
**MIAMI-DADE COUNTY,
FLORIDA**

OMB COST ALLOCATION PLAN

**BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2014**

A CENTRAL SERVICES COST ALLOCATION PLAN



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

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Certificate of Cost Allocation Plan

Certificate of Cost Allocation Plan

Miami-Dade County, Florida

Fiscal Year October 1, 2013 through September 30, 2014

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

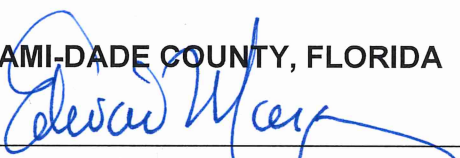
- (1) All costs included in this proposal based on FY 2014 actual costs are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included 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:

Deputy Mayor / Finance Director

Date of Execution:

10/23/18

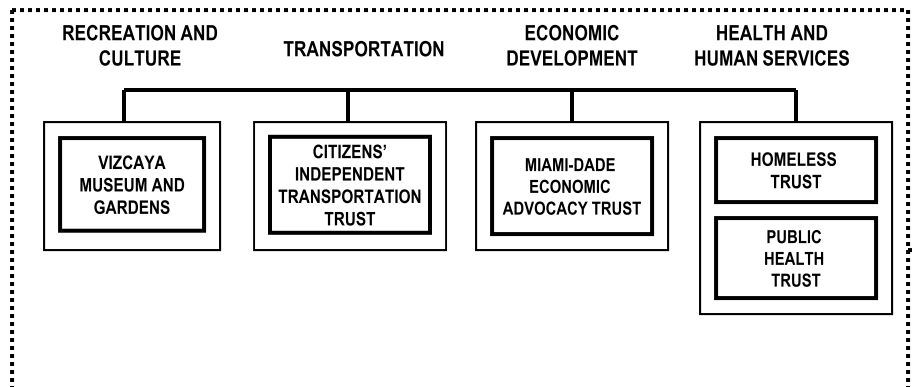
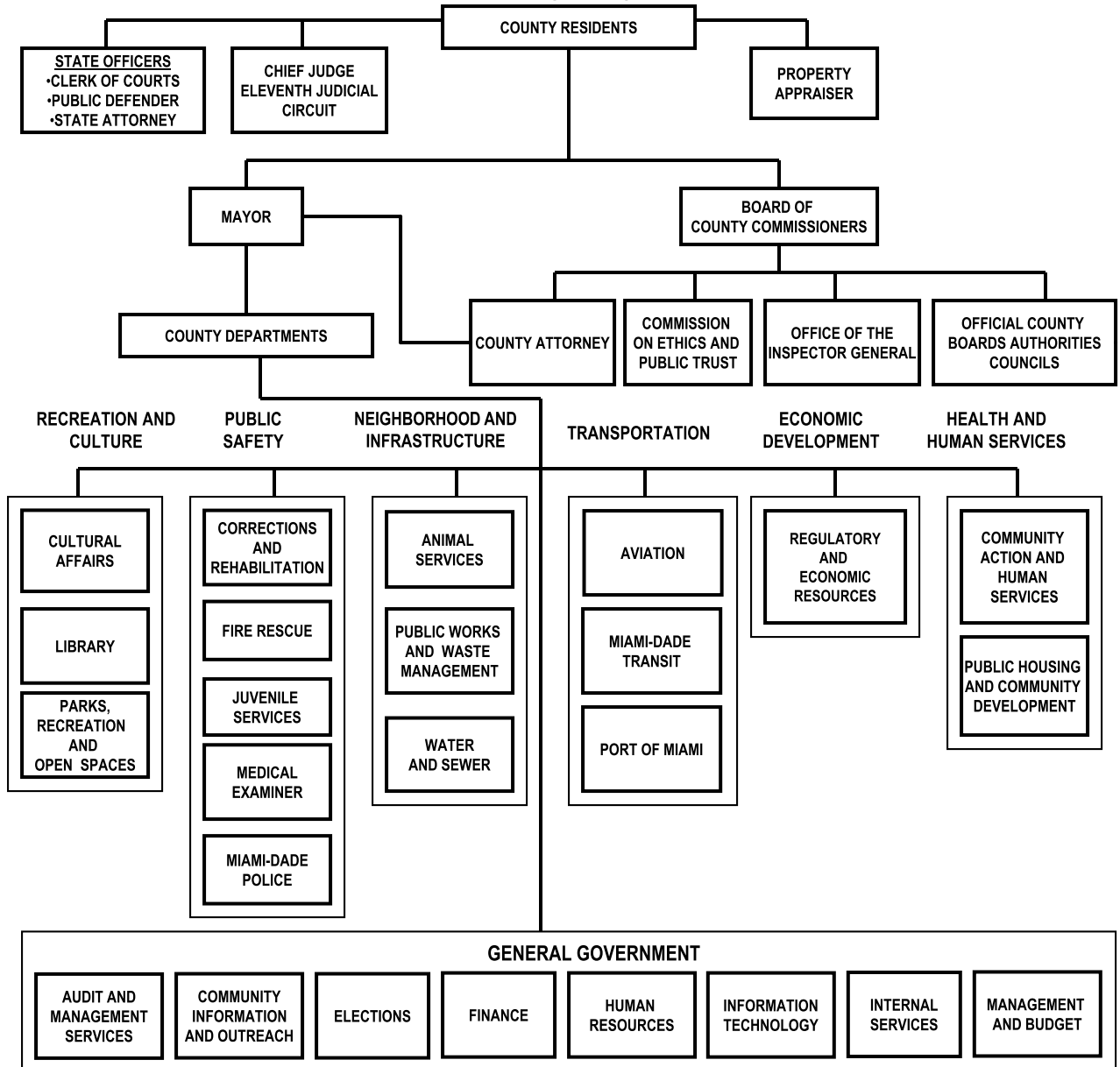
Organization Chart

MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

by STRATEGIC AREA

2014-15



Background and Plan Summary

Miami-Dade County, Florida

Background and Plan Summary

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

Description of Accounting System

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

This section of the cost allocation plan describes the accounting procedures used by the County to identify, measure and allocate costs to each benefiting department of the County. All administrative costs are accorded consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances, and conform to the accounting principles and standards prescribed in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).

Accounting System

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

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

Account Structure

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

Fund

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

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

Department-Division-Section

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

Index Code

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

Object

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

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

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

Sub-Object

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

Cost Allocation Methodology

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

Cost Allocation Methodology

Miami-Dade County, Florida

Cost Allocation Methodology

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures for Miami-Dade County, Florida. The proprietary software, MAXCARS™, is the tool with which the step-down methodology is accomplished.

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

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

A. Initiating the Process

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

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

B. Establishing the Cost Pools to Be Allocated

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

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

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

<i>C. Establishing the Statistical Measurements or Bases for Allocation</i>	<p>Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.</p>
<i>D. Accommodating Exceptions and Adjustments</i>	<p>Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.</p>
<i>II. The Double Step-Down Methodology</i>	<p>Because Central Service Departments provide services to other Central Service Departments, MAXIMUS employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.</p> <p>To demonstrate the potential inequity of a single step-down, consider the costs of the Purchasing function and of the Information Technology Services function. Purchasing processes the purchase orders for the materials and supplies that Information Technology Services uses to serve the departments of the County. This cost is rightfully allocable to all the departments that Information Technology Services serves. If Purchasing allocates its costs sequentially after Information Technology Services allocates its costs, and then the costs that are attributable to the services provided to Information Technology Services will be prorated to the other departments served by Purchasing. This method can then allocate costs to departments disproportionate to the benefit received from those costs.</p> <p>Comparably, Information Technology Services provides services to Purchasing. Similarly, if Information Technology Services allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Information Technology Services. Again this method can allocate costs to departments disproportionate to the benefit received from those costs.</p> <p>The double step-down is supported by the OMB consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.</p>
<i>A. The First Step-Down</i>	<p>The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.</p>

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

Part II: Tracking Costs in the Cost Allocation Plan

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

4. Schedule F	Schedule F – Indirect Cost Rate Proposal calculates indirect cost rates for selected Receiving Departments. The indirect rate is computed as the total indirect costs allocated to the Receiving Department divided by the total Salary cost (object 001), excluding sub-objects 00154 Payment for Unused Sick Leave and 00155 Termination Payments, of the Receiving Department.
B. Detail Schedules	<p>The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.</p> <p>When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.</p>
1. Schedule __.1	Schedule __.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.
2. Schedule __.2	<p>Schedule __.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:</p> <ol style="list-style-type: none"> 1) Expenditures from the financial reports – balances to Schedule C, 2) Adjustments to financial reports – balances to Schedule C, and 3) Incoming costs from other Central Service Departments. <p>The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.</p>
3. Schedule __.3	<p>Schedule __.3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> 1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule __.2 expenditure amounts. 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.

- 3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2.

It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.

4. Schedule __.4

Schedules __.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.

The information provided includes:

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

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.

5. Schedule __.5

Schedules __.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.

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

II. The Tracking Process

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

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

Cost Allocation Plan

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Allocated Costs By Department

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2
 Groups

* Group

Central Service Departments	AD - Animal Services	AV - Aviation	BU - Grants Coordination	CL - Clerk of Court	CO - Comm Action & Human Svcs*	CR - Corrections & Rehabilitation	CU - Cultural Affairs
Depreciation	43,865	0	0	1,243,938	1,305,395	4,085,444	1,195,023
Leave Payouts	100,279	1,472,607	0	1,135,676	486,738	3,693,246	73,090
AT - County Attorney	133,792	991,120	0	43,482	178,507	303,849	48,236
AU - Audit and Management	0	603,665	0	386,771	39,345	23,103	0
BU - Strategic Business	122,580	164,642	876,630	97,651	23,783	131,121	140,366
CC - County Commission	9,411	79,033	0	164,621	126,477	122,754	14,448
CE - County Executive (MA)	33,502	299,795	0	312,358	111,838	703,299	11,332
ET - Enterprise Technology	112,362	0	0	1,742,281	375,093	3,922,881	20,008
FN - Finance	54,108	203,952	0	118,476	261,024	183,055	39,241
GG - General Government	23,379	12,586	0	8,972,759	642,405	1,364,977	370,656
GI - Government Information	724,899	102,621	0	110,826	112,084	101,970	106,807
HR - Human Resources	47,707	427,327	0	442,917	159,307	1,025,845	12,506
ID - Internal Services	(54,873)	0	0	(48,117)	(60,894)	(176,252)	(67,708)
IG - Inspector General	6,428	0	0	4,202	78,446	26,233	47,124
Total Allocated	1,357,439	4,357,348	876,630	14,727,841	3,839,548	15,511,525	2,011,129
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,357,439	4,357,348	876,630	14,727,841	3,839,548	15,511,525	2,011,129
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,357,439	4,357,348	876,630	14,727,841	3,839,548	15,511,525	2,011,129



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* Group

Central Service Departments	EC - Commission on Ethics & Public Trust	EL - Elections	FR - Fire	HD - Public Housing & Comm Devlp*	HT - Homeless Trust	HU - Hurricane Recovery	IC - International Consortium
Depreciation	0	2,150,811	13,539,670	239,401	65,981	0	0
Leave Payouts	24,694	211,158	4,124,380	403,057	21,157	636	0
AT - County Attorney	19,364	43,482	270,050	477,427	48,236	0	2,465
AU - Audit and Management	0	75,844	0	173,084	0	0	0
BU - Strategic Business	22,211	181,126	118,338	24,769	5,038	0	0
CC - County Commission	581	4,232	112,007	292,136	2,321	0	0
CE - County Executive (MA)	0	21,924	629,889	93,363	0	0	0
ET - Enterprise Technology	11,566	73,531	1,112,185	164,849	7,395	0	0
FN - Finance	3,777	25,094	236,637	144,491	22,663	3,606	0
GG - General Government	2,947	2,486,130	217,561	30,910	3,749	429	0
GI - Government Information	107,830	208,370	243,431	116,477	103,841	0	0
HR - Human Resources	4,066	28,873	918,077	129,549	5,281	0	0
ID - Internal Services	4	(17,320)	(228,363)	(269)	(12,140)	0	0
IG - Inspector General	26	10,581	42,549	12,611	38,150	0	0
Total Allocated	197,066	5,503,836	21,336,411	2,301,855	311,672	4,671	2,465
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	197,066	5,503,836	21,336,411	2,301,855	311,672	4,671	2,465
Adjustments	0	0	0	0	0	0	0
Proposed Costs	197,066	5,503,836	21,336,411	2,301,855	311,672	4,671	2,465

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* Group

Central Service Departments	ID - Internal Services (Grantee)*	JA - Judicial Administration	JU - Juvenile Assessment Center	LB - Libraries	ME - Medical Examiner	MM - Miami-Dade Economic Advisory Trust	MP - Metropolitan Planning Organization
Depreciation	0	1,327,424	71,525	4,315,868	598,897	26,469	19,550
Leave Payouts	0	0	97,913	385,819	110,371	25,797	28,308
AT - County Attorney	0	0	57,918	26,582	42,250	0	43,482
AU - Audit and Management	0	0	0	0	0	0	0
BU - Strategic Business	0	23,984	4,161	87,024	3,303	858	22,254
CC - County Commission	0	10,662	4,563	17,259	3,733	830	623
CE - County Executive (MA)	0	0	23,895	102,477	18,968	0	3,695
ET - Enterprise Technology	0	353,128	133,282	180,942	63,617	16,524	6,525
FN - Finance	0	3,089	23,558	73,048	21,401	7,591	12,550
GG - General Government	0	16,921,201	16,375	32,086	2,146,696	159,217	2,983
GI - Government Information	0	101,787	104,872	110,533	101,956	127,193	116,816
HR - Human Resources	0	60,651	33,299	144,119	24,771	6,750	3,794
ID - Internal Services	15,720,084	(1,811)	(6,902)	(34,005)	(23,736)	(7,187)	(4,944)
IG - Inspector General	0	20,288	1,959	8,844	2,113	45	3,573
Total Allocated	15,720,084	18,820,403	566,418	5,450,596	3,114,340	364,087	259,209
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	15,720,084	18,820,403	566,418	5,450,596	3,114,340	364,087	259,209
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,720,084	18,820,403	566,418	5,450,596	3,114,340	364,087	259,209

MIAMI-DADE COUNTY, FLORIDA
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* Group

Central Service Departments	MT - Transit	OC - Office of the Courts	PA - Property Appraiser	PD - Police	PE - Reg & Econom Resources*	PH - Public Health Trust	PR - Parks, Rec & Open Spaces
Depreciation	671,122	152,285	1,650,351	8,908,240	1,300,170	0	8,131,970
Leave Payouts	3,917,777	214,487	391,480	6,223,424	1,071,615	0	887,090
AT - County Attorney	686,038	0	262,832	1,140,580	1,483,160	1,928,019	264,064
AU - Audit and Management	107,398	17,860	0	0	95,772	0	241,106
BU - Strategic Business	262,310	43,259	35,295	206,665	110,930	64,999	69,868
CC - County Commission	276,111	0	19,686	186,517	277,979	17,062	49,182
CE - County Executive (MA)	736,555	0	0	1,062,708	214,808	0	202,491
ET - Enterprise Technology	1,300,521	0	263,557	5,927,604	379,282	2,479	679,133
FN - Finance	377,283	43,568	17,813	243,115	358,648	0	1,095,286
GG - General Government	2,243,778	15,771	2,097,492	3,266,877	1,074,903	271	240,071
GI - Government Information	2,486,834	0	281,516	109,032	268,928	101,787	315,384
HR - Human Resources	1,069,382	0	111,963	1,552,297	294,252	708	284,482
ID - Internal Services	(86,209)	(12,968)	(11,119)	(174,602)	(64,972)	0	(457,049)
IG - Inspector General	267,461	878	2,473	45,237	12,861	0	58,415
Total Allocated	14,316,361	475,140	5,123,339	28,697,694	6,878,336	2,115,325	12,061,493
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14,316,361	475,140	5,123,339	28,697,694	6,878,336	2,115,325	12,061,493
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,316,361	475,140	5,123,339	28,697,694	6,878,336	2,115,325	12,061,493



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* Group

Central Service Departments	PW - Public Works & Waste Mgmt*	SP - Seaport	TT - Office of the CITT	VZ - Vizcaya Museum and Gardens	All Other*	SubTotal	Direct Billed
Depreciation	2,057,353	0	20,838	0	12,284,398	65,405,988	0
Leave Payouts	1,438,447	358,325	15,799	57,610	7,889,956	34,860,936	0
AT - County Attorney	394,335	482,356	24,118	0	1,604,805	11,000,549	0
AU - Audit and Management	469,537	70,091	184,470	0	503,279	2,991,325	0
BU - Strategic Business	213,371	126,035	65,214	24,270	885,244	4,157,299	0
CC - County Commission	120,189	25,000	2,486	2,572	519,487	2,461,962	0
CE - County Executive (MA)	381,087	78,089	0	0	572,493	5,614,566	0
ET - Enterprise Technology	672,879	137,881	3,480	26,967	1,076,639	18,766,591	0
FN - Finance	653,396	104,403	5,833	21,639	1,930,064	6,288,409	0
GG - General Government	1,188,599	3,278	1,533	3,592	6,737,988	50,281,199	0
GI - Government Information	254,733	552,678	144,986	142,712	469,373	7,830,276	0
HR - Human Resources	544,171	108,191	1,888	19,581	841,860	8,303,614	0
ID - Internal Services	(237,797)	(142,955)	(1,467)	(28,611)	(34,761)	13,723,057	0
IG - Inspector General	159,415	213,729	243	1,093	66,467	1,131,444	0
Total Allocated	8,309,715	2,117,101	469,421	271,425	35,347,292	232,817,215	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	8,309,715	2,117,101	469,421	271,425	35,347,292	232,817,215	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,309,715	2,117,101	469,421	271,425	35,347,292	232,817,215	0



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* Group

Central Service Departments	Unallocated	Total
Depreciation	0	65,405,988
Leave Payouts	0	34,860,936
AT - County Attorney	0	11,000,549
AU - Audit and Management	0	2,991,325
BU - Strategic Business	82,430	4,239,729
CC - County Commission	16,448,160	18,910,122
CE - County Executive (MA)	1,118,764	6,733,330
ET - Enterprise Technology	(1,329,311)	17,437,280
FN - Finance	20,663,620	26,952,029
GG - General Government	251,676,261	301,957,460
GI - Government Information	128,564	7,958,840
HR - Human Resources	0	8,303,614
ID - Internal Services	9,044,515	22,767,572
IG - Inspector General	0	1,131,444
Total Allocated	297,833,003	530,650,218
Roll Forward	0	0
Cost With Roll Forward	297,833,003	530,650,218
Adjustments	0	0
Proposed Costs	297,833,003	530,650,218



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* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
Depreciation	0	80,977,521	
Leave Payouts	0	38,239,066	
AT - County Attorney	16,709,198	(900,155)	
AU - Audit and Management	4,177,831	(1,185,217)	
BU - Strategic Business Management	33,099,623	(29,203,027)	
CC - County Commission	17,203,195	(863,508)	
CE - County Executive (MA)	5,486,034	(181,341)	
ET - Enterprise Technology Services	151,455,609	(143,205,183)	
FN - Finance	31,548,110	(5,642,100)	
GG - General Government	313,393,838	(4,515,068)	
GI - Government Information Center	16,090,914	(7,957,097)	
HR - Human Resources	8,248,890	(391,054)	
ID - Internal Services	255,309,757	(248,015,678)	
IG - Inspector General	4,381,284	(3,611,224)	
AD - Animal Services			1,357,439
AV - Aviation			4,357,348
BU - Grants Coordination			876,630
CL - Clerk of Court			14,727,841
CO - Comm Action & Human Svcs*			3,839,548
CR - Corrections & Rehabilitation			15,511,525
CU - Cultural Affairs			2,011,129
EC - Commission on Ethics & Public Trust			197,066
EL - Elections			5,503,836
FR - Fire			21,336,411
HD - Public Housing & Comm Devlp*			2,301,855
HT - Homeless Trust			311,672
HU - Hurricane Recovery			4,671
IC - International Consortium			2,465
ID - Internal Services (Grantee)*			15,720,084
JA - Judicial Administration			18,820,403
JU - Juvenile Assessment Center			566,418
LB - Libraries			5,450,596
ME - Medical Examiner			3,114,340
MM - Miami-Dade Economic Advisory Trust			364,087
MP - Metropolitan Planning Organization			259,209

All Monetary Values Are \$ Dollars

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MIAMI-DADE COUNTY, FLORIDA
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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Summary Of Allocated Costs

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* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
MT - Transit			14,316,361	
OC - Office of the Courts			475,140	
PA - Property Appraiser			5,123,339	
PD - Police			28,697,694	
PE - Reg & Econom Resources*			6,878,336	
PH - Public Health Trust			2,115,325	
PR - Parks, Rec & Open Spaces			12,061,493	
PW - Public Works & Waste Mgmt*			8,309,715	
SP - Seaport			2,117,101	
TT - Office of the CITT			469,421	
VZ - Vizcaya Museum and Gardens			271,425	
All Other*			35,347,292	
Direct Billed Total			0	
Unallocated Total			297,833,003	
Totals	<u>857,104,283</u>	<u>(326,454,065)</u>	<u>530,650,218</u>	Deviation 0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

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* Group Department	Depreciation 1.5	Leave Payouts 2.5	AT - County Attorney 3.5	AU - Audit and 4.5	BU - Strategic Business 5.5	CC - County 6.5	CE - County Executive 7.5
Depreciation	(80,977,521)	0	0	0	0	0	0
Leave Payouts	0	(38,239,066)	0	0	0	0	0
AT - County Attorney	184,158	213,416	(17,507,791)	0	23,449	7,441	0
AU - Audit and Management	42,420	58,942	0	(3,595,619)	39,544	1,284	7,751
BU - Strategic Business	138,120	91,910	249,629	0	(5,218,957)	25,885	13,827
CC - County Commission	282,804	197,859	1,313,102	0	136,648	(20,239,845)	0
CE - County Executive (MA)	104,476	70,459	651,182	2,337	66,544	38,239	(7,239,951)
ET - Enterprise Technology	6,990,991	1,095,207	24,118	322,194	147,993	79,604	154,701
FN - Finance	1,064,222	329,855	1,068,403	130,052	30,001	25,724	72,917
GG - General Government	119,232	2,348	0	0	21,611	0	0
GI - Government Information	274,310	187,223	0	0	140,999	6,721	39,907
HR - Human Resources	19,383	103,347	499,257	31,854	160,423	16,991	27,344
ID - Internal Services	6,349,063	968,453	2,683,418	117,857	197,640	1,126,465	190,174
IG - Inspector General	2,354	59,111	18,133	0	14,376	1,369	0
AD - Animal Services	43,865	100,279	133,792	0	122,580	9,411	33,502
AV - Aviation	0	1,472,607	991,120	603,665	164,642	79,033	299,795
BU - Grants Coordination	0	0	0	0	876,630	0	0
CL - Clerk of Court	1,243,938	1,135,676	43,482	386,771	97,651	164,621	312,358
CO - Comm Action & Human	1,305,395	486,738	178,507	39,345	23,783	126,477	111,838
CR - Corrections &	4,085,444	3,693,246	303,849	23,103	131,121	122,754	703,299
CU - Cultural Affairs	1,195,023	73,090	48,236	0	140,366	14,448	11,332
EC - Commission on Ethics &	0	24,694	19,364	0	22,211	581	0
EL - Elections	2,150,811	211,158	43,482	75,844	181,126	4,232	21,924
FR - Fire	13,539,670	4,124,380	270,050	0	118,338	112,007	629,889
HD - Public Housing & Comm	239,401	403,057	477,427	173,084	24,769	292,136	93,363
HT - Homeless Trust	65,981	21,157	48,236	0	5,038	2,321	0
HU - Hurricane Recovery	0	636	0	0	0	0	0
IC - International Consortium	0	0	2,465	0	0	0	0
ID - Internal Services	0	0	0	0	0	0	0
JA - Judicial Administration	1,327,424	0	0	0	23,984	10,662	0
JU - Juvenile Assessment	71,525	97,913	57,918	0	4,161	4,563	23,895
LB - Libraries	4,315,868	385,819	26,582	0	87,024	17,259	102,477
ME - Medical Examiner	598,897	110,371	42,250	0	3,303	3,733	18,968
MM - Miami-Dade Economic	26,469	25,797	0	0	858	830	0
MP - Metropolitan Planning	19,550	28,308	43,482	0	22,254	623	3,695

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Detail Of Allocated Costs

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* Group Department	Depreciation 1.5	Leave Payouts 2.5	AT - County Attorney 3.5	AU - Audit and 4.5	BU - Strategic Business 5.5	CC - County 6.5	CE - County Executive 7.5
MT - Transit	671,122	3,917,777	686,038	107,398	262,310	276,111	736,555
OC - Office of the Courts	152,285	214,487	0	17,860	43,259	0	0
PA - Property Appraiser	1,650,351	391,480	262,832	0	35,295	19,686	0
PD - Police	8,908,240	6,223,424	1,140,580	0	206,665	186,517	1,062,708
PE - Reg & Econom	1,300,170	1,071,615	1,483,160	95,772	110,930	277,979	214,808
PH - Public Health Trust	0	0	1,928,019	0	64,999	17,062	0
PR - Parks, Rec & Open	8,131,970	887,090	264,064	241,106	69,868	49,182	202,491
PW - Public Works & Waste	2,057,353	1,438,447	394,335	469,537	213,371	120,189	381,087
SP - Seaport	0	358,325	482,356	70,091	126,035	25,000	78,089
TT - Office of the CITT	20,838	15,799	24,118	184,470	65,214	2,486	0
VZ - Vizcaya Museum and	0	57,610	0	0	24,270	2,572	0
All Other*	12,284,398	7,889,956	1,604,805	503,279	885,244	519,487	572,493
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	82,430	16,448,160	1,118,764
Total	0	0	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

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* Group Department	ET - Enterprise 8.5	FN - Finance 9.5	GG - General 10.5	GI - Government 11.5	HR - Human Resources 12.5	ID - Internal Services 13.5	IG - Inspector General 14.5
Depreciation	0	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0	0
AT - County Attorney	88,394	9,625	1,041,722	108,506	27,718	(5,883)	202
AU - Audit and Management	27,484	3,091	313,315	101,450	8,743	(1,051)	32
BU - Strategic Business	49,026	44,218	553,510	140,391	18,505	(3,553)	893
CC - County Commission	119,592	57,149	1,405,445	415,627	38,127	(66,866)	671
CE - County Executive (MA)	28,969	3,316	620,292	344,340	9,084	(4,009)	29
ET - Enterprise Technology	(18,468,096)	238,340	974,017	105,724	220,325	(205,922)	70,378
FN - Finance	128,747	(29,139,044)	28,236	271,700	99,266	(18,517)	2,428
GG - General Government	0	20,507	(309,038,855)	0	0	(14,507)	10,894
GI - Government Information	133,844	18,588	820,142	(9,796,002)	54,899	(15,560)	1,112
HR - Human Resources	91,708	20,697	118,313	109,864	(9,053,770)	(3,453)	206
ID - Internal Services	335,787	1,437,504	1,163,713	137,773	265,702	(22,425,359)	157,731
IG - Inspector General	27,265	333,980	42,690	101,787	7,787	(2,892)	(1,376,020)
AD - Animal Services	112,362	54,108	23,379	724,899	47,707	(54,873)	6,428
AV - Aviation	0	203,952	12,586	102,621	427,327	0	0
BU - Grants Coordination	0	0	0	0	0	0	0
CL - Clerk of Court	1,742,281	118,476	8,972,759	110,826	442,917	(48,117)	4,202
CO - Comm Action & Human	375,093	261,024	642,405	112,084	159,307	(60,894)	78,446
CR - Corrections &	3,922,881	183,055	1,364,977	101,970	1,025,845	(176,252)	26,233
CU - Cultural Affairs	20,008	39,241	370,656	106,807	12,506	(67,708)	47,124
EC - Commission on Ethics &	11,566	3,777	2,947	107,830	4,066	4	26
EL - Elections	73,531	25,094	2,486,130	208,370	28,873	(17,320)	10,581
FR - Fire	1,112,185	236,637	217,561	243,431	918,077	(228,363)	42,549
HD - Public Housing & Comm	164,849	144,491	30,910	116,477	129,549	(269)	12,611
HT - Homeless Trust	7,395	22,663	3,749	103,841	5,281	(12,140)	38,150
HU - Hurricane Recovery	0	3,606	429	0	0	0	0
IC - International Consortium	0	0	0	0	0	0	0
ID - Internal Services	0	0	0	0	0	15,720,084	0
JA - Judicial Administration	353,128	3,089	16,921,201	101,787	60,651	(1,811)	20,288
JU - Juvenile Assessment	133,282	23,558	16,375	104,872	33,299	(6,902)	1,959
LB - Libraries	180,942	73,048	32,086	110,533	144,119	(34,005)	8,844
ME - Medical Examiner	63,617	21,401	2,146,696	101,956	24,771	(23,736)	2,113
MM - Miami-Dade Economic	16,524	7,591	159,217	127,193	6,750	(7,187)	45
MP - Metropolitan Planning	6,525	12,550	2,983	116,816	3,794	(4,944)	3,573

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Detail Of Allocated Costs

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2
 Groups

* Group Department	ET - Enterprise 8.5	FN - Finance 9.5	GG - General 10.5	GI - Government 11.5	HR - Human Resources 12.5	ID - Internal Services 13.5	IG - Inspector General 14.5
MT - Transit	1,300,521	377,283	2,243,778	2,486,834	1,069,382	(86,209)	267,461
OC - Office of the Courts	0	43,568	15,771	0	0	(12,968)	878
PA - Property Appraiser	263,557	17,813	2,097,492	281,516	111,963	(11,119)	2,473
PD - Police	5,927,604	243,115	3,266,877	109,032	1,552,297	(174,602)	45,237
PE - Reg & Econom	379,282	358,648	1,074,903	268,928	294,252	(64,972)	12,861
PH - Public Health Trust	2,479	0	271	101,787	708	0	0
PR - Parks, Rec & Open	679,133	1,095,286	240,071	315,384	284,482	(457,049)	58,415
PW - Public Works & Waste	672,879	653,396	1,188,599	254,733	544,171	(237,797)	159,415
SP - Seaport	137,881	104,403	3,278	552,678	108,191	(142,955)	213,729
TT - Office of the CITT	3,480	5,833	1,533	144,986	1,888	(1,467)	243
VZ - Vizcaya Museum and	26,967	21,639	3,592	142,712	19,581	(28,611)	1,093
All Other*	1,076,639	1,930,064	6,737,988	469,373	841,860	(34,761)	66,467
Direct Billings	0	0	0	0	0	0	0
Unallocated	(1,329,311)	20,663,620	251,676,261	128,564	0	9,044,515	0
Total	0	0	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Detail Of Allocated Costs

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2
 Groups

* Group
 Department

Total Plan Allocated

Depreciation	0
Leave Payouts	0
AT - County Attorney	0
AU - Audit and Management	0
BU - Strategic Business	0
CC - County Commission	0
CE - County Executive (MA)	0
ET - Enterprise Technology	0
FN - Finance	0
GG - General Government	0
GI - Government Information	0
HR - Human Resources	0
ID - Internal Services	0
IG - Inspector General	0
AD - Animal Services	1,357,439
AV - Aviation	4,357,348
BU - Grants Coordination	876,630
CL - Clerk of Court	14,727,841
CO - Comm Action & Human	3,839,548
CR - Corrections &	15,511,525
CU - Cultural Affairs	2,011,129
EC - Commission on Ethics &	197,066
EL - Elections	5,503,836
FR - Fire	21,336,411
HD - Public Housing & Comm	2,301,855
HT - Homeless Trust	311,672
HU - Hurricane Recovery	4,671
IC - International Consortium	2,465
ID - Internal Services	15,720,084
JA - Judicial Administration	18,820,403
JU - Juvenile Assessment	566,418
LB - Libraries	5,450,596
ME - Medical Examiner	3,114,340
MM - Miami-Dade Economic	364,087
MP - Metropolitan Planning	259,209

All Monetary Values Are \$ Dollars
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Detail Of Allocated Costs

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2
 Groups

* Group
 Department

Total Plan Allocated

MT - Transit	14,316,361
OC - Office of the Courts	475,140
PA - Property Appraiser	5,123,339
PD - Police	28,697,694
PE - Reg & Econom	6,878,336
PH - Public Health Trust	2,115,325
PR - Parks, Rec & Open	12,061,493
PW - Public Works & Waste	8,309,715
SP - Seaport	2,117,101
TT - Office of the CITT	469,421
VZ - Vizcaya Museum and	271,425
All Other*	35,347,292
Direct Billings	0
Unallocated	297,833,003
Total	<u><u>530,650,218</u></u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule E - Summary of Allocation Basis

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Department	Allocation Basis:	Allocation Source:
Depreciation		
1.4.1 Equipment Depreciation	Equipment Depreciation Expense Identified to Benefiting Department	Depreciation Expense by Department - Finance
1.4.2 Stephen P. Clark Center	Total Occupied Square Footage by Department	Detail Rent Roll - Internal Services
1.4.3 Galloway Road Complex	Total Occupied Square Footage by Department	Detail Rent Roll - Internal Services
1.4.4 Courthouse	Total Occupied Square Footage by Department	Detail Rent Roll - Internal Services
1.4.5 South Dade Govt Ctr	Total Occupied Square Footage by Department	Detail Rent Roll - Internal Services
1.4.6 Overtown Transit Village	Total Occupied Square Footage by Department	Detail Rent Roll - Internal Services
1.4.7 E.R. Graham Bldg	Total Occupied Square Footage by Department	Detail Rent Roll - Internal Services
1.4.8 Metro Annex	Total Square Footage Occupied by Department	Detail Rent Roll - Internal Services
1.4.9 Central Facilities (CSF)	Total Occupied Square Footage by Department	Detail Rent Roll - Internal Services
1.4.10 Caleb Center	Total Occupied Square Footage by Department	Detail Rent Roll - Internal Services
1.4.11 Other Buildings	Building Depreciation Identified to Benefiting Department	Building Depreciation - Finance
Leave Payouts		
2.4.1 Accrued Leave	Total Salaries & Wages by Department	Expenditure Reports - Finance
AT - County Attorney		
3.4.1 County Attorney	Percentage of Staff Effort Per Benefiting Department	County Attorney Summary Report
AU - Audit and Management		
4.4.1 Audit Services	Number of Audit Hours by Benefiting Department	Audit Hours by Department - Audit and Management Services
BU - Strategic Business Management		
5.4.1 OMB Operations	Staff Effort Distribution by Department	Budget Analyst Time Analysis Summary Report
5.4.2 OMB Capital Budget/Plan	Staff Effort Distribution by Department	Budget Analyst Time Analysis Summary Report
5.4.3 Ryan White Care Grant	Direct Allocation to Grants Coordination	Direct Assignment as Primary Beneficiary
5.4.4 OSBM Grant Coordination	Direct Allocation to Grants Coordination	Direct Assignment as Primary Beneficiary
5.4.5 OSBM Mgmt Plan & Strategy	Number of Employees by Department (FTEs)	County Employees - Budget Document
CC - County Commission		
6.4.1 Office of the Auditor	Total Number of Audit Hours Per Department	Audit Hours Summary Report - Commission Auditor
6.4.2 Intergovernmental Affairs	Number of Employees by Department (FTEs)	County Employees - Budget Document
6.4.3 Agenda Coordination	Number of Departmental Agenda Items Processed By Department	Agenda Coordination Summary Report - Agenda Coordination



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule E - Summary of Allocation Basis

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Department	Allocation Basis:	Allocation Source:
CE - County Executive (MA)		
7.4.1 Executive Office	Number of Employees by Department	County Employees - Budget Document
ET - Enterprise Technology Services		
8.4.1 ETSD Operations	Number of Employees in General Fund	County Employees - Budget Document
8.4.2 Corrections/Police & CJIS	Number of Employees by Benefiting Department	County Employees - Budget Document
8.4.3 Indirect Cost	Number of Employees by Department (excluding Aviation)	County Employees - Budget Document
FN - Finance		
9.4.1 Director's Office	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
9.4.2 Comptroller's Division	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
GG - General Government		
10.4.1 LTD & AD Insurance	Total Salaries by Department	Expenditures by Department - Finance
10.4.2 Annual Audit	Number of Accounting Transactions by Benefiting Department	Transaction Summary Report by Department - Finance
10.4.3 Employee Physical Exams	Number of Employees in General Fund	County Employees - Budget Document
10.4.4 Property Insurance	Total Building Rent by General Fund Department	General and Proprietary Funds Rent Schedule - Internal Services
10.4.5 Memberships	Number of Employees by Department (FTEs)	County Employees - Budget Document
10.4.6 General Fund Bldg Rental	Total Building Rent by General Fund Department	General and Proprietary Funds Rent Schedule - Internal Services
GI - Government Information Center		
11.4.1 Call Center Operations	Total 311 Operations Costs Per Department	GIC Summary Report
11.4.2 Miami-Dade Television	Total MDTV Operations Costs Per Department	GIC Summary Report
11.4.3 OnLine Services	Total Online Operations Costs Per Department	GIC Summary Report
11.4.4 E-Gov Solutions	Total EGOV Operations Costs Per Department	GIC Summary Report
11.4.5 Graphic Design & Trans	Total Graphic Cost Per Department	GIC Summary Report
HR - Human Resources		
12.4.1 Human Resources	Number of Employees by Department (FTEs)	County Employees - Budget Document
12.4.2 Employee & Labor Relation	Total Number of Union Employees Per Department	Human Resources Summary Report



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule E - Summary of Allocation Basis

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Department	Allocation Basis:	Allocation Source:
ID - Internal Services		
13.4.1 Fleet Management	Direct Allocation to Internal Services (Grantee)	Direct Assignment as Primary Beneficiary
13.4.2 Materials Management	Direct Allocation to Internal Services (Grantee)	Direct Assignment as Primary Beneficiary
13.4.3 Risk Management	Direct Allocation to Internal Services (Grantee)	Direct Assignment as Primary Beneficiary
13.4.4 Facilities & Utilities	Direct Allocation to Internal Services (Grantee)	Direct Assignment as Primary Beneficiary
13.4.5 Procurement Mgmt	Number of Purchase Order Transactions by Department	PO Payment Amount and Count by Department - Finance
13.4.6 Small Business Develop	Purchase Order Payment Amounts by Department	PO Payment Amount and Count by Department - Finance
IG - Inspector General		
14.4.1 Inspector General	Purchase Order Payment Amounts by Department	PO Payment Amount and Count by Department - Finance



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Indirect Cost Rate Proposal

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2
 Groups

* Group Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
AD - Animal Services	1,357,439	0	0	1,357,439	5,415,164	25.0674 %
AV - Aviation	4,357,348	0	0	4,357,348	79,521,994	5.4794 %
BU - Grants Coordination	876,630	0	0	876,630	2,746,637	31.9165 %
CL - Clerk of Court	14,727,841	0	0	14,727,841	61,327,427	24.0151 %
CO - Comm Action &	3,839,548	0	0	3,839,548	26,290,261	14.6044 %
CR - Corrections &	15,511,525	0	0	15,511,525	199,438,247	7.7776 %
CU - Cultural Affairs	2,011,129	0	0	2,011,129	3,946,919	50.9544 %
EC - Commission on Ethics	197,066	0	0	197,066	1,333,478	14.7783 %
EL - Elections	5,503,836	0	0	5,503,836	11,402,682	48.2679 %
FR - Fire	21,336,411	0	0	21,336,411	222,719,865	9.5799 %
HD - Public Housing &	2,301,855	0	0	2,301,855	21,765,374	10.5758 %
HT - Homeless Trust	311,672	0	0	311,672	1,142,466	27.2806 %
HU - Hurricane Recovery	4,671	0	0	4,671	34,353	13.5971 %
ID - Internal Services	15,720,084	0	0	15,720,084	34,412,577	45.6812 %
JU - Juvenile Assessment	566,418	0	0	566,418	5,287,364	10.7127 %
LB - Libraries	5,450,596	0	0	5,450,596	20,834,554	26.1613 %
ME - Medical Examiner	3,114,340	0	0	3,114,340	5,960,097	52.2532 %
MM - Miami-Dade	364,087	0	0	364,087	1,393,081	26.1354 %
MP - Metropolitan Planning	259,209	0	0	259,209	1,528,638	16.9569 %
MT - Transit	14,316,361	0	0	14,316,361	211,563,104	6.7669 %
OC - Office of the Courts	475,140	0	0	475,140	11,582,479	4.1022 %
PA - Property Appraiser	5,123,339	0	0	5,123,339	21,140,229	24.2350 %
PD - Police	28,697,694	0	0	28,697,694	336,070,059	8.5392 %
PE - Reg & Econom	6,878,336	0	0	6,878,336	57,868,075	11.8862 %
PR - Parks, Rec & Open	12,061,493	0	0	12,061,493	47,903,565	25.1787 %
PW - Public Works &	8,309,715	0	0	8,309,715	77,677,323	10.6977 %
SP - Seaport	2,117,101	0	0	2,117,101	19,349,835	10.9412 %
TT - Office of the CITT	469,421	0	0	469,421	853,141	55.0227 %
VZ - Vizcaya Museum and	271,425	0	0	271,425	3,111,003	8.7247 %
All Other*	35,347,292	0	0	35,347,292	426,063,973	8.2962 %
Composite Rate	211,879,022	0	0	211,879,022	1,919,683,964	11.0371 %

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

DEPRECIATION

NATURE AND EXTENT OF SERVICES

Miami-Dade County maintains a fixed asset inventory of all equipment purchased and assigned to each department. Further, in accordance with GASB 34, the County computes the depreciation expense for all county-owned capitalized equipment. The calculated **Equipment Depreciation** expense has been allocated to the departments to which the equipment is assigned. The costs shown represent the fiscal year depreciated cost as of September 30, 2014.

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 | • E.R. Graham Building |
| • Galloway Road Complex | • Metro Annex |
| • Courthouse | • Central Facilities (CSF) |
| • South Dade Government Center | • Caleb Center |
| • Overtown Transit Village | |

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
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
DEPRECIATION EXPENSE	80,977,521			
Total Departmental Cost Adjustments:	80,977,521			80,977,521
Total To Be Allocated:	80,977,521	0		80,977,521

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	80,977,521	0	43,010,701	2,850,382	714,576
Functional Cost	80,977,521	0	43,010,701	2,850,382	714,576
Allocation Step 1					
1st Allocation	80,977,521	0	43,010,701	2,850,382	714,576
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	80,977,521	0	43,010,701	2,850,382	714,576



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Courthouse	South Dade Govt Ctr	Overtown Transit Village	E.R. Graham Bldg	Metro Annex
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	1,223,620	722,255	2,623,878	272,210	41,249
Functional Cost	1,223,620	722,255	2,623,878	272,210	41,249
Allocation Step 1					
1st Allocation	1,223,620	722,255	2,623,878	272,210	41,249
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	1,223,620	722,255	2,623,878	272,210	41,249



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Central Facilities (CSF)	Caleb Center	Other Buildings
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
DEPRECIATION EXPENSE	799,829	283,978	28,434,843
Functional Cost	799,829	283,978	28,434,843
Allocation Step 1			
1st Allocation	799,829	283,978	28,434,843
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00 Depreciation			
Total Allocated	799,829	283,978	28,434,843



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	26,605.74	0.0619	26,606		26,606		26,606
AT - County Attorney	10,433.46	0.0243	10,434		10,434		10,434
BU - Strategic Business Management	45,344.58	0.1054	45,344		45,344		45,344
CC - County Commission	27,253.20	0.0634	27,253		27,253		27,253
CL - Clerk of Court	276,239.28	0.6423	276,239		276,239		276,239
CO - Comm Action & Human Svcs	221,390.87	0.5147	221,391		221,391		221,391
CR - Corrections & Rehabilitation	891,399.13	2.0725	891,399		891,399		891,399
CU - Cultural Affairs	136,980.61	0.3185	136,980		136,980		136,980
EL - Elections	1,953,933.04	4.5429	1,953,933		1,953,933		1,953,933
ET - Enterprise Technology Services	6,319,054.81	14.6918	6,319,055		6,319,055		6,319,055
FN - Finance	928,987.30	2.1599	928,987		928,987		928,987
FR - Fire	11,640,504.83	27.0640	11,640,506		11,640,506		11,640,506
GG - General Government	119,231.99	0.2772	119,232		119,232		119,232
GI - Government Information Center	185,549.77	0.4314	185,550		185,550		185,550
HR - Human Resources	2,214.04	0.0051	2,214		2,214		2,214
HT - Homeless Trust	50,000.04	0.1163	50,000		50,000		50,000
ID - Internal Services	4,322,234.34	10.0492	4,322,234		4,322,234		4,322,234
IG - Inspector General	2,354.28	0.0055	2,354		2,354		2,354
JA - Judicial Administration	120,120.26	0.2793	120,120		120,120		120,120
JU - Juvenile Assessment Center	728.04	0.0017	728		728		728
LB - Libraries	2,889,299.10	6.7176	2,889,299		2,889,299		2,889,299
ME - Medical Examiner	275,383.16	0.6403	275,383		275,383		275,383
OC - Office of the Courts	152,285.61	0.3541	152,285		152,285		152,285
PA - Property Appraiser	1,196,647.62	2.7822	1,196,648		1,196,648		1,196,648
PD - Police	7,699,488.92	17.9013	7,699,489		7,699,489		7,699,489



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PE - Reg & Econom Resources	164,458.54	0.3824	164,459		164,459		164,459
PR - Parks, Rec & Open Spaces	1,216,077.72	2.8274	1,216,078		1,216,078		1,216,078
PW - Public Works & Waste Mgmt	1,319,779.47	3.0685	1,319,779		1,319,779		1,319,779
All Other	816,721.16	1.8989	816,722		816,722		816,722
SubTotal	43,010,700.91	100.0000	43,010,701		43,010,701		43,010,701
Total	43,010,700.91	100.0000	43,010,701		43,010,701		43,010,701

Allocation Basis: Equipment Depreciation Expense Identified to Benefiting Department

Allocation Source: Depreciation Expense by Department - Finance

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Stephen P. Clark Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - County Attorney	36,557.00	6.0948	173,724		173,724		173,724
BU - Strategic Business Management	19,523.00	3.2549	92,776		92,776		92,776
CC - County Commission	43,326.00	7.2233	205,891		205,891		205,891
CE - County Executive (MA)	21,985.00	3.6653	104,476		104,476		104,476
CL - Clerk of Court	20,585.00	3.4319	97,823		97,823		97,823
CU - Cultural Affairs	8,471.00	1.4123	40,255		40,255		40,255
EL - Elections	560.00	0.0934	2,661		2,661		2,661
ET - Enterprise Technology Services	17,526.00	2.9219	83,286		83,286		83,286
FN - Finance	26,761.00	4.4616	127,172		127,172		127,172
GI - Government Information Center	18,678.00	3.1140	88,760		88,760		88,760
HR - Human Resources	3,613.00	0.6024	17,169		17,169		17,169
HT - Homeless Trust	3,363.00	0.5607	15,981		15,981		15,981
ID - Internal Services	116,187.00	19.3703	552,139		552,139		552,139
MM - Miami-Dade Economic Advisory Trust	5,570.00	0.9286	26,469		26,469		26,469
MP - Metropolitan Planning Organization	4,114.00	0.6859	19,550		19,550		19,550
MT - Transit	53,462.00	8.9132	254,059		254,059		254,059
PA - Property Appraiser	63,816.00	10.6394	303,263		303,263		303,263
PE - Reg & Econom Resources	56,650.00	9.4447	269,209		269,209		269,209
PW - Public Works & Waste Mgmt	60,657.00	10.1127	288,251		288,251		288,251
TT - Office of the CITT	4,385.00	0.7311	20,838		20,838		20,838
All Other	14,021.00	2.3376	66,630		66,630		66,630
SubTotal	599,810.00	100.0000	2,850,382		2,850,382		2,850,382
Total	599,810.00	100.0000	2,850,382		2,850,382		2,850,382



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: Detail Rent Roll - Internal Services



All Monetary Values Are \$ Dollars
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Galloway Road Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ET - Enterprise Technology Services	86,763.00	80.3116	573,887		573,887		573,887
FR - Fire	6,762.00	6.2592	44,727		44,727		44,727
PD - Police	14,508.00	13.4292	95,962		95,962		95,962
SubTotal	108,033.00	100.0000	714,576		714,576		714,576
Total	108,033.00	100.0000	714,576		714,576		714,576

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: Detail Rent Roll - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	49,635.00	19.0710	233,357		233,357		233,357
CR - Corrections & Rehabilitation	1,356.00	0.5210	6,375		6,375		6,375
ID - Internal Services	787.00	0.3024	3,700		3,700		3,700
JA - Judicial Administration	183,920.00	70.6667	864,692		864,692		864,692
PD - Police	805.00	0.3093	3,785		3,785		3,785
All Other	23,761.00	9.1296	111,711		111,711		111,711
SubTotal	260,264.00	100.0000	1,223,620		1,223,620		1,223,620
Total	260,264.00	100.0000	1,223,620		1,223,620		1,223,620

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: Detail Rent Roll - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - South Dade Govt Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - County Commission	2,852.00	4.3267	31,249		31,249		31,249
CL - Clerk of Court	13,907.00	21.0977	152,380		152,380		152,380
CO - Comm Action & Human Svcs	492.00	0.7464	5,391		5,391		5,391
ET - Enterprise Technology Services	735.00	1.1150	8,053		8,053		8,053
FR - Fire	2,262.00	3.4316	24,785		24,785		24,785
ID - Internal Services	5,126.00	7.7764	56,166		56,166		56,166
JA - Judicial Administration	16,406.00	24.8889	179,761		179,761		179,761
JU - Juvenile Assessment Center	3,386.00	5.1368	37,101		37,101		37,101
PA - Property Appraiser	13,730.00	20.8292	150,440		150,440		150,440
PD - Police	443.00	0.6721	4,854		4,854		4,854
PE - Reg & Econom Resources	1,691.00	2.5653	18,528		18,528		18,528
All Other	4,887.00	7.4139	53,547		53,547		53,547
SubTotal	65,917.00	100.0000	722,255		722,255		722,255
Total	65,917.00	100.0000	722,255		722,255		722,255

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: Detail Rent Roll - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Overtown Transit Village

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AU - Audit and Management	11,000	1.6167	42,420		42,420		42,420
CL - Clerk of Court	43,962	6.4612	169,534		169,534		169,534
CO - Comm Action & Human Svcs	45,004	6.6143	173,552		173,552		173,552
CR - Corrections & Rehabilitation	21,938	3.2243	84,601		84,601		84,601
ET - Enterprise Technology Services	1,740	0.2557	6,710		6,710		6,710
HD - Public Housing & Comm Devlp	59,568	8.7548	229,716		229,716		229,716
ID - Internal Services	1,651	0.2427	6,367		6,367		6,367
JA - Judicial Administration	36,909	5.4246	142,335		142,335		142,335
MT - Transit	108,149	15.8949	417,063		417,063		417,063
PD - Police	20,557	3.0213	79,275		79,275		79,275
PE - Reg & Econom Resources	158,040	23.2275	609,461		609,461		609,461
All Other	171,883	25.2620	662,844		662,844		662,844
SubTotal	680,401	100.0000	2,623,878		2,623,878		2,623,878
Total	680,401	100.0000	2,623,878		2,623,878		2,623,878

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: Detail Rent Roll - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - E.R. Graham Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Other	113,880	100.0000	272,210		272,210		272,210
SubTotal	113,880	100.0000	272,210		272,210		272,210
Total	113,880	100.0000	272,210		272,210		272,210

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: Detail Rent Roll - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Metro Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CO - Comm Action & Human Svcs	12,133.00	47.5003	19,593		19,593		19,593
FN - Finance	4,993.00	19.5474	8,063		8,063		8,063
PE - Reg & Econom Resources	3,415.00	13.3696	5,515		5,515		5,515
All Other	5,002.00	19.5827	8,078		8,078		8,078
SubTotal	25,543.00	100.0000	41,249		41,249		41,249
Total	25,543.00	100.0000	41,249		41,249		41,249

Allocation Basis: Total Square Footage Occupied by Department

Allocation Source: Detail Rent Roll - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Central Facilities (CSF)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	17,263.00	38.2924	306,274		306,274		306,274
ID - Internal Services	15,483.00	34.3441	274,694		274,694		274,694
PE - Reg & Econom Resources	12,336.00	27.3635	218,861		218,861		218,861
SubTotal	45,082.00	100.0000	799,829		799,829		799,829
Total	45,082.00	100.0000	799,829		799,829		799,829

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: Detail Rent Roll - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Caleb Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - County Commission	5,693.00	6.4833	18,411		18,411		18,411
CL - Clerk of Court	2,576.00	2.9336	8,331		8,331		8,331
CO - Comm Action & Human Svcs	15,425.00	17.5662	49,884		49,884		49,884
CU - Cultural Affairs	18,560.00	21.1364	60,023		60,023		60,023
ID - Internal Services	1,405.60	1.6007	4,546		4,546		4,546
JA - Judicial Administration	6,344.00	7.2246	20,516		20,516		20,516
LB - Libraries	13,197.80	15.0298	42,681		42,681		42,681
All Other	24,609.20	28.0254	79,586		79,586		79,586
SubTotal	87,810.60	100.0000	283,978		283,978		283,978
Total	87,810.60	100.0000	283,978		283,978		283,978

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: Detail Rent Roll - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	17,259.48	0.0607	17,259		17,259		17,259
CO - Comm Action & Human Svcs	835,584.24	2.9386	835,584		835,584		835,584
CR - Corrections & Rehabilitation	3,103,069.20	10.9129	3,103,069		3,103,069		3,103,069
CU - Cultural Affairs	957,765.24	3.3683	957,765		957,765		957,765
EL - Elections	194,216.52	0.6830	194,217		194,217		194,217
FR - Fire	1,829,652.18	6.4345	1,829,652		1,829,652		1,829,652
HD - Public Housing & Comm Devlp	9,685.20	0.0341	9,685		9,685		9,685
ID - Internal Services	1,129,217.34	3.9712	1,129,217		1,129,217		1,129,217
JU - Juvenile Assessment Center	33,695.76	0.1185	33,696		33,696		33,696
LB - Libraries	1,383,887.58	4.8669	1,383,888		1,383,888		1,383,888
ME - Medical Examiner	323,513.82	1.1377	323,514		323,514		323,514
PD - Police	1,024,875.36	3.6043	1,024,875		1,024,875		1,024,875
PE - Reg & Econom Resources	14,137.20	0.0497	14,137		14,137		14,137
PR - Parks, Rec & Open Spaces	6,915,891.42	24.3219	6,915,892		6,915,892		6,915,892
PW - Public Works & Waste Mgmt	449,323.26	1.5802	449,323		449,323		449,323
All Other	10,213,069.32	35.9175	10,213,070		10,213,070		10,213,070
SubTotal	28,434,843.12	100.0000	28,434,843		28,434,843		28,434,843
Total	28,434,843.12	100.0000	28,434,843		28,434,843		28,434,843

Allocation Basis: Building Depreciation Identified to Benefiting Department

Allocation Source: Building Depreciation - Finance



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
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Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Courthouse	South Dade Govt Ctr	Overtown Transit Village
AD - Animal Services	43,865	26,606	0	0	0	0	0
AT - County Attorney	184,158	10,434	173,724	0	0	0	0
AU - Audit and Management	42,420	0	0	0	0	0	42,420
BU - Strategic Business	138,120	45,344	92,776	0	0	0	0
CC - County Commission	282,804	27,253	205,891	0	0	31,249	0
CE - County Executive (MA)	104,476	0	104,476	0	0	0	0
CL - Clerk of Court	1,243,938	276,239	97,823	0	233,357	152,380	169,534
CO - Comm Action & Human	1,305,395	221,391	0	0	0	5,391	173,552
CR - Corrections &	4,085,444	891,399	0	0	6,375	0	84,601
CU - Cultural Affairs	1,195,023	136,980	40,255	0	0	0	0
EL - Elections	2,150,811	1,953,933	2,661	0	0	0	0
ET - Enterprise Technology	6,990,991	6,319,055	83,286	573,887	0	8,053	6,710
FN - Finance	1,064,222	928,987	127,172	0	0	0	0
FR - Fire	13,539,670	11,640,506	0	44,727	0	24,785	0
GG - General Government	119,232	119,232	0	0	0	0	0
GI - Government Information	274,310	185,550	88,760	0	0	0	0
HD - Public Housing & Comm	239,401	0	0	0	0	0	229,716
HR - Human Resources	19,383	2,214	17,169	0	0	0	0
HT - Homeless Trust	65,981	50,000	15,981	0	0	0	0
ID - Internal Services	6,349,063	4,322,234	552,139	0	3,700	56,166	6,367
IG - Inspector General	2,354	2,354	0	0	0	0	0
JA - Judicial Administration	1,327,424	120,120	0	0	864,692	179,761	142,335
JU - Juvenile Assessment	71,525	728	0	0	0	37,101	0
LB - Libraries	4,315,868	2,889,299	0	0	0	0	0
ME - Medical Examiner	598,897	275,383	0	0	0	0	0
MM - Miami-Dade Economic	26,469	0	26,469	0	0	0	0
MP - Metropolitan Planning	19,550	0	19,550	0	0	0	0
MT - Transit	671,122	0	254,059	0	0	0	417,063
OC - Office of the Courts	152,285	152,285	0	0	0	0	0
PA - Property Appraiser	1,650,351	1,196,648	303,263	0	0	150,440	0
PD - Police	8,908,240	7,699,489	0	95,962	3,785	4,854	79,275
PE - Reg & Econom	1,300,170	164,459	269,209	0	0	18,528	609,461
PR - Parks, Rec & Open	8,131,970	1,216,078	0	0	0	0	0



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
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Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Courthouse	South Dade Govt Ctr	Overtown Transit Village
PW - Public Works & Waste	2,057,353	1,319,779	288,251	0	0	0	0
TT - Office of the CITT	20,838	0	20,838	0	0	0	0
All Other	12,284,398	816,722	66,630	0	111,711	53,547	662,844
Direct Billed	0	0	0	0	0	0	0
Total	80,977,521	43,010,701	2,850,382	714,576	1,223,620	722,255	2,623,878



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
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Receiving Department	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
AD - Animal Services	0	0	0	0	17,259
AT - County Attorney	0	0	0	0	0
AU - Audit and Management	0	0	0	0	0
BU - Strategic Business	0	0	0	0	0
CC - County Commission	0	0	0	18,411	0
CE - County Executive (MA)	0	0	0	0	0
CL - Clerk of Court	0	0	306,274	8,331	0
CO - Comm Action & Human	0	19,593	0	49,884	835,584
CR - Corrections &	0	0	0	0	3,103,069
CU - Cultural Affairs	0	0	0	60,023	957,765
EL - Elections	0	0	0	0	194,217
ET - Enterprise Technology	0	0	0	0	0
FN - Finance	0	8,063	0	0	0
FR - Fire	0	0	0	0	1,829,652
GG - General Government	0	0	0	0	0
GI - Government Information	0	0	0	0	0
HD - Public Housing & Comm	0	0	0	0	9,685
HR - Human Resources	0	0	0	0	0
HT - Homeless Trust	0	0	0	0	0
ID - Internal Services	0	0	274,694	4,546	1,129,217
IG - Inspector General	0	0	0	0	0
JA - Judicial Administration	0	0	0	20,516	0
JU - Juvenile Assessment	0	0	0	0	33,696
LB - Libraries	0	0	0	42,681	1,383,888
ME - Medical Examiner	0	0	0	0	323,514
MM - Miami-Dade Economic	0	0	0	0	0
MP - Metropolitan Planning	0	0	0	0	0
MT - Transit	0	0	0	0	0
OC - Office of the Courts	0	0	0	0	0
PA - Property Appraiser	0	0	0	0	0
PD - Police	0	0	0	0	1,024,875
PE - Reg & Econom	0	5,515	218,861	0	14,137
PR - Parks, Rec & Open	0	0	0	0	6,915,892



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department Depreciation

Miami-Dade County (FL) ~ OMB v1
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Receiving Department	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
PW - Public Works & Waste	0	0	0	0	449,323
TT - Office of the CITT	0	0	0	0	0
All Other	272,210	8,078	0	79,586	10,213,070
Direct Billed	0	0	0	0	0
Total	272,210	41,249	799,829	283,978	28,434,843



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

LEAVE PAYOUTS

NATURE AND EXTENT OF SERVICES

Payments of unused leave for retired or terminated employees are included in this cost pool. **Accrued Leave** represents allowable payments for unused leave made to employees who retire or terminate employment with the County. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), such payments are allowable and allocable as an indirect cost to all activities of the governmental unit. Accordingly, leave payment costs have been allocated county-wide using the total regular salaries recorded for each department.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Leave Payouts

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
ANIMAL SERVICES DEPARTMENT	25,020			
COUNTY ATTORNEY	810,553			
AUDIT AND MANAGEMENT	17,741			
MANAGEMENT AND BUDGET	210,787			
COUNTY COMMISSION	19,559			
CLERK OF COURT	809,756			
COMMUNITY ACTION & HUMAN SERVICES	135,374			
CORRECTIONS & REHABILITATION	(1)			
CULTURAL AFFAIRS	3,020			
COMMISSION ON ETHICS AND PUBLIC TRUST	14,142			
ELECTIONS	8,221			
INFORMATION TECHNOLOGY DEPARTMENT	1,061,220			
FINANCE DEPARTMENT	277,138			
FIRE DEPARTMENT	3,946,522			
GENERAL GOVERNMENT	4,515,068			
COMMUNITY INFORMATION AND OUTREACH	42,403			
HUMAN RESOURCES	245,117			
HOMELESS TRUST	29,489			
INTERNAL SERVICES DEPARTMENT	1,069,157			
MIAMI-DADE C0 INSPECTOR GENERAL	82,117			
JUVENILE ASSESSMENT CENTER (JAC)	48,125			
LIBRARIES	645,404			
OFFICE OF THE MAYOR	67,802			
MEDICAL EXAMINER	128,201			
MIAMI-DADE ECONOMIC ADVOCACY TRUST	16,326			
DEPT OF TRNSPRTION & PUBLIC WORKS FY16	2,676,722			
NON-DEPARTMENT	78,039			
ADMINISTRATIVE OFFICE OF THE COURTS	88,496			
PROPERTY APPRAISER	356,583			



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Leave Payouts

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

METRO-DADE POLICE DEPARTMENT	11,285,638		
REGULATORY & ECONOMIC RESOURCES	1,256,181		
PARKS, RECREATION AND OPEN SPACES	1,150,581		
PUBLIC WORKS AND WASTE MANAGEMENT	881,247		
STATE ATTORNEY OFFICE	513		
VIZCAYA	97,468		
COMMUNITY ACTION & HUMAN SVCS ADJUST	612,136		
PUBLIC WORKS AND WASTE MGMT ADJUST	894,197		
AVIATION	984,109		
PUBLIC HOUSING & COMM DEVL P	455,172		
WATER & SEWER	2,945,954		
PRIVATE INDUSTRY COUNCIL	22,120		
SEAPORT	225,649		
Total Departmental Cost Adjustments:	38,239,066		38,239,066
Total To Be Allocated:	38,239,066	0	38,239,066

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Leave Payouts

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Accrued Leave
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
ANIMAL SERVICES DEPARTMENT	25,020	0	25,020
COUNTY ATTORNEY	810,553	0	810,553
AUDIT AND MANAGEMENT	17,741	0	17,741
MANAGEMENT AND BUDGET	210,787	0	210,787
COUNTY COMMISSION	19,559	0	19,559
CLERK OF COURT	809,756	0	809,756
COMMUNITY ACTION & HUMAN SERVICES	135,374	0	135,374
CORRECTIONS & REHABILITATION	(1)	0	(1)
CULTURAL AFFAIRS	3,020	0	3,020
COMMISSION ON ETHICS AND PUBLIC TRUST	14,142	0	14,142
ELECTIONS	8,221	0	8,221
INFORMATION TECHNOLOGY DEPARTMENT	1,061,220	0	1,061,220
FINANCE DEPARTMENT	277,138	0	277,138
FIRE DEPARTMENT	3,946,522	0	3,946,522
GENERAL GOVERNMENT	4,515,068	0	4,515,068
COMMUNITY INFORMATION AND OUTREACH	42,403	0	42,403
HUMAN RESOURCES	245,117	0	245,117
HOMELESS TRUST	29,489	0	29,489
INTERNAL SERVICES DEPARTMENT	1,069,157	0	1,069,157
MIAMI-DADE C0 INSPECTOR GENERAL	82,117	0	82,117
JUVENILE ASSESSMENT CENTER (JAC)	48,125	0	48,125
LIBRARIES	645,404	0	645,404
OFFICE OF THE MAYOR	67,802	0	67,802
MEDICAL EXAMINER	128,201	0	128,201
MIAMI-DADE ECONOMIC ADVOCACY TRUST	16,326	0	16,326
DEPT OF TRNSPRTION & PUBLIC WORKS FY16	2,676,722	0	2,676,722
NON-DEPARTMENT	78,039	0	78,039
ADMINISTRATIVE OFFICE OF THE COURTS	88,496	0	88,496
PROPERTY APPRAISER	356,583	0	356,583
METRO-DADE POLICE DEPARTMENT	11,285,638	0	11,285,638
REGULATORY & ECONOMIC RESOURCES	1,256,181	0	1,256,181
PARKS, RECREATION AND OPEN SPACES	1,150,581	0	1,150,581

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Leave Payouts

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Accrued Leave
PUBLIC WORKS AND WASTE MANAGEMENT DEPT	881,247	0	881,247
STATE ATTORNEY OFFICE	513	0	513
VIZCAYA	97,468	0	97,468
COMMUNITY ACTION & HUMAN SVCS ADJUST	612,136	0	612,136
PUBLIC WORKS AND WASTE MGMT ADJUST	894,197	0	894,197
AVIATION	984,109	0	984,109
PUBLIC HOUSING & COMM DEVL P	455,172	0	455,172
WATER & SEWER	2,945,954	0	2,945,954
PRIVATE INDUSTRY COUNCIL	22,120	0	22,120
SEAPORT	225,649	0	225,649
Functional Cost	38,239,066	0	38,239,066
Allocation Step 1			
1st Allocation	38,239,066	0	38,239,066
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 Leave Payouts			
Total Allocated	38,239,066	0	38,239,066



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Leave Payouts

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,415,164.11	0.2622	100,279		100,279		100,279
AT - County Attorney	11,524,652.09	0.5581	213,416		213,416		213,416
AU - Audit and Management	3,182,911.87	0.1541	58,942		58,942		58,942
AV - Aviation	79,521,994.00	3.8511	1,472,607		1,472,607		1,472,607
BU - Strategic Business Management	4,963,221.79	0.2404	91,910		91,910		91,910
CC - County Commission	10,684,566.21	0.5174	197,859		197,859		197,859
CE - County Executive (MA)	3,804,828.16	0.1843	70,459		70,459		70,459
CL - Clerk of Court	61,327,426.50	2.9699	1,135,676		1,135,676		1,135,676
CO - Comm Action & Human Svcs	26,284,260.56	1.2729	486,738		486,738		486,738
CR - Corrections & Rehabilitation	199,438,246.66	9.6583	3,693,246		3,693,246		3,693,246
CU - Cultural Affairs	3,946,919.03	0.1911	73,090		73,090		73,090
EC - Commission on Ethics & Public Trust	1,333,477.54	0.0646	24,694		24,694		24,694
EL - Elections	11,402,681.68	0.5522	211,158		211,158		211,158
ET - Enterprise Technology Services	59,142,068.34	2.8641	1,095,207		1,095,207		1,095,207
FN - Finance	17,812,449.02	0.8626	329,855		329,855		329,855
FR - Fire	222,719,864.83	10.7858	4,124,380		4,124,380		4,124,380
GG - General Government	126,811.51	0.0061	2,348		2,348		2,348
GI - Government Information Center	10,110,199.04	0.4896	187,223		187,223		187,223
HD - Public Housing & Comm Devlp	21,765,374.00	1.0540	403,057		403,057		403,057
HR - Human Resources	5,580,802.84	0.2703	103,347		103,347		103,347
HT - Homeless Trust	1,142,465.83	0.0553	21,157		21,157		21,157
HU - Hurricane Recovery	34,353.26	0.0017	636		636		636
ID - Internal Services	52,297,250.50	2.5326	968,453		968,453		968,453
IG - Inspector General	3,192,034.61	0.1546	59,111		59,111		59,111
JU - Juvenile Assessment Center	5,287,364.03	0.2561	97,913		97,913		97,913



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Leave Payouts

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LB - Libraries	20,834,553.51	1.0090	385,819		385,819		385,819
ME - Medical Examiner	5,960,097.08	0.2886	110,371		110,371		110,371
MM - Miami-Dade Economic Advisory Trust	1,393,081.08	0.0675	25,797		25,797		25,797
MP - Metropolitan Planning Organization	1,528,638.48	0.0740	28,308		28,308		28,308
MT - Transit	211,563,104.06	10.2455	3,917,777		3,917,777		3,917,777
OC - Office of the Courts	11,582,478.64	0.5609	214,487		214,487		214,487
PA - Property Appraiser	21,140,228.91	1.0238	391,480		391,480		391,480
PD - Police	336,070,058.76	16.2749	6,223,424		6,223,424		6,223,424
PE - Reg & Econom Resources	57,868,074.64	2.8024	1,071,615		1,071,615		1,071,615
PR - Parks, Rec & Open Spaces	47,903,565.06	2.3199	887,090		887,090		887,090
PW - Public Works & Waste Mgmt	77,677,323.31	3.7617	1,438,447		1,438,447		1,438,447
SP - Seaport	19,349,835.17	0.9371	358,325		358,325		358,325
TT - Office of the CITT	853,140.68	0.0413	15,799		15,799		15,799
VZ - Vizcaya Museum and Gardens	3,111,003.47	0.1507	57,610		57,610		57,610
All Other	426,063,973.31	20.6333	7,889,956		7,889,956		7,889,956
SubTotal	2,064,940,544.17	100.0000	38,239,066		38,239,066		38,239,066
Total	2,064,940,544.17	100.0000	38,239,066		38,239,066		38,239,066

Allocation Basis: Total Salaries & Wages by Department

Allocation Source: Expenditure Reports - Finance



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department Leave Payouts

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Accrued Leave
AD - Animal Services	100,279	100,279
AT - County Attorney	213,416	213,416
AU - Audit and Management	58,942	58,942
AV - Aviation	1,472,607	1,472,607
BU - Strategic Business	91,910	91,910
CC - County Commission	197,859	197,859
CE - County Executive (MA)	70,459	70,459
CL - Clerk of Court	1,135,676	1,135,676
CO - Comm Action & Human	486,738	486,738
CR - Corrections &	3,693,246	3,693,246
CU - Cultural Affairs	73,090	73,090
EC - Commission on Ethics &	24,694	24,694
EL - Elections	211,158	211,158
ET - Enterprise Technology	1,095,207	1,095,207
FN - Finance	329,855	329,855
FR - Fire	4,124,380	4,124,380
GG - General Government	2,348	2,348
GI - Government Information	187,223	187,223
HD - Public Housing & Comm	403,057	403,057
HR - Human Resources	103,347	103,347
HT - Homeless Trust	21,157	21,157
HU - Hurricane Recovery	636	636
ID - Internal Services	968,453	968,453
IG - Inspector General	59,111	59,111
JU - Juvenile Assessment	97,913	97,913
LB - Libraries	385,819	385,819
ME - Medical Examiner	110,371	110,371
MM - Miami-Dade Economic	25,797	25,797
MP - Metropolitan Planning	28,308	28,308
MT - Transit	3,917,777	3,917,777
OC - Office of the Courts	214,487	214,487
PA - Property Appraiser	391,480	391,480
PD - Police	6,223,424	6,223,424



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department Leave Payouts

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Accrued Leave
PE - Reg & Econom	1,071,615	1,071,615
PR - Parks, Rec & Open	887,090	887,090
PW - Public Works & Waste	1,438,447	1,438,447
SP - Seaport	358,325	358,325
TT - Office of the CITT	15,799	15,799
VZ - Vizcaya Museum and	57,610	57,610
All Other	7,889,956	7,889,956
Direct Billed	0	0
Total	<u>38,239,066</u>	<u>38,239,066</u>



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

AT - COUNTY ATTORNEY

NATURE AND EXTENT OF SERVICES

The County Attorney's Office (CAO) is established in the Miami-Dade County Home Rule Charter to "serve as legal counsel to the Board of County Commissioners (BCC) 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.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department AT - County Attorney

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,709,198			16,709,198
POLL WORKERS	(2,229)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(1,000)			
PETTY CASH & CHANGE FUNDS	(185)			
SPECIAL TRANSPORTATION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(85,768)			
INFRASTRUCTURE	(440)			
Total Deductions:	(89,622)			(89,622)
Depreciation	184,158		184,158	
Leave Payouts	213,416		213,416	
AT - County Attorney		88,812	88,812	
BU - Strategic Business Management		23,449	23,449	
CC - County Commission		7,441	7,441	
ET - Enterprise Technology Services		88,394	88,394	
FN - Finance		9,625	9,625	
GG - General Government		1,041,722	1,041,722	
GI - Government Information Center		108,506	108,506	
HR - Human Resources		27,718	27,718	
ID - Internal Services		(5,883)	(5,883)	
IG - Inspector General		202	202	
Total Allocated Additions:	397,574	1,389,986	1,787,560	1,787,560
ACCRUED LEAVE PAYOUTS	(810,533)			
Total Departmental Cost Adjustments:	(810,533)			(810,533)
Total To Be Allocated:	16,206,617	1,389,986		17,596,603

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department AT - County Attorney

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	County Attorney
Wages & Benefits			
SALARIES	12,332,977	0	12,332,977
FRINGE BENEFITS	3,517,745	0	3,517,745
Other Expense & Cost			
*POLL WORKERS	2,229	2,229	0
DEPARTURE INCENTIVE PROGRAM DIP	17,850	0	17,850
OTHER COURT OPERATING EXPENSE	(31,315)	0	(31,315)
LEGAL	(1)	0	(1)
INDUSTRIAL SERVICE RELATED	528	0	528
GENERAL AUTO & PROFESSIONAL LIAB	38,900	0	38,900
ITD MAINTENANCE	159,052	0	159,052
VEHICLES-RENTAL	15,954	0	15,954
GSA CHARGES	51,438	0	51,438
ITD	21,430	0	21,430
GENERAL COUNTY SUPPORT CHARGES	299	0	299
CLERK OF COURTS	26,836	0	26,836
TELECOMMUNICATIONS	144,345	0	144,345
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	128,457	0	128,457
TRAVEL	52,412	0	52,412
AUTOMOBILE REIMBURSEMENT	9,320	0	9,320
PRINTING & GRAPHICS	4,913	0	4,913
MAILING SERVICES	10,023	0	10,023
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	1,000	1,000	0
*PETTY CASH & CHANGE FUNDS	185	185	0
TRAINING	1,000	0	1,000
REIMBURSEMENTS & REFUNDS	(122)	0	(122)
MISCELLANEOUS	17,817	0	17,817
FUEL & LUBRICANTS	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	2,801	0	2,801
OFFICE SUPPLIES & MINOR EQUIPMENT	96,917	0	96,917
OTHER MATERIALS & SUPPLIES	0	0	0
*SPECIAL TRANSPORTATION	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	85,768	85,768	0
*INFRASTRUCTURE	440	440	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department AT - County Attorney

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	County Attorney
Departmental Totals			
Total Expenditures	16,709,198	89,622	16,619,576
Deductions			
Total Deductions	(89,622)	(89,622)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(810,533)	0	(810,533)
Functional Cost	15,809,043	0	15,809,043
Allocation Step 1			
Inbound- All Others	397,574	397,574	0
Reallocate Admin Costs		(397,574)	397,574
1st Allocation	16,206,617	0	16,206,617
Allocation Step 2			
Inbound- All Others	1,389,986	1,389,986	0
Reallocate Admin Costs		(1,389,986)	1,389,986
2nd Allocation	1,389,986	0	1,389,986
Total For AT AT - County Attorney			
Total Allocated	17,596,603	0	17,596,603



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department AT - County Attorney

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	0.760	0.7600	123,170		123,170	10,622	133,792
AT - County Attorney	0.548	0.5480	88,812		88,812		88,812
AV - Aviation	5.630	5.6300	912,433		912,433	78,687	991,120
BU - Strategic Business Management	1.418	1.4180	229,810		229,810	19,819	249,629
CC - County Commission	7.459	7.4590	1,208,852		1,208,852	104,250	1,313,102
CE - County Executive (MA)	3.699	3.6990	599,483		599,483	51,699	651,182
CL - Clerk of Court	0.247	0.2470	40,030		40,030	3,452	43,482
CO - Comm Action & Human Svcs	1.014	1.0140	164,335		164,335	14,172	178,507
CR - Corrections & Rehabilitation	1.726	1.7260	279,726		279,726	24,123	303,849
CU - Cultural Affairs	0.274	0.2740	44,406		44,406	3,830	48,236
EC - Commission on Ethics & Public Trust	0.110	0.1100	17,827		17,827	1,537	19,364
EL - Elections	0.247	0.2470	40,030		40,030	3,452	43,482
ET - Enterprise Technology Services	0.137	0.1370	22,203		22,203	1,915	24,118
FN - Finance	6.069	6.0690	983,580		983,580	84,823	1,068,403
FR - Fire	1.534	1.5340	248,610		248,610	21,440	270,050
HD - Public Housing & Comm Devlp	2.712	2.7120	439,523		439,523	37,904	477,427
HR - Human Resources	2.836	2.8360	459,620		459,620	39,637	499,257
HT - Homeless Trust	0.274	0.2740	44,406		44,406	3,830	48,236
IC - International Consortium	0.014	0.0140	2,269		2,269	196	2,465
ID - Internal Services	15.243	15.2430	2,470,373		2,470,373	213,045	2,683,418
IG - Inspector General	0.103	0.1030	16,693		16,693	1,440	18,133
JU - Juvenile Assessment Center	0.329	0.3290	53,320		53,320	4,598	57,918
LB - Libraries	0.151	0.1510	24,472		24,472	2,110	26,582
ME - Medical Examiner	0.240	0.2400	38,896		38,896	3,354	42,250
MP - Metropolitan Planning Organization	0.247	0.2470	40,030		40,030	3,452	43,482

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department AT - County Attorney

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MT - Transit	3.897	3.8970	631,572		631,572	54,466	686,038
PA - Property Appraiser	1.493	1.4930	241,965		241,965	20,867	262,832
PD - Police	6.479	6.4790	1,050,027		1,050,027	90,553	1,140,580
PE - Reg & Econom Resources	8.425	8.4250	1,365,408		1,365,408	117,752	1,483,160
PH - Public Health Trust	10.952	10.9520	1,774,949		1,774,949	153,070	1,928,019
PR - Parks, Rec & Open Spaces	1.500	1.5000	243,099		243,099	20,965	264,064
PW - Public Works & Waste Mgmt	2.240	2.2400	363,028		363,028	31,307	394,335
SP - Seaport	2.740	2.7400	444,061		444,061	38,295	482,356
TT - Office of the CITT	0.137	0.1370	22,203		22,203	1,915	24,118
All Other	9.116	9.1160	1,477,396		1,477,396	127,409	1,604,805
SubTotal	100.000	100.0000	16,206,617		16,206,617	1,389,986	17,596,603
Total	100.000	100.0000	16,206,617		16,206,617	1,389,986	17,596,603

Allocation Basis: Percentage of Staff Effort Per Benefiting Department

Allocation Source: County Attorney Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department AT - County Attorney

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	County Attorney
AD - Animal Services	133,792	133,792
AT - County Attorney	88,812	88,812
AV - Aviation	991,120	991,120
BU - Strategic Business	249,629	249,629
CC - County Commission	1,313,102	1,313,102
CE - County Executive (MA)	651,182	651,182
CL - Clerk of Court	43,482	43,482
CO - Comm Action & Human	178,507	178,507
CR - Corrections &	303,849	303,849
CU - Cultural Affairs	48,236	48,236
EC - Commission on Ethics &	19,364	19,364
EL - Elections	43,482	43,482
ET - Enterprise Technology	24,118	24,118
FN - Finance	1,068,403	1,068,403
FR - Fire	270,050	270,050
HD - Public Housing & Comm	477,427	477,427
HR - Human Resources	499,257	499,257
HT - Homeless Trust	48,236	48,236
IC - International Consortium	2,465	2,465
ID - Internal Services	2,683,418	2,683,418
IG - Inspector General	18,133	18,133
JU - Juvenile Assessment	57,918	57,918
LB - Libraries	26,582	26,582
ME - Medical Examiner	42,250	42,250
MP - Metropolitan Planning	43,482	43,482
MT - Transit	686,038	686,038
PA - Property Appraiser	262,832	262,832
PD - Police	1,140,580	1,140,580
PE - Reg & Econom	1,483,160	1,483,160
PH - Public Health Trust	1,928,019	1,928,019
PR - Parks, Rec & Open	264,064	264,064
PW - Public Works & Waste	394,335	394,335
SP - Seaport	482,356	482,356



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department AT - County Attorney

Miami-Dade County (FL) ~ OMB v1
ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	County Attorney
TT - Office of the CITT	24,118	24,118
All Other	1,604,805	1,604,805
Direct Billed	0	0
Total	<u>17,596,603</u>	<u>17,596,603</u>



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

AU – AUDIT AND MANAGEMENT SERVICES

NATURE AND EXTENT OF SERVICES

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

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.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department AU - Audit and Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,177,831			4,177,831
POLL WORKERS	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(4,476)			
Total Deductions:	(4,476)			(4,476)
Depreciation	42,420		42,420	
Leave Payouts	58,942		58,942	
BU - Strategic Business Management		39,544	39,544	
CC - County Commission		1,284	1,284	
CE - County Executive (MA)		7,751	7,751	
ET - Enterprise Technology Services		27,484	27,484	
FN - Finance		3,091	3,091	
GG - General Government		313,315	313,315	
GI - Government Information Center		101,450	101,450	
HR - Human Resources		8,743	8,743	
ID - Internal Services		(1,051)	(1,051)	
IG - Inspector General		32	32	
Total Allocated Additions:	101,362	501,643	603,005	603,005
ACCRUED LEAVE PAYOUTS	(17,741)			
REVENUES:	0			
GENERAL GOV (NOT COURT RELATED)	(1,163,000)			
Total Departmental Cost Adjustments:	(1,180,741)			(1,180,741)
Total To Be Allocated:	3,093,976	501,643		3,595,619

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department AU - Audit and Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Audit Services
Wages & Benefits			
SALARIES	3,200,655	0	3,200,655
FRINGE BENEFITS	802,908	0	802,908
Other Expense & Cost			
*POLL WORKERS	0	0	0
LEGAL	0	0	0
TEMPORARY HELP AGENCY	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	14,200	0	14,200
EQUIPMENT MAINTENANCE	0	0	0
ITD MAINTENANCE	29,813	0	29,813
RENT PAYMENTS TO LESSORS	753	0	753
OTHER RENTAL EXPENSE	29	0	29
GSA CHARGES	5,477	0	5,477
ITD	17,670	0	17,670
CLERK OF COURTS	2,478	0	2,478
TELECOMMUNICATIONS	36,356	0	36,356
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	6,250	0	6,250
TRAVEL	440	0	440
AUTOMOBILE REIMBURSEMENT	2,991	0	2,991
TRAINING	28,949	0	28,949
REIMBURSEMENTS/REFUNDS	0	0	0
MISCELLANEOUS	5,783	0	5,783
OFFICE SUPPLIES & MINOR EQUIPMENT	18,454	0	18,454
COMPUTER SUPPLIES	68	0	68
OTHER MATERIALS & SUPPLIES	81	0	81
*MAJOR MACHINERY, EQUIP, & FURNITURE	4,476	4,476	0
Departmental Totals			
Total Expenditures	4,177,831	4,476	4,173,355



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department AU - Audit and Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Audit Services
Deductions			
Total Deductions	(4,476)	(4,476)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(17,741)	0	(17,741)
REVENUES:	0	0	0
GENERAL GOV (NOT COURT RELATED)	(1,163,000)	0	(1,163,000)
 Functional Cost	 2,992,614	 0	 2,992,614
Allocation Step 1			
Inbound- All Others	101,362	101,362	0
Reallocate Admin Costs		(101,362)	101,362
1st Allocation	3,093,976	0	3,093,976
Allocation Step 2			
Inbound- All Others	501,643	501,643	0
Reallocate Admin Costs		(501,643)	501,643
2nd Allocation	501,643	0	501,643
Total For AU AU - Audit and Management			
Total Allocated	3,595,619	0	3,595,619

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department AU - Audit and Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	10,072.50	16.7889	519,444		519,444	84,221	603,665
CE - County Executive (MA)	39.00	0.0650	2,011		2,011	326	2,337
CL - Clerk of Court	6,453.50	10.7567	332,811		332,811	53,960	386,771
CO - Comm Action & Human Svcs	656.50	1.0943	33,856		33,856	5,489	39,345
CR - Corrections & Rehabilitation	385.50	0.6426	19,880		19,880	3,223	23,103
EL - Elections	1,265.50	2.1093	65,263		65,263	10,581	75,844
ET - Enterprise Technology Services	5,376.00	8.9607	277,243		277,243	44,951	322,194
FN - Finance	2,170.00	3.6170	111,908		111,908	18,144	130,052
HD - Public Housing & Comm Devlp	2,888.00	4.8137	148,936		148,936	24,148	173,084
HR - Human Resources	531.50	0.8859	27,410		27,410	4,444	31,854
ID - Internal Services	1,966.50	3.2778	101,414		101,414	16,443	117,857
MT - Transit	1,792.00	2.9869	92,414		92,414	14,984	107,398
OC - Office of the Courts	298.00	0.4967	15,368		15,368	2,492	17,860
PE - Reg & Econom Resources	1,598.00	2.6636	82,410		82,410	13,362	95,772
PR - Parks, Rec & Open Spaces	4,023.00	6.7056	207,468		207,468	33,638	241,106
PW - Public Works & Waste Mgmt	7,834.50	13.0586	404,030		404,030	65,507	469,537
SP - Seaport	1,169.50	1.9493	60,312		60,312	9,779	70,091
TT - Office of the CITT	3,078.00	5.1304	158,734		158,734	25,736	184,470
All Other	8,397.50	13.9970	433,064		433,064	70,215	503,279
SubTotal	59,995.00	100.0000	3,093,976		3,093,976	501,643	3,595,619
Total	59,995.00	100.0000	3,093,976		3,093,976	501,643	3,595,619



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department AU - Audit and Management

Allocation Basis: Number of Audit Hours by Benefiting Department

Allocation Source: Audit Hours by Department - Audit and Management Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department AU - Audit and Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Audit Services
AV - Aviation	603,665	603,665
CE - County Executive (MA)	2,337	2,337
CL - Clerk of Court	386,771	386,771
CO - Comm Action & Human	39,345	39,345
CR - Corrections &	23,103	23,103
EL - Elections	75,844	75,844
ET - Enterprise Technology	322,194	322,194
FN - Finance	130,052	130,052
HD - Public Housing & Comm	173,084	173,084
HR - Human Resources	31,854	31,854
ID - Internal Services	117,857	117,857
MT - Transit	107,398	107,398
OC - Office of the Courts	17,860	17,860
PE - Reg & Econom	95,772	95,772
PR - Parks, Rec & Open	241,106	241,106
PW - Public Works & Waste	469,537	469,537
SP - Seaport	70,091	70,091
TT - Office of the CITT	184,470	184,470
All Other	503,279	503,279
Direct Billed	0	0
Total	<u>3,595,619</u>	<u>3,595,619</u>



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

BU – MANAGEMENT AND BUDGET

NATURE AND EXTENT OF SERVICES

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:

- **OMB Operations** – allocated using the staff effort identified to benefiting departments.
- **OMB Capital Budget/Planning** – 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.
- **Healthcare Planning** – the costs identified to this activity have not been allocated within this cost allocation plan.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,099,623			33,099,623
POLL WORKERS	(23,840)			
TAX COLLECTOR DISTRIBUTION	(25)			
PETTY CASH & CHANGE FUNDS	330			
INTEREST PAYMENTS	1,502,471			
LAND ACQUISITION	(37,983)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(3,799)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(22,787)			
INFRASTRUCTURE	0			
Total Deductions:	1,414,367			1,414,367
Depreciation	138,120		138,120	
Leave Payouts	91,910		91,910	
AT - County Attorney	229,810	19,819	249,629	
BU - Strategic Business Management		307,809	307,809	
CC - County Commission		25,885	25,885	
CE - County Executive (MA)		13,827	13,827	
ET - Enterprise Technology Services		49,026	49,026	
FN - Finance		44,218	44,218	
GG - General Government		553,510	553,510	
GI - Government Information Center		140,391	140,391	
HR - Human Resources		18,505	18,505	
ID - Internal Services		(3,553)	(3,553)	
IG - Inspector General		893	893	
Total Allocated Additions:	459,840	1,170,330	1,630,170	1,630,170
ACCRUED LEAVE PAYOUTS	(210,787)			
REVENUES:	0			
FEDERAL GRANTS	(25,451,927)			
DIRECT COST ADJUSTMENT	(4,954,680)			



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Total Departmental Cost Adjustments:	<u>(30,617,394)</u>		<u>(30,617,394)</u>
Total To Be Allocated:	<u>4,356,436</u>	<u>1,170,330</u>	<u>5,526,766</u>



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	OMB Operations	OMB Capital Budget/Plan	Ryan White Care Grant
Wages & Benefits					
SALARIES	5,150,166	0	1,112,728	483,357	817,094
FRINGE BENEFITS	1,556,238	0	424,616	205,169	221,396
Other Expense & Cost					
*POLL WORKERS	23,840	23,840	0	0	0
MENTAL HEALTH	120,311	0	0	0	120,311
ACCOUNTING & AUDITING	13,394	0	80	0	11,611
CONSULTING SERVICES	4,714,723	0	0	0	4,714,723
LEGAL	174,461	0	0	4,631	168,480
ARCHITECTURAL & ENGINEERING RELATED SERV	489,529	0	0	0	489,529
HEALTH RELATED SERVICES	2,628,392	0	0	0	2,628,392
INDUSTRIAL SERVICE RELATED	946,353	0	0	0	946,347
OTHER OUTSIDE CONTRACTUAL SERVICES	980,055	0	0	0	980,055
GENERAL AUTO & PROFESSIONAL LIAB	24,200	0	20,276	0	3,924
EQUIPMENT MAINTENANCE	10,094	0	8,145	0	509
ITD MAINTENANCE	28,305	0	18,722	749	20,896
BUILDING COUNTY-RENTAL	55,755	0	0	0	55,755
OTHER RENTAL EXPENSE	2,350,155	0	0	680	2,349,475
GSA CHARGES	68,257	0	49,821	13,324	1,409
ITD	721,617	0	511,370	121,002	47,980
GENERAL COUNTY SUPPORT	655	0	501	134	0
CLERK OF COURTS	7,713	0	4,300	620	0
*TAX COLLECTOR DISTRIBUTION	25	25	0	0	0
TELECOMMUNICATIONS	65,655	0	56,375	0	4,554
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	1,280	0	660	620	0
TRAVEL	7,422	0	869	1,655	2,465
AUTOMOBILE REIMBURSEMENT	4,419	0	3,960	68	0
ADVERTISING	30,114	0	12,370	15,240	0
PRINTING & GRAPHICS	1,732	0	30	280	902
MAILING SERVICES	342	0	55	0	24
*PETTY CASH & CHANGE FUNDS	(330)	(330)	0	0	0
TRAINING	2,260	0	800	0	1,460
REIMBURSEMENTS & REFUNDS	72,142	0	(538)	(27,230)	99,910
TAXES,LICENSES & PERMITS	221	0	91	0	0
MISCELLANEOUS	7,883	0	2,425	2,720	2,738
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	23,361	0	16,199	0	5,196
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	1,145,489	0	0	0	1,145,489



All Monetary Values Are \$ Dollars
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* - Indicates Disallowed Expenditure

Schedule 5.3

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	OMB Operations	OMB Capital Budget/Plan	Ryan White Care Grant
FUEL & LUBRICANTS	0	0	0	0	0
COMPUTER SUPPLIES	0	0	0	0	0
SPECIAL TRANSPORTATION	168,736	0	0	0	168,736
GRANTS TO OUTSIDE ORGANIZATIONS	12,432,261	0	0	0	10,863,117
MEDICAL SERVICES	510,300	0	0	0	510,300
*INTEREST PAYMENTS	(1,502,471)	(1,502,471)	0	0	0
*LAND ACQUISITION	37,983	37,983	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	3,799	3,799	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	22,787	22,787	0	0	0
*INFRASTRUCTURE	0	0	0	0	0
Departmental Totals					
Total Expenditures	33,099,623	(1,414,367)	2,243,855	823,019	26,382,777
Deductions					
Total Deductions	1,414,367	1,414,367	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(210,787)	0	(88,058)	(29,482)	(5,598)
REVENUES:	0	0	0	0	0
FEDERAL GRANTS	(25,451,927)	0	0	0	(24,779,652)
DIRECT COST ADJUSTMENT	(4,954,680)	0	0	0	(1,597,527)
Functional Cost	3,896,596	0	2,155,797	793,537	0
Allocation Step 1					
Inbound- All Others	459,840	0	99,352	43,157	72,955
Unallocated Costs	(62,514)	0	0	0	0
1st Allocation	4,293,922	0	2,255,149	836,694	72,955
Allocation Step 2					
Inbound- All Others	1,170,330	0	252,858	109,839	185,677
Unallocated Costs	(19,916)	0	0	0	0
2nd Allocation	1,150,414	0	252,858	109,839	185,677



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	OMB Operations	OMB Capital Budget/Plan	Ryan White Care Grant
Total For BU BU - Strategic Business					
Total Allocated	5,444,336	0	2,508,007	946,533	258,632



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	OSBM Grant Coordination	OSBM Mgmt Plan & Strategy	Healthcare Planning
Wages & Benefits			
SALARIES	1,952,430	696,914	87,643
FRINGE BENEFITS	517,537	161,820	25,700
Other Expense & Cost			
*POLL WORKERS	0	0	0
MENTAL HEALTH	0	0	0
ACCOUNTING & AUDITING	1,703	0	0
CONSULTING SERVICES	0	0	0
LEGAL	1,350	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0
HEALTH RELATED SERVICES	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	6
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0
EQUIPMENT MAINTENANCE	1,440	0	0
ITD MAINTENANCE	(12,961)	899	0
BUILDING COUNTY-RENTAL	0	0	0
OTHER RENTAL EXPENSE	0	0	0
GSA CHARGES	3,541	162	0
ITD	10,245	30,920	100
GENERAL COUNTY SUPPORT	20	0	0
CLERK OF COURTS	2,673	120	0
*TAX COLLECTOR DISTRIBUTION	0	0	0
TELECOMMUNICATIONS	4,194	343	189
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0	0
TRAVEL	1,038	1,395	0
AUTOMOBILE REIMBURSEMENT	391	0	0
ADVERTISING	2,504	0	0
PRINTING & GRAPHICS	520	0	0
MAILING SERVICES	263	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0
TRAINING	0	0	0
REIMBURSEMENTS & REFUNDS	0	0	0
TAXES,LICENSES & PERMITS	130	0	0
MISCELLANEOUS	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	1,966	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	OSBM Grant Coordination	OSBM Mgmt Plan & Strategy	Healthcare Planning
FUEL & LUBRICANTS	0	0	0
COMPUTER SUPPLIES	0	0	0
SPECIAL TRANSPORTATION	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	1,569,144	0	0
MEDICAL SERVICES	0	0	0
*INTEREST PAYMENTS	0	0	0
*LAND ACQUISITION	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0
*INFRASTRUCTURE	0	0	0
Departmental Totals			
Total Expenditures	4,058,128	892,573	113,638
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(28,700)	0	(58,949)
REVENUES:	0	0	0
FEDERAL GRANTS	(672,275)	0	0
DIRECT COST ADJUSTMENT	(3,357,153)	0	0
Functional Cost	0	892,573	54,689
Allocation Step 1			
Inbound- All Others	174,326	62,225	7,825
Unallocated Costs	0	0	(62,514)
1st Allocation	174,326	954,798	0
Allocation Step 2			
Inbound- All Others	443,672	158,368	19,916
Unallocated Costs	0	0	(19,916)
2nd Allocation	443,672	158,368	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	OSBM Grant Coordination	OSBM Mgmt Plan & Strategy	Healthcare Planning
Total For BU BU - Strategic Business			
Total Allocated	617,998	1,113,166	0



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	3.333	3.3330	75,164		75,164	9,548	84,712
AT - County Attorney	0.617	0.6170	13,914		13,914		13,914
AU - Audit and Management	1.235	1.2350	27,851		27,851		27,851
AV - Aviation	3.210	3.2100	72,390		72,390	9,195	81,585
BU - Strategic Business Management	9.877	9.8770	222,746		222,746		222,746
CC - County Commission	3.704	3.7040	83,531		83,531	10,610	94,141
CE - County Executive (MA)	1.852	1.8520	41,765		41,765	5,305	47,070
CL - Clerk of Court	1.235	1.2350	27,851		27,851	3,538	31,389
CO - Comm Action & Human Svcs	0.123	0.1230	2,774		2,774	352	3,126
CR - Corrections & Rehabilitation	0.247	0.2470	5,570		5,570	708	6,278
CU - Cultural Affairs	3.951	3.9510	89,101		89,101	11,318	100,419
EC - Commission on Ethics & Public Trust	0.617	0.6170	13,914		13,914	1,767	15,681
EL - Elections	5.062	5.0620	114,156		114,156	14,500	128,656
ET - Enterprise Technology Services	3.456	3.4560	77,938		77,938	9,900	87,838
FN - Finance	0.494	0.4940	11,140		11,140	1,415	12,555
FR - Fire	0.247	0.2470	5,570		5,570	708	6,278
GG - General Government	0.617	0.6170	13,914		13,914	1,767	15,681
GI - Government Information Center	3.827	3.8270	86,305		86,305	10,963	97,268
HD - Public Housing & Comm Devlp	0.243	0.2430	5,480		5,480	696	6,176
HR - Human Resources	4.444	4.4440	100,219		100,219	12,730	112,949
HT - Homeless Trust	0.123	0.1230	2,774		2,774	352	3,126
ID - Internal Services	4.697	4.6970	105,924		105,924	13,455	119,379
IG - Inspector General	0.370	0.3700	8,344		8,344	1,060	9,404
JA - Judicial Administration	0.370	0.3700	8,344		8,344	1,060	9,404
LB - Libraries	1.975	1.9750	44,539		44,539	5,658	50,197



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - Metropolitan Planning Organization	0.617	0.6170	13,914		13,914	1,767	15,681
MT - Transit	3.827	3.8270	86,305		86,305	10,963	97,268
OC - Office of the Courts	1.235	1.2350	27,851		27,851	3,538	31,389
PA - Property Appraiser	0.617	0.6170	13,914		13,914	1,767	15,681
PD - Police	0.617	0.6170	13,914		13,914	1,767	15,681
PE - Reg & Econom Resources	2.099	2.0990	47,334		47,334	6,016	53,350
PH - Public Health Trust	1.852	1.8520	41,765		41,765	5,305	47,070
PR - Parks, Rec & Open Spaces	0.988	0.9880	22,281		22,281	2,830	25,111
PW - Public Works & Waste Mgmt	4.197	4.1970	94,649		94,649	12,023	106,672
SP - Seaport	3.210	3.2100	72,390		72,390	9,195	81,585
TT - Office of the CITT	1.852	1.8520	41,765		41,765	5,305	47,070
VZ - Vizcaya Museum and Gardens	0.617	0.6170	13,914		13,914	1,767	15,681
All Other	22.346	22.3460	503,935		503,935	64,010	567,945
SubTotal	100.000	100.0000	2,255,149		2,255,149	252,858	2,508,007
Total	100.000	100.0000	2,255,149		2,255,149	252,858	2,508,007

Allocation Basis: Staff Effort Distribution by Department

Allocation Source: Budget Analyst Time Analysis Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - OMB Capital Budget/Plan

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	3.333	3.3330	27,887		27,887	4,147	32,034
AT - County Attorney	0.617	0.6170	5,162		5,162		5,162
AU - Audit and Management	1.235	1.2350	10,333		10,333		10,333
AV - Aviation	3.210	3.2100	26,858		26,858	3,994	30,852
BU - Strategic Business Management	9.877	9.8770	82,638		82,638		82,638
CC - County Commission	3.704	3.7040	30,991		30,991	4,609	35,600
CE - County Executive (MA)	1.852	1.8520	15,496		15,496	2,305	17,801
CL - Clerk of Court	1.235	1.2350	10,333		10,333	1,537	11,870
CO - Comm Action & Human Svcs	0.123	0.1230	1,029		1,029	153	1,182
CR - Corrections & Rehabilitation	0.247	0.2470	2,067		2,067	307	2,374
CU - Cultural Affairs	3.951	3.9510	33,058		33,058	4,916	37,974
EC - Commission on Ethics & Public Trust	0.617	0.6170	5,162		5,162	768	5,930
EL - Elections	5.062	5.0620	42,353		42,353	6,299	48,652
ET - Enterprise Technology Services	3.456	3.4560	28,916		28,916	4,300	33,216
FN - Finance	0.494	0.4940	4,133		4,133	615	4,748
FR - Fire	0.247	0.2470	2,067		2,067	307	2,374
GG - General Government	0.617	0.6170	5,162		5,162	768	5,930
GI - Government Information Center	3.827	3.8270	32,020		32,020	4,762	36,782
HD - Public Housing & Comm Devlp	0.243	0.2430	2,033		2,033	302	2,335
HR - Human Resources	4.444	4.4440	37,183		37,183	5,530	42,713
HT - Homeless Trust	0.123	0.1230	1,029		1,029	153	1,182
ID - Internal Services	4.697	4.6970	39,300		39,300	5,845	45,145
IG - Inspector General	0.370	0.3700	3,096		3,096	460	3,556
JA - Judicial Administration	0.370	0.3700	3,096		3,096	460	3,556
LB - Libraries	1.975	1.9750	16,525		16,525	2,458	18,983



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - OMB Capital Budget/Plan

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - Metropolitan Planning Organization	0.617	0.6170	5,162		5,162	768	5,930
MT - Transit	3.827	3.8270	32,020		32,020	4,762	36,782
OC - Office of the Courts	1.235	1.2350	10,333		10,333	1,537	11,870
PA - Property Appraiser	0.617	0.6170	5,162		5,162	768	5,930
PD - Police	0.617	0.6170	5,162		5,162	768	5,930
PE - Reg & Econom Resources	2.099	2.0990	17,565		17,565	2,609	20,174
PH - Public Health Trust	1.852	1.8520	15,496		15,496	2,305	17,801
PR - Parks, Rec & Open Spaces	0.988	0.9880	8,267		8,267	1,229	9,496
PW - Public Works & Waste Mgmt	4.197	4.1970	35,116		35,116	5,222	40,338
SP - Seaport	3.210	3.2100	26,858		26,858	3,994	30,852
TT - Office of the CITT	1.852	1.8520	15,496		15,496	2,305	17,801
VZ - Vizcaya Museum and Gardens	0.617	0.6170	5,162		5,162	768	5,930
All Other	22.346	22.3460	186,968		186,968	27,809	214,777
SubTotal	100.000	100.0000	836,694		836,694	109,839	946,533
Total	100.000	100.0000	836,694		836,694	109,839	946,533

Allocation Basis: Staff Effort Distribution by Department

Allocation Source: Budget Analyst Time Analysis Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Ryan White Care Grant

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BU - Grants Coordination	100	100.0000	72,955		72,955	185,677	258,632
SubTotal	100	100.0000	72,955		72,955	185,677	258,632
Total	100	100.0000	72,955		72,955	185,677	258,632

Allocation Basis: Direct Allocation to Grants Coordination

Allocation Source: Direct Assignment as Primary Beneficiary

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - OSBM Grant Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BU - Grants Coordination	100	100.0000	174,326		174,326	443,672	617,998
SubTotal	100	100.0000	174,326		174,326	443,672	617,998
Total	100	100.0000	174,326		174,326	443,672	617,998

Allocation Basis: Direct Allocation to Grants Coordination

Allocation Source: Direct Assignment as Primary Beneficiary

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	136	0.5234	4,998		4,998	836	5,834
AT - County Attorney	119	0.4580	4,373		4,373		4,373
AU - Audit and Management	37	0.1424	1,360		1,360		1,360
AV - Aviation	1,217	4.6840	44,723		44,723	7,482	52,205
BU - Strategic Business Management	66	0.2540	2,425		2,425		2,425
CC - County Commission	161	0.6197	5,917		5,917	990	6,907
CE - County Executive (MA)	39	0.1501	1,433		1,433	240	1,673
CL - Clerk of Court	1,268	4.8803	46,597		46,597	7,795	54,392
CO - Comm Action & Human Svcs	454	1.7474	16,684		16,684	2,791	19,475
CR - Corrections & Rehabilitation	2,855	10.9884	104,917		104,917	17,552	122,469
CU - Cultural Affairs	46	0.1770	1,690		1,690	283	1,973
EC - Commission on Ethics & Public Trust	14	0.0539	514		514	86	600
EL - Elections	89	0.3425	3,271		3,271	547	3,818
ET - Enterprise Technology Services	628	2.4171	23,078		23,078	3,861	26,939
FN - Finance	296	1.1393	10,878		10,878	1,820	12,698
FR - Fire	2,557	9.8414	93,966		93,966	15,720	109,686
GI - Government Information Center	162	0.6235	5,953		5,953	996	6,949
HD - Public Housing & Comm Devlp	379	1.4587	13,928		13,928	2,330	16,258
HR - Human Resources	111	0.4272	4,079		4,079	682	4,761
HT - Homeless Trust	17	0.0654	625		625	105	730
ID - Internal Services	772	2.9713	28,370		28,370	4,746	33,116
IG - Inspector General	33	0.1270	1,213		1,213	203	1,416
JA - Judicial Administration	257	0.9891	9,444		9,444	1,580	11,024
JU - Juvenile Assessment Center	97	0.3733	3,565		3,565	596	4,161
LB - Libraries	416	1.6011	15,287		15,287	2,557	17,844



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	77	0.2964	2,830		2,830	473	3,303
MM - Miami-Dade Economic Advisory Trust	20	0.0770	735		735	123	858
MP - Metropolitan Planning Organization	15	0.0577	551		551	92	643
MT - Transit	2,990	11.5080	109,878		109,878	18,382	128,260
PA - Property Appraiser	319	1.2278	11,723		11,723	1,961	13,684
PD - Police	4,314	16.6039	158,532		158,532	26,522	185,054
PE - Reg & Econom Resources	872	3.3562	32,045		32,045	5,361	37,406
PH - Public Health Trust	3	0.0115	110		110	18	128
PR - Parks, Rec & Open Spaces	822	3.1637	30,207		30,207	5,054	35,261
PW - Public Works & Waste Mgmt	1,547	5.9541	56,850		56,850	9,511	66,361
SP - Seaport	317	1.2201	11,649		11,649	1,949	13,598
TT - Office of the CITT	8	0.0308	294		294	49	343
VZ - Vizcaya Museum and Gardens	62	0.2386	2,278		2,278	381	2,659
All Other	2,390	9.1987	87,828		87,828	14,694	102,522
SubTotal	25,982	100.0000	954,798		954,798	158,368	1,113,166
Total	25,982	100.0000	954,798		954,798	158,368	1,113,166

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	OMB Operations	OMB Capital	Ryan White Care Grant	OSBM Grant	OSBM Mgmt Plan &
AD - Animal Services	122,580	84,712	32,034	0	0	5,834
AT - County Attorney	23,449	13,914	5,162	0	0	4,373
AU - Audit and Management	39,544	27,851	10,333	0	0	1,360
AV - Aviation	164,642	81,585	30,852	0	0	52,205
BU - Strategic Business	307,809	222,746	82,638	0	0	2,425
BU - Grants Coordination	876,630	0	0	258,632	617,998	0
CC - County Commission	136,648	94,141	35,600	0	0	6,907
CE - County Executive (MA)	66,544	47,070	17,801	0	0	1,673
CL - Clerk of Court	97,651	31,389	11,870	0	0	54,392
CO - Comm Action & Human	23,783	3,126	1,182	0	0	19,475
CR - Corrections &	131,121	6,278	2,374	0	0	122,469
CU - Cultural Affairs	140,366	100,419	37,974	0	0	1,973
EC - Commission on Ethics &	22,211	15,681	5,930	0	0	600
EL - Elections	181,126	128,656	48,652	0	0	3,818
ET - Enterprise Technology	147,993	87,838	33,216	0	0	26,939
FN - Finance	30,001	12,555	4,748	0	0	12,698
FR - Fire	118,338	6,278	2,374	0	0	109,686
GG - General Government	21,611	15,681	5,930	0	0	0
GI - Government Information	140,999	97,268	36,782	0	0	6,949
HD - Public Housing & Comm	24,769	6,176	2,335	0	0	16,258
HR - Human Resources	160,423	112,949	42,713	0	0	4,761
HT - Homeless Trust	5,038	3,126	1,182	0	0	730
ID - Internal Services	197,640	119,379	45,145	0	0	33,116
IG - Inspector General	14,376	9,404	3,556	0	0	1,416
JA - Judicial Administration	23,984	9,404	3,556	0	0	11,024
JU - Juvenile Assessment	4,161	0	0	0	0	4,161
LB - Libraries	87,024	50,197	18,983	0	0	17,844
ME - Medical Examiner	3,303	0	0	0	0	3,303
MM - Miami-Dade Economic	858	0	0	0	0	858
MP - Metropolitan Planning	22,254	15,681	5,930	0	0	643
MT - Transit	262,310	97,268	36,782	0	0	128,260
OC - Office of the Courts	43,259	31,389	11,870	0	0	0
PA - Property Appraiser	35,295	15,681	5,930	0	0	13,684



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	OMB Operations	OMB Capital	Ryan White Care Grant	OSBM Grant	OSBM Mgmt Plan &
PD - Police	206,665	15,681	5,930	0	0	185,054
PE - Reg & Econom	110,930	53,350	20,174	0	0	37,406
PH - Public Health Trust	64,999	47,070	17,801	0	0	128
PR - Parks, Rec & Open	69,868	25,111	9,496	0	0	35,261
PW - Public Works & Waste	213,371	106,672	40,338	0	0	66,361
SP - Seaport	126,035	81,585	30,852	0	0	13,598
TT - Office of the CITT	65,214	47,070	17,801	0	0	343
VZ - Vizcaya Museum and	24,270	15,681	5,930	0	0	2,659
All Other	885,244	567,945	214,777	0	0	102,522
Direct Billed	0	0	0	0	0	0
Total	5,444,336	2,508,007	946,533	258,632	617,998	1,113,166



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

CC - BOARD OF COUNTY COMMISSIONERS

NATURE AND EXTENT OF SERVICES

The Miami-Dade County Board of County Commissioners (BCC or the Board) is the legislative and governing body of Miami-Dade County. The 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
- **Office of the 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 costs of the **Commission** have not been allocated in this plan.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,203,195			17,203,195
POLL WORKERS	(528)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(3)			
PETTY CASH & CHANGE FUNDS	(5,517)			
SPECIAL TRANSPORTATION	(16,146)			
GRANTS TO OUTSIDE ORGANIZATIONS	(771,176)			
PP&E FOR OUTSIDE AGENCIES BY OCED	(9,997)			
RAIL/AIRCRAFT/BOAT/MAINT	0			
LAND ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(40,380)			
Total Deductions:	(843,747)			(843,747)
Depreciation	282,804		282,804	
Leave Payouts	197,859		197,859	
AT - County Attorney	1,208,852	104,250	1,313,102	
BU - Strategic Business Management	120,439	16,209	136,648	
CC - County Commission		1,455,016	1,455,016	
ET - Enterprise Technology Services		119,592	119,592	
FN - Finance		57,149	57,149	
GG - General Government		1,405,445	1,405,445	
GI - Government Information Center		415,627	415,627	
HR - Human Resources		38,127	38,127	
ID - Internal Services		(66,866)	(66,866)	
IG - Inspector General		671	671	
Total Allocated Additions:	1,809,954	3,545,220	5,355,174	5,355,174
ACCRUED LEAVE PAYOUTS	(19,559)			
REVENUES:	0			
INTEREST EARNINGS	(202)			



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Total Departmental Cost Adjustments:	(19,761)	(19,761)
Total To Be Allocated:	18,149,641 3,545,220	21,694,861

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	Agenda Coordination
Wages & Benefits					
SALARIES	10,703,600	534,516	1,790,352	497,970	386,758
FRINGE BENEFITS	3,251,150	260,142	422,010	127,359	106,587
Other Expense & Cost					
*POLL WORKERS	528	528	0	0	0
POST EMPLOYMENT BENEFITS	2,550	2,550	0	0	0
OTHER COURT OPERATING EXPENSE	(532)	0	0	0	0
ACCOUNTING & AUDITING	47,379	0	0	0	0
TEMPORARY AGENCY	0	0	0	0	0
WATER & DISPOSAL SVCS	0	0	0	0	0
ELECTRICAL SERVICES	12,359	0	0	0	0
INDUSTRIAL SERVICE RELATED	36,722	1,703	635	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	3,284	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	121,211	4,740	6,434	1,693	1,355
OUTSIDE CONTRACTUAL SVCS.	0	0	0	0	0
EQUIPMENT MAINTENANCE	1,116	0	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	(54,459)	0	0	0	0
ITD MAINTENANCE	242,724	201,784	4,494	1,428	877
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	295	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	5,198	0	0	0	0
VEHICLES-RENTAL	51,985	0	0	3,045	0
COMMUNICATION EQUIPMENT-RENTAL	37,330	6,513	5,561	0	8,996
RENT PAYMENTS TO LESSORS	487,167	0	0	49,521	0
OTHER RENTAL EXPENSE	698	0	0	0	0
GSA CHARGES	187,406	23,358	6,151	549	6
ITD	145,150	100	1,500	0	0
GENERAL COUNTY SUPPORT	22,633	19,886	0	380	0
PARKS & RECREATION SERVICES	32,359	0	0	0	0
CLERK OF COURTS	10,670	0	0	0	0
TELECOMMUNICATIONS	227,471	16,433	15,736	10,294	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	32,570	146	2,869	10,344	0
TRAVEL	91,385	0	1,705	26,919	0
AUTOMOBILE REIMBURSEMENT	26,837	968	0	4,204	0
ADVERTISING	146,393	0	0	15,000	0
PRINTING & GRAPHICS	66,138	266	53	0	0
MAILING SERVICES	14,193	(960)	0	352	0
OTHER COMMUNICATIONS EXP	1,828	0	0	0	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	3	3	0	0	0



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* - Indicates Disallowed Expenditure

Schedule 6.3

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	Agenda Coordination
*PETTY CASH & CHANGE FUNDS	5,517	5,517	0	0	0
TRAINING	4,790	200	990	0	0
REIMBURSEMENTS & REFUNDS	(3,700)	(3,950)	0	0	0
TAXES,LICENSES & PERMITS	4,580	0	0	0	0
MISCELLANEOUS	247,754	58,125	66	6,785	0
FUEL & LUBRICANTS	2,958	0	0	746	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	806	50	0	50	0
CONSTRUCTION MATERIALS & SUPPLIES	1,864	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	115,290	8,238	8,494	620	9,074
CHEMICALS	208	0	0	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	17,548	4,705	95	0	0
CLOTHING & UNIFORMS	10,253	321	0	0	0
OTHER MATERIALS & SUPPLIES	2,287	252	0	0	0
*SPECIAL TRANSPORTATION	16,146	16,146	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	771,176	771,176	0	0	0
*PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	9,997	9,997	0	0	0
*RAIL/AIRCRAFT/BOAT/MAINT	0	0	0	0	0
*LAND ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	40,380	40,380	0	0	0
Departmental Totals					
Total Expenditures	17,203,195	1,983,833	2,267,145	757,259	513,653
Deductions					
Total Deductions	(843,747)	(843,747)	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(19,559)	0	0	0	0
REVENUES:	0	0	0	0	0
INTEREST EARNINGS	(202)	0	0	0	0
 Functional Cost	 16,339,687	 1,140,086	 2,267,145	 757,259	 513,653



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
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	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	Agenda Coordination
Allocation Step 1					
Inbound- All Others	1,809,954	1,809,954	0	0	0
Reallocate Admin Costs		(2,950,040)	519,379	144,461	112,198
Unallocated Costs	(13,835,546)	0	0	0	0
1st Allocation	4,314,095	0	2,786,524	901,720	625,851
Allocation Step 2					
Inbound- CC - County Commission: Office of the Auditor	1,298,347	1,298,347	0	0	0
Inbound- All Others	2,246,873	2,246,873	0	0	0
Reallocate Admin Costs		(3,545,220)	624,166	173,606	134,834
Unallocated Costs	(2,612,614)	0	0	0	0
2nd Allocation	932,606	0	624,166	173,606	134,834
Total For CC CC - County Commission					
Total Allocated	5,246,701	0	3,410,690	1,075,326	760,685

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
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County Commission

Wages & Benefits	
SALARIES	7,494,004
FRINGE BENEFITS	2,335,052
Other Expense & Cost	
*POLL WORKERS	0
POST EMPLOYMENT BENEFITS	0
OTHER COURT OPERATING EXPENSE	(532)
ACCOUNTING & AUDITING	47,379
TEMPORARY AGENCY	0
WATER & DISPOSAL SVCS	0
ELECTRICAL SERVICES	12,359
INDUSTRIAL SERVICE RELATED	34,384
OTHER OUTSIDE CONTRACTUAL SERVICES	3,284
GENERAL AUTO & PROFESSIONAL LIAB	106,989
OUTSIDE CONTRACTUAL SVCS.	0
EQUIPMENT MAINTENANCE	1,116
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	(54,459)
ITD MAINTENANCE	34,141
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	295
BUILDINGS COUNTY OWNED: RENTAL	5,198
VEHICLES-RENTAL	48,940
COMMUNICATION EQUIPMENT-RENTAL	16,260
RENT PAYMENTS TO LESSORS	437,646
OTHER RENTAL EXPENSE	698
GSA CHARGES	157,342
ITD	143,550
GENERAL COUNTY SUPPORT	2,367
PARKS & RECREATION SERVICES	32,359
CLERK OF COURTS	10,670
TELECOMMUNICATIONS	185,008
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	19,211
TRAVEL	62,761
AUTOMOBILE REIMBURSEMENT	21,665
ADVERTISING	131,393
PRINTING & GRAPHICS	65,819
MAILING SERVICES	14,801
OTHER COMMUNICATIONS EXP	1,828
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
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	County Commission
*PETTY CASH & CHANGE FUNDS	0
TRAINING	3,600
REIMBURSEMENTS & REFUNDS	250
TAXES,LICENSES & PERMITS	4,580
MISCELLANEOUS	182,778
FUEL & LUBRICANTS	2,212
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0
EQUIPMENT & NON-CAPITAL TOOLS	706
CONSTRUCTION MATERIALS & SUPPLIES	1,864
OFFICE SUPPLIES & MINOR EQUIPMENT	88,864
CHEMICALS	208
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	12,748
CLOTHING & UNIFORMS	9,932
OTHER MATERIALS & SUPPLIES	2,035
*SPECIAL TRANSPORTATION	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0
*PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	0
*RAIL/AIRCRAFT/BOAT/MAINT	0
*LAND ACQUISITION	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0
Departmental Totals	
Total Expenditures	11,681,305
Deductions	
Total Deductions	0
Cost Adjustments	
ACCRUED LEAVE PAYOUTS	(19,559)
REVENUES:	0
INTEREST EARNINGS	(202)
Functional Cost	11,661,544



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
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County Commission

Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	2,174,002
Unallocated Costs	(13,835,546)
1st Allocation	0

Allocation Step 2

Inbound- CC - County Commission: Office of the Auditor	0
Inbound- All Others	0
Reallocate Admin Costs	2,612,614
Unallocated Costs	(2,612,614)
2nd Allocation	0

Total For CC CC - County Commission

Total Allocated	0
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Office of the Auditor

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - County Commission	5,179.90	46.5937	1,298,347		1,298,347		1,298,347
CO - Comm Action & Human Svcs	296.50	2.6671	74,318		74,318	31,170	105,488
CU - Cultural Affairs	8.00	0.0720	2,005		2,005	841	2,846
ET - Enterprise Technology Services	149.00	1.3403	37,347		37,347	15,664	53,011
FN - Finance	6.00	0.0540	1,504		1,504	631	2,135
HD - Public Housing & Comm Devlp	730.00	6.5664	182,975		182,975	76,743	259,718
ID - Internal Services	2,835.50	25.5056	710,721		710,721	298,087	1,008,808
MT - Transit	382.00	3.4361	95,749		95,749	40,159	135,908
PA - Property Appraiser	3.00	0.0270	752		752	315	1,067
PE - Reg & Econom Resources	387.50	3.4856	97,127		97,127	40,737	137,864
PH - Public Health Trust	35.50	0.3193	8,898		8,898	3,732	12,630
All Other	1,104.25	9.9329	276,781		276,781	116,087	392,868
SubTotal	11,117.15	100.0000	2,786,524		2,786,524	624,166	3,410,690
Total	11,117.15	100.0000	2,786,524		2,786,524	624,166	3,410,690

Allocation Basis: Total Number of Audit Hours Per Department

Allocation Source: Audit Hours Summary Report - Commission Auditor

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	136	0.5234	4,720		4,720	922	5,642
AT - County Attorney	119	0.4580	4,130		4,130		4,130
AU - Audit and Management	37	0.1424	1,284		1,284		1,284
AV - Aviation	1,217	4.6840	42,237		42,237	8,253	50,490
BU - Strategic Business Management	66	0.2540	2,291		2,291		2,291
CC - County Commission	161	0.6197	5,588		5,588		5,588
CE - County Executive (MA)	39	0.1501	1,354		1,354	264	1,618
CL - Clerk of Court	1,268	4.8803	44,007		44,007	8,599	52,606
CO - Comm Action & Human Svcs	454	1.7474	15,756		15,756	3,079	18,835
CR - Corrections & Rehabilitation	2,855	10.9884	99,084		99,084	19,362	118,446
CU - Cultural Affairs	46	0.1770	1,596		1,596	312	1,908
EC - Commission on Ethics & Public Trust	14	0.0539	486		486	95	581
EL - Elections	89	0.3425	3,089		3,089	604	3,693
ET - Enterprise Technology Services	628	2.4171	21,795		21,795	4,259	26,054
FN - Finance	296	1.1393	10,273		10,273	2,007	12,280
FR - Fire	2,557	9.8414	88,742		88,742	17,341	106,083
GI - Government Information Center	162	0.6235	5,622		5,622	1,099	6,721
HD - Public Housing & Comm Devlp	379	1.4587	13,153		13,153	2,570	15,723
HR - Human Resources	111	0.4272	3,852		3,852	753	4,605
HT - Homeless Trust	17	0.0654	590		590	115	705
ID - Internal Services	772	2.9713	26,793		26,793	5,236	32,029
IG - Inspector General	33	0.1270	1,145		1,145	224	1,369
JA - Judicial Administration	257	0.9891	8,919		8,919	1,743	10,662
JU - Juvenile Assessment Center	97	0.3733	3,366		3,366	658	4,024
LB - Libraries	416	1.6011	14,438		14,438	2,821	17,259



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	77	0.2964	2,672		2,672	522	3,194
MM - Miami-Dade Economic Advisory Trust	20	0.0770	694		694	136	830
MP - Metropolitan Planning Organization	15	0.0577	521		521	102	623
MT - Transit	2,990	11.5080	103,770		103,770	20,277	124,047
PA - Property Appraiser	319	1.2278	11,071		11,071	2,163	13,234
PD - Police	4,314	16.6039	149,719		149,719	29,258	178,977
PE - Reg & Econom Resources	872	3.3562	30,263		30,263	5,914	36,177
PH - Public Health Trust	3	0.0115	104		104	20	124
PR - Parks, Rec & Open Spaces	822	3.1637	28,528		28,528	5,575	34,103
PW - Public Works & Waste Mgmt	1,547	5.9541	53,690		53,690	10,491	64,181
SP - Seaport	317	1.2201	11,002		11,002	2,150	13,152
TT - Office of the CITT	8	0.0308	278		278	54	332
VZ - Vizcaya Museum and Gardens	62	0.2386	2,152		2,152	420	2,572
All Other	2,390	9.1987	82,946		82,946	16,208	99,154
SubTotal	25,982	100.0000	901,720		901,720	173,606	1,075,326
Total	25,982	100.0000	901,720		901,720	173,606	1,075,326

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Agenda Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	7	0.4630	2,897		2,897	872	3,769
AT - County Attorney	8	0.5291	3,311		3,311		3,311
AV - Aviation	53	3.5053	21,938		21,938	6,605	28,543
BU - Strategic Business Management	57	3.7698	23,594		23,594		23,594
CC - County Commission	365	24.1400	151,081		151,081		151,081
CE - County Executive (MA)	68	4.4974	28,147		28,147	8,474	36,621
CL - Clerk of Court	208	13.7566	86,096		86,096	25,919	112,015
CO - Comm Action & Human Svcs	4	0.2646	1,656		1,656	498	2,154
CR - Corrections & Rehabilitation	8	0.5291	3,311		3,311	997	4,308
CU - Cultural Affairs	18	1.1905	7,451		7,451	2,243	9,694
EL - Elections	1	0.0661	414		414	125	539
ET - Enterprise Technology Services	1	0.0661	414		414	125	539
FN - Finance	21	1.3889	8,692		8,692	2,617	11,309
FR - Fire	11	0.7275	4,553		4,553	1,371	5,924
HD - Public Housing & Comm Devlp	31	2.0503	12,832		12,832	3,863	16,695
HR - Human Resources	23	1.5212	9,520		9,520	2,866	12,386
HT - Homeless Trust	3	0.1984	1,242		1,242	374	1,616
ID - Internal Services	159	10.5159	65,814		65,814	19,814	85,628
JU - Juvenile Assessment Center	1	0.0661	414		414	125	539
ME - Medical Examiner	1	0.0661	414		414	125	539
MT - Transit	30	1.9841	12,418		12,418	3,738	16,156
PA - Property Appraiser	10	0.6614	4,139		4,139	1,246	5,385
PD - Police	14	0.9259	5,795		5,795	1,745	7,540
PE - Reg & Econom Resources	193	12.7646	79,887		79,887	24,051	103,938
PH - Public Health Trust	8	0.5291	3,311		3,311	997	4,308

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Agenda Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PR - Parks, Rec & Open Spaces	28	1.8519	11,590		11,590	3,489	15,079
PW - Public Works & Waste Mgmt	104	6.8783	43,048		43,048	12,960	56,008
SP - Seaport	22	1.4550	9,106		9,106	2,742	11,848
TT - Office of the CITT	4	0.2646	1,656		1,656	498	2,154
All Other	51	3.3731	21,110		21,110	6,355	27,465
SubTotal	1,512	100.0000	625,851		625,851	134,834	760,685
Total	1,512	100.0000	625,851		625,851	134,834	760,685

Allocation Basis: Number of Departmental Agenda Items Processed By Department

Allocation Source: Agenda Coordination Summary Report - Agenda Coordination

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
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Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs	Agenda Coordination
AD - Animal Services	9,411	0	5,642	3,769
AT - County Attorney	7,441	0	4,130	3,311
AU - Audit and Management	1,284	0	1,284	0
AV - Aviation	79,033	0	50,490	28,543
BU - Strategic Business	25,885	0	2,291	23,594
CC - County Commission	1,455,016	1,298,347	5,588	151,081
CE - County Executive (MA)	38,239	0	1,618	36,621
CL - Clerk of Court	164,621	0	52,606	112,015
CO - Comm Action & Human	126,477	105,488	18,835	2,154
CR - Corrections &	122,754	0	118,446	4,308
CU - Cultural Affairs	14,448	2,846	1,908	9,694
EC - Commission on Ethics &	581	0	581	0
EL - Elections	4,232	0	3,693	539
ET - Enterprise Technology	79,604	53,011	26,054	539
FN - Finance	25,724	2,135	12,280	11,309
FR - Fire	112,007	0	106,083	5,924
GI - Government Information	6,721	0	6,721	0
HD - Public Housing & Comm	292,136	259,718	15,723	16,695
HR - Human Resources	16,991	0	4,605	12,386
HT - Homeless Trust	2,321	0	705	1,616
ID - Internal Services	1,126,465	1,008,808	32,029	85,628
IG - Inspector General	1,369	0	1,369	0
JA - Judicial Administration	10,662	0	10,662	0
JU - Juvenile Assessment	4,563	0	4,024	539
LB - Libraries	17,259	0	17,259	0
ME - Medical Examiner	3,733	0	3,194	539
MM - Miami-Dade Economic	830	0	830	0
MP - Metropolitan Planning	623	0	623	0
MT - Transit	276,111	135,908	124,047	16,156
PA - Property Appraiser	19,686	1,067	13,234	5,385
PD - Police	186,517	0	178,977	7,540
PE - Reg & Econom	277,979	137,864	36,177	103,938
PH - Public Health Trust	17,062	12,630	124	4,308



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department CC - County Commission

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs	Agenda Coordination
PR - Parks, Rec & Open	49,182	0	34,103	15,079
PW - Public Works & Waste	120,189	0	64,181	56,008
SP - Seaport	25,000	0	13,152	11,848
TT - Office of the CITT	2,486	0	332	2,154
VZ - Vizcaya Museum and	2,572	0	2,572	0
All Other	519,487	392,868	99,154	27,465
Direct Billed	0	0	0	0
Total	5,246,701	3,410,690	1,075,326	760,685



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

CE – COUNTY EXECUTIVE (MA)

NATURE AND EXTENT OF SERVICES

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 \$7.404 billion budget and 28,874.98 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:

- **Executive Office** - 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
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department CE - County Executive (MA)

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,486,034			5,486,034
PETTY CASH & CHANGE FUNDS	(2,787)			
GRANTS TO OUTSIDE ORGANIZATIONS	(100,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(10,752)			
Total Deductions:	(113,539)			(113,539)
Depreciation	104,476		104,476	
Leave Payouts	70,459		70,459	
AT - County Attorney	599,483	51,699	651,182	
AU - Audit and Management	2,011	326	2,337	
BU - Strategic Business Management	58,694	7,850	66,544	
CC - County Commission	29,501	8,738	38,239	
CE - County Executive (MA)		8,170	8,170	
ET - Enterprise Technology Services		28,969	28,969	
FN - Finance		3,316	3,316	
GG - General Government		620,292	620,292	
GI - Government Information Center		344,340	344,340	
HR - Human Resources		9,084	9,084	
ID - Internal Services		(4,009)	(4,009)	
IG - Inspector General		29	29	
Total Allocated Additions:	864,624	1,078,804	1,943,428	1,943,428
ACCRUED LEAVE PAYOUTS	(67,802)			
Total Departmental Cost Adjustments:	(67,802)			(67,802)
Total To Be Allocated:	6,169,317	1,078,804		7,248,121

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive (MA)

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Executive Office	Mayor's Staff
Wages & Benefits				
SALARIES	3,872,629	0	3,289,222	583,407
FRINGE BENEFITS	987,557	0	838,831	148,726
Other Expense & Cost				
DEPARTURE INCENTIVE PROGRAM DIP	50,322	0	42,160	8,162
INTERPRETERS	126	0	106	20
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0
ACCOUNTING & AUDITING	600	0	503	97
ARCHITECTURAL & ENGINEERING RELATED SERV	120	0	101	19
INDUSTRIAL SERVICE RELATED	240	0	201	39
GENERAL AUTO & PROFESSIONAL LIAB	17,200	0	14,410	2,790
EQUIPMENT MAINTENANCE	0	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0
ITD MAINTENANCE	128,464	0	107,627	20,837
OTHER RENTAL EXP	1,845	0	1,546	299
GSA CHARGES	23,808	0	19,946	3,862
ITD	144,100	0	120,727	23,373
GENERAL COUNTY SUPPORT	4,290	0	3,594	696
CLERK OF COURTS	4,283	0	3,588	695
TELECOMMUNICATIONS	64,861	0	54,341	10,520
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	2,891	0	2,422	469
TRAVEL	4,425	0	145	4,280
AUTOMOBILE REIMBURSEMENT	1,181	0	989	192
ADVERTISING	33,375	0	27,962	5,413
PRINTING & GRAPHICS	55	0	46	9
MAILING SERVICES	18	0	15	3
*PETTY CASH & CHANGE FUNDS	2,787	2,787	0	0
TRAINING	400	0	335	65
MISCELLANEOUS	7,155	0	5,994	1,161
EQUIPMENT & NON-CAPITAL TOOLS	10	0	8	2
OFFICE SUPPLIES & MINOR EQUIPMENT	12,401	0	10,390	2,011
GENERAL OUT TRANSFERS	0	0	0	0
SPECIAL TRANSPORTATION	10,139	0	8,494	1,645
*GRANTS TO OUTSIDE ORGANIZATIONS	100,000	100,000	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	10,752	10,752	0	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive (MA)

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Executive Office	Mayor's Staff
Departmental Totals				
Total Expenditures	5,486,034	113,539	4,553,703	818,792
Deductions				
Total Deductions	(113,539)	(113,539)	0	0
Cost Adjustments				
ACCRUED LEAVE PAYOUTS	(67,802)	0	(67,802)	0
Functional Cost	5,304,693	0	4,485,901	818,792
Allocation Step 1				
Inbound- All Others	864,624	864,624	0	0
Reallocate Admin Costs		(864,624)	731,168	133,456
Unallocated Costs	(952,248)	0	0	(952,248)
1st Allocation	5,217,069	0	5,217,069	0
Allocation Step 2				
Inbound- All Others	1,078,804	1,078,804	0	0
Reallocate Admin Costs		(1,078,804)	912,288	166,516
Unallocated Costs	(166,516)	0	0	(166,516)
2nd Allocation	912,288	0	912,288	0
Total For CE CE - County Executive (MA)				
Total Allocated	6,129,357	0	6,129,357	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department CE - County Executive (MA)

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	136.00	0.5461	28,491		28,491	5,011	33,502
AU - Audit and Management	37.00	0.1486	7,751		7,751		7,751
AV - Aviation	1,217.00	4.8870	254,956		254,956	44,839	299,795
BU - Strategic Business Management	66.00	0.2650	13,827		13,827		13,827
CE - County Executive (MA)	39.00	0.1566	8,170		8,170		8,170
CL - Clerk of Court	1,268.00	5.0918	265,640		265,640	46,718	312,358
CO - Comm Action & Human Svcs	454.00	1.8231	95,111		95,111	16,727	111,838
CR - Corrections & Rehabilitation	2,855.00	11.4645	598,110		598,110	105,189	703,299
CU - Cultural Affairs	46.00	0.1847	9,637		9,637	1,695	11,332
EL - Elections	89.00	0.3574	18,645		18,645	3,279	21,924
ET - Enterprise Technology Services	628.00	2.5218	131,563		131,563	23,138	154,701
FN - Finance	296.00	1.1886	62,011		62,011	10,906	72,917
FR - Fire	2,557.00	10.2678	535,680		535,680	94,209	629,889
GI - Government Information Center	162.00	0.6505	33,938		33,938	5,969	39,907
HD - Public Housing & Comm Devlp	379.00	1.5219	79,399		79,399	13,964	93,363
HR - Human Resources	111.00	0.4457	23,254		23,254	4,090	27,344
ID - Internal Services	772.00	3.1000	161,731		161,731	28,443	190,174
JU - Juvenile Assessment Center	97.00	0.3895	20,321		20,321	3,574	23,895
LB - Libraries	416.00	1.6705	87,150		87,150	15,327	102,477
ME - Medical Examiner	77.00	0.3092	16,131		16,131	2,837	18,968
MP - Metropolitan Planning Organization	15.00	0.0602	3,142		3,142	553	3,695
MT - Transit	2,990.00	12.0066	626,392		626,392	110,163	736,555
PD - Police	4,314.00	17.3233	903,766		903,766	158,942	1,062,708
PE - Reg & Econom Resources	872.00	3.5016	182,680		182,680	32,128	214,808
PR - Parks, Rec & Open Spaces	822.00	3.3008	172,205		172,205	30,286	202,491

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department CE - County Executive (MA)

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works & Waste Mgmt	1,547.00	6.2121	324,090		324,090	56,997	381,087
SP - Seaport	317.00	1.2729	66,410		66,410	11,679	78,089
All Other	2,324.00	9.3322	486,868		486,868	85,625	572,493
SubTotal	24,903.00	100.0000	5,217,069		5,217,069	912,288	6,129,357
Total	24,903.00	100.0000	5,217,069		5,217,069	912,288	6,129,357

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department CE - County Executive (MA)

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Executive Office
AD - Animal Services	33,502	33,502
AU - Audit and Management	7,751	7,751
AV - Aviation	299,795	299,795
BU - Strategic Business	13,827	13,827
CE - County Executive (MA)	8,170	8,170
CL - Clerk of Court	312,358	312,358
CO - Comm Action & Human	111,838	111,838
CR - Corrections &	703,299	703,299
CU - Cultural Affairs	11,332	11,332
EL - Elections	21,924	21,924
ET - Enterprise Technology	154,701	154,701
FN - Finance	72,917	72,917
FR - Fire	629,889	629,889
GI - Government Information	39,907	39,907
HD - Public Housing & Comm	93,363	93,363
HR - Human Resources	27,344	27,344
ID - Internal Services	190,174	190,174
JU - Juvenile Assessment	23,895	23,895
LB - Libraries	102,477	102,477
ME - Medical Examiner	18,968	18,968
MP - Metropolitan Planning	3,695	3,695
MT - Transit	736,555	736,555
PD - Police	1,062,708	1,062,708
PE - Reg & Econom	214,808	214,808
PR - Parks, Rec & Open	202,491	202,491
PW - Public Works & Waste	381,087	381,087
SP - Seaport	78,089	78,089
All Other	572,493	572,493



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department CE - County Executive (MA)

Miami-Dade County (FL) ~ OMB v1
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Receiving Department	Total	Executive Office
Direct Billed	0	0
Total	<u>6,129,357</u>	<u>6,129,357</u>



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

ET – INFORMATION TECHNOLOGY

NATURE AND EXTENT OF SERVICES

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.
- **ETSD Operations** – 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.

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

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	151,455,609			151,455,609
POLL WORKERS	(219,238)			
PETTY CASH & CHANGE FUNDS	(4,447)			
INTEREST PAYMENTS	0			
SPECIAL TRANSPORTATION	(84,329)			
HURRICANE EXPENSES	0			
GRANTS TO OUTSIDE ORGANIZATIONS	0			
REFUNDS, CAHS SHORTAGES	0			
BUILDING IMPROVEMENTS	(28,677)			
AUTOMOBILE & VEHICLES	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(5,567,135)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(5,517,408)			
INFRASTRUCTURE	0			
Total Deductions:	(11,421,234)			(11,421,234)
Depreciation	6,990,991		6,990,991	
Leave Payouts	1,095,207		1,095,207	
AT - County Attorney	22,203	1,915	24,118	
AU - Audit and Management	277,243	44,951	322,194	
BU - Strategic Business Management	129,932	18,061	147,993	
CC - County Commission	59,556	20,048	79,604	
CE - County Executive (MA)	131,563	23,138	154,701	
ET - Enterprise Technology Services		466,486	466,486	
FN - Finance		238,340	238,340	
GG - General Government		974,017	974,017	
GI - Government Information Center		105,724	105,724	
HR - Human Resources		220,325	220,325	
ID - Internal Services		(205,922)	(205,922)	
IG - Inspector General		70,378	70,378	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Total Allocated Additions:	8,706,695	1,977,461	10,684,156	10,684,156
ACCRUED LEAVE PAYOUTS	(1,061,220)			
REVENUE (33190)	(2,092)			
REVENUE (34110)	(3,101,067)			
REVENUE (34120)	(13,784,310)			
REVENUE (34900)	(1,549,099)			
REVENUE (34910)	(104,522,868)			
REVENUE (35170)	(559,551)			
REVENUE (36100)	(394)			
REVENUE (36900)	0			
REVENUE (36920)	(7,199,002)			
REVENUE (36930)	(4,346)			
Total Departmental Cost Adjustments:	(131,783,949)		(131,783,949)	
Total To Be Allocated:	16,957,121	1,977,461	18,934,582	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
Wages & Benefits					
SALARIES	59,984,049	2,888,618	47,330,406	9,765,025	0
FRINGE BENEFITS	13,878,104	1,029,289	10,626,483	2,222,332	0
Other Expense & Cost					
*POLL WORKERS	219,238	219,238	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
OTHER COURT OPERATING EXPENSE	0	0	0	0	0
ACCOUNTING & AUDITING	96,844	96,844	0	0	0
LEGAL	0	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	3,034	3,034	0	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0	0	0
TEMPORARY HELP AGENCY	2,807,587	1,916,364	872,262	18,961	0
HEALTH RELATED SERVICES	0	0	0	0	0
ELECTRICAL SERVICES	85,246	0	85,246	0	0
WATER AND DISPOSAL SERVICES	0	0	0	0	0
INDUSTRIAL SERVICE RELATED	856	0	856	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	5,883,789	2,694,747	2,955,053	160,985	0
GENERAL AUTO & PROFESSIONAL LIAB	166,100	166,100	0	0	0
OUTSIDE CONTRACTUAL SVCS.	5,596	0	5,596	0	0
EQUIPMENT MAINTENANCE	17,884	442	17,442	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	444,237	0	444,237	0	0
ITD MAINTENANCE	21,944,892	1,971,321	19,661,604	316,507	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	68,221	0	68,221	0	0
TAX COLLECTOR DISTRIBUTION	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	2,403,039	2,236,598	166,441	0	0
COMMUNICATION EQUIPMENT-RENTAL	83,029	63,922	19,107	0	0
HEAVY EQUIPMENT RENTAL	17,987	0	17,987	0	0
RENT PAYMENTS TO LESSORS	148,257	(28,301)	176,558	0	0
RENTAL ITD SYSTEM RELATED	45,876	0	45,876	0	0
OTHER RENTAL EXPENSE	19,228	12,912	6,316	0	0
GSA CHARGES	1,151,513	335,141	816,372	0	0
ITD	9,779,394	276,189	5,979,815	237,924	0
GENERAL COUNTY SUPPORT CHARGES	27,102	102	27,000	0	0
PARKS & RECREATION SERVICES	510	0	510	0	0
CLERK OF COURTS	30	0	30	0	0
TELECOMMUNICATIONS	13,729,004	645,320	1,334,084	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	213,458	213,458	0	0	0
TRAVEL	90,718	90,718	0	0	0



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

* - Indicates Disallowed Expenditure

Schedule 8.3

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
AUTOMOBILE REIMBURSEMENT	22,489	9,619	12,870	0	0
ADVERTISING	12,807	12,807	0	0	0
PRINTING & GRAPHICS	191	191	0	0	0
MAILING SERVICES	11,931	5	11,926	0	0
OTHER COMMUNICATION EXPENSES	6,777	0	6,777	0	0
*PETTY CASH & CHANGE FUNDS	4,447	4,447	0	0	0
TRAINING	198,431	164,445	31,787	2,199	0
REIMBURSEMENTS & REFUNDS	(88)	0	(88)	0	0
TAXES,LICENSES & PERMITS	185	0	185	0	0
MISCELLANEOUS	24,947	7,493	17,454	0	0
RESERVE & CONTINGENCIES	0	0	0	0	0
FUEL & LUBRICANTS	1,343	159	1,184	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	118,845	0	118,845	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	3,242,200	60,260	3,181,940	0	0
EQUIPMENT & NON-CAPITAL TOOLS	2,224,867	15,089	2,209,743	0	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	21,987	0	21,987	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	9,331	350	8,981	0	0
CONSTRUCTION MATERIALS & SUPPLIES	960	0	960	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	952,928	86,470	864,840	1,618	0
RECREATIONAL SUPPLIES	349	0	349	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	79	0	79	0	0
COMPUTER SUPPLIES	61	61	0	0	0
*INTEREST PAYMENTS	0	0	0	0	0
CLOTHING & UNIFORMS	40,446	0	40,446	0	0
OTHER MATERIALS & SUPPLIES	47,725	3,564	44,161	0	0
*SPECIAL TRANSPORTATION	84,329	84,329	0	0	0
*HURRICANE EXPENSES	0	0	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*REFUNDS, CAHS SHORTAGES	0	0	0	0	0
*BUILDING IMPROVEMENTS	28,677	28,677	0	0	0
*AUTOMOBILE & VEHICLES	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	5,567,135	5,567,135	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	5,517,408	5,517,408	0	0	0
*INFRASTRUCTURE	0	0	0	0	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
Departmental Totals					
Total Expenditures	151,455,609	26,394,565	97,231,928	12,725,551	0
Deductions					
Total Deductions	(11,421,234)	(11,421,234)	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(1,061,220)	(31,662)	(877,327)	(152,231)	0
REVENUE (33190)	(2,092)	0	(2,092)	0	0
REVENUE (34110)	(3,101,067)	0	(3,101,067)	0	0
REVENUE (34120)	(13,784,310)	(922,950)	(12,364,323)	(497,037)	0
REVENUE (34900)	(1,549,099)	(166,399)	(1,382,700)	0	0
REVENUE (34910)	(104,522,868)	(5,456,747)	(74,903,532)	(8,294,004)	0
REVENUE (35170)	(559,551)	0	0	0	0
REVENUE (36100)	(394)	0	0	0	0
REVENUE (36900)	0	0	0	0	0
REVENUE (36920)	(7,199,002)	189,985	(6,960,987)	(428,000)	0
REVENUE (36930)	(4,346)	0	0	0	0
 Functional Cost	 8,250,426	 8,585,558	 (2,360,100)	 3,354,279	 0
Allocation Step 1					
Inbound- All Others	8,706,695	0	0	0	8,706,695
Reallocate Admin Costs		(8,585,558)	7,117,171	1,468,387	0
Unallocated Costs	1,329,311	0	0	0	0
1st Allocation	18,286,432	0	4,757,071	4,822,666	8,706,695
Allocation Step 2					
Inbound- All Others	1,977,461	0	0	0	1,977,461
2nd Allocation	1,977,461	0	0	0	1,977,461
Total For ET ET - Enterprise Technology					
Total Allocated	20,263,893	0	4,757,071	4,822,666	10,684,156



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Interagency Services	Major Capital
Wages & Benefits		
SALARIES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
*POLL WORKERS	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0
OTHER COURT OPERATING EXPENSE	0	0
ACCOUNTING & AUDITING	0	0
LEGAL	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0
TEMPORARY HELP AGENCY	0	0
HEALTH RELATED SERVICES	0	0
ELECTRICAL SERVICES	0	0
WATER AND DISPOSAL SERVICES	0	0
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	73,004
GENERAL AUTO & PROFESSIONAL LIAB	0	0
OUTSIDE CONTRACTUAL SVCS.	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	0	(4,540)
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
TAX COLLECTOR DISTRIBUTION	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	0
HEAVY EQUIPMENT RENTAL	0	0
RENT PAYMENTS TO LESSORS	0	0
RENTAL ITD SYSTEM RELATED	0	0
OTHER RENTAL EXPENSE	0	0
GSA CHARGES	0	0
ITD	3,285,466	0
GENERAL COUNTY SUPPORT CHARGES	0	0
PARKS & RECREATION SERVICES	0	0
CLERK OF COURTS	0	0
TELECOMMUNICATIONS	11,749,600	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	0	0



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
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	Interagency Services	Major Capital
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	0	0
PRINTING & GRAPHICS	0	0
MAILING SERVICES	0	0
OTHER COMMUNICATION EXPENSES	0	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	0	0
TAXES,LICENSES & PERMITS	0	0
MISCELLANEOUS	0	0
RESERVE & CONTINGENCIES	0	0
FUEL & LUBRICANTS	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0
EQUIPMENT & NON-CAPITAL TOOLS	35	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
CONSTRUCTION MATERIALS & SUPPLIES	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
RECREATIONAL SUPPLIES	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0
COMPUTER SUPPLIES	0	0
*INTEREST PAYMENTS	0	0
CLOTHING & UNIFORMS	0	0
OTHER MATERIALS & SUPPLIES	0	0
*SPECIAL TRANSPORTATION	0	0
*HURRICANE EXPENSES	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*REFUNDS, CAHS SHORTAGES	0	0
*BUILDING IMPROVEMENTS	0	0
*AUTOMOBILE & VEHICLES	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0
*INFRASTRUCTURE	0	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
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	Interagency Services	Major Capital
Departmental Totals		
Total Expenditures	15,035,101	68,464
Deductions		
Total Deductions	0	0
Cost Adjustments		
ACCRUED LEAVE PAYOUTS	0	0
REVENUE (33190)	0	0
REVENUE (34110)	0	0
REVENUE (34120)	0	0
REVENUE (34900)	0	0
REVENUE (34910)	(15,868,585)	0
REVENUE (35170)	(559,551)	0
REVENUE (36100)	(394)	0
REVENUE (36900)	0	0
REVENUE (36920)	0	0
REVENUE (36930)	0	(4,346)
Functional Cost	(1,393,429)	64,118
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	1,393,429	(64,118)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For ET ET - Enterprise Technology		
Total Allocated	0	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
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Activity - ETSD Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	136	1.1185	53,208		53,208		53,208
AT - County Attorney	119	0.9787	46,557		46,557		46,557
AU - Audit and Management	37	0.3043	14,476		14,476		14,476
BU - Strategic Business Management	66	0.5428	25,822		25,822		25,822
CC - County Commission	161	1.3241	62,989		62,989		62,989
CE - County Executive (MA)	39	0.3208	15,258		15,258		15,258
CL - Clerk of Court	1,268	10.4285	496,091		496,091		496,091
CO - Comm Action & Human Svcs	454	3.7339	177,622		177,622		177,622
CR - Corrections & Rehabilitation	2,855	23.4805	1,116,986		1,116,986		1,116,986
EC - Commission on Ethics & Public Trust	14	0.1151	5,477		5,477		5,477
EL - Elections	89	0.7320	34,820		34,820		34,820
ET - Enterprise Technology Services	628	5.1649	245,698		245,698		245,698
GI - Government Information Center	162	1.3323	63,381		63,381		63,381
HR - Human Resources	111	0.9129	43,427		43,427		43,427
IG - Inspector General	33	0.2714	12,911		12,911		12,911
JA - Judicial Administration	257	2.1137	100,548		100,548		100,548
JU - Juvenile Assessment Center	97	0.7978	37,950		37,950		37,950
ME - Medical Examiner	77	0.6333	30,125		30,125		30,125
MM - Miami-Dade Economic Advisory Trust	20	0.1645	7,825		7,825		7,825
PA - Property Appraiser	319	2.6236	124,805		124,805		124,805
PD - Police	4,314	35.4798	1,687,806		1,687,806		1,687,806
PH - Public Health Trust	3	0.0247	1,174		1,174		1,174
PR - Parks, Rec & Open Spaces	822	6.7604	321,598		321,598		321,598
All Other	78	0.6415	30,517		30,517		30,517
SubTotal	12,159	100.0000	4,757,071		4,757,071		4,757,071

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
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Activity - ETSD Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	12,159	100.0000	4,757,071		4,757,071		4,757,071

Allocation Basis: Number of Employees in General Fund

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

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Activity - Corrections/Police & CJIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	1,268.00	14.4042	694,665		694,665		694,665
CR - Corrections & Rehabilitation	2,855.00	32.4321	1,564,093		1,564,093		1,564,093
JA - Judicial Administration	257.00	2.9195	140,796		140,796		140,796
JU - Juvenile Assessment Center	97.00	1.1019	53,141		53,141		53,141
PD - Police	4,314.00	49.0060	2,363,397		2,363,397		2,363,397
All Other	12.00	0.1363	6,574		6,574		6,574
SubTotal	8,803.00	100.0000	4,822,666		4,822,666		4,822,666
Total	8,803.00	100.0000	4,822,666		4,822,666		4,822,666

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
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Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	136.00	0.5492	47,814		47,814	11,340	59,154
AT - County Attorney	119.00	0.4805	41,837		41,837		41,837
AU - Audit and Management	37.00	0.1494	13,008		13,008		13,008
BU - Strategic Business Management	66.00	0.2665	23,204		23,204		23,204
CC - County Commission	161.00	0.6501	56,603		56,603		56,603
CE - County Executive (MA)	39.00	0.1575	13,711		13,711		13,711
CL - Clerk of Court	1,268.00	5.1201	445,794		445,794	105,731	551,525
CO - Comm Action & Human Svcs	454.00	1.8332	159,614		159,614	37,857	197,471
CR - Corrections & Rehabilitation	2,855.00	11.5284	1,003,740		1,003,740	238,062	1,241,802
CU - Cultural Affairs	46.00	0.1857	16,172		16,172	3,836	20,008
EC - Commission on Ethics & Public Trust	14.00	0.0565	4,922		4,922	1,167	6,089
EL - Elections	89.00	0.3594	31,290		31,290	7,421	38,711
ET - Enterprise Technology Services	628.00	2.5358	220,788		220,788		220,788
FN - Finance	296.00	1.1952	104,065		104,065	24,682	128,747
FR - Fire	2,557.00	10.3251	898,971		898,971	213,214	1,112,185
GI - Government Information Center	162.00	0.6541	56,955		56,955	13,508	70,463
HD - Public Housing & Comm Devlp	379.00	1.5304	133,246		133,246	31,603	164,849
HR - Human Resources	111.00	0.4482	39,025		39,025	9,256	48,281
HT - Homeless Trust	17.00	0.0686	5,977		5,977	1,418	7,395
ID - Internal Services	772.00	3.1173	271,414		271,414	64,373	335,787
IG - Inspector General	33.00	0.1333	11,602		11,602	2,752	14,354
JA - Judicial Administration	257.00	1.0378	90,354		90,354	21,430	111,784
JU - Juvenile Assessment Center	97.00	0.3917	34,103		34,103	8,088	42,191
LB - Libraries	416.00	1.6798	146,254		146,254	34,688	180,942
ME - Medical Examiner	77.00	0.3109	27,071		27,071	6,421	33,492



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	20.00	0.0808	7,031		7,031	1,668	8,699
MP - Metropolitan Planning Organization	15.00	0.0606	5,274		5,274	1,251	6,525
MT - Transit	2,990.00	12.0735	1,051,202		1,051,202	249,319	1,300,521
PA - Property Appraiser	319.00	1.2881	112,152		112,152	26,600	138,752
PD - Police	4,314.00	17.4197	1,516,683		1,516,683	359,718	1,876,401
PE - Reg & Econom Resources	872.00	3.5211	306,571		306,571	72,711	379,282
PH - Public Health Trust	3.00	0.0121	1,055		1,055	250	1,305
PR - Parks, Rec & Open Spaces	822.00	3.3192	288,993		288,993	68,542	357,535
PW - Public Works & Waste Mgmt	1,547.00	6.2467	543,883		543,883	128,996	672,879
SP - Seaport	317.00	1.2800	111,448		111,448	26,433	137,881
TT - Office of the CITT	8.00	0.0323	2,813		2,813	667	3,480
VZ - Vizcaya Museum and Gardens	62.00	0.2504	21,797		21,797	5,170	26,967
All Other	2,390.00	9.6508	840,259		840,259	199,289	1,039,548
SubTotal	24,765.00	100.0000	8,706,695		8,706,695	1,977,461	10,684,156
Total	24,765.00	100.0000	8,706,695		8,706,695	1,977,461	10,684,156

Allocation Basis: Number of Employees by Department (excluding Aviation)

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
AD - Animal Services	112,362	53,208	0	59,154
AT - County Attorney	88,394	46,557	0	41,837
AU - Audit and Management	27,484	14,476	0	13,008
BU - Strategic Business	49,026	25,822	0	23,204
CC - County Commission	119,592	62,989	0	56,603
CE - County Executive (MA)	28,969	15,258	0	13,711
CL - Clerk of Court	1,742,281	496,091	694,665	551,525
CO - Comm Action & Human	375,093	177,622	0	197,471
CR - Corrections &	3,922,881	1,116,986	1,564,093	1,241,802
CU - Cultural Affairs	20,008	0	0	20,008
EC - Commission on Ethics &	11,566	5,477	0	6,089
EL - Elections	73,531	34,820	0	38,711
ET - Enterprise Technology	466,486	245,698	0	220,788
FN - Finance	128,747	0	0	128,747
FR - Fire	1,112,185	0	0	1,112,185
GI - Government Information	133,844	63,381	0	70,463
HD - Public Housing & Comm	164,849	0	0	164,849
HR - Human Resources	91,708	43,427	0	48,281
HT - Homeless Trust	7,395	0	0	7,395
ID - Internal Services	335,787	0	0	335,787
IG - Inspector General	27,265	12,911	0	14,354
JA - Judicial Administration	353,128	100,548	140,796	111,784
JU - Juvenile Assessment	133,282	37,950	53,141	42,191
LB - Libraries	180,942	0	0	180,942
ME - Medical Examiner	63,617	30,125	0	33,492
MM - Miami-Dade Economic	16,524	7,825	0	8,699
MP - Metropolitan Planning	6,525	0	0	6,525
MT - Transit	1,300,521	0	0	1,300,521
PA - Property Appraiser	263,557	124,805	0	138,752
PD - Police	5,927,604	1,687,806	2,363,397	1,876,401
PE - Reg & Econom	379,282	0	0	379,282
PH - Public Health Trust	2,479	1,174	0	1,305
PR - Parks, Rec & Open	679,133	321,598	0	357,535



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
PW - Public Works & Waste	672,879	0	0	672,879
SP - Seaport	137,881	0	0	137,881
TT - Office of the CITT	3,480	0	0	3,480
VZ - Vizcaya Museum and	26,967	0	0	26,967
All Other	1,076,639	30,517	6,574	1,039,548
Direct Billed	0	0	0	0
Total	20,263,893	4,757,071	4,822,666	10,684,156



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FN – FINANCE

NATURE AND EXTENT OF SERVICES

The Finance Department delivers financial services for sound management decision-making and is responsible for centralized accounting, cash management, financial and debt management, 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:

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

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

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
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	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,548,110			31,548,110
POLL WORKERS	(73,895)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(11,146)			
PETTY CASH & CHANGE FUNDS	(178)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(61,720)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(287,061)			
Total Deductions:	(434,000)			(434,000)
Depreciation	1,064,222		1,064,222	
Leave Payouts	329,855		329,855	
AT - County Attorney	983,580	84,823	1,068,403	
AU - Audit and Management	111,908	18,144	130,052	
BU - Strategic Business Management	26,151	3,850	30,001	
CC - County Commission	20,469	5,255	25,724	
CE - County Executive (MA)	62,011	10,906	72,917	
ET - Enterprise Technology Services	104,065	24,682	128,747	
FN - Finance		73,839	73,839	
GG - General Government		28,236	28,236	
GI - Government Information Center		271,700	271,700	
HR - Human Resources		99,266	99,266	
ID - Internal Services		(18,517)	(18,517)	
IG - Inspector General		2,428	2,428	
Total Allocated Additions:	2,702,261	604,612	3,306,873	3,306,873
ACCRUED LEAVE PAYOUTS	(277,138)			
REVENUES:	0			
GENERAL GOV (NOT COURT RELATED)	(57,000)			
ECONOMIC ENVIRONMENT REVENUES	(1,422,538)			
OTHER CHARGES FOR SERVICES	(3,363,612)			
INTEREST EARNINGS	(3,454)			
OTHER MISCELLANEOUS REVENUES	(84,358)			



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
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Total Departmental Cost Adjustments:	(5,208,100)	(5,208,100)
Total To Be Allocated:	28,608,271	604,612
		29,212,883



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
Wages & Benefits					
SALARIES	18,015,703	0	245,312	4,715,870	10,022,718
FRINGE BENEFITS	5,141,471	0	62,317	1,296,166	2,939,643
Other Expense & Cost					
*POLL WORKERS	73,895	73,895	0	0	0
OTHER COURT OPERATING EXPENSE	5,959	0	0	0	5,959
ACCOUNTING & AUDITING	19,293	0	0	1,095	11,560
CONSULTING SERVICES	58,800	0	0	0	0
LEGAL	7,164	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	104,143	0	0	0	104,143
TEMPORARY HELP AGENCY	486,723	0	143	145,660	306,110
WATER AND DISPOSAL SERVICES	64	0	0	0	64
INDUSTRIAL SERVICE RELATED	197,426	0	0	220	197,206
OTHER OUTSIDE CONTRACTUAL SERVICES	121,856	0	0	719	60,186
GENERAL AUTO & PROFESSIONAL LIAB	89,000	0	1,400	30,600	52,700
HEALTH RELATED SERVICES	0	0	0	0	0
EQUIPMENT MAINTENANCE	86,674	0	193	5,095	81,386
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	274,439	0	0	0	274,439
ITD MAINTENANCE	276,452	0	5,443	98,677	172,289
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	1,984,386	0	71,797	861,565	938,646
COMMUNICATION EQUIPMENT-RENTAL	56,755	0	2,387	7,783	33,523
RENT PAYMENTS TO LESSORS	3,486	0	0	3,486	0
GSA CHARGES	642,595	0	2,036	122,060	516,027
ITD	1,895,103	0	14,245	424,427	1,421,019
GENERAL COUNTY SUPPORT CHARGES	40,000	0	0	10,000	0
CLERK OF COURTS	65,726	0	260	61,108	4,075
TELECOMMUNICATIONS	256,535	0	25,954	57,689	161,023
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	10,217	0	1,085	1,320	7,152
TRAVEL	11,632	0	370	1,238	3,150
AUTOMOBILE REIMBURSEMENT	772	0	0	52	720
ADVERTISING	69,064	0	0	0	67,086
PRINTING & GRAPHICS	157,036	0	0	14,235	139,933
MAILING SERVICES	1,363,113	0	55	6,884	1,356,035
OTHER COMMUNICATIONS	31,266	0	0	0	31,266
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	11,146	11,146	0	0	0
*PETTY CASH & CHANGE FUNDS	178	178	0	0	0
TRAINING	7,814	0	0	3,444	3,970

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
REIMBURSEMENTS & REFUNDS	(800,554)	0	(40,000)	(551,568)	(208,986)
MISCELLANEOUS	339,440	0	591	2,848	307,354
FUEL & LUBRICANTS	0	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	1,775	0	0	1,575	200
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	88,641	0	3,272	32,141	49,405
COMPUTER SUPPLIES	0	0	0	0	0
CLOTHING & UNIFORMS	3,896	0	0	0	3,896
OTHER MATERIALS & SUPPLIES	245	0	0	0	245
*MAJOR MACHINERY, EQUIP, & FURNITURE	61,720	61,720	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	287,061	287,061	0	0	0
Departmental Totals					
Total Expenditures	31,548,110	434,000	396,860	7,354,389	19,064,142
Deductions					
Total Deductions	(434,000)	(434,000)	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(277,138)	0	(39,288)	(75,733)	(139,755)
REVENUES:	0	0	0	0	0
GENERAL GOV (NOT COURT RELATED)	(57,000)	0	0	0	0
ECONOMIC ENVIRONMENT REVENUES	(1,422,538)	0	0	0	0
OTHER CHARGES FOR SERVICES	(3,363,612)	0	0	0	0
INTEREST EARNINGS	(3,454)	0	0	0	(183)
OTHER MISCELLANEOUS REVENUES	(84,358)	0	0	0	(19,358)
Functional Cost					
	25,906,010	0	357,572	7,278,656	18,904,846
Allocation Step 1					
Inbound- Depreciation: Stephen P. Clark Center	127,172	127,172	0	0	0
Inbound- Depreciation: Metro Annex	8,063	8,063	0	0	0
Inbound- All Others	2,567,026	0	34,954	671,956	1,428,121
Reallocate Admin Costs		(135,235)	1,864	37,762	96,573
Unallocated Costs	(20,225,507)	0	0	0	(20,429,540)
1st Allocation	8,382,764	0	394,390	7,988,374	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
Allocation Step 2					
Inbound- All Others	604,612	0	8,233	158,266	336,365
Unallocated Costs	(438,113)	0	0	0	(336,365)
2nd Allocation	166,499	0	8,233	158,266	0
Total For FN FN - Finance					
Total Allocated	8,549,263	0	402,623	8,146,640	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Bond Admin Division	Cash Management	Major Capital
Wages & Benefits			
SALARIES	1,416,941	1,021,336	593,526
FRINGE BENEFITS	392,881	263,962	186,502
Other Expense & Cost			
*POLL WORKERS	0	0	0
OTHER COURT OPERATING EXPENSE	0	0	0
ACCOUNTING & AUDITING	6,638	0	0
CONSULTING SERVICES	0	58,800	0
LEGAL	7,164	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0
TEMPORARY HELP AGENCY	26,296	8,514	0
WATER AND DISPOSAL SERVICES	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	60,951	0
GENERAL AUTO & PROFESSIONAL LIAB	2,300	2,000	0
HEALTH RELATED SERVICES	0	0	0
EQUIPMENT MAINTENANCE	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0
ITD MAINTENANCE	43	0	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	93,648	18,730	0
COMMUNICATION EQUIPMENT-RENTAL	11,086	1,976	0
RENT PAYMENTS TO LESSORS	0	0	0
GSA CHARGES	1,793	679	0
ITD	19,142	16,270	0
GENERAL COUNTY SUPPORT CHARGES	0	30,000	0
CLERK OF COURTS	93	190	0
TELECOMMUNICATIONS	4,064	7,805	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	660	0	0
TRAVEL	6,874	0	0
AUTOMOBILE REIMBURSEMENT	0	0	0
ADVERTISING	1,978	0	0
PRINTING & GRAPHICS	2,868	0	0
MAILING SERVICES	73	66	0
OTHER COMMUNICATIONS	0	0	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0
TRAINING	400	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Bond Admin Division	Cash Management	Major Capital
REIMBURSEMENTS & REFUNDS	0	0	0
MISCELLANEOUS	0	28,647	0
FUEL & LUBRICANTS	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	2,275	1,548	0
COMPUTER SUPPLIES	0	0	0
CLOTHING & UNIFORMS	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0
Departmental Totals			
Total Expenditures	1,997,217	1,521,474	780,028
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(22,362)	0	0
REVENUES:	0	0	0
GENERAL GOV (NOT COURT RELATED)	(57,000)	0	0
ECONOMIC ENVIRONMENT REVENUES	(1,422,538)	0	0
OTHER CHARGES FOR SERVICES	(1,411,556)	(1,952,056)	0
INTEREST EARNINGS	(3,271)	0	0
OTHER MISCELLANEOUS REVENUES	(65,000)	0	0
Functional Cost	(984,510)	(430,582)	780,028
Allocation Step 1			
Inbound- Depreciation: Stephen P. Clark Center	0	0	0
Inbound- Depreciation: Metro Annex	0	0	0
Inbound- All Others	201,897	145,528	84,570
Reallocate Admin Costs	(3,717)	(1,354)	4,107
Unallocated Costs	786,330	286,408	(868,705)
1st Allocation	0	0	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Bond Admin Division	Cash Management	Major Capital
Allocation Step 2			
Inbound- All Others	47,553	34,276	19,919
Unallocated Costs	(47,553)	(34,276)	(19,919)
2nd Allocation	0	0	0
Total For FN FN - Finance			
Total Allocated	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	22,135.00	0.6322	2,493		2,493	55	2,548
AT - County Attorney	4,020.00	0.1148	453		453		453
AU - Audit and Management	1,291.00	0.0369	145		145		145
AV - Aviation	83,434.00	2.3831	9,399		9,399	207	9,606
BU - Strategic Business Management	18,468.00	0.5275	2,080		2,080		2,080
CC - County Commission	23,868.00	0.6817	2,689		2,689		2,689
CE - County Executive (MA)	1,385.00	0.0396	156		156		156
CL - Clerk of Court	48,467.00	1.3844	5,460		5,460	120	5,580
CO - Comm Action & Human Svcs	106,781.00	3.0500	12,029		12,029	265	12,294
CR - Corrections & Rehabilitation	74,885.00	2.1389	8,436		8,436	186	8,622
CU - Cultural Affairs	16,053.00	0.4585	1,808		1,808	40	1,848
EC - Commission on Ethics & Public Trust	1,545.00	0.0441	174		174	4	178
EL - Elections	10,266.00	0.2932	1,156		1,156	25	1,181
ET - Enterprise Technology Services	99,543.00	2.8432	11,213		11,213		11,213
FN - Finance	30,839.00	0.8808	3,474		3,474		3,474
FR - Fire	96,805.00	2.7650	10,905		10,905	240	11,145
GG - General Government	8,389.00	0.2396	945		945	21	966
GI - Government Information Center	7,604.00	0.2172	857		857	19	876
HD - Public Housing & Comm Devlp	59,109.00	1.6883	6,659		6,659	147	6,806
HR - Human Resources	8,467.00	0.2418	954		954	21	975
HT - Homeless Trust	9,271.00	0.2648	1,044		1,044	23	1,067
HU - Hurricane Recovery	1,475.00	0.0421	166		166	4	170
ID - Internal Services	588,063.00	16.7969	66,249		66,249	1,452	67,701
IG - Inspector General	136,626.00	3.9024	15,391		15,391	339	15,730
JA - Judicial Administration	1,264.00	0.0361	142		142	3	145

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JU - Juvenile Assessment Center	9,637.00	0.2753	1,086		1,086	24	1,110
LB - Libraries	29,883.00	0.8535	3,366		3,366	74	3,440
ME - Medical Examiner	8,755.00	0.2501	986		986	22	1,008
MM - Miami-Dade Economic Advisory Trust	3,105.00	0.0887	350		350	8	358
MP - Metropolitan Planning Organization	5,134.00	0.1466	578		578	13	591
MT - Transit	154,341.00	4.4084	17,386		17,386	383	17,769
OC - Office of the Courts	17,823.00	0.5091	2,008		2,008	44	2,052
PA - Property Appraiser	7,287.00	0.2081	821		821	18	839
PD - Police	99,455.00	2.8407	11,203		11,203	247	11,450
PE - Reg & Econom Resources	146,718.00	4.1907	16,527		16,527	364	16,891
PR - Parks, Rec & Open Spaces	448,066.00	12.7980	50,474		50,474	1,111	51,585
PW - Public Works & Waste Mgmt	267,295.00	7.6347	30,110		30,110	663	30,773
SP - Seaport	42,710.00	1.2199	4,811		4,811	106	4,917
TT - Office of the CITT	2,386.00	0.0682	269		269	6	275
VZ - Vizcaya Museum and Gardens	8,852.00	0.2528	997		997	22	1,019
All Other	789,563.00	22.5521	88,941		88,941	1,957	90,898
SubTotal	3,501,063.00	100.0000	394,390		394,390	8,233	402,623
Total	3,501,063.00	100.0000	394,390		394,390	8,233	402,623

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	22,135.00	0.6322	50,505		50,505	1,055	51,560
AT - County Attorney	4,020.00	0.1148	9,172		9,172		9,172
AU - Audit and Management	1,291.00	0.0369	2,946		2,946		2,946
AV - Aviation	83,434.00	2.3831	190,371		190,371	3,975	194,346
BU - Strategic Business Management	18,468.00	0.5275	42,138		42,138		42,138
CC - County Commission	23,868.00	0.6817	54,460		54,460		54,460
CE - County Executive (MA)	1,385.00	0.0396	3,160		3,160		3,160
CL - Clerk of Court	48,467.00	1.3844	110,587		110,587	2,309	112,896
CO - Comm Action & Human Svcs	106,781.00	3.0500	243,643		243,643	5,087	248,730
CR - Corrections & Rehabilitation	74,885.00	2.1389	170,865		170,865	3,568	174,433
CU - Cultural Affairs	16,053.00	0.4585	36,628		36,628	765	37,393
EC - Commission on Ethics & Public Trust	1,545.00	0.0441	3,525		3,525	74	3,599
EL - Elections	10,266.00	0.2932	23,424		23,424	489	23,913
ET - Enterprise Technology Services	99,543.00	2.8432	227,127		227,127		227,127
FN - Finance	30,839.00	0.8808	70,365		70,365		70,365
FR - Fire	96,805.00	2.7650	220,880		220,880	4,612	225,492
GG - General Government	8,389.00	0.2396	19,141		19,141	400	19,541
GI - Government Information Center	7,604.00	0.2172	17,350		17,350	362	17,712
HD - Public Housing & Comm Devlp	59,109.00	1.6883	134,869		134,869	2,816	137,685
HR - Human Resources	8,467.00	0.2418	19,319		19,319	403	19,722
HT - Homeless Trust	9,271.00	0.2648	21,154		21,154	442	21,596
HU - Hurricane Recovery	1,475.00	0.0421	3,366		3,366	70	3,436
ID - Internal Services	588,063.00	16.7969	1,341,783		1,341,783	28,020	1,369,803
IG - Inspector General	136,626.00	3.9024	311,740		311,740	6,510	318,250
JA - Judicial Administration	1,264.00	0.0361	2,884		2,884	60	2,944

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JU - Juvenile Assessment Center	9,637.00	0.2753	21,989		21,989	459	22,448
LB - Libraries	29,883.00	0.8535	68,184		68,184	1,424	69,608
ME - Medical Examiner	8,755.00	0.2501	19,976		19,976	417	20,393
MM - Miami-Dade Economic Advisory Trust	3,105.00	0.0887	7,085		7,085	148	7,233
MP - Metropolitan Planning Organization	5,134.00	0.1466	11,714		11,714	245	11,959
MT - Transit	154,341.00	4.4084	352,160		352,160	7,354	359,514
OC - Office of the Courts	17,823.00	0.5091	40,667		40,667	849	41,516
PA - Property Appraiser	7,287.00	0.2081	16,627		16,627	347	16,974
PD - Police	99,455.00	2.8407	226,926		226,926	4,739	231,665
PE - Reg & Econom Resources	146,718.00	4.1907	334,767		334,767	6,990	341,757
PR - Parks, Rec & Open Spaces	448,066.00	12.7980	1,022,352		1,022,352	21,349	1,043,701
PW - Public Works & Waste Mgmt	267,295.00	7.6347	609,887		609,887	12,736	622,623
SP - Seaport	42,710.00	1.2199	97,451		97,451	2,035	99,486
TT - Office of the CITT	2,386.00	0.0682	5,444		5,444	114	5,558
VZ - Vizcaya Museum and Gardens	8,852.00	0.2528	20,198		20,198	422	20,620
All Other	789,563.00	22.5521	1,801,545		1,801,545	37,621	1,839,166
SubTotal	3,501,063.00	100.0000	7,988,374		7,988,374	158,266	8,146,640
Total	3,501,063.00	100.0000	7,988,374		7,988,374	158,266	8,146,640

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Director's Office	Comptroller's Division
AD - Animal Services	54,108	2,548	51,560
AT - County Attorney	9,625	453	9,172
AU - Audit and Management	3,091	145	2,946
AV - Aviation	203,952	9,606	194,346
BU - Strategic Business	44,218	2,080	42,138
CC - County Commission	57,149	2,689	54,460
CE - County Executive (MA)	3,316	156	3,160
CL - Clerk of Court	118,476	5,580	112,896
CO - Comm Action & Human	261,024	12,294	248,730
CR - Corrections &	183,055	8,622	174,433
CU - Cultural Affairs	39,241	1,848	37,393
EC - Commission on Ethics &	3,777	178	3,599
EL - Elections	25,094	1,181	23,913
ET - Enterprise Technology	238,340	11,213	227,127
FN - Finance	73,839	3,474	70,365
FR - Fire	236,637	11,145	225,492
GG - General Government	20,507	966	19,541
GI - Government Information	18,588	876	17,712
HD - Public Housing & Comm	144,491	6,806	137,685
HR - Human Resources	20,697	975	19,722
HT - Homeless Trust	22,663	1,067	21,596
HU - Hurricane Recovery	3,606	170	3,436
ID - Internal Services	1,437,504	67,701	1,369,803
IG - Inspector General	333,980	15,730	318,250
JA - Judicial Administration	3,089	145	2,944
JU - Juvenile Assessment	23,558	1,110	22,448
LB - Libraries	73,048	3,440	69,608
ME - Medical Examiner	21,401	1,008	20,393
MM - Miami-Dade Economic	7,591	358	7,233
MP - Metropolitan Planning	12,550	591	11,959
MT - Transit	377,283	17,769	359,514
OC - Office of the Courts	43,568	2,052	41,516
PA - Property Appraiser	17,813	839	16,974



All Monetary Values Are \$ Dollars
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department FN - Finance

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Director's Office	Comptroller's Division
PD - Police	243,115	11,450	231,665
PE - Reg & Econom	358,648	16,891	341,757
PR - Parks, Rec & Open	1,095,286	51,585	1,043,701
PW - Public Works & Waste	653,396	30,773	622,623
SP - Seaport	104,403	4,917	99,486
TT - Office of the CITT	5,833	275	5,558
VZ - Vizcaya Museum and	21,639	1,019	20,620
All Other	1,930,064	90,898	1,839,166
Direct Billed	0	0	0
Total	8,549,263	402,623	8,146,640



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

GG – GENERAL GOVERNMENT

NATURE AND EXTENT OF SERVICES

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

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

- **LTD & AD Insurance** – the costs of long term disability and accidental death insurance have been allocated to General Fund department using the total regular salaries identified to each department.
- **Annual Audit** – the cost of the County's annual audit have been allocated county-wide using the number of accounting transactions identified to each department, excluding Aviation, Housing and Community Development, Seaport, Solid Waste, and Transportation and Public Works.
- **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.
- **Memberships** – the cost of County membership in professional associations have been included in this activity and allocated to all County departments based on the number of employees identified to each department.
- **General Fund Building Rental** – building rental costs for General Fund departments have been included in this activity and allocated to benefiting departments based on the total building rent identified to each department.

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

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	313,393,838			313,393,838
POLL WORKERS	0			
Total Deductions:	0			0
Depreciation	119,232		119,232	
Leave Payouts	2,348		2,348	
BU - Strategic Business Management	19,076	2,535	21,611	
FN - Finance	20,086	421	20,507	
GG - General Government		2,372	2,372	
ID - Internal Services		(14,507)	(14,507)	
IG - Inspector General		10,894	10,894	
Total Allocated Additions:	160,742	1,715	162,457	162,457
ACCRUED LEAVE	(4,515,068)			
Total Departmental Cost Adjustments:	(4,515,068)			(4,515,068)
Total To Be Allocated:	309,039,512	1,715		309,041,227

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Wages & Benefits					
SALARIES	4,641,879	0	0	0	0
FRINGE BENEFITS	941,304	0	0	0	0
Other Expense & Cost					
*POLL WORKERS	0	0	0	0	0
LONG TERM DISABILITY INSURANCE	1,364,322	0	1,364,322	0	0
ACCIDENTAL DEATH INSURANCE	138,815	0	138,815	0	0
ATTORNEY FEES	4,416,749	0	0	0	0
INTERPRETERS	755	0	0	0	0
ACCOUNTING & AUDITING	838,685	0	0	780,500	0
CONSULTING SERVICES	1,068,705	0	0	0	0
TEMPORARY HELP AGENCY	86,939	0	0	0	0
HEALTH RELATED SERVICES	973,522	0	0	0	973,522
ELECTRICAL SERVICES	2,303	0	0	0	0
WATER AND DISPOSAL SERVICES	27,907	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	5,437,164	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,027,219	0	0	0	0
OTHER INSURANCE EXPENSE	108,245	0	0	0	0
ITD MAINTENANCE	586,804	0	0	0	0
GSA CHARGES	1,581,538	0	0	0	0
ITD	1,000	0	0	0	0
PARKS & RECREATION SERVICES	150,000	0	0	0	0
CLERK OF COURTS	110	0	0	0	0
TELECOMMUNICATIONS	0	0	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	268,552	0	0	0	0
TRAVEL	29,359	0	0	0	0
AUTOMOBILE REIMBURSEMENT	768	0	0	0	0
ADVERTISING	138,872	0	0	0	0
PRINTING & GRAPHICS	0	0	0	0	0
MAILING SERVICES	1,666	0	0	0	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	4,325,512	0	0	0	0
TRAINING	37,041	0	0	0	0
REIMBURSEMENTS & REFUNDS	(1,711,062)	0	0	0	0
MISCELLANEOUS	(118,385)	0	0	0	0
RESERVE & CONTINGENCIES	0	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
OFFICE SUPPLIES & MINOR EQUIPMENT	436	0	0	0	0
CLOTHING & UNIFORMS	(67)	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0	0
GENERAL FUND-TRF OUT	49,673,637	0	0	0	0
INTRAFUND TRANSFER	0	0	0	0	0
PRINCIPAL PAYMENTS	0	0	0	0	0
INFRASTRUCTURE	0	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	20,781,353	0	0	0	0
CONTRACTUAL TAX INCREMENT FINANCING	44,864,457	0	0	0	0
MEDICAL SERVICES	166,269,906	0	0	0	0
BUILDING IMPROVEMENTS	965,946	0	0	0	0
CONSTRUCTION PHASE	225,813	0	0	0	0
MAJOR MACHINERY, EQUIP, & FURNITURE	588,932	0	0	0	0
MACHINERY,EQUIP,FURN., & OTHER > 5000	657,137	0	0	0	0
Departmental Totals					
Total Expenditures	313,393,838	0	1,503,137	780,500	973,522
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
ACCRUED LEAVE	(4,515,068)	0	0	0	0
Functional Cost	308,878,770	0	1,503,137	780,500	973,522
Allocation Step 1					
Inbound- All Others	160,742	160,742	0	0	0
Reallocate Admin Costs	(160,742)	(160,742)	782	406	507
Unallocated Costs	(251,674,863)	0	0	0	0
1st Allocation	57,364,649	0	1,503,919	780,906	974,029



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Allocation Step 2					
Inbound- All Others	1,715	1,715	0	0	0
Reallocate Admin Costs		(1,715)	8	4	5
Unallocated Costs	(1,398)	0	0	0	0
2nd Allocation	317	0	8	4	5
Total For GG GG - General Government					
Total Allocated	57,364,966	0	1,503,927	780,910	974,034

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
Wages & Benefits				
SALARIES	0	0	0	4,641,879
FRINGE BENEFITS	0	0	0	941,304
Other Expense & Cost				
*POLL WORKERS	0	0	0	0
LONG TERM DISABILITY INSURANCE	0	0	0	0
ACCIDENTAL DEATH INSURANCE	0	0	0	0
ATTORNEY FEES	0	0	0	4,416,749
INTERPRETERS	0	0	0	755
ACCOUNTING & AUDITING	0	0	0	58,185
CONSULTING SERVICES	0	0	0	1,068,705
TEMPORARY HELP AGENCY	0	0	0	86,939
HEALTH RELATED SERVICES	0	0	0	0
ELECTRICAL SERVICES	0	0	0	2,303
WATER AND DISPOSAL SERVICES	0	0	0	27,907
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	5,437,164
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,027,219	0	0	0
OTHER INSURANCE EXPENSE	108,245	0	0	0
ITD MAINTENANCE	0	0	0	586,804
GSA CHARGES	0	0	0	1,581,538
ITD	0	0	0	1,000
PARKS & RECREATION SERVICES	0	0	0	150,000
CLERK OF COURTS	0	0	0	110
TELECOMMUNICATIONS	0	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	268,552	0	0
TRAVEL	0	0	0	29,359
AUTOMOBILE REIMBURSEMENT	0	0	0	768
ADVERTISING	0	0	0	138,872
PRINTING & GRAPHICS	0	0	0	0
MAILING SERVICES	0	0	0	1,666
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	4,325,512
TRAINING	0	0	0	37,041
REIMBURSEMENTS & REFUNDS	0	0	0	(1,711,062)
MISCELLANEOUS	0	0	0	(118,385)
RESERVE & CONTINGENCIES	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	436
CLOTHING & UNIFORMS	0	0	0	(67)
OTHER MATERIALS & SUPPLIES	0	0	0	0
GENERAL FUND-TRF OUT	0	0	49,673,637	0
INTRAFUND TRANSFER	0	0	0	0
PRINCIPAL PAYMENTS	0	0	0	0
INFRASTRUCTURE	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	20,781,353
CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	44,864,457
MEDICAL SERVICES	0	0	0	166,269,906
BUILDING IMPROVEMENTS	0	0	0	965,946
CONSTRUCTION PHASE	0	0	0	225,813
MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	588,932
MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	657,137
Departmental Totals				
Total Expenditures	4,135,464	268,552	49,673,637	256,059,026
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
ACCRUED LEAVE	0	0	0	(4,515,068)
Functional Cost	4,135,464	268,552	49,673,637	251,543,958
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	2,152	140	25,850	130,905
Unallocated Costs	0	0	0	(251,674,863)
1st Allocation	4,137,616	268,692	49,699,487	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
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	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	23	1	276	1,398
Unallocated Costs	0	0	0	(1,398)
2nd Allocation	23	1	276	0
Total For GG GG - General Government				
Total Allocated	4,137,639	268,693	49,699,763	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,415,164.11	0.3415	5,136		5,136		5,136
AT - County Attorney	11,524,652.09	0.7269	10,932		10,932		10,932
AU - Audit and Management	3,182,911.87	0.2007	3,019		3,019		3,019
BU - Strategic Business Management	4,963,221.79	0.3130	4,708		4,708		4,708
CC - County Commission	10,684,566.21	0.6739	10,135		10,135		10,135
CE - County Executive (MA)	3,804,828.16	0.2400	3,609		3,609		3,609
CL - Clerk of Court	61,327,426.50	3.8680	58,171		58,171		58,171
CO - Comm Action & Human Svcs	26,284,260.56	1.6577	24,931		24,931		24,931
CR - Corrections & Rehabilitation	199,438,246.66	12.5787	189,174		189,174	1	189,175
CU - Cultural Affairs	3,946,919.03	0.2489	3,744		3,744		3,744
EC - Commission on Ethics & Public Trust	1,333,477.54	0.0841	1,265		1,265		1,265
EL - Elections	11,402,681.68	0.7192	10,816		10,816		10,816
ET - Enterprise Technology Services	59,142,068.34	3.7301	56,098		56,098		56,098
FN - Finance	17,812,449.02	1.1234	16,896		16,896		16,896
GG - General Government	126,811.51	0.0080	120		120		120
GI - Government Information Center	10,110,199.04	0.6377	9,590		9,590		9,590
HD - Public Housing & Comm Devlp	21,765,374.00	1.3728	20,645		20,645		20,645
HR - Human Resources	5,580,802.84	0.3520	5,294		5,294		5,294
HT - Homeless Trust	1,142,465.83	0.0721	1,084		1,084		1,084
HU - Hurricane Recovery	34,353.26	0.0022	33		33		33
ID - Internal Services	52,297,250.50	3.2984	49,606		49,606		49,606
IG - Inspector General	3,192,034.61	0.2013	3,028		3,028		3,028
JU - Juvenile Assessment Center	5,287,364.03	0.3335	5,015		5,015		5,015
LB - Libraries	20,834,553.51	1.3141	19,762		19,762		19,762
ME - Medical Examiner	5,960,097.08	0.3759	5,653		5,653		5,653



All Monetary Values Are \$ Dollars
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	1,393,081.08	0.0879	1,321		1,321		1,321
MP - Metropolitan Planning Organization	1,528,638.48	0.0964	1,450		1,450		1,450
MT - Transit	211,563,104.06	13.3435	200,675		200,675	1	200,676
OC - Office of the Courts	11,582,478.64	0.7305	10,986		10,986		10,986
PA - Property Appraiser	21,140,228.91	1.3333	20,052		20,052		20,052
PD - Police	336,070,058.76	21.1961	318,774		318,774	5	318,779
PE - Reg & Econom Resources	57,868,074.64	3.6498	54,890		54,890		54,890
PR - Parks, Rec & Open Spaces	47,903,565.06	3.0213	45,438		45,438		45,438
PW - Public Works & Waste Mgmt	77,677,323.31	4.8992	73,680		73,680		73,680
TT - Office of the CITT	853,140.68	0.0538	809		809		809
VZ - Vizcaya Museum and Gardens	3,111,003.47	0.1962	2,951		2,951		2,951
All Other	268,234,909.31	16.9179	254,429		254,429	1	254,430
SubTotal	1,585,519,786.17	100.0000	1,503,919		1,503,919	8	1,503,927
Total	1,585,519,786.17	100.0000	1,503,919		1,503,919	8	1,503,927

Allocation Basis: Total Salaries by Department

Allocation Source: Expenditures by Department - Finance

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	22,135	0.7609	5,942		5,942		5,942
AT - County Attorney	4,020	0.1382	1,079		1,079		1,079
AU - Audit and Management	1,291	0.0444	347		347		347
BU - Strategic Business Management	18,468	0.6349	4,958		4,958		4,958
CC - County Commission	23,868	0.8205	6,407		6,407		6,407
CE - County Executive (MA)	1,385	0.0476	372		372		372
CL - Clerk of Court	48,467	1.6661	13,011		13,011		13,011
CO - Comm Action & Human Svcs	106,781	3.6708	28,666		28,666		28,666
CR - Corrections & Rehabilitation	74,885	2.5743	20,103		20,103		20,103
CU - Cultural Affairs	16,053	0.5518	4,309		4,309		4,309
EC - Commission on Ethics & Public Trust	1,545	0.0531	415		415		415
EL - Elections	10,266	0.3529	2,756		2,756		2,756
ET - Enterprise Technology Services	99,543	3.4219	26,722		26,722		26,722
FN - Finance	30,839	1.0601	8,279		8,279		8,279
FR - Fire	96,805	3.3278	25,987		25,987		25,987
GG - General Government	8,389	0.2884	2,252		2,252		2,252
GI - Government Information Center	7,604	0.2614	2,041		2,041		2,041
HD - Public Housing & Comm Devlp	23,640	0.8127	6,346		6,346		6,346
HR - Human Resources	8,467	0.2911	2,273		2,273		2,273
HT - Homeless Trust	9,271	0.3187	2,489		2,489		2,489
HU - Hurricane Recovery	1,475	0.0507	396		396		396
ID - Internal Services	588,063	20.2157	157,862		157,862	1	157,863
IG - Inspector General	136,626	4.6967	36,677		36,677		36,677
JA - Judicial Administration	1,264	0.0435	339		339		339
JU - Juvenile Assessment Center	9,637	0.3313	2,587		2,587		2,587



All Monetary Values Are \$ Dollars
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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LB - Libraries	29,883	1.0273	8,022		8,022		8,022
ME - Medical Examiner	8,755	0.3010	2,350		2,350		2,350
MM - Miami-Dade Economic Advisory Trust	3,105	0.1067	834		834		834
MP - Metropolitan Planning Organization	5,134	0.1765	1,378		1,378		1,378
OC - Office of the Courts	17,823	0.6127	4,785		4,785		4,785
PA - Property Appraiser	7,287	0.2505	1,956		1,956		1,956
PD - Police	99,455	3.4189	26,699		26,699		26,699
PE - Reg & Econom Resources	146,718	5.0436	39,387		39,387		39,387
PR - Parks, Rec & Open Spaces	448,066	15.4030	120,283		120,283	1	120,284
TT - Office of the CITT	2,386	0.0820	641		641		641
All Other	789,563	27.1423	211,956		211,956	2	211,958
SubTotal	2,908,962	100.0000	780,906		780,906	4	780,910
Total	2,908,962	100.0000	780,906		780,906	4	780,910

Allocation Basis: Number of Accounting Transactions by Benefiting Department

Allocation Source: Transaction Summary Report by Department - Finance

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	136	1.1185	10,895		10,895		10,895
AT - County Attorney	119	0.9787	9,533		9,533		9,533
AU - Audit and Management	37	0.3043	2,964		2,964		2,964
BU - Strategic Business Management	66	0.5428	5,287		5,287		5,287
CC - County Commission	161	1.3241	12,897		12,897		12,897
CE - County Executive (MA)	39	0.3208	3,124		3,124		3,124
CL - Clerk of Court	1,268	10.4285	101,577		101,577	1	101,578
CO - Comm Action & Human Svcs	454	3.7339	36,369		36,369		36,369
CR - Corrections & Rehabilitation	2,855	23.4805	228,707		228,707	1	228,708
EC - Commission on Ethics & Public Trust	14	0.1151	1,122		1,122		1,122
EL - Elections	89	0.7320	7,130		7,130		7,130
ET - Enterprise Technology Services	628	5.1649	50,308		50,308		50,308
GI - Government Information Center	162	1.3323	12,977		12,977		12,977
HR - Human Resources	111	0.9129	8,892		8,892		8,892
IG - Inspector General	33	0.2714	2,644		2,644		2,644
JA - Judicial Administration	257	2.1137	20,588		20,588		20,588
JU - Juvenile Assessment Center	97	0.7978	7,770		7,770		7,770
ME - Medical Examiner	77	0.6333	6,168		6,168		6,168
MM - Miami-Dade Economic Advisory Trust	20	0.1645	1,602		1,602		1,602
PA - Property Appraiser	319	2.6236	25,554		25,554		25,554
PD - Police	4,314	35.4798	345,585		345,585	3	345,588
PH - Public Health Trust	3	0.0247	240		240		240
PR - Parks, Rec & Open Spaces	822	6.7604	65,848		65,848		65,848
All Other	78	0.6415	6,248		6,248		6,248
SubTotal	12,159	100.0000	974,029		974,029	5	974,034

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	12,159	100.0000	974,029		974,029	5	974,034

Allocation Basis: Number of Employees in General Fund

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - County Attorney	878,081.00	1.8926	78,311		78,311		78,311
AU - Audit and Management	264,215.00	0.5695	23,564		23,564		23,564
BU - Strategic Business Management	463,515.00	0.9991	41,338		41,338		41,338
CC - County Commission	1,184,343.00	2.5528	105,624		105,624		105,624
CE - County Executive (MA)	528,069.00	1.1382	47,095		47,095		47,095
CL - Clerk of Court	7,572,083.00	16.3211	675,306		675,306	4	675,310
CO - Comm Action & Human Svcs	472,018.00	1.0174	42,096		42,096		42,096
CR - Corrections & Rehabilitation	773,390.00	1.6670	68,974		68,974		68,974
CU - Cultural Affairs	312,062.00	0.6726	27,831		27,831		27,831
EL - Elections	2,123,785.00	4.5777	189,407		189,407	1	189,408
ET - Enterprise Technology Services	719,043.00	1.5499	64,127		64,127		64,127
FR - Fire	142,301.00	0.3067	12,691		12,691		12,691
GI - Government Information Center	684,107.00	1.4746	61,011		61,011		61,011
HR - Human Resources	86,783.00	0.1871	7,740		7,740		7,740
ID - Internal Services	817,162.00	1.7613	72,878		72,878		72,878
JA - Judicial Administration	14,561,484.00	31.3863	1,298,646		1,298,646	10	1,298,656
ME - Medical Examiner	1,837,013.00	3.9596	163,832		163,832	1	163,833
MM - Miami-Dade Economic Advisory Trust	133,789.00	0.2884	11,932		11,932		11,932
MT - Transit	1,733,993.00	3.7375	154,644		154,644	1	154,645
PA - Property Appraiser	1,763,681.00	3.8015	157,292		157,292	1	157,293
PD - Police	2,181,255.00	4.7016	194,532		194,532	1	194,533
PE - Reg & Econom Resources	837,282.00	1.8047	74,672		74,672		74,672
PW - Public Works & Waste Mgmt	946,993.00	2.0412	84,456		84,456	1	84,457
All Other	5,377,856.00	11.5916	479,617		479,617	3	479,620
SubTotal	46,394,303.00	100.0000	4,137,616		4,137,616	23	4,137,639

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	46,394,303.00	100.0000	4,137,616		4,137,616	23	4,137,639

Allocation Basis: Total Building Rent by General Fund Department

Allocation Source: General and Proprietary Funds Rent Schedule - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	136	0.5234	1,406		1,406		1,406
AT - County Attorney	119	0.4580	1,231		1,231		1,231
AU - Audit and Management	37	0.1424	383		383		383
AV - Aviation	1,217	4.6840	12,586		12,586		12,586
BU - Strategic Business Management	66	0.2540	683		683		683
CC - County Commission	161	0.6197	1,665		1,665		1,665
CE - County Executive (MA)	39	0.1501	403		403		403
CL - Clerk of Court	1,268	4.8803	13,113		13,113		13,113
CO - Comm Action & Human Svcs	454	1.7474	4,695		4,695		4,695
CR - Corrections & Rehabilitation	2,855	10.9884	29,525		29,525		29,525
CU - Cultural Affairs	46	0.1770	476		476		476
EC - Commission on Ethics & Public Trust	14	0.0539	145		145		145
EL - Elections	89	0.3425	920		920		920
ET - Enterprise Technology Services	628	2.4171	6,494		6,494		6,494
FN - Finance	296	1.1393	3,061		3,061		3,061
FR - Fire	2,557	9.8414	26,443		26,443		26,443
GI - Government Information Center	162	0.6235	1,675		1,675		1,675
HD - Public Housing & Comm Devlp	379	1.4587	3,919		3,919		3,919
HR - Human Resources	111	0.4272	1,148		1,148		1,148
HT - Homeless Trust	17	0.0654	176		176		176
ID - Internal Services	772	2.9713	7,984		7,984		7,984
IG - Inspector General	33	0.1270	341		341		341
JA - Judicial Administration	257	0.9891	2,658		2,658		2,658
JU - Juvenile Assessment Center	97	0.3733	1,003		1,003		1,003
LB - Libraries	416	1.6011	4,302		4,302		4,302



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	77	0.2964	796		796		796
MM - Miami-Dade Economic Advisory Trust	20	0.0770	207		207		207
MP - Metropolitan Planning Organization	15	0.0577	155		155		155
MT - Transit	2,990	11.5080	30,921		30,921		30,921
PA - Property Appraiser	319	1.2278	3,299		3,299		3,299
PD - Police	4,314	16.6039	44,613		44,613	1	44,614
PE - Reg & Econom Resources	872	3.3562	9,018		9,018		9,018
PH - Public Health Trust	3	0.0115	31		31		31
PR - Parks, Rec & Open Spaces	822	3.1637	8,501		8,501		8,501
PW - Public Works & Waste Mgmt	1,547	5.9541	15,998		15,998		15,998
SP - Seaport	317	1.2201	3,278		3,278		3,278
TT - Office of the CITT	8	0.0308	83		83		83
VZ - Vizcaya Museum and Gardens	62	0.2386	641		641		641
All Other	2,390	9.1987	24,716		24,716		24,716
SubTotal	25,982	100.0000	268,692		268,692	1	268,693
Total	25,982	100.0000	268,692		268,692	1	268,693

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - General Fund Bldg Rental

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - County Attorney	878,081.00	1.8926	940,636		940,636		940,636
AU - Audit and Management	264,215.00	0.5695	283,038		283,038		283,038
BU - Strategic Business Management	463,515.00	0.9991	496,536		496,536		496,536
CC - County Commission	1,184,343.00	2.5528	1,268,717		1,268,717		1,268,717
CE - County Executive (MA)	528,069.00	1.1382	565,689		565,689		565,689
CL - Clerk of Court	7,572,083.00	16.3211	8,111,527		8,111,527	49	8,111,576
CO - Comm Action & Human Svcs	472,018.00	1.0174	505,645		505,645	3	505,648
CR - Corrections & Rehabilitation	773,390.00	1.6670	828,487		828,487	5	828,492
CU - Cultural Affairs	312,062.00	0.6726	334,294		334,294	2	334,296
EL - Elections	2,123,785.00	4.5777	2,275,086		2,275,086	14	2,275,100
ET - Enterprise Technology Services	719,043.00	1.5499	770,268		770,268		770,268
FR - Fire	142,301.00	0.3067	152,439		152,439	1	152,440
GI - Government Information Center	684,107.00	1.4746	732,844		732,844	4	732,848
HR - Human Resources	86,783.00	0.1871	92,965		92,965	1	92,966
ID - Internal Services	817,162.00	1.7613	875,377		875,377	5	875,382
JA - Judicial Administration	14,561,484.00	31.3863	15,598,863		15,598,863	97	15,598,960
ME - Medical Examiner	1,837,013.00	3.9596	1,967,884		1,967,884	12	1,967,896
MM - Miami-Dade Economic Advisory Trust	133,789.00	0.2884	143,320		143,320	1	143,321
MT - Transit	1,733,993.00	3.7375	1,857,525		1,857,525	11	1,857,536
PA - Property Appraiser	1,763,681.00	3.8015	1,889,327		1,889,327	11	1,889,338
PD - Police	2,181,255.00	4.7016	2,336,650		2,336,650	14	2,336,664
PE - Reg & Econom Resources	837,282.00	1.8047	896,931		896,931	5	896,936
PW - Public Works & Waste Mgmt	946,993.00	2.0412	1,014,458		1,014,458	6	1,014,464
All Other	5,377,856.00	11.5916	5,760,981		5,760,981	35	5,761,016
SubTotal	46,394,303.00	100.0000	49,699,487		49,699,487	276	49,699,763

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - General Fund Bldg Rental

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	46,394,303.00	100.0000	49,699,487		49,699,487	276	49,699,763

Allocation Basis: Total Building Rent by General Fund Department

Allocation Source: General and Proprietary Funds Rent Schedule - Internal Services

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	General Fund Bldg
AD - Animal Services	23,379	5,136	5,942	10,895	0	1,406	0
AT - County Attorney	1,041,722	10,932	1,079	9,533	78,311	1,231	940,636
AU - Audit and Management	313,315	3,019	347	2,964	23,564	383	283,038
AV - Aviation	12,586	0	0	0	0	12,586	0
BU - Strategic Business	553,510	4,708	4,958	5,287	41,338	683	496,536
CC - County Commission	1,405,445	10,135	6,407	12,897	105,624	1,665	1,268,717
CE - County Executive (MA)	620,292	3,609	372	3,124	47,095	403	565,689
CL - Clerk of Court	8,972,759	58,171	13,011	101,578	675,310	13,113	8,111,576
CO - Comm Action & Human	642,405	24,931	28,666	36,369	42,096	4,695	505,648
CR - Corrections &	1,364,977	189,175	20,103	228,708	68,974	29,525	828,492
CU - Cultural Affairs	370,656	3,744	4,309	0	27,831	476	334,296
EC - Commission on Ethics &	2,947	1,265	415	1,122	0	145	0
EL - Elections	2,486,130	10,816	2,756	7,130	189,408	920	2,275,100
ET - Enterprise Technology	974,017	56,098	26,722	50,308	64,127	6,494	770,268
FN - Finance	28,236	16,896	8,279	0	0	3,061	0
FR - Fire	217,561	0	25,987	0	12,691	26,443	152,440
GG - General Government	2,372	120	2,252	0	0	0	0
GI - Government Information	820,142	9,590	2,041	12,977	61,011	1,675	732,848
HD - Public Housing & Comm	30,910	20,645	6,346	0	0	3,919	0
HR - Human Resources	118,313	5,294	2,273	8,892	7,740	1,148	92,966
HT - Homeless Trust	3,749	1,084	2,489	0	0	176	0
HU - Hurricane Recovery	429	33	396	0	0	0	0
ID - Internal Services	1,163,713	49,606	157,863	0	72,878	7,984	875,382
IG - Inspector General	42,690	3,028	36,677	2,644	0	341	0
JA - Judicial Administration	16,921,201	0	339	20,588	1,298,656	2,658	15,598,960
JU - Juvenile Assessment	16,375	5,015	2,587	7,770	0	1,003	0
LB - Libraries	32,086	19,762	8,022	0	0	4,302	0
ME - Medical Examiner	2,146,696	5,653	2,350	6,168	163,833	796	1,967,896
MM - Miami-Dade Economic	159,217	1,321	834	1,602	11,932	207	143,321
MP - Metropolitan Planning	2,983	1,450	1,378	0	0	155	0
MT - Transit	2,243,778	200,676	0	0	154,645	30,921	1,857,536
OC - Office of the Courts	15,771	10,986	4,785	0	0	0	0
PA - Property Appraiser	2,097,492	20,052	1,956	25,554	157,293	3,299	1,889,338



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department GG - General Government

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	General Fund Bldg
PD - Police	3,266,877	318,779	26,699	345,588	194,533	44,614	2,336,664
PE - Reg & Econom	1,074,903	54,890	39,387	0	74,672	9,018	896,936
PH - Public Health Trust	271	0	0	240	0	31	0
PR - Parks, Rec & Open	240,071	45,438	120,284	65,848	0	8,501	0
PW - Public Works & Waste	1,188,599	73,680	0	0	84,457	15,998	1,014,464
SP - Seaport	3,278	0	0	0	0	3,278	0
TT - Office of the CITT	1,533	809	641	0	0	83	0
VZ - Vizcaya Museum and	3,592	2,951	0	0	0	641	0
All Other	6,737,988	254,430	211,958	6,248	479,620	24,716	5,761,016
Direct Billed	0	0	0	0	0	0	0
Total	57,364,966	1,503,927	780,910	974,034	4,137,639	268,693	49,699,763



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

GI – GOVERNMENT INFORMATION CENTER

NATURE AND EXTENT OF SERVICES

The Government Information Center 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), 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.
- **E-Gov Solutions** – the costs for e-Gov Solutions have been allocated using the total costs identified to each benefiting department for e-Gov Solutions services.
- **Graphic Design & Translation** – these costs have been allocated to benefiting departments based on the total cost identified to each department.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,090,914			16,090,914
POLL WORKERS	(18,299)			
PETTY CASH & CHANGE FUNDS	(382)			
SPECIAL TRANSPORTATION	0			
BUILDING ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(56,639)			
Total Deductions:	(75,320)			(75,320)
Depreciation	274,310		274,310	
Leave Payouts	187,223		187,223	
BU - Strategic Business Management	124,278	16,721	140,999	
CC - County Commission	5,622	1,099	6,721	
CE - County Executive (MA)	33,938	5,969	39,907	
ET - Enterprise Technology Services	120,336	13,508	133,844	
FN - Finance	18,207	381	18,588	
GG - General Government	820,138	4	820,142	
HR - Human Resources		54,899	54,899	
ID - Internal Services		(15,560)	(15,560)	
IG - Inspector General		1,112	1,112	
Total Allocated Additions:	1,584,052	78,133	1,662,185	1,662,185
ACCRUED LEAVE PAYOUTS	(42,403)			
REVENUES:	0			
OTHER CHARGES FOR SERVICES	(2,512,319)			
OTHER MISCELLANEOUS REVENUES	(5,327,055)			
Total Departmental Cost Adjustments:	(7,881,777)			(7,881,777)
Total To Be Allocated:	9,717,869	78,133		9,796,002

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Wages & Benefits					
SALARIES	10,134,302	580,350	5,633,488	949,873	1,623,766
FRINGE BENEFITS	2,942,078	154,616	1,806,277	229,746	415,834
Other Expense & Cost					
*POLL WORKERS	18,299	18,299	0	0	0
ACCOUNTING & AUDITING	8,389	0	0	0	0
LEGAL	0	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	16	0	0	16	0
TEMPORARY HELP AGENCY	178,829	0	0	0	89,174
HEALTH RELATED SERVICES	0	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	99,971	0	0	68,401	31,570
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	60,800	2,400	42,500	3,700	5,100
EQUIPMENT MAINTENANCE	164,000	0	164,000	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	48,460	0	0	48,460	0
ITD MAINTENANCE	794,318	15,351	476,238	2,148	47,817
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0	0
VEHICLES-RENTAL	64	64	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	11,241	9,739	1,035	0	0
GENERAL COUNTY SUPPORT	0	0	0	0	0
OTHER RENTAL EXPENSE	16,043	0	0	0	0
GSA CHARGES	828,902	(6,335)	24,713	16,486	181,623
ITD	765,546	11,480	698,076	150	1,865
CLERK OF COURTS	388	40	0	0	0
TELECOMMUNICATIONS	174,895	64,098	101,399	1,962	4,396
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	47,814	0	0	0	35,693
TRAVEL	19,686	3,706	0	1,271	5,566
AUTOMOBILE REIMBURSEMENT	5,405	0	215	2,850	1,800
ADVERTISING	741,469	0	0	0	208
PRINTING & GRAPHICS	951	0	0	104	15
MAILING SERVICES	3,267	0	0	29	238
*PETTY CASH & CHANGE FUNDS	382	382	0	0	0
TRAINING	1,610	0	400	410	600
REIMBURSEMENTS & REFUNDS	(1,170,958)	0	0	0	0
TAXES,LICENSES & PERMITS	0	0	0	0	0
MISCELLANEOUS	21,445	5,345	50	1,026	10,123
FUEL & LUBRICANTS	113	113	0	0	0



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* - Indicates Disallowed Expenditure

Schedule 11.3

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
EQUIPMENT & NON-CAPITAL TOOLS	1,700	0	0	1,535	165
OFFICE SUPPLIES & MINOR EQUIPMENT	70,397	1,442	5,178	3,152	52,642
COMPUTER SUPPLIES	0	0	0	0	0
IN-KIND CONTRIBUTED SERVICES	0	0	0	0	0
CLOTHING & UNIFORMS	17,464	0	12,387	5,077	0
OTHER MATERIALS & SUPPLIES	26,989	0	405	23,317	0
*SPECIAL TRANSPORTATION	0	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	56,639	56,639	0	0	0
Departmental Totals					
Total Expenditures	16,090,914	917,729	8,966,361	1,359,713	2,508,195
Deductions					
Total Deductions	(75,320)	(75,320)	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(42,403)	0	(1,163)	(24)	(10,720)
REVENUES:	0	0	0	0	0
OTHER CHARGES FOR SERVICES	(2,512,319)	0	0	0	(2,512,319)
OTHER MISCELLANEOUS REVENUES	(5,327,055)	0	(5,327,055)	0	0
Functional Cost	8,133,817	842,409	3,638,143	1,359,689	(14,844)
Allocation Step 1					
Inbound- All Others	1,584,052	1,584,052	0	0	0
Reallocate Admin Costs		(2,426,461)	1,430,763	241,244	412,395
Unallocated Costs	(128,564)	0	0	0	0
1st Allocation	9,589,305	0	5,068,906	1,600,933	397,551
Allocation Step 2					
Inbound- All Others	78,133	78,133	0	0	0
Reallocate Admin Costs		(78,133)	46,072	7,768	13,279
2nd Allocation	78,133	0	46,072	7,768	13,279



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
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	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Total For GI - Government Information Center					
Total Allocated	9,667,438	0	5,114,978	1,608,701	410,830



MIAMI-DADE COUNTY, FLORIDA
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For Department GI - Government Information Center

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	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
Wages & Benefits				
SALARIES	746,925	599,900	0	0
FRINGE BENEFITS	173,610	161,995	0	0
Other Expense & Cost				
*POLL WORKERS	0	0	0	0
ACCOUNTING & AUDITING	0	2,240	6,149	0
LEGAL	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0
TEMPORARY HELP AGENCY	47,357	15,369	26,929	0
HEALTH RELATED SERVICES	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0
INDUSTRIAL SERVICE RELATED	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	3,700	3,400	0	0
EQUIPMENT MAINTENANCE	0	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0
ITD MAINTENANCE	252,764	0	0	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0
VEHICLES-RENTAL	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	467	0	0	0
GENERAL COUNTY SUPPORT	0	0	0	0
OTHER RENTAL EXPENSE	0	0	16,043	0
GSA CHARGES	0	553	611,862	0
ITD	53,975	0	0	0
CLERK OF COURTS	0	348	0	0
TELECOMMUNICATIONS	2,341	699	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	12,121	0	0
TRAVEL	9,143	0	0	0
AUTOMOBILE REIMBURSEMENT	0	540	0	0
ADVERTISING	0	131,264	609,997	0
PRINTING & GRAPHICS	0	692	140	0
MAILING SERVICES	0	0	3,000	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0
TRAINING	0	200	0	0
REIMBURSEMENTS & REFUNDS	0	(21,680)	(1,149,278)	0
TAXES,LICENSES & PERMITS	0	0	0	0
MISCELLANEOUS	41	4,860	0	0
FUEL & LUBRICANTS	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

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	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
EQUIPMENT & NON-CAPITAL TOOLS	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	7,372	0	611
COMPUTER SUPPLIES	0	0	0	0
IN-KIND CONTRIBUTED SERVICES	0	0	0	0
CLOTHING & UNIFORMS	0	0	0	0
OTHER MATERIALS & SUPPLIES	0	156	0	3,111
*SPECIAL TRANSPORTATION	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
Departmental Totals				
Total Expenditures	1,290,323	920,029	124,842	3,722
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
ACCRUED LEAVE PAYOUTS	(26,211)	(4,285)	0	0
REVENUES:	0	0	0	0
OTHER CHARGES FOR SERVICES	0	0	0	0
OTHER MISCELLANEOUS REVENUES	0	0	0	0
 Functional Cost	 1,264,112	 915,744	 124,842	 3,722
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	189,700	152,359	0	0
Unallocated Costs	0	0	(124,842)	(3,722)
1st Allocation	1,453,812	1,068,103	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	6,108	4,906	0	0
2nd Allocation	6,108	4,906	0	0



MIAMI-DADE COUNTY, FLORIDA
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	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
Total For GI GI - Government Information Center				
Total Allocated	1,459,920	1,073,009	0	0



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
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Activity - Call Center Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	390,290.99	8.1963	415,462		415,462	4,192	419,654
AT - County Attorney	41,967.13	0.8813	44,674		44,674		44,674
AU - Audit and Management	41,967.13	0.8813	44,674		44,674		44,674
AV - Aviation	41,967.12	0.8813	44,674		44,674	451	45,125
BU - Strategic Business Management	41,967.13	0.8813	44,674		44,674		44,674
CC - County Commission	61,857.74	1.2990	65,847		65,847		65,847
CE - County Executive (MA)	41,967.13	0.8813	44,674		44,674		44,674
CL - Clerk of Court	41,967.12	0.8813	44,674		44,674	451	45,125
CO - Comm Action & Human Svcs	41,967.12	0.8813	44,674		44,674	451	45,125
CR - Corrections & Rehabilitation	41,967.12	0.8813	44,674		44,674	451	45,125
CU - Cultural Affairs	43,112.45	0.9054	45,893		45,893	463	46,356
EC - Commission on Ethics & Public Trust	41,967.12	0.8813	44,674		44,674	451	45,125
EL - Elections	84,971.88	1.7844	90,452		90,452	913	91,365
ET - Enterprise Technology Services	41,967.13	0.8813	44,674		44,674		44,674
FN - Finance	200,171.39	4.2037	213,081		213,081		213,081
FR - Fire	42,477.51	0.8920	45,217		45,217	456	45,673
HD - Public Housing & Comm Devlp	44,531.29	0.9352	47,403		47,403	478	47,881
HR - Human Resources	41,967.13	0.8813	44,674		44,674	451	45,125
HT - Homeless Trust	41,967.12	0.8813	44,674		44,674	451	45,125
ID - Internal Services	62,109.27	1.3043	66,115		66,115	667	66,782
IG - Inspector General	41,967.13	0.8813	44,674		44,674	451	45,125
JA - Judicial Administration	41,967.13	0.8813	44,674		44,674	451	45,125
JU - Juvenile Assessment Center	41,967.12	0.8813	44,674		44,674	451	45,125
LB - Libraries	41,967.12	0.8813	44,674		44,674	451	45,125
ME - Medical Examiner	41,967.12	0.8813	44,674		44,674	451	45,125



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Call Center Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	41,967.12	0.8813	44,674		44,674	451	45,125
MP - Metropolitan Planning Organization	41,967.12	0.8813	44,674		44,674	451	45,125
MT - Transit	2,231,800.55	46.8696	2,375,725		2,375,725	23,961	2,399,686
PA - Property Appraiser	165,447.67	3.4745	176,118		176,118	1,777	177,895
PD - Police	41,967.12	0.8813	44,674		44,674	451	45,125
PE - Reg & Econom Resources	105,744.08	2.2207	112,564		112,564	1,136	113,700
PH - Public Health Trust	41,967.12	0.8813	44,674		44,674	451	45,125
PR - Parks, Rec & Open Spaces	47,610.73	0.9998	50,681		50,681	511	51,192
PW - Public Works & Waste Mgmt	148,568.12	3.1200	158,150		158,150	1,596	159,746
SP - Seaport	41,967.12	0.8813	44,674		44,674	451	45,125
TT - Office of the CITT	41,967.12	0.8813	44,674		44,674	451	45,125
VZ - Vizcaya Museum and Gardens	41,967.12	0.8813	44,674		44,674	451	45,125
All Other	125,901.37	2.6439	134,022		134,022	1,353	135,375
SubTotal	4,761,806.00	100.0000	5,068,906		5,068,906	46,072	5,114,978
Total	4,761,806.00	100.0000	5,068,906		5,068,906	46,072	5,114,978

Allocation Basis: Total 311 Operations Costs Per Department

Allocation Source: GIC Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
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Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	24,869.04	3.4297	54,907		54,907	376	55,283
AT - County Attorney	6,806.44	0.9387	15,028		15,028		15,028
AU - Audit and Management	6,806.44	0.9387	15,028		15,028		15,028
AV - Aviation	6,806.44	0.9387	15,028		15,028	103	15,131
BU - Strategic Business Management	6,806.44	0.9387	15,028		15,028		15,028
CC - County Commission	79,049.76	10.9018	174,531		174,531		174,531
CE - County Executive (MA)	98,491.19	13.5830	217,455		217,455		217,455
CL - Clerk of Court	8,220.62	1.1337	18,150		18,150	124	18,274
CO - Comm Action & Human Svcs	8,927.71	1.2312	19,711		19,711	135	19,846
CR - Corrections & Rehabilitation	6,806.44	0.9387	15,028		15,028	103	15,131
CU - Cultural Affairs	6,806.44	0.9387	15,028		15,028	103	15,131
EC - Commission on Ethics & Public Trust	6,806.44	0.9387	15,028		15,028	103	15,131
EL - Elections	12,403.06	1.7105	27,384		27,384	188	27,572
ET - Enterprise Technology Services	6,806.44	0.9387	15,028		15,028		15,028
FN - Finance	6,806.44	0.9387	15,028		15,028		15,028
FR - Fire	6,806.44	0.9387	15,028		15,028	103	15,131
HD - Public Housing & Comm Devlp	10,783.83	1.4872	23,809		23,809	163	23,972
HR - Human Resources	6,806.44	0.9387	15,028		15,028	103	15,131
HT - Homeless Trust	6,806.44	0.9387	15,028		15,028	103	15,131
ID - Internal Services	6,806.44	0.9387	15,028		15,028	103	15,131
IG - Inspector General	6,806.44	0.9387	15,028		15,028	103	15,131
JA - Judicial Administration	6,806.44	0.9387	15,028		15,028	103	15,131
JU - Juvenile Assessment Center	6,806.44	0.9387	15,028		15,028	103	15,131
LB - Libraries	9,546.42	1.3166	21,077		21,077	144	21,221
ME - Medical Examiner	6,806.44	0.9387	15,028		15,028	103	15,131

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
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Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	6,806.44	0.9387	15,028		15,028	103	15,131
MP - Metropolitan Planning Organization	6,806.44	0.9387	15,028		15,028	103	15,131
MT - Transit	11,225.75	1.5482	24,785		24,785	170	24,955
PA - Property Appraiser	13,110.15	1.8080	28,945		28,945	198	29,143
PD - Police	6,806.44	0.9387	15,028		15,028	103	15,131
PE - Reg & Econom Resources	6,806.44	0.9387	15,028		15,028	103	15,131
PH - Public Health Trust	6,806.44	0.9387	15,028		15,028	103	15,131
PR - Parks, Rec & Open Spaces	75,920.90	10.4703	167,623		167,623	1,148	168,771
PW - Public Works & Waste Mgmt	6,806.44	0.9387	15,028		15,028	103	15,131
SP - Seaport	169,719.84	23.4058	374,710		374,710	2,568	377,278
TT - Office of the CITT	6,806.44	0.9387	15,028		15,028	103	15,131
VZ - Vizcaya Museum and Gardens	6,806.44	0.9387	15,028		15,028	103	15,131
All Other	32,676.73	4.5065	72,146		72,146	494	72,640
SubTotal	725,106.00	100.0000	1,600,933		1,600,933	7,768	1,608,701
Total	725,106.00	100.0000	1,600,933		1,600,933	7,768	1,608,701

Allocation Basis: Total MDTV Operations Costs Per Department

Allocation Source: GIC Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

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Activity - OnLine Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	63,793.62	4.7790	18,999		18,999	835	19,834
AT - County Attorney	6,555.18	0.4911	1,952		1,952		1,952
AU - Audit and Management	7,025.66	0.5263	2,092		2,092		2,092
AV - Aviation	7,307.94	0.5475	2,176		2,176	96	2,272
BU - Strategic Business Management	53,212.55	3.9864	15,848		15,848		15,848
CC - County Commission	132,397.88	9.9182	39,432		39,432		39,432
CE - County Executive (MA)	86,988.21	6.5167	25,907		25,907		25,907
CL - Clerk of Court	18,152.48	1.3599	5,406		5,406	238	5,644
CO - Comm Action & Human Svcs	16,646.95	1.2471	4,958		4,958	218	5,176
CR - Corrections & Rehabilitation	5,967.08	0.4470	1,777		1,777	78	1,855
CU - Cultural Affairs	5,684.79	0.4259	1,693		1,693	74	1,767
EC - Commission on Ethics & Public Trust	23,327.74	1.7476	6,948		6,948	305	7,253
EL - Elections	45,816.63	3.4323	13,645		13,645	600	14,245
ET - Enterprise Technology Services	21,375.26	1.6013	6,366		6,366		6,366
FN - Finance	13,212.45	0.9898	3,935		3,935		3,935
FR - Fire	37,296.26	2.7940	11,108		11,108	488	11,596
HD - Public Housing & Comm Devlp	12,106.83	0.9070	3,606		3,606	159	3,765
HR - Human Resources	21,205.89	1.5886	6,316		6,316	278	6,594
HT - Homeless Trust	7,284.42	0.5457	2,169		2,169	95	2,264
ID - Internal Services	47,256.29	3.5402	14,074		14,074	619	14,693
IG - Inspector General	5,378.98	0.4030	1,602		1,602	70	1,672
JA - Judicial Administration	5,378.98	0.4030	1,602		1,602	70	1,672
JU - Juvenile Assessment Center	8,366.52	0.6268	2,492		2,492	110	2,602
LB - Libraries	12,930.17	0.9687	3,851		3,851	169	4,020
ME - Medical Examiner	5,920.03	0.4435	1,763		1,763	78	1,841



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
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Activity - OnLine Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	17,776.10	1.3317	5,294		5,294	233	5,527
MP - Metropolitan Planning Organization	34,901.52	2.6146	10,394		10,394	457	10,851
MT - Transit	61,436.52	4.6025	18,297		18,297	804	19,101
PA - Property Appraiser	106,884.76	8.0072	31,833		31,833	1,400	33,233
PD - Police	8,625.29	0.6462	2,569		2,569	113	2,682
PE - Reg & Econom Resources	119,898.20	8.9821	35,708		35,708	1,570	37,278
PH - Public Health Trust	5,378.98	0.4030	1,602		1,602	70	1,672
PR - Parks, Rec & Open Spaces	122,998.65	9.2143	36,632		36,632	1,612	38,244
PW - Public Works & Waste Mgmt	35,560.19	2.6640	10,591		10,591	466	11,057
SP - Seaport	43,003.16	3.2215	12,807		12,807	563	13,370
TT - Office of the CITT	29,208.73	2.1881	8,699		8,699	382	9,081
VZ - Vizcaya Museum and Gardens	17,682.00	1.3246	5,266		5,266	232	5,498
All Other	60,917.11	4.5636	18,142		18,142	797	18,939
SubTotal	1,334,860.00	100.0000	397,551		397,551	13,279	410,830
Total	1,334,860.00	100.0000	397,551		397,551	13,279	410,830

Allocation Basis: Total Online Operations Costs Per Department

Allocation Source: GIC Summary Report



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
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Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	17,151.77	2.5000	36,345		36,345	185	36,530
AT - County Attorney	17,151.77	2.5000	36,345		36,345		36,345
AU - Audit and Management	17,151.77	2.5000	36,345		36,345		36,345
AV - Aviation	17,151.78	2.5000	36,345		36,345	188	36,533
BU - Strategic Business Management	17,151.77	2.5000	36,345		36,345		36,345
CC - County Commission	17,151.78	2.5000	36,357		36,357		36,357
CE - County Executive (MA)	17,151.77	2.5000	36,345		36,345		36,345
CL - Clerk of Court	17,151.78	2.5000	36,345		36,345	185	36,530
CO - Comm Action & Human Svcs	17,151.78	2.5000	36,345		36,345	185	36,530
CR - Corrections & Rehabilitation	17,151.78	2.5000	36,345		36,345	185	36,530
CU - Cultural Affairs	17,151.78	2.5000	36,345		36,345	185	36,530
EC - Commission on Ethics & Public Trust	17,151.78	2.5000	36,345		36,345	185	36,530
EL - Elections	17,151.78	2.5000	36,345		36,345	185	36,530
ET - Enterprise Technology Services	17,151.78	2.5000	36,345		36,345		36,345
FN - Finance	17,151.77	2.5000	36,345		36,345		36,345
FR - Fire	17,151.78	2.5000	36,345		36,345	185	36,530
HD - Public Housing & Comm Devlp	17,151.78	2.5000	36,345		36,345	185	36,530
HR - Human Resources	17,151.77	2.5000	36,345		36,345	185	36,530
HT - Homeless Trust	17,151.78	2.5000	36,345		36,345	185	36,530
ID - Internal Services	17,151.77	2.5000	36,345		36,345	185	36,530
IG - Inspector General	17,151.77	2.5000	36,345		36,345	185	36,530
JA - Judicial Administration	17,151.77	2.5000	36,345		36,345	185	36,530
JU - Juvenile Assessment Center	17,151.77	2.5000	36,345		36,345	185	36,530
LB - Libraries	17,151.77	2.5000	36,345		36,345	185	36,530
ME - Medical Examiner	17,151.77	2.5000	36,345		36,345	185	36,530

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	17,151.77	2.5000	36,345		36,345	185	36,530
MP - Metropolitan Planning Organization	17,151.77	2.5000	36,345		36,345	185	36,530
MT - Transit	17,151.78	2.5000	36,345		36,345	185	36,530
PA - Property Appraiser	17,151.77	2.5000	36,345		36,345	185	36,530
PD - Police	17,151.77	2.5000	36,345		36,345	185	36,530
PE - Reg & Econom Resources	17,151.78	2.5000	36,345		36,345	185	36,530
PH - Public Health Trust	17,151.78	2.5000	36,345		36,345	185	36,530
PR - Parks, Rec & Open Spaces	17,151.77	2.5000	36,345		36,345	185	36,530
PW - Public Works & Waste Mgmt	17,151.77	2.5000	36,345		36,345	185	36,530
SP - Seaport	17,151.78	2.5000	36,345		36,345	185	36,530
TT - Office of the CITT	17,151.78	2.5000	36,345		36,345	185	36,530
VZ - Vizcaya Museum and Gardens	17,151.78	2.5000	36,345		36,345	185	36,530
All Other	51,455.33	7.5000	109,035		109,035	555	109,590
SubTotal	686,071.00	100.0000	1,453,812		1,453,812	6,108	1,459,920
Total	686,071.00	100.0000	1,453,812		1,453,812	6,108	1,459,920

Allocation Basis: Total EGOV Operations Costs Per Department

Allocation Source: GIC Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	24,687.59	18.0267	192,547		192,547	1,051	193,598
AT - County Attorney	1,347.13	0.9837	10,507		10,507		10,507
AU - Audit and Management	424.51	0.3100	3,311		3,311		3,311
AV - Aviation	453.95	0.3315	3,541		3,541	19	3,560
BU - Strategic Business Management	3,653.69	2.6679	28,496		28,496		28,496
CC - County Commission	12,752.35	9.3118	99,460		99,460		99,460
CE - County Executive (MA)	2,559.11	1.8687	19,959		19,959		19,959
CL - Clerk of Court	669.88	0.4891	5,225		5,225	28	5,253
CO - Comm Action & Human Svcs	689.51	0.5035	5,378		5,378	29	5,407
CR - Corrections & Rehabilitation	424.51	0.3100	3,311		3,311	18	3,329
CU - Cultural Affairs	895.63	0.6540	6,985		6,985	38	7,023
EC - Commission on Ethics & Public Trust	483.40	0.3530	3,770		3,770	21	3,791
EL - Elections	4,929.67	3.5997	38,448		38,448	210	38,658
ET - Enterprise Technology Services	424.51	0.3100	3,311		3,311		3,311
FN - Finance	424.51	0.3100	3,311		3,311		3,311
FR - Fire	17,151.77	12.5243	133,772		133,772	729	134,501
HD - Public Housing & Comm Devlp	552.10	0.4031	4,306		4,306	23	4,329
HR - Human Resources	826.93	0.6038	6,449		6,449	35	6,484
HT - Homeless Trust	610.99	0.4461	4,765		4,765	26	4,791
ID - Internal Services	591.36	0.4318	4,612		4,612	25	4,637
IG - Inspector General	424.51	0.3100	3,311		3,311	18	3,329
JA - Judicial Administration	424.51	0.3100	3,311		3,311	18	3,329
JU - Juvenile Assessment Center	699.33	0.5107	5,454		5,454	30	5,484
LB - Libraries	463.77	0.3386	3,617		3,617	20	3,637
ME - Medical Examiner	424.51	0.3100	3,311		3,311	18	3,329



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	3,172.75	2.3168	24,745		24,745	135	24,880
MP - Metropolitan Planning Organization	1,170.46	0.8547	9,129		9,129	50	9,179
MT - Transit	836.74	0.6110	6,526		6,526	36	6,562
PA - Property Appraiser	601.18	0.4390	4,689		4,689	26	4,715
PD - Police	1,219.53	0.8905	9,512		9,512	52	9,564
PE - Reg & Econom Resources	8,453.31	6.1726	65,930		65,930	359	66,289
PH - Public Health Trust	424.51	0.3100	3,311		3,311	18	3,329
PR - Parks, Rec & Open Spaces	2,632.92	1.9226	20,535		20,535	112	20,647
PW - Public Works & Waste Mgmt	4,115.01	3.0048	32,094		32,094	175	32,269
SP - Seaport	10,249.48	7.4842	79,939		79,939	436	80,375
TT - Office of the CITT	4,988.56	3.6427	38,907		38,907	212	39,119
VZ - Vizcaya Museum and Gardens	5,155.41	3.7645	40,209		40,209	219	40,428
All Other	16,938.53	12.3686	132,109		132,109	720	132,829
SubTotal	136,948.12	100.0000	1,068,103		1,068,103	4,906	1,073,009
Total	136,948.12	100.0000	1,068,103		1,068,103	4,906	1,073,009

Allocation Basis: Total Graphic Cost Per Department

Allocation Source: GIC Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans
AD - Animal Services	724,899	419,654	55,283	19,834	36,530	193,598
AT - County Attorney	108,506	44,674	15,028	1,952	36,345	10,507
AU - Audit and Management	101,450	44,674	15,028	2,092	36,345	3,311
AV - Aviation	102,621	45,125	15,131	2,272	36,533	3,560
BU - Strategic Business	140,391	44,674	15,028	15,848	36,345	28,496
CC - County Commission	415,627	65,847	174,531	39,432	36,357	99,460
CE - County Executive (MA)	344,340	44,674	217,455	25,907	36,345	19,959
CL - Clerk of Court	110,826	45,125	18,274	5,644	36,530	5,253
CO - Comm Action & Human	112,084	45,125	19,846	5,176	36,530	5,407
CR - Corrections &	101,970	45,125	15,131	1,855	36,530	3,329
CU - Cultural Affairs	106,807	46,356	15,131	1,767	36,530	7,023
EC - Commission on Ethics &	107,830	45,125	15,131	7,253	36,530	3,791
EL - Elections	208,370	91,365	27,572	14,245	36,530	38,658
ET - Enterprise Technology	105,724	44,674	15,028	6,366	36,345	3,311
FN - Finance	271,700	213,081	15,028	3,935	36,345	3,311
FR - Fire	243,431	45,673	15,131	11,596	36,530	134,501
HD - Public Housing & Comm	116,477	47,881	23,972	3,765	36,530	4,329
HR - Human Resources	109,864	45,125	15,131	6,594	36,530	6,484
HT - Homeless Trust	103,841	45,125	15,131	2,264	36,530	4,791
ID - Internal Services	137,773	66,782	15,131	14,693	36,530	4,637
IG - Inspector General	101,787	45,125	15,131	1,672	36,530	3,329
JA - Judicial Administration	101,787	45,125	15,131	1,672	36,530	3,329
JU - Juvenile Assessment	104,872	45,125	15,131	2,602	36,530	5,484
LB - Libraries	110,533	45,125	21,221	4,020	36,530	3,637
ME - Medical Examiner	101,956	45,125	15,131	1,841	36,530	3,329
MM - Miami-Dade Economic	127,193	45,125	15,131	5,527	36,530	24,880
MP - Metropolitan Planning	116,816	45,125	15,131	10,851	36,530	9,179
MT - Transit	2,486,834	2,399,686	24,955	19,101	36,530	6,562
PA - Property Appraiser	281,516	177,895	29,143	33,233	36,530	4,715
PD - Police	109,032	45,125	15,131	2,682	36,530	9,564
PE - Reg & Econom	268,928	113,700	15,131	37,278	36,530	66,289
PH - Public Health Trust	101,787	45,125	15,131	1,672	36,530	3,329
PR - Parks, Rec & Open	315,384	51,192	168,771	38,244	36,530	20,647



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department GI - Government Information Center

Miami-Dade County (FL) ~ OMB v1
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Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans
PW - Public Works & Waste	254,733	159,746	15,131	11,057	36,530	32,269
SP - Seaport	552,678	45,125	377,278	13,370	36,530	80,375
TT - Office of the CITT	144,986	45,125	15,131	9,081	36,530	39,119
VZ - Vizcaya Museum and	142,712	45,125	15,131	5,498	36,530	40,428
All Other	469,373	135,375	72,640	18,939	109,590	132,829
Direct Billed	0	0	0	0	0	0
Total	9,667,438	5,114,978	1,608,701	410,830	1,459,920	1,073,009



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

HR – HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,248,890			8,248,890
POLL WORKERS	(21,650)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(18,000)			
PETTY CASH & CHANGE FUNDS	561			
SPECIAL TRANSPORTATION	(1,148)			
INTRAFUND TRANSFER	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	(40,237)			(40,237)
Depreciation	19,383		19,383	
Leave Payouts	103,347		103,347	
AT - County Attorney	459,620	39,637	499,257	
AU - Audit and Management	27,410	4,444	31,854	
BU - Strategic Business Management	141,481	18,942	160,423	
CC - County Commission	13,372	3,619	16,991	
CE - County Executive (MA)	23,254	4,090	27,344	
ET - Enterprise Technology Services	82,452	9,256	91,708	
FN - Finance	20,273	424	20,697	
GG - General Government	118,312	1	118,313	
GI - Government Information Center	108,812	1,052	109,864	
HR - Human Resources		32,871	32,871	
ID - Internal Services		(3,453)	(3,453)	
IG - Inspector General		206	206	
Total Allocated Additions:	1,117,716	111,089	1,228,805	1,228,805
ACCRUED LEAVE PAYOUTS	(245,117)			
REVENUES:	0			
GENERAL GOV (NOT COURT RELATED)	(105,700)			



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Total Departmental Cost Adjustments:	(350,817)	(350,817)
Total To Be Allocated:	8,975,552 111,089	9,086,641

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Human Resources	Employee & Labor Relation
Wages & Benefits				
SALARIES	5,819,194	255,064	3,792,379	1,771,751
FRINGE BENEFITS	1,870,452	130,016	1,286,637	453,799
Other Expense & Cost				
*POLL WORKERS	21,650	21,650	0	0
INTERPRETERS	0	0	0	0
TEMPORARY HELP AGENCY	0	0	0	0
OTHER COURT OPERATING EXPENSE	(12)	0	0	(12)
LEGAL	250	250	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	3,659	0	688	2,971
GENERAL AUTO & PROFESSIONAL LIAB	33,600	30,200	3,400	0
EQUIPMENT MAINTENANCE	43,391	42,388	1,003	0
ITD MAINTENANCE	139,661	129,871	8,472	1,318
COMMUNICATION EQUIPMENT-RENTAL	0	0	0	0
VEHICLES-RENTAL	62	0	62	0
OTHER RENTAL EXPENSE	1,350	1,350	0	0
GSA CHARGES	66,339	13,740	35,153	17,446
ITD	60,067	1,209	9,000	49,858
GENERAL COUNTY SUPPORT CHARGES	244	0	244	0
CLERK OF COURTS	28,820	987	950	26,883
TELECOMMUNICATIONS	122,975	102,856	8,389	11,730
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	1,043	170	873	0
TRAVEL	2,675	809	1,866	0
AUTOMOBILE REIMBURSEMENT	58	0	58	0
ADVERTISING	1,465	820	645	0
PRINTING & GRAPHICS	1,569	1,139	0	430
MAILING SERVICES	(1)	105	66	(172)
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	18,000	18,000	0	0
*PETTY CASH & CHANGE FUNDS	(561)	(561)	0	0
REIMBURSEMENTS & REFUNDS	(140,280)	28,489	(166,965)	(1,804)
TRAINING	0	0	0	0
TAXES,LICENSES & PERMITS	170	0	170	0
MISCELLANEOUS	118,732	492	118,250	(10)
FUEL & LUBRICANTS	80	0	80	0
EQUIPMENT & NON-CAPITAL TOOLS	140	0	0	140
OFFICE SUPPLIES & MINOR EQUIPMENT	32,950	21,025	7,579	4,346
*SPECIAL TRANSPORTATION	1,148	1,148	0	0
*INTRAFUND TRANSFER	0	0	0	0



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* - Indicates Disallowed Expenditure

Schedule 12.3

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Human Resources	Employee & Labor Relation
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
Departmental Totals				
Total Expenditures	8,248,890	801,217	5,108,999	2,338,674
Deductions				
Total Deductions	(40,237)	(40,237)	0	0
Cost Adjustments				
ACCRUED LEAVE PAYOUTS	(245,117)	0	(218,200)	(26,917)
REVENUES:	0	0	0	0
GENERAL GOV (NOT COURT RELATED)	(105,700)	0	(105,700)	0
Functional Cost	7,857,836	760,980	4,785,099	2,311,757
Allocation Step 1				
Inbound- All Others	1,117,716	1,117,716	0	0
Reallocate Admin Costs		(1,878,696)	1,266,722	611,974
1st Allocation	8,975,552	0	6,051,821	2,923,731
Allocation Step 2				
Inbound- All Others	111,089	111,089	0	0
Reallocate Admin Costs		(111,089)	74,902	36,187
2nd Allocation	111,089	0	74,902	36,187
Total For HR HR - Human Resources				
Total Allocated	9,086,641	0	6,126,723	2,959,918

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	136	0.5234	31,678		31,678	418	32,096
AT - County Attorney	119	0.4580	27,718		27,718		27,718
AU - Audit and Management	37	0.1424	8,618		8,618		8,618
AV - Aviation	1,217	4.6840	283,468		283,468	3,742	287,210
BU - Strategic Business Management	66	0.2540	15,373		15,373		15,373
CC - County Commission	161	0.6197	37,501		37,501		37,501
CE - County Executive (MA)	39	0.1501	9,084		9,084		9,084
CL - Clerk of Court	1,268	4.8803	295,347		295,347	3,898	299,245
CO - Comm Action & Human Svcs	454	1.7474	105,747		105,747	1,396	107,143
CR - Corrections & Rehabilitation	2,855	10.9884	664,997		664,997	8,777	673,774
CU - Cultural Affairs	46	0.1770	10,715		10,715	141	10,856
EC - Commission on Ethics & Public Trust	14	0.0539	3,261		3,261	43	3,304
EL - Elections	89	0.3425	20,730		20,730	274	21,004
ET - Enterprise Technology Services	628	2.4171	146,276		146,276		146,276
FN - Finance	296	1.1393	68,945		68,945		68,945
FR - Fire	2,557	9.8414	595,586		595,586	7,861	603,447
GI - Government Information Center	162	0.6235	37,734		37,734		37,734
HD - Public Housing & Comm Devlp	379	1.4587	88,278		88,278	1,165	89,443
HR - Human Resources	111	0.4272	25,855		25,855		25,855
HT - Homeless Trust	17	0.0654	3,960		3,960	52	4,012
ID - Internal Services	772	2.9713	179,817		179,817	2,373	182,190
IG - Inspector General	33	0.1270	7,686		7,686	101	7,787
JA - Judicial Administration	257	0.9891	59,861		59,861	790	60,651
JU - Juvenile Assessment Center	97	0.3733	22,594		22,594	298	22,892
LB - Libraries	416	1.6011	96,896		96,896	1,279	98,175



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	77	0.2964	17,935		17,935	237	18,172
MM - Miami-Dade Economic Advisory Trust	20	0.0770	4,658		4,658	61	4,719
MP - Metropolitan Planning Organization	15	0.0577	3,494		3,494	46	3,540
MT - Transit	2,990	11.5080	696,442		696,442	9,193	705,635
PA - Property Appraiser	319	1.2278	74,303		74,303	981	75,284
PD - Police	4,314	16.6039	1,004,832		1,004,832	13,264	1,018,096
PE - Reg & Econom Resources	872	3.3562	203,109		203,109	2,681	205,790
PH - Public Health Trust	3	0.0115	699		699	9	708
PR - Parks, Rec & Open Spaces	822	3.1637	191,463		191,463	2,527	193,990
PW - Public Works & Waste Mgmt	1,547	5.9541	360,333		360,333	4,756	365,089
SP - Seaport	317	1.2201	73,837		73,837	975	74,812
TT - Office of the CITT	8	0.0308	1,863		1,863	25	1,888
VZ - Vizcaya Museum and Gardens	62	0.2386	14,441		14,441	191	14,632
All Other	2,390	9.1987	556,687		556,687	7,348	564,035
SubTotal	25,982	100.0000	6,051,821		6,051,821	74,902	6,126,723
Total	25,982	100.0000	6,051,821		6,051,821	74,902	6,126,723

Allocation Basis: Number of Employees by Department (FTEs)

Allocation Source: County Employees - Budget Document

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Employee & Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	123	0.5271	15,411		15,411	200	15,611
AU - Audit and Management	1	0.0043	125		125		125
AV - Aviation	1,104	4.7311	138,324		138,324	1,793	140,117
BU - Strategic Business Management	25	0.1071	3,132		3,132		3,132
CC - County Commission	5	0.0214	626		626		626
CL - Clerk of Court	1,132	4.8511	141,833		141,833	1,839	143,672
CO - Comm Action & Human Svcs	411	1.7613	51,496		51,496	668	52,164
CR - Corrections & Rehabilitation	2,774	11.8877	347,565		347,565	4,506	352,071
CU - Cultural Affairs	13	0.0557	1,629		1,629	21	1,650
EC - Commission on Ethics & Public Trust	6	0.0257	752		752	10	762
EL - Elections	62	0.2657	7,768		7,768	101	7,869
ET - Enterprise Technology Services	591	2.5327	74,049		74,049		74,049
FN - Finance	242	1.0371	30,321		30,321		30,321
FR - Fire	2,479	10.6235	310,603		310,603	4,027	314,630
GI - Government Information Center	137	0.5871	17,165		17,165		17,165
HD - Public Housing & Comm Devlp	316	1.3542	39,593		39,593	513	40,106
HR - Human Resources	56	0.2400	7,016		7,016		7,016
HT - Homeless Trust	10	0.0429	1,253		1,253	16	1,269
ID - Internal Services	658	2.8198	82,443		82,443	1,069	83,512
JU - Juvenile Assessment Center	82	0.3514	10,274		10,274	133	10,407
LB - Libraries	362	1.5513	45,356		45,356	588	45,944
ME - Medical Examiner	52	0.2228	6,515		6,515	84	6,599
MM - Miami-Dade Economic Advisory Trust	16	0.0686	2,005		2,005	26	2,031
MP - Metropolitan Planning Organization	2	0.0086	251		251	3	254
MT - Transit	2,866	12.2820	359,092		359,092	4,655	363,747

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Employee & Labor Relation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	289	1.2385	36,210		36,210	469	36,679
PD - Police	4,209	18.0373	527,363		527,363	6,838	534,201
PE - Reg & Econom Resources	697	2.9869	87,330		87,330	1,132	88,462
PR - Parks, Rec & Open Spaces	713	3.0555	89,334		89,334	1,158	90,492
PW - Public Works & Waste Mgmt	1,411	6.0467	176,790		176,790	2,292	179,082
SP - Seaport	263	1.1271	32,952		32,952	427	33,379
VZ - Vizcaya Museum and Gardens	39	0.1671	4,886		4,886	63	4,949
All Other	2,189	9.3807	274,269		274,269	3,556	277,825
SubTotal	23,335	100.0000	2,923,731		2,923,731	36,187	2,959,918
Total	23,335	100.0000	2,923,731		2,923,731	36,187	2,959,918

Allocation Basis: Total Number of Union Employees Per Department

Allocation Source: Human Resources Summary Report

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Human Resources	Employee & Labor
AD - Animal Services	47,707	32,096	15,611
AT - County Attorney	27,718	27,718	0
AU - Audit and Management	8,743	8,618	125
AV - Aviation	427,327	287,210	140,117
BU - Strategic Business	18,505	15,373	3,132
CC - County Commission	38,127	37,501	626
CE - County Executive (MA)	9,084	9,084	0
CL - Clerk of Court	442,917	299,245	143,672
CO - Comm Action & Human	159,307	107,143	52,164
CR - Corrections &	1,025,845	673,774	352,071
CU - Cultural Affairs	12,506	10,856	1,650
EC - Commission on Ethics &	4,066	3,304	762
EL - Elections	28,873	21,004	7,869
ET - Enterprise Technology	220,325	146,276	74,049
FN - Finance	99,266	68,945	30,321
FR - Fire	918,077	603,447	314,630
GI - Government Information	54,899	37,734	17,165
HD - Public Housing & Comm	129,549	89,443	40,106
HR - Human Resources	32,871	25,855	7,016
HT - Homeless Trust	5,281	4,012	1,269
ID - Internal Services	265,702	182,190	83,512
IG - Inspector General	7,787	7,787	0
JA - Judicial Administration	60,651	60,651	0
JU - Juvenile Assessment	33,299	22,892	10,407
LB - Libraries	144,119	98,175	45,944
ME - Medical Examiner	24,771	18,172	6,599
MM - Miami-Dade Economic	6,750	4,719	2,031
MP - Metropolitan Planning	3,794	3,540	254
MT - Transit	1,069,382	705,635	363,747
PA - Property Appraiser	111,963	75,284	36,679
PD - Police	1,552,297	1,018,096	534,201
PE - Reg & Econom	294,252	205,790	88,462
PH - Public Health Trust	708	708	0



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department HR - Human Resources

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Human Resources	Employee & Labor
PR - Parks, Rec & Open	284,482	193,990	90,492
PW - Public Works & Waste	544,171	365,089	179,082
SP - Seaport	108,191	74,812	33,379
TT - Office of the CITT	1,888	1,888	0
VZ - Vizcaya Museum and	19,581	14,632	4,949
All Other	841,860	564,035	277,825
Direct Billed	0	0	0
Total	9,086,641	6,126,723	2,959,918



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

ID – INTERNAL SERVICES

NATURE AND EXTENT OF 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 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
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	255,309,757			255,309,757
SPECIAL TRANSPORTATION	(1,148)			
HURRICANE EXPENSES	(1,536)			
TRUST FUND REIMB	(39,868)			
PRINCIPAL PAYMENTS	(1,394,277)			
LAND ACQUISITION	(20,050)			
BUILDING IMPROVEMENTS	(11,205,420)			
PLANNING PHASE	(78,173)			
ARCHITECTURAL/ENGINEERING COSTS	(152,347)			
CONSTRUCTION PHASE	(1,087,100)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(739,802)			
AUTOMOBILES & VEHICLES	(5,762,867)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(81,336)			
INFRASTRUCTURE	(13,492)			
INFRASTRUCTURE MAINTENANCE	(24,069)			
Total Deductions:	(20,601,485)			(20,601,485)
Depreciation	6,349,063		6,349,063	
Leave Payouts	968,453		968,453	
AT - County Attorney	2,470,373	213,045	2,683,418	
AU - Audit and Management	101,414	16,443	117,857	
BU - Strategic Business Management	173,594	24,046	197,640	
CC - County Commission	803,328	323,137	1,126,465	
CE - County Executive (MA)	161,731	28,443	190,174	
ET - Enterprise Technology Services	271,414	64,373	335,787	
FN - Finance	1,408,032	29,472	1,437,504	
GG - General Government	1,163,707	6	1,163,713	
GI - Government Information Center	136,174	1,599	137,773	
HR - Human Resources	262,260	3,442	265,702	
ID - Internal Services		(1,164,515)	(1,164,515)	
IG - Inspector General		157,731	157,731	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Total Allocated Additions:	14,269,543	(302,778)	13,966,765	13,966,765
ACCRUED LEAVE	(1,069,157)			
REVENUES:	0			
GENERAL GOV (NOT COURT RELATED)	(15,279,896)			
OTHER CHARGES FOR SERVICES	(183,141,559)			
INTEREST EARNINGS	(114,463)			
RENTS & ROYALTIES	(2,000,566)			
FIXED ASSETS	(16,405)			
OTHER MISCELLANEOUS REVENUES	(1,277,654)			
DIRECT COST ADJUSTMENT	(24,514,493)			
Total Departmental Cost Adjustments:	(227,414,193)		(227,414,193)	
Total To Be Allocated:	21,563,622	(302,778)	21,260,844	

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Fleet Management	Materials Management	Risk Management
Wages & Benefits					
SALARIES	53,248,464	4,450,407	14,867,013	1,033,700	5,868,558
FRINGE BENEFITS	15,791,861	1,340,482	4,571,826	378,071	1,684,287
Other Expense & Cost					
POLL WORKERS	117,958	15,335	12,052	20,195	27,221
DEPARTURE INCENTIVE PROGRAM DIP	15,797	15,797	0	0	0
INTERPRETERS	2,721	2,721	0	0	0
ACCOUNTING & AUDITING	1,285,937	0	0	0	0
CONSULTING SERVICES	45,392	0	0	0	0
LEGAL	(1,300)	(1,300)	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	15,568	0	0	0	1,110
TEMPORARY HELP AGENCY	892,858	83,760	208,045	26,804	0
HEALTH RELATED SERVICES	220	0	0	0	220
ELECTRICAL SERVICES	8,787,248	55,457	231,719	26,328	0
WATER AND DISPOSAL SERVICES	2,539,741	2,342	107,036	19,139	0
OTHER UTILITIES RELATED	788	0	0	0	0
INDUSTRIAL SERVICE RELATED	25,564,801	9,597	348,454	6,362	0
OTHER OUTSIDE CONTRACTUAL SERVICES	1,347,670	4,377	26,737	416,079	50
HEALTH INSURANCE	167	0	167	0	0
GENERAL AUTO & PROFESSIONAL LIAB	282,900	14,700	78,000	6,200	27,200
PROPERTY DAMAGE/FIRE INSURANCE	9,360	0	0	0	0
OUTSIDE CONTRACTUAL SVCS.	7,542,124	1,707	7,367,694	2,771	0
EQUIPMENT MAINTENANCE	113,908	3,761	4,237	2,039	4,847
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	3,380,402	2,933	9,938	20,795	0
ITD MAINTENANCE	2,822,798	69,756	377,424	12,081	88,604
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	3,417	0	27	0	0
BUILDINGS COUNTY OWNED: RENTAL	3,732,070	738,744	95,280	0	585,020
VEHICLES-RENTAL	2,335	0	(9,253)	0	0
COMMUNICATION EQUIPMENT-RENTAL	43,103	8,640	1,363	0	1,207
HEAVY EQUIPMENT RENTAL	7,943	0	0	5,763	0
RENT PAYMENTS TO LESSORS	5,964,928	193,897	0	3,978	0
OTHER RENTAL EXPENSE	3,147	0	0	0	0
GSA CHARGES	27,019,349	1,739,554	644,435	287,257	126,121
ITD	4,088,217	1,498,463	881,393	45,229	280,028
GENERAL COUNTY SUPPORT CHARGES	4,136,770	0	620	0	3,800,075
CORRECTIONS AND REHAB SERVICES	46,404	0	0	0	0
PARKS & RECREATION SERVICES	167,642	0	0	0	0
CLERK OF COURTS	34,130	3,486	0	0	16,551



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* - Indicates Disallowed Expenditure

Schedule 13.3

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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Fleet Management	Materials Management	Risk Management
TAX COLLECTOR DISTRIBUTION	222,943	24,825	0	0	0
TELECOMMUNICATIONS	1,053,249	74,986	180,730	17,243	115,144
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	53,493	75	35,439	0	7,811
TRAVEL	16,708	1,831	2,356	0	4,994
AUTOMOBILE REIMBURSEMENT	80,068	2,424	48,554	377	3,381
ADVERTISING	55,298	0	0	15,558	0
PRINTING & GRAPHICS	891,122	867,090	16	0	134
MAILING SERVICES	136,753	136,790	0	50	179
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	154,957	69	255,004	0	40,000
PETTY CASH & CHANGE FUNDS	2,264	483	0	546	0
TRAINING	40,006	1,789	9,704	0	55
REIMBURSEMENTS & REFUNDS	(1,927,029)	0	436,435	(13)	0
TAXES, LICENSES & PERMITS	358,324	1,005	122,346	5,199	0
MISCELLANEOUS	160,485	5,173	66,674	4,976	18,238
FUEL & LUBRICANTS	36,563,385	0	36,557,513	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	15,604,704	8	15,595,234	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	1,024,119	0	1,147	0	0
EQUIPMENT & NON-CAPITAL TOOLS	1,348,396	1,336	1,309,948	230	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	126,892	0	22	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	616,185	131	765	170	0
CONSTRUCTION MATERIALS & SUPPLIES	981,596	0	127	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	5,907,968	1,235,837	76,365	4,349,352	78,542
COMPUTER SUPPLIES	1,261	0	136	0	0
RECREATIONAL SUPPLIES	433	0	0	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	2,296	0	2,296	0	0
CLOTHING & UNIFORMS	126,919	3,556	81,019	3,170	0
OTHER MATERIALS & SUPPLIES	66,173	0	15,118	0	0
*SPECIAL TRANSPORTATION	1,148	1,148	0	0	0
*HURRICANE EXPENSES	1,536	1,536	0	0	0
*TRUST FUND REIMB	39,868	39,868	0	0	0
*PRINCIPAL PAYMENTS	1,394,277	1,394,277	0	0	0
INTEREST PAYMENTS	1,982,466	0	0	0	0
*LAND ACQUISITION	20,050	20,050	0	0	0
*BUILDING IMPROVEMENTS	11,205,420	11,205,420	0	0	0
*PLANNING PHASE	78,173	78,173	0	0	0
*ARCHITECTURAL/ENGINEERING COSTS	152,347	152,347	0	0	0
*CONSTRUCTION PHASE	1,087,100	1,087,100	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	739,802	739,802	0	0	0
*AUTOMOBILES & VEHICLES	5,762,867	5,762,867	0	0	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Fleet Management	Materials Management	Risk Management
*MACHINERY,EQUIP,FURN., & OTHER > 5000	81,336	81,336	0	0	0
*INFRASTRUCTURE	13,492	13,492	0	0	0
*INFRASTRUCTURE MAINTENANCE	24,069	24,069	0	0	0
Departmental Totals					
Total Expenditures	255,309,757	33,213,509	84,621,155	6,709,649	12,779,577
Deductions					
Total Deductions	(20,601,485)	(20,601,485)	0	0	0
Cost Adjustments					
ACCRUED LEAVE	(1,069,157)	(4,758)	(306,457)	(305)	(68,069)
REVENUES:	0	0	0	0	0
GENERAL GOV (NOT COURT RELATED)	(15,279,896)	0	0	0	0
OTHER CHARGES FOR SERVICES	(183,141,559)	(6,724,964)	(90,748,934)	(6,828,765)	0
INTEREST EARNINGS	(114,463)	0	(28,937)	(31)	0
RENTS & ROYALTIES	(2,000,566)	0	0	0	0
FIXED ASSETS	(16,405)	0	(16,405)	0	0
OTHER MISCELLANEOUS REVENUES	(1,277,654)	0	0	0	0
DIRECT COST ADJUSTMENT	(24,514,493)	0	6,479,578	119,452	(12,711,508)
Functional Cost	7,294,079	5,882,302	0	0	0
Allocation Step 1					
Inbound- Depreciation: Equipment Depreciation	4,322,234	0	3,488,475	0	0
Inbound- Depreciation: Other Buildings	1,129,217	0	310,648	52,396	0
Inbound- All Others	8,818,092	737,000	2,462,017	171,184	971,849
Reallocate Admin Costs		(6,619,302)	2,016,663	140,218	796,051
Unallocated Costs	(9,083,517)	0	0	0	0
1st Allocation	12,480,105	0	8,277,803	363,798	1,767,900
Allocation Step 2					
Inbound- All Others	(302,778)	(25,306)	(84,537)	(5,878)	(33,369)
Reallocate Admin Costs		25,306	(7,711)	(536)	(3,043)
Unallocated Costs	39,002	0	0	0	0
2nd Allocation	(263,776)	0	(92,248)	(6,414)	(36,412)



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Fleet Management	Materials Management	Risk Management
Total For ID ID - Internal Services					
Total Allocated	12,216,329	0	8,185,555	357,384	1,731,488



MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Facilities & Utilities	Procurement Mgmt	Small Business Develop	Design & Construction	Real Estate Development
Wages & Benefits					
SALARIES	13,172,077	5,624,091	1,946,548	4,923,726	1,362,344
FRINGE BENEFITS	4,164,594	1,506,880	470,395	1,284,366	390,960
Other Expense & Cost					
POLL WORKERS	12,721	4,734	5,643	15,757	4,300
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
INTERPRETERS	0	0	0	0	0
ACCOUNTING & AUDITING	1,205,663	76,100	0	0	3,950
CONSULTING SERVICES	34	45,358	0	0	0
LEGAL	0	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	14,458	0	0	0	0
TEMPORARY HELP AGENCY	390,887	107,605	73,925	1,832	0
HEALTH RELATED SERVICES	0	0	0	0	0
ELECTRICAL SERVICES	8,438,303	0	0	0	35,441
WATER AND DISPOSAL SERVICES	2,399,588	0	0	2,331	713
OTHER UTILITIES RELATED	788	0	0	0	0
INDUSTRIAL SERVICE RELATED	25,138,683	0	200	0	1,495
OTHER OUTSIDE CONTRACTUAL SERVICES	890,440	22	10,000	0	(35)
HEALTH INSURANCE	0	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	77,270	21,230	11,400	40,800	6,100
PROPERTY DAMAGE/FIRE INSURANCE	9,360	0	0	0	0
OUTSIDE CONTRACTUAL SVCS.	169,952	0	0	0	0
EQUIPMENT MAINTENANCE	93,843	0	960	4,123	98
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	3,121,356	0	0	0	0
ITD MAINTENANCE	426,836	66,262	18,440	58,810	10,216
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	3,390	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	877,867	644,572	398,484	222,662	169,441
VEHICLES-RENTAL	11,588	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	10,252	17,123	1,156	3,362	0
HEAVY EQUIPMENT RENTAL	2,180	0	0	0	0
RENT PAYMENTS TO LESSORS	3,234,368	0	0	0	2,532,685
OTHER RENTAL EXPENSE	0	3,147	0	0	0
GSA CHARGES	14,375,798	14,608	13,036	7,148,138	16,579
ITD	504,056	535,343	75,825	218,934	48,946
GENERAL COUNTY SUPPORT CHARGES	2,149	328,990	0	0	0
CORRECTIONS AND REHAB SERVICES	46,404	0	0	0	0
PARKS & RECREATION SERVICES	146,080	0	0	21,562	0
CLERK OF COURTS	2,302	5,155	3,373	2,933	330

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	Facilities & Utilities	Procurement Mgmt	Small Business Develop	Design & Construction	Real Estate Development
TAX COLLECTOR DISTRIBUTION	198,118	0	0	0	0
TELECOMMUNICATIONS	479,011	93,730	29,031	43,929	19,105
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	7,073	780	2,315	0
TRAVEL	1,735	2,826	733	1,325	908
AUTOMOBILE REIMBURSEMENT	18,537	540	0	6,255	0
ADVERTISING	0	39,214	450	0	0
PRINTING & GRAPHICS	23,492	0	343	37	10
MAILING SERVICES	(324)	5	0	32	21
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(150,758)	0	642	0	0
PETTY CASH & CHANGE FUNDS	349	50	214	481	141
TRAINING	16,453	6,709	1,400	2,496	1,400
REIMBURSEMENTS & REFUNDS	(2,509,451)	0	0	146,000	0
TAXES, LICENSES & PERMITS	37,104	1,750	0	190,920	0
MISCELLANEOUS	44,269	288	3,471	17,025	371
FUEL & LUBRICANTS	5,872	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	9,462	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	1,022,972	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	35,250	31	210	1,391	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	126,870	0	0	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	615,119	0	0	0	0
CONSTRUCTION MATERIALS & SUPPLIES	205,041	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	96,570	16,253	14,298	33,953	6,398
COMPUTER SUPPLIES	1,125	0	0	0	0
RECREATIONAL SUPPLIES	433	0	0	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0	0
CLOTHING & UNIFORMS	38,484	0	100	590	0
OTHER MATERIALS & SUPPLIES	51,055	0	0	0	0
*SPECIAL TRANSPORTATION	0	0	0	0	0
*HURRICANE EXPENSES	0	0	0	0	0
*TRUST FUND REIMB	0	0	0	0	0
*PRINCIPAL PAYMENTS	0	0	0	0	0
INTEREST PAYMENTS	0	0	0	0	1,982,466
*LAND ACQUISITION	0	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
*PLANNING PHASE	0	0	0	0	0
*ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0
*CONSTRUCTION PHASE	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*AUTOMOBILES & VEHICLES	0	0	0	0	0

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	Facilities & Utilities	Procurement Mgmt	Small Business Develop	Design & Construction	Real Estate Development
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	0	0
*INFRASTRUCTURE	0	0	0	0	0
*INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
Departmental Totals					
Total Expenditures	79,310,075	9,169,689	3,081,057	14,396,085	6,594,383
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
ACCRUED LEAVE	(226,124)	(61,970)	(222,369)	(85,894)	(93,211)
REVENUES:	0	0	0	0	0
GENERAL GOV (NOT COURT RELATED)	0	(12,079,408)	(3,200,488)	0	0
OTHER CHARGES FOR SERVICES	(58,744,592)	(1,435,241)	0	(15,416,409)	(3,242,654)
INTEREST EARNINGS	(67)	(3,083)	0	0	0
RENTS & ROYALTIES	(1,685,873)	0	0	0	(314,693)
FIXED ASSETS	0	0	0	0	0
OTHER MISCELLANEOUS REVENUES	(251,404)	(1,000,500)	(25,750)	0	0
DIRECT COST ADJUSTMENT	(18,402,015)	0	0	0	0
 Functional Cost	0	(5,410,513)	(367,550)	(1,106,218)	2,943,825
Allocation Step 1					
Inbound- Depreciation: Equipment Depreciation	793,130	39,332	1,297	0	0
Inbound- Depreciation: Other Buildings	766,173	0	0	0	0
Inbound- All Others	2,181,332	931,365	322,354	815,383	225,608
Reallocate Admin Costs	1,786,751	762,890	264,043	667,888	184,798
Unallocated Costs	0	0	0	(377,053)	(3,354,231)
1st Allocation	5,527,386	(3,676,926)	220,144	0	0
Allocation Step 2					
Inbound- All Others	(74,898)	(31,979)	(11,068)	(27,997)	(7,746)
Reallocate Admin Costs	(6,831)	(2,917)	(1,009)	(2,553)	(706)
Unallocated Costs	0	0	0	30,550	8,452
2nd Allocation	(81,729)	(34,896)	(12,077)	0	0



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	Facilities & Utilities	Procurement Mgmt	Small Business Develop	Design & Construction	Real Estate Development
Total For ID ID - Internal Services					
Total Allocated	5,445,657	(3,711,822)	208,067	0	0



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	Major Capital
Wages & Benefits	
SALARIES	0
FRINGE BENEFITS	0
Other Expense & Cost	
POLL WORKERS	0
DEPARTURE INCENTIVE PROGRAM DIP	0
INTERPRETERS	0
ACCOUNTING & AUDITING	224
CONSULTING SERVICES	0
LEGAL	0
BANK & TRUSTEE/PAYING AGENT FEES	0
TEMPORARY HELP AGENCY	0
HEALTH RELATED SERVICES	0
ELECTRICAL SERVICES	0
WATER AND DISPOSAL SERVICES	8,592
OTHER UTILITIES RELATED	0
INDUSTRIAL SERVICE RELATED	60,010
OTHER OUTSIDE CONTRACTUAL SERVICES	0
HEALTH INSURANCE	0
GENERAL AUTO & PROFESSIONAL LIAB	0
PROPERTY DAMAGE/FIRE INSURANCE	0
OUTSIDE CONTRACTUAL SVCS.	0
EQUIPMENT MAINTENANCE	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	225,380
ITD MAINTENANCE	1,694,369
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0
BUILDINGS COUNTY OWNED: RENTAL	0
VEHICLES-RENTAL	0
COMMUNICATION EQUIPMENT-RENTAL	0
HEAVY EQUIPMENT RENTAL	0
RENT PAYMENTS TO LESSORS	0
OTHER RENTAL EXPENSE	0
GSA CHARGES	2,653,823
ITD	0
GENERAL COUNTY SUPPORT CHARGES	4,936
CORRECTIONS AND REHAB SERVICES	0
PARKS & RECREATION SERVICES	0
CLERK OF COURTS	0



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MIAMI-DADE COUNTY, FLORIDA
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Schedule .3 - Costs Allocated By Activity
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	Major Capital
TAX COLLECTOR DISTRIBUTION	0
TELECOMMUNICATIONS	340
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0
TRAVEL	0
AUTOMOBILE REIMBURSEMENT	0
ADVERTISING	76
PRINTING & GRAPHICS	0
MAILING SERVICES	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	10,000
PETTY CASH & CHANGE FUNDS	0
TRAINING	0
REIMBURSEMENTS & REFUNDS	0
TAXES, LICENSES & PERMITS	0
MISCELLANEOUS	0
FUEL & LUBRICANTS	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0
EQUIPMENT & NON-CAPITAL TOOLS	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0
CONSTRUCTION MATERIALS & SUPPLIES	776,428
OFFICE SUPPLIES & MINOR EQUIPMENT	400
COMPUTER SUPPLIES	0
RECREATIONAL SUPPLIES	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0
CLOTHING & UNIFORMS	0
OTHER MATERIALS & SUPPLIES	0
*SPECIAL TRANSPORTATION	0
*HURRICANE EXPENSES	0
*TRUST FUND REIMB	0
*PRINCIPAL PAYMENTS	0
INTEREST PAYMENTS	0
*LAND ACQUISITION	0
*BUILDING IMPROVEMENTS	0
*PLANNING PHASE	0
*ARCHITECTURAL/ENGINEERING COSTS	0
*CONSTRUCTION PHASE	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0
*AUTOMOBILES & VEHICLES	0



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MIAMI-DADE COUNTY, FLORIDA
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	Major Capital	
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	
*INFRASTRUCTURE	0	
*INFRASTRUCTURE MAINTENANCE	0	
Departmental Totals		
Total Expenditures	5,434,578	
Deductions		
Total Deductions	0	
Cost Adjustments		
ACCRUED LEAVE	0	
REVENUES:	0	
GENERAL GOV (NOT COURT RELATED)	0	
OTHER CHARGES FOR SERVICES	0	
INTEREST EARNINGS	(82,345)	
RENTS & ROYALTIES	0	
FIXED ASSETS	0	
OTHER MISCELLANEOUS REVENUES	0	
DIRECT COST ADJUSTMENT	0	
Functional Cost	5,352,233	
Allocation Step 1		
Inbound- Depreciation: Equipment Depreciation	0	
Inbound- Depreciation: Other Buildings	0	
Inbound- All Others	0	
Reallocate Admin Costs	0	
Unallocated Costs	(5,352,233)	
1st Allocation	0	
Allocation Step 2		
Inbound- All Others	0	
Reallocate Admin Costs	0	
Unallocated Costs	0	
2nd Allocation	0	



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Major Capital

Total For ID ID - Internal Services
Total Allocated

0



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Activity - Fleet Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - Internal Services (Grantee)	100	100.0000	8,277,803		8,277,803	-92,248	8,185,555
SubTotal	100	100.0000	8,277,803		8,277,803	-92,248	8,185,555
Total	100	100.0000	8,277,803		8,277,803	-92,248	8,185,555

Allocation Basis: Direct Allocation to Internal Services (Grantee)

Allocation Source: Direct Assignment as Primary Beneficiary

MIAMI-DADE COUNTY, FLORIDA
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Activity - Materials Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - Internal Services (Grantee)	100	100.0000	363,798		363,798	-6,414	357,384
SubTotal	100	100.0000	363,798		363,798	-6,414	357,384
Total	100	100.0000	363,798		363,798	-6,414	357,384

Allocation Basis: Direct Allocation to Internal Services (Grantee)

Allocation Source: Direct Assignment as Primary Beneficiary

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
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Activity - Risk Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - Internal Services (Grantee)	100	100.0000	1,767,900		1,767,900	-36,412	1,731,488
SubTotal	100	100.0000	1,767,900		1,767,900	-36,412	1,731,488
Total	100	100.0000	1,767,900		1,767,900	-36,412	1,731,488

Allocation Basis: Direct Allocation to Internal Services (Grantee)

Allocation Source: Direct Assignment as Primary Beneficiary

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
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Activity - Facilities & Utilities

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - Internal Services (Grantee)	100	100.0000	5,527,386		5,527,386	-81,729	5,445,657
SubTotal	100	100.0000	5,527,386		5,527,386	-81,729	5,445,657
Total	100	100.0000	5,527,386		5,527,386	-81,729	5,445,657

Allocation Basis: Direct Allocation to Internal Services (Grantee)

Allocation Source: Direct Assignment as Primary Beneficiary

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
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For Department ID - Internal Services

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Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	520.00	1.4940	-54,932		-54,932	-898	-55,830
AT - County Attorney	56.00	0.1609	-5,916		-5,916		-5,916
AU - Audit and Management	10.00	0.0287	-1,056		-1,056		-1,056
BU - Strategic Business Management	35.00	0.1006	-3,697		-3,697		-3,697
CC - County Commission	634.00	1.8215	-66,974		-66,974		-66,974
CE - County Executive (MA)	38.00	0.1092	-4,014		-4,014		-4,014
CL - Clerk of Court	454.00	1.3043	-47,959		-47,959	-784	-48,743
CO - Comm Action & Human Svcs	676.00	1.9421	-71,411		-71,411	-1,168	-72,579
CR - Corrections & Rehabilitation	1,678.00	4.8209	-177,260		-177,260	-2,899	-180,159
CU - Cultural Affairs	696.00	1.9996	-73,524		-73,524	-1,203	-74,727
EL - Elections	176.00	0.5056	-18,592		-18,592	-304	-18,896
ET - Enterprise Technology Services	2,057.00	5.9097	-217,296		-217,296		-217,296
FN - Finance	179.00	0.5143	-18,909		-18,909		-18,909
FR - Fire	2,186.00	6.2803	-230,924		-230,924	-3,777	-234,701
GG - General Government	154.00	0.4424	-16,268		-16,268		-16,268
GI - Government Information Center	149.00	0.4281	-15,740		-15,740		-15,740
HD - Public Housing & Comm Devlp	20.00	0.0575	-2,113		-2,113	-35	-2,148
HR - Human Resources	33.00	0.0948	-3,486		-3,486		-3,486
HT - Homeless Trust	166.00	0.4769	-17,536		-17,536	-287	-17,823
ID - Internal Services	11,265.00	32.3641	-1,190,007		-1,190,007		-1,190,007
IG - Inspector General	27.00	0.0776	-2,852		-2,852	-47	-2,899
JA - Judicial Administration	45.00	0.1293	-4,754		-4,754	-78	-4,832
JU - Juvenile Assessment Center	67.00	0.1925	-7,078		-7,078	-116	-7,194
LB - Libraries	329.00	0.9452	-34,755		-34,755	-568	-35,323
ME - Medical Examiner	224.00	0.6435	-23,663		-23,663	-387	-24,050



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MIAMI-DADE COUNTY, FLORIDA
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Schedule .4 - Detail Activity Allocations
For Department ID - Internal Services

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Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - Miami-Dade Economic Advisory Trust	67.00	0.1925	-7,078		-7,078	-116	-7,194
MP - Metropolitan Planning Organization	51.00	0.1465	-5,388		-5,388	-88	-5,476
MT - Transit	1,174.00	3.3729	-124,018		-124,018	-2,028	-126,046
OC - Office of the Courts	122.00	0.3505	-12,888		-12,888	-211	-13,099
PA - Property Appraiser	107.00	0.3074	-11,303		-11,303	-185	-11,488
PD - Police	1,689.00	4.8525	-178,422		-178,422	-2,918	-181,340
PE - Reg & Econom Resources	623.00	1.7899	-65,812		-65,812	-1,076	-66,888
PR - Parks, Rec & Open Spaces	4,338.00	12.4630	-458,256		-458,256	-7,495	-465,751
PW - Public Works & Waste Mgmt	2,436.00	6.9986	-257,333		-257,333	-4,209	-261,542
SP - Seaport	1,628.00	4.6772	-171,978		-171,978	-2,813	-174,791
TT - Office of the CITT	14.00	0.0402	-1,479		-1,479	-24	-1,503
VZ - Vizcaya Museum and Gardens	268.00	0.7700	-28,311		-28,311	-463	-28,774
All Other	416.00	1.1952	-43,944		-43,944	-719	-44,663
SubTotal	34,807.00	100.0000	-3,676,926		-3,676,926	-34,896	-3,711,822
Total	34,807.00	100.0000	-3,676,926		-3,676,926	-34,896	-3,711,822

Allocation Basis: Number of Purchase Order Transactions by Department

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

MIAMI-DADE COUNTY, FLORIDA
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Activity - Small Business Develop

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,044,864.33	0.4661	1,026		1,026	-69	957
AT - County Attorney	160,639.41	0.0148	33		33		33
AU - Audit and Management	25,093.58	0.0023	5		5		5
BU - Strategic Business Management	709,894.01	0.0656	144		144		144
CC - County Commission	533,090.33	0.0493	108		108		108
CE - County Executive (MA)	23,317.32	0.0022	5		5		5
CL - Clerk of Court	3,298,024.47	0.3047	671		671	-45	626
CO - Comm Action & Human Svcs	61,566,968.32	5.6881	12,522		12,522	-837	11,685
CR - Corrections & Rehabilitation	20,588,096.50	1.9021	4,187		4,187	-280	3,907
CU - Cultural Affairs	36,984,037.06	3.4169	7,522		7,522	-503	7,019
EC - Commission on Ethics & Public Trust	20,976.06	0.0019	4		4		4
EL - Elections	8,304,517.18	0.7672	1,689		1,689	-113	1,576
ET - Enterprise Technology Services	55,923,075.94	5.1667	11,374		11,374		11,374
FN - Finance	1,929,051.60	0.1782	392		392		392
FR - Fire	33,394,371.54	3.0853	6,792		6,792	-454	6,338
GG - General Government	8,656,250.86	0.7997	1,761		1,761		1,761
GI - Government Information Center	883,613.02	0.0816	180		180		180
HD - Public Housing & Comm Devlp	9,896,925.10	0.9143	2,013		2,013	-134	1,879
HR - Human Resources	163,561.08	0.0151	33		33		33
HT - Homeless Trust	29,942,175.13	2.7663	6,090		6,090	-407	5,683
ID - Internal Services	125,334,711.73	11.5795	25,492		25,492		25,492
IG - Inspector General	37,051.76	0.0034	8		8	-1	7
JA - Judicial Administration	15,922,563.73	1.4711	3,238		3,238	-217	3,021
JU - Juvenile Assessment Center	1,537,412.78	0.1420	313		313	-21	292
LB - Libraries	6,940,946.01	0.6413	1,412		1,412	-94	1,318

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Small Business Develop

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	1,658,557.08	0.1532	337		337	-23	314
MM - Miami-Dade Economic Advisory Trust	34,630.84	0.0032	7		7		7
MP - Metropolitan Planning Organization	2,804,175.28	0.2591	570		570	-38	532
MT - Transit	209,917,834.47	19.3943	42,693		42,693	-2,856	39,837
OC - Office of the Courts	688,574.97	0.0636	140		140	-9	131
PA - Property Appraiser	1,941,623.64	0.1794	395		395	-26	369
PD - Police	35,503,755.66	3.2801	7,221		7,221	-483	6,738
PE - Reg & Econom Resources	10,094,215.25	0.9326	2,053		2,053	-137	1,916
PR - Parks, Rec & Open Spaces	45,846,653.88	4.2357	9,325		9,325	-623	8,702
PW - Public Works & Waste Mgmt	125,114,676.46	11.5592	25,447		25,447	-1,702	23,745
SP - Seaport	167,742,488.63	15.4975	34,117		34,117	-2,281	31,836
TT - Office of the CITT	190,338.89	0.0176	39		39	-3	36
VZ - Vizcaya Museum and Gardens	858,365.22	0.0793	175		175	-12	163
All Other	52,165,283.38	4.8195	10,611		10,611	-709	9,902
SubTotal	1,082,382,402.50	100.0000	220,144		220,144	-12,077	208,067
Total	1,082,382,402.50	100.0000	220,144		220,144	-12,077	208,067

Allocation Basis: Purchase Order Payment Amounts by Department

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

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Fleet Management	Materials Management	Risk Management	Facilities & Utilities	Procurement Mgmt	Small Business Develop
AD - Animal Services	(54,873)	0	0	0	0	(55,830)	957
AT - County Attorney	(5,883)	0	0	0	0	(5,916)	33
AU - Audit and Management	(1,051)	0	0	0	0	(1,056)	5
BU - Strategic Business	(3,553)	0	0	0	0	(3,697)	144
CC - County Commission	(66,866)	0	0	0	0	(66,974)	108
CE - County Executive (MA)	(4,009)	0	0	0	0	(4,014)	5
CL - Clerk of Court	(48,117)	0	0	0	0	(48,743)	626
CO - Comm Action & Human	(60,894)	0	0	0	0	(72,579)	11,685
CR - Corrections &	(176,252)	0	0	0	0	(180,159)	3,907
CU - Cultural Affairs	(67,708)	0	0	0	0	(74,727)	7,019
EC - Commission on Ethics &	4	0	0	0	0	0	4
EL - Elections	(17,320)	0	0	0	0	(18,896)	1,576
ET - Enterprise Technology	(205,922)	0	0	0	0	(217,296)	11,374
FN - Finance	(18,517)	0	0	0	0	(18,909)	392
FR - Fire	(228,363)	0	0	0	0	(234,701)	6,338
GG - General Government	(14,507)	0	0	0	0	(16,268)	1,761
GI - Government Information	(15,560)	0	0	0	0	(15,740)	180
HD - Public Housing & Comm	(269)	0	0	0	0	(2,148)	1,879
HR - Human Resources	(3,453)	0	0	0	0	(3,486)	33
HT - Homeless Trust	(12,140)	0	0	0	0	(17,823)	5,683
ID - Internal Services	(1,164,515)	0	0	0	0	(1,190,007)	25,492
ID - Internal Services	15,720,084	8,185,555	357,384	1,731,488	5,445,657	0	0
IG - Inspector General	(2,892)	0	0	0	0	(2,899)	7
JA - Judicial Administration	(1,811)	0	0	0	0	(4,832)	3,021
JU - Juvenile Assessment	(6,902)	0	0	0	0	(7,194)	292
LB - Libraries	(34,005)	0	0	0	0	(35,323)	1,318
ME - Medical Examiner	(23,736)	0	0	0	0	(24,050)	314
MM - Miami-Dade Economic	(7,187)	0	0	0	0	(7,194)	7
MP - Metropolitan Planning	(4,944)	0	0	0	0	(5,476)	532
MT - Transit	(86,209)	0	0	0	0	(126,046)	39,837
OC - Office of the Courts	(12,968)	0	0	0	0	(13,099)	131
PA - Property Appraiser	(11,119)	0	0	0	0	(11,488)	369
PD - Police	(174,602)	0	0	0	0	(181,340)	6,738



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department ID - Internal Services

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Fleet Management	Materials Management	Risk Management	Facilities & Utilities	Procurement Mgmt	Small Business Develop
PE - Reg & Econom	(64,972)	0	0	0	0	(66,888)	1,916
PR - Parks, Rec & Open	(457,049)	0	0	0	0	(465,751)	8,702
PW - Public Works & Waste	(237,797)	0	0	0	0	(261,542)	23,745
SP - Seaport	(142,955)	0	0	0	0	(174,791)	31,836
TT - Office of the CITT	(1,467)	0	0	0	0	(1,503)	36
VZ - Vizcaya Museum and	(28,611)	0	0	0	0	(28,774)	163
All Other	(34,761)	0	0	0	0	(44,663)	9,902
Direct Billed	0	0	0	0	0	0	0
Total	12,216,329	8,185,555	357,384	1,731,488	5,445,657	(3,711,822)	208,067



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

IG – INSPECTOR GENERAL

NATURE AND EXTENT OF SERVICES

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.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .2 - Costs To Be Allocated
For Department IG - Inspector General

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,381,284			4,381,284
MAJOR MACHINERY, EQUIP, & FURNITURE	(7,945)			
Total Deductions:	(7,945)			(7,945)
Depreciation	2,354		2,354	
Leave Payouts	59,111		59,111	
AT - County Attorney	16,693	1,440	18,133	
BU - Strategic Business Management	12,653	1,723	14,376	
CC - County Commission	1,145	224	1,369	
ET - Enterprise Technology Services	24,513	2,752	27,265	
FN - Finance	327,131	6,849	333,980	
GG - General Government	42,690		42,690	
GI - Government Information Center	100,960	827	101,787	
HR - Human Resources	7,686	101	7,787	
ID - Internal Services	(2,844)	(48)	(2,892)	
IG - Inspector General		47	47	
Total Allocated Additions:	592,092	13,915	606,007	606,007
ACCRUED LEAVE PAYOUTS	(82,117)			
REVENUES:	0			
GENERAL GOV (NOT COURT RELATED)	(3,519,163)			
INTEREST EARNINGS	(1,877)			
OTHER MISCELLANEOUS REVENUES	(122)			
Total Departmental Cost Adjustments:	(3,603,279)			(3,603,279)
Total To Be Allocated:	1,362,152	13,915		1,376,067

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department IG - Inspector General

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Inspector General
Wages & Benefits			
SALARIES	3,274,152	0	3,274,152
FRINGE BENEFITS	732,928	0	732,928
Other Expense & Cost			
OTHER COURT OPERATING EXPENSE	30	0	30
LEGAL	0	0	0
INDUSTRIAL SERVICE RELATED	519	0	519
OTHER OUTSIDE CONTRACTUAL	1,295	0	1,295
GENERAL AUTO & PROFESSIONAL LIAB	10,600	0	10,600
EQUIPMENT MAINTENANCE	4,686	0	4,686
ITD MAINTENANCE	29,142	0	29,142
VEHICLES-RENTAL	14,330	0	14,330
RENT PAYMENTS TO LESSORS	211,500	0	211,500
GSA CHARGES	13,715	0	13,715
ITD	1,698	0	1,698
GENERAL COUNTY SUPPORT CHARGES	20	0	20
CLERK OF COURTS	1,450	0	1,450
TELECOMMUNICATIONS	9,217	0	9,217
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	15,793	0	15,793
TRAVEL	10,227	0	10,227
AUTOMOBILE REIMBURSEMENT	1,574	0	1,574
PRINTING & GRAPHICS	3,947	0	3,947
OTHER COMMUNICATION EXPENSES	2,420,270	0	2,420,270
INVESTIGATIVE EXPENSES	0	0	0
TRAINING	5,715	0	5,715
REIMBURSEMENTS & REFUNDS	(2,412,350)	0	(2,412,350)
TAXES,LICENSES & PERMITS	0	0	0
MISCELLANEOUS	11,505	0	11,505
EQUIPMENT & NON-CAPITAL TOOLS	2	0	2
OFFICE SUPPLIES & MINOR EQUIPMENT	11,356	0	11,356
CLOTHING & UNIFORMS	0	0	0
OTHER MATERIALS & SUPPLIES	18	0	18
*MAJOR MACHINERY, EQUIP, & FURNITURE	7,945	7,945	0

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department IG - Inspector General

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

	Total	General & Admin	Inspector General
Departmental Totals			
Total Expenditures	4,381,284	7,945	4,373,339
Deductions			
Total Deductions	(7,945)	(7,945)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(82,117)	0	(82,117)
REVENUES:	0	0	0
GENERAL GOV (NOT COURT RELATED)	(3,519,163)	0	(3,519,163)
INTEREST EARNINGS	(1,877)	0	(1,877)
OTHER MISCELLANEOUS REVENUES	(122)	0	(122)
Functional Cost	770,060	0	770,060
Allocation Step 1			
Inbound- All Others	592,092	592,092	0
Reallocate Admin Costs		(592,092)	592,092
1st Allocation	1,362,152	0	1,362,152
Allocation Step 2			
Inbound- All Others	13,915	13,915	0
Reallocate Admin Costs		(13,915)	13,915
2nd Allocation	13,915	0	13,915
Total For IG IG - Inspector General			
Total Allocated	1,376,067	0	1,376,067



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department IG - Inspector General

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,044,864.33	0.4661	6,349		6,349	79	6,428
AT - County Attorney	160,639.41	0.0148	202		202		202
AU - Audit and Management	25,093.58	0.0023	32		32		32
BU - Strategic Business Management	709,894.01	0.0656	893		893		893
CC - County Commission	533,090.33	0.0493	671		671		671
CE - County Executive (MA)	23,317.32	0.0022	29		29		29
CL - Clerk of Court	3,298,024.47	0.3047	4,150		4,150	52	4,202
CO - Comm Action & Human Svcs	61,566,968.32	5.6881	77,481		77,481	965	78,446
CR - Corrections & Rehabilitation	20,588,096.50	1.9021	25,910		25,910	323	26,233
CU - Cultural Affairs	36,984,037.06	3.4169	46,544		46,544	580	47,124
EC - Commission on Ethics & Public Trust	20,976.06	0.0019	26		26		26
EL - Elections	8,304,517.18	0.7672	10,451		10,451	130	10,581
ET - Enterprise Technology Services	55,923,075.94	5.1667	70,378		70,378		70,378
FN - Finance	1,929,051.60	0.1782	2,428		2,428		2,428
FR - Fire	33,394,371.54	3.0853	42,026		42,026	523	42,549
GG - General Government	8,656,250.86	0.7997	10,894		10,894		10,894
GI - Government Information Center	883,613.02	0.0816	1,112		1,112		1,112
HD - Public Housing & Comm Devlp	9,896,925.10	0.9143	12,455		12,455	156	12,611
HR - Human Resources	163,561.08	0.0151	206		206		206
HT - Homeless Trust	29,942,175.13	2.7663	37,681		37,681	469	38,150
ID - Internal Services	125,334,711.73	11.5795	157,731		157,731		157,731
IG - Inspector General	37,051.76	0.0034	47		47		47
JA - Judicial Administration	15,922,563.73	1.4711	20,038		20,038	250	20,288
JU - Juvenile Assessment Center	1,537,412.78	0.1420	1,935		1,935	24	1,959
LB - Libraries	6,940,946.01	0.6413	8,735		8,735	109	8,844



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .4 - Detail Activity Allocations
For Department IG - Inspector General

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	1,658,557.08	0.1532	2,087		2,087	26	2,113
MM - Miami-Dade Economic Advisory Trust	34,630.84	0.0032	44		44	1	45
MP - Metropolitan Planning Organization	2,804,175.28	0.2591	3,529		3,529	44	3,573
MT - Transit	209,917,834.47	19.3943	264,174		264,174	3,287	267,461
OC - Office of the Courts	688,574.97	0.0636	867		867	11	878
PA - Property Appraiser	1,941,623.64	0.1794	2,443		2,443	30	2,473
PD - Police	35,503,755.66	3.2801	44,681		44,681	556	45,237
PE - Reg & Econom Resources	10,094,215.25	0.9326	12,703		12,703	158	12,861
PR - Parks, Rec & Open Spaces	45,846,653.88	4.2357	57,697		57,697	718	58,415
PW - Public Works & Waste Mgmt	125,114,676.46	11.5592	157,454		157,454	1,961	159,415
SP - Seaport	167,742,488.63	15.4975	211,100		211,100	2,629	213,729
TT - Office of the CITT	190,338.89	0.0176	240		240	3	243
VZ - Vizcaya Museum and Gardens	858,365.22	0.0793	1,080		1,080	13	1,093
All Other	52,165,283.38	4.8195	65,649		65,649	818	66,467
SubTotal	1,082,382,402.50	100.0000	1,362,152		1,362,152	13,915	1,376,067
Total	1,082,382,402.50	100.0000	1,362,152		1,362,152	13,915	1,376,067

Allocation Basis: Purchase Order Payment Amounts by Department

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

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Miami-Dade County (FL) ~ OMB v1
 ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Inspector General
AD - Animal Services	6,428	6,428
AT - County Attorney	202	202
AU - Audit and Management	32	32
BU - Strategic Business	893	893
CC - County Commission	671	671
CE - County Executive (MA)	29	29
CL - Clerk of Court	4,202	4,202
CO - Comm Action & Human	78,446	78,446
CR - Corrections &	26,233	26,233
CU - Cultural Affairs	47,124	47,124
EC - Commission on Ethics &	26	26
EL - Elections	10,581	10,581
ET - Enterprise Technology	70,378	70,378
FN - Finance	2,428	2,428
FR - Fire	42,549	42,549
GG - General Government	10,894	10,894
GI - Government Information	1,112	1,112
HD - Public Housing & Comm	12,611	12,611
HR - Human Resources	206	206
HT - Homeless Trust	38,150	38,150
ID - Internal Services	157,731	157,731
IG - Inspector General	47	47
JA - Judicial Administration	20,288	20,288
JU - Juvenile Assessment	1,959	1,959
LB - Libraries	8,844	8,844
ME - Medical Examiner	2,113	2,113
MM - Miami-Dade Economic	45	45
MP - Metropolitan Planning	3,573	3,573
MT - Transit	267,461	267,461
OC - Office of the Courts	878	878
PA - Property Appraiser	2,473	2,473
PD - Police	45,237	45,237
PE - Reg & Econom	12,861	12,861



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MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Miami-Dade County (FL) ~ OMB v1
ACTUAL 2014 Version 1.0001-2

Receiving Department	Total	Inspector General
PR - Parks, Rec & Open	58,415	58,415
PW - Public Works & Waste	159,415	159,415
SP - Seaport	213,729	213,729
TT - Office of the CITT	243	243
VZ - Vizcaya Museum and	1,093	1,093
All Other	66,467	66,467
Direct Billed	0	0
Total	<u>1,376,067</u>	<u>1,376,067</u>



Indirect Cost Rate Base Computation

Miami-Dade County, Florida

Schedule of Expenditures by Department and Division

Fiscal Period: 2014 /13

Department & Title	Object & Title	Subobject Code	Subobject Title	YTD - Actual + Inter. + Intra. Exp. Bal.
AD ANIMAL SERVICES DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	4,509,097.28
		00112	PART TIME EMPLOYEE	73,123.96
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	974.84
		00125	LONGEVITY PAYMENTS	21,292.68
		00126	WORKING OUT OF CLASSIFICATION	15,543.44
		00128	TUITION REFUND	16,748.77
		00131	MILITARY ACTIVE DUTY	172.53
		00132	MILITARY LEAVE PAY	10,100.09
		00133	JURY DUTY PAY	2,005.83
		00134	UNION ACTIVITY PAY	825.34
		00135	JOB INJURY PAY	64,087.72
		00139	AWARDS & SPECIAL RECOGNITION	284.60
		00150	SICK PAY	169,958.45
		00151	HOLIDAY PAY	85,685.57
		00152	ANNUAL LEAVE PAY	303,670.43
		00153	COMPENSATORY TIME PAY	652.12
		00160	EMPLOYEE OVERTIME OT	199,719.36
		00192	SALARIES REIMBURSEMENTS	(119,794.21)
		00197	WAGE ACCRUALS	61,015.31
	001 SALARIES			5,415,164.11
AD ANIMAL SERVICES DEPARTMENT				5,415,164.11
CL CLERK OF COURT	001 SALARIES	00110	EMPLOYEE REGULAR	51,969,855.08
		00111	COMPENSATION OF ELECTED OFFICIALS	180,925.23
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	788.26
		00120	EXECUTIVE BENEFIT PAYMENTS	506,350.98
		00122	FLEX DOLLARS	142,730.54
		00125	LONGEVITY PAYMENTS	792,133.77
		00126	WORKING OUT OF CLASSIFICATION	1,730.59
		00128	TUITION REFUND	93,924.65
		00129	DEATH BENEFIT PAYMENTS	6,522.48
		00131	MILITARY ACTIVE DUTY	7,920.49
		00132	MILITARY LEAVE PAY	4,826.94
		00133	JURY DUTY PAY	35,220.25
		00134	UNION ACTIVITY PAY	1,598.51

Miami-Dade County, Florida

Schedule of Expenditures by Department and Division

Fiscal Period: 2014 /13

Department & Title	Object & Title	Subobject Code	Subobject Title	YTD - Actual + Inter. + Intra. Exp. Bal.
		00135	JOB INJURY PAY	13,392.75
		00139	AWARDS & SPECIAL RECOGNITION	6,124.73
		00150	SICK PAY	1,776,120.21
		00151	HOLIDAY PAY	1,047,479.07
		00152	ANNUAL LEAVE PAY	4,093,945.53
		00160	EMPLOYEE OVERTIME OT	423,032.51
		00180	CROSS INDEX SALARIES DISTRIBUTION	56,850,431.28
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	56,522.66
		00192	SALARIES REIMBURSEMENTS	(56,828,917.18)
		00197	WAGE ACCRUALS	144,767.17
	001 SALARIES			61,327,426.50
CL CLERK OF COURT				61,327,426.50
CO COMMUNITY ACTION & HUMAN SERVICES	001 SALARIES	00110	EMPLOYEE REGULAR	20,193,439.06
		00112	PART TIME EMPLOYEE	1,333,450.24
		00113	VACATION RELIEF AND SEASONAL HELP	1,083,133.33
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	59,975.61
		00115	DEPENDENCY OR CLASSROOM ALLOWANCE	7,099.44
		00120	EXECUTIVE BENEFIT PAYMENTS	41,458.98
		00125	LONGEVITY PAYMENTS	270,510.04
		00126	WORKING OUT OF CLASSIFICATION	6,078.75
		00128	TUITION REFUND	15,594.51
		00129	DEATH BENEFIT PAYMENTS	9,372.94
		00133	JURY DUTY PAY	10,203.46
		00134	UNION ACTIVITY PAY	1,075.85
		00135	JOB INJURY PAY	23,757.48
		00136	UNIFORM & LIEU OF ALLOWANCES	21,875.00
		00139	AWARDS & SPECIAL RECOGNITION	2,667.72
		00150	SICK PAY	843,897.98
		00151	HOLIDAY PAY	545,344.66
		00152	ANNUAL LEAVE PAY	1,584,612.77
		00153	COMPENSATORY TIME PAY	733.19
		00160	EMPLOYEE OVERTIME OT	199,189.34
		00180	CROSS INDEX SALARIES DISTRIBUTION	5,752,169.07
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(2,329.09)

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		00192	SALARIES REIMBURSEMENTS	(5,703,259.56)
		00197	WAGE ACCRUALS	(9,790.13)
	001 SALARIES			26,290,260.64
CO COMMUNITY ACTION & HUMAN SERVICES				26,290,260.64
CR CORRECTIONS & REHABILITATION	001 SALARIES	00110	EMPLOYEE REGULAR	147,441,561.08
		00112	PART TIME EMPLOYEE	84,349.35
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	209,266.59
		00120	EXECUTIVE BENEFIT PAYMENTS	70,672.78
		00125	LONGEVITY PAYMENTS	1,642,109.25
		00126	WORKING OUT OF CLASSIFICATION	64,142.71
		00128	TUITION REFUND	148,740.68
		00129	DEATH BENEFIT PAYMENTS	3,490.48
		00131	MILITARY ACTIVE DUTY	121,662.53
		00132	MILITARY LEAVE PAY	144,192.45
		00133	JURY DUTY PAY	89,809.06
		00134	UNION ACTIVITY PAY	165,110.02
		00135	JOB INJURY PAY	687,459.56
		00136	UNIFORM & LIEU OF ALLOWANCES	62,912.17
		00137	TOOL ALLOWANCE	34,321.60
		00138	EMPLOYEE SUGGESTION AWARD	287.01
		00139	AWARDS & SPECIAL RECOGNITION	7,627.82
		00150	SICK PAY	5,208,923.31
		00151	HOLIDAY PAY	2,261,422.35
		00152	ANNUAL LEAVE PAY	10,776,266.58
		00153	COMPENSATORY TIME PAY	2,617,933.06
		00160	EMPLOYEE OVERTIME OT	27,041,899.79
		00170	EXTRA DUTY PAY	37,348.50
		00171	EXTRA DUTY REIMBURSEMENTS	(48,665.92)
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,764,376.95
		00185	CROSS INDEX OVERTIME DISTRIB	1,773,000.00
		00192	SALARIES REIMBURSEMENTS	(1,688,170.84)
		00193	OVERTIME REIMBURSEMENTS	(1,789,997.12)
		00197	WAGE ACCRUALS	506,194.86
	001 SALARIES			199,438,246.66

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CR CORRECTIONS & REHABILITATION				199,438,246.66
CU CULTURAL AFFAIRS	001 SALARIES	00110	EMPLOYEE REGULAR	2,739,592.33
		00112	PART TIME EMPLOYEE	607,805.84
		00113	VACATION RELIEF AND SEASONAL HELP	77,784.50
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	6,756.16
		00125	LONGEVITY PAYMENTS	8,608.84
		00133	JURY DUTY PAY	1,433.84
		00139	AWARDS & SPECIAL RECOGNITION	355.55
		00150	SICK PAY	122,084.21
		00151	HOLIDAY PAY	126,918.35
		00152	ANNUAL LEAVE PAY	193,254.36
		00160	EMPLOYEE OVERTIME OT	21,225.85
		00197	WAGE ACCRUALS	41,099.20
	001 SALARIES			3,946,919.03
CU CULTURAL AFFAIRS				3,946,919.03
EC COMMISSION ON ETHICS AND PUBLIC TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	1,124,085.88
		00112	PART TIME EMPLOYEE	34,864.90
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	255.08
		00120	EXECUTIVE BENEFIT PAYMENTS	17,499.82
		00128	TUITION REFUND	8,750.00
		00133	JURY DUTY PAY	592.32
		00150	SICK PAY	38,253.24
		00151	HOLIDAY PAY	38,590.33
		00152	ANNUAL LEAVE PAY	70,038.26
		00197	WAGE ACCRUALS	547.71
		001 SALARIES		
	EC COMMISSION ON ETHICS AND PUBLIC TRUST			
EL ELECTIONS	001 SALARIES	00110	EMPLOYEE REGULAR	4,920,731.58
		00113	VACATION RELIEF AND SEASONAL HELP	3,676,317.19
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	158,885.05
		00120	EXECUTIVE BENEFIT PAYMENTS	6,124.20
		00125	LONGEVITY PAYMENTS	29,146.57
		00126	WORKING OUT OF CLASSIFICATION	668.68
		00128	TUITION REFUND	5,290.50

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		00133	JURY DUTY PAY	1,544.70
		00135	JOB INJURY PAY	4,455.80
		00139	AWARDS & SPECIAL RECOGNITION	371.19
		00150	SICK PAY	163,436.89
		00151	HOLIDAY PAY	161,541.76
		00152	ANNUAL LEAVE PAY	315,605.60
		00160	EMPLOYEE OVERTIME OT	1,659,663.82
		00180	CROSS INDEX SALARIES DISTRIBUTION	46,478.59
		00192	SALARIES REIMBURSEMENTS	(74,508.58)
		00197	WAGE ACCRUALS	326,928.14
001 SALARIES				11,402,681.68
EL ELECTIONS				11,402,681.68
FR FIRE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	171,100,535.26
		00112	PART TIME EMPLOYEE	2,455,547.20
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	25,761.65
		00120	EXECUTIVE BENEFIT PAYMENTS	95,301.41
		00125	LONGEVITY PAYMENTS	1,412,180.88
		00126	WORKING OUT OF CLASSIFICATION	556,315.96
		00128	TUITION REFUND	131,442.38
		00129	DEATH BENEFIT PAYMENTS	14,756.42
		00131	MILITARY ACTIVE DUTY	374,016.66
		00132	MILITARY LEAVE PAY	304,757.44
		00133	JURY DUTY PAY	38,900.17
		00134	UNION ACTIVITY PAY	431,894.80
		00135	JOB INJURY PAY	1,184,769.86
		00137	TOOL ALLOWANCE	44,678.56
		00138	EMPLOYEE SUGGESTION AWARD	914.96
		00139	AWARDS & SPECIAL RECOGNITION	4,788.65
		00150	SICK PAY	6,127,326.97
		00151	HOLIDAY PAY	8,181,033.24
		00152	ANNUAL LEAVE PAY	13,188,497.95
		00153	COMPENSATORY TIME PAY	321,620.17
		00160	EMPLOYEE OVERTIME OT	15,599,810.03
		00162	OT SPECIAL EVENTS POLICE / FIRE	375,136.15

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		00170	EXTRA DUTY PAY	1,697,463.05
		00180	CROSS INDEX SALARIES DISTRIBUTION	(182,713.40)
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	48,219.26
		00189	AIR RESCUE OVERTIME REIMBURSEMENT	76,206.01
		00192	SALARIES REIMBURSEMENTS	(779,568.97)
		00193	OVERTIME REIMBURSEMENTS	(483.96)
		00194	EIP REIMBURSEMENTS	(820,218.14)
		00197	WAGE ACCRUALS	710,974.21
001 SALARIES				222,719,864.83
FR FIRE DEPARTMENT				222,719,864.83
HT HOMELESS TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	984,623.33
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	98.54
		00120	EXECUTIVE BENEFIT PAYMENTS	6,009.12
		00125	LONGEVITY PAYMENTS	6,373.16
		00126	WORKING OUT OF CLASSIFICATION	45.63
		00132	MILITARY LEAVE PAY	568.41
		00133	JURY DUTY PAY	252.06
		00150	SICK PAY	31,809.30
		00151	HOLIDAY PAY	38,804.61
		00152	ANNUAL LEAVE PAY	66,570.40
		00180	CROSS INDEX SALARIES DISTRIBUTION	657,560.70
		00192	SALARIES REIMBURSEMENTS	(657,560.70)
		00197	WAGE ACCRUALS	7,311.27
001 SALARIES				1,142,465.83
HT HOMELESS TRUST				1,142,465.83
HU HURRICANE RECOVERY	001 SALARIES	00180	CROSS INDEX SALARIES DISTRIBUTION	47,257.71
		00183	HURRICANE SALARIES	94,094.40
		00184	HURRICANE OVERTIME	89,310.59
		00190	FIREWATCH OVERTIME REIMBURSEMENTS	6,937.56
		00192	SALARIES REIMBURSEMENTS	(203,247.00)
001 SALARIES				34,353.26
HU HURRICANE RECOVERY				34,353.26
JU JUVENILE ASSESSMENT CENTER (JAC)	001 SALARIES	00110	EMPLOYEE REGULAR	4,584,223.68

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		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	22,514.96
		00120	EXECUTIVE BENEFIT PAYMENTS	15,675.87
		00125	LONGEVITY PAYMENTS	28,477.93
		00126	WORKING OUT OF CLASSIFICATION	1,167.72
		00128	TUITION REFUND	4,519.61
		00133	JURY DUTY PAY	5,609.92
		00150	SICK PAY	218,366.80
		00151	HOLIDAY PAY	141,668.05
		00152	ANNUAL LEAVE PAY	329,778.25
		00153	COMPENSATORY TIME PAY	21.09
		00160	EMPLOYEE OVERTIME OT	23,897.27
		00180	CROSS INDEX SALARIES DISTRIBUTION	(94,299.71)
		00197	WAGE ACCRUALS	5,742.59
		001 SALARIES		
JU JUVENILE ASSESSMENT CENTER (JAC)				5,287,364.03
LB LIBRARIES	001 SALARIES	00110	EMPLOYEE REGULAR	17,419,655.44
		00112	PART TIME EMPLOYEE	416,028.28
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	125,873.05
		00120	EXECUTIVE BENEFIT PAYMENTS	15,953.82
		00125	LONGEVITY PAYMENTS	187,058.42
		00126	WORKING OUT OF CLASSIFICATION	4,004.16
		00128	TUITION REFUND	7,241.79
		00133	JURY DUTY PAY	21,583.92
		00134	UNION ACTIVITY PAY	208.11
		00135	JOB INJURY PAY	5,888.31
		00137	TOOL ALLOWANCE	8,080.26
		00139	AWARDS & SPECIAL RECOGNITION	1,970.97
		00150	SICK PAY	836,927.28
		00151	HOLIDAY PAY	400,972.65
		00152	ANNUAL LEAVE PAY	1,375,914.82
		00160	EMPLOYEE OVERTIME OT	43,172.92
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,961,537.00
		00192	SALARIES REIMBURSEMENTS	(1,974,020.20)
		00193	OVERTIME REIMBURSEMENTS	(630.00)

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		00197	WAGE ACCRUALS	(22,867.49)
	001 SALARIES			20,834,553.51
LB LIBRARIES				20,834,553.51
ME MEDICAL EXAMINER	001 SALARIES	00110	EMPLOYEE REGULAR	4,964,481.11
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	10,017.24
		00125	LONGEVITY PAYMENTS	24,963.69
		00128	TUITION REFUND	11,790.53
		00133	JURY DUTY PAY	3,621.60
		00135	JOB INJURY PAY	5,056.89
		00139	AWARDS & SPECIAL RECOGNITION	796.79
		00150	SICK PAY	314,901.21
		00151	HOLIDAY PAY	202,739.34
		00152	ANNUAL LEAVE PAY	333,385.06
		00160	EMPLOYEE OVERTIME OT	86,172.62
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	2,764.52
		00185	CROSS INDEX OVERTIME DISTRIB	1,344.27
		00192	SALARIES REIMBURSEMENTS	(291.40)
		00193	OVERTIME REIMBURSEMENTS	(1,344.27)
		00197	WAGE ACCRUALS	(302.12)
	001 SALARIES			5,960,097.08
ME MEDICAL EXAMINER				5,960,097.08
MM MIAMI-DADE ECONOMIC ADVOCACY TRUST	001 SALARIES	00110	EMPLOYEE REGULAR	1,150,754.54
		00113	VACATION RELIEF AND SEASONAL HELP	18,461.04
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	304.00
		00120	EXECUTIVE BENEFIT PAYMENTS	22,851.77
		00125	LONGEVITY PAYMENTS	9,419.34
		00128	TUITION REFUND	3,288.00
		00133	JURY DUTY PAY	247.38
		00150	SICK PAY	58,679.11
		00151	HOLIDAY PAY	39,503.49
		00152	ANNUAL LEAVE PAY	76,538.77
		00160	EMPLOYEE OVERTIME OT	10,672.04
		00197	WAGE ACCRUALS	2,361.60
	001 SALARIES			1,393,081.08

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MM MIAMI-DADE ECONOMIC ADVOCACY TRUST				1,393,081.08
MP METROPOLITAN PLANNING ORGANIZATION	001 SALARIES	00110	EMPLOYEE REGULAR	1,095,331.17
		00112	PART TIME EMPLOYEE	24,106.50
		00120	EXECUTIVE BENEFIT PAYMENTS	18,928.39
		00122	FLEX DOLLARS	11,435.36
		00125	LONGEVITY PAYMENTS	2,106.88
		00133	JURY DUTY PAY	803.34
		00150	SICK PAY	28,075.75
		00151	HOLIDAY PAY	52,633.01
		00152	ANNUAL LEAVE PAY	93,393.23
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,519,719.21
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(11,213.39)
		00192	SALARIES REIMBURSEMENTS	(1,323,100.05)
		00197	WAGE ACCRUALS	16,419.08
	001 SALARIES			1,528,638.48
MP METROPOLITAN PLANNING ORGANIZATION				1,528,638.48
MT METRO-DADE TRANSIT AGENCY	001 SALARIES	00110	EMPLOYEE REGULAR	143,112,219.83
		00112	PART TIME EMPLOYEE	7,409,519.88
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	174,398.35
		00120	EXECUTIVE BENEFIT PAYMENTS	19,938.12
		00122	FLEX DOLLARS	209.41
		00124	SALARY BONUS	92,915.90
		00125	LONGEVITY PAYMENTS	1,593,314.91
		00126	WORKING OUT OF CLASSIFICATION	20,372.47
		00128	TUITION REFUND	65,512.36
		00129	DEATH BENEFIT PAYMENTS	44,887.04
		00131	MILITARY ACTIVE DUTY	52,479.29
		00132	MILITARY LEAVE PAY	29,810.85
		00133	JURY DUTY PAY	72,923.07
		00134	UNION ACTIVITY PAY	1,373,589.44
		00135	JOB INJURY PAY	969,989.01
		00136	UNIFORM & LIEU OF ALLOWANCES	204,774.41
		00137	TOOL ALLOWANCE	252,640.16
		00138	EMPLOYEE SUGGESTION AWARD	157.51

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		00139	AWARDS & SPECIAL RECOGNITION	20,828.61	
		00150	SICK PAY	6,439,018.37	
		00151	HOLIDAY PAY	1,536,245.39	
		00152	ANNUAL LEAVE PAY	10,610,855.91	
		00160	EMPLOYEE OVERTIME OT	36,765,310.91	
		00176	FEDERAL SALARIES REIMBURSEMENTS	(33,293,190.96)	
		00180	CROSS INDEX SALARIES DISTRIBUTION	36,202,899.08	
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	66,039.35	
		00185	CROSS INDEX OVERTIME DISTRIB	4,459.49	
		00192	SALARIES REIMBURSEMENTS	(2,384,192.71)	
		00193	OVERTIME REIMBURSEMENTS	(5,426.94)	
		00197	WAGE ACCRUALS	110,605.55	
		001 SALARIES			211,563,104.06
MT METRO-DADE TRANSIT AGENCY				211,563,104.06	
OC ADMINISTRATIVE OFFICE OF THE COURTS	001 SALARIES	00110	EMPLOYEE REGULAR	9,941,929.94	
		00112	PART TIME EMPLOYEE	541,661.59	
		00120	EXECUTIVE BENEFIT PAYMENTS	7,976.91	
		00125	LONGEVITY PAYMENTS	67,841.37	
		00132	MILITARY LEAVE PAY	2,498.76	
		00133	JURY DUTY PAY	281.90	
		00135	JOB INJURY PAY	114.44	
		00138	EMPLOYEE SUGGESTION AWARD	1,252.94	
		00139	AWARDS & SPECIAL RECOGNITION	185.60	
		00150	SICK PAY	253,143.38	
		00151	HOLIDAY PAY	489,261.58	
		00152	ANNUAL LEAVE PAY	354,277.98	
		00160	EMPLOYEE OVERTIME OT	30,921.58	
		00192	SALARIES REIMBURSEMENTS	(161,940.00)	
		00197	WAGE ACCRUALS	53,070.67	
		001 SALARIES			11,582,478.64
		OC ADMINISTRATIVE OFFICE OF THE COURTS			
PA PROPERTY APPRAISER	001 SALARIES	00110	EMPLOYEE REGULAR	17,773,115.82	
		00113	VACATION RELIEF AND SEASONAL HELP	415,405.49	
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	20,074.33	

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		00120	EXECUTIVE BENEFIT PAYMENTS	38,328.29
		00125	LONGEVITY PAYMENTS	222,766.22
		00126	WORKING OUT OF CLASSIFICATION	4,858.75
		00128	TUITION REFUND	36,966.90
		00131	MILITARY ACTIVE DUTY	4,162.80
		00133	JURY DUTY PAY	10,833.12
		00134	UNION ACTIVITY PAY	53,717.45
		00135	JOB INJURY PAY	100.68
		00139	AWARDS & SPECIAL RECOGNITION	3,210.39
		00150	SICK PAY	726,413.71
		00151	HOLIDAY PAY	306,629.19
		00152	ANNUAL LEAVE PAY	1,359,947.58
		00160	EMPLOYEE OVERTIME OT	134,162.11
		00192	SALARIES REIMBURSEMENTS	(1,350.72)
		00197	WAGE ACCRUALS	30,886.80
		001 SALARIES		
PA PROPERTY APPRAISER				21,140,228.91
PD METRO-DADE POLICE DEPARTMENT	001 SALARIES	00110	EMPLOYEE REGULAR	250,031,727.05
		00112	PART TIME EMPLOYEE	5,767,945.13
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	194,570.69
		00120	EXECUTIVE BENEFIT PAYMENTS	61,171.50
		00125	LONGEVITY PAYMENTS	3,328,843.24
		00126	WORKING OUT OF CLASSIFICATION	581,440.14
		00128	TUITION REFUND	527,275.95
		00129	DEATH BENEFIT PAYMENTS	10,295.36
		00131	MILITARY ACTIVE DUTY	252,338.01
		00132	MILITARY LEAVE PAY	134,466.94
		00133	JURY DUTY PAY	21,801.46
		00134	UNION ACTIVITY PAY	326,538.47
		00135	JOB INJURY PAY	1,342,152.18
		00136	UNIFORM & LIEU OF ALLOWANCES	590,072.96
		00137	TOOL ALLOWANCE	13,436.70
		00139	AWARDS & SPECIAL RECOGNITION	10,207.92
		00150	SICK PAY	5,460,641.78

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		00151	HOLIDAY PAY	3,625,603.36
		00152	ANNUAL LEAVE PAY	19,748,096.97
		00153	COMPENSATORY TIME PAY	8,482,755.65
		00160	EMPLOYEE OVERTIME OT	29,100,033.56
		00170	EXTRA DUTY PAY	7,462,073.23
		00171	EXTRA DUTY REIMBURSEMENTS	(7,462,073.23)
		00173	OFF REGULAR DUTY DISTRIBUTIONS	9,410,532.07
		00174	OVERTIME FEDERAL REIMBURSEMENT	(3,158,958.19)
		00175	OVERTIME STATE REIMBURSEMENT	(28,649.32)
		00176	FEDERAL SALARIES REIMBURSEMENTS	(6,529.70)
		00180	CROSS INDEX SALARIES DISTRIBUTION	7,440,864.69
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	20,612.42
		00185	CROSS INDEX OVERTIME DISTRIB	4,093,236.28
		00192	SALARIES REIMBURSEMENTS	(6,809,772.10)
		00193	OVERTIME REIMBURSEMENTS	(5,330,492.35)
		00197	WAGE ACCRUALS	827,799.94
		001 SALARIES		
PD METRO-DADE POLICE DEPARTMENT				336,070,058.76
PE REGULATORY & ECONOMIC RESOURCES	001 SALARIES	00110	EMPLOYEE REGULAR	49,037,623.82
		00112	PART TIME EMPLOYEE	375,967.51
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	208,842.18
		00120	EXECUTIVE BENEFIT PAYMENTS	132,070.77
		00125	LONGEVITY PAYMENTS	498,896.26
		00126	WORKING OUT OF CLASSIFICATION	15,180.19
		00128	TUITION REFUND	21,863.76
		00129	DEATH BENEFIT PAYMENTS	22,509.58
		00131	MILITARY ACTIVE DUTY	8,566.89
		00132	MILITARY LEAVE PAY	10,927.75
		00133	JURY DUTY PAY	35,728.34
		00134	UNION ACTIVITY PAY	488.12
		00135	JOB INJURY PAY	24,594.87
		00137	TOOL ALLOWANCE	3,454.82
		00138	EMPLOYEE SUGGESTION AWARD	369.23
		00139	AWARDS & SPECIAL RECOGNITION	9,463.14

Miami-Dade County, Florida

Schedule of Expenditures by Department and Division

Fiscal Period: 2014 /13

Department & Title	Object & Title	Subobject Code	Subobject Title	YTD - Actual + Inter. + Intra. Exp. Bal.
		00142	CELL PHONE ALLOWANCE (TAXABLE)	360.00
		00143	MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)	10,331.27
		00150	SICK PAY	1,835,287.83
		00151	HOLIDAY PAY	1,377,229.81
		00152	ANNUAL LEAVE PAY	3,779,177.25
		00160	EMPLOYEE OVERTIME OT	428,361.20
		00170	EXTRA DUTY PAY	308,110.00
		00180	CROSS INDEX SALARIES DISTRIBUTION	(452,120.27)
		00192	SALARIES REIMBURSEMENTS	36,043.63
		00197	WAGE ACCRUALS	138,746.69
	001 SALARIES			57,868,074.64
PE REGULATORY & ECONOMIC RESOURCES				57,868,074.64
PR PARKS, RECREATION AND OPEN SPACES	001 SALARIES	00110	EMPLOYEE REGULAR	36,270,791.77
		00112	PART TIME EMPLOYEE	17,088,069.33
		00113	VACATION RELIEF AND SEASONAL HELP	569.64
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	103,950.29
		00120	EXECUTIVE BENEFIT PAYMENTS	43,895.79
		00125	LONGEVITY PAYMENTS	279,114.61
		00126	WORKING OUT OF CLASSIFICATION	31,109.32
		00128	TUITION REFUND	39,313.56
		00129	DEATH BENEFIT PAYMENTS	12,904.03
		00131	MILITARY ACTIVE DUTY	1,867.79
		00132	MILITARY LEAVE PAY	11,974.53
		00133	JURY DUTY PAY	20,819.12
		00134	UNION ACTIVITY PAY	705.14
		00135	JOB INJURY PAY	181,851.69
		00137	TOOL ALLOWANCE	40,230.18
		00138	EMPLOYEE SUGGESTION AWARD	6,727.87
		00139	AWARDS & SPECIAL RECOGNITION	8,779.92
		00150	SICK PAY	1,530,084.16
		00151	HOLIDAY PAY	890,608.26
		00152	ANNUAL LEAVE PAY	2,807,095.55
		00160	EMPLOYEE OVERTIME OT	746,852.15
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,702,043.96

Miami-Dade County, Florida

Schedule of Expenditures by Department and Division

Fiscal Period: 2014 /13

Department & Title	Object & Title	Subobject Code	Subobject Title	YTD - Actual + Inter. + Intra. Exp. Bal.
		00184	HURRICANE OVERTIME	213.40
		00185	CROSS INDEX OVERTIME DISTRIB	12,071.55
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(5,191.44)
		00192	SALARIES REIMBURSEMENTS	(13,772,092.24)
		00193	OVERTIME REIMBURSEMENTS	(205,671.12)
		00197	WAGE ACCRUALS	54,876.25
	001 SALARIES			47,903,565.06
PR PARKS, RECREATION AND OPEN SPACES				47,903,565.06
PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT	001 SALARIES	00110	EMPLOYEE REGULAR	71,112,233.32
		00112	PART TIME EMPLOYEE	155,032.41
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	149,534.65
		00120	EXECUTIVE BENEFIT PAYMENTS	46,694.31
		00125	LONGEVITY PAYMENTS	831,018.87
		00126	WORKING OUT OF CLASSIFICATION	56,773.08
		00128	TUITION REFUND	32,619.37
		00129	DEATH BENEFIT PAYMENTS	17,510.49
		00131	MILITARY ACTIVE DUTY	2,812.29
		00132	MILITARY LEAVE PAY	5,935.30
		00133	JURY DUTY PAY	39,141.21
		00134	UNION ACTIVITY PAY	123,547.51
		00135	JOB INJURY PAY	475,291.56
		00136	UNIFORM & LIEU OF ALLOWANCES	79,750.00
		00137	TOOL ALLOWANCE	14,076.85
		00138	EMPLOYEE SUGGESTION AWARD	3,063.33
		00139	AWARDS & SPECIAL RECOGNITION	18,313.55
		00150	SICK PAY	2,494,476.12
		00151	HOLIDAY PAY	2,762,710.90
		00152	ANNUAL LEAVE PAY	5,660,642.25
00160	EMPLOYEE OVERTIME OT	5,868,243.20		
00180	CROSS INDEX SALARIES DISTRIBUTION	109,266.34		
00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	21,697.20		
00183	HURRICANE SALARIES	(94,094.40)		
00184	HURRICANE OVERTIME	(120,500.81)		
00185	CROSS INDEX OVERTIME DISTRIB	8,064.81		

Miami-Dade County, Florida

Schedule of Expenditures by Department and Division

Fiscal Period: 2014 /13

Department & Title	Object & Title	Subobject Code	Subobject Title	YTD - Actual + Inter. + Intra. Exp. Bal.
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(55,209.61)
		00192	SALARIES REIMBURSEMENTS	(11,320,507.58)
		00197	WAGE ACCRUALS	(820,813.21)
	001 SALARIES			77,677,323.31
PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT				77,677,323.31
SP SEAPORT	001 SALARIES	00110	EMPLOYEE REGULAR	17,408,172.81
		00112	PART TIME EMPLOYEE	1,843,200.92
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	46,155.58
		00120	EXECUTIVE BENEFIT PAYMENTS	22,608.84
		00125	LONGEVITY PAYMENTS	120,516.65
		00126	WORKING OUT OF CLASSIFICATION	7,543.34
		00128	TUITION REFUND	7,235.98
		00129	DEATH BENEFIT PAYMENTS	14,427.73
		00131	MILITARY ACTIVE DUTY	(1,172.32)
		00132	MILITARY LEAVE PAY	17,512.57
		00133	JURY DUTY PAY	3,349.46
		00134	UNION ACTIVITY PAY	396.54
		00135	JOB INJURY PAY	11,036.77
		00137	TOOL ALLOWANCE	31,721.59
		00139	AWARDS & SPECIAL RECOGNITION	396.20
		00150	SICK PAY	696,595.74
		00151	HOLIDAY PAY	478,293.32
		00152	ANNUAL LEAVE PAY	1,334,600.80
		00160	EMPLOYEE OVERTIME OT	842,525.39
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	(225,025.84)
		00192	SALARIES REIMBURSEMENTS	(3,363,570.30)
		00197	WAGE ACCRUALS	53,313.40
	001 SALARIES			19,349,835.17
SP SEAPORT				19,349,835.17
TT OFFICE OF THE CITT	001 SALARIES	00110	EMPLOYEE REGULAR	674,920.90
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,864.83
		00120	EXECUTIVE BENEFIT PAYMENTS	37,732.25
		00122	FLEX DOLLARS	8,649.68
		00125	LONGEVITY PAYMENTS	9,505.17

Miami-Dade County, Florida

Schedule of Expenditures by Department and Division

Fiscal Period: 2014 /13

Department & Title	Object & Title	Subobject Code	Subobject Title	YTD - Actual + Inter. + Intra. Exp. Bal.
		00128	TUITION REFUND	4,905.00
		00150	SICK PAY	19,626.02
		00151	HOLIDAY PAY	37,206.97
		00152	ANNUAL LEAVE PAY	53,387.81
		00160	EMPLOYEE OVERTIME OT	799.20
		00197	WAGE ACCRUALS	2,542.85
	001 SALARIES			853,140.68
TT OFFICE OF THE CITT				853,140.68
VZ VIZCAYA	001 SALARIES	00110	EMPLOYEE REGULAR	2,478,382.40
		00112	PART TIME EMPLOYEE	139,050.86
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,365.86
		00125	LONGEVITY PAYMENTS	10,157.29
		00131	MILITARY ACTIVE DUTY	149.00
		00132	MILITARY LEAVE PAY	810.74
		00133	JURY DUTY PAY	1,056.67
		00135	JOB INJURY PAY	2,348.13
		00137	TOOL ALLOWANCE	742.36
		00139	AWARDS & SPECIAL RECOGNITION	927.98
		00150	SICK PAY	89,091.38
		00151	HOLIDAY PAY	85,883.45
		00152	ANNUAL LEAVE PAY	157,528.21
		00160	EMPLOYEE OVERTIME OT	100,136.76
		00180	CROSS INDEX SALARIES DISTRIBUTION	36,658.96
		00192	SALARIES REIMBURSEMENTS	(37,258.37)
	00197	WAGE ACCRUALS	43,971.79	
001 SALARIES			3,111,003.47	
VZ VIZCAYA				3,111,003.47

FAML6450 ORGANIZATION SUMMARY INQUIRY

02/25/2016 2:14 PM

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

FISCAL MO/YEAR : 13 2014 ADADJ2014

INDEX CODE : 51AVIATION PAYROLL COST ONLY

<i>Object</i>	<i>Subobject</i>	<i>Description</i>	<i>Actual</i>
001 Salaries	110	EMPLOYEE REGULAR	63,124,931.00
	112	PART TIME EMPLOYEE	262,926.00
	114	POLL WORKERS (COUN	60,603.00
	120	EXECUTIVE BENEFIT	10,053.00
	125	LONGEVITY PAYMENTS	857,336.00
	126	WORKING OUT OF CLA	191,797.00
	128	TUITION REFUND	24,899.00
	132	MILITARY LEAVE PAY	6,211.00
	133	JURY DUTY PAY	34,493.00
	134	UNION ACTIVITY PA	154,214.00
	135	JOB INJURY PAY	212,755.00
	136	UNIFORM & LIEU OF	151,050.00
	137	TOOL ALLOWANCE	160,399.00
	139	AWARDS & SPECIAL R	10,828.00
	150	SICK PAY	2,292,489.00
	151	HOLIDAY PAY	2,972,514.00
	152	ANNUAL LEAVE PAY	5,023,046.00
	154	PAYMENT FOR UNUSED	541,641.00
	155	TERMINATION PAYMEN	442,468.00
	160	EMPLOYEE OVERTIME	3,852,772.00
	182	PAY&LEAVE EARN'D O	118,678.00
		EXPENDITURE TOTAL	80,506,103.00
		Less GL 154 & 155	(984,109.00)
		Total Aviation Salaries	\$ 79,521,994.00

FAML6450 ORGANIZATION SUMMARY INQUIRY

02/25/2016 2:27 PM

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

FISCAL MO/YEAR : 13 2014 ADADJ2014

INDEX CODE : 51HUD PAYROLL COST ONLY(HUD)

<i>Object</i>	<i>Subobject</i>	<i>Description</i>	<i>Actual</i>
001 Salaries	110	EMPLOYEE REGULAR	18,175,525.00
	112	PART TIME EMPLOYEE	208,627.00
	114	POLL WORKERS (COUN	34,083.00
	125	LONGEVITY PAYMENTS	174,347.00
	126	WORKING OUT OF CLA	9,890.00
	128	TUITION REFUND	1,872.00
	131	MILITARY ACTIVE DU	14,372.00
	132	MILITARY LEAVE PAY	11,456.00
	133	JURY DUTY PAY	11,707.00
	135	JOB INJURY PAY	114,711.00
	137	TOOL ALLOWANCE	89,196.00
	139		1,744.00
	150	SICK PAY	729,149.00
	151	HOLIDAY PAY	462,699.00
	152	ANNUAL LEAVE PAY	1,522,996.00
	154	PAYMENT FOR UNUSED	233,187.00
	155	TERMINATION PAYMEN	221,985.00
	160	EMPLOYEE OVERTIME	203,000.00
		EXPENDITURE TOTAL	22,220,546.00
		Less GL 154 & 155	(455,172.00)
		Total HUD	\$ 21,765,374.00

CAFR vs Cost Allocation Plan (CAP) Reconciliation

CAFR vs Cost Allocation Plan (CAP) Reconciliation
For the FY ended September 30th, 2014

Department Title		Total Expenditures	CAP - Central Service	Variance (a)	Comments
AT	COUNTY ATTORNEY	16,709,195.85	16,709,198	2.15	
AU	AUDIT AND MANAGEMENT	4,177,829.17	4,177,831	1.83	
BU	MANAGEMENT AND BUDGET	33,099,602.35	33,099,623	20.65	
CC	COUNTY COMMISSION	17,203,163.45	17,203,195	31.55	
FN	FINANCE DEPARTMENT	31,548,091.70	31,548,110	18.30	
GG	GENERAL GOVERNMENT	263,720,199.40	313,393,838	49,673,638.60	CAP includes transfer of \$49,673,637, which is allocated as General Fund Rental.
GI	COMMUNITY INFORMATION AND OUTREACH	16,090,914.77	16,090,914	(0.77)	
IG	MIAMI-DADE C0 INSPECTOR GENERAL	4,381,281.21	4,381,284	2.79	
ET	INFORMATION TECHNOLOGY DEPARTMENT	151,455,588.15	151,455,609	20.85	
HR	HUMAN RESOURCES	8,248,875.79	8,248,890	14.21	
CE	OFFICE OF THE MAYOR	5,486,029.23	5,486,034	4.77	
ID	INTERNAL SERVICES DEPARTMENT	255,309,677.86	255,309,757	79.14	
SUBTOTAL		807,430,448.93	857,104,283	49,673,834.07	
AD	ANIMAL SERVICES DEPARTMENT	15,208,854.67			
CD	HOUSING AND COMMUNITY DEVELOPMENT	(635,324.15)			
CL	CLERK OF COURT	26,735,745.35			
CO (includes CA & HS)	COMMUNITY ACTION & HUMAN SERVICES	132,538,389.67			
CR	CORRECTIONS & REHABILITATION	310,082,133.04			
CU	CULTURAL AFFAIRS	71,931,373.91			
EC	COMMISSION ON ETHICS AND PUBLIC TRUST	1,866,113.30			
EL	ELECTIONS	23,880,150.52			
FE	HUMAN RIGHTS AND FAIR EMPLOYMENT PRACTIC	(18,490.92)			
FR	FIRE DEPARTMENT	374,573,088.91			
HD	PUBLIC HOUSING AND COMMUNITY DEVELOP	9,191,590.64			
HT	HOMELESS TRUST	42,747,316.88			
HU	HURRICANE RECOVERY	4,967.78			
JA	JUDICIAL ADMINISTRATION	11,375,418.16			
JU	JUVENILE ASSESSMENT CENTER (JAC)	9,918,366.26			
LB	LIBRARIES	49,586,539.91			
ME	MEDICAL EXAMINER	10,177,373.59			
MM	MIAMI-DADE ECONOMIC ADVOCACY TRUST	4,111,323.51			
MP	METROPOLITAN PLANNING ORGANIZATION	6,985,571.75			
ND	NON-DEPARTMENT	635,044,161.81			
OC	ADMINISTRATIVE OFFICE OF THE COURTS	20,408,190.75			
PA	PROPERTY APPRAISER	31,922,348.95			
PD	METRO-DADE POLICE DEPARTMENT	545,983,835.32			
PE (Includes DE)	REGULATORY & ECONOMIC RESOURCES	124,840,329.96			
PR	PARKS, RECREATION AND OPEN SPACES	151,921,832.40			
PU	PUBLIC DEFENDER	3,047,357.39			
SA	STATE ATTORNEY OFFICE	6,339,286.74			
PW	PUBLIC WORKS AND WASTE MANAGEMENT DEPT	130,017,178.55			
TT	OFFICE OF THE CITT	52,897,710.00			
VZ	VIZCAYA	419,738.76			
WS	WATER & SEWER	4,202,826.63			
		2,807,305,300.04			

FAMIS Expenditures	3,614,735,748.97
SPOs	(715,635,140.00)
CAFR Expenditures	2,899,100,608.97
Total Governmental Funds Expenditures (Pg #33)	2,899,100,000.00
Difference	608.97

(a) - Minor variances due to rounding of expenditures to a whole dollar amount at the sub-object level of expense

Schedule of Expenditure of Federal Awards (SEFA)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-3114	N/A	\$ 200
		A-3114	N/A	3,056
		A-1108	N/A	10
		D-819	N/A	(630)
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y3010	N/A	26,628
		Y4010	N/A	125,639
				<u>154,903</u>
Child Nutrition Cluster:				
Passed through Florida Department of Agriculture and Consumer Services:				
Summer Food Service Program for Children	10.559	04-225	N/A	(8,800)
		04-225	N/A	278
		04-225	N/A	1,110,732
Total Child Nutrition Cluster				<u>1,102,210</u>
Farm and Ranch Lands Protection Program	10.913	734209110171	N/A	<u>1,135,050</u>
Emergency Watershed Protection Program	10.923	69-4209-10-1763	N/A	<u>271,242</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u><u>\$ 2,663,405</u></u>
U. S. DEPARTMENT OF COMMERCE:				
Habitat Conservation	11.463	NA11NMF4630058	N/A	<u><u>\$ (17,192)</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Supportive Housing Program	14.235	FL14B9	\$ 12,474	\$ 125,532
		FL0168B4D001003-FL0390B4D001000	282,967	296,519
		FL0168B4D001104-FL0431B4D001100	2,964,472	3,086,323
		FL0168LD001205-FL0431L4D001201	17,073,371	17,669,412
		FL000L4D001300-FL0463L4D001300	228,451	228,451
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 20,561,735	\$ 21,406,237
U. S. DEPARTMENT OF THE INTERIOR:				
Passed through Florida Department of Agriculture and Consimer Services:				
Cooperative Endangered Species Conservation Fund	15.615	020836	N/A	\$ 4,784
Passed through Florida Fish and Wildlife Conservation Commission:				
State Wildlife Grants	15.634	F13AF01054	N/A	31,201
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	G12AC20130	N/A	743
		G12AC20131	N/A	1,347
				2,090
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	158,802
TOTAL U. S. DEPARTMENT OF THE INTERIOR				\$ 196,877

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE:				
Equitable Sharing Program	16.unknown	N/A	N/A	\$ 1,040,542
Violence Against Women Act Court Training and Improvement Grants	16.013	2013-FL-AX-0016	N/A	97,180
Services for Trafficking Victims	16.320	2012-VT-BX-K005	N/A	270,403
Passed through Americans for Immigrant Justice:				
Legal Assistance for Victims	16.524	2010-WL-AX-0066	N/A	11,964
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	12,639
Passed through State of Florida Department of Law Enforcement:				
National Criminal History Improvement Program (NCHIP)	16.554	2012-NICS-DADE-1-D3-002	N/A	13,462
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	2010-DN-BX-K268	N/A	5,675
		2012-DN-BX-K006	N/A	317,015
				322,690
Passed through State of Florida Department of Legal Affairs/Office of Attorney General:				
Crime Victim Assistance	16.575	V13226	N/A	102,687
		V12061	N/A	513
		V13061	N/A	67,289
				170,489
Passed through National Association of VOCA Assistance Administration:				
Crime Victim Assistance/Discretionary Grants	16.582	14-086	N/A	4,887
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0062	N/A	97,922

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0069	N/A	\$ (61,975)
		2011-WE-AX-0070	N/A	(7,475)
		2013-WE-AX-0049	N/A	256,226
		2013-HI-AX-K005	N/A	177,695
				<u>364,471</u>
State Criminal Alien Assistance Program	16.606	2002-AP-BX-0117 to 0679	N/A	<u>1,074,000</u>
Public Safety Partnership and Community Policing Grants	16.710	2010-UL-WX-0010	N/A	1,792,376
		2013-UL-WX-0046	N/A	413,109
				<u>2,205,485</u>
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	16.735	2010-RP-BX-k001	N/A	<u>19,000</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2328	N/A	562,717
		2012-DJ-BX-0047	N/A	241,486
		2013-DJ-BX-0292	N/A	127,416
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JAGC-DADE-11-E5-160	N/A	166,837
		2014-JAGC-DADE-1-E5-148	\$ 2,736	2,736
		2014-JAGC-DADE-2-E5-149	72,716	72,716
		2014-JAGC-DADE-3-E5-145	2,086	2,086
		2014-JAGC-DADE-4-E5-108	1,741	1,741
		2014-JAGC-DADE-5-E5-107	15,728	15,728
		2014-JAGC-DADE-6-E5-117	14,807	14,807
		2014-JAGC-DADE-7-E5-072	4,231	4,231
		2014-JAGC-DADE-8-E5-130	2,517	2,517
		2014-JAGC-DADE-9-E5-071	81,973	81,973
		2014-JAGC-DADE-10-E5-205	42,775	42,775
		2014-JAGC-DADE-12-E5-139	267,602	267,602
		2014-JAGC-DADE-13-E5-146	45,018	45,018

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JAGC-DADE-14-E5-112	\$ 2,087	\$ 2,087
		2014-JAGC-DADE-15-E5-111	6,203	6,203
		2014-JAGC-DADE-16-E5-114	4,533	4,533
		2014-JAGC-DADE-17-E5-113	2,684	2,684
		2014-JAGC-DADE-18-E5-147	3,069	3,069
		2014-JAGC-DADE-19-E5-132	2,452	2,452
		2014-JAGC-DADE-20-E5-133	3,118	3,118
		2014-JAGC-DADE-22-E5-134	3,553	3,553
		2014-JAGC-DADE-23-E5-115	2,434	2,434
		2014-JAGC-DADE-24-E5-116	3,392	3,392
		2014-JAGC-DADE-25-E5-118	9,894	9,894
		2014-JAGC-DADE-26-E5-106	8,524	8,524
		2014-JAGC-DADE-27-E5-063	3,946	3,946
		2014-JAGC-DADE-28-E5-062	2,043	2,043
		2014-JAGC-DADE-29-E5-060	5,020	5,020
		2014-JAGC-DADE-30-E5-058	4,708	4,708
		2014-JAGC-DADE-32-E5-076	1,050	1,050
		2014-JAGC-DADE-33-E5-077	1,845	1,845
		2014-JAGC-DADE-34-E5-061	4,256	4,256
		2014-JAGC-DADE-35-E5-073	3,201	3,201
		2014-JAGC-DADE-36-E5-074	14,985	14,985
		2014-JAGC-DADE-37-E5-059	1,906	1,906
			<u>648,833</u>	<u>1,747,289</u>
Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K454	N/A	778,724
		2012-DN-BX-0045	N/A	942,155
		2013-DN-BX-0073	N/A	394,699
				<u>2,115,578</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Passed through Florida Department of Law Enforcement:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2012-DN-BX-0018	N/A	\$ 23,824
		2013-CD-BX-0018	N/A	15,035
				<u>38,859</u>
Passed through Florida Department of Law Enforcement:				
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2010-ARRC-DADE-1-W7-178	N/A	(1,852)
		2010-ARRC-DADE-2-W7-118	N/A	36,606
				<u>34,754</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 648,833</u>	<u>\$ 9,641,614</u>
U. S. DEPARTMENT OF LABOR:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4054A-4CFJ1	N/A	\$ 335,816
		761-4055B-5CFJ1	N/A	87,092
TOTAL U.S. DEPARTMENT OF LABOR				<u>\$ 422,908</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	APL85	N/A	\$ 66,890
		AQM30	N/A	905
		AP149	N/A	719,006
		AQH98	N/A	112,196
		AQ608	N/A	(63,503)
		AQI76	N/A	80,961
		APY89	N/A	19,778
		AO256	N/A	(58)
		AQV68	N/A	41,802
		AR997	N/A	19,692
		AR998	N/A	33,560
		ARB76	N/A	742
		ARC43	N/A	848
		ARF61	N/A	361
		APD88	N/A	189,492
		AOL72/AOL73	N/A	(49,588)
		A5117	N/A	808,482
		A5117	N/A	1,193,257
		A5117	N/A	83,810
		AQF95	N/A	146,677
		AQR51	N/A	286,081
		AR393	N/A	76,859
		ARB82	N/A	12,993
		AOC24/AOC13	N/A	29,937
		APN79	N/A	123,124
		APY06	N/A	70,927
		APV78	N/A	180,466
		APW69	N/A	173,389
				<u>4,359,086</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Environmental Regulation: Recreational Trails Program	20.219	T11032	N/A	\$ 94,225
Total Highway Planning and Construction Cluster				<u>4,453,311</u>
Passed through the Florida Department of Transportation: Metropolitan Transportation Planning	20.505	APO42	N/A	7,952
		AQR30	N/A	961,869
		AQF51	N/A	77,332
		AQ167	N/A	14,285
		AR550	N/A	410,737
				<u>1,472,175</u>
Highway Safety Cluster:				
Passed through the Florida Department of Transportation: State and Community Highway Safety	20.600	ARC59	N/A	195,189
Total Highway Safety Cluster				<u>195,189</u>
Passed through the Florida Department of Transportation: National Priority Safety Programs	20.616	ARC33	N/A	483,762
National Infrastructure Investments	20.933	DTMA1G11006	N/A	14,584,883
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u><u>\$ 21,189,320</u></u>
U. S. DEPARTMENT OF THE TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	<u><u>\$ 355,499</u></u>
NATIONAL ENDOWMENT FOR THE ARTS:				
Promotion of the Arts_Grants to Organizations and Individuals	45.024	13-4100-7037	N/A	<u><u>\$ 19,259</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
DEPARTMENT OF VETERAN AFFAIRS:				
US Veterans Affairs - 2041 Point in Time Grant	64.unknown	VA119-13-P-0074	N/A	\$ 2,998
Passed through United States Olympic Committee:				
VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034	N/A	N/A	9,124
TOTAL DEPARTMENT OF VETERAN AFFAIRS			N/A	\$ 12,122
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	A-00402410-0	N/A	\$ 315,419
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108-0	N/A	110,150
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				\$ 425,569
U.S. DEPARTMENT OF ENERGY:				
Passed through Florida Department of Economic Opportunity:				
Weatherization Assistance for Low-Income Persons	81.042	13WX-0G-11-23-04-018	N/A	\$ 714,158
U. S. DEPARTMENT OF EDUCATION:				
Passed through Florida Department of Education and Commissioner of Education:				
Rehabilitation Services_Service Projects	84.128	07-174VH017	N/A	\$ 14,598
U. S. ELECTION ASSISTANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State:				
Help America Vote Act Requirements Payments	90.401	2013-2014-0001-R	N/A	\$ 220,177

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Aging Cluster:				
Passed through Alliance on Aging, Inc.:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AA-1318	N/A	\$ 19,446
		AA-1318	N/A	212,382
		AA-1418	N/A	307,084
		AA-1418	N/A	1,539,830
Total Aging Cluster				<u>2,078,742</u>
Passed through National Association of Chronic Disease Directors:				
Chronic Diseases: Research, Control, and Prevention	93.068	0752014	N/A	5,258
Substance Abuse and Mental Health Services_Projects of Regional and National Significance				
	93.243	1H79TI025010-01	N/A	252,839
		1H79TI025428-01	N/A	198,223
				<u>451,062</u>
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Florida Department of Children and Families:				
Temporary Assistance for Needy Families	93.558	KPZ12	N/A	60,673
Passed through Florida Coalition Against Domestic Violence:				
Temporary Assistance for Needy Families	93.558	14-2222	N/A	444,801
		15-2222	N/A	108,940
Total Temporary Assistance for Needy Families (TANF) Cluster				<u>614,414</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,372,198
		CSL03	N/A	130,792
				<u>3,502,990</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	06LH-5K-11-23-04-018	N/A	\$ 20,594
		13-EA-OF-11-23-01-017	N/A	3,954,683
		14WX-0G-11-23-04-018	N/A	460,324
		14-EA-OF-11-23-01-017	N/A	7,464,771
				<u>11,900,372</u>
Community Services Block Grant (CSBG) Cluster:				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	13-SB-FZ-11-23-01-016	N/A	4,213
		14-SB-OD-11-23-01-016	N/A	2,494,469
Total Community Services Block Grant (CSBG) Cluster				<u>2,498,682</u>
Child Care and Development Fund (CCDF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care and Development Block Grant	93.575	C11-111	N/A	500
		C12-104	N/A	(2,954)
		C09-105	N/A	(6,000)
Total Child Care and Development Fund (CCDF) Cluster				<u>(8,454)</u>
Head Start Cluster:				
Head Start	93.600	04 CH0119/47	N/A	96,551
		04 CH0119/48	N/A	46,380,995
		04 CH0119/49	N/A	7,284,089
Total Head Start Cluster				<u>53,761,635</u>
Child Support Enforcement Demonstrations and Special Projects	93.601	CSDG1	N/A	2,115
Passed through Florida Department of State and Secretary of State:				
Voting Access for Individuals with Disabilities Grants to States	93.617	2013-2014-003	N/A	77,871

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Florida Coalition Against Domestic Violence:				
Family Violence Prevention and Services/Grants for Battered Women's Shelter's to State and Indian Tribes	93.671	14-2222	N/A	\$ 263,880
		15-2222	N/A	64,630
				<u>328,510</u>
Passed through Miami-Dade Country School Board:				
PPHF: Community Transformation Grants -Small Communities Program financed solely by Public Prevention and Health Funds	93.737	N/A	N/A	65,381
Passed through South Florida Behavioral Health Network, Inc.:				
Block Grants for Community Mental Health Services	93.958	ME225-4-42	175,220	175,220
Passed through South Florida Behavioral Health Network, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-4-28	N/A	1,983,676
		ME225-4-34	N/A	312,427
		ME225-5-28	N/A	486,455
		ME225-5-34	N/A	47,710
				<u>2,830,268</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 23,049,786	\$ 103,063,718

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
Retired and Senior Volunteer Program	94.002	13SRSFL006	N/A	\$ 60,727
		13SRSFL006	N/A	18,698
				<u>79,425</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	13GXSFL002	N/A	75,170
		13GXSFL002	N/A	190,549
				<u>265,719</u>
Senior Companion Program	94.016	13SXSFL002	N/A	232,572
		13SXSFL002	N/A	412,493
				<u>645,065</u>
Total Foster Grandparent/Senior Companion Cluster				<u>910,784</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>\$ 990,209</u>
EXECUTIVE OFFICE OT THE PRESIDENT:				
High Intensity Drug Trafficking Areas Program	95.001	G11MI0004A	N/A	\$ 5,850
		G13MI0004A	N/A	220,908
		G13MI0004A	N/A	117,776
TOTAL EXECUTIVE OFFICE OT THE PRESIDENT				<u>\$ 344,534</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through City of Miami:				
Non-Profit Security Program	97.008	04DS-15-11-23-02-199	N/A	\$ (59,864)

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through the United Way of America:				
Emergency Food and Shelter National Board Program Cluster:				
Emergency Food and Shelter National Board Program	97.024	1594-00	N/A	\$ 137,591
Total Emergency Food and Shelter National Board Program Cluster				137,591
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2003-CA-0099	N/A	3,757
		EMW-2008-CA-1491	N/A	29,558
		EMW-2013-CA-K00011-S01	N/A	800,790
		EMW-2012-CA-K00001-S01	N/A	229,528
				1,063,633
Passed through Florida Executive office of the Governor:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	97.036	05-PA-C%-11-23-01-746	N/A	4,042
		05-PA-E=-11-23-01-885	N/A	16,909
		01-RM-L5-11-23-01-036	N/A	(383,579)
		05-PA-G%-11-23-01-746	N/A	57,513
		00-RM-AA-11-23-01-098	N/A	(3,905)
		06-RT-&W-11-23-02-500	N/A	17,588
		06-KF-B&-11-23-00-505	N/A	(204,996)
		06-WL-&K-11-23-02-551	N/A	504,685
		09-PA-C2-11-23-13-579	N/A	196
				8,453
Hazard Mitigation Grant	97.039	08HM-3G-11-23-01-015	N/A	(975,007)
		08HM-3G-11-23-01-015	N/A	(10,135)
				(985,142)
Emergency Management Performance Grants	97.042	14-FG-1M-11-23-01-080	N/A	309,317
		15-FG-4D-11-23-01-080	N/A	66,678
				375,995

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Assistance to Firefighters Grant	97.044	EMW-2011-FO-06190	N/A	\$ 6,874
		EMW-2008-FP-02515	N/A	125
		EMW-2010-FO10062	N/A	14
		EMW-2012-FO-06754	N/A	1,269,937
		EMW-2012-FP-01157	N/A	435,520
		EMW-2013-CA-USR-0011	N/A	10,973
				<u>1,723,443</u>
Passed through Florida Executive office of the Governor:				
Pre Disaster Mitigation	97.047	12DM-8Z-11-23-01-401	\$ 1,226,388	1,226,388
Port Security Grant Program	97.056	EMW-2012-PU-00451-S01	N/A	239,644
		EMW-2012-PU-00266-S01	N/A	842,000
Passed through the Miami River Marine Group:				
		EMW-2011-PU-K00188-S01	N/A	746,362
		EMW-2011-PU-K00188-S01	N/A	30,189
				<u>1,858,195</u>
Homeland Security Cluster:				
Passed through City of Miami:				
Homeland Security Grant Program	97.067	07-DS-5S-11-23-02-379	N/A	(184,095)
		09DS-24-11-23-02-011	N/A	213,341
		10DS-48-11-23-02-195	N/A	(63,793)
		11DS-32-11-23-02-233	N/A	(8,554)
		12DS-A1-11-23-02-248	N/A	109,057
		12DS-22-11-23-02-236	N/A	1,534,103
		14DS-C5-11-23-02-212	N/A	1,038,819
		14DS-L2-11-23-02-413	N/A	475,121

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through Florida Executive Office of the Governor:				
Homeland Security Grant Program	97.067	12DS-20-11-23-01-455	N/A	\$ 38,000
		12DS-20-11-23-01-456	N/A	66,970
		12DS-25-11-23-02-0418	N/A	133,439
		13DS-97-11-23-01-395	N/A	105,500
		13DS-B8-11-23-23-461	N/A	9,708
		14DS-L5-11-23-01-252	N/A	108,855
		14DS-L5-11-23-01-325	N/A	13,096
		14DS-L5-11-23-23-242	N/A	13,685
		14DS-D8-11-23-23-264	N/A	44,262
		14DS-C8-11-23-23-265	N/A	43,672
Passed through Florida Department of Financial Services:				
Homeland Security Grant Program	97.067	12-DS-20-13-00-16-501	N/A	18,697
		13-DS-97-13-00-16-409	N/A	12,572
		13-DS-97-13-00-16-409	N/A	44,704
Total Homeland Security Cluster				<u>3,767,159</u>
2013 Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2013-FH-00688	N/A	<u>4,379,063</u>
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	<u>339,705</u>
FEMA CORE Project	N/A	HSFE40-12-P-0306	N/A	<u>(2,417)</u>
FEMA Core Management Performance Grant	N/A	HSFE40-13-P-0306	N/A	<u>127,458</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$ 1,226,388</u>	<u>\$ 13,959,660</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 45,486,742</u>	<u>\$ 175,622,672</u>

**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, 2014

<u>Federal/State Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Federal:		
U.S. Department of Housing and Urban Development:		
Low Rent Public Housing	14.850	\$ 34,326,319
Emergency Solutions Grant Program	14.231	1,011,572
Shelter Plus Care	14.238	115,530
HOME Investment Partnerships Program	14.239	679,264
Demolition and Revitalization of Severely Distressed Public Housing	14.866	102,959
Resident Opportunity and Supportive Services - Service Coordinators	14.870	238,499
Community Development Block Grants/Entitlement Grants	14.218	23,747,257
Housing Voucher Cluster:		
Section 8 Housing Choice Vouchers	14.871	\$ 143,391,443
Mainstream Vouchers	14.879	693,887
Total Housing Voucher Cluster		144,085,330
Public Housing Capital Fund	14.872	11,092,144
Project Based Cluster		
Section 8 Housing Assistance Payments Program	14.195	4,428,952
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	18,731,897
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	1,241,500
Total Project Based Cluster		24,402,349
Continuum of Care Program	14.267	5,955,702
Pass-through the State of Florida:		
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	920,037
Total Federal Expenditures		246,676,962
State:		
Florida Housing Finance Corporation		
State Housing Initiatives Partnerships Program	52.901	2,345,213
Total State Expenditures		2,345,213
Total Federal and State Expenditures		\$ 249,022,175