | 0              | 0             |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 0                            | 0              | 0             |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 0                            | 0              | 0             |
| 241 EQUIPMENT MAINTENANCE                   | 0                            | 0              | 621           |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS    | 0                            | 0              | 0             |
| 245 ITD MAINTENANCE                         | 9,801                        | 0              | 0             |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT     | 0                            | 0              | 0             |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL       | 0                            | 0              | 0             |
| 252 VEHICLES-RENTAL                         | 0                            | 0              | 0             |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL      | 0                            | 0              | 0             |
| 259 OTHER RENTAL EXPENSE                    | 0                            | 0              | 0             |
| 260 GSA CHARGES                             | (16,873)                     | 0              | 147,069       |
| 261 ITD                                     | 0                            | 0              | 0             |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 0                            | 0              | 0             |
| 266 CLERK OF COURTS                         | 293                          | 0              | 0             |
| 310 TELECOMMUNICATIONS                      | 789                          | 0              | 0             |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 0                            | 0              | 13,500        |
| 312 TRAVEL                                  | 2,808                        | 0              | 2,258         |
| 313 AUTOMOBILE REIMBURSEMENT                | 0                            | 0              | 21            |
| 314 ADVERTISING                             | 0                            | 0              | 128,306       |
| 315 PRINTING & GRAPHICS                     | (7,665)                      | 0              | 0             |
| 316 MAILING SERVICES                        | 0                            | 0              | 0             |
| 318 REFUNDS, CASH SHORTAGES &<br>BAD DEBT E | 0                            | 0              | 0             |
| 319 PETTY CASH & CHANGE FUNDS               | 0                            | 0              | 0             |
| 320 TRAINING                                | 2,706                        | 0              | 1,121         |
| 321 REIMBURSEMENTS & REFUNDS                | 0                            | 0              | 0             |
| 330 MISCELLANEOUS                           | 36                           | 0              | 73            |
| 410 FUEL & LUBRICANTS                       | 0                            | 0              | 0             |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 0                            | 0              | 0             |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 1,306                        | 0              | 1,305         |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 16,581                       | 0              | 7,797         |
| 471 COMPUTER SUPPLIES                       | 0                            | 0              | 0             |
| 493 CLOTHING & UNIFORMS                     | 0                            | 0              | 0             |
| 496 OTHER MATERIALS & SUPPLIES              | 0                            | 0              | 0             |
| *602 SPECIAL TRANSPORTATION                 | 0                            | 0              | 0             |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE | 0                            | 0              | 0             |
| <hr/>                                       |                              |                |               |
| Departmental Total                          |                              |                |               |
| Expenditures Per Financial Statement        |                              |                |               |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CT - COMMUNICATIONS**

|  | GRAPHIC DES &<br>TRANSL SVCS | LEAVE PAYMENTS | OTHER COSTS** |
|--|------------------------------|----------------|---------------|
| <hr/>                                    |                              |                |               |
| Deductions                               |                              |                |               |
| *Total Disallowed Costs                  | 0                            | 0              | 0             |
| <hr/>                                    |                              |                |               |
| Cost Adjustments                         |                              |                |               |
| 00114 POLL WORKERS (COUNTY EMPLOYEES ONL | (936)                        | 0              | (1,319)       |
| 00154 PAYMENT FOR UNUSED SICK LEAVE      | 0                            | 89,672         | 0             |
| 00155 TERMINATION PAYMENTS               | 0                            | 44,848         | 0             |
| REVENUES:                                | 0                            | 0              | 0             |
| 349 OTHER CHARGES FOR SERVICES           | 0                            | 0              | (157,236)     |
| 369 OTHER MISCELLANEOUS REVENUES         | 0                            | 0              | 0             |
| <hr/>                                    |                              |                |               |
| Functional Cost                          | 950,582                      | 134,520        | 884,596       |
| <hr/>                                    |                              |                |               |
| Allocation Step 1                        |                              |                |               |
| Inbound - All Others                     | 27,714                       | 0              | 22,468        |
| Reallocate Admin Costs                   | 63,876                       | 8,783          | 59,225        |
| Unallocated Costs                        | 0                            | 0              | (966,288)     |
| 1st Allocation                           | 1,042,172                    | 143,303        | 0             |
| <hr/>                                    |                              |                |               |
| Allocation Step 2                        |                              |                |               |
| Inbound - All Others                     | 81,201                       | 0              | 65,828        |
| Reallocate Admin Costs                   | 4,495                        | 618            | 4,167         |
| Unallocated Costs                        | 0                            | 0              | (69,996)      |
| 2nd Allocation                           | 85,695                       | 618            | 0             |
| <hr/>                                    |                              |                |               |
| Total For CT - COMMUNICATIONS            |                              |                |               |
| Schedule .3 Total                        | 1,127,867                    | 143,921        | 0             |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - CALL CENTER OPERATIONS

| Receiving Department                            | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total      |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|------------|
| AD - ANIMAL SERVICES                            | 568,001.20          | 12.450385         | 1,318,250           |                  | 1,318,250            | 98,127               | 1,416,377  |
| AT - COUNTY ATTORNEY                            | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               |                      | 74,417     |
| AU - AUDIT & MGMT                               | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               |                      | 74,417     |
| AV - AVIATION                                   | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| BU - MGMT & BUDGET                              | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               |                      | 74,417     |
| CC - COUNTY COMMISSION                          | 62,488.14           | 1.369718          | 145,026             |                  | 145,026              |                      | 145,026    |
| CL - CLERK OF COURT                             | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES       | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| CR - CORRECTIONS &<br>REHABILITATION            | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| CU - CULTURAL AFFAIRS                           | 34,786.02           | 0.762497          | 80,733              |                  | 80,733               | 6,009                | 86,743     |
| EC - ETHICS AND PUBLIC TRUST                    | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| EL - ELECTIONS                                  | 61,123.97           | 1.339816          | 141,860             |                  | 141,860              | 10,560               | 152,420    |
| ET - INFORMATION TECH                           | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| FN - FINANCE                                    | 288,160.48          | 6.316376          | 668,780             |                  | 668,780              | 49,782               | 718,562    |
| FR - FIRE                                       | 33,746.01           | 0.739701          | 78,320              |                  | 78,320               | 5,830                | 84,150     |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP      | 66,701.43           | 1.462072          | 154,805             |                  | 154,805              | 11,523               | 166,328    |
| HR - HUMAN RESOURCES                            | 48,225.13           | 1.057078          | 111,924             |                  | 111,924              | 8,331                | 120,255    |
| HT - HOMELESS TRUST                             | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| ID - INTERNAL SERVICES                          | 37,622.41           | 0.824670          | 87,316              |                  | 87,316               | 6,500                | 93,816     |
| IG - INSPECTOR GENERAL                          | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| JA - JUDICIAL ADMINISTRATION                    | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| JU - JUVENILE SERVICES                          | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| LB - LIBRARIES                                  | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| MA - MAYOR                                      | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| ME - MEDICAL EXAMINER                           | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| MM - ECONOMIC ADVOCACY TRUST                    | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION      | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| MT - TRANSP & PW                                | 1,470,437.31        | 32.231461         | 3,412,677           |                  | 3,412,677            | 254,031              | 3,666,708  |
| PA - PROPERTY APPRAISER                         | 232,992.60          | 5.107115          | 540,743             |                  | 540,743              | 40,251               | 580,994    |
| PD - POLICE                                     | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| PE - REGULATORY & ECONOMIC<br>RESOURCES         | 52,006.98           | 1.139975          | 120,701             |                  | 120,701              | 8,985                | 129,685    |
| PR - PARKS, REC & OPEN SPACES                   | 33,529.90           | 0.734964          | 77,818              |                  | 77,818               | 5,793                | 83,611     |
| SP - SEAPORT                                    | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| TT - OFFICE OF THE CITT                         | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| VZ - VIZCAYA                                    | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| PUBLIC HEALTH TRUST                             | 32,064.43           | 0.702841          | 74,417              |                  | 74,417               | 5,539                | 79,956     |
| ALL OTHER*                                      | 834,814.10          | 18.298829         | 1,937,485           |                  | 1,937,485            | 144,221              | 2,081,706  |
| Schedule .4 Total for CALL CENTER<br>OPERATIONS | 4,562,117.57        | 100.000000        | 10,588,030          |                  | 10,588,030           | 760,728              | 11,348,758 |

Allocation Basis: 311 OPERATIONS COST BY DEPARTMENT  
Allocation Source: GIC SUMMARY REPORT - COMMUNICATIONS



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - TELEVISION

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                       | 23,396.61           | 2.055361          | 49,946              |                  | 49,946               | 4,101                | 54,047    |
| AT - COUNTY ATTORNEY                       | 8,209.36            | 0.721181          | 17,525              |                  | 17,525               |                      | 17,525    |
| AU - AUDIT & MGMT                          | 8,554.92            | 0.751538          | 18,263              |                  | 18,263               |                      | 18,263    |
| AV - AVIATION                              | 10,680.10           | 0.938232          | 22,800              |                  | 22,800               | 1,872                | 24,671    |
| BU - MGMT & BUDGET                         | 76,059.56           | 6.681730          | 162,370             |                  | 162,370              |                      | 162,370   |
| CC - COUNTY COMMISSION                     | 40,691.76           | 3.574716          | 86,868              |                  | 86,868               |                      | 86,868    |
| CL - CLERK OF COURT                        | 20,220.94           | 1.776382          | 43,167              |                  | 43,167               | 3,544                | 46,711    |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 19,128.98           | 1.680455          | 40,836              |                  | 40,836               | 3,353                | 44,189    |
| CR - CORRECTIONS &<br>REHABILITATION       | 10,472.76           | 0.920018          | 22,357              |                  | 22,357               | 1,835                | 24,192    |
| CU - CULTURAL AFFAIRS                      | 10,887.43           | 0.956446          | 23,242              |                  | 23,242               | 1,908                | 25,150    |
| EC - ETHICS AND PUBLIC TRUST               | 8,053.86            | 0.707521          | 17,193              |                  | 17,193               | 1,411                | 18,605    |
| EL - ELECTIONS                             | 33,443.69           | 2.937983          | 71,395              |                  | 71,395               | 5,861                | 77,256    |
| ET - INFORMATION TECH                      | 11,497.34           | 1.010026          | 24,544              |                  | 24,544               | 2,015                | 26,559    |
| FN - FINANCE                               | 16,243.57           | 1.426976          | 34,676              |                  | 34,676               | 2,847                | 37,523    |
| FR - FIRE                                  | 67,135.54           | 5.897767          | 143,319             |                  | 143,319              | 11,766               | 155,085   |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 29,653.58           | 2.605027          | 63,304              |                  | 63,304               | 5,197                | 68,501    |
| HR - HUMAN RESOURCES                       | 80,690.03           | 7.088511          | 172,255             |                  | 172,255              | 14,142               | 186,397   |
| HT - HOMELESS TRUST                        | 16,122.63           | 1.416351          | 34,418              |                  | 34,418               | 2,826                | 37,244    |
| ID - INTERNAL SERVICES                     | 51,205.34           | 4.498320          | 109,312             |                  | 109,312              | 8,974                | 118,286   |
| IG - INSPECTOR GENERAL                     | 8,002.03            | 0.702968          | 17,083              |                  | 17,083               | 1,402                | 18,485    |
| JA - JUDICIAL ADMINISTRATION               | 8,002.03            | 0.702968          | 17,083              |                  | 17,083               | 1,402                | 18,485    |
| JU - JUVENILE SERVICES                     | 19,370.87           | 1.701705          | 41,352              |                  | 41,352               | 3,395                | 44,747    |
| LB - LIBRARIES                             | 11,457.60           | 1.006535          | 24,459              |                  | 24,459               | 2,008                | 26,467    |
| MA - MAYOR                                 | 28,890.97           | 2.538033          | 61,676              |                  | 61,676               | 5,064                | 66,739    |
| ME - MEDICAL EXAMINER                      | 9,522.48            | 0.836537          | 20,328              |                  | 20,328               | 1,669                | 21,997    |
| MM - ECONOMIC ADVOCACY TRUST               | 13,116.28           | 1.152248          | 28,000              |                  | 28,000               | 2,299                | 30,299    |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 9,228.76            | 0.810734          | 19,701              |                  | 19,701               | 1,617                | 21,319    |
| MT - TRANSP & PW                           | 67,887.13           | 5.963793          | 144,924             |                  | 144,924              | 11,898               | 156,822   |
| PA - PROPERTY APPRAISER                    | 21,444.21           | 1.883845          | 45,778              |                  | 45,778               | 3,758                | 49,537    |
| PD - POLICE                                | 86,206.85           | 7.573156          | 184,032             |                  | 184,032              | 15,109               | 199,141   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 87,145.04           | 7.655575          | 186,035             |                  | 186,035              | 15,275               | 201,310   |
| PR - PARKS, REC & OPEN SPACES              | 63,377.60           | 5.567637          | 135,297             |                  | 135,297              | 11,108               | 146,404   |
| SP - SEAPORT                               | 19,820.09           | 1.741168          | 42,311              |                  | 42,311               | 3,474                | 45,785    |
| TT - OFFICE OF THE CITT                    | 15,362.40           | 1.349566          | 32,795              |                  | 32,795               | 2,692                | 35,488    |
| VZ - VIZCAYA                               | 36,441.40           | 3.201328          | 77,794              |                  | 77,794               | 6,387                | 84,181    |
| PUBLIC HEALTH TRUST                        | 8,002.03            | 0.702968          | 17,083              |                  | 17,083               | 1,402                | 18,485    |
| ALL OTHER*                                 | 82,695.56           | 7.264695          | 176,536             |                  | 176,536              | 14,493               | 191,030   |
| Schedule .4 Total for TELEVISION           | 1,138,321.33        | 100.000000        | 2,430,056           |                  | 2,430,056            | 176,105              | 2,606,161 |

Allocation Basis: TOTAL MDTV OPERATIONS COST BY DEPARTMENT  
Allocation Source: GIC SUMMARY REPORT - COMMUNICATIONS



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - ONLINE SERVICES

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| AD - ANIMAL SERVICES                    | 41,812.99        | 3.664407       | 71,909           |               | 71,909            | 7,231             | 79,139    |
| AT - COUNTY ATTORNEY                    | 12,474.33        | 1.093225       | 21,453           |               | 21,453            |                   | 21,453    |
| AU - AUDIT & MGMT                       | 1,356.53         | 0.118884       | 2,333            |               | 2,333             |                   | 2,333     |
| AV - AVIATION                           | 5,371.29         | 0.470729       | 9,237            |               | 9,237             | 929               | 10,166    |
| BU - MGMT & BUDGET                      | 5,680.12         | 0.497794       | 9,768            |               | 9,768             |                   | 9,768     |
| CC - COUNTY COMMISSION                  | 273,989.86       | 24.011922      | 471,199          |               | 471,199           |                   | 471,199   |
| CL - CLERK OF COURT                     | 3,363.91         | 0.294806       | 5,785            |               | 5,785             | 582               | 6,367     |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 3,518.32         | 0.308339       | 6,051            |               | 6,051             | 608               | 6,659     |
| CR - CORRECTIONS & REHABILITATION       | 1,356.53         | 0.118884       | 2,333            |               | 2,333             | 235               | 2,567     |
| CU - CULTURAL AFFAIRS                   | 8,768.40         | 0.768445       | 15,080           |               | 15,080            | 1,516             | 16,596    |
| EC - ETHICS AND PUBLIC TRUST            | 2,283.01         | 0.200078       | 3,926            |               | 3,926             | 395               | 4,321     |
| EL - ELECTIONS                          | 3,209.49         | 0.281273       | 5,520            |               | 5,520             | 555               | 6,075     |
| ET - INFORMATION TECH                   | 1,356.53         | 0.118884       | 2,333            |               | 2,333             | 235               | 2,567     |
| FN - FINANCE                            | 1,356.53         | 0.118884       | 2,333            |               | 2,333             | 235               | 2,567     |
| FR - FIRE                               | 323,927.34       | 28.388337      | 557,080          |               | 557,080           | 56,018            | 613,098   |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 4,874.85         | 0.427222       | 8,384            |               | 8,384             | 843               | 9,226     |
| HR - HUMAN RESOURCES                    | 69,761.92        | 6.113795       | 119,974          |               | 119,974           | 12,064            | 132,038   |
| HT - HOMELESS TRUST                     | 8,613.98         | 0.754912       | 14,814           |               | 14,814            | 1,490             | 16,304    |
| ID - INTERNAL SERVICES                  | 9,972.83         | 0.873999       | 17,151           |               | 17,151            | 1,725             | 18,876    |
| IG - INSPECTOR GENERAL                  | 2,591.84         | 0.227144       | 4,457            |               | 4,457             | 448               | 4,905     |
| JA - JUDICIAL ADMINISTRATION            | 1,356.53         | 0.118884       | 2,333            |               | 2,333             | 235               | 2,567     |
| JU - JUVENILE SERVICES                  | 1,356.53         | 0.118884       | 2,333            |               | 2,333             | 235               | 2,567     |
| LB - LIBRARIES                          | 12,026.53        | 1.053981       | 20,683           |               | 20,683            | 2,080             | 22,763    |
| MA - MAYOR                              | 108,195.56       | 9.482042       | 186,071          |               | 186,071           | 18,710            | 204,781   |
| ME - MEDICAL EXAMINER                   | 1,356.53         | 0.118884       | 2,333            |               | 2,333             | 235               | 2,567     |
| MM - ECONOMIC ADVOCACY TRUST            | 7,471.32         | 0.654772       | 12,849           |               | 12,849            | 1,292             | 14,141    |
| MP - METROPOLITAN PLANNING ORGANIZATION | 7,471.32         | 0.654772       | 12,849           |               | 12,849            | 1,292             | 14,141    |
| MT - TRANSP & PW                        | 23,314.20        | 2.043210       | 40,095           |               | 40,095            | 4,032             | 44,127    |
| PA - PROPERTY APPRAISER                 | 1,356.53         | 0.118884       | 2,333            |               | 2,333             | 235               | 2,567     |
| PD - POLICE                             | 1,974.18         | 0.173013       | 3,395            |               | 3,395             | 341               | 3,736     |
| PE - REGULATORY & ECONOMIC RESOURCES    | 21,368.58        | 1.872700       | 36,749           |               | 36,749            | 3,695             | 40,444    |
| PR - PARKS, REC & OPEN SPACES           | 80,478.25        | 7.052953       | 138,404          |               | 138,404           | 13,917            | 152,321   |
| SP - SEAPORT                            | 20,812.69        | 1.823982       | 35,793           |               | 35,793            | 3,599             | 39,392    |
| TT - OFFICE OF THE CITT                 | 12,041.97        | 1.055334       | 20,709           |               | 20,709            | 2,082             | 22,792    |
| VZ - VIZCAYA                            | 6,452.19         | 0.565457       | 11,096           |               | 11,096            | 1,116             | 12,212    |
| PUBLIC HEALTH TRUST                     | 1,356.53         | 0.118884       | 2,333            |               | 2,333             | 235               | 2,567     |
| ALL OTHER*                              | 47,027.55        | 4.121401       | 80,876           |               | 80,876            | 8,132             | 89,009    |
| Schedule .4 Total for ONLINE SERVICES   | 1,141,057.59     | 100.000000     | 1,962,353        |               | 1,962,353         | 146,567           | 2,108,919 |

Allocation Basis: TOTAL ON-LINE SERVICES OPERATIONS COST BY DEPARTMENT  
Allocation Source: GIC SUMMARY REPORT - COMMUNICATIONS



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - GRAPHIC DES & TRANSL SVCS

| Receiving Department                               | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                               | 13,410.01           | 3.009001          | 31,359              |                  | 31,359               | 3,065                | 34,424    |
| AT - COUNTY ATTORNEY                               | 1,130.65            | 0.253701          | 2,644               |                  | 2,644                |                      | 2,644     |
| AU - AUDIT & MGMT                                  | 407.78              | 0.091500          | 954                 |                  | 954                  |                      | 954       |
| AV - AVIATION                                      | 470.10              | 0.105483          | 1,099               |                  | 1,099                | 107                  | 1,207     |
| BU - MGMT & BUDGET                                 | 4,003.41            | 0.898304          | 9,362               |                  | 9,362                |                      | 9,362     |
| CC - COUNTY COMMISSION                             | 65,177.76           | 14.624894         | 152,417             |                  | 152,417              |                      | 152,417   |
| CL - CLERK OF COURT                                | 535.53              | 0.120165          | 1,252               |                  | 1,252                | 122                  | 1,375     |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES          | 11,682.61           | 2.621399          | 27,319              |                  | 27,319               | 2,670                | 29,990    |
| CR - CORRECTIONS &<br>REHABILITATION               | 3,688.72            | 0.827692          | 8,626               |                  | 8,626                | 843                  | 9,469     |
| CU - CULTURAL AFFAIRS                              | 438.94              | 0.098491          | 1,026               |                  | 1,026                | 100                  | 1,127     |
| EC - ETHICS AND PUBLIC TRUST                       | 407.78              | 0.091500          | 954                 |                  | 954                  | 93                   | 1,047     |
| EL - ELECTIONS                                     | 23,146.68           | 5.193761          | 54,128              |                  | 54,128               | 5,290                | 59,418    |
| ET - INFORMATION TECH                              | 730.58              | 0.163931          | 1,708               |                  | 1,708                | 167                  | 1,875     |
| FN - FINANCE                                       | 1,647.87            | 0.369757          | 3,854               |                  | 3,854                | 377                  | 4,230     |
| FR - FIRE  | 17,811.39           | 3.996604          | 41,651              |                  | 41,651               | 4,071                | 45,722    |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP         | 4,803.78            | 1.077895          | 11,234              |                  | 11,234               | 1,098                | 12,331    |
| HR - HUMAN RESOURCES                               | 35,067.93           | 7.868708          | 82,005              |                  | 82,005               | 8,015                | 90,020    |
| HT - HOMELESS TRUST                                | 875.15              | 0.196370          | 2,047               |                  | 2,047                | 200                  | 2,247     |
| ID - INTERNAL SERVICES                             | 12,846.05           | 2.882457          | 30,040              |                  | 30,040               | 2,936                | 32,976    |
| IG - INSPECTOR GENERAL                             | 407.78              | 0.091500          | 954                 |                  | 954                  | 93                   | 1,047     |
| JA - JUDICIAL ADMINISTRATION                       | 407.78              | 0.091500          | 954                 |                  | 954                  | 93                   | 1,047     |
| JU - JUVENILE SERVICES                             | 1,778.73            | 0.399120          | 4,160               |                  | 4,160                | 406                  | 4,566     |
| LB - LIBRARIES                                     | 4,514.40            | 1.012962          | 10,557              |                  | 10,557               | 1,032                | 11,589    |
| MA - MAYOR   | 6,218.75            | 1.395393          | 14,542              |                  | 14,542               | 1,421                | 15,964    |
| ME - MEDICAL EXAMINER                              | 657.04              | 0.147430          | 1,536               |                  | 1,536                | 150                  | 1,687     |
| MM - ECONOMIC ADVOCACY TRUST                       | 4,427.16            | 0.993387          | 10,353              |                  | 10,353               | 1,012                | 11,365    |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION         | 5,609.92            | 1.258780          | 13,119              |                  | 13,119               | 1,282                | 14,401    |
| MT - TRANSP & PW                                   | 17,189.47           | 3.857055          | 40,197              |                  | 40,197               | 3,929                | 44,126    |
| PA - PROPERTY APPRAISER                            | 1,543.80            | 0.346405          | 3,610               |                  | 3,610                | 353                  | 3,963     |
| PD - POLICE  | 2,571.39            | 0.576981          | 6,013               |                  | 6,013                | 588                  | 6,601     |
| PE - REGULATORY & ECONOMIC<br>RESOURCES            | 13,301.58           | 2.984671          | 31,105              |                  | 31,105               | 3,040                | 34,145    |
| PR - PARKS, REC & OPEN SPACES                      | 81,361.85           | 18.256356         | 190,263             |                  | 190,263              | 18,598               | 208,861   |
| SP - SEAPORT                                       | 10,929.83           | 2.452487          | 25,559              |                  | 25,559               | 2,498                | 28,057    |
| TT - OFFICE OF THE CITT                            | 11,332.39           | 2.542815          | 26,501              |                  | 26,501               | 2,590                | 29,091    |
| VZ - VIZCAYA                                       | 11,350.47           | 2.546872          | 26,543              |                  | 26,543               | 2,594                | 29,137    |
| PUBLIC HEALTH TRUST                                | 407.78              | 0.091500          | 954                 |                  | 954                  | 93                   | 1,047     |
| ALL OTHER*   | 73,370.29           | 16.463173         | 171,575             |                  | 171,575              | 16,769               | 188,344   |
| Schedule .4 Total for GRAPHIC DES &<br>TRANSL SVCS | 445,663.13          | 100.000000        | 1,042,172           |                  | 1,042,172            | 85,695               | 1,127,867 |

Allocation Basis: TOTAL GRAPHIC & TRANSLATIONS COST BY DEPARTMENT  
Allocation Source: GIC SUMMARY REPORT - COMMUNICATIONS



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 143,303             |                  | 143,303              | 618                  | 143,921 |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 143,303             |                  | 143,303              | 618                  | 143,921 |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department CT - COMMUNICATIONS**

| Receiving Department                       | Total      | CALL CENTER<br>OPERATIONS | TELEVISION | ONLINE SERVICES | GRAPHIC DES &<br>TRANSL SVCS |
|--|------------|---------------------------|------------|-----------------|------------------------------|
| AD - ANIMAL SERVICES                       | 1,583,987  | 1,416,377                 | 54,047     | 79,139          | 34,424                       |
| AT - COUNTY ATTORNEY                       | 116,039    | 74,417                    | 17,525     | 21,453          | 2,644                        |
| AU - AUDIT & MGMT                          | 95,966     | 74,417                    | 18,263     | 2,333           | 954                          |
| AV - AVIATION                              | 116,000    | 79,956                    | 24,671     | 10,166          | 1,207                        |
| BU - MGMT & BUDGET                         | 255,917    | 74,417                    | 162,370    | 9,768           | 9,362                        |
| CC - COUNTY COMMISSION                     | 855,509    | 145,026                   | 86,868     | 471,199         | 152,417                      |
| CL - CLERK OF COURT                        | 134,409    | 79,956                    | 46,711     | 6,367           | 1,375                        |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 160,794    | 79,956                    | 44,189     | 6,659           | 29,990                       |
| CR - CORRECTIONS &<br>REHABILITATION       | 116,185    | 79,956                    | 24,192     | 2,567           | 9,469                        |
| CU - CULTURAL AFFAIRS                      | 129,616    | 86,743                    | 25,150     | 16,596          | 1,127                        |
| EC - ETHICS AND PUBLIC TRUST               | 103,929    | 79,956                    | 18,605     | 4,321           | 1,047                        |
| EL - ELECTIONS                             | 295,169    | 152,420                   | 77,256     | 6,075           | 59,418                       |
| ET - INFORMATION TECH                      | 110,958    | 79,956                    | 26,559     | 2,567           | 1,875                        |
| FN - FINANCE                               | 762,882    | 718,562                   | 37,523     | 2,567           | 4,230                        |
| FR - FIRE                                  | 898,055    | 84,150                    | 155,085    | 613,098         | 45,722                       |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 256,386    | 166,328                   | 68,501     | 9,226           | 12,331                       |
| HR - HUMAN RESOURCES                       | 528,710    | 120,255                   | 186,397    | 132,038         | 90,020                       |
| HT - HOMELESS TRUST                        | 135,750    | 79,956                    | 37,244     | 16,304          | 2,247                        |
| ID - INTERNAL SERVICES                     | 263,954    | 93,816                    | 118,286    | 18,876          | 32,976                       |
| IG - INSPECTOR GENERAL                     | 104,393    | 79,956                    | 18,485     | 4,905           | 1,047                        |
| JA - JUDICIAL ADMINISTRATION               | 102,055    | 79,956                    | 18,485     | 2,567           | 1,047                        |
| JU - JUVENILE SERVICES                     | 131,837    | 79,956                    | 44,747     | 2,567           | 4,566                        |
| LB - LIBRARIES                             | 140,775    | 79,956                    | 26,467     | 22,763          | 11,589                       |
| MA - MAYOR                                 | 367,440    | 79,956                    | 66,739     | 204,781         | 15,964                       |
| ME - MEDICAL EXAMINER                      | 106,208    | 79,956                    | 21,997     | 2,567           | 1,687                        |
| MM - ECONOMIC ADVOCACY TRUST               | 135,761    | 79,956                    | 30,299     | 14,141          | 11,365                       |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 129,817    | 79,956                    | 21,319     | 14,141          | 14,401                       |
| MT - TRANSP & PW                           | 3,911,782  | 3,666,708                 | 156,822    | 44,127          | 44,126                       |
| PA - PROPERTY APPRAISER                    | 637,061    | 580,994                   | 49,537     | 2,567           | 3,963                        |
| PD - POLICE                                | 289,434    | 79,956                    | 199,141    | 3,736           | 6,601                        |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 405,585    | 129,685                   | 201,310    | 40,444          | 34,145                       |
| PR - PARKS, REC & OPEN SPACES              | 591,197    | 83,611                    | 146,404    | 152,321         | 208,861                      |
| SP - SEAPORT                               | 193,191    | 79,956                    | 45,785     | 39,392          | 28,057                       |
| TT - OFFICE OF THE CITT                    | 167,326    | 79,956                    | 35,488     | 22,792          | 29,091                       |
| VZ - VIZCAYA                               | 205,486    | 79,956                    | 84,181     | 12,212          | 29,137                       |
| PUBLIC HEALTH TRUST                        | 102,055    | 79,956                    | 18,485     | 2,567           | 1,047                        |
| LEAVE PAYMENTS                             | 143,921    | 0                         | 0          | 0               | 0                            |
| ALL OTHER*                                 | 2,550,088  | 2,081,706                 | 191,030    | 89,009          | 188,344                      |
| Direct Bill                                | 0          | 0                         | 0          | 0               | 0                            |
| Total                                      | 17,335,627 | 11,348,758                | 2,606,161  | 2,108,919       | 1,127,867                    |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department CT - COMMUNICATIONS**

| Receiving Department                    | LEAVE PAYMENTS |
|---|----------------|
| AD - ANIMAL SERVICES                    | 0              |
| AT - COUNTY ATTORNEY                    | 0              |
| AU - AUDIT & MGMT                       | 0              |
| AV - AVIATION                           | 0              |
| BU - MGMT & BUDGET                      | 0              |
| CC - COUNTY COMMISSION                  | 0              |
| CL - CLERK OF COURT                     | 0              |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 0              |
| CR - CORRECTIONS & REHABILITATION       | 0              |
| CU - CULTURAL AFFAIRS                   | 0              |
| EC - ETHICS AND PUBLIC TRUST            | 0              |
| EL - ELECTIONS                          | 0              |
| ET - INFORMATION TECH                   | 0              |
| FN - FINANCE                            | 0              |
| FR - FIRE                               | 0              |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 0              |
| HR - HUMAN RESOURCES                    | 0              |
| HT - HOMELESS TRUST                     | 0              |
| ID - INTERNAL SERVICES                  | 0              |
| IG - INSPECTOR GENERAL                  | 0              |
| JA - JUDICIAL ADMINISTRATION            | 0              |
| JU - JUVENILE SERVICES                  | 0              |
| LB - LIBRARIES                          | 0              |
| MA - MAYOR                              | 0              |
| ME - MEDICAL EXAMINER                   | 0              |
| MM - ECONOMIC ADVOCACY TRUST            | 0              |
| MP - METROPOLITAN PLANNING ORGANIZATION | 0              |
| MT - TRANSP & PW                        | 0              |
| PA - PROPERTY APPRAISER                 | 0              |
| PD - POLICE                             | 0              |
| PE - REGULATORY & ECONOMIC RESOURCES    | 0              |
| PR - PARKS, REC & OPEN SPACES           | 0              |
| SP - SEAPORT                            | 0              |
| TT - OFFICE OF THE CITT                 | 0              |
| VZ - VIZCAYA                            | 0              |
| PUBLIC HEALTH TRUST                     | 0              |
| LEAVE PAYMENTS                          | 143,921        |
| ALL OTHER*                              | 0              |
| Direct Bill                             | 0              |
| Total                                   | 143,921        |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department ET - INFORMATION TECH**

The Information Technology Department (ITD) provides information technology (IT) enterprise and infrastructure services that support the operations of all County departments.

As part of the General Government strategic area, the Department deploys emerging technologies in support of County government operations and services to the public. ITD provides a reliable and secure IT infrastructure, including network and hardware/software platforms, to support departmental applications and enterprise services. ITD partners with other County departments and management to implement and maintain technology solutions that enable efficient operations and delivery of County services, to include telecommunications and radio operations. ITD ensures that its services improve government access, efficiency, and effectiveness through the implementation of appropriate IT standards, methodologies, security, and project management practices.

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

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Information Technology** – the costs associated with Information Technology operations have been included in this function and allocated 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 the Information Technology Department from other central service departments. These costs have been allocated county-wide based on the number of employees identified to each benefiting department.

The cost pools have been reduced by associated revenues.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department ET - INFORMATION TECH**

|  | 1st Allocation | 2nd Allocation | Sub-Total  | Total        |
|--|----------------|----------------|------------|--------------|
| Expenditures Per Financial Statement:    | 230,184,606    |                |            | 230,184,606  |
| Deductions:                              |                |                |            |              |
| 501 GENERAL FUND-TRF OUT                 | -505,068       |                |            |              |
| 510 OTHER SPECIAL REVENUE-TRF OUT        | 0              |                |            |              |
| 522 OTHER SPEC OBLIGATIONS               | -1,196,000     |                |            |              |
| 523 LOAN AGREEMENTS                      | -539,000       |                |            |              |
| 531 BOND PROJECTS                        | -11,957,846    |                |            |              |
| 570 INTRAFUND TRANSFER                   | -15,488,000    |                |            |              |
| 602 SPECIAL TRANSPORTATION               | -77,117        |                |            |              |
| 941 ARCHITECTURAL/ENGINEERING COSTS      | -75,000        |                |            |              |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE  | -7,730,489     |                |            |              |
| 951 AUTOMOBILES & VEHICLES               | -110,387       |                |            |              |
| 952 OTHER CAPITALIZABLE ITEMS            | 0              |                |            |              |
| 955 MACHINERY,EQUIP,FURN, & OTHER > 5000 | -10,506,932    |                |            |              |
| Total Deductions:                        | -48,185,839    |                |            | -48,185,839  |
| Cost Adjustments:                        |                |                |            |              |
| 00114 POLL WORKERS (CO EMPLOYEES ONLY)   | -210,868       |                |            |              |
| 00154 PAYMENT FOR UNUSED SICK LEAVE      | 0              |                |            |              |
| 00155 TERMINATION PAYMENTS               | 0              |                |            |              |
| REVENUES:                                | 0              |                |            |              |
| 341 GENERAL GOV (NOT COURT RELATED)      | -3,411,590     |                |            |              |
| 349 OTHER CHARGES FOR SERVICES           | -168,760,076   |                |            |              |
| 351 JUDGEMENTS & FINES                   | -502,101       |                |            |              |
| 361 INTEREST EARNINGS                    | -2,968         |                |            |              |
| 369 OTHER MISCELLANEOUS REVENUES         | -98,228        |                |            |              |
| Total Departmental Cost Adjustments:     | -172,985,831   |                |            | -172,985,831 |
| Inbound Costs:                           |                |                |            |              |
| DEPRECIATION                             | 9,540,224      |                | 9,540,224  |              |
| BU - MGMT & BUDGET                       | 136,946        | 19,936         | 156,882    |              |
| CC - COUNTY COMMISSION                   | 27,774         | 4,804          | 32,578     |              |
| CT - COMMUNICATIONS                      | 103,003        | 7,956          | 110,958    |              |
| ET - INFORMATION TECH                    |                | 466,407        | 466,407    |              |
| FN - FINANCE                             |                | 371,281        | 371,281    |              |
| GG - GENERAL GOVT                        |                | 325,809        | 325,809    |              |
| HR - HUMAN RESOURCES                     |                | 337,319        | 337,319    |              |
| ID - INTERNAL SERVICES                   |                | 75,379         | 75,379     |              |
| IG - INSPECTOR GENERAL                   |                | 198,171        | 198,171    |              |
| MA - MAYOR                               |                | 108,418        | 108,418    |              |
| LEAVE PAYMENTS                           |                | 1,505,243      | 1,505,243  |              |
| Total Allocated Additions:               | 9,807,947      | 3,420,722      | 13,228,669 | 13,228,669   |
| Total To Be Allocated:                   | 18,820,883     | 3,420,722      |            | 22,241,605   |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department ET - INFORMATION TECH**

|   | Total       | G&A       | INFO TECH   | CORRECTIONS/POL<br>ICE & CJIS | LEAVE PAYMENTS |
|---|-------------|-----------|-------------|-------------------------------|----------------|
| Other Expense & Cost                        |             |           |             |                               |                |
| 001 SALARIES                                | 84,912,147  | 3,135,118 | 75,389,461  | 6,387,568                     | 0              |
| 010 FRINGE BENEFITS                         | 25,842,640  | 3,490,587 | 20,672,743  | 1,679,310                     | 0              |
| 116 OTHER COURT OPERATING<br>EXPENSE        | 8,500       | 8,500     | 0           | 0                             | 0              |
| 210 ACCOUNTING & AUDITING                   | 49,424      | 0         | 49,424      | 0                             | 0              |
| 211 CONSULTING SERVICES                     | 117,800     | 0         | 117,800     | 0                             | 0              |
| 212 LEGAL                                   | 0           | 0         | 0           | 0                             | 0              |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES     | 307         | 307       | 0           | 0                             | 0              |
| 215 TEMPORARY HELP AGENCY                   | 1,081,203   | 1,483     | 999,741     | 79,979                        | 0              |
| 220 ELECTRICAL SERVICES                     | 74,276      | 0         | 74,276      | 0                             | 0              |
| 223 INDUSTRIAL SERVICE RELATED              | 485         | 334       | 151         | 0                             | 0              |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 4,240,415   | 1,817,613 | 2,272,658   | 150,144                       | 0              |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 60,950      | 60,950    | 0           | 0                             | 0              |
| 240 OUTSIDE CONTRACTUAL SVCS.               | 2,894       | 140       | 2,754       | 0                             | 0              |
| 241 EQUIPMENT MAINTENANCE                   | 11,097      | 0         | 11,097      | 0                             | 0              |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS    | 205,264     | 0         | 205,264     | 0                             | 0              |
| 245 ITD MAINTENANCE                         | 30,713,592  | 447,247   | 29,913,924  | 352,421                       | 0              |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT     | 17,903      | 0         | 17,903      | 0                             | 0              |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL       | 3,761,486   | 3,761,486 | 0           | 0                             | 0              |
| 252 VEHICLES-RENTAL                         | 27,249      | 824       | 26,425      | 0                             | 0              |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL      | 92,840      | 90,981    | 1,859       | 0                             | 0              |
| 254 HEAVY EQUIPMENT RENTAL                  | 0           | 0         | 0           | 0                             | 0              |
| 255 RENT PAYMENTS TO LESSORS                | 28,337      | 5,703     | 22,634      | 0                             | 0              |
| 257 RENTAL-ITD SYSTEM RELATED               | 0           | 0         | 0           | 0                             | 0              |
| 259 OTHER RENTAL EXPENSE                    | 117,787     | 16,704    | 101,083     | 0                             | 0              |
| 260 GSA CHARGES                             | 982,625     | 137,487   | 845,138     | 0                             | 0              |
| 261 ITD                                     | 15,911,709  | 319,618   | 12,905,991  | 188,742                       | 0              |
| 265 PARKS & RECREATION<br>SERVICES          | 0           | 0         | 0           | 0                             | 0              |
| 266 CLERK OF COURTS                         | 0           | 0         | 0           | 0                             | 0              |
| 310 TELECOMMUNICATIONS                      | 12,876,216  | 718,164   | 1,549,047   | 0                             | 0              |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 406,520     | 403,847   | 2,673       | 0                             | 0              |
| 312 TRAVEL                                  | 76,000      | 73,500    | 2,500       | 0                             | 0              |
| 313 AUTOMOBILE REIMBURSEMENT                | 28,277      | 12,517    | 15,760      | 0                             | 0              |
| 314 ADVERTISING                             | 23,094      | 23,094    | 0           | 0                             | 0              |
| 316 MAILING SERVICES                        | 5,169       | 0         | 5,169       | 0                             | 0              |
| 318 REFUNDS, CASH SHORTAGES &<br>BAD DEBT E | 0           | 0         | 0           | 0                             | 0              |
| 319 PETTY CASH & CHANGE FUNDS               | 3,195       | 3,195     | 0           | 0                             | 0              |
| 320 TRAINING                                | 210,928     | 173,729   | 37,199      | 0                             | 0              |
| 321 REIMBURSEMENTS & REFUNDS                | (6,167,283) | 0         | (6,167,283) | 0                             | 0              |
| 322 TAXES,LICENSES & PERMITS                | 235         | 0         | 235         | 0                             | 0              |
| 330 MISCELLANEOUS                           | 62,977      | 7,697     | 55,254      | 26                            | 0              |
| 410 FUEL & LUBRICANTS                       | 1,218       | 0         | 1,218       | 0                             | 0              |
| 430 AUTOMOTIVE REPAIR & MAINT<br>SUPPLIES   | 231,129     | 0         | 231,129     | 0                             | 0              |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 2,121,854   | 23,440    | 2,098,414   | 0                             | 0              |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 2,598,281   | 280,674   | 2,317,109   | 498                           | 0              |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - INFORMATION TECH**

|   | Total            | G&A              | INFO TECH      | CORRECTIONS/POL<br>ICE & CJIS | LEAVE PAYMENTS   |
|---|------------------|------------------|----------------|-------------------------------|------------------|
| 433 INVENTORY, MAT, PARTS & SUPPLIES      | 5,750            | 0                | 5,750          | 0                             | 0                |
| 435 OTHER REPAIR & MAINTENANCE SUPPLIES   | 7,998            | 0                | 7,998          | 0                             | 0                |
| 450 CONSTRUCTION MATERIALS & SUPPLIES     | 4,914            | 0                | 4,914          | 0                             | 0                |
| 470 OFFICE SUPPLIES & MINOR EQUIPMENT     | 1,126,289        | 52,080           | 1,074,209      | 0                             | 0                |
| 471 COMPUTER SUPPLIES                     | 855              | 0                | 855            | 0                             | 0                |
| 492 INSTITUTIONAL, MED & FOOD SUPPLIES    | 636              | 636              | 0              | 0                             | 0                |
| 493 CLOTHING & UNIFORMS                   | 53,696           | 841              | 52,855         | 0                             | 0                |
| 496 OTHER MATERIALS & SUPPLIES            | 59,889           | 447              | 59,442         | 0                             | 0                |
| *501 GENERAL FUND-TRF OUT                 | 505,068          | 0                | 0              | 0                             | 0                |
| *510 OTHER SPECIAL REVENUE-TRF OUT        | 0                | 0                | 0              | 0                             | 0                |
| *522 OTHER SPEC OBLIGATIONS               | 1,196,000        | 0                | 0              | 0                             | 0                |
| *523 LOAN AGREEMENTS                      | 539,000          | 0                | 0              | 0                             | 0                |
| *531 BOND PROJECTS                        | 11,957,846       | 0                | 0              | 0                             | 0                |
| *570 INTRAFUND TRANSFER                   | 15,488,000       | 0                | 0              | 0                             | 0                |
| *602 SPECIAL TRANSPORTATION               | 77,117           | 0                | 0              | 0                             | 0                |
| *941 ARCHITECTURAL/ENGINEERING COSTS      | 75,000           | 0                | 0              | 0                             | 0                |
| *950 MAJOR MACHINERY, EQUIP, & FURNITURE  | 7,730,489        | 0                | 0              | 0                             | 0                |
| *951 AUTOMOBILES & VEHICLES               | 110,387          | 0                | 0              | 0                             | 0                |
| *952 OTHER CAPITALIZABLE ITEMS            | 0                | 0                | 0              | 0                             | 0                |
| *955 MACHINERY,EQUIP,FURN, & OTHER > 5000 | 10,506,932       | 0                | 0              | 0                             | 0                |
| <b>Departmental Total</b>                 |                  |                  |                |                               |                  |
| Expenditures Per Financial Statement      | 230,184,606      |                  |                |                               |                  |
| <b>Deductions</b>                         |                  |                  |                |                               |                  |
| *Total Disallowed Costs                   | (48,185,839)     | 0                | 0              | 0                             | 0                |
| <b>Cost Adjustments</b>                   |                  |                  |                |                               |                  |
| 00114 POLL WORKERS (CO EMPLOYEES ONLY)    | (210,868)        | (8,169)          | (182,761)      | (19,938)                      | 0                |
| 00154 PAYMENT FOR UNUSED SICK LEAVE       | 0                | (5,527)          | (1,263,447)    | (239,761)                     | 1,508,735        |
| 00155 TERMINATION PAYMENTS                | 0                | (12,122)         | (637,218)      | (153,128)                     | 802,468          |
| REVENUES:                                 | 0                | 0                | 0              | 0                             | 0                |
| 341 GENERAL GOV (NOT COURT RELATED)       | (3,411,590)      | (3,411,590)      | 0              | 0                             | 0                |
| 349 OTHER CHARGES FOR SERVICES            | (168,760,076)    | (4,696,520)      | (142,601,297)  | (6,970,802)                   | 0                |
| 351 JUDGEMENTS & FINES                    | (502,101)        | 0                | 0              | 0                             | 0                |
| 361 INTEREST EARNINGS                     | (2,968)          | 0                | 0              | 0                             | 0                |
| 369 OTHER MISCELLANEOUS REVENUES          | (98,228)         | 0                | (98,228)       | 0                             | 0                |
| <b>Functional Cost</b>                    | <b>9,012,936</b> | <b>6,935,015</b> | <b>201,822</b> | <b>1,455,059</b>              | <b>2,311,203</b> |
| <b>Allocation Step 1</b>                  |                  |                  |                |                               |                  |
| Inbound - All Others                      | 9,807,947        | 0                | 0              | 0                             | 0                |
| Reallocate Admin Costs                    |                  | (6,935,015)      | 117,757        | 848,979                       | 1,348,511        |
| Unallocated Costs                         | (2,993,011)      | 0                | 0              | 0                             | 0                |
| 1st Allocation                            | 21,813,894       | 0                | 319,579        | 2,304,038                     | 3,659,714        |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department ET - INFORMATION TECH**

|                                 | Total      | G&A | INFO TECH | CORRECTIONS/POL<br>ICE & CJIS | LEAVE PAYMENTS |
|---------------------------------|------------|-----|-----------|-------------------------------|----------------|
| <hr/>                           |            |     |           |                               |                |
| Allocation Step 2               |            |     |           |                               |                |
| Inbound - All Others            | 3,420,722  | 0   | 0         | 0                             | 0              |
| 2nd Allocation                  | 3,420,722  | 0   | 0         | 0                             | 0              |
| <hr/>                           |            |     |           |                               |                |
| Total For ET - INFORMATION TECH |            |     |           |                               |                |
| Schedule .3 Total               | 25,234,616 | 0   | 319,579   | 2,304,038                     | 3,659,714      |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department ET - INFORMATION TECH**

|   | INDIRECT COSTS | INTERAGENCY<br>SVCS** |
|---|----------------|-----------------------|
| Other Expense & Cost                        |                |                       |
| 001 SALARIES                                | 0              | 0                     |
| 010 FRINGE BENEFITS                         | 0              | 0                     |
| 116 OTHER COURT OPERATING<br>EXPENSE        | 0              | 0                     |
| 210 ACCOUNTING & AUDITING                   | 0              | 0                     |
| 211 CONSULTING SERVICES                     | 0              | 0                     |
| 212 LEGAL                                   | 0              | 0                     |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES     | 0              | 0                     |
| 215 TEMPORARY HELP AGENCY                   | 0              | 0                     |
| 220 ELECTRICAL SERVICES                     | 0              | 0                     |
| 223 INDUSTRIAL SERVICE RELATED              | 0              | 0                     |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 0              | 0                     |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 0              | 0                     |
| 240 OUTSIDE CONTRACTUAL SVCS.               | 0              | 0                     |
| 241 EQUIPMENT MAINTENANCE                   | 0              | 0                     |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS    | 0              | 0                     |
| 245 ITD MAINTENANCE                         | 0              | 0                     |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT     | 0              | 0                     |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL       | 0              | 0                     |
| 252 VEHICLES-RENTAL                         | 0              | 0                     |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL      | 0              | 0                     |
| 254 HEAVY EQUIPMENT RENTAL                  | 0              | 0                     |
| 255 RENT PAYMENTS TO LESSORS                | 0              | 0                     |
| 257 RENTAL-ITD SYSTEM RELATED               | 0              | 0                     |
| 259 OTHER RENTAL EXPENSE                    | 0              | 0                     |
| 260 GSA CHARGES                             | 0              | 0                     |
| 261 ITD                                     | 0              | 2,497,358             |
| 265 PARKS & RECREATION<br>SERVICES          | 0              | 0                     |
| 266 CLERK OF COURTS                         | 0              | 0                     |
| 310 TELECOMMUNICATIONS                      | 0              | 10,609,005            |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 0              | 0                     |
| 312 TRAVEL                                  | 0              | 0                     |
| 313 AUTOMOBILE REIMBURSEMENT                | 0              | 0                     |
| 314 ADVERTISING                             | 0              | 0                     |
| 316 MAILING SERVICES                        | 0              | 0                     |
| 318 REFUNDS, CASH SHORTAGES &<br>BAD DEBT E | 0              | 0                     |
| 319 PETTY CASH & CHANGE FUNDS               | 0              | 0                     |
| 320 TRAINING                                | 0              | 0                     |
| 321 REIMBURSEMENTS & REFUNDS                | 0              | 0                     |
| 322 TAXES,LICENSES & PERMITS                | 0              | 0                     |
| 330 MISCELLANEOUS                           | 0              | 0                     |
| 410 FUEL & LUBRICANTS                       | 0              | 0                     |
| 430 AUTOMOTIVE REPAIR & MAINT<br>SUPPLIES   | 0              | 0                     |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 0              | 0                     |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 0              | 0                     |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - INFORMATION TECH**

|   | INDIRECT COSTS | INTERAGENCY<br>SVCS** |
|---|----------------|-----------------------|
| 433 INVENTORY, MAT, PARTS & SUPPLIES        | 0              | 0                     |
| 435 OTHER REPAIR & MAINTENANCE SUPPLIES     | 0              | 0                     |
| 450 CONSTRUCTION MATERIALS & SUPPLIES       | 0              | 0                     |
| 470 OFFICE SUPPLIES & MINOR EQUIPMENT       | 0              | 0                     |
| 471 COMPUTER SUPPLIES                       | 0              | 0                     |
| 492 INSTITUTIONAL, MED & FOOD SUPPLIES      | 0              | 0                     |
| 493 CLOTHING & UNIFORMS                     | 0              | 0                     |
| 496 OTHER MATERIALS & SUPPLIES              | 0              | 0                     |
| *501 GENERAL FUND-TRF OUT                   | 0              | 0                     |
| *510 OTHER SPECIAL REVENUE-TRF OUT          | 0              | 0                     |
| *522 OTHER SPEC OBLIGATIONS                 | 0              | 0                     |
| *523 LOAN AGREEMENTS                        | 0              | 0                     |
| *531 BOND PROJECTS                          | 0              | 0                     |
| *570 INTRAFUND TRANSFER                     | 0              | 0                     |
| *602 SPECIAL TRANSPORTATION                 | 0              | 0                     |
| *941 ARCHITECTURAL/ENGINEERING COSTS        | 0              | 0                     |
| *950 MAJOR MACHINERY, EQUIP, & FURNITURE    | 0              | 0                     |
| *951 AUTOMOBILES & VEHICLES                 | 0              | 0                     |
| *952 OTHER CAPITALIZABLE ITEMS              | 0              | 0                     |
| *955 MACHINERY,EQUIP,FURN, & OTHER > 5000   | 0              | 0                     |
| <b>Departmental Total</b>                   |                |                       |
| <b>Expenditures Per Financial Statement</b> |                |                       |
| <b>Deductions</b>                           |                |                       |
| *Total Disallowed Costs                     | 0              | 0                     |
| <b>Cost Adjustments</b>                     |                |                       |
| 00114 POLL WORKERS (CO EMPLOYEES ONLY)      | 0              | 0                     |
| 00154 PAYMENT FOR UNUSED SICK LEAVE         | 0              | 0                     |
| 00155 TERMINATION PAYMENTS                  | 0              | 0                     |
| REVENUES:                                   | 0              | 0                     |
| 341 GENERAL GOV (NOT COURT RELATED)         | 0              | 0                     |
| 349 OTHER CHARGES FOR SERVICES              | 0              | (14,491,457)          |
| 351 JUDGEMENTS & FINES                      | 0              | (502,101)             |
| 361 INTEREST EARNINGS                       | 0              | (2,968)               |
| 369 OTHER MISCELLANEOUS REVENUES            | 0              | 0                     |
| <b>Functional Cost</b>                      | 0              | (1,890,163)           |
| <b>Allocation Step 1</b>                    |                |                       |
| Inbound - All Others                        | 9,807,947      | 0                     |
| Reallocate Admin Costs                      | 5,722,616      | (1,102,848)           |
| Unallocated Costs                           | 0              | (2,993,011)           |
| 1st Allocation                              | 15,530,563     | 0                     |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department ET - INFORMATION TECH**

|                                     | INDIRECT COSTS | INTERAGENCY<br>SVCS** |
|-------------------------------------|----------------|-----------------------|
| <hr/>                               |                |                       |
| Allocation Step 2                   |                |                       |
| Inbound - All Others                | 3,420,722      | 0                     |
| 2nd Allocation                      | 3,420,722      | 0                     |
| <br>Total For ET - INFORMATION TECH |                |                       |
| Schedule .3 Total                   | 18,951,285     | 0                     |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ET - INFORMATION TECH**

Activity - INFO TECH

| Receiving Department                      | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| AD - ANIMAL SERVICES                      | 242                 | 1.753115          | 5,603               |                  | 5,603                |                      | 5,603   |
| AT - COUNTY ATTORNEY                      | 124                 | 0.898290          | 2,871               |                  | 2,871                |                      | 2,871   |
| AU - AUDIT & MGMT                         | 37                  | 0.268038          | 857                 |                  | 857                  |                      | 857     |
| BU - MGMT & BUDGET                        | 60                  | 0.434657          | 1,389               |                  | 1,389                |                      | 1,389   |
| CC - COUNTY COMMISSION                    | 171                 | 1.238771          | 3,959               |                  | 3,959                |                      | 3,959   |
| CL - CLERK OF COURT                       | 1,012               | 7.331208          | 23,429              |                  | 23,429               |                      | 23,429  |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES | 875                 | 6.338742          | 20,257              |                  | 20,257               |                      | 20,257  |
| CR - CORRECTIONS &<br>REHABILITATION      | 2,735               | 19.813098         | 63,318              |                  | 63,318               |                      | 63,318  |
| CT - COMMUNICATIONS                       | 163                 | 1.180817          | 3,774               |                  | 3,774                |                      | 3,774   |
| EC - ETHICS AND PUBLIC TRUST              | 15                  | 0.108664          | 347                 |                  | 347                  |                      | 347     |
| EL - ELECTIONS                            | 93                  | 0.673718          | 2,153               |                  | 2,153                |                      | 2,153   |
| ET - INFORMATION TECH                     | 785                 | 5.686757          | 18,174              |                  | 18,174               |                      | 18,174  |
| HR - HUMAN RESOURCES                      | 110                 | 0.796870          | 2,547               |                  | 2,547                |                      | 2,547   |
| IG - INSPECTOR GENERAL                    | 38                  | 0.275283          | 880                 |                  | 880                  |                      | 880     |
| JU - JUVENILE SERVICES                    | 95                  | 0.688206          | 2,199               |                  | 2,199                |                      | 2,199   |
| MA - MAYOR                                | 35                  | 0.253550          | 810                 |                  | 810                  |                      | 810     |
| ME - MEDICAL EXAMINER                     | 83                  | 0.601275          | 1,922               |                  | 1,922                |                      | 1,922   |
| MM - ECONOMIC ADVOCACY TRUST              | 18                  | 0.130397          | 417                 |                  | 417                  |                      | 417     |
| PA - PROPERTY APPRAISER                   | 383                 | 2.774558          | 8,867               |                  | 8,867                |                      | 8,867   |
| PD - POLICE                               | 4,425               | 32.055928         | 102,444             |                  | 102,444              |                      | 102,444 |
| PR - PARKS, REC & OPEN SPACES             | 2,196               | 15.908432         | 50,840              |                  | 50,840               |                      | 50,840  |
| ALL OTHER*                                | 109                 | 0.789626          | 2,523               |                  | 2,523                |                      | 2,523   |
| Schedule .4 Total for INFO TECH           | 13,804              | 100.000000        | 319,579             |                  | 319,579              | 0                    | 319,579 |

Allocation Basis: NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ET - INFORMATION TECH**

Activity - CORRECTIONS/POLICE & CJIS

| Receiving Department                               | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| CL - CLERK OF COURT                                | 1,012               | 12.241442         | 282,048             |                  | 282,048              |                      | 282,048   |
| CR - CORRECTIONS &<br>REHABILITATION               | 2,735               | 33.083343         | 762,253             |                  | 762,253              |                      | 762,253   |
| JU - JUVENILE SERVICES                             | 95                  | 1.149147          | 26,477              |                  | 26,477               |                      | 26,477    |
| PD - POLICE  | 4,425               | 53.526068         | 1,233,261           |                  | 1,233,261            |                      | 1,233,261 |
| Schedule .4 Total for<br>CORRECTIONS/POLICE & CJIS | 8,267               | 100.000000        | 2,304,038           |                  | 2,304,038            | 0                    | 2,304,038 |

Allocation Basis: NUMBER OF CORRECTIONS/POLICE & CJIS EMPLOYEES BY DEPARTMENT

Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ET - INFORMATION TECH**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 3,659,714           |                  | 3,659,714            |                      | 3,659,714 |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 3,659,714           |                  | 3,659,714            | 0                    | 3,659,714 |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ET - INFORMATION TECH**

Activity - INDIRECT COSTS

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total      |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|------------|
| AD - ANIMAL SERVICES                       | 242                 | 0.889739          | 138,181             |                  | 138,181              | 32,013               | 170,194    |
| AT - COUNTY ATTORNEY                       | 124                 | 0.455899          | 70,804              |                  | 70,804               |                      | 70,804     |
| AU - AUDIT & MGMT                          | 37                  | 0.136034          | 21,127              |                  | 21,127               |                      | 21,127     |
| BU - MGMT & BUDGET                         | 60                  | 0.220596          | 34,260              |                  | 34,260               |                      | 34,260     |
| CC - COUNTY COMMISSION                     | 171                 | 0.628700          | 97,641              |                  | 97,641               |                      | 97,641     |
| CL - CLERK OF COURT                        | 1,012               | 3.720725          | 577,850             |                  | 577,850              | 133,871              | 711,721    |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 875                 | 3.217030          | 499,623             |                  | 499,623              | 115,748              | 615,371    |
| CR - CORRECTIONS &<br>REHABILITATION       | 2,735               | 10.055517         | 1,561,678           |                  | 1,561,678            | 361,796              | 1,923,474  |
| CT - COMMUNICATIONS                        | 163                 | 0.599287          | 93,073              |                  | 93,073               |                      | 93,073     |
| CU - CULTURAL AFFAIRS                      | 104                 | 0.382367          | 59,384              |                  | 59,384               | 13,758               | 73,141     |
| EC - ETHICS AND PUBLIC TRUST               | 15                  | 0.055149          | 8,565               |                  | 8,565                | 1,984                | 10,549     |
| EL - ELECTIONS                             | 93                  | 0.341924          | 53,103              |                  | 53,103               | 12,302               | 65,405     |
| ET - INFORMATION TECH                      | 785                 | 2.886136          | 448,233             |                  | 448,233              |                      | 448,233    |
| FN - FINANCE                               | 355                 | 1.305195          | 202,704             |                  | 202,704              | 46,961               | 249,665    |
| FR - FIRE                                  | 2,562               | 9.419464          | 1,462,896           |                  | 1,462,896            | 338,911              | 1,801,806  |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 313                 | 1.150778          | 178,722             |                  | 178,722              | 41,405               | 220,127    |
| HR - HUMAN RESOURCES                       | 110                 | 0.404427          | 62,810              |                  | 62,810               | 14,551               | 77,361     |
| HT - HOMELESS TRUST                        | 19                  | 0.069856          | 10,849              |                  | 10,849               | 2,513                | 13,362     |
| ID - INTERNAL SERVICES                     | 797                 | 2.930255          | 455,085             |                  | 455,085              | 105,430              | 560,515    |
| IG - INSPECTOR GENERAL                     | 38                  | 0.139711          | 21,698              |                  | 21,698               | 5,027                | 26,725     |
| JU - JUVENILE SERVICES                     | 95                  | 0.349278          | 54,245              |                  | 54,245               | 12,567               | 66,812     |
| LB - LIBRARIES                             | 578                 | 2.125078          | 330,037             |                  | 330,037              | 76,460               | 406,497    |
| MA - MAYOR                                 | 35                  | 0.128681          | 19,985              |                  | 19,985               | 4,630                | 24,615     |
| ME - MEDICAL EXAMINER                      | 83                  | 0.305158          | 47,393              |                  | 47,393               | 10,980               | 58,372     |
| MM - ECONOMIC ADVOCACY TRUST               | 18                  | 0.066179          | 10,278              |                  | 10,278               | 2,381                | 12,659     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 20                  | 0.073532          | 11,420              |                  | 11,420               | 2,646                | 14,066     |
| MT - TRANSP & PW                           | 3,876               | 14.250524         | 2,213,187           |                  | 2,213,187            | 512,731              | 2,725,918  |
| PA - PROPERTY APPRAISER                    | 383                 | 1.408140          | 218,692             |                  | 218,692              | 50,665               | 269,357    |
| PD - POLICE                                | 4,425               | 16.268979         | 2,526,664           |                  | 2,526,664            | 585,355              | 3,112,019  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 924                 | 3.397184          | 527,602             |                  | 527,602              | 122,230              | 649,832    |
| PR - PARKS, REC & OPEN SPACES              | 2,196               | 8.073826          | 1,253,911           |                  | 1,253,911            | 290,495              | 1,544,405  |
| SP - SEAPORT                               | 398                 | 1.463289          | 227,257             |                  | 227,257              | 52,649               | 279,906    |
| PUBLIC HEALTH TRUST                        | 2                   | 0.007353          | 1,142               |                  | 1,142                | 265                  | 1,407      |
| ALL OTHER*                                 | 3,556               | 13.074010         | 2,030,467           |                  | 2,030,467            | 470,400              | 2,500,868  |
| Schedule .4 Total for INDIRECT COSTS       | 27,199              | 100.000000        | 15,530,563          |                  | 15,530,563           | 3,420,722            | 18,951,285 |

Allocation Basis: NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department ET - INFORMATION TECH**

| Receiving Department                       | Total      | INFO TECH | CORRECTIONS/POL<br>ICE & CJIS | LEAVE PAYMENTS | INDIRECT COSTS |
|--|------------|-----------|-------------------------------|----------------|----------------|
| AD - ANIMAL SERVICES                       | 175,797    | 5,603     | 0                             | 0              | 170,194        |
| AT - COUNTY ATTORNEY                       | 73,674     | 2,871     | 0                             | 0              | 70,804         |
| AU - AUDIT & MGMT                          | 21,983     | 857       | 0                             | 0              | 21,127         |
| BU - MGMT & BUDGET                         | 35,649     | 1,389     | 0                             | 0              | 34,260         |
| CC - COUNTY COMMISSION                     | 101,599    | 3,959     | 0                             | 0              | 97,641         |
| CL - CLERK OF COURT                        | 1,017,197  | 23,429    | 282,048                       | 0              | 711,721        |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 635,628    | 20,257    | 0                             | 0              | 615,371        |
| CR - CORRECTIONS &<br>REHABILITATION       | 2,749,045  | 63,318    | 762,253                       | 0              | 1,923,474      |
| CT - COMMUNICATIONS                        | 96,846     | 3,774     | 0                             | 0              | 93,073         |
| CU - CULTURAL AFFAIRS                      | 73,141     | 0         | 0                             | 0              | 73,141         |
| EC - ETHICS AND PUBLIC TRUST               | 10,896     | 347       | 0                             | 0              | 10,549         |
| EL - ELECTIONS                             | 67,558     | 2,153     | 0                             | 0              | 65,405         |
| ET - INFORMATION TECH                      | 466,407    | 18,174    | 0                             | 0              | 448,233        |
| FN - FINANCE                               | 249,665    | 0         | 0                             | 0              | 249,665        |
| FR - FIRE                                  | 1,801,806  | 0         | 0                             | 0              | 1,801,806      |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 220,127    | 0         | 0                             | 0              | 220,127        |
| HR - HUMAN RESOURCES                       | 79,908     | 2,547     | 0                             | 0              | 77,361         |
| HT - HOMELESS TRUST                        | 13,362     | 0         | 0                             | 0              | 13,362         |
| ID - INTERNAL SERVICES                     | 560,515    | 0         | 0                             | 0              | 560,515        |
| IG - INSPECTOR GENERAL                     | 27,604     | 880       | 0                             | 0              | 26,725         |
| JU - JUVENILE SERVICES                     | 95,488     | 2,199     | 26,477                        | 0              | 66,812         |
| LB - LIBRARIES                             | 406,497    | 0         | 0                             | 0              | 406,497        |
| MA - MAYOR                                 | 25,425     | 810       | 0                             | 0              | 24,615         |
| ME - MEDICAL EXAMINER                      | 60,294     | 1,922     | 0                             | 0              | 58,372         |
| MM - ECONOMIC ADVOCACY TRUST               | 13,076     | 417       | 0                             | 0              | 12,659         |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 14,066     | 0         | 0                             | 0              | 14,066         |
| MT - TRANSP & PW                           | 2,725,918  | 0         | 0                             | 0              | 2,725,918      |
| PA - PROPERTY APPRAISER                    | 278,224    | 8,867     | 0                             | 0              | 269,357        |
| PD - POLICE                                | 4,447,724  | 102,444   | 1,233,261                     | 0              | 3,112,019      |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 649,832    | 0         | 0                             | 0              | 649,832        |
| PR - PARKS, REC & OPEN SPACES              | 1,595,245  | 50,840    | 0                             | 0              | 1,544,405      |
| SP - SEAPORT                               | 279,906    | 0         | 0                             | 0              | 279,906        |
| PUBLIC HEALTH TRUST                        | 1,407      | 0         | 0                             | 0              | 1,407          |
| LEAVE PAYMENTS                             | 3,659,714  | 0         | 0                             | 3,659,714      | 0              |
| ALL OTHER*                                 | 2,503,391  | 2,523     | 0                             | 0              | 2,500,868      |
| Direct Bill                                | 0          | 0         | 0                             | 0              | 0              |
| Total                                      | 25,234,616 | 319,579   | 2,304,038                     | 3,659,714      | 18,951,285     |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department FN - FINANCE**

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

As part of the General Government strategic area, the Finance Department provides fiscal and accounting controls over resources by processing vendor payments and payroll checks, maintaining the County's general ledger system, and providing financial reports. 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, vessel, mobile home, and 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 all departments and directly with the Office of the Mayor, the County Attorney's Office, the Office of the Clerk, the Office of Management and Budget, the Office of the Property Appraiser, the Internal Services Department, the Human Resources Department, and outside financial consultants.

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

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Finance** – the costs identified to the Comptroller's Division, Bond Administration Division, and Cash Management Division have been separately identified in this activity and allocated county-wide using the number of accounting transactions identified to each department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

Costs recorded for the **Tax Collector's Division** have not been allocated in this plan.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department FN - FINANCE**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total       |
|--|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement:    | 53,018,750     |                |           | 53,018,750  |
| Deductions:                              |                |                |           |             |
| 501 GENERAL FUND-TRF OUT                 | -556,698       |                |           |             |
| 532 OTHER SPECIAL OBLIGATIONS            | -9,200,000     |                |           |             |
| 570 INTRAFUND TRANSFER                   | -4,291         |                |           |             |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE  | -167,769       |                |           |             |
| 955 MACHINERY,EQUIP,FURN., & OTHER > 500 | 0              |                |           |             |
| Total Deductions:                        | -9,928,758     |                |           | -9,928,758  |
| Cost Adjustments:                        |                |                |           |             |
| 00114 POLL WORKERS (COUNTY EMPLOYEES ONL | -52,514        |                |           |             |
| 00154 PAYMENT FOR UNUSED SICK LEAVE      | 0              |                |           |             |
| 00155 TERMINATION PAYMENTS               | 0              |                |           |             |
| REVENUES:                                | 0              |                |           |             |
| 349 OTHER CHARGES FOR SERVICES           | -13,892,835    |                |           |             |
| 361 INTEREST EARNINGS                    | -86,413        |                |           |             |
| 369 OTHER MISCELLANEOUS REVENUES         | -324,317       |                |           |             |
| Total Departmental Cost Adjustments:     | -14,356,079    |                |           | -14,356,079 |
| Inbound Costs:                           |                |                |           |             |
| DEPRECIATION                             | 2,497,890      |                | 2,497,890 |             |
| AT - COUNTY ATTORNEY                     | 576,519        | 74,222         | 650,740   |             |
| AU - AUDIT & MGMT                        | 81,943         | 49,938         | 131,881   |             |
| BU - MGMT & BUDGET                       | 115,247        | 16,962         | 132,209   |             |
| CC - COUNTY COMMISSION                   | 418,237        | 439,760        | 857,997   |             |
| CT - COMMUNICATIONS                      | 709,642        | 53,240         | 762,882   |             |
| ET - INFORMATION TECH                    | 202,704        | 46,961         | 249,665   |             |
| FN - FINANCE                             |                | 139,072        | 139,072   |             |
| GG - GENERAL GOVT                        |                | 118,375        | 118,375   |             |
| HR - HUMAN RESOURCES                     |                | 146,968        | 146,968   |             |
| ID - INTERNAL SERVICES                   |                | 4,136          | 4,136     |             |
| IG - INSPECTOR GENERAL                   |                | 10,873         | 10,873    |             |
| MA - MAYOR                               |                | 49,030         | 49,030    |             |
| LEAVE PAYMENTS                           |                | 405,686        | 405,686   |             |
| Total Allocated Additions:               | 4,602,182      | 1,555,222      | 6,157,404 | 6,157,404   |
| Total To Be Allocated:                   | 33,336,095     | 1,555,222      |           | 34,891,317  |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department FN - FINANCE**

|   | Total      | G&A      | FINANCE    | LEAVE PAYMENTS | TAX COLLECTOR** |
|---|------------|----------|------------|----------------|-----------------|
| <b>Other Expense &amp; Cost</b>             |            |          |            |                |                 |
| 001 SALARIES                                | 22,558,018 | 373,493  | 10,425,710 | 0              | 11,758,815      |
| 010 FRINGE BENEFITS                         | 8,675,325  | 107,388  | 3,823,506  | 0              | 4,744,431       |
| 116 OTHER COURT OPERATING<br>EXPENSE        | 16,485     | 0        | 0          | 0              | 16,485          |
| 210 ACCOUNTING & AUDITING                   | 249,789    | 0        | 293,982    | 0              | (44,193)        |
| 211 CONSULTING SERVICES                     | 58,800     | 0        | 58,800     | 0              | 0               |
| 212 LEGAL                                   | 17,222     | 0        | 0          | 0              | 17,222          |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES     | 235,332    | 0        | 0          | 0              | 235,332         |
| 215 TEMPORARY HELP AGENCY                   | 327,860    | 0        | 254,096    | 0              | 73,764          |
| 223 INDUSTRIAL SERVICE RELATED              | 252,255    | 0        | 240        | 0              | 252,015         |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 131,908    | 38,612   | 66,092     | 0              | 27,204          |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 14,959     | 1,000    | 7,000      | 0              | 6,959           |
| 241 EQUIPMENT MAINTENANCE                   | 28,857     | 0        | 2,743      | 0              | 26,114          |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS    | 47,102     | 0        | 0          | 0              | 47,102          |
| 245 ITD MAINTENANCE                         | 1,007,741  | 0        | 6,250      | 0              | 1,001,491       |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL       | 2,431,561  | 37,517   | 765,313    | 0              | 1,628,731       |
| 252 VEHICLES-RENTAL                         | 190        | 0        | 0          | 0              | 190             |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL      | 73,178     | 9,654    | 24,295     | 0              | 39,229          |
| 255 RENT PAYMENTS TO LESSORS                | 4,105      | 0        | 4,105      | 0              | 0               |
| 260 GSA CHARGES                             | 780,673    | 2,925    | 100,295    | 0              | 677,453         |
| 261 ITD                                     | 3,117,414  | 19,610   | 1,818,579  | 0              | 1,279,225       |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 261,000    | 7,000    | 108,700    | 0              | 145,300         |
| 266 CLERK OF COURTS                         | 126,438    | 262      | 106,337    | 0              | 19,839          |
| 310 TELECOMMUNICATIONS                      | 154,573    | 4,425    | 38,919     | 0              | 111,229         |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 13,599     | 3,370    | 2,728      | 0              | 7,501           |
| 312 TRAVEL                                  | 46,695     | 6,636    | 22,564     | 0              | 17,495          |
| 313 AUTOMOBILE REIMBURSEMENT                | 2,100      | 0        | 0          | 0              | 2,100           |
| 314 ADVERTISING                             | 54,269     | 0        | 10,205     | 0              | 44,064          |
| 315 PRINTING & GRAPHICS                     | 171,377    | 0        | 9,899      | 0              | 161,478         |
| 316 MAILING SERVICES                        | 1,812,801  | 113      | 7,625      | 0              | 1,805,063       |
| 317 OTHER COMMUNICATION<br>EXPENSES         | 26,719     | 0        | 0          | 0              | 26,719          |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP   | 846        | 0        | 330        | 0              | 516             |
| 319 PETTY CASH & CHANGE FUNDS               | 642        | 0        | 353        | 0              | 289             |
| 320 TRAINING                                | 27,623     | 717      | 9,966      | 0              | 16,940          |
| 321 REIMBURSEMENTS & REFUNDS                | (180,245)  | (38,610) | (141,635)  | 0              | 0               |
| 322 TAXES,LICENSES & PERMITS                | 73         | 0        | 0          | 0              | 73              |
| 330 MISCELLANEOUS                           | 311,842    | 402      | 41,465     | 0              | 269,975         |
| 410 FUEL & LUBRICANTS                       | 0          | 0        | 0          | 0              | 0               |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 9,507      | 694      | 1,081      | 0              | 7,732           |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 122,167    | 1,191    | 116,153    | 0              | 4,823           |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 91,110     | 2,286    | 35,178     | 0              | 53,646          |
| 491 RECREATIONAL SUPPLIES                   | 807        | 0        | 0          | 0              | 807             |
| 493 CLOTHING & UNIFORMS                     | 7,013      | 0        | 0          | 0              | 7,013           |
| 496 OTHER MATERIALS & SUPPLIES              | 262        | 0        | 0          | 0              | 262             |
| *501 GENERAL FUND-TRF OUT                   | 556,698    | 0        | 0          | 0              | 0               |
| *532 OTHER SPECIAL OBLIGATIONS              | 9,200,000  | 0        | 0          | 0              | 0               |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department FN - FINANCE**

|   | Total        | G&A       | FINANCE     | LEAVE PAYMENTS | TAX COLLECTOR** |
|---|--------------|-----------|-------------|----------------|-----------------|
| *570 INTRAFUND TRANSFER                   | 4,291        | 0         | 0           | 0              | 0               |
| *950 MAJOR MACHINERY, EQUIP, & FURNITURE  | 167,769      | 0         | 0           | 0              | 0               |
| *955 MACHINERY,EQUIP,FURN., & OTHER > 500 | 0            | 0         | 0           | 0              | 0               |
| Departmental Total                        |              |           |             |                |                 |
| Expenditures Per Financial Statement      | 53,018,750   |           |             |                |                 |
| Deductions                                |              |           |             |                |                 |
| *Total Disallowed Costs                   | (9,928,758)  | 0         | 0           | 0              | 0               |
| Cost Adjustments                          |              |           |             |                |                 |
| 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY | (52,514)     | (1,484)   | (16,127)    | 0              | (34,903)        |
| 00154 PAYMENT FOR UNUSED SICK LEAVE       | 0            | 0         | (196,221)   | 223,343        | (27,122)        |
| 00155 TERMINATION PAYMENTS                | 0            | 0         | (62,592)    | 128,055        | (65,463)        |
| REVENUES:                                 | 0            | 0         | 0           | 0              | 0               |
| 349 OTHER CHARGES FOR SERVICES            | (13,892,835) | 0         | (7,115,379) | 0              | (6,777,456)     |
| 361 INTEREST EARNINGS                     | (86,413)     | 0         | (50,286)    | 0              | (36,127)        |
| 369 OTHER MISCELLANEOUS REVENUES          | (324,317)    | 0         | (323,815)   | 0              | (502)           |
| Functional Cost                           | 28,733,913   | 577,201   | 10,256,454  | 351,398        | 17,548,860      |
| Allocation Step 1                         |              |           |             |                |                 |
| Inbound - All Others                      | 4,602,182    | 76,396    | 2,127,128   | 0              | 2,398,657       |
| Reallocate Admin Costs                    |              | (653,597) | 247,652     | 7,027          | 398,918         |
| Unallocated Costs                         | (20,346,435) | 0         | 0           | 0              | (20,346,435)    |
| 1st Allocation                            | 12,989,659   | 0         | 12,631,234  | 358,425        | 0               |
| Allocation Step 2                         |              |           |             |                |                 |
| Inbound - All Others                      | 1,555,222    | 25,816    | 718,823     | 0              | 810,583         |
| Reallocate Admin Costs                    |              | (25,816)  | 9,782       | 278            | 15,757          |
| Unallocated Costs                         | (826,340)    | 0         | 0           | 0              | (826,340)       |
| 2nd Allocation                            | 728,882      | 0         | 728,604     | 278            | 0               |
| Total For FN - FINANCE                    |              |           |             |                |                 |
| Schedule .3 Total                         | 13,718,541   | 0         | 13,359,838  | 358,703        | 0               |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department FN - FINANCE**

Activity - FINANCE

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total      |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|------------|
| AD - ANIMAL SERVICES                       | 20,562              | 0.716951          | 90,560              |                  | 90,560               | 5,531                | 96,091     |
| AT - COUNTY ATTORNEY                       | 3,885               | 0.135461          | 17,110              |                  | 17,110               |                      | 17,110     |
| AU - AUDIT & MGMT                          | 1,457               | 0.050802          | 6,417               |                  | 6,417                |                      | 6,417      |
| AV - AVIATION                              | 52,456              | 1.829024          | 231,028             |                  | 231,028              | 14,110               | 245,139    |
| BU - MGMT & BUDGET                         | 12,084              | 0.421342          | 53,221              |                  | 53,221               |                      | 53,221     |
| CC - COUNTY COMMISSION                     | 19,828              | 0.691358          | 87,327              |                  | 87,327               |                      | 87,327     |
| CL - CLERK OF COURT                        | 55,840              | 1.947017          | 245,932             |                  | 245,932              | 15,021               | 260,953    |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 87,007              | 3.033741          | 383,199             |                  | 383,199              | 23,404               | 406,603    |
| CR - CORRECTIONS &<br>REHABILITATION       | 62,865              | 2.191963          | 276,872             |                  | 276,872              | 16,910               | 293,782    |
| CT - COMMUNICATIONS                        | 6,203               | 0.216285          | 27,319              |                  | 27,319               |                      | 27,319     |
| CU - CULTURAL AFFAIRS                      | 14,105              | 0.491810          | 62,122              |                  | 62,122               | 3,794                | 65,916     |
| EC - ETHICS AND PUBLIC TRUST               | 1,185               | 0.041318          | 5,219               |                  | 5,219                | 319                  | 5,538      |
| EL - ELECTIONS                             | 9,388               | 0.327339          | 41,347              |                  | 41,347               | 2,525                | 43,872     |
| ET - INFORMATION TECH                      | 84,301              | 2.939389          | 371,281             |                  | 371,281              |                      | 371,281    |
| FN - FINANCE                               | 31,577              | 1.101020          | 139,072             |                  | 139,072              |                      | 139,072    |
| FR - FIRE                                  | 86,258              | 3.007625          | 379,900             |                  | 379,900              | 23,203               | 403,103    |
| GG - GENERAL GOVT                          | 5,257               | 0.183300          | 23,153              |                  | 23,153               | 1,414                | 24,567     |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 20,692              | 0.721484          | 91,132              |                  | 91,132               | 5,566                | 96,698     |
| HR - HUMAN RESOURCES                       | 9,777               | 0.340902          | 43,060              |                  | 43,060               | 2,630                | 45,690     |
| HT - HOMELESS TRUST                        | 6,523               | 0.227443          | 28,729              |                  | 28,729               | 1,755                | 30,483     |
| HU - HURRICANE RECOVERY                    | 1,043               | 0.036367          | 4,594               |                  | 4,594                | 281                  | 4,874      |
| ID - INTERNAL SERVICES                     | 306,146             | 10.674632         | 1,348,338           |                  | 1,348,338            | 82,351               | 1,430,689  |
| IG - INSPECTOR GENERAL                     | 196,921             | 6.866199          | 867,286             |                  | 867,286              | 52,970               | 920,256    |
| JA - JUDICIAL ADMINISTRATION               | 8                   | 0.000279          | 35                  |                  | 35                   | 2                    | 37         |
| JU - JUVENILE SERVICES                     | 8,389               | 0.292506          | 36,947              |                  | 36,947               | 2,257                | 39,204     |
| LB - LIBRARIES                             | 38,282              | 1.334808          | 168,603             |                  | 168,603              | 10,298               | 178,900    |
| MA - MAYOR                                 | 1,142               | 0.039819          | 5,030               |                  | 5,030                | 307                  | 5,337      |
| ME - MEDICAL EXAMINER                      | 8,626               | 0.300769          | 37,991              |                  | 37,991               | 2,320                | 40,311     |
| MM - ECONOMIC ADVOCACY TRUST               | 2,707               | 0.094387          | 11,922              |                  | 11,922               | 728                  | 12,650     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 4,490               | 0.156556          | 19,775              |                  | 19,775               | 1,208                | 20,983     |
| MT - TRANSP & PW                           | 175,716             | 6.126827          | 773,894             |                  | 773,894              | 47,266               | 821,160    |
| OC - ADMIN OFF OF THE COURTS               | 16,953              | 0.591114          | 74,665              |                  | 74,665               | 4,560                | 79,225     |
| PA - PROPERTY APPRAISER                    | 9,038               | 0.315135          | 39,805              |                  | 39,805               | 2,431                | 42,237     |
| PD - POLICE                                | 96,248              | 3.355954          | 423,898             |                  | 423,898              | 25,890               | 449,788    |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 143,750             | 5.012244          | 633,108             |                  | 633,108              | 38,668               | 671,776    |
| PR - PARKS, REC & OPEN SPACES              | 496,211             | 17.301782         | 2,185,429           |                  | 2,185,429            | 133,478              | 2,318,907  |
| PU - PUBLIC DEFENDER                       | 759                 | 0.026465          | 3,343               |                  | 3,343                | 204                  | 3,547      |
| SP - SEAPORT                               | 32,040              | 1.117164          | 141,112             |                  | 141,112              | 8,618                | 149,730    |
| TT - OFFICE OF THE CITT                    | 1,949               | 0.067957          | 8,584               |                  | 8,584                | 524                  | 9,108      |
| VZ - VIZCAYA                               | 1,376               | 0.047978          | 6,060               |                  | 6,060                | 370                  | 6,430      |
| ALL OTHER*                                 | 734,933             | 25.625484         | 3,236,815           |                  | 3,236,815            | 197,691              | 3,434,506  |
| Schedule .4 Total for FINANCE              | 2,867,977           | 100.000000        | 12,631,234          |                  | 12,631,234           | 728,604              | 13,359,838 |

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT  
Allocation Source: FY18 TRANSACTION COUNT - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department FN - FINANCE**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 358,425             |                  | 358,425              | 278                  | 358,703 |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 358,425             |                  | 358,425              | 278                  | 358,703 |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department FN - FINANCE**

| Receiving Department                    | Total      | FINANCE    | LEAVE PAYMENTS |
|---|------------|------------|----------------|
| AD - ANIMAL SERVICES                    | 96,091     | 96,091     | 0              |
| AT - COUNTY ATTORNEY                    | 17,110     | 17,110     | 0              |
| AU - AUDIT & MGMT                       | 6,417      | 6,417      | 0              |
| AV - AVIATION                           | 245,139    | 245,139    | 0              |
| BU - MGMT & BUDGET                      | 53,221     | 53,221     | 0              |
| CC - COUNTY COMMISSION                  | 87,327     | 87,327     | 0              |
| CL - CLERK OF COURT                     | 260,953    | 260,953    | 0              |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 406,603    | 406,603    | 0              |
| CR - CORRECTIONS & REHABILITATION       | 293,782    | 293,782    | 0              |
| CT - COMMUNICATIONS                     | 27,319     | 27,319     | 0              |
| CU - CULTURAL AFFAIRS                   | 65,916     | 65,916     | 0              |
| EC - ETHICS AND PUBLIC TRUST            | 5,538      | 5,538      | 0              |
| EL - ELECTIONS                          | 43,872     | 43,872     | 0              |
| ET - INFORMATION TECH                   | 371,281    | 371,281    | 0              |
| FN - FINANCE                            | 139,072    | 139,072    | 0              |
| FR - FIRE                               | 403,103    | 403,103    | 0              |
| GG - GENERAL GOVT                       | 24,567     | 24,567     | 0              |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 96,698     | 96,698     | 0              |
| HR - HUMAN RESOURCES                    | 45,690     | 45,690     | 0              |
| HT - HOMELESS TRUST                     | 30,483     | 30,483     | 0              |
| HU - HURRICANE RECOVERY                 | 4,874      | 4,874      | 0              |
| ID - INTERNAL SERVICES                  | 1,430,689  | 1,430,689  | 0              |
| IG - INSPECTOR GENERAL                  | 920,256    | 920,256    | 0              |
| JA - JUDICIAL ADMINISTRATION            | 37         | 37         | 0              |
| JU - JUVENILE SERVICES                  | 39,204     | 39,204     | 0              |
| LB - LIBRARIES                          | 178,900    | 178,900    | 0              |
| MA - MAYOR                              | 5,337      | 5,337      | 0              |
| ME - MEDICAL EXAMINER                   | 40,311     | 40,311     | 0              |
| MM - ECONOMIC ADVOCACY TRUST            | 12,650     | 12,650     | 0              |
| MP - METROPOLITAN PLANNING ORGANIZATION | 20,983     | 20,983     | 0              |
| MT - TRANSP & PW                        | 821,160    | 821,160    | 0              |
| OC - ADMIN OFF OF THE COURTS            | 79,225     | 79,225     | 0              |
| PA - PROPERTY APPRAISER                 | 42,237     | 42,237     | 0              |
| PD - POLICE                             | 449,788    | 449,788    | 0              |
| PE - REGULATORY & ECONOMIC RESOURCES    | 671,776    | 671,776    | 0              |
| PR - PARKS, REC & OPEN SPACES           | 2,318,907  | 2,318,907  | 0              |
| PU - PUBLIC DEFENDER                    | 3,547      | 3,547      | 0              |
| SP - SEAPORT                            | 149,730    | 149,730    | 0              |
| TT - OFFICE OF THE CITT                 | 9,108      | 9,108      | 0              |
| VZ - VIZCAYA                            | 6,430      | 6,430      | 0              |
| LEAVE PAYMENTS                          | 358,703    | 0          | 358,703        |
| ALL OTHER*                              | 3,434,506  | 3,434,506  | 0              |
| Direct Bill                             | 0          | 0          | 0              |
| Total                                   | 13,718,541 | 13,359,838 | 358,703        |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department GG - GENERAL GOVT**

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:

- **Insurance** – the costs of long term disability and accidental death insurance have been allocated to General Fund department using the total regular salaries identified to each department.
- **External 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, excluding Aviation, Housing and Community Development, Seaport, Solid Waste, and Transportation and Public Works.
- **Training** – the costs of employee training have been included in this activity and allocated to county-wide using the number of employees identified to each department.
- **Employee Physical Exams** – the costs of employee physical examinations have been included in this activity and allocated to benefiting 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.
- **Software Maintenance** – software maintenance costs have been included in this activity and allocated county-wide based on the total number of employees within each department.
- **Printing** – the cost of printing the County's annual budget have been included in this activity and allocated to all County departments based on the total budgeted expenditures identified to each department.
- **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.
- **Employee Awards** – the cost of employee longevity awards 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 County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department GG - GENERAL GOVT**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total       |
|---------------------------------------|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement: | 880,072,729    |                |           | 880,072,729 |
| Deductions:                           |                |                |           |             |
| 910 LAND ACQUISITION                  | -19,200        |                |           |             |
| 940 PLANNING PHASE                    | 11,353         |                |           |             |
| 941 ARCHITECTURAL/ENGINEERING COSTS   | 0              |                |           |             |
| 942 CONSTRUCTION PHASE                | 0              |                |           |             |
| 951 AUTOMOBILES & VEHICLES            | 0              |                |           |             |
| Total Deductions:                     | -7,847         |                |           | -7,847      |
| Inbound Costs:                        |                |                |           |             |
| DEPRECIATION                          | 34,383         |                | 34,383    |             |
| BU - MGMT & BUDGET                    | 56,153         | 8,369          | 64,522    |             |
| FN - FINANCE                          | 23,153         | 1,414          | 24,567    |             |
| GG - GENERAL GOVT                     |                | 3,063          | 3,063     |             |
| LEAVE PAYMENTS                        |                | 9,468          | 9,468     |             |
| Total Allocated Additions:            | 113,690        | 22,314         | 136,004   | 136,004     |
| Total To Be Allocated:                | 880,178,572    | 22,314         |           | 880,200,886 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department GG - GENERAL GOVT**

|  | Total       | G&A | INSURANCE | EXTERNAL ANNUAL<br>AUDIT | TRAINING |
|--|-------------|-----|-----------|--------------------------|----------|
| Other Expense & Cost                       |             |     |           |                          |          |
| 001 SALARIES                               | 4,335,557   | 0   | 0         | 0                        | 0        |
| 010 FRINGE BENEFITS                        | 2,934,619   | 0   | 2,897,759 | 0                        | 0        |
| 031 DEPARTURE INCENTIVE<br>PROGRAM DIP     | 26,201      | 0   | 0         | 0                        | 0        |
| 112 ATTORNEY FEES                          | 5,094,017   | 0   | 0         | 0                        | 0        |
| 113 EXPERT WITNESS FEES                    | 18,308      | 0   | 0         | 0                        | 0        |
| 115 INTERPRETERS                           | 720         | 0   | 0         | 0                        | 0        |
| 210 ACCOUNTING & AUDITING                  | 1,282,213   | 0   | 0         | 985,000                  | 297,213  |
| 211 CONSULTING SERVICES                    | 949,645     | 0   | 0         | 0                        | 0        |
| 215 TEMPORARY HELP AGENCY                  | 31,444      | 0   | 0         | 0                        | 0        |
| 216 HEALTH RELATED SERVICES                | (243,350)   | 0   | 0         | 0                        | 0        |
| 220 ELECTRICAL SERVICES                    | 0           | 0   | 0         | 0                        | 0        |
| 221 WATER AND DISPOSAL<br>SERVICES         | 27,654      | 0   | 0         | 0                        | 0        |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES  | 1,943,329   | 0   | 0         | 0                        | 0        |
| 234 PROPERTY DAMAGE/FIRE<br>INSURANCE      | 4,154,234   | 0   | 0         | 0                        | 0        |
| 236 OTHER INSURANCE EXPENSE                | 0           | 0   | 0         | 0                        | 0        |
| 245 ITD MAINTENANCE                        | (98,925)    | 0   | 0         | 0                        | 0        |
| 260 GSA CHARGES                            | (13,149)    | 0   | 0         | 0                        | 0        |
| 261 ITD                                    | 0           | 0   | 0         | 0                        | 0        |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES      | (52,815)    | 0   | 0         | 0                        | 0        |
| 266 CLERK OF COURTS                        | 111         | 0   | 0         | 0                        | 0        |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER | 278,294     | 0   | 0         | 0                        | 0        |
| 312 TRAVEL                                 | 17,130      | 0   | 0         | 0                        | 0        |
| 313 AUTOMOBILE REIMBURSEMENT               | 1,131       | 0   | 0         | 0                        | 0        |
| 314 ADVERTISING                            | 153,928     | 0   | 0         | 0                        | 0        |
| 316 MAILING SERVICES                       | 1,247       | 0   | 0         | 0                        | 0        |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP  | 5,670,700   | 0   | 0         | 0                        | 0        |
| 320 TRAINING                               | 0           | 0   | 0         | 0                        | 0        |
| 321 REIMBURSEMENTS & REFUNDS               | (199,215)   | 0   | 0         | 0                        | 0        |
| 330 MISCELLANEOUS                          | 2,196,625   | 0   | 0         | 0                        | 0        |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT   | 0           | 0   | 0         | 0                        | 0        |
| 490 CHEMICALS                              | 0           | 0   | 0         | 0                        | 0        |
| 496 OTHER MATERIALS & SUPPLIES             | 881         | 0   | 0         | 0                        | 0        |
| 501 GENERAL FUND-TRF OUT                   | 222,150,772 | 0   | 0         | 0                        | 0        |
| 510 OTHER SPECIAL REVENUE-TRF<br>OUT       | 54,098,488  | 0   | 0         | 0                        | 0        |
| 511 FIRE & RESCUE                          | 32,715,158  | 0   | 0         | 0                        | 0        |
| 513 HEALTH DEVELOPMENT                     | 27,476,163  | 0   | 0         | 0                        | 0        |
| 522 OTHER SPEC OBLIGATIONS                 | 11,588,840  | 0   | 0         | 0                        | 0        |
| 532 OTHER SPECIAL OBLIGATIONS              | 7,021,000   | 0   | 0         | 0                        | 0        |
| 540 ENTERPRISE FUNDS                       | 190,265,000 | 0   | 0         | 0                        | 0        |
| 560 TRUST & AGENCY FUNDS                   | 30,000      | 0   | 0         | 0                        | 0        |
| 570 INTRAFUND TRANSFER                     | 7,000,000   | 0   | 0         | 0                        | 0        |
| 602 SPECIAL TRANSPORTATION                 | 84,240      | 0   | 0         | 0                        | 0        |
| 606 GRANTS TO OUTSIDE<br>ORGANIZATIONS     | 22,305,174  | 0   | 0         | 0                        | 0        |
| 609 CONTRACTUAL TAX<br>INCREMENT FINANCING | 64,098,691  | 0   | 0         | 0                        | 0        |
| 613 MEDICAL SERVICES                       | 212,720,822 | 0   | 0         | 0                        | 0        |
| *910 LAND ACQUISITION                      | 19,200      | 0   | 0         | 0                        | 0        |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - GENERAL GOVT**

|                                      | Total         | G&A       | INSURANCE | EXTERNAL ANNUAL<br>AUDIT | TRAINING |
|--------------------------------------|---------------|-----------|-----------|--------------------------|----------|
| *940 PLANNING PHASE                  | (11,353)      | 0         | 0         | 0                        | 0        |
| *941 ARCHITECTURAL/ENGINEERING COSTS | 0             | 0         | 0         | 0                        | 0        |
| *942 CONSTRUCTION PHASE              | 0             | 0         | 0         | 0                        | 0        |
| *951 AUTOMOBILES & VEHICLES          | 0             | 0         | 0         | 0                        | 0        |
| <b>Departmental Total</b>            |               |           |           |                          |          |
| Expenditures Per Financial Statement | 880,072,729   |           |           |                          |          |
| <b>Deductions</b>                    |               |           |           |                          |          |
| *Total Disallowed Costs              | (7,847)       | 0         | 0         | 0                        | 0        |
| <b>Functional Cost</b>               | 880,064,882   | 0         | 2,897,759 | 985,000                  | 297,213  |
| <b>Allocation Step 1</b>             |               |           |           |                          |          |
| Inbound - All Others                 | 113,690       | 113,690   | 0         | 0                        | 0        |
| Reallocate Admin Costs               |               | (113,690) | 374       | 127                      | 38       |
| Unallocated Costs                    | (812,376,676) | 0         | 0         | 0                        | 0        |
| 1st Allocation                       | 67,801,896    | 0         | 2,898,133 | 985,127                  | 297,251  |
| <b>Allocation Step 2</b>             |               |           |           |                          |          |
| Inbound - All Others                 | 22,314        | 22,314    | 0         | 0                        | 0        |
| Reallocate Admin Costs               |               | (22,314)  | 73        | 25                       | 8        |
| Unallocated Costs                    | (20,595)      | 0         | 0         | 0                        | 0        |
| 2nd Allocation                       | 1,719         | 0         | 73        | 25                       | 8        |
| <b>Total For GG - GENERAL GOVT</b>   |               |           |           |                          |          |
| Schedule .3 Total                    | 67,803,615    | 0         | 2,898,207 | 985,152                  | 297,259  |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - GENERAL GOVT**

|  | EMPLOYEE<br>PHYSICAL EXAMS | PROPERTY<br>INSURANCE | SOFTWARE<br>MAINTENANCE | PRINTING | MEMBERSHIPS |
|--|----------------------------|-----------------------|-------------------------|----------|-------------|
| Other Expense & Cost                       |                            |                       |                         |          |             |
| 001 SALARIES                               | 0                          | 0                     | 0                       | 0        | 0           |
| 010 FRINGE BENEFITS                        | 0                          | 0                     | 0                       | 0        | 0           |
| 031 DEPARTURE INCENTIVE<br>PROGRAM DIP     | 0                          | 0                     | 0                       | 0        | 0           |
| 112 ATTORNEY FEES                          | 0                          | 0                     | 0                       | 0        | 0           |
| 113 EXPERT WITNESS FEES                    | 0                          | 0                     | 0                       | 0        | 0           |
| 115 INTERPRETERS                           | 0                          | 0                     | 0                       | 0        | 0           |
| 210 ACCOUNTING & AUDITING                  | 0                          | 0                     | 0                       | 0        | 0           |
| 211 CONSULTING SERVICES                    | 0                          | 0                     | 0                       | 0        | 0           |
| 215 TEMPORARY HELP AGENCY                  | 0                          | 0                     | 0                       | 0        | 0           |
| 216 HEALTH RELATED SERVICES                | 0                          | (243,350)             | 0                       | 0        | 0           |
| 220 ELECTRICAL SERVICES                    | 0                          | 0                     | 0                       | 0        | 0           |
| 221 WATER AND DISPOSAL<br>SERVICES         | 0                          | 0                     | 0                       | 0        | 0           |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES  | 0                          | 0                     | 0                       | 0        | 0           |
| 234 PROPERTY DAMAGE/FIRE<br>INSURANCE      | 0                          | 0                     | 4,154,234               | 0        | 0           |
| 236 OTHER INSURANCE EXPENSE                | 0                          | 0                     | 0                       | 0        | 0           |
| 245 ITD MAINTENANCE                        | 0                          | 0                     | 0                       | 145,869  | 0           |
| 260 GSA CHARGES                            | 0                          | 0                     | 0                       | 0        | 54,514      |
| 261 ITD                                    | 0                          | 0                     | 0                       | 0        | 0           |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES      | 0                          | 0                     | 0                       | 0        | 0           |
| 266 CLERK OF COURTS                        | 0                          | 0                     | 0                       | 0        | 0           |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER | 0                          | 0                     | 0                       | 0        | 0           |
| 312 TRAVEL                                 | 0                          | 0                     | 0                       | 0        | 0           |
| 313 AUTOMOBILE REIMBURSEMENT               | 0                          | 0                     | 0                       | 0        | 0           |
| 314 ADVERTISING                            | 0                          | 0                     | 0                       | 0        | 0           |
| 316 MAILING SERVICES                       | 0                          | 0                     | 0                       | 0        | 0           |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP  | 0                          | 0                     | 0                       | 0        | 0           |
| 320 TRAINING                               | 0                          | 0                     | 0                       | 0        | 0           |
| 321 REIMBURSEMENTS & REFUNDS               | 0                          | 0                     | 0                       | 0        | 0           |
| 330 MISCELLANEOUS                          | 0                          | 0                     | 0                       | 0        | 0           |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT   | 0                          | 0                     | 0                       | 0        | 0           |
| 490 CHEMICALS                              | 0                          | 0                     | 0                       | 0        | 0           |
| 496 OTHER MATERIALS & SUPPLIES             | 0                          | 0                     | 0                       | 0        | 0           |
| 501 GENERAL FUND-TRF OUT                   | 0                          | 0                     | 0                       | 0        | 0           |
| 510 OTHER SPECIAL REVENUE-TRF<br>OUT       | 0                          | 0                     | 0                       | 0        | 0           |
| 511 FIRE & RESCUE                          | 0                          | 0                     | 0                       | 0        | 0           |
| 513 HEALTH DEVELOPMENT                     | 0                          | 0                     | 0                       | 0        | 0           |
| 522 OTHER SPEC OBLIGATIONS                 | 0                          | 0                     | 0                       | 0        | 0           |
| 532 OTHER SPECIAL OBLIGATIONS              | 0                          | 0                     | 0                       | 0        | 0           |
| 540 ENTERPRISE FUNDS                       | 0                          | 0                     | 0                       | 0        | 0           |
| 560 TRUST & AGENCY FUNDS                   | 0                          | 0                     | 0                       | 0        | 0           |
| 570 INTRAFUND TRANSFER                     | 0                          | 0                     | 0                       | 0        | 0           |
| 602 SPECIAL TRANSPORTATION                 | 0                          | 0                     | 0                       | 0        | 0           |
| 606 GRANTS TO OUTSIDE<br>ORGANIZATIONS     | 0                          | 0                     | 0                       | 0        | 0           |
| 609 CONTRACTUAL TAX<br>INCREMENT FINANCING | 0                          | 0                     | 0                       | 0        | 0           |
| 613 MEDICAL SERVICES                       | 0                          | 0                     | 0                       | 0        | 0           |
| *910 LAND ACQUISITION                      | 0                          | 0                     | 0                       | 0        | 0           |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - GENERAL GOVT**

|                                      | EMPLOYEE<br>PHYSICAL EXAMS | PROPERTY<br>INSURANCE | SOFTWARE<br>MAINTENANCE | PRINTING | MEMBERSHIPS |
|--------------------------------------|----------------------------|-----------------------|-------------------------|----------|-------------|
| *940 PLANNING PHASE                  | 0                          | 0                     | 0                       | 0        | 0           |
| *941 ARCHITECTURAL/ENGINEERING COSTS | 0                          | 0                     | 0                       | 0        | 0           |
| *942 CONSTRUCTION PHASE              | 0                          | 0                     | 0                       | 0        | 0           |
| *951 AUTOMOBILES & VEHICLES          | 0                          | 0                     | 0                       | 0        | 0           |
| Departmental Total                   |                            |                       |                         |          |             |
| Expenditures Per Financial Statement |                            |                       |                         |          |             |
| Deductions                           |                            |                       |                         |          |             |
| *Total Disallowed Costs              | 0                          | 0                     | 0                       | 0        | 0           |
| Functional Cost                      | 0                          | (243,350)             | 4,154,234               | 145,869  | 54,514      |
| Allocation Step 1                    |                            |                       |                         |          |             |
| Inbound - All Others                 | 0                          | 0                     | 0                       | 0        | 0           |
| Reallocate Admin Costs               | 0                          | (31)                  | 537                     | 19       | 7           |
| Unallocated Costs                    | 0                          | 0                     | 0                       | 0        | 0           |
| 1st Allocation                       | 0                          | (243,381)             | 4,154,771               | 145,888  | 54,521      |
| Allocation Step 2                    |                            |                       |                         |          |             |
| Inbound - All Others                 | 0                          | 0                     | 0                       | 0        | 0           |
| Reallocate Admin Costs               | 0                          | (6)                   | 105                     | 4        | 1           |
| Unallocated Costs                    | 0                          | 0                     | 0                       | 0        | 0           |
| 2nd Allocation                       | 0                          | (6)                   | 105                     | 4        | 1           |
| Total For GG - GENERAL GOVT          |                            |                       |                         |          |             |
| Schedule .3 Total                    | 0                          | (243,388)             | 4,154,876               | 145,892  | 54,522      |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - GENERAL GOVT**

|  | EMPLOYEE<br>AWARDS | GENERAL FUND<br>BLDG RENTAL | LEAVE PAYMENTS | OTHER COSTS** |
|--|--------------------|-----------------------------|----------------|---------------|
| Other Expense & Cost                       |                    |                             |                |               |
| 001 SALARIES                               | 0                  | 0                           | 0              | 4,335,557     |
| 010 FRINGE BENEFITS                        | 0                  | 0                           | 0              | 36,860        |
| 031 DEPARTURE INCENTIVE<br>PROGRAM DIP     | 0                  | 0                           | 0              | 26,201        |
| 112 ATTORNEY FEES                          | 0                  | 0                           | 0              | 5,094,017     |
| 113 EXPERT WITNESS FEES                    | 0                  | 0                           | 0              | 18,308        |
| 115 INTERPRETERS                           | 0                  | 0                           | 0              | 720           |
| 210 ACCOUNTING & AUDITING                  | 0                  | 0                           | 0              | 0             |
| 211 CONSULTING SERVICES                    | 0                  | 0                           | 0              | 949,645       |
| 215 TEMPORARY HELP AGENCY                  | 0                  | 0                           | 0              | 31,444        |
| 216 HEALTH RELATED SERVICES                | 0                  | 0                           | 0              | 0             |
| 220 ELECTRICAL SERVICES                    | 0                  | 0                           | 0              | 0             |
| 221 WATER AND DISPOSAL<br>SERVICES         | 0                  | 0                           | 0              | 27,654        |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES  | 0                  | 0                           | 0              | 1,943,329     |
| 234 PROPERTY DAMAGE/FIRE<br>INSURANCE      | 0                  | 0                           | 0              | 0             |
| 236 OTHER INSURANCE EXPENSE                | 0                  | 0                           | 0              | 0             |
| 245 ITD MAINTENANCE                        | 0                  | 0                           | 0              | (244,794)     |
| 260 GSA CHARGES                            | 0                  | 0                           | 0              | (67,663)      |
| 261 ITD                                    | 0                  | 0                           | 0              | 0             |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES      | 0                  | 0                           | 0              | (52,815)      |
| 266 CLERK OF COURTS                        | 0                  | 0                           | 0              | 111           |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER | 278,294            | 0                           | 0              | 0             |
| 312 TRAVEL                                 | 0                  | 0                           | 0              | 17,130        |
| 313 AUTOMOBILE REIMBURSEMENT               | 0                  | 0                           | 0              | 1,131         |
| 314 ADVERTISING                            | 0                  | 0                           | 0              | 153,928       |
| 316 MAILING SERVICES                       | 0                  | 0                           | 0              | 1,247         |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP  | 0                  | 0                           | 0              | 5,670,700     |
| 320 TRAINING                               | 0                  | 0                           | 0              | 0             |
| 321 REIMBURSEMENTS & REFUNDS               | 0                  | 48,611                      | 0              | (247,826)     |
| 330 MISCELLANEOUS                          | 0                  | 0                           | 0              | 2,196,625     |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT   | 0                  | 0                           | 0              | 0             |
| 490 CHEMICALS                              | 0                  | 0                           | 0              | 0             |
| 496 OTHER MATERIALS & SUPPLIES             | 0                  | 0                           | 0              | 881           |
| 501 GENERAL FUND-TRF OUT                   | 0                  | 59,174,994                  | 0              | 162,975,778   |
| 510 OTHER SPECIAL REVENUE-TRF<br>OUT       | 0                  | 0                           | 0              | 54,098,488    |
| 511 FIRE & RESCUE                          | 0                  | 0                           | 0              | 32,715,158    |
| 513 HEALTH DEVELOPMENT                     | 0                  | 0                           | 0              | 27,476,163    |
| 522 OTHER SPEC OBLIGATIONS                 | 0                  | 0                           | 0              | 11,588,840    |
| 532 OTHER SPECIAL OBLIGATIONS              | 0                  | 0                           | 0              | 7,021,000     |
| 540 ENTERPRISE FUNDS                       | 0                  | 0                           | 0              | 190,265,000   |
| 560 TRUST & AGENCY FUNDS                   | 0                  | 0                           | 0              | 30,000        |
| 570 INTRAFUND TRANSFER                     | 0                  | 0                           | 0              | 7,000,000     |
| 602 SPECIAL TRANSPORTATION                 | 0                  | 0                           | 0              | 84,240        |
| 606 GRANTS TO OUTSIDE<br>ORGANIZATIONS     | 0                  | 0                           | 0              | 22,305,174    |
| 609 CONTRACTUAL TAX<br>INCREMENT FINANCING | 0                  | 0                           | 0              | 64,098,691    |
| 613 MEDICAL SERVICES                       | 0                  | 0                           | 0              | 212,720,822   |
| *910 LAND ACQUISITION                      | 0                  | 0                           | 0              | 0             |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department GG - GENERAL GOVT**

|  | EMPLOYEE<br>AWARDS | GENERAL FUND<br>BLDG RENTAL | LEAVE PAYMENTS | OTHER COSTS** |
|--|--------------------|-----------------------------|----------------|---------------|
| *940 PLANNING PHASE                        | 0                  | 0                           | 0              | 0             |
| *941<br>ARCHITECTURAL/ENGINEERING<br>COSTS | 0                  | 0                           | 0              | 0             |
| *942 CONSTRUCTION PHASE                    | 0                  | 0                           | 0              | 0             |
| *951 AUTOMOBILES & VEHICLES                | 0                  | 0                           | 0              | 0             |
| Departmental Total                         |                    |                             |                |               |
| Expenditures Per Financial Statement       |                    |                             |                |               |
| Deductions                                 |                    |                             |                |               |
| *Total Disallowed Costs                    | 0                  | 0                           | 0              | 0             |
| Functional Cost                            | 278,294            | 59,223,605                  | 0              | 812,271,744   |
| Allocation Step 1                          |                    |                             |                |               |
| Inbound - All Others                       | 0                  | 0                           | 0              | 0             |
| Reallocate Admin Costs                     | 36                 | 7,651                       | 0              | 104,932       |
| Unallocated Costs                          | 0                  | 0                           | 0              | (812,376,676) |
| 1st Allocation                             | 278,330            | 59,231,256                  | 0              | 0             |
| Allocation Step 2                          |                    |                             |                |               |
| Inbound - All Others                       | 0                  | 0                           | 0              | 0             |
| Reallocate Admin Costs                     | 7                  | 1,502                       | 0              | 20,595        |
| Unallocated Costs                          | 0                  | 0                           | 0              | (20,595)      |
| 2nd Allocation                             | 7                  | 1,502                       | 0              | 0             |
| Total For GG - GENERAL GOVT                |                    |                             |                |               |
| Schedule .3 Total                          | 278,337            | 59,232,757                  | 0              | 0             |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - INSURANCE

| Receiving Department                       | Allocation<br>Units  | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|----------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                       | 8,902,321.94         | 0.721707          | 20,916              |                  | 20,916               | 1                    | 20,917    |
| AT - COUNTY ATTORNEY                       | 15,450,342.81        | 1.252552          | 36,301              |                  | 36,301               |                      | 36,301    |
| AU - AUDIT & MGMT                          | 2,827,891.23         | 0.229256          | 6,644               |                  | 6,644                |                      | 6,644     |
| BU - MGMT & BUDGET                         | 5,079,624.36         | 0.411803          | 11,935              |                  | 11,935               |                      | 11,935    |
| CC - COUNTY COMMISSION                     | 9,634,840.97         | 0.781092          | 22,637              |                  | 22,637               |                      | 22,637    |
| CL - CLERK OF COURT                        | 47,341,286.13        | 3.837937          | 111,229             |                  | 111,229              | 3                    | 111,232   |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 19,162,014.11        | 1.553456          | 45,021              |                  | 45,021               | 1                    | 45,022    |
| CR - CORRECTIONS &<br>REHABILITATION       | 153,919,178.9<br>2   | 12.478159         | 361,634             |                  | 361,634              | 10                   | 361,644   |
| CT - COMMUNICATIONS                        | 8,313,130.29         | 0.673942          | 19,532              |                  | 19,532               |                      | 19,532    |
| CU - CULTURAL AFFAIRS                      | 4,175,731.26         | 0.338525          | 9,811               |                  | 9,811                | 0                    | 9,811     |
| EC - ETHICS AND PUBLIC TRUST               | 1,108,345.26         | 0.089853          | 2,604               |                  | 2,604                | 0                    | 2,604     |
| EL - ELECTIONS                             | 5,398,262.45         | 0.437635          | 12,683              |                  | 12,683               | 0                    | 12,684    |
| ET - INFORMATION TECH                      | 67,194,771.95        | 5.447450          | 157,874             |                  | 157,874              |                      | 157,874   |
| FN - FINANCE                               | 18,110,023.19        | 1.468171          | 42,550              |                  | 42,550               |                      | 42,550    |
| FR - FIRE                                  | 194,934,057.0<br>2   | 15.803217         | 457,998             |                  | 457,998              | 13                   | 458,011   |
| GG - GENERAL GOVT                          | 422,662.12           | 0.034265          | 993                 |                  | 993                  |                      | 993       |
| HR - HUMAN RESOURCES                       | 6,838,175.04         | 0.554368          | 16,066              |                  | 16,066               | 0                    | 16,067    |
| HT - HOMELESS TRUST                        | 1,262,277.23         | 0.102332          | 2,966               |                  | 2,966                | 0                    | 2,966     |
| ID - INTERNAL SERVICES                     | 46,334,179.15        | 3.756291          | 108,862             |                  | 108,862              | 3                    | 108,865   |
| IG - INSPECTOR GENERAL                     | 3,389,837.02         | 0.274813          | 7,964               |                  | 7,964                | 0                    | 7,965     |
| JU - JUVENILE SERVICES                     | 4,807,884.76         | 0.389773          | 11,296              |                  | 11,296               | 0                    | 11,296    |
| LB - LIBRARIES                             | 18,852,684.73        | 1.528379          | 44,294              |                  | 44,294               | 1                    | 44,296    |
| MA - MAYOR                                 | 2,902,845.89         | 0.235332          | 6,820               |                  | 6,820                | 0                    | 6,820     |
| ME - MEDICAL EXAMINER                      | 5,528,875.81         | 0.448223          | 12,990              |                  | 12,990               | 0                    | 12,990    |
| MM - ECONOMIC ADVOCACY TRUST               | 1,026,476.27         | 0.083216          | 2,412               |                  | 2,412                | 0                    | 2,412     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 1,875,210.81         | 0.152023          | 4,406               |                  | 4,406                | 0                    | 4,406     |
| MT - TRANSP & PW                           | 180,792,752.7<br>5   | 14.656788         | 424,773             |                  | 424,773              | 12                   | 424,785   |
| OC - ADMIN OFF OF THE COURTS               | 10,610,361.21        | 0.860177          | 24,929              |                  | 24,929               | 1                    | 24,930    |
| PA - PROPERTY APPRAISER                    | 22,772,473.88        | 1.846154          | 53,504              |                  | 53,504               | 1                    | 53,505    |
| PD - POLICE                                | 262,367,133.1<br>1   | 21.269986         | 616,433             |                  | 616,433              | 18                   | 616,450   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 56,631,704.83        | 4.591107          | 133,056             |                  | 133,056              | 4                    | 133,060   |
| PR - PARKS, REC & OPEN SPACES              | 42,350,025.18        | 3.433298          | 99,502              |                  | 99,502               | 3                    | 99,504    |
| TT - OFFICE OF THE CITT                    | 747,523.11           | 0.060601          | 1,756               |                  | 1,756                | 0                    | 1,756     |
| ALL OTHER*                                 | 2,443,818.89         | 0.198119          | 5,742               |                  | 5,742                | 0                    | 5,742     |
| Schedule .4 Total for INSURANCE            | 1,233,508,723.<br>68 | 100.000000        | 2,898,133           |                  | 2,898,133            | 73                   | 2,898,207 |

Allocation Basis: REGULAR SALARIES BY GENERAL FUND DEPARTMENT  
Allocation Source: FY18 EXPENDITURE REPORT - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - EXTERNAL ANNUAL AUDIT

| Receiving Department                           | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| AD - ANIMAL SERVICES                           | 20,562              | 0.821880          | 8,097               |                  | 8,097                | 0                    | 8,097   |
| AT - COUNTY ATTORNEY                           | 3,885               | 0.155287          | 1,530               |                  | 1,530                |                      | 1,530   |
| AU - AUDIT & MGMT                              | 1,457               | 0.058237          | 574                 |                  | 574                  |                      | 574     |
| BU - MGMT & BUDGET                             | 12,084              | 0.483007          | 4,758               |                  | 4,758                |                      | 4,758   |
| CC - COUNTY COMMISSION                         | 19,828              | 0.792541          | 7,808               |                  | 7,808                |                      | 7,808   |
| CL - CLERK OF COURT                            | 55,840              | 2.231971          | 21,988              |                  | 21,988               | 1                    | 21,988  |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES      | 87,007              | 3.477741          | 34,260              |                  | 34,260               | 1                    | 34,261  |
| CR - CORRECTIONS &<br>REHABILITATION           | 62,865              | 2.512766          | 24,754              |                  | 24,754               | 1                    | 24,755  |
| CT - COMMUNICATIONS                            | 6,203               | 0.247939          | 2,443               |                  | 2,443                |                      | 2,443   |
| CU - CULTURAL AFFAIRS                          | 14,105              | 0.563788          | 5,554               |                  | 5,554                | 0                    | 5,554   |
| EC - ETHICS AND PUBLIC TRUST                   | 1,185               | 0.047365          | 467                 |                  | 467                  |                      | 467     |
| EL - ELECTIONS                                 | 9,388               | 0.375246          | 3,697               |                  | 3,697                | 0                    | 3,697   |
| ET - INFORMATION TECH                          | 84,301              | 3.369580          | 33,195              |                  | 33,195               |                      | 33,195  |
| FN - FINANCE                                   | 31,577              | 1.262159          | 12,434              |                  | 12,434               |                      | 12,434  |
| FR - FIRE                                      | 86,258              | 3.447803          | 33,965              |                  | 33,965               | 1                    | 33,966  |
| GG - GENERAL GOVT                              | 5,257               | 0.210127          | 2,070               |                  | 2,070                |                      | 2,070   |
| HR - HUMAN RESOURCES                           | 9,777               | 0.390795          | 3,850               |                  | 3,850                | 0                    | 3,850   |
| HT - HOMELESS TRUST                            | 6,523               | 0.260730          | 2,569               |                  | 2,569                | 0                    | 2,569   |
| HU - HURRICANE RECOVERY                        | 1,043               | 0.041690          | 411                 |                  | 411                  |                      | 411     |
| ID - INTERNAL SERVICES                         | 306,146             | 12.236907         | 120,549             |                  | 120,549              | 3                    | 120,552 |
| IG - INSPECTOR GENERAL                         | 196,921             | 7.871094          | 77,540              |                  | 77,540               | 2                    | 77,542  |
| JA - JUDICIAL ADMINISTRATION                   | 8                   | 0.000320          | 3                   |                  | 3                    |                      | 3       |
| JU - JUVENILE SERVICES                         | 8,389               | 0.335315          | 3,303               |                  | 3,303                | 0                    | 3,303   |
| LB - LIBRARIES                                 | 38,282              | 1.530163          | 15,074              |                  | 15,074               | 0                    | 15,074  |
| MA - MAYOR                                     | 1,142               | 0.045647          | 450                 |                  | 450                  |                      | 450     |
| ME - MEDICAL EXAMINER                          | 8,626               | 0.344788          | 3,397               |                  | 3,397                | 0                    | 3,397   |
| MM - ECONOMIC ADVOCACY TRUST                   | 2,707               | 0.108201          | 1,066               |                  | 1,066                | 0                    | 1,066   |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION     | 4,490               | 0.179469          | 1,768               |                  | 1,768                | 0                    | 1,768   |
| OC - ADMIN OFF OF THE COURTS                   | 16,953              | 0.677625          | 6,675               |                  | 6,675                | 0                    | 6,676   |
| PA - PROPERTY APPRAISER                        | 9,038               | 0.361256          | 3,559               |                  | 3,559                | 0                    | 3,559   |
| PD - POLICE                                    | 96,248              | 3.847112          | 37,899              |                  | 37,899               | 1                    | 37,900  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES        | 143,750             | 5.745806          | 56,603              |                  | 56,603               | 2                    | 56,605  |
| PR - PARKS, REC & OPEN SPACES                  | 496,211             | 19.833961         | 195,390             |                  | 195,390              | 6                    | 195,396 |
| PU - PUBLIC DEFENDER                           | 759                 | 0.030338          | 299                 |                  | 299                  |                      | 299     |
| TT - OFFICE OF THE CITT                        | 1,949               | 0.077903          | 767                 |                  | 767                  | 0                    | 767     |
| VZ - VIZCAYA                                   | 1,376               | 0.055000          | 542                 |                  | 542                  | 0                    | 542     |
| ALL OTHER*                                     | 649,685             | 25.968443         | 255,822             |                  | 255,822              | 7                    | 255,829 |
| Schedule .4 Total for EXTERNAL<br>ANNUAL AUDIT | 2,501,825           | 100.000000        | 985,127             |                  | 985,127              | 25                   | 985,152 |

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT  
Allocation Source: FY18 TRANSACTION COUNT - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - TRAINING

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| AD - ANIMAL SERVICES                       | 242                 | 0.836907          | 2,488               |                  | 2,488                | 0                    | 2,488   |
| AT - COUNTY ATTORNEY                       | 124                 | 0.428828          | 1,275               |                  | 1,275                |                      | 1,275   |
| AU - AUDIT & MGMT                          | 37                  | 0.127957          | 380                 |                  | 380                  |                      | 380     |
| AV - AVIATION                              | 1,332               | 4.606446          | 13,693              |                  | 13,693               | 0                    | 13,693  |
| BU - MGMT & BUDGET                         | 60                  | 0.207498          | 617                 |                  | 617                  |                      | 617     |
| CC - COUNTY COMMISSION                     | 171                 | 0.591368          | 1,758               |                  | 1,758                |                      | 1,758   |
| CL - CLERK OF COURT                        | 1,012               | 3.499793          | 10,403              |                  | 10,403               | 0                    | 10,403  |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 875                 | 3.026006          | 8,995               |                  | 8,995                | 0                    | 8,995   |
| CR - CORRECTIONS &<br>REHABILITATION       | 2,735               | 9.458431          | 28,115              |                  | 28,115               | 1                    | 28,116  |
| CT - COMMUNICATIONS                        | 163                 | 0.563702          | 1,676               |                  | 1,676                |                      | 1,676   |
| CU - CULTURAL AFFAIRS                      | 104                 | 0.359662          | 1,069               |                  | 1,069                | 0                    | 1,069   |
| EC - ETHICS AND PUBLIC TRUST               | 15                  | 0.051874          | 154                 |                  | 154                  |                      | 154     |
| EL - ELECTIONS                             | 93                  | 0.321621          | 956                 |                  | 956                  | 0                    | 956     |
| ET - INFORMATION TECH                      | 785                 | 2.714760          | 8,070               |                  | 8,070                |                      | 8,070   |
| FN - FINANCE                               | 355                 | 1.227694          | 3,649               |                  | 3,649                |                      | 3,649   |
| FR - FIRE                                  | 2,562               | 8.860147          | 26,337              |                  | 26,337               | 1                    | 26,338  |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 313                 | 1.082446          | 3,218               |                  | 3,218                | 0                    | 3,218   |
| HR - HUMAN RESOURCES                       | 110                 | 0.380412          | 1,131               |                  | 1,131                | 0                    | 1,131   |
| HT - HOMELESS TRUST                        | 19                  | 0.065708          | 195                 |                  | 195                  |                      | 195     |
| ID - INTERNAL SERVICES                     | 797                 | 2.756260          | 8,193               |                  | 8,193                | 0                    | 8,193   |
| IG - INSPECTOR GENERAL                     | 38                  | 0.131415          | 391                 |                  | 391                  |                      | 391     |
| JA - JUDICIAL ADMINISTRATION               | 267                 | 0.923364          | 2,745               |                  | 2,745                | 0                    | 2,745   |
| JU - JUVENILE SERVICES                     | 95                  | 0.328538          | 977                 |                  | 977                  | 0                    | 977     |
| LB - LIBRARIES                             | 578                 | 1.998893          | 5,942               |                  | 5,942                | 0                    | 5,942   |
| MA - MAYOR                                 | 35                  | 0.121040          | 360                 |                  | 360                  |                      | 360     |
| ME - MEDICAL EXAMINER                      | 83                  | 0.287038          | 853                 |                  | 853                  | 0                    | 853     |
| MM - ECONOMIC ADVOCACY TRUST               | 18                  | 0.062249          | 185                 |                  | 185                  |                      | 185     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 20                  | 0.069166          | 206                 |                  | 206                  |                      | 206     |
| MT - TRANSP & PW                           | 3,876               | 13.404344         | 39,845              |                  | 39,845               | 1                    | 39,846  |
| PA - PROPERTY APPRAISER                    | 383                 | 1.324526          | 3,937               |                  | 3,937                | 0                    | 3,937   |
| PD - POLICE                                | 4,425               | 15.302946         | 45,488              |                  | 45,488               | 2                    | 45,490  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 924                 | 3.195463          | 9,499               |                  | 9,499                | 0                    | 9,499   |
| PR - PARKS, REC & OPEN SPACES              | 2,196               | 7.594411          | 22,574              |                  | 22,574               | 1                    | 22,575  |
| SP - SEAPORT                               | 398                 | 1.376401          | 4,091               |                  | 4,091                | 0                    | 4,091   |
| PUBLIC HEALTH TRUST                        | 2                   | 0.006917          | 21                  |                  | 21                   |                      | 21      |
| ALL OTHER*                                 | 3,674               | 12.705769         | 37,768              |                  | 37,768               | 1                    | 37,769  |
| Schedule .4 Total for TRAINING             | 28,916              | 100.000000        | 297,251             |                  | 297,251              | 8                    | 297,259 |

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - EMPLOYEE PHYSICAL EXAMS

| Receiving Department                             | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| AD - ANIMAL SERVICES                             | 242                 | 1.564419          | 0                   |                  | 0                    |                      | 0     |
| AT - COUNTY ATTORNEY                             | 124                 | 0.801603          | 0                   |                  | 0                    |                      | 0     |
| AU - AUDIT & MGMT                                | 37                  | 0.239188          | 0                   |                  | 0                    |                      | 0     |
| BU - MGMT & BUDGET                               | 60                  | 0.387873          | 0                   |                  | 0                    |                      | 0     |
| CC - COUNTY COMMISSION                           | 171                 | 1.105437          | 0                   |                  | 0                    |                      | 0     |
| CL - CLERK OF COURT                              | 1,012               | 6.542116          | 0                   |                  | 0                    |                      | 0     |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES        | 875                 | 5.656474          | 0                   |                  | 0                    |                      | 0     |
| CR - CORRECTIONS &<br>REHABILITATION             | 2,735               | 17.680522         | 0                   |                  | 0                    |                      | 0     |
| CT - COMMUNICATIONS                              | 163                 | 1.053720          | 0                   |                  | 0                    |                      | 0     |
| CU - CULTURAL AFFAIRS                            | 104                 | 0.672312          | 0                   |                  | 0                    |                      | 0     |
| EC - ETHICS AND PUBLIC TRUST                     | 15                  | 0.096968          | 0                   |                  | 0                    |                      | 0     |
| EL - ELECTIONS                                   | 93                  | 0.601202          | 0                   |                  | 0                    |                      | 0     |
| ET - INFORMATION TECH                            | 785                 | 5.074665          | 0                   |                  | 0                    |                      | 0     |
| FN - FINANCE                                     | 355                 | 2.294912          | 0                   |                  | 0                    |                      | 0     |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP       | 313                 | 2.023402          | 0                   |                  | 0                    |                      | 0     |
| HT - HOMELESS TRUST                              | 19                  | 0.122826          | 0                   |                  | 0                    |                      | 0     |
| ID - INTERNAL SERVICES                           | 797                 | 5.152240          | 0                   |                  | 0                    |                      | 0     |
| IG - INSPECTOR GENERAL                           | 38                  | 0.245653          | 0                   |                  | 0                    |                      | 0     |
| JA - JUDICIAL ADMINISTRATION                     | 267                 | 1.726033          | 0                   |                  | 0                    |                      | 0     |
| JU - JUVENILE SERVICES                           | 95                  | 0.614131          | 0                   |                  | 0                    |                      | 0     |
| MA - MAYOR                                       | 35                  | 0.226259          | 0                   |                  | 0                    |                      | 0     |
| ME - MEDICAL EXAMINER                            | 83                  | 0.536557          | 0                   |                  | 0                    |                      | 0     |
| MM - ECONOMIC ADVOCACY TRUST                     | 18                  | 0.116362          | 0                   |                  | 0                    |                      | 0     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION       | 20                  | 0.129291          | 0                   |                  | 0                    |                      | 0     |
| PA - PROPERTY APPRAISER                          | 383                 | 2.475920          | 0                   |                  | 0                    |                      | 0     |
| PD - POLICE                                      | 4,425               | 28.605600         | 0                   |                  | 0                    |                      | 0     |
| PR - PARKS, REC & OPEN SPACES                    | 2,196               | 14.196134         | 0                   |                  | 0                    |                      | 0     |
| ALL OTHER*                                       | 9                   | 0.058181          | 0                   |                  | 0                    |                      | 0     |
| Schedule .4 Total for EMPLOYEE<br>PHYSICAL EXAMS | 15,469              | 100.000000        | 0                   |                  | 0                    | 0                    | 0     |

Allocation Basis: NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - PROPERTY INSURANCE

| Receiving Department                        | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AT - COUNTY ATTORNEY                        | 889,392.00          | 1.664976          | (4,052)             |                  | (4,052)              |                      | (4,052)   |
| AU - AUDIT & MGMT                           | 262,368.00          | 0.491163          | (1,195)             |                  | (1,195)              |                      | (1,195)   |
| BU - MGMT & BUDGET                          | 479,640.00          | 0.897904          | (2,185)             |                  | (2,185)              |                      | (2,185)   |
| CC - COUNTY COMMISSION                      | 1,219,150.00        | 2.282295          | (5,555)             |                  | (5,555)              |                      | (5,555)   |
| CL - CLERK OF COURT                         | 8,586,629.00        | 16.074497         | (39,122)            |                  | (39,122)             | (1)                  | (39,123)  |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES   | 813,339.00          | 1.522602          | (3,706)             |                  | (3,706)              | 0                    | (3,706)   |
| CR - CORRECTIONS &<br>REHABILITATION        | 462,773.00          | 0.866329          | (2,108)             |                  | (2,108)              | 0                    | (2,109)   |
| CT - COMMUNICATIONS                         | 677,048.00          | 1.267460          | (3,085)             |                  | (3,085)              |                      | (3,085)   |
| CU - CULTURAL AFFAIRS                       | 311,808.00          | 0.583716          | (1,421)             |                  | (1,421)              | 0                    | (1,421)   |
| EL - ELECTIONS                              | 2,122,060.00        | 3.972577          | (9,669)             |                  | (9,669)              | 0                    | (9,669)   |
| FR - FIRE                                   | 131,787.00          | 0.246710          | (600)               |                  | (600)                | 0                    | (600)     |
| HR - HUMAN RESOURCES                        | 845,784.00          | 1.583340          | (3,854)             |                  | (3,854)              | 0                    | (3,854)   |
| ID - INTERNAL SERVICES                      | 19,874.00           | 0.037205          | (91)                |                  | (91)                 |                      | (91)      |
| IG - INSPECTOR GENERAL                      | 485,784.00          | 0.909406          | (2,213)             |                  | (2,213)              | 0                    | (2,213)   |
| JA - JUDICIAL ADMINISTRATION                | 18,233,406.00       | 34.133631         | (83,075)            |                  | (83,075)             | (3)                  | (83,078)  |
| JU - JUVENILE SERVICES                      | 542,669.00          | 1.015897          | (2,473)             |                  | (2,473)              | 0                    | (2,473)   |
| MA - MAYOR                                  | 527,640.00          | 0.987762          | (2,404)             |                  | (2,404)              | 0                    | (2,404)   |
| ME - MEDICAL EXAMINER                       | 1,835,520.00        | 3.436163          | (8,363)             |                  | (8,363)              | 0                    | (8,363)   |
| MM - ECONOMIC ADVOCACY TRUST                | 117,960.00          | 0.220826          | (537)               |                  | (537)                | 0                    | (537)     |
| MT - TRANSP & PW                            | 2,002,656.00        | 3.749048          | (9,124)             |                  | (9,124)              | 0                    | (9,125)   |
| PA - PROPERTY APPRAISER                     | 1,928,256.00        | 3.609769          | (8,786)             |                  | (8,786)              | 0                    | (8,786)   |
| PD - POLICE                                 | 3,173,786.00        | 5.941448          | (14,460)            |                  | (14,460)             | 0                    | (14,461)  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES     | 560,664.00          | 1.049584          | (2,554)             |                  | (2,554)              | 0                    | (2,555)   |
| PR - PARKS, REC & OPEN SPACES               | 222,605.00          | 0.416725          | (1,014)             |                  | (1,014)              | 0                    | (1,014)   |
| PU - PUBLIC DEFENDER                        | 2,088,163.00        | 3.909121          | (9,514)             |                  | (9,514)              | 0                    | (9,514)   |
| ALL OTHER*                                  | 4,876,955.00        | 9.129846          | (22,220)            |                  | (22,220)             | (1)                  | (22,221)  |
| Schedule .4 Total for PROPERTY<br>INSURANCE | 53,417,716.00       | 100.000000        | (243,381)           |                  | (243,381)            | (6)                  | (243,388) |

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT  
Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - SOFTWARE MAINTENANCE

| Receiving Department                          | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                          | 242                 | 0.836907          | 34,772              |                  | 34,772               | 1                    | 34,772    |
| AT - COUNTY ATTORNEY                          | 124                 | 0.428828          | 17,817              |                  | 17,817               |                      | 17,817    |
| AU - AUDIT & MGMT                             | 37                  | 0.127957          | 5,316               |                  | 5,316                |                      | 5,316     |
| AV - AVIATION                                 | 1,332               | 4.606446          | 191,387             |                  | 191,387              | 5                    | 191,392   |
| BU - MGMT & BUDGET                            | 60                  | 0.207498          | 8,621               |                  | 8,621                |                      | 8,621     |
| CC - COUNTY COMMISSION                        | 171                 | 0.591368          | 24,570              |                  | 24,570               |                      | 24,570    |
| CL - CLERK OF COURT                           | 1,012               | 3.499793          | 145,408             |                  | 145,408              | 4                    | 145,412   |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES     | 875                 | 3.026006          | 125,724             |                  | 125,724              | 3                    | 125,727   |
| CR - CORRECTIONS &<br>REHABILITATION          | 2,735               | 9.458431          | 392,976             |                  | 392,976              | 11                   | 392,987   |
| CT - COMMUNICATIONS                           | 163                 | 0.563702          | 23,421              |                  | 23,421               |                      | 23,421    |
| CU - CULTURAL AFFAIRS                         | 104                 | 0.359662          | 14,943              |                  | 14,943               | 0                    | 14,944    |
| EC - ETHICS AND PUBLIC TRUST                  | 15                  | 0.051874          | 2,155               |                  | 2,155                | 0                    | 2,155     |
| EL - ELECTIONS                                | 93                  | 0.321621          | 13,363              |                  | 13,363               | 0                    | 13,363    |
| ET - INFORMATION TECH                         | 785                 | 2.714760          | 112,792             |                  | 112,792              |                      | 112,792   |
| FN - FINANCE                                  | 355                 | 1.227694          | 51,008              |                  | 51,008               |                      | 51,008    |
| FR - FIRE                                     | 2,562               | 8.860147          | 368,119             |                  | 368,119              | 10                   | 368,129   |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP    | 313                 | 1.082446          | 44,973              |                  | 44,973               | 1                    | 44,974    |
| HR - HUMAN RESOURCES                          | 110                 | 0.380412          | 15,805              |                  | 15,805               | 0                    | 15,806    |
| HT - HOMELESS TRUST                           | 19                  | 0.065708          | 2,730               |                  | 2,730                | 0                    | 2,730     |
| ID - INTERNAL SERVICES                        | 797                 | 2.756260          | 114,516             |                  | 114,516              | 3                    | 114,519   |
| IG - INSPECTOR GENERAL                        | 38                  | 0.131415          | 5,460               |                  | 5,460                | 0                    | 5,460     |
| JA - JUDICIAL ADMINISTRATION                  | 267                 | 0.923364          | 38,364              |                  | 38,364               | 1                    | 38,365    |
| JU - JUVENILE SERVICES                        | 95                  | 0.328538          | 13,650              |                  | 13,650               | 0                    | 13,650    |
| LB - LIBRARIES                                | 578                 | 1.998893          | 83,049              |                  | 83,049               | 2                    | 83,052    |
| MA - MAYOR                                    | 35                  | 0.121040          | 5,029               |                  | 5,029                | 0                    | 5,029     |
| ME - MEDICAL EXAMINER                         | 83                  | 0.287038          | 11,926              |                  | 11,926               | 0                    | 11,926    |
| MM - ECONOMIC ADVOCACY TRUST                  | 18                  | 0.062249          | 2,586               |                  | 2,586                | 0                    | 2,586     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION    | 20                  | 0.069166          | 2,874               |                  | 2,874                | 0                    | 2,874     |
| MT - TRANSP & PW                              | 3,876               | 13.404344         | 556,920             |                  | 556,920              | 15                   | 556,935   |
| PA - PROPERTY APPRAISER                       | 383                 | 1.324526          | 55,031              |                  | 55,031               | 1                    | 55,032    |
| PD - POLICE                                   | 4,425               | 15.302946         | 635,802             |                  | 635,802              | 17                   | 635,820   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES       | 924                 | 3.195463          | 132,764             |                  | 132,764              | 4                    | 132,768   |
| PR - PARKS, REC & OPEN SPACES                 | 2,196               | 7.594411          | 315,530             |                  | 315,530              | 8                    | 315,539   |
| SP - SEAPORT                                  | 398                 | 1.376401          | 57,186              |                  | 57,186               | 2                    | 57,188    |
| PUBLIC HEALTH TRUST                           | 2                   | 0.006917          | 287                 |                  | 287                  |                      | 287       |
| ALL OTHER*                                    | 3,674               | 12.705769         | 527,896             |                  | 527,896              | 14                   | 527,910   |
| Schedule .4 Total for SOFTWARE<br>MAINTENANCE | 28,916              | 100.000000        | 4,154,771           |                  | 4,154,771            | 105                  | 4,154,876 |

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - PRINTING

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| AD - ANIMAL SERVICES                       | 27,609              | 0.459248          | 670                 |                  | 670                  | 0                    | 670     |
| AT - COUNTY ATTORNEY                       | 26,797              | 0.445741          | 650                 |                  | 650                  |                      | 650     |
| AU - AUDIT & MGMT                          | 5,014               | 0.083403          | 122                 |                  | 122                  |                      | 122     |
| AV - AVIATION                              | 516,957             | 8.599060          | 12,545              |                  | 12,545               | 0                    | 12,545  |
| BU - MGMT & BUDGET                         | 34,445              | 0.572958          | 836                 |                  | 836                  |                      | 836     |
| CC - COUNTY COMMISSION                     | 23,935              | 0.398135          | 581                 |                  | 581                  |                      | 581     |
| CL - CLERK OF COURT                        | 21,839              | 0.363270          | 530                 |                  | 530                  | 0                    | 530     |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 126,043             | 2.096599          | 3,059               |                  | 3,059                | 0                    | 3,059   |
| CR - CORRECTIONS &<br>REHABILITATION       | 362,064             | 6.022571          | 8,786               |                  | 8,786                | 0                    | 8,786   |
| CT - COMMUNICATIONS                        | 19,213              | 0.319589          | 466                 |                  | 466                  |                      | 466     |
| CU - CULTURAL AFFAIRS                      | 60,280              | 1.002697          | 1,463               |                  | 1,463                | 0                    | 1,463   |
| EC - ETHICS AND PUBLIC TRUST               | 2,317               | 0.038541          | 56                  |                  | 56                   |                      | 56      |
| EL - ELECTIONS                             | 25,901              | 0.430837          | 629                 |                  | 629                  | 0                    | 629     |
| ET - INFORMATION TECH                      | 199,526             | 3.318914          | 4,842               |                  | 4,842                |                      | 4,842   |
| FN - FINANCE                               | 191,517             | 3.185693          | 4,648               |                  | 4,648                |                      | 4,648   |
| FR - FIRE                                  | 470,689             | 7.829438          | 11,422              |                  | 11,422               | 0                    | 11,422  |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 155,740             | 2.590578          | 3,779               |                  | 3,779                | 0                    | 3,779   |
| HR - HUMAN RESOURCES                       | 13,418              | 0.223195          | 326                 |                  | 326                  |                      | 326     |
| HT - HOMELESS TRUST                        | 67,665              | 1.125539          | 1,642               |                  | 1,642                | 0                    | 1,642   |
| ID - INTERNAL SERVICES                     | 266,207             | 4.428086          | 6,460               |                  | 6,460                | 0                    | 6,460   |
| IG - INSPECTOR GENERAL                     | 6,371               | 0.105975          | 155                 |                  | 155                  |                      | 155     |
| JA - JUDICIAL ADMINISTRATION               | 36,132              | 0.601019          | 877                 |                  | 877                  | 0                    | 877     |
| JU - JUVENILE SERVICES                     | 13,986              | 0.232643          | 339                 |                  | 339                  |                      | 339     |
| LB - LIBRARIES                             | 76,918              | 1.279454          | 1,867               |                  | 1,867                | 0                    | 1,867   |
| MA - MAYOR                                 | 4,838               | 0.080475          | 117                 |                  | 117                  |                      | 117     |
| ME - MEDICAL EXAMINER                      | 13,876              | 0.230813          | 337                 |                  | 337                  |                      | 337     |
| MM - ECONOMIC ADVOCACY TRUST               | 4,261               | 0.070877          | 103                 |                  | 103                  |                      | 103     |
| MT - TRANSP & PW                           | 626,206             | 10.416307         | 15,196              |                  | 15,196               | 0                    | 15,197  |
| PA - PROPERTY APPRAISER                    | 46,945              | 0.780883          | 1,139               |                  | 1,139                | 0                    | 1,139   |
| PD - POLICE                                | 690,668             | 11.488569         | 16,761              |                  | 16,761               | 1                    | 16,762  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 148,485             | 2.469899          | 3,603               |                  | 3,603                | 0                    | 3,603   |
| PR - PARKS, REC & OPEN SPACES              | 203,168             | 3.379495          | 4,930               |                  | 4,930                | 0                    | 4,930   |
| SP - SEAPORT                               | 98,484              | 1.638182          | 2,390               |                  | 2,390                | 0                    | 2,390   |
| TT - OFFICE OF THE CITT                    | 2,609               | 0.043398          | 63                  |                  | 63                   |                      | 63      |
| VZ - VIZCAYA                               | 2,500               | 0.041585          | 61                  |                  | 61                   |                      | 61      |
| PUBLIC HEALTH TRUST                        | 203,224             | 3.380427          | 4,932               |                  | 4,932                | 0                    | 4,932   |
| ALL OTHER*                                 | 1,215,938           | 20.225907         | 29,507              |                  | 29,507               | 1                    | 29,508  |
| Schedule .4 Total for PRINTING             | 6,011,785           | 100.000000        | 145,888             |                  | 145,888              | 4                    | 145,892 |

Allocation Basis: TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT

Allocation Source: FY18 ADOPTED BUDGET - MANAGEMENT AND BUDGET



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - MEMBERSHIPS

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| AD - ANIMAL SERVICES                       | 242                 | 0.836907          | 456                 |                  | 456                  |                      | 456    |
| AT - COUNTY ATTORNEY                       | 124                 | 0.428828          | 234                 |                  | 234                  |                      | 234    |
| AU - AUDIT & MGMT                          | 37                  | 0.127957          | 70                  |                  | 70                   |                      | 70     |
| AV - AVIATION                              | 1,332               | 4.606446          | 2,511               |                  | 2,511                | 0                    | 2,512  |
| BU - MGMT & BUDGET                         | 60                  | 0.207498          | 113                 |                  | 113                  |                      | 113    |
| CC - COUNTY COMMISSION                     | 171                 | 0.591368          | 322                 |                  | 322                  |                      | 322    |
| CL - CLERK OF COURT                        | 1,012               | 3.499793          | 1,908               |                  | 1,908                | 0                    | 1,908  |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 875                 | 3.026006          | 1,650               |                  | 1,650                | 0                    | 1,650  |
| CR - CORRECTIONS &<br>REHABILITATION       | 2,735               | 9.458431          | 5,157               |                  | 5,157                | 0                    | 5,157  |
| CT - COMMUNICATIONS                        | 163                 | 0.563702          | 307                 |                  | 307                  |                      | 307    |
| CU - CULTURAL AFFAIRS                      | 104                 | 0.359662          | 196                 |                  | 196                  |                      | 196    |
| EC - ETHICS AND PUBLIC TRUST               | 15                  | 0.051874          | 28                  |                  | 28                   |                      | 28     |
| EL - ELECTIONS                             | 93                  | 0.321621          | 175                 |                  | 175                  |                      | 175    |
| ET - INFORMATION TECH                      | 785                 | 2.714760          | 1,480               |                  | 1,480                |                      | 1,480  |
| FN - FINANCE                               | 355                 | 1.227694          | 669                 |                  | 669                  |                      | 669    |
| FR - FIRE                                  | 2,562               | 8.860147          | 4,831               |                  | 4,831                | 0                    | 4,831  |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 313                 | 1.082446          | 590                 |                  | 590                  | 0                    | 590    |
| HR - HUMAN RESOURCES                       | 110                 | 0.380412          | 207                 |                  | 207                  |                      | 207    |
| HT - HOMELESS TRUST                        | 19                  | 0.065708          | 36                  |                  | 36                   |                      | 36     |
| ID - INTERNAL SERVICES                     | 797                 | 2.756260          | 1,503               |                  | 1,503                | 0                    | 1,503  |
| IG - INSPECTOR GENERAL                     | 38                  | 0.131415          | 72                  |                  | 72                   |                      | 72     |
| JA - JUDICIAL ADMINISTRATION               | 267                 | 0.923364          | 503                 |                  | 503                  |                      | 503    |
| JU - JUVENILE SERVICES                     | 95                  | 0.328538          | 179                 |                  | 179                  |                      | 179    |
| LB - LIBRARIES                             | 578                 | 1.998893          | 1,090               |                  | 1,090                | 0                    | 1,090  |
| MA - MAYOR                                 | 35                  | 0.121040          | 66                  |                  | 66                   |                      | 66     |
| ME - MEDICAL EXAMINER                      | 83                  | 0.287038          | 157                 |                  | 157                  |                      | 157    |
| MM - ECONOMIC ADVOCACY TRUST               | 18                  | 0.062249          | 34                  |                  | 34                   |                      | 34     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 20                  | 0.069166          | 38                  |                  | 38                   |                      | 38     |
| MT - TRANSP & PW                           | 3,876               | 13.404344         | 7,308               |                  | 7,308                | 0                    | 7,308  |
| PA - PROPERTY APPRAISER                    | 383                 | 1.324526          | 722                 |                  | 722                  | 0                    | 722    |
| PD - POLICE                                | 4,425               | 15.302946         | 8,344               |                  | 8,344                | 0                    | 8,344  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 924                 | 3.195463          | 1,742               |                  | 1,742                | 0                    | 1,742  |
| PR - PARKS, REC & OPEN SPACES              | 2,196               | 7.594411          | 4,141               |                  | 4,141                | 0                    | 4,141  |
| SP - SEAPORT                               | 398                 | 1.376401          | 750                 |                  | 750                  | 0                    | 750    |
| PUBLIC HEALTH TRUST                        | 2                   | 0.006917          | 4                   |                  | 4                    |                      | 4      |
| ALL OTHER*                                 | 3,674               | 12.705769         | 6,927               |                  | 6,927                | 0                    | 6,927  |
| Schedule .4 Total for MEMBERSHIPS          | 28,916              | 100.000000        | 54,521              |                  | 54,521               | 1                    | 54,522 |

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - EMPLOYEE AWARDS

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| AD - ANIMAL SERVICES                       | 242                 | 0.836907          | 2,329               |                  | 2,329                | 0                    | 2,329   |
| AT - COUNTY ATTORNEY                       | 124                 | 0.428828          | 1,194               |                  | 1,194                |                      | 1,194   |
| AU - AUDIT & MGMT                          | 37                  | 0.127957          | 356                 |                  | 356                  |                      | 356     |
| AV - AVIATION                              | 1,332               | 4.606446          | 12,821              |                  | 12,821               | 0                    | 12,821  |
| BU - MGMT & BUDGET                         | 60                  | 0.207498          | 578                 |                  | 578                  |                      | 578     |
| CC - COUNTY COMMISSION                     | 171                 | 0.591368          | 1,646               |                  | 1,646                |                      | 1,646   |
| CL - CLERK OF COURT                        | 1,012               | 3.499793          | 9,741               |                  | 9,741                | 0                    | 9,741   |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 875                 | 3.026006          | 8,422               |                  | 8,422                | 0                    | 8,422   |
| CR - CORRECTIONS &<br>REHABILITATION       | 2,735               | 9.458431          | 26,326              |                  | 26,326               | 1                    | 26,326  |
| CT - COMMUNICATIONS                        | 163                 | 0.563702          | 1,569               |                  | 1,569                |                      | 1,569   |
| CU - CULTURAL AFFAIRS                      | 104                 | 0.359662          | 1,001               |                  | 1,001                | 0                    | 1,001   |
| EC - ETHICS AND PUBLIC TRUST               | 15                  | 0.051874          | 144                 |                  | 144                  |                      | 144     |
| EL - ELECTIONS                             | 93                  | 0.321621          | 895                 |                  | 895                  | 0                    | 895     |
| ET - INFORMATION TECH                      | 785                 | 2.714760          | 7,556               |                  | 7,556                |                      | 7,556   |
| FN - FINANCE                               | 355                 | 1.227694          | 3,417               |                  | 3,417                |                      | 3,417   |
| FR - FIRE                                  | 2,562               | 8.860147          | 24,660              |                  | 24,660               | 1                    | 24,661  |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 313                 | 1.082446          | 3,013               |                  | 3,013                | 0                    | 3,013   |
| HR - HUMAN RESOURCES                       | 110                 | 0.380412          | 1,059               |                  | 1,059                | 0                    | 1,059   |
| HT - HOMELESS TRUST                        | 19                  | 0.065708          | 183                 |                  | 183                  |                      | 183     |
| ID - INTERNAL SERVICES                     | 797                 | 2.756260          | 7,672               |                  | 7,672                | 0                    | 7,672   |
| IG - INSPECTOR GENERAL                     | 38                  | 0.131415          | 366                 |                  | 366                  |                      | 366     |
| JA - JUDICIAL ADMINISTRATION               | 267                 | 0.923364          | 2,570               |                  | 2,570                | 0                    | 2,570   |
| JU - JUVENILE SERVICES                     | 95                  | 0.328538          | 914                 |                  | 914                  | 0                    | 914     |
| LB - LIBRARIES                             | 578                 | 1.998893          | 5,564               |                  | 5,564                | 0                    | 5,564   |
| MA - MAYOR                                 | 35                  | 0.121040          | 337                 |                  | 337                  |                      | 337     |
| ME - MEDICAL EXAMINER                      | 83                  | 0.287038          | 799                 |                  | 799                  | 0                    | 799     |
| MM - ECONOMIC ADVOCACY TRUST               | 18                  | 0.062249          | 173                 |                  | 173                  |                      | 173     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 20                  | 0.069166          | 193                 |                  | 193                  |                      | 193     |
| MT - TRANSP & PW                           | 3,876               | 13.404344         | 37,308              |                  | 37,308               | 1                    | 37,309  |
| PA - PROPERTY APPRAISER                    | 383                 | 1.324526          | 3,687               |                  | 3,687                | 0                    | 3,687   |
| PD - POLICE                                | 4,425               | 15.302946         | 42,593              |                  | 42,593               | 2                    | 42,595  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 924                 | 3.195463          | 8,894               |                  | 8,894                | 0                    | 8,894   |
| PR - PARKS, REC & OPEN SPACES              | 2,196               | 7.594411          | 21,138              |                  | 21,138               | 1                    | 21,138  |
| SP - SEAPORT                               | 398                 | 1.376401          | 3,831               |                  | 3,831                | 0                    | 3,831   |
| PUBLIC HEALTH TRUST                        | 2                   | 0.006917          | 19                  |                  | 19                   |                      | 19      |
| ALL OTHER*                                 | 3,674               | 12.705769         | 35,364              |                  | 35,364               | 1                    | 35,365  |
| Schedule .4 Total for EMPLOYEE<br>AWARDS   | 28,916              | 100.000000        | 278,330             |                  | 278,330              | 7                    | 278,337 |

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - GENERAL FUND BLDG RENTAL

| Receiving Department                              | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total      |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|------------|
| AT - COUNTY ATTORNEY                              | 889,392.00          | 1.664976          | 986,186             |                  | 986,186              |                      | 986,186    |
| AU - AUDIT & MGMT                                 | 262,368.00          | 0.491163          | 290,922             |                  | 290,922              |                      | 290,922    |
| BU - MGMT & BUDGET                                | 479,640.00          | 0.897904          | 531,840             |                  | 531,840              |                      | 531,840    |
| CC - COUNTY COMMISSION                            | 1,219,150.00        | 2.282295          | 1,351,832           |                  | 1,351,832            |                      | 1,351,832  |
| CL - CLERK OF COURT                               | 8,586,629.00        | 16.074497         | 9,521,126           |                  | 9,521,126            | 258                  | 9,521,385  |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES         | 813,339.00          | 1.522602          | 901,856             |                  | 901,856              | 24                   | 901,881    |
| CR - CORRECTIONS &<br>REHABILITATION              | 462,773.00          | 0.866329          | 513,138             |                  | 513,138              | 14                   | 513,151    |
| CT - COMMUNICATIONS                               | 677,048.00          | 1.267460          | 750,732             |                  | 750,732              |                      | 750,732    |
| CU - CULTURAL AFFAIRS                             | 311,808.00          | 0.583716          | 345,742             |                  | 345,742              | 9                    | 345,752    |
| EL - ELECTIONS                                    | 2,122,060.00        | 3.972577          | 2,353,007           |                  | 2,353,007            | 64                   | 2,353,071  |
| FR - FIRE   | 131,787.00          | 0.246710          | 146,129             |                  | 146,129              | 4                    | 146,133    |
| HR - HUMAN RESOURCES                              | 845,784.00          | 1.583340          | 937,832             |                  | 937,832              | 25                   | 937,858    |
| ID - INTERNAL SERVICES                            | 19,874.00           | 0.037205          | 22,037              |                  | 22,037               | 1                    | 22,038     |
| IG - INSPECTOR GENERAL                            | 485,784.00          | 0.909406          | 538,653             |                  | 538,653              | 15                   | 538,667    |
| JA - JUDICIAL ADMINISTRATION                      | 18,233,406.00       | 34.133631         | 20,217,778          |                  | 20,217,778           | 549                  | 20,218,327 |
| JU - JUVENILE SERVICES                            | 542,669.00          | 1.015897          | 601,729             |                  | 601,729              | 16                   | 601,745    |
| MA - MAYOR  | 527,640.00          | 0.987762          | 585,064             |                  | 585,064              | 16                   | 585,080    |
| ME - MEDICAL EXAMINER                             | 1,835,520.00        | 3.436163          | 2,035,283           |                  | 2,035,283            | 55                   | 2,035,338  |
| MM - ECONOMIC ADVOCACY TRUST                      | 117,960.00          | 0.220826          | 130,798             |                  | 130,798              | 4                    | 130,802    |
| MT - TRANSP & PW                                  | 2,002,656.00        | 3.749048          | 2,220,608           |                  | 2,220,608            | 60                   | 2,220,668  |
| PA - PROPERTY APPRAISER                           | 1,928,256.00        | 3.609769          | 2,138,112           |                  | 2,138,112            | 58                   | 2,138,170  |
| PD - POLICE                                       | 3,173,786.00        | 5.941448          | 3,519,194           |                  | 3,519,194            | 96                   | 3,519,290  |
| PE - REGULATORY & ECONOMIC<br>RESOURCES           | 560,664.00          | 1.049584          | 621,682             |                  | 621,682              | 17                   | 621,699    |
| PR - PARKS, REC & OPEN SPACES                     | 222,605.00          | 0.416725          | 246,831             |                  | 246,831              | 7                    | 246,838    |
| PU - PUBLIC DEFENDER                              | 2,088,163.00        | 3.909121          | 2,315,421           |                  | 2,315,421            | 63                   | 2,315,484  |
| ALL OTHER*  | 4,876,955.00        | 9.129846          | 5,407,722           |                  | 5,407,722            | 147                  | 5,407,869  |
| Schedule .4 Total for GENERAL FUND<br>BLDG RENTAL | 53,417,716.00       | 100.000000        | 59,231,256          |                  | 59,231,256           | 1,502                | 59,232,757 |

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT

Allocation Source: FY18 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 0                   |                  | 0                    |                      | 0     |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 0                   |                  | 0                    | 0                    | 0     |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department GG - GENERAL GOVT**

| Receiving Department                       | Total      | INSURANCE | EXTERNAL ANNUAL<br>AUDIT | TRAINING | EMPLOYEE<br>PHYSICAL EXAMS |
|--|------------|-----------|--------------------------|----------|----------------------------|
| AD - ANIMAL SERVICES                       | 69,729     | 20,917    | 8,097                    | 2,488    | 0                          |
| AT - COUNTY ATTORNEY                       | 1,041,133  | 36,301    | 1,530                    | 1,275    | 0                          |
| AU - AUDIT & MGMT                          | 303,189    | 6,644     | 574                      | 380      | 0                          |
| AV - AVIATION                              | 232,964    | 0         | 0                        | 13,693   | 0                          |
| BU - MGMT & BUDGET                         | 557,112    | 11,935    | 4,758                    | 617      | 0                          |
| CC - COUNTY COMMISSION                     | 1,405,599  | 22,637    | 7,808                    | 1,758    | 0                          |
| CL - CLERK OF COURT                        | 9,783,476  | 111,232   | 21,988                   | 10,403   | 0                          |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 1,125,312  | 45,022    | 34,261                   | 8,995    | 0                          |
| CR - CORRECTIONS &<br>REHABILITATION       | 1,358,814  | 361,644   | 24,755                   | 28,116   | 0                          |
| CT - COMMUNICATIONS                        | 797,061    | 19,532    | 2,443                    | 1,676    | 0                          |
| CU - CULTURAL AFFAIRS                      | 378,369    | 9,811     | 5,554                    | 1,069    | 0                          |
| EC - ETHICS AND PUBLIC TRUST               | 5,609      | 2,604     | 467                      | 154      | 0                          |
| EL - ELECTIONS                             | 2,375,801  | 12,684    | 3,697                    | 956      | 0                          |
| ET - INFORMATION TECH                      | 325,809    | 157,874   | 33,195                   | 8,070    | 0                          |
| FN - FINANCE                               | 118,375    | 42,550    | 12,434                   | 3,649    | 0                          |
| FR - FIRE                                  | 1,072,891  | 458,011   | 33,966                   | 26,338   | 0                          |
| GG - GENERAL GOVT                          | 3,063      | 993       | 2,070                    | 0        | 0                          |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 55,574     | 0         | 0                        | 3,218    | 0                          |
| HR - HUMAN RESOURCES                       | 972,449    | 16,067    | 3,850                    | 1,131    | 0                          |
| HT - HOMELESS TRUST                        | 10,320     | 2,966     | 2,569                    | 195      | 0                          |
| HU - HURRICANE RECOVERY                    | 411        | 0         | 411                      | 0        | 0                          |
| ID - INTERNAL SERVICES                     | 389,712    | 108,865   | 120,552                  | 8,193    | 0                          |
| IG - INSPECTOR GENERAL                     | 628,404    | 7,965     | 77,542                   | 391      | 0                          |
| JA - JUDICIAL ADMINISTRATION               | 20,180,312 | 0         | 3                        | 2,745    | 0                          |
| JU - JUVENILE SERVICES                     | 629,932    | 11,296    | 3,303                    | 977      | 0                          |
| LB - LIBRARIES                             | 156,884    | 44,296    | 15,074                   | 5,942    | 0                          |
| MA - MAYOR                                 | 595,855    | 6,820     | 450                      | 360      | 0                          |
| ME - MEDICAL EXAMINER                      | 2,057,433  | 12,990    | 3,397                    | 853      | 0                          |
| MM - ECONOMIC ADVOCACY TRUST               | 136,824    | 2,412     | 1,066                    | 185      | 0                          |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 9,484      | 4,406     | 1,768                    | 206      | 0                          |
| MT - TRANSP & PW                           | 3,292,924  | 424,785   | 0                        | 39,846   | 0                          |
| OC - ADMIN OFF OF THE COURTS               | 31,605     | 24,930    | 6,676                    | 0        | 0                          |
| PA - PROPERTY APPRAISER                    | 2,250,966  | 53,505    | 3,559                    | 3,937    | 0                          |
| PD - POLICE                                | 4,908,189  | 616,450   | 37,900                   | 45,490   | 0                          |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 965,316    | 133,060   | 56,605                   | 9,499    | 0                          |
| PR - PARKS, REC & OPEN SPACES              | 909,047    | 99,504    | 195,396                  | 22,575   | 0                          |
| PU - PUBLIC DEFENDER                       | 2,306,269  | 0         | 299                      | 0        | 0                          |
| SP - SEAPORT                               | 68,251     | 0         | 0                        | 4,091    | 0                          |
| TT - OFFICE OF THE CITT                    | 2,587      | 1,756     | 767                      | 0        | 0                          |
| VZ - VIZCAYA                               | 602        | 0         | 542                      | 0        | 0                          |
| PUBLIC HEALTH TRUST                        | 5,263      | 0         | 0                        | 21       | 0                          |
| ALL OTHER*                                 | 6,284,698  | 5,742     | 255,829                  | 37,769   | 0                          |
| Direct Bill                                | 0          | 0         | 0                        | 0        | 0                          |
| Total                                      | 67,803,615 | 2,898,207 | 985,152                  | 297,259  | 0                          |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department GG - GENERAL GOVT**

| Receiving Department                       | PROPERTY<br>INSURANCE | SOFTWARE<br>MAINTENANCE | PRINTING | MEMBERSHIPS | EMPLOYEE<br>AWARDS |
|--|-----------------------|-------------------------|----------|-------------|--------------------|
| AD - ANIMAL SERVICES                       | 0                     | 34,772                  | 670      | 456         | 2,329              |
| AT - COUNTY ATTORNEY                       | (4,052)               | 17,817                  | 650      | 234         | 1,194              |
| AU - AUDIT & MGMT                          | (1,195)               | 5,316                   | 122      | 70          | 356                |
| AV - AVIATION                              | 0                     | 191,392                 | 12,545   | 2,512       | 12,821             |
| BU - MGMT & BUDGET                         | (2,185)               | 8,621                   | 836      | 113         | 578                |
| CC - COUNTY COMMISSION                     | (5,555)               | 24,570                  | 581      | 322         | 1,646              |
| CL - CLERK OF COURT                        | (39,123)              | 145,412                 | 530      | 1,908       | 9,741              |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | (3,706)               | 125,727                 | 3,059    | 1,650       | 8,422              |
| CR - CORRECTIONS &<br>REHABILITATION       | (2,109)               | 392,987                 | 8,786    | 5,157       | 26,326             |
| CT - COMMUNICATIONS                        | (3,085)               | 23,421                  | 466      | 307         | 1,569              |
| CU - CULTURAL AFFAIRS                      | (1,421)               | 14,944                  | 1,463    | 196         | 1,001              |
| EC - ETHICS AND PUBLIC TRUST               | 0                     | 2,155                   | 56       | 28          | 144                |
| EL - ELECTIONS                             | (9,669)               | 13,363                  | 629      | 175         | 895                |
| ET - INFORMATION TECH                      | 0                     | 112,792                 | 4,842    | 1,480       | 7,556              |
| FN - FINANCE                               | 0                     | 51,008                  | 4,648    | 669         | 3,417              |
| FR - FIRE                                  | (600)                 | 368,129                 | 11,422   | 4,831       | 24,661             |
| GG - GENERAL GOVT                          | 0                     | 0                       | 0        | 0           | 0                  |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 0                     | 44,974                  | 3,779    | 590         | 3,013              |
| HR - HUMAN RESOURCES                       | (3,854)               | 15,806                  | 326      | 207         | 1,059              |
| HT - HOMELESS TRUST                        | 0                     | 2,730                   | 1,642    | 36          | 183                |
| HU - HURRICANE RECOVERY                    | 0                     | 0                       | 0        | 0           | 0                  |
| ID - INTERNAL SERVICES                     | (91)                  | 114,519                 | 6,460    | 1,503       | 7,672              |
| IG - INSPECTOR GENERAL                     | (2,213)               | 5,460                   | 155      | 72          | 366                |
| JA - JUDICIAL ADMINISTRATION               | (83,078)              | 38,365                  | 877      | 503         | 2,570              |
| JU - JUVENILE SERVICES                     | (2,473)               | 13,650                  | 339      | 179         | 914                |
| LB - LIBRARIES                             | 0                     | 83,052                  | 1,867    | 1,090       | 5,564              |
| MA - MAYOR                                 | (2,404)               | 5,029                   | 117      | 66          | 337                |
| ME - MEDICAL EXAMINER                      | (8,363)               | 11,926                  | 337      | 157         | 799                |
| MM - ECONOMIC ADVOCACY TRUST               | (537)                 | 2,586                   | 103      | 34          | 173                |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 0                     | 2,874                   | 0        | 38          | 193                |
| MT - TRANSP & PW                           | (9,125)               | 556,935                 | 15,197   | 7,308       | 37,309             |
| OC - ADMIN OFF OF THE COURTS               | 0                     | 0                       | 0        | 0           | 0                  |
| PA - PROPERTY APPRAISER                    | (8,786)               | 55,032                  | 1,139    | 722         | 3,687              |
| PD - POLICE                                | (14,461)              | 635,820                 | 16,762   | 8,344       | 42,595             |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | (2,555)               | 132,768                 | 3,603    | 1,742       | 8,894              |
| PR - PARKS, REC & OPEN SPACES              | (1,014)               | 315,539                 | 4,930    | 4,141       | 21,138             |
| PU - PUBLIC DEFENDER                       | (9,514)               | 0                       | 0        | 0           | 0                  |
| SP - SEAPORT                               | 0                     | 57,188                  | 2,390    | 750         | 3,831              |
| TT - OFFICE OF THE CITT                    | 0                     | 0                       | 63       | 0           | 0                  |
| VZ - VIZCAYA                               | 0                     | 0                       | 61       | 0           | 0                  |
| PUBLIC HEALTH TRUST                        | 0                     | 287                     | 4,932    | 4           | 19                 |
| ALL OTHER*                                 | (22,221)              | 527,910                 | 29,508   | 6,927       | 35,365             |
| Direct Bill                                | 0                     | 0                       | 0        | 0           | 0                  |
| Total                                      | (243,388)             | 4,154,876               | 145,892  | 54,522      | 278,337            |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department GG - GENERAL GOVT**

| Receiving Department                       | GENERAL FUND<br>BLDG RENTAL | LEAVE PAYMENTS |
|--|-----------------------------|----------------|
| AD - ANIMAL SERVICES                       | 0                           | 0              |
| AT - COUNTY ATTORNEY                       | 986,186                     | 0              |
| AU - AUDIT & MGMT                          | 290,922                     | 0              |
| AV - AVIATION                              | 0                           | 0              |
| BU - MGMT & BUDGET                         | 531,840                     | 0              |
| CC - COUNTY COMMISSION                     | 1,351,832                   | 0              |
| CL - CLERK OF COURT                        | 9,521,385                   | 0              |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 901,881                     | 0              |
| CR - CORRECTIONS &<br>REHABILITATION       | 513,151                     | 0              |
| CT - COMMUNICATIONS                        | 750,732                     | 0              |
| CU - CULTURAL AFFAIRS                      | 345,752                     | 0              |
| EC - ETHICS AND PUBLIC TRUST               | 0                           | 0              |
| EL - ELECTIONS                             | 2,353,071                   | 0              |
| ET - INFORMATION TECH                      | 0                           | 0              |
| FN - FINANCE                               | 0                           | 0              |
| FR - FIRE                                  | 146,133                     | 0              |
| GG - GENERAL GOVT                          | 0                           | 0              |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 0                           | 0              |
| HR - HUMAN RESOURCES                       | 937,858                     | 0              |
| HT - HOMELESS TRUST                        | 0                           | 0              |
| HU - HURRICANE RECOVERY                    | 0                           | 0              |
| ID - INTERNAL SERVICES                     | 22,038                      | 0              |
| IG - INSPECTOR GENERAL                     | 538,667                     | 0              |
| JA - JUDICIAL ADMINISTRATION               | 20,218,327                  | 0              |
| JU - JUVENILE SERVICES                     | 601,745                     | 0              |
| LB - LIBRARIES                             | 0                           | 0              |
| MA - MAYOR                                 | 585,080                     | 0              |
| ME - MEDICAL EXAMINER                      | 2,035,338                   | 0              |
| MM - ECONOMIC ADVOCACY TRUST               | 130,802                     | 0              |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 0                           | 0              |
| MT - TRANSP & PW                           | 2,220,668                   | 0              |
| OC - ADMIN OFF OF THE COURTS               | 0                           | 0              |
| PA - PROPERTY APPRAISER                    | 2,138,170                   | 0              |
| PD - POLICE                                | 3,519,290                   | 0              |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 621,699                     | 0              |
| PR - PARKS, REC & OPEN SPACES              | 246,838                     | 0              |
| PU - PUBLIC DEFENDER                       | 2,315,484                   | 0              |
| SP - SEAPORT                               | 0                           | 0              |
| TT - OFFICE OF THE CITT                    | 0                           | 0              |
| VZ - VIZCAYA                               | 0                           | 0              |
| PUBLIC HEALTH TRUST                        | 0                           | 0              |
| ALL OTHER*                                 | 5,407,869                   | 0              |
| Direct Bill                                | 0                           | 0              |
| Total                                      | 59,232,757                  | 0              |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department HR - HUMAN RESOURCES**

The Department of Human Resources (HR) manages and provides both strategic and transactional services in labor relations, compensation, benefits, payroll, recruitment, testing and career development; and promotes diversity, fairness and equal opportunity in employment, housing, public accommodations, credit and financing practices, family leave, and domestic violence leave in accordance with Chapter 11A of the Miami-Dade County Code.

As part of the General Government strategic area, HR works with all County departments, union representatives, the County Attorney's Office (CAO), the U.S. Equal Employment Opportunity Commission (EEOC), and the Florida Commission on Human Relations. The department monitors the County's diversity management and fair employment programs and promotes bias-free work environments in Miami-Dade County. As staff to the Miami-Dade County Commission on Human Rights, HR provides administrative support to the board which receives, initiates, investigates, and conciliates complaints of discrimination under federal, state and local laws.

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

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Human Resources** – the costs of human resource and personnel services have been included in this activity and allocated county-wide based on the number of employees identified to each department.
- **Employee & Labor Management** – the cost recorded for employee and labor management activities have been included in this activity and allocated to benefiting departments using the number of union employees identified to each department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department HR - HUMAN RESOURCES**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|--|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement:    | 10,108,405     |                |           | 10,108,405 |
| Deductions:                              |                |                |           |            |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE  | -249,789       |                |           |            |
| Total Deductions:                        | -249,789       |                |           | -249,789   |
| Cost Adjustments:                        |                |                |           |            |
| 00114 POLL WORKERS (COUNTY EMPLOYEES ONL | -15,907        |                |           |            |
| 00154 PAYMENT FOR UNUSED SICK LEAVE      | 0              |                |           |            |
| 00155 TERMINATION PAYMENTS               | 0              |                |           |            |
| REVENUES:                                | 0              |                |           |            |
| 341 GENERAL GOV (NOT COURT RELATED)      | -172,763       |                |           |            |
| Total Departmental Cost Adjustments:     | -188,670       |                |           | -188,670   |
| Inbound Costs:                           |                |                |           |            |
| DEPRECIATION                             | 688,152        |                | 688,152   |            |
| AT - COUNTY ATTORNEY                     | 431,376        | 55,536         | 486,912   |            |
| BU - MGMT & BUDGET                       | 50,474         | 7,456          | 57,930    |            |
| CC - COUNTY COMMISSION                   | 7,464          | 1,400          | 8,863     |            |
| CT - COMMUNICATIONS                      | 486,158        | 42,552         | 528,710   |            |
| ET - INFORMATION TECH                    | 65,356         | 14,551         | 79,908    |            |
| FN - FINANCE                             | 43,060         | 2,630          | 45,690    |            |
| GG - GENERAL GOVT                        | 972,423        | 26             | 972,449   |            |
| HR - HUMAN RESOURCES                     |                | 39,696         | 39,696    |            |
| ID - INTERNAL SERVICES                   |                | 827            | 827       |            |
| IG - INSPECTOR GENERAL                   |                | 2,174          | 2,174     |            |
| MA - MAYOR                               |                | 15,192         | 15,192    |            |
| LEAVE PAYMENTS                           |                | 153,183        | 153,183   |            |
| Total Allocated Additions:               | 2,744,463      | 335,223        | 3,079,686 | 3,079,686  |
| Total To Be Allocated:                   | 12,414,409     | 335,223        |           | 12,749,632 |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HR - HUMAN RESOURCES**

|   | Total      | G&A      | HUMAN<br>RESOURCES | EMPLOYEE &<br>LABOR RELATION | LEAVE PAYMENTS |
|---|------------|----------|--------------------|------------------------------|----------------|
| <b>Other Expense &amp; Cost</b>             |            |          |                    |                              |                |
| 001 SALARIES                                | 6,496,493  | 507,608  | 4,122,156          | 1,866,729                    | 0              |
| 010 FRINGE BENEFITS                         | 2,535,029  | 356,405  | 1,408,430          | 770,194                      | 0              |
| 212 LEGAL                                   | 1,250      | 1,250    | 0                  | 0                            | 0              |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES     | 60         | 60       | 0                  | 0                            | 0              |
| 215 TEMPORARY HELP AGENCY                   | 0          | 0        | 0                  | 0                            | 0              |
| 216 HEALTH RELATED SERVICES                 | 0          | 0        | 0                  | 0                            | 0              |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | (44,621)   | (47,171) | 2,246              | 304                          | 0              |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 2,653      | 2,000    | 0                  | 653                          | 0              |
| 241 EQUIPMENT MAINTENANCE                   | 38,944     | 38,944   | 0                  | 0                            | 0              |
| 245 ITD MAINTENANCE                         | (4,096)    | 0        | (4,096)            | 0                            | 0              |
| 252 VEHICLES-RENTAL                         | 0          | 0        | 0                  | 0                            | 0              |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL      | 48,908     | 30,255   | 11,320             | 7,333                        | 0              |
| 259 OTHER RENTAL EXPENSE                    | 0          | 0        | 0                  | 0                            | 0              |
| 260 GSA CHARGES                             | 103,514    | 27,569   | 12,513             | 63,432                       | 0              |
| 261 ITD                                     | 403,766    | 163,941  | 14,700             | 225,125                      | 0              |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 160        | 100      | 60                 | 0                            | 0              |
| 266 CLERK OF COURTS                         | 15,375     | 342      | 292                | 14,741                       | 0              |
| 310 TELECOMMUNICATIONS                      | 83,117     | 61,013   | 13,839             | 8,265                        | 0              |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBERS | 209        | 209      | 0                  | 0                            | 0              |
| 312 TRAVEL                                  | 8,226      | 3,890    | 4,301              | 35                           | 0              |
| 313 AUTOMOBILE REIMBURSEMENT                | 96         | 96       | 0                  | 0                            | 0              |
| 314 ADVERTISING                             | 9,885      | 0        | 0                  | 9,885                        | 0              |
| 315 PRINTING & GRAPHICS                     | 2,065      | 1,235    | 200                | 630                          | 0              |
| 316 MAILING SERVICES                        | 374        | 115      | 0                  | 259                          | 0              |
| 319 PETTY CASH & CHANGE FUNDS               | 97         | 97       | 0                  | 0                            | 0              |
| 320 TRAINING                                | 31,490     | 394      | 30,996             | 100                          | 0              |
| 321 REIMBURSEMENTS & REFUNDS                | (87,518)   | (50,818) | (36,485)           | (215)                        | 0              |
| 322 TAXES, LICENSES & PERMITS               | 170        | 0        | 0                  | 170                          | 0              |
| 330 MISCELLANEOUS                           | 3,356      | 3,057    | 69                 | 230                          | 0              |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 1,481      | 1,051    | 0                  | 430                          | 0              |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 28,504     | 8,815    | 4,709              | 14,980                       | 0              |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 29,629     | 23,503   | 1,164              | 4,962                        | 0              |
| 496 OTHER MATERIALS & SUPPLIES              | 150,000    | 150,000  | 0                  | 0                            | 0              |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE | 249,789    | 0        | 0                  | 0                            | 0              |
| <b>Departmental Total</b>                   |            |          |                    |                              |                |
| Expenditures Per Financial Statement        | 10,108,405 |          |                    |                              |                |
| <b>Deductions</b>                           |            |          |                    |                              |                |
| *Total Disallowed Costs                     | (249,789)  | 0        | 0                  | 0                            | 0              |
| <b>Cost Adjustments</b>                     |            |          |                    |                              |                |
| 00114 POLL WORKERS (COUNTY<br>EMPLOYEES ONL | (15,907)   | (847)    | (11,801)           | (3,259)                      | 0              |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE      | 0          | 0        | (120,167)          | (1,935)                      | 122,102        |
| 00155 TERMINATION PAYMENTS                  | 0          | 0        | (41,700)           | (38,626)                     | 80,326         |
| REVENUES:                                   | 0          | 0        | 0                  | 0                            | 0              |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HR - HUMAN RESOURCES**

|  | Total      | G&A         | HUMAN<br>RESOURCES | EMPLOYEE &<br>LABOR RELATION | LEAVE PAYMENTS |
|--|------------|-------------|--------------------|------------------------------|----------------|
| 341 GENERAL GOV (NOT COURT<br>RELATED) | (172,763)  | 0           | (83,210)           | (89,553)                     | 0              |
| Functional Cost                        | 9,669,946  | 1,283,113   | 5,329,536          | 2,854,869                    | 202,428        |
| Allocation Step 1                      |            |             |                    |                              |                |
| Inbound - All Others                   | 2,744,463  | 214,342     | 1,741,636          | 788,484                      | 0              |
| Reallocate Admin Costs                 |            | (1,497,455) | 969,938            | 499,751                      | 27,767         |
| Unallocated Costs                      | 0          | 0           | 0                  | 0                            | 0              |
| 1st Allocation                         | 12,414,409 | 0           | 8,041,110          | 4,143,104                    | 230,195        |
| Allocation Step 2                      |            |             |                    |                              |                |
| Inbound - All Others                   | 335,223    | 26,180      | 212,733            | 96,310                       | 0              |
| Reallocate Admin Costs                 |            | (26,180)    | 16,958             | 8,737                        | 485            |
| Unallocated Costs                      | 0          | 0           | 0                  | 0                            | 0              |
| 2nd Allocation                         | 335,223    | 0           | 229,691            | 105,047                      | 485            |
| Total For HR - HUMAN RESOURCES         |            |             |                    |                              |                |
| Schedule .3 Total                      | 12,749,632 | 0           | 8,270,801          | 4,248,151                    | 230,680        |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department HR - HUMAN RESOURCES**

Activity - HUMAN RESOURCES

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                       | 242                 | 0.836907          | 67,297              |                  | 67,297               | 2,050                | 69,347    |
| AT - COUNTY ATTORNEY                       | 124                 | 0.428828          | 34,482              |                  | 34,482               |                      | 34,482    |
| AU - AUDIT & MGMT                          | 37                  | 0.127957          | 10,289              |                  | 10,289               |                      | 10,289    |
| AV - AVIATION                              | 1,332               | 4.606446          | 370,409             |                  | 370,409              | 11,285               | 381,694   |
| BU - MGMT & BUDGET                         | 60                  | 0.207498          | 16,685              |                  | 16,685               |                      | 16,685    |
| CC - COUNTY COMMISSION                     | 171                 | 0.591368          | 47,553              |                  | 47,553               |                      | 47,553    |
| CL - CLERK OF COURT                        | 1,012               | 3.499793          | 281,422             |                  | 281,422              | 8,574                | 289,996   |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 875                 | 3.026006          | 243,324             |                  | 243,324              | 7,413                | 250,738   |
| CR - CORRECTIONS &<br>REHABILITATION       | 2,735               | 9.458431          | 760,563             |                  | 760,563              | 23,172               | 783,734   |
| CT - COMMUNICATIONS                        | 163                 | 0.563702          | 45,328              |                  | 45,328               |                      | 45,328    |
| CU - CULTURAL AFFAIRS                      | 104                 | 0.359662          | 28,921              |                  | 28,921               | 881                  | 29,802    |
| EC - ETHICS AND PUBLIC TRUST               | 15                  | 0.051874          | 4,171               |                  | 4,171                | 127                  | 4,298     |
| EL - ELECTIONS                             | 93                  | 0.321621          | 25,862              |                  | 25,862               | 788                  | 26,650    |
| ET - INFORMATION TECH                      | 785                 | 2.714760          | 218,297             |                  | 218,297              |                      | 218,297   |
| FN - FINANCE                               | 355                 | 1.227694          | 98,720              |                  | 98,720               |                      | 98,720    |
| FR - FIRE                                  | 2,562               | 8.860147          | 712,454             |                  | 712,454              | 21,706               | 734,160   |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 313                 | 1.082446          | 87,041              |                  | 87,041               | 2,652                | 89,692    |
| HR - HUMAN RESOURCES                       | 110                 | 0.380412          | 30,589              |                  | 30,589               |                      | 30,589    |
| HT - HOMELESS TRUST                        | 19                  | 0.065708          | 5,284               |                  | 5,284                | 161                  | 5,444     |
| ID - INTERNAL SERVICES                     | 797                 | 2.756260          | 221,634             |                  | 221,634              | 6,752                | 228,386   |
| IG - INSPECTOR GENERAL                     | 38                  | 0.131415          | 10,567              |                  | 10,567               | 322                  | 10,889    |
| JA - JUDICIAL ADMINISTRATION               | 267                 | 0.923364          | 74,249              |                  | 74,249               | 2,262                | 76,511    |
| JU - JUVENILE SERVICES                     | 95                  | 0.328538          | 26,418              |                  | 26,418               | 805                  | 27,223    |
| LB - LIBRARIES                             | 578                 | 1.998893          | 160,733             |                  | 160,733              | 4,897                | 165,630   |
| MA - MAYOR                                 | 35                  | 0.121040          | 9,733               |                  | 9,733                | 296                  | 10,029    |
| ME - MEDICAL EXAMINER                      | 83                  | 0.287038          | 23,081              |                  | 23,081               | 703                  | 23,784    |
| MM - ECONOMIC ADVOCACY TRUST               | 18                  | 0.062249          | 5,005               |                  | 5,005                | 152                  | 5,158     |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 20                  | 0.069166          | 5,562               |                  | 5,562                | 169                  | 5,731     |
| MT - TRANSP & PW                           | 3,876               | 13.404344         | 1,077,858           |                  | 1,077,858            | 32,838               | 1,110,696 |
| PA - PROPERTY APPRAISER                    | 383                 | 1.324526          | 106,507             |                  | 106,507              | 3,245                | 109,752   |
| PD - POLICE                                | 4,425               | 15.302946         | 1,230,527           |                  | 1,230,527            | 37,491               | 1,268,018 |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 924                 | 3.195463          | 256,951             |                  | 256,951              | 7,828                | 264,779   |
| PR - PARKS, REC & OPEN SPACES              | 2,196               | 7.594411          | 610,675             |                  | 610,675              | 18,605               | 629,280   |
| SP - SEAPORT                               | 398                 | 1.376401          | 110,678             |                  | 110,678              | 3,372                | 114,050   |
| PUBLIC HEALTH TRUST                        | 2                   | 0.006917          | 556                 |                  | 556                  | 17                   | 573       |
| ALL OTHER*                                 | 3,674               | 12.705769         | 1,021,685           |                  | 1,021,685            | 31,127               | 1,052,812 |
| Schedule .4 Total for HUMAN<br>RESOURCES   | 28,916              | 100.000000        | 8,041,110           |                  | 8,041,110            | 229,691              | 8,270,801 |

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department HR - HUMAN RESOURCES**

Activity - EMPLOYEE & LABOR RELATION

| Receiving Department                               | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                               | 224                 | 0.863764          | 35,787              |                  | 35,787               | 954                  | 36,741    |
| AU - AUDIT & MGMT                                  | 2                   | 0.007712          | 319                 |                  | 319                  |                      | 319       |
| AV - AVIATION                                      | 1,212               | 4.673582          | 193,631             |                  | 193,631              | 5,164                | 198,796   |
| BU - MGMT & BUDGET                                 | 22                  | 0.084834          | 3,515               |                  | 3,515                |                      | 3,515     |
| CC - COUNTY COMMISSION                             | 4                   | 0.015424          | 639                 |                  | 639                  |                      | 639       |
| CL - CLERK OF COURT                                | 889                 | 3.428065          | 142,028             |                  | 142,028              | 3,788                | 145,816   |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES          | 433                 | 1.669687          | 69,177              |                  | 69,177               | 1,845                | 71,022    |
| CR - CORRECTIONS &<br>REHABILITATION               | 2,681               | 10.338179         | 428,322             |                  | 428,322              | 11,423               | 439,745   |
| CT - COMMUNICATIONS                                | 147                 | 0.566845          | 23,485              |                  | 23,485               |                      | 23,485    |
| CU - CULTURAL AFFAIRS                              | 57                  | 0.219797          | 9,106               |                  | 9,106                | 243                  | 9,349     |
| EC - ETHICS AND PUBLIC TRUST                       | 6                   | 0.023137          | 959                 |                  | 959                  | 25                   | 984       |
| EL - ELECTIONS                                     | 76                  | 0.293063          | 12,142              |                  | 12,142               | 324                  | 12,466    |
| ET - INFORMATION TECH                              | 745                 | 2.872788          | 119,023             |                  | 119,023              |                      | 119,023   |
| FN - FINANCE                                       | 302                 | 1.164539          | 48,248              |                  | 48,248               |                      | 48,248    |
| FR - FIRE  | 2,493               | 9.613234          | 398,286             |                  | 398,286              | 10,622               | 408,909   |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP         | 280                 | 1.079705          | 44,733              |                  | 44,733               | 1,193                | 45,926    |
| HR - HUMAN RESOURCES                               | 57                  | 0.219797          | 9,106               |                  | 9,106                |                      | 9,106     |
| HT - HOMELESS TRUST                                | 14                  | 0.053985          | 2,237               |                  | 2,237                | 60                   | 2,296     |
| ID - INTERNAL SERVICES                             | 675                 | 2.602861          | 107,839             |                  | 107,839              | 2,876                | 110,715   |
| JU - JUVENILE SERVICES                             | 82                  | 0.316199          | 13,100              |                  | 13,100               | 349                  | 13,450    |
| LB - LIBRARIES                                     | 517                 | 1.993599          | 82,597              |                  | 82,597               | 2,203                | 84,800    |
| ME - MEDICAL EXAMINER                              | 58                  | 0.223653          | 9,266               |                  | 9,266                | 247                  | 9,513     |
| MM - ECONOMIC ADVOCACY TRUST                       | 11                  | 0.042417          | 1,757               |                  | 1,757                | 47                   | 1,804     |
| MT - TRANSP & PW                                   | 3,702               | 14.275248         | 591,438             |                  | 591,438              | 15,774               | 607,212   |
| PA - PROPERTY APPRAISER                            | 342                 | 1.318783          | 54,639              |                  | 54,639               | 1,457                | 56,096    |
| PD - POLICE  | 4,350               | 16.773996         | 694,965             |                  | 694,965              | 18,536               | 713,500   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES            | 759                 | 2.926773          | 121,259             |                  | 121,259              | 3,234                | 124,493   |
| PR - PARKS, REC & OPEN SPACES                      | 2,077               | 8.009100          | 331,825             |                  | 331,825              | 8,850                | 340,675   |
| SP - SEAPORT                                       | 349                 | 1.345776          | 55,757              |                  | 55,757               | 1,487                | 57,244    |
| ALL OTHER*   | 3,367               | 12.983458         | 537,918             |                  | 537,918              | 14,346               | 552,264   |
| Schedule .4 Total for EMPLOYEE &<br>LABOR RELATION | 25,933              | 100.000000        | 4,143,104           |                  | 4,143,104            | 105,047              | 4,248,151 |

Allocation Basis: NUMBER OF UNION EMPLOYEES BY DEPARTMENT  
Allocation Source: FY18 UNION EMPLOYEE COUNT - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department HR - HUMAN RESOURCES**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 230,195             |                  | 230,195              | 485                  | 230,680 |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 230,195             |                  | 230,195              | 485                  | 230,680 |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department HR - HUMAN RESOURCES**

| Receiving Department                       | Total      | HUMAN<br>RESOURCES | EMPLOYEE &<br>LABOR RELATION | LEAVE PAYMENTS |
|--|------------|--------------------|------------------------------|----------------|
| AD - ANIMAL SERVICES                       | 106,088    | 69,347             | 36,741                       | 0              |
| AT - COUNTY ATTORNEY                       | 34,482     | 34,482             | 0                            | 0              |
| AU - AUDIT & MGMT                          | 10,609     | 10,289             | 319                          | 0              |
| AV - AVIATION                              | 580,490    | 381,694            | 198,796                      | 0              |
| BU - MGMT & BUDGET                         | 20,200     | 16,685             | 3,515                        | 0              |
| CC - COUNTY COMMISSION                     | 48,192     | 47,553             | 639                          | 0              |
| CL - CLERK OF COURT                        | 435,812    | 289,996            | 145,816                      | 0              |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 321,759    | 250,738            | 71,022                       | 0              |
| CR - CORRECTIONS &<br>REHABILITATION       | 1,223,479  | 783,734            | 439,745                      | 0              |
| CT - COMMUNICATIONS                        | 68,813     | 45,328             | 23,485                       | 0              |
| CU - CULTURAL AFFAIRS                      | 39,151     | 29,802             | 9,349                        | 0              |
| EC - ETHICS AND PUBLIC TRUST               | 5,282      | 4,298              | 984                          | 0              |
| EL - ELECTIONS                             | 39,115     | 26,650             | 12,466                       | 0              |
| ET - INFORMATION TECH                      | 337,319    | 218,297            | 119,023                      | 0              |
| FN - FINANCE                               | 146,968    | 98,720             | 48,248                       | 0              |
| FR - FIRE                                  | 1,143,069  | 734,160            | 408,909                      | 0              |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 135,619    | 89,692             | 45,926                       | 0              |
| HR - HUMAN RESOURCES                       | 39,696     | 30,589             | 9,106                        | 0              |
| HT - HOMELESS TRUST                        | 7,741      | 5,444              | 2,296                        | 0              |
| ID - INTERNAL SERVICES                     | 339,102    | 228,386            | 110,715                      | 0              |
| IG - INSPECTOR GENERAL                     | 10,889     | 10,889             | 0                            | 0              |
| JA - JUDICIAL ADMINISTRATION               | 76,511     | 76,511             | 0                            | 0              |
| JU - JUVENILE SERVICES                     | 40,673     | 27,223             | 13,450                       | 0              |
| LB - LIBRARIES                             | 250,430    | 165,630            | 84,800                       | 0              |
| MA - MAYOR                                 | 10,029     | 10,029             | 0                            | 0              |
| ME - MEDICAL EXAMINER                      | 33,297     | 23,784             | 9,513                        | 0              |
| MM - ECONOMIC ADVOCACY TRUST               | 6,962      | 5,158              | 1,804                        | 0              |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 5,731      | 5,731              | 0                            | 0              |
| MT - TRANSP & PW                           | 1,717,908  | 1,110,696          | 607,212                      | 0              |
| PA - PROPERTY APPRAISER                    | 165,847    | 109,752            | 56,096                       | 0              |
| PD - POLICE                                | 1,981,518  | 1,268,018          | 713,500                      | 0              |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 389,272    | 264,779            | 124,493                      | 0              |
| PR - PARKS, REC & OPEN SPACES              | 969,955    | 629,280            | 340,675                      | 0              |
| SP - SEAPORT                               | 171,294    | 114,050            | 57,244                       | 0              |
| PUBLIC HEALTH TRUST                        | 573        | 573                | 0                            | 0              |
| LEAVE PAYMENTS                             | 230,680    | 0                  | 0                            | 230,680        |
| ALL OTHER*                                 | 1,605,076  | 1,052,812          | 552,264                      | 0              |
| Direct Bill                                | 0          | 0                  | 0                            | 0              |
| Total                                      | 12,749,632 | 8,270,801          | 4,248,151                    | 230,680        |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department ID - INTERNAL SERVICES**

The Internal Services Department (ISD) provides a wide range of internal support services for the ongoing operation of County government. The Department focuses on promoting operational best practices and efficient government operations.

As part of the General Government strategic area, ISD supports governmental operations by providing procurement services, Countywide vendor services, facility management, design and construction management, fleet management, risk management, surplus property disposition services, capital inventory management, and small business program management and services. Additionally, ISD is engaged in real estate development and management, Americans with Disabilities Act compliance, elevator regulation, and parking services.

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

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Fleet Management** – the costs of Fleet Management have been separately identified and included within this activity. The costs have been reduced by applicable revenues received. Only General & Administration and indirect costs allocated to this activity from other central service departments have been allocated directly to an Internal Services grantee. No direct costs have been allocated within this cost allocation plan.
- **Materials Management** – the costs of Materials Management have been separately identified and included within this activity. The costs have been reduced by applicable revenues received. Only General & Administration and indirect costs allocated to this activity from other central service departments have been allocated directly to an Internal Services grantee. No direct costs have been allocated within this cost allocation plan.
- **Risk Management** – the costs of Risk Management have been separately identified and included within this activity. The costs have been reduced by applicable revenues received. Only General & Administration and indirect costs allocated to this activity from other central service departments have been allocated directly to an Internal Services grantee. No direct costs have been allocated within this cost allocation plan.
- **Facilities & Utilities Management** – the costs of Facilities and Utilities Management have been separately identified and included within this activity. The costs have been reduced by applicable revenues received. Only General & Administration and indirect costs allocated to this activity from other central service departments have been allocated directly to an Internal Services grantee. No direct costs have been allocated within this cost allocation plan.
- **Procurement Management** – the costs of Procurement Management are included in this schedule and allocated to benefiting departments using the purchase order payment amount identified to each department. The allocable costs have been reduced by applicable revenues received.
- **Small Business Development** – the costs of Small Business Development are included in this schedule and allocated to benefiting departments using the purchase order payment amount identified to each department. The allocable costs have been reduced by applicable revenues received.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department ID - INTERNAL SERVICES**

The cost of **Design & Construction Services**, **Real Estate Development**, and **Major Capital** have been separately identified and have not been allocated within this cost allocation plan.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department ID - INTERNAL SERVICES**

|  | 1st Allocation | 2nd Allocation | Sub-Total  | Total        |
|--|----------------|----------------|------------|--------------|
| Expenditures Per Financial Statement:    | 307,305,535    |                |            | 307,305,535  |
| Deductions:                              |                |                |            |              |
| 314 ADVERTISING - OTHER                  | 0              |                |            |              |
| 501 GENERAL FUND-TRF OUT                 | -26,419,061    |                |            |              |
| 510 OTHER SPECIAL REVENUE-TRF OUT        | 0              |                |            |              |
| 522 OTHER SPEC OBLIGATIONS               | -16,767,000    |                |            |              |
| 523 LOAN AGREEMENTS                      | -305,000       |                |            |              |
| 570 INTRAFUND TRANSFER                   | -10,362,625    |                |            |              |
| 602 SPECIAL TRANSPORTATION               | -4,507         |                |            |              |
| 605 HURRICANE EXPENSES                   | 0              |                |            |              |
| 611 TRUST FUND REIMB                     | 0              |                |            |              |
| 615 DISTRIBUTION OF FEES & TAXES         | -7             |                |            |              |
| 710 PRINCIPAL PAYMENTS                   | -1,647,445     |                |            |              |
| 730 INTEREST PAYMENTS                    | -1,969,850     |                |            |              |
| 780 TRUSTEE & PAYING AGENT FEES          | -1,500         |                |            |              |
| 910 LAND ACQUISITION                     | -897,442       |                |            |              |
| 921 BUILDING IMPROVEMENTS                | -2,557,543     |                |            |              |
| 930 IMPROVEMENTS OTHER THAN BUILDINGS    | 0              |                |            |              |
| 940 PLANNING PHASE                       | -12,225        |                |            |              |
| 941 ARCHITECTURAL/ENGINEERING COSTS      | -24,231        |                |            |              |
| 942 CONSTRUCTION PHASE                   | -979           |                |            |              |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE  | -181,174       |                |            |              |
| 951 AUTOMOBILES & VEHICLES               | -86,657        |                |            |              |
| 955 MACHINERY,EQUIP,FURN, & OTHER > 5000 | -127,837       |                |            |              |
| 990 INFRASTRUCTURE                       | -17,441        |                |            |              |
| 991 INFRASTRUCTURE MAINTENANCE           | 0              |                |            |              |
| Total Deductions:                        | -61,382,524    |                |            | -61,382,524  |
| Cost Adjustments:                        |                |                |            |              |
| 00114 POLL WORKERS (CO EMPLOYEES ONLY)   | -112,501       |                |            |              |
| 00154 PAYMENT FOR UNUSED SICK LEAVE      | 0              |                |            |              |
| 00155 TERMINATION PAYMENTS               | 0              |                |            |              |
| REVENUES:                                | 0              |                |            |              |
| 341 GENERAL GOV (NOT COURT RELATED)      | -19,460,653    |                |            |              |
| 343 PHYSICAL ENVIRONMENT CHG & FEES      | -1,742,160     |                |            |              |
| 344 TRANSPORTATION REVENUES              | -3,519,972     |                |            |              |
| 349 OTHER CHARGES FOR SERVICES           | -179,032,293   |                |            |              |
| 351 JUDGEMENTS & FINES                   | -360,182       |                |            |              |
| 361 INTEREST EARNINGS                    | -210,341       |                |            |              |
| 362 RENTS & ROYALTIES                    | -1,438,114     |                |            |              |
| 364 FIXED ASSETS                         | -65,600        |                |            |              |
| 369 OTHER MISCELLANEOUS REVENUES         | -1,224,441     |                |            |              |
| 381 INTERFUND TRANSFERS                  | -71,273,072    |                |            |              |
| 383 INSTALLMENT PURCHASES                | -12,814,217    |                |            |              |
| DIRECT COST ADJUSTMENT                   | 49,774,528     |                |            |              |
| Total Departmental Cost Adjustments:     | -241,479,018   |                |            | -241,479,018 |
| Inbound Costs:                           |                |                |            |              |
| DEPRECIATION                             | 22,214,972     |                | 22,214,972 |              |
| AT - COUNTY ATTORNEY                     | 2,221,715      | 286,027        | 2,507,742  |              |
| AU - AUDIT & MGMT                        | 13,117         | 7,994          | 21,112     |              |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department ID - INTERNAL SERVICES**

|                            | 1st Allocation | 2nd Allocation | Sub-Total  | Total      |
|----------------------------|----------------|----------------|------------|------------|
| BU - MGMT & BUDGET         | 160,013        | 23,367         | 183,379    |            |
| CC - COUNTY COMMISSION     | 125,888        | 24,750         | 150,638    |            |
| CT - COMMUNICATIONS        | 243,819        | 20,134         | 263,954    |            |
| ET - INFORMATION TECH      | 455,085        | 105,430        | 560,515    |            |
| FN - FINANCE               | 1,348,338      | 82,351         | 1,430,689  |            |
| GG - GENERAL GOVT          | 389,701        | 11             | 389,712    |            |
| HR - HUMAN RESOURCES       | 329,473        | 9,628          | 339,102    |            |
| ID - INTERNAL SERVICES     |                | 120,868        | 120,868    |            |
| IG - INSPECTOR GENERAL     |                | 317,760        | 317,760    |            |
| MA - MAYOR                 |                | 110,075        | 110,075    |            |
| LEAVE PAYMENTS             |                | 1,037,941      | 1,037,941  |            |
| Total Allocated Additions: | 27,502,121     | 2,146,336      | 29,648,457 | 29,648,457 |
| Total To Be Allocated:     | 31,946,114     | 2,146,336      |            | 34,092,450 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

|  | Total      | G&A       | FLEET<br>MANAGEMENT | MATERIALS<br>MANAGEMENT | RISK<br>MANAGEMENT |
|--|------------|-----------|---------------------|-------------------------|--------------------|
| <b>Other Expense &amp; Cost</b>            |            |           |                     |                         |                    |
| 001 SALARIES                               | 60,797,919 | 4,265,168 | 16,107,388          | 2,728,348               | 6,583,172          |
| 010 FRINGE BENEFITS                        | 22,488,623 | 1,656,121 | 6,073,635           | 1,111,411               | 2,303,994          |
| 111 COURT REPORTING                        | 0          | 0         | 0                   | 0                       | 0                  |
| 115 INTERPRETERS                           | 2,694      | 2,694     | 0                   | 0                       | 0                  |
| 116 OTHER COURT OPERATING<br>EXPENSE       | 21,796     | 0         | 0                   | 0                       | 21,796             |
| 210 ACCOUNTING & AUDITING                  | 131,529    | 0         | 0                   | 0                       | 0                  |
| 211 CONSULTING SERVICES                    | 5,000      | 0         | 5,000               | 0                       | 0                  |
| 212 LEGAL                                  | 36,413     | 5,175     | 0                   | 0                       | 31,238             |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES    | 45,832     | 31,831    | 0                   | 0                       | 1,140              |
| 214 ARCHITECTURAL &<br>ENGINEERING RELATED | 0          | 0         | 0                   | 0                       | 0                  |
| 215 TEMPORARY HELP AGENCY                  | 163,338    | 18,458    | 0                   | 557                     | 49,286             |
| 220 ELECTRICAL SERVICES                    | 9,506,459  | 76,279    | 240,348             | 87,360                  | 0                  |
| 221 WATER AND DISPOSAL<br>SERVICES         | 2,783,063  | 9,558     | 117,807             | 23,789                  | 0                  |
| 223 INDUSTRIAL SERVICE RELATED             | 30,977,282 | 948,441   | 466,309             | 84,076                  | 0                  |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES  | 3,959,132  | 0         | 51,238              | 3,804,035               | 322                |
| 230 HEALTH INSURANCE                       | 0          | 0         | 0                   | 0                       | 0                  |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB    | 120,558    | 8,815     | 33,484              | 5,944                   | 11,491             |
| 233 METROBUS AND METRORAIL                 | (293)      | 0         | 0                   | 0                       | 0                  |
| 235 PAYOUTS & SETTLEMENTS ON<br>CLAIMS     | 0          | 0         | 0                   | 0                       | 0                  |
| 240 OUTSIDE CONTRACTUAL SVCS.              | 10,149,129 | 0         | 9,916,100           | 288                     | 0                  |
| 241 EQUIPMENT MAINTENANCE                  | 95,098     | 919       | 1,745               | 0                       | 0                  |
| 242 PARKS MAINTENANCE                      | 0          | 0         | 0                   | 0                       | 0                  |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS   | 4,756,291  | 19,850    | 2,133               | 4,648                   | 0                  |
| 245 ITD MAINTENANCE                        | 107,688    | 0         | 4,106               | 8,298                   | 0                  |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT    | 2,367      | 0         | 0                   | 0                       | 0                  |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL      | 3,817,963  | 379,366   | 58,320              | 205,385                 | 659,550            |
| 252 VEHICLES-RENTAL                        | 84,711     | 0         | 21,071              | 0                       | 200                |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL     | 96,189     | 12,074    | 7,798               | 0                       | 36,615             |
| 254 HEAVY EQUIPMENT RENTAL                 | 236,942    | 0         | 0                   | 0                       | 0                  |
| 255 RENT PAYMENTS TO LESSORS               | 5,958,249  | 13,048    | 0                   | 416,628                 | 0                  |
| 259 OTHER RENTAL EXPENSE                   | 940        | 240       | 0                   | 0                       | 0                  |
| 260 GSA CHARGES                            | 24,930,526 | 331,622   | 839,574             | 1,749,117               | 102,740            |
| 261 ITD                                    | 6,093,924  | 345,179   | 1,346,756           | 228,534                 | 689,928            |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES      | 4,812,023  | 42,873    | 171,413             | 30,279                  | 3,861,282          |
| 265 PARKS & RECREATION<br>SERVICES         | 49,337     | 0         | 0                   | 0                       | 0                  |
| 266 CLERK OF COURTS                        | 49,919     | 7,379     | 0                   | 0                       | 20,808             |
| 290 TAX COLLECTOR DISTRIBUTION             | 607,297    | 366,496   | 0                   | 0                       | 0                  |
| 310 TELECOMMUNICATIONS                     | 722,702    | 83,505    | 147,467             | 27,416                  | 111,775            |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER | 35,091     | 1,172     | 4,138               | 30                      | 10,579             |
| 312 TRAVEL                                 | 58,147     | 7,826     | 721                 | 508                     | 11,427             |
| 313 AUTOMOBILE REIMBURSEMENT               | 83,677     | 3,360     | 40,020              | 4,348                   | 6,301              |
| 314 ADVERTISING                            | 97,377     | 14,707    | 0                   | 1,389                   | 2,071              |
| *314 ADVERTISING - OTHER                   | 0          | 0         | 0                   | 0                       | 0                  |
| 315 PRINTING & GRAPHICS                    | 1,224,279  | 8,406     | 1,925               | 1,210,003               | 1,790              |
| 316 MAILING SERVICES                       | 108,404    | 121       | 0                   | 107,866                 | 269                |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

|  | Total       | G&A       | FLEET<br>MANAGEMENT | MATERIALS<br>MANAGEMENT | RISK<br>MANAGEMENT |
|--|-------------|-----------|---------------------|-------------------------|--------------------|
| 317 OTHER COMMUNICATION<br>EXPENSES            | 0           | 0         | 0                   | 0                       | 0                  |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP      | 11,973      | 0         | 0                   | 33                      | 0                  |
| 319 PETTY CASH & CHANGE FUNDS                  | 1,923       | 210       | 590                 | 233                     | 0                  |
| 320 TRAINING                                   | 151,301     | 20,747    | 16,874              | 6,611                   | 14,808             |
| 321 REIMBURSEMENTS & REFUNDS                   | (1,803,919) | (668,807) | 306,882             | (19)                    | 0                  |
| 322 TAXES, LICENSES & PERMITS                  | 497,693     | 130       | 273,330             | 66,667                  | 118                |
| 330 MISCELLANEOUS                              | 261,322     | 936       | 50,958              | 435                     | 90,165             |
| 410 FUEL & LUBRICANTS                          | 28,483,099  | 805       | 28,348,129          | 0                       | 0                  |
| 430 AUTOMOTIVE REPAIR & MAINT<br>SUPPLIES      | 14,450,832  | 275       | 14,433,089          | 0                       | 0                  |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP    | 792,220     | 4,099     | 2,730               | 6,980                   | 1,222              |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS           | 1,163,676   | 13,979    | 940,712             | 2,115                   | 8,741              |
| 433 INVENTORY, MAT, PARTS &<br>SUPPLIES        | 181,409     | 0         | 60                  | 0                       | 0                  |
| 435 OTHER REPAIR & MAINT<br>SUPPLIES           | 501,445     | 54,161    | 14,273              | 0                       | 0                  |
| 450 CONSTRUCTION MATERIALS &<br>SUPPLIES       | 151,189     | 0         | 0                   | 0                       | 0                  |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT       | 5,589,662   | 22,595    | 84,406              | 5,288,192               | 48,978             |
| 471 COMPUTER SUPPLIES                          | (2,302)     | (2,302)   | 0                   | 0                       | 0                  |
| 491 RECREATIONAL SUPPLIES                      | 0           | 0         | 0                   | 0                       | 0                  |
| 492 INSTITUTIONAL, MED & FOOD<br>SUPPLIES      | 151,310     | 5,677     | 669                 | 0                       | 0                  |
| 493 CLOTHING & UNIFORMS                        | 96,634      | 3,536     | 41,991              | 4,502                   | 192                |
| 496 OTHER MATERIALS & SUPPLIES                 | 25,929      | 0         | 5,871               | 0                       | 497                |
| *501 GENERAL FUND-TRF OUT                      | 26,419,061  | 0         | 0                   | 0                       | 0                  |
| *510 OTHER SPECIAL REVENUE-TRF<br>OUT          | 0           | 0         | 0                   | 0                       | 0                  |
| *522 OTHER SPEC OBLIGATIONS                    | 16,767,000  | 0         | 0                   | 0                       | 0                  |
| *523 LOAN AGREEMENTS                           | 305,000     | 0         | 0                   | 0                       | 0                  |
| *570 INTRAFUND TRANSFER                        | 10,362,625  | 0         | 0                   | 0                       | 0                  |
| *602 SPECIAL TRANSPORTATION                    | 4,507       | 0         | 0                   | 0                       | 0                  |
| *605 HURRICANE EXPENSES                        | 0           | 0         | 0                   | 0                       | 0                  |
| *611 TRUST FUND REIMB                          | 0           | 0         | 0                   | 0                       | 0                  |
| *615 DISTRIBUTION OF FEES &<br>TAXES           | 7           | 0         | 0                   | 0                       | 0                  |
| *710 PRINCIPAL PAYMENTS                        | 1,647,445   | 0         | 0                   | 0                       | 0                  |
| *730 INTEREST PAYMENTS                         | 1,969,850   | 0         | 0                   | 0                       | 0                  |
| *780 TRUSTEE & PAYING AGENT<br>FEES            | 1,500       | 0         | 0                   | 0                       | 0                  |
| *910 LAND ACQUISITION                          | 897,442     | 0         | 0                   | 0                       | 0                  |
| *921 BUILDING IMPROVEMENTS                     | 2,557,543   | 0         | 0                   | 0                       | 0                  |
| *930 IMPROVEMENTS OTHER THAN<br>BUILDINGS      | 0           | 0         | 0                   | 0                       | 0                  |
| *940 PLANNING PHASE                            | 12,225      | 0         | 0                   | 0                       | 0                  |
| *941<br>ARCHITECTURAL/ENGINEERING<br>COSTS     | 24,231      | 0         | 0                   | 0                       | 0                  |
| *942 CONSTRUCTION PHASE                        | 979         | 0         | 0                   | 0                       | 0                  |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE    | 181,174     | 0         | 0                   | 0                       | 0                  |
| *951 AUTOMOBILES & VEHICLES                    | 86,657      | 0         | 0                   | 0                       | 0                  |
| *955 MACHINERY, EQUIP, FURN, &<br>OTHER > 5000 | 127,837     | 0         | 0                   | 0                       | 0                  |
| *990 INFRASTRUCTURE                            | 17,441      | 0         | 0                   | 0                       | 0                  |
| *991 INFRASTRUCTURE<br>MAINTENANCE             | 0           | 0         | 0                   | 0                       | 0                  |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ID - INTERNAL SERVICES**

|   | Total         | G&A           | FLEET<br>MANAGEMENT | MATERIALS<br>MANAGEMENT | RISK<br>MANAGEMENT |
|---|---------------|---------------|---------------------|-------------------------|--------------------|
| <b>Departmental Total</b>                 |               |               |                     |                         |                    |
| Expenditures Per Financial Statement      | 307,305,535   |               |                     |                         |                    |
| <b>Deductions</b>                         |               |               |                     |                         |                    |
| *Total Disallowed Costs                   | (61,382,524)  | 0             | 0                   | 0                       | 0                  |
| <b>Cost Adjustments</b>                   |               |               |                     |                         |                    |
| 00114 POLL WORKERS (CO<br>EMPLOYEES ONLY) | (112,501)     | (8,627)       | (6,068)             | (24,484)                | (15,700)           |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE    | 0             | (68,313)      | (139,320)           | 0                       | (2,416)            |
| 00155 TERMINATION PAYMENTS                | 0             | (21,406)      | (60,872)            | (20,479)                | (1,900)            |
| REVENUES:                                 | 0             | 0             | 0                   | 0                       | 0                  |
| 341 GENERAL GOV (NOT COURT<br>RELATED)    | (19,460,653)  | 0             | 0                   | 0                       | 0                  |
| 343 PHYSICAL ENVIRONMENT CHG<br>& FEES    | (1,742,160)   | 0             | (1,742,160)         | 0                       | 0                  |
| 344 TRANSPORTATION REVENUES               | (3,519,972)   | (3,519,972)   | 0                   | 0                       | 0                  |
| 349 OTHER CHARGES FOR<br>SERVICES         | (179,032,293) | 8,715         | (79,196,301)        | (17,260,297)            | 0                  |
| 351 JUDGEMENTS & FINES                    | (360,182)     | (360,182)     | 0                   | 0                       | 0                  |
| 361 INTEREST EARNINGS                     | (210,341)     | 0             | (4,129)             | 0                       | 0                  |
| 362 RENTS & ROYALTIES                     | (1,438,114)   | 0             | 0                   | 0                       | 0                  |
| 364 FIXED ASSETS                          | (65,600)      | 0             | (49,546)            | 0                       | 0                  |
| 369 OTHER MISCELLANEOUS<br>REVENUES       | (1,224,441)   | 0             | 0                   | 0                       | 0                  |
| 381 INTERFUND TRANSFERS                   | (71,273,072)  | 0             | 0                   | 0                       | (15,950,772)       |
| 383 INSTALLMENT PURCHASES                 | (12,814,217)  | 0             | 0                   | 0                       | 0                  |
| DIRECT COST ADJUSTMENT                    | 49,774,528    | 0             | 1,019,336           | 89,254                  | 1,288,293          |
| <br>Functional Cost                       | <br>4,443,993 | <br>4,146,939 | <br>0               | <br>0                   | <br>0              |
| <b>Allocation Step 1</b>                  |               |               |                     |                         |                    |
| Inbound - All Others                      | 27,502,121    | 1,930,649     | 7,285,312           | 1,234,845               | 2,978,480          |
| Reallocate Admin Costs                    |               | (6,077,588)   | 1,711,622           | 290,116                 | 699,768            |
| Unallocated Costs                         | (7,457,496)   | 0             | 0                   | 0                       | 0                  |
| 1st Allocation                            | 24,488,619    | 0             | 8,996,934           | 1,524,961               | 3,678,248          |
| <b>Allocation Step 2</b>                  |               |               |                     |                         |                    |
| Inbound - All Others                      | 2,146,336     | 150,672       | 568,571             | 96,369                  | 232,448            |
| Reallocate Admin Costs                    |               | (150,672)     | 42,434              | 7,192                   | 17,348             |
| Unallocated Costs                         | (234,351)     | 0             | 0                   | 0                       | 0                  |
| 2nd Allocation                            | 1,911,985     | 0             | 611,005             | 103,562                 | 249,796            |
| <b>Total For ID - INTERNAL SERVICES</b>   |               |               |                     |                         |                    |
| Schedule .3 Total                         | 26,400,604    | 0             | 9,607,938           | 1,628,523               | 3,928,044          |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ID - INTERNAL SERVICES**

|  | FACILITIES &<br>UTILITIES MG | PROCUREMENT<br>MGMT | SMALL BUSINESS<br>DEVELOP | LEAVE PAYMENTS | DESIGN &<br>CONSTRUCT |
|--|------------------------------|---------------------|---------------------------|----------------|-----------------------|
| Other Expense & Cost                       |                              |                     |                           |                |                       |
| 001 SALARIES                               | 14,447,261                   | 6,832,216           | 4,191,777                 | 0              | 4,318,153             |
| 010 FRINGE BENEFITS                        | 5,514,435                    | 2,386,749           | 1,600,031                 | 0              | 1,410,149             |
| 111 COURT REPORTING                        | 0                            | 0                   | 0                         | 0              | 0                     |
| 115 INTERPRETERS                           | 0                            | 0                   | 0                         | 0              | 0                     |
| 116 OTHER COURT OPERATING<br>EXPENSE       | 0                            | 0                   | 0                         | 0              | 0                     |
| 210 ACCOUNTING & AUDITING                  | 1,209                        | 117,720             | 0                         | 0              | 0                     |
| 211 CONSULTING SERVICES                    | 0                            | 0                   | 0                         | 0              | 0                     |
| 212 LEGAL                                  | 0                            | 0                   | 0                         | 0              | 0                     |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES    | 12,861                       | 0                   | 0                         | 0              | 0                     |
| 214 ARCHITECTURAL &<br>ENGINEERING RELATED | 0                            | 0                   | 0                         | 0              | 0                     |
| 215 TEMPORARY HELP AGENCY                  | 53,388                       | 41,649              | 0                         | 0              | 0                     |
| 220 ELECTRICAL SERVICES                    | 9,075,707                    | 0                   | 0                         | 0              | 0                     |
| 221 WATER AND DISPOSAL<br>SERVICES         | 2,629,232                    | 0                   | 0                         | 0              | 0                     |
| 223 INDUSTRIAL SERVICE RELATED             | 29,457,065                   | 0                   | 242                       | 0              | 0                     |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES  | 211,615                      | 134                 | 11,201                    | 0              | 5,810                 |
| 230 HEALTH INSURANCE                       | 0                            | 0                   | 0                         | 0              | 0                     |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB    | 28,629                       | 12,283              | 9,510                     | 0              | 8,421                 |
| 233 METROBUS AND METRORAIL                 | (293)                        | 0                   | 0                         | 0              | 0                     |
| 235 PAYOUTS & SETTLEMENTS ON<br>CLAIMS     | 0                            | 0                   | 0                         | 0              | 0                     |
| 240 OUTSIDE CONTRACTUAL SVCS.              | 177,786                      | 0                   | 0                         | 0              | 54,955                |
| 241 EQUIPMENT MAINTENANCE                  | 92,434                       | 0                   | 0                         | 0              | 0                     |
| 242 PARKS MAINTENANCE                      | 0                            | 0                   | 0                         | 0              | 0                     |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS   | 4,651,591                    | 0                   | 0                         | 0              | 0                     |
| 245 ITD MAINTENANCE                        | 149                          | 605                 | 0                         | 0              | 94,530                |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT    | 1,913                        | 0                   | 0                         | 0              | 454                   |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL      | 1,052,732                    | 645,124             | 409,941                   | 0              | 303,115               |
| 252 VEHICLES-RENTAL                        | 63,440                       | 0                   | 0                         | 0              | 0                     |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL     | 8,779                        | 11,576              | 8,535                     | 0              | 2,488                 |
| 254 HEAVY EQUIPMENT RENTAL                 | 236,942                      | 0                   | 0                         | 0              | 0                     |
| 255 RENT PAYMENTS TO LESSORS               | 3,079,965                    | 0                   | 0                         | 0              | 0                     |
| 259 OTHER RENTAL EXPENSE                   | 0                            | 700                 | 0                         | 0              | 0                     |
| 260 GSA CHARGES                            | 15,271,139                   | 59,548              | 57,218                    | 0              | 4,807,556             |
| 261 ITD                                    | 1,498,345                    | 616,227             | 705,249                   | 0              | 594,461               |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES      | 145,057                      | 393,150             | 48,889                    | 0              | 108,534               |
| 265 PARKS & RECREATION<br>SERVICES         | 44,904                       | 0                   | 0                         | 0              | 0                     |
| 266 CLERK OF COURTS                        | 126                          | 12,717              | 4,002                     | 0              | 4,413                 |
| 290 TAX COLLECTOR DISTRIBUTION             | 240,801                      | 0                   | 0                         | 0              | 0                     |
| 310 TELECOMMUNICATIONS                     | 268,430                      | 36,090              | 17,130                    | 0              | 20,140                |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER | 150                          | 11,907              | 1,193                     | 0              | 2,708                 |
| 312 TRAVEL                                 | 8,375                        | 11,321              | 14,054                    | 0              | 1,341                 |
| 313 AUTOMOBILE REIMBURSEMENT               | 26,211                       | 0                   | 700                       | 0              | 4,860                 |
| 314 ADVERTISING                            | 3,038                        | 45,596              | 28,147                    | 0              | 694                   |
| *314 ADVERTISING - OTHER                   | 0                            | 0                   | 0                         | 0              | 0                     |
| 315 PRINTING & GRAPHICS                    | 20                           | 1,331               | 390                       | 0              | 8                     |
| 316 MAILING SERVICES                       | 142                          | 0                   | 0                         | 0              | 0                     |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ID - INTERNAL SERVICES**

|  | FACILITIES &<br>UTILITIES MG | PROCUREMENT<br>MGMT | SMALL BUSINESS<br>DEVELOP | LEAVE PAYMENTS | DESIGN &<br>CONSTRUCT |
|--|------------------------------|---------------------|---------------------------|----------------|-----------------------|
| 317 OTHER COMMUNICATION<br>EXPENSES            | 0                            | 0                   | 0                         | 0              | 0                     |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP      | 11,940                       | 0                   | 0                         | 0              | 0                     |
| 319 PETTY CASH & CHANGE FUNDS                  | 0                            | 121                 | 194                       | 0              | 192                   |
| 320 TRAINING                                   | 51,038                       | 23,113              | 7,592                     | 0              | 6,421                 |
| 321 REIMBURSEMENTS & REFUNDS                   | (1,392,682)                  | 0                   | 0                         | 0              | (49,293)              |
| 322 TAXES, LICENSES & PERMITS                  | 90,821                       | 1,350               | 0                         | 0              | 59,064                |
| 330 MISCELLANEOUS                              | 62,280                       | (60,134)            | 115,494                   | 0              | 29                    |
| 410 FUEL & LUBRICANTS                          | 134,165                      | 0                   | 0                         | 0              | 0                     |
| 430 AUTOMOTIVE REPAIR & MAINT<br>SUPPLIES      | 17,399                       | 0                   | 35                        | 0              | 0                     |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP    | 773,017                      | 2,048               | 1,688                     | 0              | 436                   |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS           | 148,186                      | 16,380              | 20,665                    | 0              | 12,898                |
| 433 INVENTORY, MAT, PARTS &<br>SUPPLIES        | 181,349                      | 0                   | 0                         | 0              | 0                     |
| 435 OTHER REPAIR & MAINT<br>SUPPLIES           | 433,011                      | 0                   | 0                         | 0              | 0                     |
| 450 CONSTRUCTION MATERIALS &<br>SUPPLIES       | 151,189                      | 0                   | 0                         | 0              | 0                     |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT       | 95,737                       | 19,779              | 19,651                    | 0              | 7,050                 |
| 471 COMPUTER SUPPLIES                          | 0                            | 0                   | 0                         | 0              | 0                     |
| 491 RECREATIONAL SUPPLIES                      | 0                            | 0                   | 0                         | 0              | 0                     |
| 492 INSTITUTIONAL, MED & FOOD<br>SUPPLIES      | 144,964                      | 0                   | 0                         | 0              | 0                     |
| 493 CLOTHING & UNIFORMS                        | 45,953                       | 0                   | 460                       | 0              | 0                     |
| 496 OTHER MATERIALS & SUPPLIES                 | 19,561                       | 0                   | 0                         | 0              | 0                     |
| *501 GENERAL FUND-TRF OUT                      | 0                            | 0                   | 0                         | 0              | 0                     |
| *510 OTHER SPECIAL REVENUE-TRF<br>OUT          | 0                            | 0                   | 0                         | 0              | 0                     |
| *522 OTHER SPEC OBLIGATIONS                    | 0                            | 0                   | 0                         | 0              | 0                     |
| *523 LOAN AGREEMENTS                           | 0                            | 0                   | 0                         | 0              | 0                     |
| *570 INTRAFUND TRANSFER                        | 0                            | 0                   | 0                         | 0              | 0                     |
| *602 SPECIAL TRANSPORTATION                    | 0                            | 0                   | 0                         | 0              | 0                     |
| *605 HURRICANE EXPENSES                        | 0                            | 0                   | 0                         | 0              | 0                     |
| *611 TRUST FUND REIMB                          | 0                            | 0                   | 0                         | 0              | 0                     |
| *615 DISTRIBUTION OF FEES &<br>TAXES           | 0                            | 0                   | 0                         | 0              | 0                     |
| *710 PRINCIPAL PAYMENTS                        | 0                            | 0                   | 0                         | 0              | 0                     |
| *730 INTEREST PAYMENTS                         | 0                            | 0                   | 0                         | 0              | 0                     |
| *780 TRUSTEE & PAYING AGENT<br>FEES            | 0                            | 0                   | 0                         | 0              | 0                     |
| *910 LAND ACQUISITION                          | 0                            | 0                   | 0                         | 0              | 0                     |
| *921 BUILDING IMPROVEMENTS                     | 0                            | 0                   | 0                         | 0              | 0                     |
| *930 IMPROVEMENTS OTHER THAN<br>BUILDINGS      | 0                            | 0                   | 0                         | 0              | 0                     |
| *940 PLANNING PHASE                            | 0                            | 0                   | 0                         | 0              | 0                     |
| *941<br>ARCHITECTURAL/ENGINEERING<br>COSTS     | 0                            | 0                   | 0                         | 0              | 0                     |
| *942 CONSTRUCTION PHASE                        | 0                            | 0                   | 0                         | 0              | 0                     |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE    | 0                            | 0                   | 0                         | 0              | 0                     |
| *951 AUTOMOBILES & VEHICLES                    | 0                            | 0                   | 0                         | 0              | 0                     |
| *955 MACHINERY, EQUIP, FURN, &<br>OTHER > 5000 | 0                            | 0                   | 0                         | 0              | 0                     |
| *990 INFRASTRUCTURE                            | 0                            | 0                   | 0                         | 0              | 0                     |
| *991 INFRASTRUCTURE<br>MAINTENANCE             | 0                            | 0                   | 0                         | 0              | 0                     |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ID - INTERNAL SERVICES**

|   | FACILITIES &<br>UTILITIES MG | PROCUREMENT<br>MGMT | SMALL BUSINESS<br>DEVELOP | LEAVE PAYMENTS | DESIGN &<br>CONSTRUCT |
|---|------------------------------|---------------------|---------------------------|----------------|-----------------------|
| Departmental Total                        |                              |                     |                           |                |                       |
| Expenditures Per Financial Statement      |                              |                     |                           |                |                       |
| Deductions                                |                              |                     |                           |                |                       |
| *Total Disallowed Costs                   | 0                            | 0                   | 0                         | 0              | 0                     |
| Cost Adjustments                          |                              |                     |                           |                |                       |
| 00114 POLL WORKERS (CO<br>EMPLOYEES ONLY) | (12,337)                     | (20,620)            | (15,099)                  | 0              | (4,458)               |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE    | (29,350)                     | (116,189)           | (58,272)                  | 504,896        | (84,552)              |
| 00155 TERMINATION PAYMENTS                | (83,344)                     | (45,810)            | (63,279)                  | 400,398        | (99,971)              |
| REVENUES:                                 | 0                            | 0                   | 0                         | 0              | 0                     |
| 341 GENERAL GOV (NOT COURT<br>RELATED)    | 0                            | (14,476,301)        | (4,984,352)               | 0              | 0                     |
| 343 PHYSICAL ENVIRONMENT CHG<br>& FEES    | 0                            | 0                   | 0                         | 0              | 0                     |
| 344 TRANSPORTATION REVENUES               | 0                            | 0                   | 0                         | 0              | 0                     |
| 349 OTHER CHARGES FOR<br>SERVICES         | (66,877,108)                 | (1,931,176)         | 0                         | 0              | (9,825,509)           |
| 351 JUDGEMENTS & FINES                    | 0                            | 0                   | 0                         | 0              | 0                     |
| 361 INTEREST EARNINGS                     | (29,004)                     | (70,748)            | (1,017)                   | 0              | 0                     |
| 362 RENTS & ROYALTIES                     | (1,082,473)                  | 0                   | 0                         | 0              | 0                     |
| 364 FIXED ASSETS                          | 0                            | 0                   | 0                         | 0              | 0                     |
| 369 OTHER MISCELLANEOUS<br>REVENUES       | (399,018)                    | (505,929)           | (319,284)                 | 0              | 0                     |
| 381 INTERFUND TRANSFERS                   | (55,322,300)                 | 0                   | 0                         | 0              | 0                     |
| 383 INSTALLMENT PURCHASES                 | (12,814,217)                 | 0                   | 0                         | 0              | 0                     |
| DIRECT COST ADJUSTMENT                    | 47,377,645                   | 0                   | 0                         | 0              | 0                     |
| Functional Cost                           | 0                            | (5,927,473)         | 1,832,685                 | 905,294        | 1,765,097             |
| Allocation Step 1                         |                              |                     |                           |                |                       |
| Inbound - All Others                      | 6,534,504                    | 3,091,238           | 1,894,896                 | 0              | 1,952,650             |
| Reallocate Admin Costs                    | 1,535,226                    | (666,349)           | 875,763                   | 212,691        | 873,453               |
| Unallocated Costs                         | 0                            | 0                   | 0                         | 0              | (4,591,200)           |
| 1st Allocation                            | 8,069,730                    | (3,502,584)         | 4,603,344                 | 1,117,985      | 0                     |
| Allocation Step 2                         |                              |                     |                           |                |                       |
| Inbound - All Others                      | 509,969                      | 241,248             | 147,882                   | 0              | 152,389               |
| Reallocate Admin Costs                    | 38,060                       | (16,520)            | 21,711                    | 5,273          | 21,654                |
| Unallocated Costs                         | 0                            | 0                   | 0                         | 0              | (174,043)             |
| 2nd Allocation                            | 548,029                      | 224,728             | 169,593                   | 5,273          | 0                     |
| Total For ID - INTERNAL SERVICES          |                              |                     |                           |                |                       |
| Schedule .3 Total                         | 8,617,759                    | (3,277,855)         | 4,772,937                 | 1,123,258      | 0                     |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

|  | REAL ESTATE<br>DEVELOPMENT** | MAJOR CAPITAL** |
|--|------------------------------|-----------------|
| Other Expense & Cost                       |                              |                 |
| 001 SALARIES                               | 1,324,436                    | 0               |
| 010 FRINGE BENEFITS                        | 432,098                      | 0               |
| 111 COURT REPORTING                        | 0                            | 0               |
| 115 INTERPRETERS                           | 0                            | 0               |
| 116 OTHER COURT OPERATING<br>EXPENSE       | 0                            | 0               |
| 210 ACCOUNTING & AUDITING                  | 12,600                       | 0               |
| 211 CONSULTING SERVICES                    | 0                            | 0               |
| 212 LEGAL                                  | 0                            | 0               |
| 213 BANK & TRUSTEE/PAYING<br>AGENT FEES    | 0                            | 0               |
| 214 ARCHITECTURAL &<br>ENGINEERING RELATED | 0                            | 0               |
| 215 TEMPORARY HELP AGENCY                  | 0                            | 0               |
| 220 ELECTRICAL SERVICES                    | 26,765                       | 0               |
| 221 WATER AND DISPOSAL<br>SERVICES         | 2,677                        | 0               |
| 223 INDUSTRIAL SERVICE RELATED             | 1,900                        | 19,249          |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES  | 25,585                       | (150,808)       |
| 230 HEALTH INSURANCE                       | 0                            | 0               |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB    | 1,981                        | 0               |
| 233 METROBUS AND METRORAIL                 | 0                            | 0               |
| 235 PAYOUTS & SETTLEMENTS ON<br>CLAIMS     | 0                            | 0               |
| 240 OUTSIDE CONTRACTUAL SVCS.              | 0                            | 0               |
| 241 EQUIPMENT MAINTENANCE                  | 0                            | 0               |
| 242 PARKS MAINTENANCE                      | 0                            | 0               |
| 244 OUTSIDE MAINT:BUILDINGS &<br>GROUNDS   | 78,482                       | (413)           |
| 245 ITD MAINTENANCE                        | 0                            | 0               |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT    | 0                            | 0               |
| 251 BUILDINGS COUNTY OWNED:<br>RENTAL      | 104,430                      | 0               |
| 252 VEHICLES-RENTAL                        | 0                            | 0               |
| 253 COMMUNICATION EQUIPMENT-<br>RENTAL     | 8,324                        | 0               |
| 254 HEAVY EQUIPMENT RENTAL                 | 0                            | 0               |
| 255 RENT PAYMENTS TO LESSORS               | 2,448,608                    | 0               |
| 259 OTHER RENTAL EXPENSE                   | 0                            | 0               |
| 260 GSA CHARGES                            | 73,995                       | 1,638,017       |
| 261 ITD                                    | 67,402                       | 1,843           |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES      | 10,546                       | 0               |
| 265 PARKS & RECREATION<br>SERVICES         | 0                            | 4,433           |
| 266 CLERK OF COURTS                        | 474                          | 0               |
| 290 TAX COLLECTOR DISTRIBUTION             | 0                            | 0               |
| 310 TELECOMMUNICATIONS                     | 10,710                       | 39              |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER | 3,214                        | 0               |
| 312 TRAVEL                                 | 2,574                        | 0               |
| 313 AUTOMOBILE REIMBURSEMENT               | (2,123)                      | 0               |
| 314 ADVERTISING                            | 1,735                        | 0               |
| *314 ADVERTISING - OTHER                   | 0                            | 0               |
| 315 PRINTING & GRAPHICS                    | 406                          | 0               |
| 316 MAILING SERVICES                       | 6                            | 0               |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ID - INTERNAL SERVICES**

|  | REAL ESTATE<br>DEVELOPMENT** | MAJOR CAPITAL** |
|--|------------------------------|-----------------|
| 317 OTHER COMMUNICATION<br>EXPENSES            | 0                            | 0               |
| 318 REFUNDS, CASH SHORT & BAD<br>DEBT EXP      | 0                            | 0               |
| 319 PETTY CASH & CHANGE FUNDS                  | 383                          | 0               |
| 320 TRAINING                                   | 4,097                        | 0               |
| 321 REIMBURSEMENTS & REFUNDS                   | 0                            | 0               |
| 322 TAXES, LICENSES & PERMITS                  | 0                            | 6,213           |
| 330 MISCELLANEOUS                              | 1,159                        | 0               |
| 410 FUEL & LUBRICANTS                          | 0                            | 0               |
| 430 AUTOMOTIVE REPAIR & MAINT<br>SUPPLIES      | 34                           | 0               |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP    | 0                            | 0               |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS           | 0                            | 0               |
| 433 INVENTORY, MAT, PARTS &<br>SUPPLIES        | 0                            | 0               |
| 435 OTHER REPAIR & MAINT<br>SUPPLIES           | 0                            | 0               |
| 450 CONSTRUCTION MATERIALS &<br>SUPPLIES       | 0                            | 0               |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT       | 3,274                        | 0               |
| 471 COMPUTER SUPPLIES                          | 0                            | 0               |
| 491 RECREATIONAL SUPPLIES                      | 0                            | 0               |
| 492 INSTITUTIONAL, MED & FOOD<br>SUPPLIES      | 0                            | 0               |
| 493 CLOTHING & UNIFORMS                        | 0                            | 0               |
| 496 OTHER MATERIALS & SUPPLIES                 | 0                            | 0               |
| *501 GENERAL FUND-TRF OUT                      | 0                            | 0               |
| *510 OTHER SPECIAL REVENUE-TRF<br>OUT          | 0                            | 0               |
| *522 OTHER SPEC OBLIGATIONS                    | 0                            | 0               |
| *523 LOAN AGREEMENTS                           | 0                            | 0               |
| *570 INTRAFUND TRANSFER                        | 0                            | 0               |
| *602 SPECIAL TRANSPORTATION                    | 0                            | 0               |
| *605 HURRICANE EXPENSES                        | 0                            | 0               |
| *611 TRUST FUND REIMB                          | 0                            | 0               |
| *615 DISTRIBUTION OF FEES &<br>TAXES           | 0                            | 0               |
| *710 PRINCIPAL PAYMENTS                        | 0                            | 0               |
| *730 INTEREST PAYMENTS                         | 0                            | 0               |
| *780 TRUSTEE & PAYING AGENT<br>FEES            | 0                            | 0               |
| *910 LAND ACQUISITION                          | 0                            | 0               |
| *921 BUILDING IMPROVEMENTS                     | 0                            | 0               |
| *930 IMPROVEMENTS OTHER THAN<br>BUILDINGS      | 0                            | 0               |
| *940 PLANNING PHASE                            | 0                            | 0               |
| *941<br>ARCHITECTURAL/ENGINEERING<br>COSTS     | 0                            | 0               |
| *942 CONSTRUCTION PHASE                        | 0                            | 0               |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE    | 0                            | 0               |
| *951 AUTOMOBILES & VEHICLES                    | 0                            | 0               |
| *955 MACHINERY, EQUIP, FURN, &<br>OTHER > 5000 | 0                            | 0               |
| *990 INFRASTRUCTURE                            | 0                            | 0               |
| *991 INFRASTRUCTURE<br>MAINTENANCE             | 0                            | 0               |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

|   | REAL ESTATE<br>DEVELOPMENT** | MAJOR CAPITAL** |
|---|------------------------------|-----------------|
| Departmental Total                        |                              |                 |
| Expenditures Per Financial Statement      |                              |                 |
| Deductions                                |                              |                 |
| *Total Disallowed Costs                   | 0                            | 0               |
| Cost Adjustments                          |                              |                 |
| 00114 POLL WORKERS (CO<br>EMPLOYEES ONLY) | (5,108)                      | 0               |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE    | (6,484)                      | 0               |
| 00155 TERMINATION PAYMENTS                | (3,337)                      | 0               |
| REVENUES:                                 | 0                            | 0               |
| 341 GENERAL GOV (NOT COURT<br>RELATED)    | 0                            | 0               |
| 343 PHYSICAL ENVIRONMENT CHG<br>& FEES    | 0                            | 0               |
| 344 TRANSPORTATION REVENUES               | 0                            | 0               |
| 349 OTHER CHARGES FOR<br>SERVICES         | (3,950,617)                  | 0               |
| 351 JUDGEMENTS & FINES                    | 0                            | 0               |
| 361 INTEREST EARNINGS                     | (50,455)                     | (54,988)        |
| 362 RENTS & ROYALTIES                     | (355,641)                    | 0               |
| 364 FIXED ASSETS                          | (16,054)                     | 0               |
| 369 OTHER MISCELLANEOUS<br>REVENUES       | (210)                        | 0               |
| 381 INTERFUND TRANSFERS                   | 0                            | 0               |
| 383 INSTALLMENT PURCHASES                 | 0                            | 0               |
| DIRECT COST ADJUSTMENT                    | 0                            | 0               |
| Functional Cost                           | 257,866                      | 1,463,585       |
| Allocation Step 1                         |                              |                 |
| Inbound - All Others                      | 599,546                      | 0               |
| Reallocate Admin Costs                    | 201,442                      | 343,857         |
| Unallocated Costs                         | (1,058,854)                  | (1,807,442)     |
| 1st Allocation                            | 0                            | 0               |
| Allocation Step 2                         |                              |                 |
| Inbound - All Others                      | 46,789                       | 0               |
| Reallocate Admin Costs                    | 4,994                        | 8,525           |
| Unallocated Costs                         | (51,783)                     | (8,525)         |
| 2nd Allocation                            | 0                            | 0               |
| Total For ID - INTERNAL SERVICES          |                              |                 |
| Schedule .3 Total                         | 0                            | 0               |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - FLEET MANAGEMENT

| Receiving Department                      | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| ID - INTERNAL SERVICES (GRANTEE)          | 100                 | 100.000000        | 8,996,934           |                  | 8,996,934            | 611,005              | 9,607,938 |
| Schedule .4 Total for FLEET<br>MANAGEMENT | 100                 | 100.000000        | 8,996,934           |                  | 8,996,934            | 611,005              | 9,607,938 |

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES  
Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - MATERIALS MANAGEMENT

| Receiving Department                          | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| ID - INTERNAL SERVICES (GRANTEE)              | 100                 | 100.000000        | 1,524,961           |                  | 1,524,961            | 103,562              | 1,628,523 |
| Schedule .4 Total for MATERIALS<br>MANAGEMENT | 100                 | 100.000000        | 1,524,961           |                  | 1,524,961            | 103,562              | 1,628,523 |

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES  
Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - RISK MANAGEMENT

| Receiving Department                     | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| ID - INTERNAL SERVICES (GRANTEE)         | 100                 | 100.000000        | 3,678,248           |                  | 3,678,248            | 249,796              | 3,928,044 |
| Schedule .4 Total for RISK<br>MANAGEMENT | 100                 | 100.000000        | 3,678,248           |                  | 3,678,248            | 249,796              | 3,928,044 |

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES  
Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - FACILITIES & UTILITIES MG

| Receiving Department                               | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| ID - INTERNAL SERVICES (GRANTEE)                   | 100                 | 100.000000        | 8,069,730           |                  | 8,069,730            | 548,029              | 8,617,759 |
| Schedule .4 Total for FACILITIES &<br>UTILITIES MG | 100                 | 100.000000        | 8,069,730           |                  | 8,069,730            | 548,029              | 8,617,759 |

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES  
Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - PROCUREMENT MGMT

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total       |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-------------|
| AD - ANIMAL SERVICES                    | 5,160,971.69     | 0.399694       | (14,000)         |               | (14,000)          | 1,114             | (12,885)    |
| AT - COUNTY ATTORNEY                    | 107,653.88       | 0.008337       | (292)            |               | (292)             |                   | (292)       |
| AU - AUDIT & MGMT                       | 53,831.29        | 0.004169       | (146)            |               | (146)             |                   | (146)       |
| BU - MGMT & BUDGET                      | 12,655,601.55    | 0.980119       | (34,329)         |               | (34,329)          |                   | (34,329)    |
| CC - COUNTY COMMISSION                  | 353,566.29       | 0.027382       | (959)            |               | (959)             |                   | (959)       |
| CL - CLERK OF COURT                     | 1,123,074.97     | 0.086977       | (3,046)          |               | (3,046)           | 242               | (2,804)     |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 59,934,243.08    | 4.641634       | (162,577)        |               | (162,577)         | 12,939            | (149,638)   |
| CR - CORRECTIONS & REHABILITATION       | 22,986,615.14    | 1.780208       | (62,353)         |               | (62,353)          | 4,963             | (57,391)    |
| CT - COMMUNICATIONS                     | 1,087,797.59     | 0.084245       | (2,951)          |               | (2,951)           |                   | (2,951)     |
| CU - CULTURAL AFFAIRS                   | 4,579,274.77     | 0.354644       | (12,422)         |               | (12,422)          | 989               | (11,433)    |
| EC - ETHICS AND PUBLIC TRUST            | 10,304.74        | 0.000798       | (28)             |               | (28)              | 2                 | (26)        |
| EL - ELECTIONS                          | 7,095,015.91     | 0.549477       | (19,246)         |               | (19,246)          | 1,532             | (17,714)    |
| ET - INFORMATION TECH                   | 88,422,125.04    | 6.847890       | (239,853)        |               | (239,853)         |                   | (239,853)   |
| FN - FINANCE                            | 4,851,439.17     | 0.375722       | (13,160)         |               | (13,160)          |                   | (13,160)    |
| FR - FIRE                               | 49,180,470.62    | 3.808803       | (133,407)        |               | (133,407)         | 10,617            | (122,789)   |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 5,257,856.97     | 0.407197       | (14,262)         |               | (14,262)          | 1,135             | (13,127)    |
| HR - HUMAN RESOURCES                    | 969,948.94       | 0.075118       | (2,631)          |               | (2,631)           |                   | (2,631)     |
| HT - HOMELESS TRUST                     | 37,494,945.93    | 2.903812       | (101,708)        |               | (101,708)         | 8,095             | (93,614)    |
| ID - INTERNAL SERVICES                  | 141,782,162.60   | 10.980381      | (384,597)        |               | (384,597)         |                   | (384,597)   |
| IG - INSPECTOR GENERAL                  | 38,062.50        | 0.002948       | (103)            |               | (103)             | 8                 | (95)        |
| JU - JUVENILE SERVICES                  | 1,645,305.20     | 0.127421       | (4,463)          |               | (4,463)           | 355               | (4,108)     |
| LB - LIBRARIES                          | 5,448,979.33     | 0.421999       | (14,781)         |               | (14,781)          | 1,176             | (13,605)    |
| MA - MAYOR                              | 15,143.67        | 0.001173       | (41)             |               | (41)              | 3                 | (38)        |
| ME - MEDICAL EXAMINER                   | 1,734,323.09     | 0.134315       | (4,704)          |               | (4,704)           | 374               | (4,330)     |
| MM - ECONOMIC ADVOCACY TRUST            | 45,617.83        | 0.003533       | (124)            |               | (124)             | 10                | (114)       |
| MP - METROPOLITAN PLANNING ORGANIZATION | 4,904,305.45     | 0.379816       | (13,303)         |               | (13,303)          | 1,059             | (12,245)    |
| MT - TRANSP & PW                        | 383,523,680.89   | 29.702159      | (1,040,343)      |               | (1,040,343)       | 82,798            | (957,544)   |
| OC - ADMIN OFF OF THE COURTS            | 529,913.79       | 0.041039       | (1,437)          |               | (1,437)           | 114               | (1,323)     |
| PA - PROPERTY APPRAISER                 | 3,084,113.45     | 0.238851       | (8,366)          |               | (8,366)           | 666               | (7,700)     |
| PD - POLICE                             | 40,045,019.97    | 3.101304       | (108,626)        |               | (108,626)         | 8,645             | (99,981)    |
| PE - REGULATORY & ECONOMIC RESOURCES    | 13,530,267.46    | 1.047857       | (36,702)         |               | (36,702)          | 2,921             | (33,781)    |
| PR - PARKS, REC & OPEN SPACES           | 85,596,106.16    | 6.629028       | (232,187)        |               | (232,187)         | 18,479            | (213,708)   |
| PU - PUBLIC DEFENDER                    | 4,447.37         | 0.000344       | (12)             |               | (12)              | 1                 | (11)        |
| SP - SEAPORT                            | 78,350,283.51    | 6.067872       | (212,532)        |               | (212,532)         | 16,915            | (195,617)   |
| TT - OFFICE OF THE CITT                 | 2,619,229.80     | 0.202847       | (7,105)          |               | (7,105)           | 565               | (6,539)     |
| VZ - VIZCAYA                            | 1,799,164.66     | 0.139337       | (4,880)          |               | (4,880)           | 388               | (4,492)     |
| ALL OTHER*                              | 225,210,818.91   | 17.441550      | (610,905)        |               | (610,905)         | 48,621            | (562,284)   |
| Schedule .4 Total for PROCUREMENT MGMT  | 1,291,231,683.21 | 100.000000     | (3,502,584)      |               | (3,502,584)       | 224,728           | (3,277,855) |

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT  
Allocation Source: PO PAYMENTS BY DEPARTMENT - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - SMALL BUSINESS DEVELOP

| Receiving Department                         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| AD - ANIMAL SERVICES                         | 5,160,971.69     | 0.399694       | 18,399           |               | 18,399            | 841               | 19,240    |
| AT - COUNTY ATTORNEY                         | 107,653.88       | 0.008337       | 384              |               | 384               |                   | 384       |
| AU - AUDIT & MGMT                            | 53,831.29        | 0.004169       | 192              |               | 192               |                   | 192       |
| BU - MGMT & BUDGET                           | 12,655,601.55    | 0.980119       | 45,118           |               | 45,118            |                   | 45,118    |
| CC - COUNTY COMMISSION                       | 353,566.29       | 0.027382       | 1,260            |               | 1,260             |                   | 1,260     |
| CL - CLERK OF COURT                          | 1,123,074.97     | 0.086977       | 4,004            |               | 4,004             | 183               | 4,187     |
| CO - COMMUNITY ACTION & HUMAN SERVICES       | 59,934,243.08    | 4.641634       | 213,670          |               | 213,670           | 9,765             | 223,435   |
| CR - CORRECTIONS & REHABILITATION            | 22,986,615.14    | 1.780208       | 81,949           |               | 81,949            | 3,745             | 85,694    |
| CT - COMMUNICATIONS                          | 1,087,797.59     | 0.084245       | 3,878            |               | 3,878             |                   | 3,878     |
| CU - CULTURAL AFFAIRS                        | 4,579,274.77     | 0.354644       | 16,325           |               | 16,325            | 746               | 17,071    |
| EC - ETHICS AND PUBLIC TRUST                 | 10,304.74        | 0.000798       | 37               |               | 37                | 2                 | 38        |
| EL - ELECTIONS                               | 7,095,015.91     | 0.549477       | 25,294           |               | 25,294            | 1,156             | 26,450    |
| ET - INFORMATION TECH                        | 88,422,125.04    | 6.847890       | 315,232          |               | 315,232           |                   | 315,232   |
| FN - FINANCE                                 | 4,851,439.17     | 0.375722       | 17,296           |               | 17,296            |                   | 17,296    |
| FR - FIRE                                    | 49,180,470.62    | 3.808803       | 175,332          |               | 175,332           | 8,012             | 183,345   |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP      | 5,257,856.97     | 0.407197       | 18,745           |               | 18,745            | 856               | 19,601    |
| HR - HUMAN RESOURCES                         | 969,948.94       | 0.075118       | 3,458            |               | 3,458             |                   | 3,458     |
| HT - HOMELESS TRUST                          | 37,494,945.93    | 2.903812       | 133,672          |               | 133,672           | 6,109             | 139,781   |
| ID - INTERNAL SERVICES                       | 141,782,162.60   | 10.980381      | 505,465          |               | 505,465           |                   | 505,465   |
| IG - INSPECTOR GENERAL                       | 38,062.50        | 0.002948       | 136              |               | 136               | 6                 | 142       |
| JU - JUVENILE SERVICES                       | 1,645,305.20     | 0.127421       | 5,866            |               | 5,866             | 268               | 6,134     |
| LB - LIBRARIES                               | 5,448,979.33     | 0.421999       | 19,426           |               | 19,426            | 888               | 20,314    |
| MA - MAYOR                                   | 15,143.67        | 0.001173       | 54               |               | 54                | 2                 | 56        |
| ME - MEDICAL EXAMINER                        | 1,734,323.09     | 0.134315       | 6,183            |               | 6,183             | 282               | 6,465     |
| MM - ECONOMIC ADVOCACY TRUST                 | 45,617.83        | 0.003533       | 163              |               | 163               | 7                 | 170       |
| MP - METROPOLITAN PLANNING ORGANIZATION      | 4,904,305.45     | 0.379816       | 17,484           |               | 17,484            | 799               | 18,283    |
| MT - TRANSP & PW                             | 383,523,680.89   | 29.702159      | 1,367,293        |               | 1,367,293         | 62,487            | 1,429,780 |
| OC - ADMIN OFF OF THE COURTS                 | 529,913.79       | 0.041039       | 1,889            |               | 1,889             | 86                | 1,975     |
| PA - PROPERTY APPRAISER                      | 3,084,113.45     | 0.238851       | 10,995           |               | 10,995            | 502               | 11,498    |
| PD - POLICE                                  | 40,045,019.97    | 3.101304       | 142,764          |               | 142,764           | 6,524             | 149,288   |
| PE - REGULATORY & ECONOMIC RESOURCES         | 13,530,267.46    | 1.047857       | 48,236           |               | 48,236            | 2,204             | 50,441    |
| PR - PARKS, REC & OPEN SPACES                | 85,596,106.16    | 6.629028       | 305,157          |               | 305,157           | 13,946            | 319,103   |
| PU - PUBLIC DEFENDER                         | 4,447.37         | 0.000344       | 16               |               | 16                | 1                 | 16        |
| SP - SEAPORT                                 | 78,350,283.51    | 6.067872       | 279,325          |               | 279,325           | 12,765            | 292,090   |
| TT - OFFICE OF THE CITT                      | 2,619,229.80     | 0.202847       | 9,338            |               | 9,338             | 427               | 9,764     |
| VZ - VIZCAYA                                 | 1,799,164.66     | 0.139337       | 6,414            |               | 6,414             | 293               | 6,707     |
| ALL OTHER*                                   | 225,210,818.91   | 17.441550      | 802,895          |               | 802,895           | 36,691            | 839,586   |
| Schedule .4 Total for SMALL BUSINESS DEVELOP | 1,291,231,683.21 | 100.000000     | 4,603,344        |               | 4,603,344         | 169,593           | 4,772,937 |

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT  
Allocation Source: PO PAYMENTS BY DEPARTMENT - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 1,117,985           |                  | 1,117,985            | 5,273                | 1,123,258 |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 1,117,985           |                  | 1,117,985            | 5,273                | 1,123,258 |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department ID - INTERNAL SERVICES**

| Receiving Department                       | Total      | FLEET<br>MANAGEMENT | MATERIALS<br>MANAGEMENT | RISK<br>MANAGEMENT | FACILITIES &<br>UTILITIES MG |
|--|------------|---------------------|-------------------------|--------------------|------------------------------|
| AD - ANIMAL SERVICES                       | 6,355      | 0                   | 0                       | 0                  | 0                            |
| AT - COUNTY ATTORNEY                       | 92         | 0                   | 0                       | 0                  | 0                            |
| AU - AUDIT & MGMT                          | 46         | 0                   | 0                       | 0                  | 0                            |
| BU - MGMT & BUDGET                         | 10,789     | 0                   | 0                       | 0                  | 0                            |
| CC - COUNTY COMMISSION                     | 301        | 0                   | 0                       | 0                  | 0                            |
| CL - CLERK OF COURT                        | 1,383      | 0                   | 0                       | 0                  | 0                            |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 73,797     | 0                   | 0                       | 0                  | 0                            |
| CR - CORRECTIONS &<br>REHABILITATION       | 28,303     | 0                   | 0                       | 0                  | 0                            |
| CT - COMMUNICATIONS                        | 927        | 0                   | 0                       | 0                  | 0                            |
| CU - CULTURAL AFFAIRS                      | 5,638      | 0                   | 0                       | 0                  | 0                            |
| EC - ETHICS AND PUBLIC TRUST               | 12         | 0                   | 0                       | 0                  | 0                            |
| EL - ELECTIONS                             | 8,736      | 0                   | 0                       | 0                  | 0                            |
| ET - INFORMATION TECH                      | 75,379     | 0                   | 0                       | 0                  | 0                            |
| FN - FINANCE                               | 4,136      | 0                   | 0                       | 0                  | 0                            |
| FR - FIRE                                  | 60,556     | 0                   | 0                       | 0                  | 0                            |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 6,474      | 0                   | 0                       | 0                  | 0                            |
| HR - HUMAN RESOURCES                       | 827        | 0                   | 0                       | 0                  | 0                            |
| HT - HOMELESS TRUST                        | 46,167     | 0                   | 0                       | 0                  | 0                            |
| ID - INTERNAL SERVICES                     | 120,868    | 0                   | 0                       | 0                  | 0                            |
| ID - INTERNAL SERVICES (GRANTEE)           | 23,782,264 | 9,607,938           | 1,628,523               | 3,928,044          | 8,617,759                    |
| IG - INSPECTOR GENERAL                     | 47         | 0                   | 0                       | 0                  | 0                            |
| JU - JUVENILE SERVICES                     | 2,026      | 0                   | 0                       | 0                  | 0                            |
| LB - LIBRARIES                             | 6,709      | 0                   | 0                       | 0                  | 0                            |
| MA - MAYOR                                 | 18         | 0                   | 0                       | 0                  | 0                            |
| ME - MEDICAL EXAMINER                      | 2,135      | 0                   | 0                       | 0                  | 0                            |
| MM - ECONOMIC ADVOCACY TRUST               | 56         | 0                   | 0                       | 0                  | 0                            |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 6,038      | 0                   | 0                       | 0                  | 0                            |
| MT - TRANSP & PW                           | 472,235    | 0                   | 0                       | 0                  | 0                            |
| OC - ADMIN OFF OF THE COURTS               | 652        | 0                   | 0                       | 0                  | 0                            |
| PA - PROPERTY APPRAISER                    | 3,797      | 0                   | 0                       | 0                  | 0                            |
| PD - POLICE                                | 49,307     | 0                   | 0                       | 0                  | 0                            |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 16,660     | 0                   | 0                       | 0                  | 0                            |
| PR - PARKS, REC & OPEN SPACES              | 105,394    | 0                   | 0                       | 0                  | 0                            |
| PU - PUBLIC DEFENDER                       | 5          | 0                   | 0                       | 0                  | 0                            |
| SP - SEAPORT                               | 96,473     | 0                   | 0                       | 0                  | 0                            |
| TT - OFFICE OF THE CITT                    | 3,225      | 0                   | 0                       | 0                  | 0                            |
| VZ - VIZCAYA                               | 2,215      | 0                   | 0                       | 0                  | 0                            |
| LEAVE PAYMENTS                             | 1,123,258  | 0                   | 0                       | 0                  | 0                            |
| ALL OTHER*                                 | 277,301    | 0                   | 0                       | 0                  | 0                            |
| Direct Bill                                | 0          | 0                   | 0                       | 0                  | 0                            |
| Total                                      | 26,400,604 | 9,607,938           | 1,628,523               | 3,928,044          | 8,617,759                    |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department ID - INTERNAL SERVICES**

| Receiving Department                       | PROCUREMENT<br>MGMT | SMALL BUSINESS<br>DEVELOP | LEAVE PAYMENTS |
|--|---------------------|---------------------------|----------------|
| AD - ANIMAL SERVICES                       | (12,885)            | 19,240                    | 0              |
| AT - COUNTY ATTORNEY                       | (292)               | 384                       | 0              |
| AU - AUDIT & MGMT                          | (146)               | 192                       | 0              |
| BU - MGMT & BUDGET                         | (34,329)            | 45,118                    | 0              |
| CC - COUNTY COMMISSION                     | (959)               | 1,260                     | 0              |
| CL - CLERK OF COURT                        | (2,804)             | 4,187                     | 0              |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | (149,638)           | 223,435                   | 0              |
| CR - CORRECTIONS &<br>REHABILITATION       | (57,391)            | 85,694                    | 0              |
| CT - COMMUNICATIONS                        | (2,951)             | 3,878                     | 0              |
| CU - CULTURAL AFFAIRS                      | (11,433)            | 17,071                    | 0              |
| EC - ETHICS AND PUBLIC TRUST               | (26)                | 38                        | 0              |
| EL - ELECTIONS                             | (17,714)            | 26,450                    | 0              |
| ET - INFORMATION TECH                      | (239,853)           | 315,232                   | 0              |
| FN - FINANCE                               | (13,160)            | 17,296                    | 0              |
| FR - FIRE                                  | (122,789)           | 183,345                   | 0              |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | (13,127)            | 19,601                    | 0              |
| HR - HUMAN RESOURCES                       | (2,631)             | 3,458                     | 0              |
| HT - HOMELESS TRUST                        | (93,614)            | 139,781                   | 0              |
| ID - INTERNAL SERVICES                     | (384,597)           | 505,465                   | 0              |
| ID - INTERNAL SERVICES (GRANTEE)           | 0                   | 0                         | 0              |
| IG - INSPECTOR GENERAL                     | (95)                | 142                       | 0              |
| JU - JUVENILE SERVICES                     | (4,108)             | 6,134                     | 0              |
| LB - LIBRARIES                             | (13,605)            | 20,314                    | 0              |
| MA - MAYOR                                 | (38)                | 56                        | 0              |
| ME - MEDICAL EXAMINER                      | (4,330)             | 6,465                     | 0              |
| MM - ECONOMIC ADVOCACY TRUST               | (114)               | 170                       | 0              |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | (12,245)            | 18,283                    | 0              |
| MT - TRANSP & PW                           | (957,544)           | 1,429,780                 | 0              |
| OC - ADMIN OFF OF THE COURTS               | (1,323)             | 1,975                     | 0              |
| PA - PROPERTY APPRAISER                    | (7,700)             | 11,498                    | 0              |
| PD - POLICE                                | (99,981)            | 149,288                   | 0              |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | (33,781)            | 50,441                    | 0              |
| PR - PARKS, REC & OPEN SPACES              | (213,708)           | 319,103                   | 0              |
| PU - PUBLIC DEFENDER                       | (11)                | 16                        | 0              |
| SP - SEAPORT                               | (195,617)           | 292,090                   | 0              |
| TT - OFFICE OF THE CITT                    | (6,539)             | 9,764                     | 0              |
| VZ - VIZCAYA                               | (4,492)             | 6,707                     | 0              |
| LEAVE PAYMENTS                             | 0                   | 0                         | 1,123,258      |
| ALL OTHER*                                 | (562,284)           | 839,586                   | 0              |
| Direct Bill                                | 0                   | 0                         | 0              |
| Total                                      | (3,277,855)         | 4,772,937                 | 1,123,258      |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department IG - INSPECTOR GENERAL**

The Office of the 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. The Office was created by the Board of County Commissioners (BCC) in response to the public's demand for more accountable government. The BCC determined that oversight of such a large and diverse government required the OIG to be independent and autonomous, so that it could carry out its goals without political interference.

As part of the General Government strategic area, the OIG routinely reviews and evaluates proposals, contracts, and programs for a range of management criteria. The OIG also investigates a variety of cases, including contractors doing business with 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 OIG has been designated a criminal justice agency by the Federal Bureau of Investigation and is accredited by the Commission for Florida Law Enforcement Accreditation based upon statewide standards for Offices of Inspectors General.

The cost of the **Inspector General** have been allocated county-wide using the total purchase order payment amounts identified to each department. The allocable costs have been reduced by applicable revenues received.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department IG - INSPECTOR GENERAL**

|   | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement:   | 5,774,181      |                |           | 5,774,181  |
| Deductions:                             |                |                |           |            |
| 613 MEDICAL SERVICES                    | -1,164         |                |           |            |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE | -33,451        |                |           |            |
| Total Deductions:                       | -34,615        |                |           | -34,615    |
| Cost Adjustments:                       |                |                |           |            |
| 00154 PAYMENT FOR UNUSED SICK LEAVE     | 0              |                |           |            |
| 00155 TERMINATION PAYMENTS              | 0              |                |           |            |
| REVENUES:                               | 0              |                |           |            |
| 341 GENERAL GOV (NOT COURT RELATED)     | -4,646,200     |                |           |            |
| 361 INTEREST EARNINGS                   | -35,809        |                |           |            |
| 369 OTHER MISCELLANEOUS REVENUES        | -212           |                |           |            |
| Total Departmental Cost Adjustments:    | -4,682,221     |                |           | -4,682,221 |
| Inbound Costs:                          |                |                |           |            |
| DEPRECIATION                            | 106,056        |                | 106,056   |            |
| AT - COUNTY ATTORNEY                    | 50,468         | 6,497          | 56,966    |            |
| BU - MGMT & BUDGET                      | 54,327         | 8,074          | 62,401    |            |
| CC - COUNTY COMMISSION                  | 1,266          | 216            | 1,482     |            |
| CT - COMMUNICATIONS                     | 96,910         | 7,483          | 104,393   |            |
| ET - INFORMATION TECH                   | 22,578         | 5,027          | 27,604    |            |
| FN - FINANCE                            | 867,286        | 52,970         | 920,256   |            |
| GG - GENERAL GOVT                       | 628,387        | 17             | 628,404   |            |
| HR - HUMAN RESOURCES                    | 10,567         | 322            | 10,889    |            |
| ID - INTERNAL SERVICES                  | 32             | 14             | 47        |            |
| IG - INSPECTOR GENERAL                  |                | 85             | 85        |            |
| LEAVE PAYMENTS                          |                | 75,936         | 75,936    |            |
| Total Allocated Additions:              | 1,837,877      | 156,642        | 1,994,520 | 1,994,520  |
| Total To Be Allocated:                  | 2,895,222      | 156,642        |           | 3,051,865  |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department IG - INSPECTOR GENERAL**

|   | Total       | G&A | INSPECTOR<br>GENERAL | LEAVE PAYMENTS |
|---|-------------|-----|----------------------|----------------|
| <b>Other Expense &amp; Cost</b>             |             |     |                      |                |
| 001 SALARIES                                | 4,260,762   | 0   | 4,260,762            | 0              |
| 010 FRINGE BENEFITS                         | 1,260,300   | 0   | 1,260,300            | 0              |
| 035 POST EMPLOYMENT BENEFITS                | 1,800       | 0   | 1,800                | 0              |
| 116 OTHER COURT OPERATING<br>EXPENSE        | 236         | 0   | 236                  | 0              |
| 223 INDUSTRIAL SERVICE RELATED              | 113         | 0   | 113                  | 0              |
| 224 OTHER OUTSIDE<br>CONTRACTUAL SERVICES   | 0           | 0   | 0                    | 0              |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 2,371       | 0   | 2,371                | 0              |
| 241 EQUIPMENT MAINTENANCE                   | 4,282       | 0   | 4,282                | 0              |
| 245 ITD MAINTENANCE                         | 0           | 0   | 0                    | 0              |
| 246 RAIL/AIRCRAFT/BOAT/BRIDGES<br>MAINT     | 0           | 0   | 0                    | 0              |
| 252 VEHICLES-RENTAL                         | 0           | 0   | 0                    | 0              |
| 255 RENT PAYMENTS TO LESSORS                | 0           | 0   | 0                    | 0              |
| 260 GSA CHARGES                             | 36,343      | 0   | 36,343               | 0              |
| 261 ITD                                     | 42,840      | 0   | 42,840               | 0              |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 4,003       | 0   | 4,003                | 0              |
| 266 CLERK OF COURTS                         | 2,440       | 0   | 2,440                | 0              |
| 310 TELECOMMUNICATIONS                      | 28,315      | 0   | 28,315               | 0              |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 14,894      | 0   | 14,894               | 0              |
| 312 TRAVEL                                  | 38,980      | 0   | 38,980               | 0              |
| 313 AUTOMOBILE REIMBURSEMENT                | 1,153       | 0   | 1,153                | 0              |
| 314 ADVERTISING                             | 0           | 0   | 0                    | 0              |
| 315 PRINTING & GRAPHICS                     | 423         | 0   | 423                  | 0              |
| 320 TRAINING                                | 7,480       | 0   | 7,480                | 0              |
| 321 REIMBURSEMENTS & REFUNDS                | (4,600,000) | 0   | (4,600,000)          | 0              |
| 330 MISCELLANEOUS                           | 4,611,744   | 0   | 4,611,744            | 0              |
| 431 BLDGS, RDWYS, & STRUCT REP<br>& MNT SUP | 10          | 0   | 10                   | 0              |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 5,825       | 0   | 5,825                | 0              |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 14,525      | 0   | 14,525               | 0              |
| 471 COMPUTER SUPPLIES                       | 628         | 0   | 628                  | 0              |
| 493 CLOTHING & UNIFORMS                     | 99          | 0   | 99                   | 0              |
| 496 OTHER MATERIALS & SUPPLIES              | 0           | 0   | 0                    | 0              |
| *613 MEDICAL SERVICES                       | 1,164       | 0   | 0                    | 0              |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE | 33,451      | 0   | 0                    | 0              |
| <b>Departmental Total</b>                   |             |     |                      |                |
| Expenditures Per Financial Statement        | 5,774,181   |     |                      |                |
| <b>Deductions</b>                           |             |     |                      |                |
| *Total Disallowed Costs                     | (34,615)    | 0   | 0                    | 0              |
| <b>Cost Adjustments</b>                     |             |     |                      |                |
| 00154 PAYMENT FOR UNUSED SICK<br>LEAVE      | 0           | 0   | (1,330)              | 1,330          |
| 00155 TERMINATION PAYMENTS                  | 0           | 0   | 0                    | 0              |
| REVENUES:                                   | 0           | 0   | 0                    | 0              |
| 341 GENERAL GOV (NOT COURT<br>RELATED)      | (4,646,200) | 0   | (4,646,200)          | 0              |
| 361 INTEREST EARNINGS                       | (35,809)    | 0   | (35,809)             | 0              |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department IG - INSPECTOR GENERAL**

|                                     | Total     | G&A | INSPECTOR<br>GENERAL | LEAVE PAYMENTS |
|-------------------------------------|-----------|-----|----------------------|----------------|
| 369 OTHER MISCELLANEOUS<br>REVENUES | (212)     | 0   | (212)                | 0              |
| Functional Cost                     | 1,057,345 | 0   | 1,056,015            | 1,330          |
| Allocation Step 1                   |           |     |                      |                |
| Inbound - All Others                | 1,837,877 | 0   | 1,837,877            | 0              |
| Reallocate Admin Costs              |           | 0   | 0                    | 0              |
| Unallocated Costs                   | 0         | 0   | 0                    | 0              |
| 1st Allocation                      | 2,895,222 | 0   | 2,893,892            | 1,330          |
| Allocation Step 2                   |           |     |                      |                |
| Inbound - All Others                | 156,642   | 0   | 156,642              | 0              |
| 2nd Allocation                      | 156,642   | 0   | 156,642              | 0              |
| Total For IG - INSPECTOR GENERAL    |           |     |                      |                |
| Schedule .3 Total                   | 3,051,865 | 0   | 3,050,535            | 1,330          |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department IG - INSPECTOR GENERAL**

Activity - INSPECTOR GENERAL

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| AD - ANIMAL SERVICES                    | 5,160,971.69     | 0.399694       | 11,567           |               | 11,567            | 777               | 12,343    |
| AT - COUNTY ATTORNEY                    | 107,653.88       | 0.008337       | 241              |               | 241               |                   | 241       |
| AU - AUDIT & MGMT                       | 53,831.29        | 0.004169       | 121              |               | 121               |                   | 121       |
| BU - MGMT & BUDGET                      | 12,655,601.55    | 0.980119       | 28,364           |               | 28,364            |                   | 28,364    |
| CC - COUNTY COMMISSION                  | 353,566.29       | 0.027382       | 792              |               | 792               |                   | 792       |
| CL - CLERK OF COURT                     | 1,123,074.97     | 0.086977       | 2,517            |               | 2,517             | 169               | 2,686     |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 59,934,243.08    | 4.641634       | 134,324          |               | 134,324           | 9,019             | 143,343   |
| CR - CORRECTIONS & REHABILITATION       | 22,986,615.14    | 1.780208       | 51,517           |               | 51,517            | 3,459             | 54,976    |
| CT - COMMUNICATIONS                     | 1,087,797.59     | 0.084245       | 2,438            |               | 2,438             |                   | 2,438     |
| CU - CULTURAL AFFAIRS                   | 4,579,274.77     | 0.354644       | 10,263           |               | 10,263            | 689               | 10,952    |
| EC - ETHICS AND PUBLIC TRUST            | 10,304.74        | 0.000798       | 23               |               | 23                | 2                 | 25        |
| EL - ELECTIONS                          | 7,095,015.91     | 0.549477       | 15,901           |               | 15,901            | 1,068             | 16,969    |
| ET - INFORMATION TECH                   | 88,422,125.04    | 6.847890       | 198,171          |               | 198,171           |                   | 198,171   |
| FN - FINANCE                            | 4,851,439.17     | 0.375722       | 10,873           |               | 10,873            |                   | 10,873    |
| FR - FIRE                               | 49,180,470.62    | 3.808803       | 110,223          |               | 110,223           | 7,401             | 117,624   |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 5,257,856.97     | 0.407197       | 11,784           |               | 11,784            | 791               | 12,575    |
| HR - HUMAN RESOURCES                    | 969,948.94       | 0.075118       | 2,174            |               | 2,174             |                   | 2,174     |
| HT - HOMELESS TRUST                     | 37,494,945.93    | 2.903812       | 84,033           |               | 84,033            | 5,642             | 89,676    |
| ID - INTERNAL SERVICES                  | 141,782,162.60   | 10.980381      | 317,760          |               | 317,760           |                   | 317,760   |
| IG - INSPECTOR GENERAL                  | 38,062.50        | 0.002948       | 85               |               | 85                |                   | 85        |
| JU - JUVENILE SERVICES                  | 1,645,305.20     | 0.127421       | 3,687            |               | 3,687             | 248               | 3,935     |
| LB - LIBRARIES                          | 5,448,979.33     | 0.421999       | 12,212           |               | 12,212            | 820               | 13,032    |
| MA - MAYOR                              | 15,143.67        | 0.001173       | 34               |               | 34                | 2                 | 36        |
| ME - MEDICAL EXAMINER                   | 1,734,323.09     | 0.134315       | 3,887            |               | 3,887             | 261               | 4,148     |
| MM - ECONOMIC ADVOCACY TRUST            | 45,617.83        | 0.003533       | 102              |               | 102               | 7                 | 109       |
| MP - METROPOLITAN PLANNING ORGANIZATION | 4,904,305.45     | 0.379816       | 10,991           |               | 10,991            | 738               | 11,730    |
| MT - TRANSP & PW                        | 383,523,680.89   | 29.702159      | 859,549          |               | 859,549           | 57,716            | 917,265   |
| OC - ADMIN OFF OF THE COURTS            | 529,913.79       | 0.041039       | 1,188            |               | 1,188             | 80                | 1,267     |
| PA - PROPERTY APPRAISER                 | 3,084,113.45     | 0.238851       | 6,912            |               | 6,912             | 464               | 7,376     |
| PD - POLICE                             | 40,045,019.97    | 3.101304       | 89,748           |               | 89,748            | 6,026             | 95,775    |
| PE - REGULATORY & ECONOMIC RESOURCES    | 13,530,267.46    | 1.047857       | 30,324           |               | 30,324            | 2,036             | 32,360    |
| PR - PARKS, REC & OPEN SPACES           | 85,596,106.16    | 6.629028       | 191,837          |               | 191,837           | 12,881            | 204,718   |
| PU - PUBLIC DEFENDER                    | 4,447.37         | 0.000344       | 10               |               | 10                | 1                 | 11        |
| SP - SEAPORT                            | 78,350,283.51    | 6.067872       | 175,598          |               | 175,598           | 11,791            | 187,388   |
| TT - OFFICE OF THE CITT                 | 2,619,229.80     | 0.202847       | 5,870            |               | 5,870             | 394               | 6,264     |
| VZ - VIZCAYA                            | 1,799,164.66     | 0.139337       | 4,032            |               | 4,032             | 271               | 4,303     |
| ALL OTHER*                              | 225,210,818.91   | 17.441550      | 504,740          |               | 504,740           | 33,891            | 538,631   |
| Schedule .4 Total for INSPECTOR GENERAL | 1,291,231,683.21 | 100.000000     | 2,893,892        |               | 2,893,892         | 156,642           | 3,050,535 |

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT  
Allocation Source: PO PAYMENTS BY DEPARTMENT - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department IG - INSPECTOR GENERAL**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total |
|---|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-------|
| LEAVE PAYMENTS                          | 100                 | 100.000000        | 1,330               |                  | 1,330                |                      | 1,330 |
| Schedule .4 Total for LEAVE<br>PAYMENTS | 100                 | 100.000000        | 1,330               |                  | 1,330                | 0                    | 1,330 |

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE  
Allocation Source: DIRECT ASSIGNMENT



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department IG - INSPECTOR GENERAL**

| Receiving Department                       | Total     | INSPECTOR<br>GENERAL | LEAVE PAYMENTS |
|--|-----------|----------------------|----------------|
| AD - ANIMAL SERVICES                       | 12,343    | 12,343               | 0              |
| AT - COUNTY ATTORNEY                       | 241       | 241                  | 0              |
| AU - AUDIT & MGMT                          | 121       | 121                  | 0              |
| BU - MGMT & BUDGET                         | 28,364    | 28,364               | 0              |
| CC - COUNTY COMMISSION                     | 792       | 792                  | 0              |
| CL - CLERK OF COURT                        | 2,686     | 2,686                | 0              |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 143,343   | 143,343              | 0              |
| CR - CORRECTIONS &<br>REHABILITATION       | 54,976    | 54,976               | 0              |
| CT - COMMUNICATIONS                        | 2,438     | 2,438                | 0              |
| CU - CULTURAL AFFAIRS                      | 10,952    | 10,952               | 0              |
| EC - ETHICS AND PUBLIC TRUST               | 25        | 25                   | 0              |
| EL - ELECTIONS                             | 16,969    | 16,969               | 0              |
| ET - INFORMATION TECH                      | 198,171   | 198,171              | 0              |
| FN - FINANCE                               | 10,873    | 10,873               | 0              |
| FR - FIRE                                  | 117,624   | 117,624              | 0              |
| HD - PUBLIC HOUSING & COMMUNITY<br>DEVELOP | 12,575    | 12,575               | 0              |
| HR - HUMAN RESOURCES                       | 2,174     | 2,174                | 0              |
| HT - HOMELESS TRUST                        | 89,676    | 89,676               | 0              |
| ID - INTERNAL SERVICES                     | 317,760   | 317,760              | 0              |
| IG - INSPECTOR GENERAL                     | 85        | 85                   | 0              |
| JU - JUVENILE SERVICES                     | 3,935     | 3,935                | 0              |
| LB - LIBRARIES                             | 13,032    | 13,032               | 0              |
| MA - MAYOR                                 | 36        | 36                   | 0              |
| ME - MEDICAL EXAMINER                      | 4,148     | 4,148                | 0              |
| MM - ECONOMIC ADVOCACY TRUST               | 109       | 109                  | 0              |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 11,730    | 11,730               | 0              |
| MT - TRANSP & PW                           | 917,265   | 917,265              | 0              |
| OC - ADMIN OFF OF THE COURTS               | 1,267     | 1,267                | 0              |
| PA - PROPERTY APPRAISER                    | 7,376     | 7,376                | 0              |
| PD - POLICE                                | 95,775    | 95,775               | 0              |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 32,360    | 32,360               | 0              |
| PR - PARKS, REC & OPEN SPACES              | 204,718   | 204,718              | 0              |
| PU - PUBLIC DEFENDER                       | 11        | 11                   | 0              |
| SP - SEAPORT                               | 187,388   | 187,388              | 0              |
| TT - OFFICE OF THE CITT                    | 6,264     | 6,264                | 0              |
| VZ - VIZCAYA                               | 4,303     | 4,303                | 0              |
| LEAVE PAYMENTS                             | 1,330     | 0                    | 1,330          |
| ALL OTHER*                                 | 538,631   | 538,631              | 0              |
| Direct Bill                                | 0         | 0                    | 0              |
| Total                                      | 3,051,865 | 3,050,535            | 1,330          |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department MA - MAYOR**

The Mayor serves as the elected head of Miami-Dade County government. The Mayor is responsible for the day-to-day operation of one of the largest county governments in the United States with a \$8 billion budget and over 30,000 full-time and part-time employees, serving a population of more than 2.71 million residents. In this role, the Mayor is responsible for the management of the administration and for carrying out policies adopted by the Board of County Commissioners (BCC).

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

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

- **County Administration** - The costs of this activity include the costs of the Deputy Mayors with responsibilities over specific departments, the Chief of Staff, and associated support staff. These costs have been allocated county-wide based on the number of employees identified to each department reporting to the Mayor.

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department MA - MAYOR**

|   | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement:   | 4,733,000      |                |           | 4,733,000 |
| Deductions:                             |                |                |           |           |
| 314 ADVERTISING                         | -1,309         |                |           |           |
| 602 SPECIAL TRANSPORTATION              | 0              |                |           |           |
| 606 GRANTS TO OUTSIDE ORGANIZATIONS     | -344,124       |                |           |           |
| 950 MAJOR MACHINERY, EQUIP, & FURNITURE | -8,804         |                |           |           |
| Total Deductions:                       | -354,237       |                |           | -354,237  |
| Inbound Costs:                          |                |                |           |           |
| DEPRECIATION                            | 116,138        |                | 116,138   |           |
| AT - COUNTY ATTORNEY                    | 356,963        | 45,956         | 402,919   |           |
| AU - AUDIT & MGMT                       | 34,579         | 21,073         | 55,652    |           |
| BU - MGMT & BUDGET                      | 31,715         | 4,706          | 36,420    |           |
| CC - COUNTY COMMISSION                  | 65,766         | 13,340         | 79,106    |           |
| CT - COMMUNICATIONS                     | 336,706        | 30,734         | 367,440   |           |
| ET - INFORMATION TECH                   | 20,795         | 4,630          | 25,425    |           |
| FN - FINANCE                            | 5,030          | 307            | 5,337     |           |
| GG - GENERAL GOVT                       | 595,839        | 16             | 595,855   |           |
| HR - HUMAN RESOURCES                    | 9,733          | 296            | 10,029    |           |
| ID - INTERNAL SERVICES                  | 13             | 6              | 18        |           |
| IG - INSPECTOR GENERAL                  | 34             | 2              | 36        |           |
| LEAVE PAYMENTS                          |                | 65,027         | 65,027    |           |
| Total Allocated Additions:              | 1,573,309      | 186,094        | 1,759,403 | 1,759,403 |
| Total To Be Allocated:                  | 5,952,072      | 186,094        |           | 6,138,166 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department MA - MAYOR**

|   | Total            | G&A      | COUNTY ADMIN     | MAYOR'S STAFF**  |
|---|------------------|----------|------------------|------------------|
| <b>Other Expense &amp; Cost</b>             |                  |          |                  |                  |
| 001 SALARIES                                | 2,932,144        | 0        | 1,824,966        | 1,107,178        |
| 010 FRINGE BENEFITS                         | 1,278,248        | 0        | 795,582          | 482,666          |
| 031 DEPARTURE INCENTIVE<br>PROGRAM DIP      | (1)              | 0        | (1)              | 0                |
| 115 INTERPRETERS                            | 240              | 0        | 149              | 91               |
| 210 ACCOUNTING & AUDITING                   | 0                | 0        | 0                | 0                |
| 223 INDUSTRIAL SERVICE RELATED              | 240              | 0        | 149              | 91               |
| 232 GENERAL AUTO &<br>PROFESSIONAL LIAB     | 1,093            | 0        | 680              | 413              |
| 241 EQUIPMENT MAINTENANCE                   | 140              | 0        | 87               | 53               |
| 259 OTHER RENTAL EXPENSE                    | 1,950            | 0        | 1,214            | 736              |
| 260 GSA CHARGES                             | 8,838            | 0        | 5,501            | 3,337            |
| 261 ITD                                     | 53,682           | 0        | 33,412           | 20,270           |
| 262 GENERAL COUNTY SUPPORT<br>CHARGES       | 0                | 0        | 0                | 0                |
| 266 CLERK OF COURTS                         | 2,742            | 0        | 1,707            | 1,035            |
| 310 TELECOMMUNICATIONS                      | 50,747           | 0        | 31,585           | 19,162           |
| 311 PUBLICATIONS,<br>SUBSCRIPTIONS, MEMBER  | 753              | 0        | 469              | 284              |
| 312 TRAVEL                                  | 34,451           | 0        | 21,442           | 13,009           |
| 313 AUTOMOBILE REIMBURSEMENT                | 100              | 0        | 62               | 38               |
| *314 ADVERTISING                            | 1,309            | 0        | 0                | 0                |
| 316 MAILING SERVICES                        | 158              | 0        | 98               | 60               |
| 319 PETTY CASH & CHANGE FUNDS               | 2,760            | 0        | 1,718            | 1,042            |
| 320 TRAINING                                | 400              | 0        | 249              | 151              |
| 330 MISCELLANEOUS                           | 480              | 0        | 299              | 181              |
| 432 EQUIPMENT & NON-CAPITAL<br>TOOLS        | 275              | 0        | 171              | 104              |
| 470 OFFICE SUPPLIES & MINOR<br>EQUIPMENT    | 9,323            | 0        | 5,803            | 3,520            |
| *602 SPECIAL TRANSPORTATION                 | 0                | 0        | 0                | 0                |
| *606 GRANTS TO OUTSIDE<br>ORGANIZATIONS     | 344,124          | 0        | 0                | 0                |
| *950 MAJOR MACHINERY, EQUIP, &<br>FURNITURE | 8,804            | 0        | 0                | 0                |
| <b>Departmental Total</b>                   |                  |          |                  |                  |
| Expenditures Per Financial Statement        | 4,733,000        |          |                  |                  |
| <b>Deductions</b>                           |                  |          |                  |                  |
| *Total Disallowed Costs                     | (354,237)        | 0        | 0                | 0                |
| <b>Functional Cost</b>                      | <b>4,378,763</b> | <b>0</b> | <b>2,725,342</b> | <b>1,653,421</b> |
| <b>Allocation Step 1</b>                    |                  |          |                  |                  |
| Inbound - All Others                        | 1,573,309        | 0        | 979,227          | 594,081          |
| Reallocate Admin Costs                      |                  | 0        | 0                | 0                |
| Unallocated Costs                           | (2,247,502)      | 0        | 0                | (2,247,502)      |
| 1st Allocation                              | 3,704,569        | 0        | 3,704,569        | 0                |
| <b>Allocation Step 2</b>                    |                  |          |                  |                  |
| Inbound - All Others                        | 186,094          | 0        | 115,825          | 70,269           |
| Unallocated Costs                           | (70,269)         | 0        | 0                | (70,269)         |
| 2nd Allocation                              | 115,825          | 0        | 115,825          | 0                |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department MA - MAYOR**

|                      | Total     | G&A | COUNTY ADMIN | MAYOR'S STAFF** |
|----------------------|-----------|-----|--------------|-----------------|
| <hr/>                |           |     |              |                 |
| Total For MA - MAYOR |           |     |              |                 |
| Schedule .3 Total    | 3,820,395 | 0   | 3,820,395    | 0               |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department MA - MAYOR**

Activity - COUNTY ADMIN

| Receiving Department                       | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total     |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|-----------|
| AD - ANIMAL SERVICES                       | 242                 | 0.902211          | 33,423              |                  | 33,423               | 1,143                | 34,566    |
| AU - AUDIT & MGMT                          | 37                  | 0.137941          | 5,110               |                  | 5,110                |                      | 5,110     |
| AV - AVIATION                              | 1,332               | 4.965887          | 183,965             |                  | 183,965              | 6,293                | 190,258   |
| BU - MGMT & BUDGET                         | 60                  | 0.223689          | 8,287               |                  | 8,287                |                      | 8,287     |
| CO - COMMUNITY ACTION & HUMAN<br>SERVICES  | 875                 | 3.262126          | 120,848             |                  | 120,848              | 4,134                | 124,982   |
| CR - CORRECTIONS &<br>REHABILITATION       | 2,735               | 10.196473         | 377,735             |                  | 377,735              | 12,921               | 390,657   |
| CT - COMMUNICATIONS                        | 163                 | 0.607687          | 22,512              |                  | 22,512               |                      | 22,512    |
| CU - CULTURAL AFFAIRS                      | 104                 | 0.387727          | 14,364              |                  | 14,364               | 491                  | 14,855    |
| EL - ELECTIONS                             | 93                  | 0.346717          | 12,844              |                  | 12,844               | 439                  | 13,284    |
| ET - INFORMATION TECH                      | 785                 | 2.926593          | 108,418             |                  | 108,418              |                      | 108,418   |
| FN - FINANCE                               | 355                 | 1.323491          | 49,030              |                  | 49,030               |                      | 49,030    |
| FR - FIRE                                  | 2,562               | 9.551504          | 353,842             |                  | 353,842              | 12,104               | 365,946   |
| HD - PUBLIC HOUSING &<br>COMMUNITY DEVELOP | 313                 | 1.166909          | 43,229              |                  | 43,229               | 1,479                | 44,708    |
| HR - HUMAN RESOURCES                       | 110                 | 0.410096          | 15,192              |                  | 15,192               |                      | 15,192    |
| ID - INTERNAL SERVICES                     | 797                 | 2.971331          | 110,075             |                  | 110,075              |                      | 110,075   |
| JU - JUVENILE SERVICES                     | 95                  | 0.354174          | 13,121              |                  | 13,121               | 449                  | 13,569    |
| LB - LIBRARIES                             | 578                 | 2.154867          | 79,829              |                  | 79,829               | 2,731                | 82,559    |
| ME - MEDICAL EXAMINER                      | 83                  | 0.309436          | 11,463              |                  | 11,463               | 392                  | 11,855    |
| MP - METROPOLITAN PLANNING<br>ORGANIZATION | 20                  | 0.074563          | 2,762               |                  | 2,762                | 94                   | 2,857     |
| MT - TRANSP & PW                           | 3,876               | 14.450285         | 535,321             |                  | 535,321              | 18,312               | 553,633   |
| PD - POLICE                                | 4,425               | 16.497036         | 611,144             |                  | 611,144              | 20,906               | 632,051   |
| PE - REGULATORY & ECONOMIC<br>RESOURCES    | 924                 | 3.444805          | 127,615             |                  | 127,615              | 4,365                | 131,981   |
| PR - PARKS, REC & OPEN SPACES              | 2,196               | 8.187004          | 303,293             |                  | 303,293              | 10,375               | 313,668   |
| SP - SEAPORT                               | 398                 | 1.483801          | 54,968              |                  | 54,968               | 1,880                | 56,849    |
| ALL OTHER*                                 | 3,665               | 13.663647         | 506,179             |                  | 506,179              | 17,315               | 523,494   |
| Schedule .4 Total for COUNTY ADMIN         | 26,823              | 100.000000        | 3,704,569           |                  | 3,704,569            | 115,825              | 3,820,395 |

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR  
Allocation Source: FY18 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department MA - MAYOR**

| Receiving Department                    | Total     | COUNTY ADMIN |
|---|-----------|--------------|
| AD - ANIMAL SERVICES                    | 34,566    | 34,566       |
| AU - AUDIT & MGMT                       | 5,110     | 5,110        |
| AV - AVIATION                           | 190,258   | 190,258      |
| BU - MGMT & BUDGET                      | 8,287     | 8,287        |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 124,982   | 124,982      |
| CR - CORRECTIONS & REHABILITATION       | 390,657   | 390,657      |
| CT - COMMUNICATIONS                     | 22,512    | 22,512       |
| CU - CULTURAL AFFAIRS                   | 14,855    | 14,855       |
| EL - ELECTIONS                          | 13,284    | 13,284       |
| ET - INFORMATION TECH                   | 108,418   | 108,418      |
| FN - FINANCE                            | 49,030    | 49,030       |
| FR - FIRE                               | 365,946   | 365,946      |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 44,708    | 44,708       |
| HR - HUMAN RESOURCES                    | 15,192    | 15,192       |
| ID - INTERNAL SERVICES                  | 110,075   | 110,075      |
| JU - JUVENILE SERVICES                  | 13,569    | 13,569       |
| LB - LIBRARIES                          | 82,559    | 82,559       |
| ME - MEDICAL EXAMINER                   | 11,855    | 11,855       |
| MP - METROPOLITAN PLANNING ORGANIZATION | 2,857     | 2,857        |
| MT - TRANSP & PW                        | 553,633   | 553,633      |
| PD - POLICE                             | 632,051   | 632,051      |
| PE - REGULATORY & ECONOMIC RESOURCES    | 131,981   | 131,981      |
| PR - PARKS, REC & OPEN SPACES           | 313,668   | 313,668      |
| SP - SEAPORT                            | 56,849    | 56,849       |
| ALL OTHER*                              | 523,494   | 523,494      |
| Direct Bill                             | 0         | 0            |
| Total                                   | 3,820,395 | 3,820,395    |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department LEAVE PAYMENTS**

Payments of unused leave for retired or terminated employees are included in this cost pool. **Leave Payments** represents allowable payments for unused leave made to employees who retire or terminate employment with the County. In accordance with section 200.431(b)(3)(i) of 2 CFR, such payments are allowable and allocable as an indirect cost to all activities of the governmental unit. Accordingly, leave payment costs have been allocated county-wide using the total regular salaries recorded for each department.



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department LEAVE PAYMENTS**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 28,553,655     |                |           | 28,553,655 |
| Inbound Costs:                        |                |                |           |            |
| AU - AUDIT & MGMT                     | 4,489          |                | 4,489     |            |
| BU - MGMT & BUDGET                    | 725            |                | 725       |            |
| CC - COUNTY COMMISSION                | 29,895         | 297            | 30,191    |            |
| CT - COMMUNICATIONS                   | 143,303        | 618            | 143,921   |            |
| ET - INFORMATION TECH                 | 3,659,714      |                | 3,659,714 |            |
| FN - FINANCE                          | 358,425        | 278            | 358,703   |            |
| HR - HUMAN RESOURCES                  | 230,195        | 485            | 230,680   |            |
| ID - INTERNAL SERVICES                | 1,117,985      | 5,273          | 1,123,258 |            |
| IG - INSPECTOR GENERAL                | 1,330          |                | 1,330     |            |
| Total Allocated Additions:            | 5,546,061      | 6,951          | 5,553,012 | 5,553,012  |
| Total To Be Allocated:                | 34,099,716     | 6,951          |           | 34,106,667 |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department LEAVE PAYMENTS**

|  | Total      | G&A | LEAVE PAYMENTS |
|--|------------|-----|----------------|
| <hr/>                                  |            |     |                |
| Other Expense & Cost                   |            |     |                |
| ANIMAL SERVICES DEPARTMENT             | 26,326     | 0   | 26,326         |
| AVIATION                               | 1,728,834  | 0   | 1,728,834      |
| CLERK OF COURT                         | 854,055    | 0   | 854,055        |
| COMMUNITY ACTION & HUMAN SERVICES      | 536,262    | 0   | 536,262        |
| CORRECTIONS & REHABILITATION           | 815,215    | 0   | 815,215        |
| CULTURAL AFFAIRS                       | 163,203    | 0   | 163,203        |
| ELECTIONS                              | 110,243    | 0   | 110,243        |
| FIRE DEPARTMENT                        | 4,815,723  | 0   | 4,815,723      |
| PUBLIC HOUSING & COMMUNITY DEVELOP     | 331,523    | 0   | 331,523        |
| HOMELESS TRUST                         | 0          | 0   | 0              |
| JUVENILE ASSESSMENT CENTER (JAC)       | 14,965     | 0   | 14,965         |
| LIBRARIES                              | 457,900    | 0   | 457,900        |
| MEDICAL EXAMINER                       | 155,861    | 0   | 155,861        |
| METROPOLITAN PLANNING ORGANIZATION     | 23,728     | 0   | 23,728         |
| DEPT OF TRNSPRTION & PUBLIC WORKS FY16 | 2,592,864  | 0   | 2,592,864      |
| NON-DEPARTMENT                         | 33,030     | 0   | 33,030         |
| ADMINISTRATIVE OFFICE OF THE COURTS    | 148,124    | 0   | 148,124        |
| PROPERTY APPRAISER                     | 0          | 0   | 0              |
| METRO-DADE POLICE DEPARTMENT           | 10,529,554 | 0   | 10,529,554     |
| REGULATORY & ECONOMIC RESOURCES        | 807,999    | 0   | 807,999        |
| PARKS, RECREATION AND OPEN SPACES      | 92,238     | 0   | 92,238         |
| STATE ATTORNEY OFFICE                  | 4,864      | 0   | 4,864          |
| SEAPORT                                | 256,100    | 0   | 256,100        |
| SOLID WASTE MANAGEMENT                 | 1,422,702  | 0   | 1,422,702      |
| VIZCAYA                                | 0          | 0   | 0              |
| WATER & SEWER                          | 2,632,342  | 0   | 2,632,342      |
| Departmental Total                     |            |     |                |
| Expenditures Per Financial Statement   | 28,553,655 |     |                |
| Deductions                             |            |     |                |
| *Total Disallowed Costs                | 0          | 0   | 0              |
| Functional Cost                        | 28,553,655 | 0   | 28,553,655     |
| Allocation Step 1                      |            |     |                |
| Inbound - All Others                   | 5,546,061  | 0   | 5,546,061      |
| Reallocate Admin Costs                 |            | 0   | 0              |
| Unallocated Costs                      | 0          | 0   | 0              |
| 1st Allocation                         | 34,099,716 | 0   | 34,099,716     |
| Allocation Step 2                      |            |     |                |
| Inbound - All Others                   | 6,951      | 0   | 6,951          |
| 2nd Allocation                         | 6,951      | 0   | 6,951          |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department LEAVE PAYMENTS**

|                          | Total      | G&A | LEAVE PAYMENTS |
|--------------------------|------------|-----|----------------|
| <hr/>                    |            |     |                |
| Total For LEAVE PAYMENTS |            |     |                |
| Schedule .3 Total        | 34,106,667 | 0   | 34,106,667     |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department LEAVE PAYMENTS**

Activity - LEAVE PAYMENTS

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total      |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|------------|
| AD - ANIMAL SERVICES                    | 8,902,321.94     | 0.584822       | 199,423          |               | 199,423           | 46                | 199,469    |
| AT - COUNTY ATTORNEY                    | 15,450,342.81    | 1.014982       | 346,106          |               | 346,106           |                   | 346,106    |
| AU - AUDIT & MGMT                       | 2,827,891.23     | 0.185773       | 63,348           |               | 63,348            |                   | 63,348     |
| AV - AVIATION                           | 72,667,923.75    | 4.773788       | 1,627,848        |               | 1,627,848         | 378               | 1,628,226  |
| BU - MGMT & BUDGET                      | 5,079,624.36     | 0.333697       | 113,790          |               | 113,790           |                   | 113,790    |
| CC - COUNTY COMMISSION                  | 9,634,840.97     | 0.632943       | 215,832          |               | 215,832           |                   | 215,832    |
| CL - CLERK OF COURT                     | 47,341,286.13    | 3.110000       | 1,060,501        |               | 1,060,501         | 246               | 1,060,748  |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 19,162,014.11    | 1.258814       | 429,252          |               | 429,252           | 100               | 429,352    |
| CR - CORRECTIONS & REHABILITATION       | 153,919,178.92   | 10.111442      | 3,447,973        |               | 3,447,973         | 801               | 3,448,774  |
| CT - COMMUNICATIONS                     | 8,313,130.29     | 0.546116       | 186,224          |               | 186,224           |                   | 186,224    |
| CU - CULTURAL AFFAIRS                   | 4,175,731.26     | 0.274317       | 93,541           |               | 93,541            | 22                | 93,563     |
| EC - ETHICS AND PUBLIC TRUST            | 1,108,345.26     | 0.072811       | 24,828           |               | 24,828            | 6                 | 24,834     |
| EL - ELECTIONS                          | 5,398,262.45     | 0.354629       | 120,927          |               | 120,927           | 28                | 120,956    |
| ET - INFORMATION TECH                   | 67,194,771.95    | 4.414239       | 1,505,243        |               | 1,505,243         |                   | 1,505,243  |
| FN - FINANCE                            | 18,110,023.19    | 1.189705       | 405,686          |               | 405,686           |                   | 405,686    |
| FR - FIRE                               | 194,934,057.02   | 12.805840      | 4,366,755        |               | 4,366,755         | 1,014             | 4,367,769  |
| GG - GENERAL GOVT                       | 422,662.12       | 0.027766       | 9,468            |               | 9,468             |                   | 9,468      |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 16,967,399.01    | 1.114643       | 380,090          |               | 380,090           | 88                | 380,178    |
| HR - HUMAN RESOURCES                    | 6,838,175.04     | 0.449222       | 153,183          |               | 153,183           |                   | 153,183    |
| HT - HOMELESS TRUST                     | 1,262,277.23     | 0.082923       | 28,277           |               | 28,277            | 7                 | 28,283     |
| ID - INTERNAL SERVICES                  | 46,334,179.15    | 3.043840       | 1,037,941        |               | 1,037,941         |                   | 1,037,941  |
| IG - INSPECTOR GENERAL                  | 3,389,837.02     | 0.222689       | 75,936           |               | 75,936            |                   | 75,936     |
| JU - JUVENILE SERVICES                  | 4,807,884.76     | 0.315845       | 107,702          |               | 107,702           | 25                | 107,727    |
| LB - LIBRARIES                          | 18,852,684.73    | 1.238493       | 422,323          |               | 422,323           | 98                | 422,421    |
| MA - MAYOR                              | 2,902,845.89     | 0.190697       | 65,027           |               | 65,027            |                   | 65,027     |
| ME - MEDICAL EXAMINER                   | 5,528,875.81     | 0.363209       | 123,853          |               | 123,853           | 29                | 123,882    |
| MM - ECONOMIC ADVOCACY TRUST            | 1,026,476.27     | 0.067433       | 22,994           |               | 22,994            | 5                 | 23,000     |
| MP - METROPOLITAN PLANNING ORGANIZATION | 1,875,210.81     | 0.123189       | 42,007           |               | 42,007            | 10                | 42,017     |
| MT - TRANSP & PW                        | 180,792,752.75   | 11.876853      | 4,049,973        |               | 4,049,973         | 941               | 4,050,914  |
| OC - ADMIN OFF OF THE COURTS            | 10,610,361.21    | 0.697028       | 237,685          |               | 237,685           | 55                | 237,740    |
| PA - PROPERTY APPRAISER                 | 22,772,473.88    | 1.495996       | 510,130          |               | 510,130           | 119               | 510,249    |
| PD - POLICE                             | 262,367,133.11   | 17.235733      | 5,877,336        |               | 5,877,336         | 1,365             | 5,878,701  |
| PE - REGULATORY & ECONOMIC RESOURCES    | 56,631,704.83    | 3.720317       | 1,268,618        |               | 1,268,618         | 295               | 1,268,912  |
| PR - PARKS, REC & OPEN SPACES           | 42,350,025.18    | 2.782108       | 948,691          |               | 948,691           | 220               | 948,911    |
| SP - SEAPORT                            | 17,334,139.19    | 1.138735       | 388,305          |               | 388,305           | 90                | 388,396    |
| TT - OFFICE OF THE CITT                 | 747,523.11       | 0.049107       | 16,745           |               | 16,745            | 4                 | 16,749     |
| ALL OTHER*                              | 184,193,442.92   | 12.100256      | 4,126,153        |               | 4,126,153         | 958               | 4,127,111  |
| Schedule .4 Total for LEAVE PAYMENTS    | 1,522,227,809.66 | 100.000000     | 34,099,716       |               | 34,099,716        | 6,951             | 34,106,667 |

Allocation Basis: EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT  
Allocation Source: FY18 EXPENDITURES - FINANCE



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Schedule .5 - Allocation Summary  
For Department LEAVE PAYMENTS**

| Receiving Department                    | Total      | LEAVE PAYMENTS |
|---|------------|----------------|
| AD - ANIMAL SERVICES                    | 199,469    | 199,469        |
| AT - COUNTY ATTORNEY                    | 346,106    | 346,106        |
| AU - AUDIT & MGMT                       | 63,348     | 63,348         |
| AV - AVIATION                           | 1,628,226  | 1,628,226      |
| BU - MGMT & BUDGET                      | 113,790    | 113,790        |
| CC - COUNTY COMMISSION                  | 215,832    | 215,832        |
| CL - CLERK OF COURT                     | 1,060,748  | 1,060,748      |
| CO - COMMUNITY ACTION & HUMAN SERVICES  | 429,352    | 429,352        |
| CR - CORRECTIONS & REHABILITATION       | 3,448,774  | 3,448,774      |
| CT - COMMUNICATIONS                     | 186,224    | 186,224        |
| CU - CULTURAL AFFAIRS                   | 93,563     | 93,563         |
| EC - ETHICS AND PUBLIC TRUST            | 24,834     | 24,834         |
| EL - ELECTIONS                          | 120,956    | 120,956        |
| ET - INFORMATION TECH                   | 1,505,243  | 1,505,243      |
| FN - FINANCE                            | 405,686    | 405,686        |
| FR - FIRE                               | 4,367,769  | 4,367,769      |
| GG - GENERAL GOVT                       | 9,468      | 9,468          |
| HD - PUBLIC HOUSING & COMMUNITY DEVELOP | 380,178    | 380,178        |
| HR - HUMAN RESOURCES                    | 153,183    | 153,183        |
| HT - HOMELESS TRUST                     | 28,283     | 28,283         |
| ID - INTERNAL SERVICES                  | 1,037,941  | 1,037,941      |
| IG - INSPECTOR GENERAL                  | 75,936     | 75,936         |
| JU - JUVENILE SERVICES                  | 107,727    | 107,727        |
| LB - LIBRARIES                          | 422,421    | 422,421        |
| MA - MAYOR                              | 65,027     | 65,027         |
| ME - MEDICAL EXAMINER                   | 123,882    | 123,882        |
| MM - ECONOMIC ADVOCACY TRUST            | 23,000     | 23,000         |
| MP - METROPOLITAN PLANNING ORGANIZATION | 42,017     | 42,017         |
| MT - TRANSP & PW                        | 4,050,914  | 4,050,914      |
| OC - ADMIN OFF OF THE COURTS            | 237,740    | 237,740        |
| PA - PROPERTY APPRAISER                 | 510,249    | 510,249        |
| PD - POLICE                             | 5,878,701  | 5,878,701      |
| PE - REGULATORY & ECONOMIC RESOURCES    | 1,268,912  | 1,268,912      |
| PR - PARKS, REC & OPEN SPACES           | 948,911    | 948,911        |
| SP - SEAPORT                            | 388,396    | 388,396        |
| TT - OFFICE OF THE CITT                 | 16,749     | 16,749         |
| ALL OTHER*                              | 4,127,111  | 4,127,111      |
| Direct Bill                             | 0          | 0              |
| Total                                   | 34,106,667 | 34,106,667     |



## Section D: Supplemental Data

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**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                               | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>AD</b>  | <b>ANIMAL SERVICES DEPARTMENT</b>              | <b>10,455,842.29</b>                            |
|            | 00110 EMPLOYEE REGULAR                         | 8,902,321.94                                    |
|            | 00112 PART TIME EMPLOYEE                       | 22,741.46                                       |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 2,552.58  |
|            | 00122 FLEX DOLLARS                             | 247,129.68                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 41,504.67                                       |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 12,542.35                                       |
|            | 00128 TUITION REFUND                           | 7,405.92  |
|            | 00129 DEATH BENEFIT PAYMENTS                   | 8,964.16  |
|            | 00131 MILITARY ACTIVE DUTY                     | 200.63  |
|            | 00132 MILITARY LEAVE PAY                       | 10,097.10                                       |
|            | 00133 JURY DUTY PAY                            | 1,109.95  |
|            | 00134 UNION ACTIVITY PAY                       | 50,308.46                                       |
|            | 00135 JOB INJURY PAY                           | 35,813.07                                       |
|            | 00136 UNIFORM & LIEU OF ALLOWANCES             | 6,300.00  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 237.69  |
|            | 00150 SICK PAY                                 | 242,660.95                                      |
|            | 00151 HOLIDAY PAY                              | 399,186.91                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 458,514.11                                      |
|            | 00153 COMPENSATORY TIME PAY                    | 1,490.72  |
|            | 00160 EMPLOYEE OVERTIME OT                     | 175,487.46                                      |
|            | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 22.44   |
|            | 00184 HURRICANE OVERTIME                       | 40,000.00                                       |
|            | 00192 SALARIES REIMBURSEMENTS                  | (177,452.96)                                    |
|            | 00197 WAGE ACCRUALS                            | (33,297.00)                                     |
| <b>AT</b>  | <b>COUNTY ATTORNEY</b>                         | <b>12,353,120.19</b>                            |
|            | 00110 EMPLOYEE REGULAR                         | 15,450,342.81                                   |
|            | 00112 PART TIME EMPLOYEE                       | 43,001.82                                       |
|            | 00113 VACATION RELIEF AND SEASONAL HELP        | 67,900.00                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 384,537.34                                      |
|            | 00122 FLEX DOLLARS                             | 132,793.26                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 200,007.48                                      |
|            | 00129 DEATH BENEFIT PAYMENTS                   | 23,422.56                                       |
|            | 00133 JURY DUTY PAY                            | 5,075.87  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 2,105.63  |
|            | 00150 SICK PAY                                 | 311,589.26                                      |
|            | 00151 HOLIDAY PAY                              | 809,208.44                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 1,194,946.44                                    |
|            | 00192 SALARIES REIMBURSEMENTS                  | (6,348,300.76)                                  |
|            | 00197 WAGE ACCRUALS                            | 76,490.04                                       |
| <b>AU</b>  | <b>AUDIT AND MANAGEMENT</b>                    | <b>3,286,578.43</b>                             |
|            | 00110 EMPLOYEE REGULAR                         | 2,827,891.23                                    |
|            | 00112 PART TIME EMPLOYEE                       | 2,574.00  |
|            | 00122 FLEX DOLLARS                             | 37,159.82                                       |
|            | 00125 LONGEVITY PAYMENTS                       | 24,722.21                                       |
|            | 00133 JURY DUTY PAY                            | 726.12  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 355.36  |
|            | 00150 SICK PAY                                 | 37,400.38                                       |
|            | 00151 HOLIDAY PAY                              | 146,474.21                                      |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                           | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>AU</b>  | 00152 ANNUAL LEAVE PAY                     | 199,891.10                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | -   |
|            | 00197 WAGE ACCRUALS                        | 9,384.00  |
| <b>BU</b>  | <b>MANAGEMENT AND BUDGET</b>               | <b>4,988,469.18</b>                             |
|            | 00110 EMPLOYEE REGULAR                     | 5,079,624.36                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 27,867.23                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 36,344.22                                       |
|            | 00122 FLEX DOLLARS                         | 63,973.88                                       |
|            | 00125 LONGEVITY PAYMENTS                   | 76,778.75                                       |
|            | 00129 DEATH BENEFIT PAYMENTS               | 4,800.75  |
|            | 00133 JURY DUTY PAY                        | 2,146.89  |
|            | 00139 AWARDS & SPECIAL RECOGNITION         | 355.36  |
|            | 00150 SICK PAY                             | 109,811.50                                      |
|            | 00151 HOLIDAY PAY                          | 267,422.38                                      |
|            | 00152 ANNUAL LEAVE PAY                     | 398,265.34                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 548,598.04                                      |
|            | 00192 SALARIES REIMBURSEMENTS              | (1,637,803.26)                                  |
|            | 00197 WAGE ACCRUALS                        | 10,283.74                                       |
| <b>CC</b>  | <b>COUNTY COMMISSION</b>                   | <b>12,055,808.56</b>                            |
|            | 00110 EMPLOYEE REGULAR                     | 9,634,840.97                                    |
|            | 00111 COMPENSATION OF ELECTED OFFICIALS    | 76,638.72                                       |
|            | 00112 PART TIME EMPLOYEE                   | 271,506.32                                      |
|            | 00113 VACATION RELIEF AND SEASONAL HELP    | 90,396.08                                       |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 264.00  |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 801,660.68                                      |
|            | 00122 FLEX DOLLARS                         | 182,671.16                                      |
|            | 00125 LONGEVITY PAYMENTS                   | 81,150.56                                       |
|            | 00128 TUITION REFUND                       | 31,973.86                                       |
|            | 00129 DEATH BENEFIT PAYMENTS               | (0.14)  |
|            | 00133 JURY DUTY PAY                        | 1,225.04  |
|            | 00135 JOB INJURY PAY                       | 1,046.22  |
|            | 00136 UNIFORM & LIEU OF ALLOWANCES         | 1,100.32  |
|            | 00139 AWARDS & SPECIAL RECOGNITION         | 99,911.82                                       |
|            | 00142 CELL PHONE ALLOWANCE (TAXABLE)       | 1,682.98  |
|            | 00150 SICK PAY                             | 158,991.74                                      |
|            | 00151 HOLIDAY PAY                          | 502,848.99                                      |
|            | 00152 ANNUAL LEAVE PAY                     | 528,165.95                                      |
|            | 00153 COMPENSATORY TIME PAY                | 7,824.13  |
|            | 00160 EMPLOYEE OVERTIME OT                 | 126,486.31                                      |
|            | 00170 EXTRA DUTY PAY                       | 11,662.00                                       |
|            | 00171 EXTRA DUTY REIMBURSEMENTS            | (8,806.00)                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 100,000.00                                      |
|            | 00192 SALARIES REIMBURSEMENTS              | (650,822.58)                                    |
|            | 00193 OVERTIME REIMBURSEMENTS              | (5,261.07)                                      |
|            | 00197 WAGE ACCRUALS                        | 8,650.50  |
| <b>CL</b>  | <b>CLERK OF COURT</b>                      | <b>58,979,174.84</b>                            |
|            | 00110 EMPLOYEE REGULAR                     | 47,341,286.13                                   |
|            | 00111 COMPENSATION OF ELECTED OFFICIALS    | 192,342.02                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 444.00  |



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Object & Title    001 SALARIES

| Row Labels | Department Title                               | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>CL</b>  | <b>00120 EXECUTIVE BENEFIT PAYMENTS</b>        | <b>532,769.81</b>                               |
|            | 00122 FLEX DOLLARS                             | 1,158,239.48                                    |
|            | 00125 LONGEVITY PAYMENTS                       | 814,654.81                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 2,113.74  |
|            | 00128 TUITION REFUND                           | 37,691.45                                       |
|            | 00129 DEATH BENEFIT PAYMENTS                   | 9,601.50  |
|            | 00132 MILITARY LEAVE PAY                       | 398.40  |
|            | 00133 JURY DUTY PAY                            | 19,155.68                                       |
|            | 00134 UNION ACTIVITY PAY                       | 994.38  |
|            | 00135 JOB INJURY PAY                           | 2,775.32  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 12,372.50                                       |
|            | 00150 SICK PAY                                 | 1,996,143.31                                    |
|            | 00151 HOLIDAY PAY                              | 2,593,404.44                                    |
|            | 00152 ANNUAL LEAVE PAY                         | 4,021,415.60                                    |
|            | 00160 EMPLOYEE OVERTIME OT                     | 269,410.05                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION        | 53,368,950.72                                   |
|            | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 41,031.75                                       |
|            | 00192 SALARIES REIMBURSEMENTS                  | (53,466,429.06)                                 |
|            | 00197 WAGE ACCRUALS                            | 30,408.81                                       |
| <b>CO</b>  | <b>COMMUNITY ACTION &amp; HUMAN SERVICES</b>   | <b>25,611,548.04</b>                            |
|            | 00110 EMPLOYEE REGULAR                         | 19,162,014.11                                   |
|            | 00112 PART TIME EMPLOYEE                       | 884,582.99                                      |
|            | 00113 VACATION RELIEF AND SEASONAL HELP        | 1,053,431.41                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 96,082.14                                       |
|            | 00115 DEPENDENCY OR CLASSROOM ALLOWANCE        | 48,135.00                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 41,884.88                                       |
|            | 00122 FLEX DOLLARS                             | 480,183.64                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 340,652.05                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 2,109.01  |
|            | 00128 TUITION REFUND                           | 4,863.60  |
|            | 00129 DEATH BENEFIT PAYMENTS                   | 15,927.86                                       |
|            | 00132 MILITARY LEAVE PAY                       | 2,314.04  |
|            | 00133 JURY DUTY PAY                            | 6,666.64  |
|            | 00134 UNION ACTIVITY PAY                       | 27,131.11                                       |
|            | 00135 JOB INJURY PAY                           | 18,391.87                                       |
|            | 00136 UNIFORM & LIEU OF ALLOWANCES             | 21,125.00                                       |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 3,175.89  |
|            | 00150 SICK PAY                                 | 743,882.60                                      |
|            | 00151 HOLIDAY PAY                              | 999,651.97                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 1,410,571.96                                    |
|            | 00160 EMPLOYEE OVERTIME OT                     | 393,231.87                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION        | 4,601,343.76                                    |
|            | 00191 FIREWATCH SALARIES REIMBURSEMENTS        | (76.77)   |
|            | 00192 SALARIES REIMBURSEMENTS                  | (4,785,104.76)                                  |
|            | 00197 WAGE ACCRUALS                            | 40,199.68                                       |
|            | 00198 WAGE ACCRUALS-OTHER ENTITIES             | (823.51)  |
| <b>CR</b>  | <b>CORRECTIONS &amp; REHABILITATION</b>        | <b>212,802,425.44</b>                           |
|            | 00110 EMPLOYEE REGULAR                         | 153,919,178.92                                  |
|            | 00112 PART TIME EMPLOYEE                       | 87,938.53                                       |



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Object & Title    001 SALARIES

| Row Labels | Department Title                                  | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|---|---|
| <b>CR</b>  | <b>00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)</b> | <b>214,746.78</b>                               |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS                  | 45,908.47                                       |
|            | 00122 FLEX DOLLARS                                | 2,954,262.74                                    |
|            | 00125 LONGEVITY PAYMENTS                          | 1,696,514.73                                    |
|            | 00126 WORKING OUT OF CLASSIFICATION               | 58,421.91                                       |
|            | 00128 TUITION REFUND                              | 56,735.06                                       |
|            | 00129 DEATH BENEFIT PAYMENTS                      | 15,609.82                                       |
|            | 00131 MILITARY ACTIVE DUTY                        | 136,075.79                                      |
|            | 00132 MILITARY LEAVE PAY                          | 121,754.38                                      |
|            | 00133 JURY DUTY PAY                               | 53,972.11                                       |
|            | 00134 UNION ACTIVITY PAY                          | 243,944.73                                      |
|            | 00135 JOB INJURY PAY                              | 644,377.06                                      |
|            | 00136 UNIFORM & LIEU OF ALLOWANCES                | 622,973.30                                      |
|            | 00137 TOOL ALLOWANCE                              | 38,632.29                                       |
|            | 00139 AWARDS & SPECIAL RECOGNITION                | 12,520.48                                       |
|            | 00150 SICK PAY                                    | 5,417,582.98                                    |
|            | 00151 HOLIDAY PAY                                 | 10,474,998.03                                   |
|            | 00152 ANNUAL LEAVE PAY                            | 11,537,461.31                                   |
|            | 00153 COMPENSATORY TIME PAY                       | 1,907,321.76                                    |
|            | 00160 EMPLOYEE OVERTIME OT                        | 25,714,064.02                                   |
|            | 00170 EXTRA DUTY PAY                              | 74,416.70                                       |
|            | 00171 EXTRA DUTY REIMBURSEMENTS                   | (86,695.49)                                     |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION           | 1,601,644.00                                    |
|            | 00184 HURRICANE OVERTIME                          | 765,000.00                                      |
|            | 00185 CROSS INDEX OVERTIME DISTRIB                | 1,782,944.00                                    |
|            | 00192 SALARIES REIMBURSEMENTS                     | (2,856,587.85)                                  |
|            | 00193 OVERTIME REIMBURSEMENTS                     | (3,975,832.13)                                  |
|            | 00197 WAGE ACCRUALS                               | (477,458.99)                                    |
| <b>CT</b>  | <b>COMMUNICATIONS AND CUSTOMER EXPERIENCE</b>     | <b>10,110,966.85</b>                            |
|            | 00110 EMPLOYEE REGULAR                            | 8,313,130.29                                    |
|            | 00112 PART TIME EMPLOYEE                          | 147,017.83                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)        | 17,192.72                                       |
|            | 00122 FLEX DOLLARS                                | 166,523.28                                      |
|            | 00125 LONGEVITY PAYMENTS                          | 88,190.95                                       |
|            | 00128 TUITION REFUND                              | 859.80  |
|            | 00133 JURY DUTY PAY                               | 6,145.39  |
|            | 00134 UNION ACTIVITY PAY                          | 53,251.23                                       |
|            | 00135 JOB INJURY PAY                              | 1,685.32  |
|            | 00138 EMPLOYEE SUGGESTION AWARD                   | 794.74  |
|            | 00139 AWARDS & SPECIAL RECOGNITION                | 904.24  |
|            | 00150 SICK PAY                                    | 371,747.19                                      |
|            | 00151 HOLIDAY PAY                                 | 445,800.30                                      |
|            | 00152 ANNUAL LEAVE PAY                            | 583,504.21                                      |
|            | 00160 EMPLOYEE OVERTIME OT                        | 18,089.04                                       |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION           | 11,863.57                                       |
|            | 00184 HURRICANE OVERTIME                          | 46,000.00                                       |
|            | 00192 SALARIES REIMBURSEMENTS                     | (98,697.20)                                     |
|            | 00197 WAGE ACCRUALS                               | (63,036.05)                                     |
| <b>CU</b>  | <b>CULTURAL AFFAIRS</b>                           | <b>5,613,042.82</b>                             |



**MIAMI-DADE COUNTY, FLORIDA**  
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| Row Labels | Department Title                             | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>CU</b>  | <b>00110 EMPLOYEE REGULAR</b>                | <b>4,175,731.26</b>                             |
|            | 00112 PART TIME EMPLOYEE                     | 610,199.78                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)   | 3,677.46  |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS             | 9,164.75  |
|            | 00122 FLEX DOLLARS                           | 70,085.18                                       |
|            | 00125 LONGEVITY PAYMENTS                     | 45,442.65                                       |
|            | 00128 TUITION REFUND                         | 5,021.68  |
|            | 00133 JURY DUTY PAY                          | 2,334.51  |
|            | 00135 JOB INJURY PAY                         | 846.18  |
|            | 00139 AWARDS & SPECIAL RECOGNITION           | 355.36  |
|            | 00150 SICK PAY                               | 162,818.95                                      |
|            | 00151 HOLIDAY PAY                            | 219,005.56                                      |
|            | 00152 ANNUAL LEAVE PAY                       | 277,255.96                                      |
|            | 00160 EMPLOYEE OVERTIME OT                   | 13,682.82                                       |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION      | 246,499.65                                      |
|            | 00192 SALARIES REIMBURSEMENTS                | (246,499.65)                                    |
|            | 00197 WAGE ACCRUALS                          | 17,420.72                                       |
| <b>DS</b>  | <b>SPECIAL-DISASTERS COUNTY WIDE</b>         | <b>47,023.20</b>                                |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION      | 47,023.20                                       |
| <b>EC</b>  | <b>COMMISSION ON ETHICS AND PUBLIC TRUST</b> | <b>1,525,997.70</b>                             |
|            | 00110 EMPLOYEE REGULAR                       | 1,108,345.26                                    |
|            | 00112 PART TIME EMPLOYEE                     | 166,608.80                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)   | 1,087.03  |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS             | 17,637.19                                       |
|            | 00122 FLEX DOLLARS                           | 15,915.96                                       |
|            | 00125 LONGEVITY PAYMENTS                     | 8,035.65  |
|            | 00150 SICK PAY                               | 44,512.43                                       |
|            | 00151 HOLIDAY PAY                            | 59,976.88                                       |
|            | 00152 ANNUAL LEAVE PAY                       | 98,432.13                                       |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION      | 42,307.69                                       |
|            | 00192 SALARIES REIMBURSEMENTS                | (42,307.19)                                     |
|            | 00197 WAGE ACCRUALS                          | 5,445.87  |
| <b>EL</b>  | <b>ELECTIONS</b>                             | <b>6,964,776.99</b>                             |
|            | 00110 EMPLOYEE REGULAR                       | 5,398,262.45                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)   | 84,018.56                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS             | 14,528.72                                       |
|            | 00122 FLEX DOLLARS                           | 102,168.68                                      |
|            | 00125 LONGEVITY PAYMENTS                     | 53,422.82                                       |
|            | 00128 TUITION REFUND                         | 3,604.00  |
|            | 00133 JURY DUTY PAY                          | 6,917.12  |
|            | 00135 JOB INJURY PAY                         | 137.69  |
|            | 00139 AWARDS & SPECIAL RECOGNITION           | 177.69  |
|            | 00150 SICK PAY                               | 141,246.41                                      |
|            | 00151 HOLIDAY PAY                            | 292,791.36                                      |
|            | 00152 ANNUAL LEAVE PAY                       | 380,664.95                                      |
|            | 00160 EMPLOYEE OVERTIME OT                   | 442,249.32                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION      | 22,121.40                                       |
|            | 00197 WAGE ACCRUALS                          | 22,465.82                                       |
| <b>ET</b>  | <b>INFORMATION TECHNOLOGY DEPARTMENT</b>     | <b>82,600,943.21</b>                            |



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| Row Labels | Department Title                               | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>ET</b>  | <b>00110 EMPLOYEE REGULAR</b>                  | <b>67,194,771.95</b>                            |
|            | 00112 PART TIME EMPLOYEE                       | 29,012.27                                       |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 210,868.19                                      |
|            | 00116 EMERGENCY PREPAREDNESS PAY               | (577.37)  |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 16,703.81                                       |
|            | 00122 FLEX DOLLARS                             | 867,710.12                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 1,247,543.57                                    |
|            | 00128 TUITION REFUND                           | 53,295.61                                       |
|            | 00131 MILITARY ACTIVE DUTY                     | 10,224.81                                       |
|            | 00132 MILITARY LEAVE PAY                       | 3,402.97  |
|            | 00133 JURY DUTY PAY                            | 28,134.87                                       |
|            | 00134 UNION ACTIVITY PAY                       | 612.67  |
|            | 00135 JOB INJURY PAY                           | 3,139.64  |
|            | 00137 TOOL ALLOWANCE                           | 61,238.56                                       |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 10,409.44                                       |
|            | 00150 SICK PAY                                 | 1,326,877.27                                    |
|            | 00151 HOLIDAY PAY                              | 3,602,103.06                                    |
|            | 00152 ANNUAL LEAVE PAY                         | 5,270,188.16                                    |
|            | 00160 EMPLOYEE OVERTIME OT                     | 1,338,126.54                                    |
|            | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 1,219,692.42                                    |
|            | 00184 HURRICANE OVERTIME                       | 46,000.00                                       |
|            | 00197 WAGE ACCRUALS                            | 61,464.65                                       |
| <b>FN</b>  | <b>FINANCE DEPARTMENT</b>                      | <b>22,206,619.76</b>                            |
|            | 00110 EMPLOYEE REGULAR                         | 18,110,023.19                                   |
|            | 00112 PART TIME EMPLOYEE                       | 144,695.01                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 52,514.09                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 22,908.51                                       |
|            | 00122 FLEX DOLLARS                             | 375,246.64                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 213,992.01                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 6,222.30  |
|            | 00128 TUITION REFUND                           | 22,172.56                                       |
|            | 00133 JURY DUTY PAY                            | 19,322.00                                       |
|            | 00135 JOB INJURY PAY                           | 392.83  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 101,852.91                                      |
|            | 00150 SICK PAY                                 | 670,604.78                                      |
|            | 00151 HOLIDAY PAY                              | 976,612.67                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 1,273,270.45                                    |
|            | 00160 EMPLOYEE OVERTIME OT                     | 93,519.51                                       |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION        | 1,509,041.36                                    |
|            | 00192 SALARIES REIMBURSEMENTS                  | (1,433,816.66)                                  |
|            | 00197 WAGE ACCRUALS                            | 48,045.60                                       |
| <b>FR</b>  | <b>FIRE DEPARTMENT</b>                         | <b>263,537,502.58</b>                           |
|            | 00110 EMPLOYEE REGULAR                         | 194,934,057.02                                  |
|            | 00112 PART TIME EMPLOYEE                       | 1,706,452.36                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 29,778.82                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 80,057.40                                       |
|            | 00122 FLEX DOLLARS                             | 2,723,280.23                                    |
|            | 00125 LONGEVITY PAYMENTS                       | 1,862,549.59                                    |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 2,937,950.74                                    |



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| Row Labels | Department Title                               | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>FR</b>  | <b>00128 TUITION REFUND</b>                    | <b>171,606.45</b>                               |
|            | 00129 DEATH BENEFIT PAYMENTS                   | 12,021.58                                       |
|            | 00131 MILITARY ACTIVE DUTY                     | 257,368.43                                      |
|            | 00132 MILITARY LEAVE PAY                       | 220,596.68                                      |
|            | 00133 JURY DUTY PAY                            | 42,476.81                                       |
|            | 00134 UNION ACTIVITY PAY                       | 434,984.17                                      |
|            | 00135 JOB INJURY PAY                           | 977,349.96                                      |
|            | 00137 TOOL ALLOWANCE                           | 41,056.65                                       |
|            | 00138 EMPLOYEE SUGGESTION AWARD                | 7,857.21  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 11,360.26                                       |
|            | 00150 SICK PAY                                 | 6,183,673.15                                    |
|            | 00151 HOLIDAY PAY                              | 10,966,667.83                                   |
|            | 00152 ANNUAL LEAVE PAY                         | 13,793,548.68                                   |
|            | 00153 COMPENSATORY TIME PAY                    | 447,817.68                                      |
|            | 00160 EMPLOYEE OVERTIME OT                     | 23,828,265.44                                   |
|            | 00162 OT SPECIAL EVENTS POLICE / FIRE          | 745,525.43                                      |
|            | 00170 EXTRA DUTY PAY                           | 2,447,074.30                                    |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION        | 237,829.69                                      |
|            | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 56,283.82                                       |
|            | 00185 CROSS INDEX OVERTIME DISTRIB             | 721.49  |
|            | 00189 AIR RESCUE OVERTIME REIMBURSEMENT        | (2,026.15)                                      |
|            | 00192 SALARIES REIMBURSEMENTS                  | (284,771.76)                                    |
|            | 00194 EIP REIMBURSEMENTS                       | (871,829.60)                                    |
|            | 00197 WAGE ACCRUALS                            | (462,081.78)                                    |
| <b>GG</b>  | <b>GENERAL GOVERNMENT</b>                      | <b>(230,382.87)</b>                             |
|            | 00110 EMPLOYEE REGULAR                         | 422,662.12                                      |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 44,719.00                                       |
|            | 00125 LONGEVITY PAYMENTS                       | 2,700.53  |
|            | 00129 DEATH BENEFIT PAYMENTS                   | 8,436.00  |
|            | 00150 SICK PAY                                 | 728.64  |
|            | 00151 HOLIDAY PAY                              | 20,095.44                                       |
|            | 00152 ANNUAL LEAVE PAY                         | 38,018.40                                       |
|            | 00192 SALARIES REIMBURSEMENTS                  | (230,895.00)                                    |
|            | 00194 EIP REIMBURSEMENTS                       | (536,550.30)                                    |
|            | 00197 WAGE ACCRUALS                            | (297.70)  |
| <b>HR</b>  | <b>HUMAN RESOURCES</b>                         | <b>6,294,064.42</b>                             |
|            | 00110 EMPLOYEE REGULAR                         | 6,838,175.04                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 15,906.68                                       |
|            | 00122 FLEX DOLLARS                             | 117,277.74                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 108,225.94                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 420.20  |
|            | 00128 TUITION REFUND                           | 6,042.00  |
|            | 00131 MILITARY ACTIVE DUTY                     | 592.92  |
|            | 00132 MILITARY LEAVE PAY                       | 1,159.43  |
|            | 00133 JURY DUTY PAY                            | 3,695.76  |
|            | 00135 JOB INJURY PAY                           | 2,166.26  |
|            | 00138 EMPLOYEE SUGGESTION AWARD                | 601.51  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 91,785.38                                       |
|            | 00150 SICK PAY                                 | 181,300.54                                      |



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|------------|--|---|
| <b>HR</b>  | <b>00151 HOLIDAY PAY</b>                   | <b>368,879.33</b>                               |
|            | 00152 ANNUAL LEAVE PAY                     | 507,220.97                                      |
|            | 00160 EMPLOYEE OVERTIME OT                 | 11,803.94                                       |
|            | 00192 SALARIES REIMBURSEMENTS              | (1,981,566.11)                                  |
|            | 00197 WAGE ACCRUALS                        | 20,376.89                                       |
| <b>HT</b>  | <b>HOMELESS TRUST</b>                      | <b>1,492,519.28</b>                             |
|            | 00110 EMPLOYEE REGULAR                     | 1,262,277.23                                    |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 3,036.21  |
|            | 00122 FLEX DOLLARS                         | 17,716.28                                       |
|            | 00125 LONGEVITY PAYMENTS                   | 15,935.40                                       |
|            | 00133 JURY DUTY PAY                        | 587.48  |
|            | 00150 SICK PAY                             | 25,548.23                                       |
|            | 00151 HOLIDAY PAY                          | 64,803.08                                       |
|            | 00152 ANNUAL LEAVE PAY                     | 98,624.02                                       |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 1,547,941.66                                    |
|            | 00192 SALARIES REIMBURSEMENTS              | (1,547,941.66)                                  |
|            | 00197 WAGE ACCRUALS                        | 3,991.35  |
| <b>HU</b>  | <b>HURRICANE RECOVERY</b>                  | <b>20,599,680.62</b>                            |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 362,294.55                                      |
|            | 00183 HURRICANE SALARIES                   | 6,449,816.27                                    |
|            | 00184 HURRICANE OVERTIME                   | 13,787,569.80                                   |
| <b>ID</b>  | <b>INTERNAL SERVICES DEPARTMENT</b>        | <b>59,892,625.16</b>                            |
|            | 00110 EMPLOYEE REGULAR                     | 46,334,179.15                                   |
|            | 00112 PART TIME EMPLOYEE                   | 422,399.90                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 112,500.64                                      |
|            | 00116 EMERGENCY PREPAREDNESS PAY           | 134.10  |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 71,731.19                                       |
|            | 00122 FLEX DOLLARS                         | 891,885.16                                      |
|            | 00125 LONGEVITY PAYMENTS                   | 495,388.95                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION        | 3,677.54  |
|            | 00128 TUITION REFUND                       | 37,092.90                                       |
|            | 00129 DEATH BENEFIT PAYMENTS               | 22,126.36                                       |
|            | 00131 MILITARY ACTIVE DUTY                 | 11,638.17                                       |
|            | 00132 MILITARY LEAVE PAY                   | 5,774.89  |
|            | 00133 JURY DUTY PAY                        | 32,815.26                                       |
|            | 00134 UNION ACTIVITY PAY                   | 13,027.86                                       |
|            | 00135 JOB INJURY PAY                       | 110,502.48                                      |
|            | 00136 UNIFORM & LIEU OF ALLOWANCES         | (207.79)  |
|            | 00137 TOOL ALLOWANCE                       | 152,924.87                                      |
|            | 00139 AWARDS & SPECIAL RECOGNITION         | 6,759.00  |
|            | 00150 SICK PAY                             | 1,455,555.48                                    |
|            | 00151 HOLIDAY PAY                          | 2,505,910.76                                    |
|            | 00152 ANNUAL LEAVE PAY                     | 3,136,784.97                                    |
|            | 00160 EMPLOYEE OVERTIME OT                 | 3,525,591.45                                    |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 1,851,254.87                                    |
|            | 00184 HURRICANE OVERTIME                   | 65,000.00                                       |
|            | 00192 SALARIES REIMBURSEMENTS              | (1,423,612.93)                                  |
|            | 00197 WAGE ACCRUALS                        | 51,789.93                                       |
| <b>IG</b>  | <b>MIAMI-DADE C0 INSPECTOR GENERAL</b>     | <b>4,259,432.42</b>                             |



**MIAMI-DADE COUNTY, FLORIDA**  
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**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                           | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>IG</b>  | <b>00110 EMPLOYEE REGULAR</b>              | <b>3,389,837.02</b>                             |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 219,836.12                                      |
|            | 00122 FLEX DOLLARS                         | 37,681.30                                       |
|            | 00125 LONGEVITY PAYMENTS                   | 19,613.27                                       |
|            | 00128 TUITION REFUND                       | 34,482.18                                       |
|            | 00133 JURY DUTY PAY                        | 2,526.39  |
|            | 00135 JOB INJURY PAY                       | 1,185.67  |
|            | 00142 CELL PHONE ALLOWANCE (TAXABLE)       | 26,895.00                                       |
|            | 00150 SICK PAY                             | 120,000.75                                      |
|            | 00151 HOLIDAY PAY                          | 178,548.26                                      |
|            | 00152 ANNUAL LEAVE PAY                     | 215,658.25                                      |
|            | 00197 WAGE ACCRUALS                        | 13,168.21                                       |
| <b>JU</b>  | <b>JUVENILE ASSESSMENT CENTER (JAC)</b>    | <b>6,309,547.24</b>                             |
|            | 00110 EMPLOYEE REGULAR                     | 4,807,884.76                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 16,170.07                                       |
|            | 00122 FLEX DOLLARS                         | 103,424.00                                      |
|            | 00125 LONGEVITY PAYMENTS                   | 52,380.63                                       |
|            | 00126 WORKING OUT OF CLASSIFICATION        | 1,122.27  |
|            | 00133 JURY DUTY PAY                        | 2,488.72  |
|            | 00135 JOB INJURY PAY                       | 16,919.57                                       |
|            | 00139 AWARDS & SPECIAL RECOGNITION         | 363.29  |
|            | 00150 SICK PAY                             | 223,576.79                                      |
|            | 00151 HOLIDAY PAY                          | 262,201.43                                      |
|            | 00152 ANNUAL LEAVE PAY                     | 358,547.36                                      |
|            | 00160 EMPLOYEE OVERTIME OT                 | 28,590.79                                       |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 1,123,719.49                                    |
|            | 00192 SALARIES REIMBURSEMENTS              | (690,761.69)                                    |
|            | 00197 WAGE ACCRUALS                        | 2,919.76  |
| <b>LB</b>  | <b>LIBRARIES</b>                           | <b>24,258,170.52</b>                            |
|            | 00110 EMPLOYEE REGULAR                     | 18,852,684.73                                   |
|            | 00112 PART TIME EMPLOYEE                   | 1,286,272.85                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 92,334.70                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 1,460.26  |
|            | 00122 FLEX DOLLARS                         | 467,564.46                                      |
|            | 00125 LONGEVITY PAYMENTS                   | 235,599.03                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION        | 8,170.52  |
|            | 00128 TUITION REFUND                       | 37,551.97                                       |
|            | 00129 DEATH BENEFIT PAYMENTS               | 9,817.18  |
|            | 00133 JURY DUTY PAY                        | 9,295.25  |
|            | 00134 UNION ACTIVITY PAY                   | 345.49  |
|            | 00135 JOB INJURY PAY                       | 17,235.99                                       |
|            | 00137 TOOL ALLOWANCE                       | 9,127.17  |
|            | 00139 AWARDS & SPECIAL RECOGNITION         | 1,704.17  |
|            | 00142 CELL PHONE ALLOWANCE (TAXABLE)       | 153.92  |
|            | 00150 SICK PAY                             | 710,877.88                                      |
|            | 00151 HOLIDAY PAY                          | 944,871.83                                      |
|            | 00152 ANNUAL LEAVE PAY                     | 1,423,293.24                                    |
|            | 00160 EMPLOYEE OVERTIME OT                 | 96,848.88                                       |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 1,785,204.38                                    |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                               | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>LB</b>  | 00192 SALARIES REIMBURSEMENTS                  | (1,786,289.44)                                  |
|            | 00193 OVERTIME REIMBURSEMENTS                  | (455.00)  |
|            | 00197 WAGE ACCRUALS                            | 54,501.06                                       |
| <b>MA</b>  | <b>OFFICE OF THE MAYOR</b>                     | <b>2,932,144.05</b>                             |
|            | 00110 EMPLOYEE REGULAR                         | 2,902,845.89                                    |
|            | 00111 COMPENSATION OF ELECTED OFFICIALS        | 149,999.98                                      |
|            | 00112 PART TIME EMPLOYEE                       | 26,011.00                                       |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 914.29  |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | (0.09)  |
|            | 00122 FLEX DOLLARS                             | 30,028.16                                       |
|            | 00125 LONGEVITY PAYMENTS                       | 23,325.55                                       |
|            | 00128 TUITION REFUND                           | 5,636.88  |
|            | 00132 MILITARY LEAVE PAY                       | 4,987.66  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 3,283.00  |
|            | 00150 SICK PAY                                 | 80,494.28                                       |
|            | 00151 HOLIDAY PAY                              | 155,171.66                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 128,868.76                                      |
|            | 00160 EMPLOYEE OVERTIME OT                     | 410.03  |
|            | 00192 SALARIES REIMBURSEMENTS                  | (591,231.08)                                    |
|            | 00197 WAGE ACCRUALS                            | 11,398.08                                       |
| <b>ME</b>  | <b>MEDICAL EXAMINER</b>                        | <b>6,695,706.67</b>                             |
|            | 00110 EMPLOYEE REGULAR                         | 5,528,875.81                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 9,148.39  |
|            | 00122 FLEX DOLLARS                             | 87,100.72                                       |
|            | 00125 LONGEVITY PAYMENTS                       | 57,181.21                                       |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 1,098.60  |
|            | 00128 TUITION REFUND                           | 14,506.49                                       |
|            | 00131 MILITARY ACTIVE DUTY                     | 2,520.00  |
|            | 00132 MILITARY LEAVE PAY                       | 7,066.59  |
|            | 00133 JURY DUTY PAY                            | 810.34  |
|            | 00135 JOB INJURY PAY                           | 787.11  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 1,200.74  |
|            | 00150 SICK PAY                                 | 196,276.48                                      |
|            | 00151 HOLIDAY PAY                              | 347,273.04                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 357,153.54                                      |
|            | 00160 EMPLOYEE OVERTIME OT                     | 80,798.25                                       |
|            | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 6,644.59  |
|            | 00197 WAGE ACCRUALS                            | (2,735.23)                                      |
| <b>MM</b>  | <b>MIAMI-DADE ECONOMIC ADVOCACY TRUST</b>      | <b>1,262,007.66</b>                             |
|            | 00110 EMPLOYEE REGULAR                         | 1,026,476.27                                    |
|            | 00113 VACATION RELIEF AND SEASONAL HELP        | 35,353.88                                       |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 264.00  |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 23,707.88                                       |
|            | 00122 FLEX DOLLARS                             | 17,745.14                                       |
|            | 00125 LONGEVITY PAYMENTS                       | 11,522.10                                       |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 520.78  |
|            | 00133 JURY DUTY PAY                            | 212.11  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 185.60  |
|            | 00150 SICK PAY                                 | 37,895.12                                       |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                                  | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|---|---|
| <b>MM</b>  | 00151 HOLIDAY PAY                                 | 54,876.37                                       |
|            | 00152 ANNUAL LEAVE PAY                            | 49,846.57                                       |
|            | 00160 EMPLOYEE OVERTIME OT                        | 615.25  |
|            | 00197 WAGE ACCRUALS                               | 2,786.59  |
| <b>MP</b>  | <b>METROPOLITAN PLANNING ORGANIZATION</b>         | <b>2,325,790.94</b>                             |
|            | 00110 EMPLOYEE REGULAR                            | 1,875,210.81                                    |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS                  | 41,568.44                                       |
|            | 00122 FLEX DOLLARS                                | 22,004.22                                       |
|            | 00125 LONGEVITY PAYMENTS                          | 23,392.97                                       |
|            | 00133 JURY DUTY PAY                               | 2,829.44  |
|            | 00150 SICK PAY                                    | 25,047.64                                       |
|            | 00151 HOLIDAY PAY                                 | 96,501.19                                       |
|            | 00152 ANNUAL LEAVE PAY                            | 128,504.33                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION           | 2,333,868.16                                    |
|            | 00192 SALARIES REIMBURSEMENTS                     | (2,231,046.60)                                  |
|            | 00197 WAGE ACCRUALS                               | 7,910.34  |
| <b>MT</b>  | <b>DEPT OF TRNSPRTION &amp; PUBLIC WORKS FY16</b> | <b>261,366,224.26</b>                           |
|            | 00110 EMPLOYEE REGULAR                            | 180,792,752.75                                  |
|            | 00112 PART TIME EMPLOYEE                          | 8,209,913.19                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)        | 346,759.82                                      |
|            | 00116 EMERGENCY PREPAREDNESS PAY                  | 335,035.50                                      |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS                  | 43,335.50                                       |
|            | 00122 FLEX DOLLARS                                | 3,871,509.68                                    |
|            | 00124 SALARY BONUS                                | 67,188.93                                       |
|            | 00125 LONGEVITY PAYMENTS                          | 2,363,131.69                                    |
|            | 00126 WORKING OUT OF CLASSIFICATION               | 11,903.05                                       |
|            | 00128 TUITION REFUND                              | 106,078.19                                      |
|            | 00129 DEATH BENEFIT PAYMENTS                      | 73,268.52                                       |
|            | 00131 MILITARY ACTIVE DUTY                        | 25,832.15                                       |
|            | 00132 MILITARY LEAVE PAY                          | 24,514.35                                       |
|            | 00133 JURY DUTY PAY                               | 76,332.84                                       |
|            | 00134 UNION ACTIVITY PAY                          | 1,364,527.97                                    |
|            | 00135 JOB INJURY PAY                              | 1,109,666.10                                    |
|            | 00136 UNIFORM & LIEU OF ALLOWANCES                | 312,296.78                                      |
|            | 00137 TOOL ALLOWANCE                              | 242,119.96                                      |
|            | 00139 AWARDS & SPECIAL RECOGNITION                | 25,725.18                                       |
|            | 00150 SICK PAY                                    | 7,769,294.27                                    |
|            | 00151 HOLIDAY PAY                                 | 8,415,242.14                                    |
|            | 00152 ANNUAL LEAVE PAY                            | 12,993,124.92                                   |
|            | 00160 EMPLOYEE OVERTIME OT                        | 44,242,131.25                                   |
|            | 00171 EXTRA DUTY REIMBURSEMENTS                   | (160,600.72)                                    |
|            | 00176 FEDERAL SALARIES REIMBURSEMENTS             | (57,752,685.12)                                 |
|            | 00178 STATE SALARIES REIMBURSEMENTS               | (30,568,777.29)                                 |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION           | 91,132,765.08                                   |
|            | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY    | 21,560.93                                       |
|            | 00184 HURRICANE OVERTIME                          | 111,000.00                                      |
|            | 00185 CROSS INDEX OVERTIME DISTRIB                | 2,821.50  |
|            | 00192 SALARIES REIMBURSEMENTS                     | (13,476,661.50)                                 |
|            | 00193 OVERTIME REIMBURSEMENTS                     | (259,755.46)                                    |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                               | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>MT</b>  | 00197 WAGE ACCRUALS                            | (505,127.89)                                    |
| <b>ND</b>  | <b>NON-DEPARTMENT</b>                          | <b>3,765,896.30</b>                             |
|            | 00110 EMPLOYEE REGULAR                         | 2,158,207.32                                    |
|            | 00112 PART TIME EMPLOYEE                       | 101,426.28                                      |
|            | 00113 VACATION RELIEF AND SEASONAL HELP        | 5,538.46  |
|            | 00122 FLEX DOLLARS                             | 38,494.40                                       |
|            | 00125 LONGEVITY PAYMENTS                       | 24,806.53                                       |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 363.29  |
|            | 00150 SICK PAY                                 | 110,186.41                                      |
|            | 00151 HOLIDAY PAY                              | 111,701.96                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 167,564.55                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION        | 704,283.07                                      |
|            | 00192 SALARIES REIMBURSEMENTS                  | 332,273.49                                      |
|            | 00197 WAGE ACCRUALS                            | 11,050.54                                       |
| <b>OC</b>  | <b>ADMINISTRATIVE OFFICE OF THE COURTS</b>     | <b>12,693,306.33</b>                            |
|            | 00110 EMPLOYEE REGULAR                         | 10,610,361.21                                   |
|            | 00112 PART TIME EMPLOYEE                       | 408,550.43                                      |
|            | 00122 FLEX DOLLARS                             | 279,611.14                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 79,530.70                                       |
|            | 00128 TUITION REFUND                           | 6,091.00  |
|            | 00131 MILITARY ACTIVE DUTY                     | 1,210.00  |
|            | 00133 JURY DUTY PAY                            | 1,192.30  |
|            | 00135 JOB INJURY PAY                           | 15,121.95                                       |
|            | 00138 EMPLOYEE SUGGESTION AWARD                | 169.67  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 177.69  |
|            | 00150 SICK PAY                                 | 280,401.44                                      |
|            | 00151 HOLIDAY PAY                              | 525,840.04                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 410,006.79                                      |
|            | 00160 EMPLOYEE OVERTIME OT                     | 16,444.10                                       |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION        | 19,330.57                                       |
|            | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 15,335.56                                       |
|            | 00192 SALARIES REIMBURSEMENTS                  | (461.73)  |
|            | 00197 WAGE ACCRUALS                            | 24,393.47                                       |
| <b>PA</b>  | <b>PROPERTY APPRAISER</b>                      | <b>27,904,037.66</b>                            |
|            | 00110 EMPLOYEE REGULAR                         | 22,772,473.88                                   |
|            | 00113 VACATION RELIEF AND SEASONAL HELP        | 280,518.42                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 21,972.21                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 27,274.78                                       |
|            | 00122 FLEX DOLLARS                             | 430,708.88                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 251,853.76                                      |
|            | 00128 TUITION REFUND                           | 15,133.04                                       |
|            | 00133 JURY DUTY PAY                            | 10,752.02                                       |
|            | 00134 UNION ACTIVITY PAY                       | 422.46  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 3,040.56  |
|            | 00150 SICK PAY                                 | 958,132.75                                      |
|            | 00151 HOLIDAY PAY                              | 1,220,157.31                                    |
|            | 00152 ANNUAL LEAVE PAY                         | 1,678,757.15                                    |
|            | 00160 EMPLOYEE OVERTIME OT                     | 184,421.55                                      |
|            | 00197 WAGE ACCRUALS                            | 48,418.89                                       |



**MIAMI-DADE COUNTY, FLORIDA**  
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**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                           | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>PD</b>  | <b>METRO-DADE POLICE DEPARTMENT</b>        | <b>368,312,460.89</b>                           |
|            | 00110 EMPLOYEE REGULAR                     | 262,367,133.11                                  |
|            | 00112 PART TIME EMPLOYEE                   | 4,802,665.52                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 179,614.13                                      |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 31,862.49                                       |
|            | 00122 FLEX DOLLARS                         | 4,241,580.10                                    |
|            | 00125 LONGEVITY PAYMENTS                   | 3,628,055.22                                    |
|            | 00126 WORKING OUT OF CLASSIFICATION        | 643,251.15                                      |
|            | 00128 TUITION REFUND                       | 228,110.30                                      |
|            | 00129 DEATH BENEFIT PAYMENTS               | 51,317.68                                       |
|            | 00131 MILITARY ACTIVE DUTY                 | 298,400.97                                      |
|            | 00132 MILITARY LEAVE PAY                   | 251,687.83                                      |
|            | 00133 JURY DUTY PAY                        | 19,215.80                                       |
|            | 00134 UNION ACTIVITY PAY                   | 323,669.90                                      |
|            | 00135 JOB INJURY PAY                       | 853,223.37                                      |
|            | 00136 UNIFORM & LIEU OF ALLOWANCES         | 1,123,467.62                                    |
|            | 00137 TOOL ALLOWANCE                       | 16,783.56                                       |
|            | 00139 AWARDS & SPECIAL RECOGNITION         | 19,333.71                                       |
|            | 00150 SICK PAY                             | 4,493,751.40                                    |
|            | 00151 HOLIDAY PAY                          | 14,857,185.78                                   |
|            | 00152 ANNUAL LEAVE PAY                     | 18,468,739.55                                   |
|            | 00153 COMPENSATORY TIME PAY                | 10,418,042.66                                   |
|            | 00160 EMPLOYEE OVERTIME OT                 | 50,300,485.53                                   |
|            | 00170 EXTRA DUTY PAY                       | 9,632,023.97                                    |
|            | 00171 EXTRA DUTY REIMBURSEMENTS            | (9,632,023.97)                                  |
|            | 00173 OFF REGULAR DUTY DISTRIBUTIONS       | 12,527,509.79                                   |
|            | 00174 OVERTIME FEDERAL REIMBURSEMENT       | (3,005,613.47)                                  |
|            | 00175 OVERTIME STATE REIMBURSEMENT         | (981,161.17)                                    |
|            | 00176 FEDERAL SALARIES REIMBURSEMENTS      | (1,269,555.06)                                  |
|            | 00178 STATE SALARIES REIMBURSEMENTS        | (2,136,036.84)                                  |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 6,510,912.52                                    |
|            | 00184 HURRICANE OVERTIME                   | 2,710,595.68                                    |
|            | 00185 CROSS INDEX OVERTIME DISTRIB         | 8,491,180.02                                    |
|            | 00192 SALARIES REIMBURSEMENTS              | (8,331,924.16)                                  |
|            | 00193 OVERTIME REIMBURSEMENTS              | (21,231,540.28)                                 |
|            | 00197 WAGE ACCRUALS                        | (2,589,483.52)                                  |
| <b>PE</b>  | <b>REGULATORY &amp; ECONOMIC RESOURCES</b> | <b>69,837,290.22</b>                            |
|            | 00110 EMPLOYEE REGULAR                     | 56,631,704.83                                   |
|            | 00112 PART TIME EMPLOYEE                   | 68,222.52                                       |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 169,514.40                                      |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 51,732.96                                       |
|            | 00122 FLEX DOLLARS                         | 999,792.02                                      |
|            | 00125 LONGEVITY PAYMENTS                   | 858,702.72                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION        | 10,991.68                                       |
|            | 00128 TUITION REFUND                       | 54,562.73                                       |
|            | 00129 DEATH BENEFIT PAYMENTS               | 14,791.35                                       |
|            | 00131 MILITARY ACTIVE DUTY                 | 13,619.40                                       |
|            | 00132 MILITARY LEAVE PAY                   | 9,501.56  |
|            | 00133 JURY DUTY PAY                        | 41,596.29                                       |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                           | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>PE</b>  | <b>00134 UNION ACTIVITY PAY</b>            | <b>268.02</b>                                   |
|            | 00135 JOB INJURY PAY                       | 38,084.14                                       |
|            | 00137 TOOL ALLOWANCE                       | 2,636.49  |
|            | 00138 EMPLOYEE SUGGESTION AWARD            | 1,350.41  |
|            | 00139 AWARDS & SPECIAL RECOGNITION         | 7,164.90  |
|            | 00142 CELL PHONE ALLOWANCE (TAXABLE)       | 780.00  |
|            | 00150 SICK PAY                             | 2,142,258.44                                    |
|            | 00151 HOLIDAY PAY                          | 3,043,951.69                                    |
|            | 00152 ANNUAL LEAVE PAY                     | 4,303,298.24                                    |
|            | 00160 EMPLOYEE OVERTIME OT                 | 1,035,859.61                                    |
|            | 00170 EXTRA DUTY PAY                       | 461,480.00                                      |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | (263,633.48)                                    |
|            | 00184 HURRICANE OVERTIME                   | 24,000.00                                       |
|            | 00192 SALARIES REIMBURSEMENTS              | (3,586.69)                                      |
|            | 00197 WAGE ACCRUALS                        | 118,645.99                                      |
| <b>PR</b>  | <b>PARKS, RECREATION AND OPEN SPACES</b>   | <b>61,576,352.56</b>                            |
|            | 00110 EMPLOYEE REGULAR                     | 42,350,025.18                                   |
|            | 00112 PART TIME EMPLOYEE                   | 20,478,403.42                                   |
|            | 00113 VACATION RELIEF AND SEASONAL HELP    | 25,961.84                                       |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 110,746.39                                      |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS           | 37,951.71                                       |
|            | 00122 FLEX DOLLARS                         | 1,219,383.61                                    |
|            | 00125 LONGEVITY PAYMENTS                   | 449,861.36                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION        | 150,091.61                                      |
|            | 00128 TUITION REFUND                       | 29,435.93                                       |
|            | 00129 DEATH BENEFIT PAYMENTS               | 28,142.38                                       |
|            | 00131 MILITARY ACTIVE DUTY                 | 9,205.64  |
|            | 00132 MILITARY LEAVE PAY                   | 10,955.70                                       |
|            | 00133 JURY DUTY PAY                        | 19,893.38                                       |
|            | 00134 UNION ACTIVITY PAY                   | 296.25  |
|            | 00135 JOB INJURY PAY                       | 119,873.63                                      |
|            | 00137 TOOL ALLOWANCE                       | 37,128.84                                       |
|            | 00139 AWARDS & SPECIAL RECOGNITION         | 3,493.12  |
|            | 00150 SICK PAY                             | 1,914,117.37                                    |
|            | 00151 HOLIDAY PAY                          | 2,149,761.77                                    |
|            | 00152 ANNUAL LEAVE PAY                     | 3,158,042.01                                    |
|            | 00160 EMPLOYEE OVERTIME OT                 | 1,832,482.53                                    |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION    | 2,213,304.09                                    |
|            | 00183 HURRICANE SALARIES                   | (5.00)  |
|            | 00184 HURRICANE OVERTIME                   | 93,000.00                                       |
|            | 00192 SALARIES REIMBURSEMENTS              | (13,499,318.42)                                 |
|            | 00193 OVERTIME REIMBURSEMENTS              | (1,455,587.95)                                  |
|            | 00197 WAGE ACCRUALS                        | 89,706.17                                       |
| <b>SA</b>  | <b>STATE ATTORNEY OFFICE</b>               | <b>1,085,043.20</b>                             |
|            | 00110 EMPLOYEE REGULAR                     | 285,611.57                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 585.45  |
|            | 00122 FLEX DOLLARS                         | 10,618.08                                       |
|            | 00125 LONGEVITY PAYMENTS                   | 882.26  |
|            | 00150 SICK PAY                             | 12,642.24                                       |



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels | Department Title                               | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|------------|--|---|
| <b>SA</b>  | 00151 HOLIDAY PAY                              | 15,190.08                                       |
|            | 00152 ANNUAL LEAVE PAY                         | 12,429.75                                       |
|            | 00160 EMPLOYEE OVERTIME OT                     | 874.22  |
|            | 00192 SALARIES REIMBURSEMENTS                  | 747,643.65                                      |
|            | 00197 WAGE ACCRUALS                            | (1,434.10)                                      |
| <b>SP</b>  | <b>SEAPORT</b>                                 | <b>21,765,196.45</b>                            |
|            | 00110 EMPLOYEE REGULAR                         | 17,334,139.19                                   |
|            | 00112 PART TIME EMPLOYEE                       | 2,682,918.28                                    |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 29,567.83                                       |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 8,833.02  |
|            | 00122 FLEX DOLLARS                             | 425,633.70                                      |
|            | 00125 LONGEVITY PAYMENTS                       | 225,493.50                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 10,200.91                                       |
|            | 00131 MILITARY ACTIVE DUTY                     | 12,471.02                                       |
|            | 00132 MILITARY LEAVE PAY                       | 9,564.38  |
|            | 00133 JURY DUTY PAY                            | 6,657.42  |
|            | 00134 UNION ACTIVITY PAY                       | 26,275.89                                       |
|            | 00135 JOB INJURY PAY                           | 110,962.33                                      |
|            | 00137 TOOL ALLOWANCE                           | 30,996.58                                       |
|            | 00138 EMPLOYEE SUGGESTION AWARD                | 1,276.57  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 1,283.36  |
|            | 00150 SICK PAY                                 | 705,598.58                                      |
|            | 00151 HOLIDAY PAY                              | 944,238.75                                      |
|            | 00152 ANNUAL LEAVE PAY                         | 1,359,441.70                                    |
|            | 00160 EMPLOYEE OVERTIME OT                     | 1,642,256.99                                    |
|            | 00180 CROSS INDEX SALARIES DISTRIBUTION        | 7,632.53  |
|            | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 214,163.00                                      |
|            | 00192 SALARIES REIMBURSEMENTS                  | (4,025,877.14)                                  |
|            | 00197 WAGE ACCRUALS                            | 1,468.06  |
| <b>SW</b>  | <b>SOLID WASTE MANAGEMENT</b>                  | <b>62,525,123.36</b>                            |
|            | 00110 EMPLOYEE REGULAR                         | 42,798,984.78                                   |
|            | 00112 PART TIME EMPLOYEE                       | 316,373.60                                      |
|            | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 57,324.63                                       |
|            | 00116 EMERGENCY PREPAREDNESS PAY               | (1,021.05)                                      |
|            | 00120 EXECUTIVE BENEFIT PAYMENTS               | 28,914.61                                       |
|            | 00122 FLEX DOLLARS                             | 1,068,606.66                                    |
|            | 00125 LONGEVITY PAYMENTS                       | 714,906.46                                      |
|            | 00126 WORKING OUT OF CLASSIFICATION            | 31,965.07                                       |
|            | 00128 TUITION REFUND                           | 12,233.06                                       |
|            | 00129 DEATH BENEFIT PAYMENTS                   | 16,636.32                                       |
|            | 00131 MILITARY ACTIVE DUTY                     | 4,905.73  |
|            | 00132 MILITARY LEAVE PAY                       | 4,560.57  |
|            | 00133 JURY DUTY PAY                            | 18,476.17                                       |
|            | 00134 UNION ACTIVITY PAY                       | 148,805.57                                      |
|            | 00135 JOB INJURY PAY                           | 236,914.96                                      |
|            | 00136 UNIFORM & LIEU OF ALLOWANCES             | 156,363.63                                      |
|            | 00137 TOOL ALLOWANCE                           | 4,914.53  |
|            | 00138 EMPLOYEE SUGGESTION AWARD                | 734.98  |
|            | 00139 AWARDS & SPECIAL RECOGNITION             | 18,040.12                                       |



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
Indirect Cost Rate Base Computation**

Object & Title    001 SALARIES

| Row Labels         | Department Title                           | Sum of YTD - Actual + Inter. + Intra. Exp. Bal. |
|--------------------|--|---|
| <b>SW</b>          | 00150 SICK PAY                             | 1,368,420.71                                    |
|                    | 00151 HOLIDAY PAY                          | 2,724,625.31                                    |
|                    | 00152 ANNUAL LEAVE PAY                     | 2,996,436.74                                    |
|                    | 00160 EMPLOYEE OVERTIME OT                 | 9,560,740.96                                    |
|                    | 00180 CROSS INDEX SALARIES DISTRIBUTION    | (24,862.96)                                     |
|                    | 00184 HURRICANE OVERTIME                   | (1,105,167.53)                                  |
|                    | 00185 CROSS INDEX OVERTIME DISTRIB         | 1,105,167.53                                    |
|                    | 00192 SALARIES REIMBURSEMENTS              | (43,503.46)                                     |
|                    | 00197 WAGE ACCRUALS                        | 304,625.66                                      |
| <b>TT</b>          | <b>OFFICE OF THE CITT</b>                  | <b>929,734.54</b>                               |
|                    | 00110 EMPLOYEE REGULAR                     | 747,523.11                                      |
|                    | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 3,419.25  |
|                    | 00120 EXECUTIVE BENEFIT PAYMENTS           | 27,536.35                                       |
|                    | 00122 FLEX DOLLARS                         | 8,953.14  |
|                    | 00125 LONGEVITY PAYMENTS                   | 13,145.75                                       |
|                    | 00133 JURY DUTY PAY                        | 725.77  |
|                    | 00150 SICK PAY                             | 19,792.12                                       |
|                    | 00151 HOLIDAY PAY                          | 41,674.83                                       |
|                    | 00152 ANNUAL LEAVE PAY                     | 62,258.49                                       |
|                    | 00160 EMPLOYEE OVERTIME OT                 | 1,535.41  |
|                    | 00197 WAGE ACCRUALS                        | 3,170.32  |
| <b>VZ</b>          | <b>VIZCAYA</b>                             | <b>24,035.43</b>                                |
|                    | 00197 WAGE ACCRUALS                        | 24,035.43                                       |
| <b>Grand Total</b> |  | <b>1,761,015,847.39</b>                         |



Fiscal Period: 2018 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD PA

Suppression on Rows: Zero values, Divide by Zero values, Missing values, Overflow values

Fiscal Period: 2018 /13

**Index & Title: 51AVIATION PAYROLL COST ONLY**

| Character & Title            | Object & Title | Subobject & Title                              | YTD - Actual Exp. Bal. |
|------------------------------|----------------|--|------------------------|
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00110 EMPLOYEE REGULAR                         | 72,667,923.75          |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00112 PART TIME EMPLOYEE                       | 1,164,825.38           |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 4,702.17               |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00120 EXECUTIVE BENEFIT PAYMENTS               | 9,475.71               |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00122 FLEX DOLLARS                             | 1,438,554              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00125 LONGEVITY PAYMENTS                       | 1,158,686.62           |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00126 WORKING OUT OF CLASSIFICATION            | 195,496.31             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00128 TUITION REFUND                           | 24,301.48              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00131 MILITARY ACTIVE DUTY                     | 3,865.68               |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00132 MILITARY LEAVE PAY                       | 16,042.37              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00133 JURY DUTY PAY                            | 28,574.31              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00134 UNION ACTIVITY PAY                       | 158,109.23             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00135 JOB INJURY PAY                           | 20,215.88              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00136 UNIFORM & LIEU OF ALLOWANCES             | 175,630.6              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00137 TOOL ALLOWANCE                           | 163,486.72             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00138 EMPLOYEE SUGGESTION AWARD                | 165.01                 |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00139 AWARDS & SPECIAL RECOGNITION             | 14,281.16              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00150 SICK PAY                                 | 2,562,344.91           |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00151 HOLIDAY PAY                              | 3,963,605.34           |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00152 ANNUAL LEAVE PAY                         | 5,425,926.64           |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00154 PAYMENT FOR UNUSED SICK LEAVE            | 1,016,412.54           |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00155 TERMINATION PAYMENTS                     | 712,421.1              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00160 EMPLOYEE OVERTIME OT                     | 3,484,247.8            |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 154,351.11             |
| 51AVIATION PAYROLL COST ONLY |                |  | 94,563,645.82          |

1,728,833.64

Excluding 00154 and 00155  
**92,834,812.18**

**Index & Title: 51HUD PAYROLL COST ONLY(HUD)**

| Character & Title            | Object & Title | Subobject & Title                          | YTD - Actual Exp. Bal. |
|------------------------------|----------------|--|------------------------|
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00110 EMPLOYEE REGULAR                     | 16,967,399.01          |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00112 PART TIME EMPLOYEE                   | 235,606.27             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY) | 1,656.53               |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00116 EMERGENCY PREPAREDNESS PAY           | 73.44                  |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00122 FLEX DOLLARS                         | 353,211.98             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00125 LONGEVITY PAYMENTS                   | 268,863.95             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00126 WORKING OUT OF CLASSIFICATION        | 5,030.01               |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00133 JURY DUTY PAY                        | 8,608.63               |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00134 UNION ACTIVITY PAY                   | 619.31                 |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00135 JOB INJURY PAY                       | 75,117.87              |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00137 TOOL ALLOWANCE                       | 56,697.9               |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00139 AWARDS & SPECIAL RECOGNITION         | 1,775.45               |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00150 SICK PAY                             | 685,456.49             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00151 HOLIDAY PAY                          | 907,322.28             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00152 ANNUAL LEAVE PAY                     | 1,247,255.02           |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00154 PAYMENT FOR UNUSED SICK LEAVE        | 142,073.65             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00155 TERMINATION PAYMENTS                 | 189,449.16             |
| 01 PERSONNEL SERVICES        | 001 SALARIES   | 00160 EMPLOYEE OVERTIME OT                 | 2,100,671.04           |
| 51HUD PAYROLL COST ONLY(HUD) |                |  | 23,246,887.99          |

331,522.81

Excluding 00154 and 00155  
**22,915,365.18**



**Index & Title: 51WASAD PAYROLL COST ONLY(WASAD)**

| Character & Title     | Object & Title | Subobject & Title                              | YTD - Actual Exp. Bal. |
|-----------------------|----------------|--|------------------------|
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00110 EMPLOYEE REGULAR                         | 138,950,639.25         |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00112 PART TIME EMPLOYEE                       | 52,435.58              |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)     | 530,061.45             |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00122 FLEX DOLLARS                             | 2,744,520.94           |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00125 LONGEVITY PAYMENTS                       | 1,954,112.19           |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00126 WORKING OUT OF CLASSIFICATION            | 139,348.82             |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00128 TUITION REFUND                           | 54,204.59              |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00131 MILITARY ACTIVE DUTY                     | 24,676.02              |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00132 MILITARY LEAVE PAY                       | 29,999.57              |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00133 JURY DUTY PAY                            | 42,273.75              |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00134 UNION ACTIVITY PAY                       | 302,502.84             |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00135 JOB INJURY PAY                           | 597,708.61             |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00137 TOOL ALLOWANCE                           | 369,242.01             |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00138 EMPLOYEE SUGGESTION AWARD                | 2,498.92               |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00139 AWARDS & SPECIAL RECOGNITION             | 26,027.1               |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00143 MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY) | 6,678.57               |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00150 SICK PAY                                 | 4,084,558.22           |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00151 HOLIDAY PAY                              | 7,170,643.52           |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00152 ANNUAL LEAVE PAY                         | 10,188,771.38          |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00154 PAYMENT FOR UNUSED SICK LEAVE            | 1,730,170.12           |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00155 TERMINATION PAYMENTS                     | 902,171.59             |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00160 EMPLOYEE OVERTIME OT                     | 19,674,844.38          |
| 01 PERSONNEL SERVICES | 001 SALARIES   | 00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY | 318,542.8              |

2,632,341.71

Excluding 00154 and 00155



 Fiscal Period: 2018 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD PA`  
 Suppression on Rows: Zero values, Divide by Zero values, Missing values, Overflow values

**Fiscal Period: 2018 /13**

|                                  |       |                |
|----------------------------------|-------|----------------|
| 51WASAD PAYROLL COST ONLY(WASAD) |       | 189,896,632.22 |
| 2018 /13                         |       | 307,707,166.03 |
| Summary                          |       | 307,707,166.03 |
| Jun 17, 2021                     | - 1 - | 12:32:18 PM    |

**187,264,290.51**



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**  
**Reconciliation of Salaries to Indirect Cost Rate Base**

|  | <u>Amount</u>           | <u>CAP Page Reference</u> |
|--|-------------------------|---------------------------|
| Grand Total Salaries                                       | 1,761,015,847.39        | Page D-17                 |
| Aviation   | 92,834,812.18           | Page D-18                 |
| HUD  | 22,915,365.18           | Page D-18                 |
| WASD   | 187,264,290.51          | Page D-19                 |
| <b>Total Salaries</b>                                      | <b>2,064,030,315.26</b> |                           |
| Total Schedule F   | 1,870,269,385.00        | Page C-15                 |
| <br>Gross Variance   | <br>193,760,930.26      |                           |
| <br><u>Exclude:</u>  |                         |                           |
| <i>Central Services:</i>                                   |                         |                           |
| AT - County Attorney                                       | (12,353,120.19)         | Page D-2                  |
| AU - Audit and Management                                  | (3,286,578.43)          | Page D-2                  |
| BU - Management & Budget                                   | (4,988,469.18)          | Page D-3                  |
| BU - Grants Coordination - Salaries                        | 2,613,132.00            | Page C-65                 |
| BU - Grants Coordination - Unused Sick Leave               | (321.00)                | Page C-66                 |
| BU - Grants Coordination - Termination Payments            | (404.00)                | Page C-66                 |
| CC - County Commission                                     | (12,055,808.56)         | Page D-3                  |
| CT - Communications and Customer Experience                | (10,110,966.85)         | Page D-5                  |
| ET - Information Technology Department                     | (82,600,943.21)         | Page D-6                  |
| FN - Finance Department                                    | (22,206,619.76)         | Page D-7                  |
| GG - General Government                                    | 230,382.87              | Page D-8                  |
| HR - Human Resources                                       | (6,294,064.42)          | Page D-8                  |
| ID - Internal Services Department                          | (59,892,625.16)         | Page D-9                  |
| ID - Fleet Management - Salaries                           | 16,107,388.00           | Page C-152                |
| ID - Fleet Management - Unused Sick Leave                  | (139,320.00)            | Page C-154                |
| ID - Fleet Management - Termination Payments               | (60,872.00)             | Page C-154                |
| ID - Materials Management - Salaries                       | 2,728,348.00            | Page C-152                |
| ID - Materials Management - Unused Sick Leave              | -                       | Page C-154                |
| ID - Materials Management - Termination Payments           | (20,479.00)             | Page C-154                |
| ID - Risk Management - Salaries                            | 6,583,172.00            | Page C-152                |
| ID - Risk Management - Unused Sick Leave                   | (2,416.00)              | Page C-154                |
| ID - Risk Management - Termination Payments                | (1,900.00)              | Page C-154                |
| ID - Facilities & Utilities Management - Salaries          | 14,447,261.00           | Page C-155                |
| ID - Facilities & Utilities - Unused Sick Leave            | (29,350.00)             | Page C-157                |
| ID - Facilities & Utilities - Termination Payments         | (83,344.00)             | Page C-157                |
| ID - Design & Construction Services - Salaries             | 4,318,153.00            | Page C-155                |
| ID - Design & Construction Services - Unused Sick Leave    | (84,552.00)             | Page C-157                |
| ID - Design & Construction Services - Termination Payments | (99,971.00)             | Page C-157                |
| ID - Real Estate Development - Salaries                    | 1,324,436.00            | Page C-158                |
| ID - Real Estate Development - Unused Sick Leave           | (6,484.00)              | Page C-160                |
| ID - Real Estate Development - Termination Payments        | (3,337.00)              | Page C-160                |
| IG - Inspector General                                     | (4,259,432.42)          | Page D-9                  |
| MA - Office of the Mayor                                   | (2,932,144.05)          | Page D-11                 |
| <br><i>Grantees Excluded from Schedule F:</i>              |                         |                           |
| HU - HURRICANE RECOVERY                                    | (20,599,680.62)         | Page D-9                  |
| <br>Net Variance   | <br>0.28                | Rounding/Immaterial       |



Prepared by: Devonía Mejía  
Reviewed by: Leany Perez



| Department Title |   | Total Expenditures | Per CAP - Central Service,<br>Pg 26- Schedule C -<br>Summary of Allocated<br>Costs | Variance *     | Transfers      | Comments                   | True Variance                    |
|------------------|---|--------------------|--|----------------|----------------|----------------------------|----------------------------------|
| AG - CC0119      | AGENDA COORDINATION                       |                    |  | -              |                |                            |                                  |
| AT               | COUNTY ATTORNEY                           | 17,948,092.51      | 17,948,091   | (1.51)         |                |                            | (1.51)                           |
| AU               | AUDIT AND MANAGEMENT                      | 4,595,867.34       | 4,595,868  | 0.66           |                |                            | 0.66                             |
| BU               | MANAGEMENT AND BUDGET                     | 36,080,054.73      | 36,134,729   | 54,674.27      | 54,676.00      | Please see tab "YTD TRANS" | (1.73)                           |
| CC               | COUNTY COMMISSION                         | 19,748,690.65      | 19,805,691   | 57,000.35      | 57,000.00      | Please see tab "YTD TRANS" | 0.35                             |
| CT               | COMMUNICATIONS                            | 17,659,856.42      | 17,659,858.00  | 1.58           |                |                            | 1.58                             |
| FN               | FINANCE DEPARTMENT                        | 43,257,760.75      | 53,018,750   | 9,760,989.25   | 9,760,989      | Please see tab "YTD TRANS" | 0.40                             |
| GG               | GENERAL GOVERNMENT                        | 327,727,309.22     | 880,072,729  | 552,345,419.78 | 552,345,421.01 | Please see tab "YTD TRANS" | (1.23)                           |
| IG               | MIAMI-DADE CO INSPECTOR GENERAL           | 5,774,179.05       | 5,774,181  | 1.95           |                |                            | 1.95                             |
| ET               | INFORMATION TECHNOLOGY DEPARTMENT         | 200,498,691.46     | 230,184,606  | 29,685,914.54  | 29,685,914.47  | Please see tab "YTD TRANS" | 0.07                             |
| HR               | HUMAN RESOURCES                           | 9,958,405.22       | 10,108,405   | 149,999.78     | 150,000.00     | Please see tab "YTD TRANS" | (0.22)                           |
| MA               | OFFICE OF THE MAYOR                       | 4,733,000.00       | 4,733,000  | -              |                |                            | -                                |
| ID               | INTERNAL SERVICES DEPARTMENT              | 253,451,848.77     | 307,305,535  | 53,853,686.23  | 53,853,686.29  | Please see tab "YTD TRANS" | (0.06)                           |
| SUBTOTAL         |   | 941,433,756.12     | 1,587,341,443  | 645,907,686.88 | 645,907,686.62 |                            | 0.26 Not considered significant. |
| OTHER            |   | b                  | c  |                |                |                            |                                  |
| AD               | ANIMAL SERVICES DEPARTMENT                | 23,335,520.45      | 2 Fund 18  |                |                |                            |                                  |
| CL               | CLERK OF COURT                            | 23,851,469.33      |  |                |                |                            |                                  |
| CO               | COMMUNITY ACTION & HUMAN SERVICES         | 140,705,911.02     |  |                |                |                            |                                  |
| CR               | CORRECTIONS & REHABILITATION              | 353,273,032.50     |  |                |                |                            |                                  |
| CU               | CULTURAL AFFAIRS                          | 40,934,652.97      |  |                |                |                            |                                  |
| EC               | COMMISSION ON ETHICS AND PUBLIC TRUS      | 2,272,016.90       |  |                |                |                            |                                  |
| EL               | ELECTIONS                                 | 21,359,161.48      |  |                |                |                            |                                  |
| FR               | FIRE DEPARTMENT                           | 477,432,172.39     |  |                |                |                            |                                  |
| GS               | GENERAL SERVICES ADMINISTRATION           | (5,423.75)         |  |                |                |                            |                                  |
| HD               | PUBLIC HOUSING AND COMMUNITY DEVELO       | 8,097,660.18       |  |                |                |                            |                                  |
| HS               | DPT OF HUMAN SERVICES                     | 3,563.17           |  |                |                |                            |                                  |
| HT               | HOMELESS TRUST                            | 50,815,488.05      |  |                |                |                            |                                  |
| HU               | HURRICANE RECOVERY                        | 61,830,682.62      |  |                |                |                            |                                  |
| JU               | JUVENILE ASSESSMENT CENTER (JAC)          | 12,449,971.98      |  |                |                |                            |                                  |
| LB               | LIBRARIES                                 | 65,884,790.19      |  |                |                |                            |                                  |
| ME               | MEDICAL EXAMINER                          | 12,197,322.40      |  |                |                |                            |                                  |
| MM               | MIAMI-DADE ECONOMIC ADVOCACY TRUST        | 2,256,301.22       |  |                |                |                            |                                  |
| MP               | METROPOLITAN PLANNING ORGANIZATION        | 8,973,197.14       |  |                |                |                            |                                  |
| MT               | DEPT OF TRANSPORTATION & PUBLIC WORKS FY1 | 126,352,022.96     |  |                |                |                            |                                  |
| ND               | NON-DEPARTMENT                            | 945,807,509.68     |  |                |                |                            |                                  |
| OC               | ADMINISTRATIVE OFFICE OF THE COURTS       | 31,021,834.44      |  |                |                |                            |                                  |
| PA               | PROPERTY APPRAISER                        | 43,406,233.90      |  |                |                |                            |                                  |
| PD               | METRO-DADE POLICE DEPARTMENT              | 641,534,931.15     |  |                |                |                            |                                  |
| PE               | REGULATORY & ECONOMIC RESOURCES           | 168,575,118.13     |  |                |                |                            |                                  |
| PR               | PARKS, RECREATION AND OPEN SPACES         | 199,788,834.43     |  |                |                |                            |                                  |
| PU               | PUBLIC DEFENDER                           | 3,252,910.18       |  |                |                |                            |                                  |
| SA               | STATE ATTORNEY OFFICE                     | 7,153,341.86       |  |                |                |                            |                                  |
| SW               | SOLID WASTE MANAGEMENT                    | 7,000,238.58       |  |                |                |                            |                                  |
| TT               | OFFICE OF THE CITY                        | 66,239,221.91      |  |                |                |                            |                                  |
| WS               | WATER & SEWER                             | 2,619,665.94       |  |                |                |                            |                                  |
|                  |   | 3,548,419,353.40   | b  |                |                |                            |                                  |
|                  | FAMIS Expenditures                        | 4,489,853,109.52   | sum of b   |                |                |                            |                                  |
|                  | SPOs                                      | (868,554,974.00)   | c  | 2 Fund 18      |                |                            |                                  |
|                  | CAFR Expenditures                         | 3,621,298,135.52   |  |                |                |                            |                                  |
|                  | Total Governmental Funds Expenditures (Pg | 3,621,297,000.00   | a  | 2 Fund 18      |                |                            |                                  |
|                  | Difference                                | 1,135.52           | Immaterial   |                |                |                            |                                  |



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS  |  |  | C.F.D.A. | NUMBER   | SUBRECIPIENT | EXPENDITURES  |
|---|--|--|----------|--|--------------|---|
| U. S. DEPARTMENT OF AGRICULTURE   |  |  |          |  |              |   |
| Passed through Florida Department of Health:<br>Child and Adult Care Food Program   |  |  | 10.558   | A-3114<br>A-3114   |              | \$ 282<br>3,726<br>4,008  |
| Passed through Florida Department of Elder Affairs:<br>Child and Adult Care Food Program  |  |  | 10.558   | Y6010<br>Y6010   |              | 11<br>136,169<br>136,180  |
| Child Nutrition Cluster:<br>Passed through Florida Department of Agriculture and Consumer Services:<br>Summer Food Service Program for Children (SFSPC)           |  |  | 10.559   | 04-0225<br>04-0225<br>N/A<br>N/A   |              | 69,152<br>1,134,865<br>55,070<br>76,173<br>1,335,260  |
| Total Child Nutrition Cluster   |  |  |          |  |              |   |
| Direct Award:<br>Agricultural Conservation Easement Program   |  |  | 10.931   | 5442091501JSM  |              | 1,237,425   |
| TOTAL U. S. DEPARTMENT OF AGRICULTURE   |  |  |          |  |              | \$ 2,712,873  |
| NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION   |  |  |          |  |              |   |
| Passed through Coastal States Stewardship Foundation (CSSF):<br>Coastal Services Center   |  |  | 11.473   | NA16NOS4730007   |              | \$ 31,363   |
| TOTAL NATIONAL OCEANIC AND ATMOSPHERIC ASSOCIATION  |  |  |          |  |              | \$ 31,363   |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  |  |  |          |  |              |   |
| CDBG: Entitlement Grants Cluster:<br>Passed through Miami-Dade Public Housing and Community Development:<br>Community Development Block Grants/Entitlement Grants |  |  | 14.218   | 5319<br>5341<br>5391<br>5381<br>5382<br>5384<br>5343<br>5483<br>5481<br>5482<br>5484<br>5587<br>5584 |              | \$ 496<br>70,179<br>72,240<br>124<br>1,872<br>31,827<br>65,938<br>46,905<br>21,704<br>22,089<br>13,970<br>28,112<br>51,930<br>427,386 |
| Total CDBG: Entitlement Grants Cluster  |  |  |          |  |              |   |



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS   |  |  | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>IDENTIFYING<br>NUMBER | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES |
|--|--|--|--------------------------|---------------------------------------|---|-------------------------|
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)                                     |  |  | C.F.D.A.                 |                                       |   |                         |
| Passed through Florida Department of Children and Families:<br>Emergency Solutions Grant Program |  |  | 14.231                   | KPZ41                                 | \$ 199,781 \$                             | 199,781                 |
| Direct Award:  |  |  |                          |                                       |   |                         |
| Supportive Housing Program   |  |  | 14.235                   |                                       | 153,886                                   | 161,298                 |
| Continuum of Care Program  |  |  | 14.267                   |                                       | -   | 400                     |
|  |  |  |                          |                                       | 2,975,148                                 | 3,334,297               |
|  |  |  |                          |                                       | 19,772,493                                | 21,195,155              |
|  |  |  |                          |                                       | 406,002                                   | 406,002                 |
|  |  |  |                          |                                       | 23,153,643                                | 24,935,864              |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT   |  |  |                          |                                       | \$ 23,507,310 \$                          | 25,724,319              |
| U. S. DEPARTMENT OF THE INTERIOR   |  |  |                          |                                       |   |                         |
| Fish and Wildlife Cluster:   |  |  |                          |                                       |   |                         |
| Passed through State of Florida Fish and Wildlife Conservation Commission:                       |  |  |                          |                                       |   |                         |
| Sport Fish Restoration Program   |  |  | 15.605                   | FWC-17017                             | \$  | 60,000                  |
| Total Fish and Wildlife Cluster  |  |  |                          |                                       |   | 60,000                  |
| Passed through Florida Department of Agriculture & Consumer Services                             |  |  |                          |                                       |   |                         |
| Cooperative Endangered Species Conservation Fund   |  |  | 15.615                   | 022870                                |   | 118                     |
|  |  |  |                          | FDACS 020836                          |   | 9                       |
|  |  |  |                          | 021623                                |   | 2                       |
|  |  |  |                          | 023976                                |   | 3,078                   |
|  |  |  |                          |                                       |   | 3,207                   |
| TOTAL U. S. DEPARTMENT OF THE INTERIOR   |  |  |                          |                                       | \$  | 63,207                  |

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS  |   | C.F.D.A. | GRANT/CONTRACT<br>NUMBER                              | PASS-THROUGH<br>IDENTIFYING<br>NUMBER                            | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES                     |
|---|---|----------|---|--|---|---|
| <b>U.S. DEPARTMENT OF JUSTICE</b>   |   |          |   |  |   |   |
| <b>Direct Award:</b><br>Office of Violence Against Women Special Projects   |   | 16.029   | 2017-TA-AX-K005                                       |  | \$  | 3,853                                       |
|   | Services for Trafficking Victims  | 16.320   | 2016-VT-BX-K025                                       |  |   | 211,576                                     |
| <b>Passed through Disability Independence Group, Inc. (DIG)</b><br>Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities |   | 16.529   |   | 2015-FW-AX-K001  |   | 8,622                                       |
|   | Passed through Florida Department of Juvenile Justice<br>Juvenile Justice & Delinquency Prevention  | 16.540   |   | 10592  |   | 5,504                                       |
| <b>Passed through State of Florida Department of Legal Affairs/Office of Attorney General</b><br>Crime Victim Assistance  |   | 16.575   |   | VOCA-2017-00177<br>VOCA-2017-00404                               |   | 108,059<br>610,624                          |
|   | Passed through Florida Coalition Against Domestic Violence<br>Crime Victim Assistance               | 16.575   |   | 17-2222-EJ VOCA<br>18-2222-VOCA-IFP-LEGAL<br>18-2222-EJ VOCA     |   | (1,428)<br>76,910<br>70,386<br>864,551      |
| <b>Direct Award:</b><br>Drug Court Discretionary Grant Program  |   | 16.585   | 2016-DC-BX-0002<br>2016-VV-BX-0007                    |  |   | 109,511<br>8,324<br>117,835                 |
|   | Passed through Florida Coalition Against Domestic Violence<br>Violence Against Women Formula Grants | 16.588   |   | 18-2222-BN<br>18-2222-LE ENH<br>19-2222-LE ENH<br>18-2222 TRANSP |   | 845<br>45,773<br>17,076<br>1,035<br>64,729  |
| <b>Direct Award:</b><br>Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs   |   | 16.590   | 2016-WE-AX-0015<br>2016-JI-AZ-K005                    |  | \$  | 242,333<br>140,118<br>382,451               |
|   | State Criminal Alien Assistance Grant   | 16.606   | 2014-AP-BX-0123                                       |  |   | 800,000                                     |
| Public Safety Partnership and Community Policing Grants   |   | 16.710   | 2015-UL-WX-0011<br>2016-UL-WX-0023<br>2017-UL-WX-0034 |  |   | 1,111,908<br>844,478<br>22,853<br>1,979,239 |

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS  |   | C.F.D.A.         | GRANT/CONTRACT<br>NUMBER                              | PASS-THROUGH<br>IDENTIFYING<br>NUMBER  | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES                             |
|---|---|------------------|---|--|---|---|
| <b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>   |   |                  |   |  |   |   |
| <b>Direct Award:</b><br>Edward Byrne Memorial Justice Assistance Grant Program  |   | 16.738           | 2015-DJ-BX-0933<br>2015-DJ-BX-K037<br>2016-DJ-BX-0578 |  |   | \$ 80,220<br>435,753<br>31,941<br><u>547,914</u>    |
|   | <b>Passed through Florida Department of Law Enforcement</b><br>Edward Byrne Memorial Justice Assistance Grant Program | 16.738           |   | 2017-JAGC-DADE-9-F9-155<br>2017-JAGC-DADE-11-F9-203<br>2017-JAGC-DADE-8-F9-096 |   | 24,471<br>20,842<br>154,825<br><u>200,138</u>       |
|   | <b>Direct Award:</b><br>DNA Backlog Reduction Program   | 16.741           | 2015-DN-BX-0051<br>2016-DN-BX-0034<br>2017-DN-BX-0055 |  |   | 487<br>630,316<br>403,760<br><u>1,034,563</u>       |
| <b>Passed through Florida Department of Law Enforcement</b><br>Paul Coverdell Forensic Sciences Improvement Grant Program |   | 16.742           |   | 2016-CD-BX-0030<br>2017-CB-BX-0010   |   | 24,282<br>7,770<br><u>32,052</u>                    |
|   | <b>Direct Award:</b><br>Criminal and Juvenile Justice and Mental Health Collaboration Program                         | 16.745           | 2017-MO-BX-0053                                       |  |   | 22,915  |
|   | Byrne Criminal Justice Innovation Program<br>Equitable Sharing Program  | 16.817<br>16.922 | 2014-AJ-BX-0010<br>FL0130000                          |  |   | 253,014<br><u>466,777</u>                           |
| <b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>   |   |                  |   |  | \$ 239,590                                | \$ 6,995,733  |
| <b>U. S. DEPARTMENT OF LABOR</b>  |   |                  |   |  |   |   |
| <b>Passed through Florida Department of Education:</b><br>National Farmworkers Jobs Program                               |   | 17.264           |   | 761-4057B-7CFJ1<br>761-4058B-8CFJ1<br>761-4059B-9CDJ1                          |   | \$ (2,781)<br>383,000<br>6,840<br><u>\$ 387,059</u> |
|   |   |                  |   |  |   |   |
|   |   |                  |   |  |   |   |
| <b>TOTAL U.S. DEPARTMENT OF LABOR</b>   |   |                  |   |  |   |   |

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS   |        | C.F.D.A. | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>IDENTIFYING<br>NUMBER | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES |
|--|--------|----------|--------------------------|---------------------------------------|---|-------------------------|
| <b>U.S. DEPARTMENT OF STATE</b>                          |        |          |                          |                                       |   |                         |
| Direct Award:  |        |          |                          |                                       |   |                         |
| Trans-National Crime                                     |        |          |                          |                                       |   |                         |
|  | 19.705 |          | S-INLEC-17-CA-0077       |                                       |   | \$ 116,832              |
|  |        |          | S-INLEC-17-CA-2033       |                                       |   | 56,256                  |
|  |        |          | S-INLEC-18-CA-2022       |                                       |   | 432,014                 |
|  |        |          | S-INLEC-18-CA-2027       |                                       |   | 56,434                  |
|  |        |          | S-INLEC-18-CA-2052       |                                       |   | 92,382                  |
|  |        |          | S-INLEC-18-CA-2051       |                                       |   | 18,468                  |
|  |        |          | S-INLEC-18-CA-2076       |                                       |   | 10,197                  |
| TOTAL U.S. DEPARTMENT OF STATE                           |        |          |                          |                                       |   | \$ 782,583              |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>                 |        |          |                          |                                       |   |                         |
| Highway Planning and Construction Cluster:               |        |          |                          |                                       |   |                         |
| Passed through the Florida Department of Transportation: |        |          |                          |                                       |   |                         |
| Highway Planning and Construction                        |        |          |                          |                                       |   |                         |
|  | 20.205 |          |                          | AQV68                                 |   | \$ 62,602               |
|  |        |          |                          | ARB76                                 |   | 38,600                  |
|  |        |          |                          | ARC43                                 |   | 392,895                 |
|  |        |          |                          | ARF61                                 |   | 86,553                  |
|  |        |          |                          | ARJ74                                 |   | 2,124,322               |
|  |        |          |                          | G0686                                 |   | 250,314                 |
|  |        |          |                          | G0685                                 |   | 195,236                 |
|  |        |          |                          | G0D38                                 |   | 7,553                   |
|  |        |          |                          | G0D39                                 |   | 957                     |
|  |        |          |                          | G0H50                                 |   | 257,979                 |
|  |        |          |                          | G0J52                                 |   | 16,767                  |
|  |        |          |                          | G0K05                                 |   | 55,256                  |
|  |        |          |                          | G0K08                                 |   | 75,605                  |
|  |        |          |                          | G0U46                                 |   | 9,029                   |
|  |        |          |                          | G0U47                                 |   | 9,723                   |
|  |        |          |                          | G0D37                                 |   | 4,605,652               |
|  |        |          |                          | G0D37                                 |   | 730,491                 |
|  |        |          |                          | G0Y75                                 |   | 741,672                 |
|  |        |          |                          | ARY87                                 |   | 30,339                  |
|  |        |          |                          |                                       |   | 9,691,545               |
| Passed through the University of South Florida:          |        |          |                          |                                       |   |                         |
| Highway Planning and Construction                        |        |          |                          |                                       |   |                         |
|  | 20.205 |          |                          | G0O23                                 |   | 149,840                 |
| Total Highway Planning and Construction Cluster          |        |          |                          |                                       |   | 9,841,385               |

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS  |        | C.F.D.A. | GRANT/CONTRACT<br>NUMBER     | PASS-THROUGH<br>IDENTIFYING<br>NUMBER | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES |
|---|--------|----------|------------------------------|---------------------------------------|---|-------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</b>                                      |        |          |                              |                                       |   |                         |
| <b>Passed through the Florida Department of Transportation:</b>                           |        |          |                              |                                       |   |                         |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | 20.505 |          |                              | ARL85                                 |   | 142,883                 |
|   |        |          |                              | G0638                                 |   | 474,764                 |
|   |        |          |                              | G0H71                                 |   | 364,090                 |
|   |        |          |                              | G0Q85                                 |   | 867,325                 |
|   |        |          |                              |                                       |   | <u>1,849,062</u>        |
| <b>Highway Safety Cluster:</b>  |        |          |                              |                                       |   |                         |
| <b>Passed through the Florida Department of Transportation:</b>                           |        |          |                              |                                       |   |                         |
| State and Community Highway Safety  | 20.600 |          |                              | G0633                                 |   | 108,613                 |
| <b>Passed through the Florida Department of Transportation:</b>                           |        |          |                              |                                       |   |                         |
| National Priority Safety Programs   | 20.616 |          |                              | G0Q59                                 | \$  | 96,829                  |
|   |        |          |                              | G0P57                                 |   | 196,715                 |
|   |        |          |                              |                                       |   | <u>293,544</u>          |
|   |        |          |                              |                                       |   | <u>402,157</u>          |
| <b>Total Highway Safety Cluster</b>   |        |          |                              |                                       | \$  | <u>12,092,604</u>       |
| <b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>  |        |          |                              |                                       |   |                         |
| <b>U.S. DEPARTMENT OF THE TREASURY:</b>   |        |          |                              |                                       |   |                         |
| <b>Direct Award:</b>  |        |          |                              |                                       |   |                         |
| Equitable Sharing   | 21.016 |          | FL0130000                    |                                       |   | \$ 153,200              |
| <b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>  |        |          |                              |                                       |   | <u>\$ 153,200</u>       |
| <b>NATIONAL ENDOWMENT FOR THE HUMANITIES:</b>   |        |          |                              |                                       |   |                         |
| <b>Direct Award:</b>  |        |          |                              |                                       |   |                         |
| Promotion of the Arts Grants to Organizations and Individuals                             | 45.024 |          | 16-6200-7029<br>17-6200-7045 |                                       |   | \$ 40,000               |
|   |        |          |                              |                                       |   | <u>35,000</u>           |
|   |        |          |                              |                                       |   | <u>75,000</u>           |
| <b>Passed through Florida Department of State:</b>  |        |          |                              |                                       |   |                         |
| Grants to States  | 45.310 |          |                              | 17-LSTA-B-05                          |   | 222,919                 |
| <b>TOTAL NATIONAL ENDOWMENT OF THE ARTS</b>   |        |          |                              |                                       |   | <u>\$ 297,919</u>       |
| <b>U.S. DEPARTMENT OF VETERAN'S AFFAIRS:</b>  |        |          |                              |                                       |   |                         |
| <b>Direct Award:</b>  |        |          |                              |                                       |   |                         |
| VA Assistance to United States Paralympic Integrated Adaptive Sports Program              | 64.034 |          | 2018-ASG-51                  |                                       |   | \$ 49,754               |
| <b>Passed through United States Olympic Committee</b>                                     |        |          |                              |                                       |   |                         |
| VA Assistance to United States Paralympic Integrated Adaptive Sports Program              | 64.034 |          |                              | COVERT                                |   | 232                     |
| <b>TOTAL U.S. DEPARTMENT OF VETERAN'S AFFAIRS</b>   |        |          |                              |                                       |   | <u>\$ 49,986</u>        |



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS  |  |  | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>IDENTIFYING<br>NUMBER    | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES              |
|---|--|--|--------------------------|--|---|--------------------------------------|
|   |  |  | C.F.D.A.                 |  |   |                                      |
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>  |  |  |                          |  |   |                                      |
| Direct Award:   |  |  |                          |  |   |                                      |
| Air Pollution Control Program Support   |  |  | 66.001                   |  |   | \$ 438,329                           |
| Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act              |  |  | 66.034                   |  |   | 91,549                               |
| <b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>   |  |  |                          |  |   | <u>\$ 529,878</u>                    |
| <b>U.S. DEPARTMENT OF EDUCATION:</b>  |  |  |                          |  |   |                                      |
| Direct Award:   |  |  |                          |  |   |                                      |
| Adult Education National Leadership Activities  |  |  | 84.191                   |  |   | \$ 54,357                            |
| <b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>   |  |  |                          |  |   | <u>\$ 54,357</u>                     |
| <b>U. S. ELECTION ASSISTANCE COMMISSION:</b>  |  |  |                          |  |   |                                      |
| Passed through Florida Department of State and Secretary of State:  |  |  |                          |  |   |                                      |
| Help America Vote Act Requirements Payments   |  |  | 90.401                   | 2017-2018-0001 DAD<br>2018-2019-0001 DAD |   | \$ 214,370<br>221,200                |
| <b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>  |  |  |                          |  |   | <u>\$ 435,570</u>                    |
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>  |  |  |                          |  |   |                                      |
| Aging Cluster:  |  |  |                          |  |   |                                      |
| Passed through Alliance on Aging, Inc.:   |  |  |                          |  |   |                                      |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Services                         |  |  | 93.044                   | AE-1718<br>AE-1818                       |   | \$ 364,361<br>642,145<br>1,006,506   |
| Passed through Alliance on Aging, Inc.:   |  |  |                          |  |   |                                      |
| Special Programs for the Aging, Title III, Part C, Nutrition Services and Senior Services                                   |  |  | 93.045                   | AE-1818                                  |   | 1,351,163<br>2,357,669               |
| <b>Total Aging Cluster</b>  |  |  |                          |  |   |                                      |
| Passed through Alliance on Aging, Inc.:   |  |  |                          |  |   |                                      |
| Special Programs for the Aging Title III, Part B Grants for Supportive National Family Caregiver Support, Title III, Part E |  |  | 93.052                   | AE-1818                                  |   | 150,035                              |
| <b>Direct Award:</b>  |  |  |                          |  |   |                                      |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance                                   |  |  | 93.243                   |  | 1H79TI026783-01                           | 289,250                              |
| <b>Temporary Assistance for Needy Families (TANF) Cluster:</b>  |  |  |                          |  |   |                                      |
| Passed through Florida Coalition Against Domestic Violence:   |  |  |                          |  |   |                                      |
| Temporary Assistance for Needy Families   |  |  | 93.558                   | 18-2222 BN<br>18-2222 DVS<br>19-2222 DVS |   | 194<br>427,759<br>125,639<br>553,592 |



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS  |  | C.F.D.A. | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>IDENTIFYING<br>NUMBER | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES |
|---|--|----------|--------------------------|---------------------------------------|---|-------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)</b>    |  |          |                          |                                       |   |                         |
| <b>Passed through Florida Department of Children and Families</b>   |  | 93.558   |                          | KPZ43                                 |   | 34,657                  |
| Temporary Assistance to Needy Families                              |  |          |                          |                                       |   |                         |
| <b>Passed through The Children Trust</b>                            |  | 93.558   |                          | 41-124                                |   | 4,355                   |
| Temporary Assistance to Needy Families                              |  |          |                          |                                       |   |                         |
| <b>Total Temporary Assistance for Needy Families (TANF) Cluster</b> |  |          |                          |                                       |   | 592,604                 |
| <b>Passed through Florida Department of Revenue:</b>                |  | 93.563   |                          | CD313                                 |   | 3,308,539               |
| Child Support Enforcement   |  |          |                          | CSLD3                                 |   | 98,142                  |
|   |  |          |                          |                                       |   | 3,406,681               |
| <b>Passed through Florida Department of Economic Opportunity:</b>   |  | 93.568   |                          | 17-WX-0G-11-23-04-018                 |   | 193,190                 |
| Low-Income Home Energy Assistance                                   |  |          |                          | 17-EA-0F-11-23-01-017                 |   | 10,219,344              |
|   |  |          |                          |                                       |   | 10,412,534              |
| <b>Passed through Florida Department of Economic Opportunity</b>    |  | 93.569   |                          | 17-SB-0D-11-23-01-116                 |   | \$ 3,345,303            |
| Community Services Block Grant                                      |  |          |                          |                                       |   |                         |
| <b>Direct Award:</b>  |  |          |                          |                                       | \$  |                         |
| Head Start  |  | 93.600   | 04CH010192-02-00         |                                       | 1,313,436                                 | 1,431,871               |
|   |  |          | 04CH010192-03-02         |                                       | 39,054,172                                | 46,587,152              |
|   |  |          | 04CH010192-04-00         |                                       | 5,061,734                                 | 6,425,565               |
|   |  |          | 04HP0023-02-01           |                                       |   | 23,471                  |
|   |  |          | 04HP0023-03-02           |                                       |   | 3,129,216               |
|   |  |          | 04HP0023-04-00           |                                       |   | 331,855                 |
|   |  |          |                          |                                       | 45,429,342                                | 57,929,130              |
| <b>Passed through Florida Coalition Against Domestic Violence</b>   |  |          |                          |                                       |   |                         |
| Family Violence Prevention and Services/Domestic Violence           |  | 93.671   |                          | 18-2222 DVS                           |   | 305,827                 |
| Shelter and Supportive Service                                      |  |          |                          | 18-2222 TRANSP                        |   | 49,632                  |
|   |  |          |                          | 18-2222 BN                            |   | 49                      |
|   |  |          |                          | 19-2222 DVS                           |   | 89,172                  |
|   |  |          |                          |                                       |   | 444,680                 |
| <b>Direct Award:</b>  |  |          |                          |                                       |   |                         |
| HIV Emergency Relief Project Grants                                 |  | 93.914   | H89HA00005-26-00         |                                       | (25,893)                                  | (25,893)                |
|   |  |          | H89HA00005-27-00         |                                       | 10,815,312                                | 11,988,109              |
|   |  |          | H89HA00005-28-00         |                                       | 10,709,028                                | 11,677,026              |
|   |  |          |                          |                                       | 21,498,447                                | 23,639,242              |
| <b>Passed through Florida Department of Health (FDOH):</b>          |  |          |                          |                                       |   |                         |
| HIV Care Formula Grants   |  | 93.917   |                          | DEX33                                 |   | 4,469,367               |
|   |  |          |                          |                                       |   | 4,534,500               |



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS  |        | C.F.D.A. | GRANT/CONTRACT<br>NUMBER               | PASS-THROUGH<br>IDENTIFYING<br>NUMBER | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES |
|---|--------|----------|--|---------------------------------------|---|-------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)   |        |          |  |                                       |   |                         |
| Passed through South Florida Behavioral Health Network, Inc.:<br>Block Grants for Community Mental Health Services            | 93.958 |          |  | ME225-7-42                            | 193,670                                   | 193,670                 |
|   |        |          |  | ME225-8-42                            | 297,595                                   | 297,595                 |
|   |        |          |  |                                       | 491,265                                   | 491,265                 |
| Passed through South Florida Behavioral Health Network, Inc.:<br>Block Grants for Prevention and Treatment of Substance Abuse | 93.959 |          |  | ME225-7-34                            |   | (7,225)                 |
|   |        |          |  | ME225-8-34                            |   | 250,305                 |
|   |        |          |  | ME225-9-34                            |   | 71,341                  |
|   |        |          |  | ME225-8-28                            |   | 2,083,701               |
|   |        |          |  | ME225-9-28                            |   | 812,726                 |
|   |        |          |  |                                       |   | 3,210,848               |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  |        |          |  |                                       | \$ 71,888,421                             | \$ 110,803,741          |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:   |        |          |  |                                       |   |                         |
| Direct Award:   |        |          |  |                                       |   |                         |
| Retired and Senior Volunteer Program  | 94.002 |          | 16SRSL009-2<br>16SRSL009-4             |                                       |   | \$ 90,827               |
|   |        |          |  |                                       |   | 9,860                   |
|   |        |          |  |                                       | 100,687                                   |                         |
| Foster Grandparent/Senior Companion Cluster:  |        |          |  |                                       |   |                         |
| Direct Award:   |        |          |  |                                       |   |                         |
| Foster Grandparent Program  | 94.011 |          | 16SFSFL006-4<br>16SFSFL006-3           |                                       |   | \$ 51,368               |
|   |        |          |  |                                       |   | 220,696                 |
|   |        |          |  |                                       | 272,064                                   |                         |
| Senior Companion Program  | 94.016 |          | 16SCSFL003-2<br>16SCSFL003-3           |                                       |   | 151,518                 |
|   |        |          |  |                                       |   | 346,303                 |
|   |        |          |  |                                       |   | 497,821                 |
| Total Foster Grandparent/Senior Companion Cluster   |        |          |  |                                       |   | 769,885                 |
| TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE  |        |          |  |                                       | \$  | 870,572                 |
| EXECUTIVE OFFICE OF THE PRESIDENT:  |        |          |  |                                       |   |                         |
| Direct Award:   |        |          |  |                                       |   |                         |
| High Intensity Drug Trafficking Areas Program   | 95.001 |          | G17MI0004A<br>G18MI0004A<br>G19MI0004A |                                       |   | \$ 6,478                |
|   |        |          |  |                                       |   | 374,227                 |
|   |        |          |  |                                       | 73,398                                    |                         |
| TOTAL EXECUTIVE OFFICE OF THE PRESIDENT   |        |          |  |                                       | \$  | 454,103                 |

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS   |  | C.F.D.A. | GRANT/CONTRACT<br>NUMBER  | PASS-THROUGH<br>IDENTIFYING<br>NUMBER                                   | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES                              |
|--|--|----------|---|---|---|--|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>                   |  |          |   |   |   |  |
| <b>Passed through the United Way of America</b>                |  |          |   |   |   |  |
| Emergency Food and Shelter National Board Program              |  | 97.024   |   | 1594-00   |   | \$ 185,002   |
| <b>Direct Award:</b>   |  |          |   |   |   |  |
| National Urban Search & Rescue (US & R) Response System        |  | 97.025   | EMW-2013-CA-USR-0011<br>EMW-2015-CA-00028-S01<br>EM2-2016-CA-00017-S01<br>EMW-2017-CA-00058-S01 |   |   | 761,240<br>49,017<br>132,833<br>986,347<br>1,929,437 |
| <b>Passed through Florida Executive Office of the Governor</b> |  |          |   |   |   |  |
| Emergency Management Performance Grants                        |  | 97.042   |   | 17-FG-P9-11-23-01-117<br>18-FG-7A-11-23-01-063<br>19-FG-AF-11-23-01-063 |   | (58,496)<br>451,631<br>120,023<br>513,158            |
| <b>Direct Award:</b>   |  |          |   |   |   |  |
| Assistance to Firefighters Grant                               |  | 97.044   | EMW-2016-FO-06505<br>EMW-2016-FP-00741  |   |   | 80,460<br>185,282<br>265,742                         |
| Cooperating Technical Partners                                 |  | 97.045   | EMW-2015-CA-00071-S01   |   |   | 336,555  |
| Port Security Grant Program                                    |  | 97.056   | EMW-2015-PU-00404-S01<br>EMW-2017-PU-00558-S01<br>EMW-2017-PU-00217-S01                         |   |   | 38,127<br>88,558<br>24,000<br>150,685                |

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| FEDERAL GRANTS  |        | C.F.D.A. | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>IDENTIFYING<br>NUMBER | PASS-THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | FEDERAL<br>EXPENDITURES |
|---|--------|----------|--------------------------|---------------------------------------|---|-------------------------|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)</b>        |        |          |                          |                                       |   |                         |
| <b>Passed through Florida Executive Office of the Governor:</b> |        |          |                          |                                       |   |                         |
| Homeland Security Grant Program                                 |        |          |                          |                                       |   |                         |
|   | 97.067 |          |                          | 17-DS-V4-11-23-01-246                 | \$  | 17,800                  |
|   |        |          |                          | 17-DS-V4-11-23-01-247                 |   | 69,605                  |
|   |        |          |                          | 18-DS-X1-11-23-02-250                 |   | 6,316                   |
|   |        |          |                          | 18-DS-X1-11-23-02-248                 |   | 57,547                  |
|   |        |          |                          | 18-DS-X1-11-23-01-204                 |   | 29,460                  |
|   |        |          |                          | 17-DS-V4-11-23-02-260                 |   | 42,000                  |
|   |        |          |                          | 17-DS-W1-11-23-01-279                 |   | 176,844                 |
|   |        |          |                          | 18-DS-X1-11-23-01-328                 |   | 31,032                  |
|   |        |          |                          | 16-DS-U8-11-23-23-327                 |   | 58,891                  |
|   |        |          |                          |                                       |   | 489,495                 |
| <b>Passed through City of Miami</b>                             |        |          |                          |                                       |   |                         |
| Homeland Security Grant Program                                 |        |          |                          |                                       |   |                         |
|   | 97.067 |          |                          | 17-DS-VA-11-23-02-346                 |   | 888,821                 |
|   |        |          |                          | 18-DS-X3-11-23-02-376                 |   | 21,750                  |
|   |        |          |                          |                                       |   | 910,571                 |
| <b>Direct Award:</b>  |        |          |                          |                                       |   |                         |
| Homeland Security Biowatch Program                              |        |          |                          |                                       |   |                         |
|   | 97.091 |          | 2006-ST-091-000012       |                                       |   | 373,602                 |
| <b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>               |        |          |                          |                                       |   |                         |
| <b>TOTAL FEDERAL EXPENDITURES</b>                               |        |          |                          |                                       |   |                         |
|   |        |          |                          |                                       | \$ 95,635,321                             | \$ 167,593,314          |



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| STATE GRANTS                           |                       | C.S.F.A. | GRANT/CONTRACT<br>NUMBER | PASS-THRU<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES |
|--|-----------------------|----------|--------------------------|--|--------------------------------|
|  |                       |          |                          |  |                                |
| EXECUTIVE OFFICE OF THE GOVERNOR:      |                       |          |                          |  |                                |
| Emergency Management Programs          | 18-BG-W9-11-23-01-060 | 31.063   |                          | \$                                     | 96,429                         |
|  | 19-BG-21-11-23-01-030 |          |                          | 34,170                                 |                                |
|  |                       |          |                          | 130,599                                |                                |
| Hurricane Loss Mitigation Program      | 18HL-AG-11-23-01-015  | 31.066   |                          |  | 229,000                        |
| Emergency Management Projects          | 10-CP-11-11-23-01-162 | 31.067   |                          |  | 1,212                          |
|  | 11-CP-11-11-23-01-275 |          |                          | 3,339                                  |                                |
|  | 12-CP-11-11-23-01-205 |          |                          | 2,230                                  |                                |
|  | 13-CP-11-11-23-01-295 |          |                          | 10,595                                 |                                |
|  | 14-CP-11-11-23-01-351 |          |                          | 27,034                                 |                                |
|  | 15-CP-11-11-23-01-357 |          |                          | 28,778                                 |                                |
|  | 16-CP-11-11-23-01-238 |          |                          | 27,153                                 |                                |
|  | 17-CP-11-11-23-01-211 |          |                          | 32,402                                 |                                |
|  |                       |          |                          | 132,743                                |                                |
| TOTAL EXECUTIVE OFFICE OF THE GOVERNOR |                       |          |                          | \$                                     | 492,342                        |

**FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:**

|   |          |        |         |  |                     |
|---|----------|--------|---------|--|---------------------|
| Statewide Surface Water Restoration and Wastewater Projects | LP13029  | 37.039 | LP13104 |  | \$ 78,719           |
|   |          |        |         |  | 58,900              |
|   |          |        |         |  | <u>137,619</u>      |
| Delegated Title V Air Pollution Control Activities          | TV003    | 37.043 |         |  | <u>281,157</u>      |
| Petroleum Cleanup   | GC891-03 | 37.UNK |         |  | <u>1,191,074</u>    |
| TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION        |          |        |         |  | <u>\$ 1,609,850</u> |

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| STATE GRANTS   | C.S.F.A. | GRANT/CONTRACT<br>NUMBER | PASS-THRU<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES                         |
|--|----------|--------------------------|--|--|
| <b>FLORIDA DEPARTMENT OF STATE:</b>  |          |                          |  |  |
| State Aid to Libraries   | 45.030   | 18-ST-31                 | \$                                     | <u>1,564,381</u>                                       |
| <b>TOTAL FLORIDA DEPARTMENT OF STATE</b>                                       |          |                          | \$                                     | <u><u>1,564,381</u></u>                                |
| <b>FLORIDA DEPARTMENT OF TRANSPORTATION:</b>                                   |          |                          |  |  |
| Commission for the Transportation Disadvantaged (CTD) Planning Grant Program   | 55.002   | G0N70                    | \$                                     | <u>47,540</u>  |
| Seaport Grant Programs   | 55.005   | AQH82<br>GOI76           |  | <u>652,443</u><br><u>1,652,344</u><br><u>2,304,787</u> |
| County Incentive Grant Program (CIGP)  | 55.008   | APF57                    |  | <u>313,416</u>   |
| Economic Development Transportation Fund                                       | 55.032   | G0N06                    |  | <u>7,535</u>   |
| Florida Shared-Use Nonmotorized (Sun) Trail Network Program                    | 55.038   | G0L04                    |  | <u>6,177</u>   |
| <b>TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION</b>                              |          |                          | \$                                     | <u><u>2,679,455</u></u>                                |
| <b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:</b>                            |          |                          |  |  |
| Community Care for Disabled Adults   | 60.008   | KG071<br>KG071           | \$                                     | <u>204,760</u><br><u>57,077</u><br><u>261,837</u>      |
| Homeless Challenge Grant   | 60.014   | KPZ45<br>KPZ45           |  | <u>3,820</u><br><u>158,454</u><br><u>162,274</u>       |
| Homeless Special Projects  | 60.027   | KP004                    | \$                                     | <u>26,932</u><br><u>107,143</u>                        |
| Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program | 60.115   | LHZ50                    |  | <u>226,829</u><br><u>591,498</u>                       |
| <b>(Continued)</b>   |          |                          |  |  |



**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| STATE GRANTS  |        | C.S.F.A.       | GRANT/CONTRACT<br>NUMBER | PASS-THRU<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES |
|---|--------|----------------|--------------------------|--|--------------------------------|
| <b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES: (Continued)</b>                                     |        |                |                          |  |                                |
| <b>Passed through Florida Coalition Against Domestic Violence:</b><br>Domestic Violence Program     | 60.134 | 18-2222-BN     |                          | \$                                     | 23                             |
|   | 60.139 | 18-2222-BN     |                          |  | 139                            |
| <b>Child Abuse Domestic Violence Training</b>   |        |                |                          |  |                                |
|   |        |                |                          |  |                                |
| <b>Passed through Florida Coalition Against Domestic Violence:</b><br>Domestic Violence Services    | 60.UNK | 18-2222-BN     |                          |  | 354                            |
|   |        | 18-2222 DVS    |                          |  | 852,479                        |
|   |        | 18-2222 TRANSP |                          |  | 18,639                         |
|   |        | 19-2222 DVS    |                          |  | 248,866                        |
|   |        |                |                          |  | <u>1,120,338</u>               |
| <b>TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>  |        |                |                          | \$ 253,761 \$                          | <u>2,243,252</u>               |
| <b>FLORIDA DEPARTMENT OF HEALTH:</b>  |        |                |                          |  |                                |
| County Grant Awards   | 64.005 | C5013          |                          | \$                                     | 6,598                          |
|   |        | C6013          |                          | \$ 50,805                              | <u>72,041</u>                  |
|   |        |                |                          | 50,805                                 | <u>78,639</u>                  |
| <b>Passed through Health Foundation of South Florida:</b><br>Culture of Health Award                |        | DEX10          |                          |  | 5,000                          |
|   |        |                |                          |  |                                |
| <b>TOTAL FLORIDA DEPARTMENT OF HEALTH</b>   |        |                |                          | \$ 50,805 \$                           | <u>83,639</u>                  |
| <b>FLORIDA DEPARTMENT OF ELDER AFFAIRS:</b>   |        |                |                          |  |                                |
| <b>Passed through Alliance on Aging:</b><br>Respite for Elders Living in Everyday Families (RELIEF) | 65.006 | KR-1717        |                          | \$                                     | 11,097                         |
|   |        | KR-1717-1      |                          |  | 107,325                        |
|   |        | KR-1817        |                          |  | <u>35,521</u>                  |
|   |        |                |                          |  | <u>153,943</u>                 |
| <b>(Continued)</b>  |        |                |                          |  |                                |



**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| STATE GRANTS   |        | C.S.F.A.           | GRANT/CONTRACT<br>NUMBER | PASS-THRU<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES         |
|--|--------|--------------------|--------------------------|--|--|
| <b>FLORIDA DEPARTMENT OF ELDER AFFAIRS (Continued)</b>               |        |                    |                          |  |  |
| <b>Passed through Alliance on Aging:</b><br>Local Services Program   | 65.009 | KL-1718<br>KL-1818 |                          | \$                                     | 528,798<br>488,245<br><u>1,017,043</u> |
|  | 65.010 | 2004-13            |                          |  | <u>3,015</u>                           |
|  |        |                    |                          | \$                                     | <u>1,174,001</u>                       |
| <b>TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>                     |        |                    |                          |  |  |
| <b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT:</b>                        |        |                    |                          |  |  |
| Statewide Criminal Analysis Laboratory System                        | 71.002 | CL015              |                          | \$                                     | 736,037                                |
| Victim or Witness Assistance   | 71.006 | VC006              |                          |  | <u>53,568</u>                          |
|  |        |                    |                          | \$                                     | <u>789,605</u>                         |
| <b>TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>                   |        |                    |                          |  |  |
| <b>FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES:</b>      |        |                    |                          |  |  |
| Florida Arts License Plate Project                                   | 76.041 | N/A                |                          | \$                                     | 22,751                                 |
|  |        |                    |                          | \$                                     | <u>22,751</u>                          |
| <b>TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b> |        |                    |                          |  |  |
| <b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION:</b>            |        |                    |                          |  |  |
| Invasive Plant Related Services                                      | 77.UNK | SE-194             |                          | \$                                     | 112,500                                |
|  |        |                    |                          | \$                                     | <u>112,500</u>                         |
| <b>TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION</b>       |        |                    |                          |  |  |
| <b>TOTAL STATE EXPENDITURES</b>                                      |        |                    |                          |  |  |
|  |        |                    |                          | \$                                     | 304,566                                |
|  |        |                    |                          | \$                                     | <u>10,771,776</u>                      |

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

N/A is "Not Applicable."



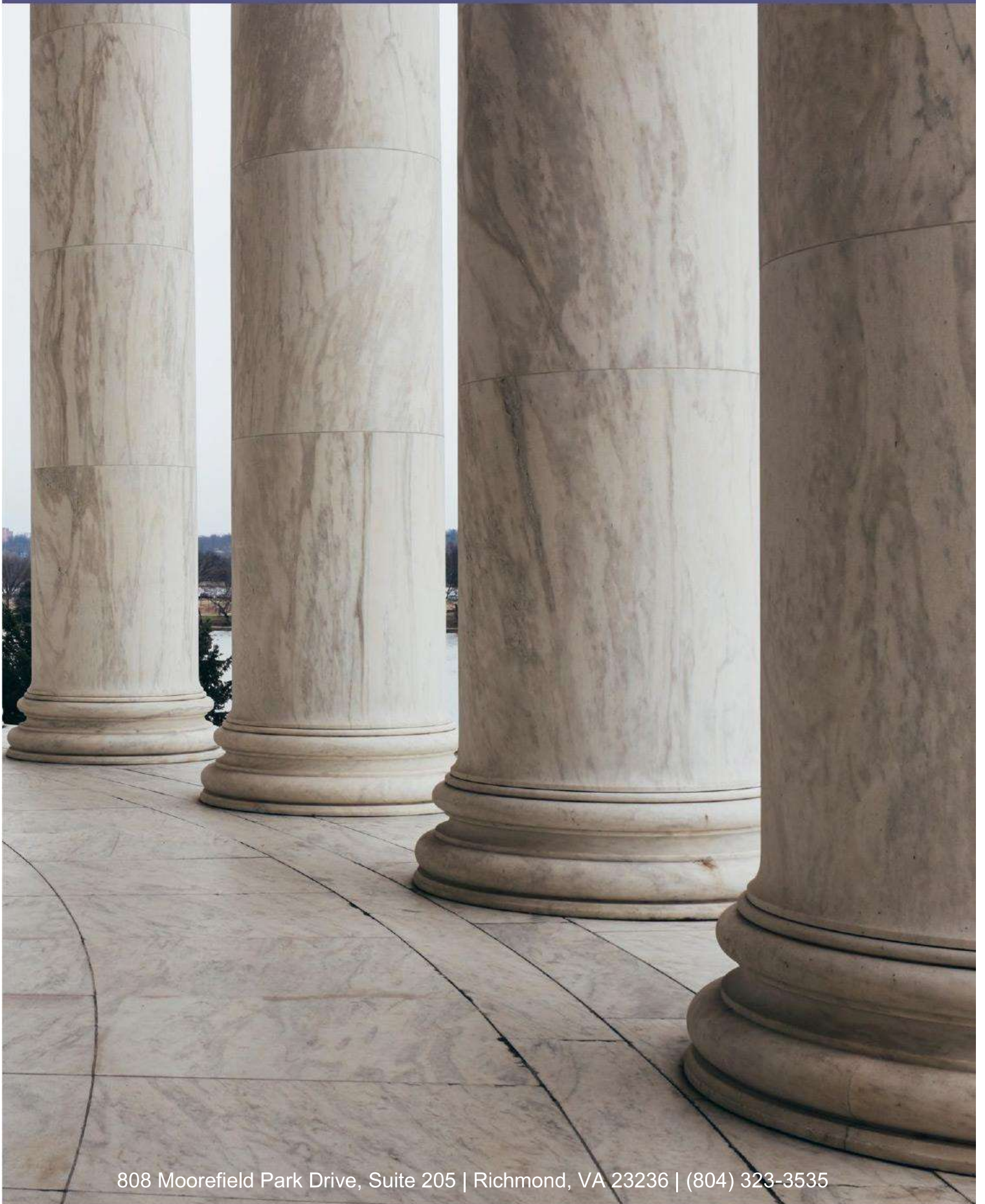
**Miami-Dade Public Housing and Community Development Department  
(A Department of Miami-Dade County, Florida)**

**Schedule of Expenditures of Federal Awards and  
State Financial Assistance  
Year Ended September 30, 2018**

| <u>Federal/State Grantor/Pass-Through Grantor/Program or Cluster</u> | <u>Federal CFDA<br/>Number</u> | <u>Expenditures</u> |
|--|--------------------------------|---------------------|
| <b>Federal:</b>  |                                |                     |
| U.S. Department of Housing and Urban Development:                    |                                |                     |
| Low Rent Public Housing  | 14.850                         | \$ 40,512,175       |
| Emergency Solutions Grant Program                                    | 14.231                         | 1,281,646           |
| HOME Investment Partnerships Program                                 | 14.239                         | 4,419,669           |
| PIH Family Self-Sufficiency Program                                  | 14.896                         | 85,586              |
| Community Development Block Grants/Entitlement Grants                | 14.218                         | 11,325,411          |
| Housing Voucher Cluster:   |                                |                     |
| Section 8 Housing Choice Vouchers                                    | 14.871                         | \$ 157,930,800      |
| Mainstream Vouchers  | 14.879                         | 843,761             |
| Total Housing Voucher Cluster  |                                | 158,774,561         |
| Public Housing Capital Fund  | 14.872                         | 20,325,173          |
| Project Based Cluster  |                                |                     |
| Section 8 Housing Assistance Payments Program                        | 14.195                         | 6,095,293           |
| Lower Income Housing Assistance Program-Section 8                    |                                |                     |
| Moderate Rehabilitation  | 14.856                         | 19,085,375          |
| Section 8 Moderate Rehabilitation Single Room Occupancy              | 14.249                         | 1,317,392           |
| Total Project Based Cluster  |                                | 26,498,060          |
| Total Federal Expenditures   |                                | 263,222,281         |
| <b>State:</b>  |                                |                     |
| Florida Housing Finance Corporation                                  |                                |                     |
| State Housing Initiatives Partnerships Program                       | 40.901                         | 5,329,663           |
| Total State Expenditures   |                                | 5,329,663           |
| Total Federal and State Expenditures                                 |                                | \$ 268,551,944      |



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