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

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OMB Cost Allocation Plan

Based on actual expenditures for the  
Fiscal Year ended September 30, 2017

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

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Based on actual expenditures for the  
Fiscal Year ended September 30, 2017

# Certificate of Cost Allocation Plan

## Miami-Dade County, Florida


Fiscal Year October 1, 2016 through September 30, 2017

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 2017 actual costs to establish cost allocations or billings for FY 2019 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental Unit:** MIAMI-DADE COUNTY, FLORIDA

**Signature:** 

**Name of Official:** EDWARD MARQUEZ

**Title:** CHIEF FINANCIAL OFFICER/FINANCE DIRECTOR

**Date of Execution:** Jun 8, 2022

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
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## Section A: Cost Allocation Methodology and Process

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**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for MIAMI-DADE COUNTY, FLORIDA. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2017.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

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

**A.1 Cost Allocation Methodology**

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

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

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

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

**A.1.1 First Step-Down**

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



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Cost Allocation Methodology and Process**

**Process**

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

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

**Results**

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

**A.1.2 Second Step-Down**

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

**Process**

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

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

**Results**

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

**A.1.3 Supplemental Comments**

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

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

**A.2 Cost Allocation Process**

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Cost Allocation Methodology and Process**

**A.2.1 Initiating the Process**

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

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

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

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

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

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

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

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

**A.2.4 Accommodating Exceptions and Adjustments**

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

**A.2.5 Developing the CAP**

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
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Cost Allocation Methodology and Process**

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

### **Summary Schedules**

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

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

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

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

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

**Schedule E – Summary of Allocation Basis:** Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

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

### **Detail Schedules**

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

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

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

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

- Expenditures from the financial reports — balances to Schedule C

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Cost Allocation Methodology and Process**

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

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

**Schedule \_3 – Costs to be Allocated by Activity:** Schedule \_3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule \_2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule \_2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

**Schedule \_4 – Detail Activity Allocations:** Schedule \_4 represents the allocation results by activity. Each activity defined on Schedule \_3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule \_4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule \_3
- Results of the second step-down — balances to functional total of second additions on Schedule \_3

The totals allocated from both step-downs balance to the functional grand total from Schedule \_3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

**Schedule \_5 – Allocation Summary for each Central Service Department:** Schedule \_5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
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Cost Allocation Methodology and Process**

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

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

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

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

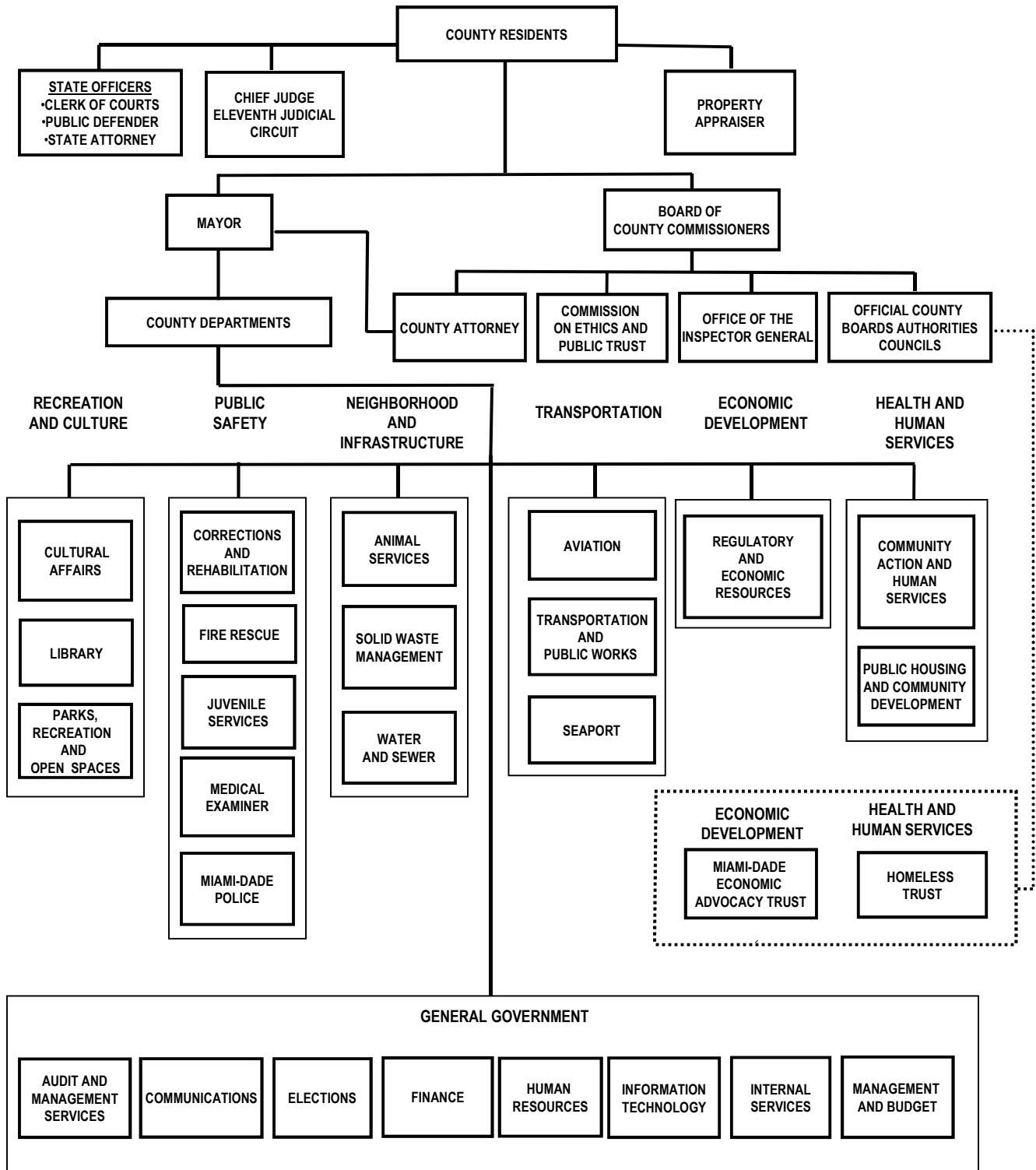
## Section B: Organizational Chart

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# MIAMI-DADE COUNTY

## TABLE OF ORGANIZATION

by STRATEGIC AREA  
2018-19



## Section C: Cost Allocation Plan

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**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>AD - ANIMAL SERVICES</b>	<b>AV - AVIATION</b>	<b>BU - GRANTS COORD</b>	<b>CL - CLERK OF COURT</b>	<b>CO - COMMUNITY ACTION &amp; HUMAN SERVICES</b>
DEPRECIATION	694,256	0	0	1,839,928	1,065,126
AT - COUNTY ATTORNEY	122,329	1,520,375	0	5,825	66,019
AU - AUDIT & MGMT	0	398,385	0	104	27,405
BU - MGMT & BUDGET	87,547	111,543	2,242,942	65,258	216,504
CC - COUNTY COMMISSION	8,355	74,262	0	140,432	33,016
CT - COMMUNICATIONS	621,031	78,431	0	55,804	95,958
ET - INFORMATION TECH	231,915	0	0	1,461,531	904,266
FN - FINANCE	135,709	269,694	0	295,412	484,767
GG - GENERAL GOVT	35,117	30,883	0	9,769,483	1,034,986
HR - HUMAN RESOURCES	87,491	494,421	0	400,960	235,478
ID - INTERNAL SERVICES	3,009	0	0	471	25,200
IG - INSPECTOR GENERAL	17,451	0	0	2,730	146,139
MA - MAYOR	35,750	203,523	0	0	139,393
LEAVE PAYMENTS	171,198	1,528,446	0	1,070,705	415,255
Allocated Costs for Fiscal 2017	2,251,159	4,709,962	2,242,942	15,108,643	4,889,510

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>CR - CORRECTIONS &amp; REHABILITATION</b>	<b>CU - CULTURAL AFFAIRS</b>	<b>EC - ETHICS AND PUBLIC TRUST</b>	<b>EL - ELECTIONS</b>	<b>FR - FIRE</b>
DEPRECIATION	3,462,275	7,918,982	0	1,304,635	15,225,583
AT - COUNTY ATTORNEY	568,927	40,776	56,310	137,863	343,686
AU - AUDIT & MGMT	22,691	0	0	77,242	0
BU - MGMT & BUDGET	190,827	22,547	13,283	92,049	180,596
CC - COUNTY COMMISSION	114,775	9,206	623	3,445	111,458
CT - COMMUNICATIONS	64,737	65,169	53,878	115,896	139,088
ET - INFORMATION TECH	4,087,933	46,097	17,292	95,614	1,310,403
FN - FINANCE	320,831	72,146	6,318	52,400	454,004
GG - GENERAL GOVT	985,416	368,153	3,162	2,409,434	465,728
HR - HUMAN RESOURCES	1,201,570	26,695	4,176	32,932	1,087,448
ID - INTERNAL SERVICES	7,072	13,380	2	4,590	15,034
IG - INSPECTOR GENERAL	41,012	77,596	12	26,618	87,185
MA - MAYOR	471,019	15,052	0	14,739	427,900
LEAVE PAYMENTS	3,303,865	87,595	24,765	118,918	4,112,839
Allocated Costs for Fiscal 2017	14,842,953	8,763,394	179,821	4,486,375	23,960,952

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule A - Allocated Costs By Department**

Central Service Departments	HD - PUBLIC HOUSING & COMMUNITY	HT - HOMELESS TRUST	HU - HURRICANE RECOVERY	ID - INTERNAL SERVICES (GRANTEE)	JA - JUDICIAL ADMINISTRATION
DEPRECIATION	190,940	200,724	0	0	6,122,254
AT - COUNTY ATTORNEY	421,356	79,611	0	0	0
AU - AUDIT & MGMT	71,751	0	0	0	0
BU - MGMT & BUDGET	78,952	98,710	0	0	16,519
CC - COUNTY COMMISSION	27,855	2,847	0	0	10,041
CT - COMMUNICATIONS	83,470	66,394	0	0	53,774
ET - INFORMATION TECH	161,820	8,643	0	0	0
FN - FINANCE	106,404	35,726	347	0	368
GG - GENERAL GOVT	29,899	5,007	14	0	20,578,247
HR - HUMAN RESOURCES	126,501	5,937	0	0	36,737
ID - INTERNAL SERVICES	91	16,390	0	14,706,977	0
IG - INSPECTOR GENERAL	528	95,046	0	0	0
MA - MAYOR	52,841	0	0	0	0
LEAVE PAYMENTS	379,143	26,024	0	0	0
Allocated Costs for Fiscal 2017	1,731,548	641,060	361	14,706,977	26,817,941

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule A - Allocated Costs By Department**

Central Service Departments	JU - JUVENILE SERVICES	LB - LIBRARIES	ME - MEDICAL EXAMINER	MM - ECONOMIC ADVOCACY TRUST	MP - METROPOLITAN PLANNING
DEPRECIATION	127,509	5,068,769	750,519	26,288	30,824
AT - COUNTY ATTORNEY	1,942	5,825	40,776	13,592	83,495
AU - AUDIT & MGMT	0	0	16,578	0	0
BU - MGMT & BUDGET	3,460	95,695	63,140	744	13,357
CC - COUNTY COMMISSION	6,033	23,016	3,442	733	696
CT - COMMUNICATIONS	69,823	62,226	56,391	68,726	66,611
ET - INFORMATION TECH	126,557	255,454	83,408	20,343	9,123
FN - FINANCE	42,175	210,862	42,814	13,585	24,699
GG - GENERAL GOVT	627,537	43,089	2,085,016	136,606	4,655
HR - HUMAN RESOURCES	34,425	210,652	26,173	6,747	2,547
ID - INTERNAL SERVICES	729	1,911	496	21	953
IG - INSPECTOR GENERAL	4,227	11,082	2,876	122	5,529
MA - MAYOR	14,582	83,416	12,857	0	2,979
LEAVE PAYMENTS	103,837	394,226	120,331	22,936	34,948
Allocated Costs for Fiscal 2017	1,162,836	6,466,223	3,304,818	310,443	280,416

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>MT - TRANSP &amp; PW</b>	<b>OC - ADMIN OFF OF THE COURTS</b>	<b>PA - PROPERTY APPRAISER</b>	<b>PD - POLICE</b>	<b>PE - REGULATORY &amp; ECONOMIC RESOURCES</b>
DEPRECIATION	3,450,221	116,115	593,196	11,022,416	1,613,317
AT - COUNTY ATTORNEY	968,924	0	330,094	1,429,114	1,508,725
AU - AUDIT & MGMT	264,571	6,787	15,853	0	149,770
BU - MGMT & BUDGET	230,897	28,463	27,607	273,720	201,957
CC - COUNTY COMMISSION	584,374	0	18,232	196,766	119,932
CT - COMMUNICATIONS	1,945,351	0	227,935	148,471	149,911
ET - INFORMATION TECH	1,959,602	0	408,903	6,772,851	443,203
FN - FINANCE	986,971	85,129	51,907	504,529	712,183
GG - GENERAL GOVT	3,597,826	17,189	2,051,063	4,104,571	1,026,614
HR - HUMAN RESOURCES	1,607,812	0	148,498	1,996,022	331,382
ID - INTERNAL SERVICES	147,906	220	1,247	15,636	2,805
IG - INSPECTOR GENERAL	857,717	1,275	7,235	90,674	16,270
MA - MAYOR	639,890	0	0	780,382	144,724
LEAVE PAYMENTS	3,951,293	236,526	477,870	5,599,104	1,213,145
<b>Allocated Costs for Fiscal 2017</b>	<b>21,193,355</b>	<b>491,704</b>	<b>4,359,639</b>	<b>32,934,257</b>	<b>7,633,938</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule A - Allocated Costs By Department**

Central Service Departments	PR - PARKS, REC & OPEN SPACES	PU - PUBLIC DEFENDER	SP - SEAPORT	IT - OFFICE OF THE CITT	VZ - VIZCAYA
DEPRECIATION	6,963,869	353,299	0	26,727	0
AT - COUNTY ATTORNEY	192,231	0	271,842	33,009	0
AU - AUDIT & MGMT	323,940	0	101,746	415,999	0
BU - MGMT & BUDGET	313,462	0	77,873	38,249	18,157
CC - COUNTY COMMISSION	150,761	0	22,503	1,168	2,309
CT - COMMUNICATIONS	334,442	0	94,642	74,484	106,217
ET - INFORMATION TECH	2,344,581	0	188,710	3,841	30,251
FN - FINANCE	2,678,720	4,774	165,089	9,418	63,183
GG - GENERAL GOVT	361,066	2,354,187	8,845	1,995	12,428
HR - HUMAN RESOURCES	901,035	0	144,580	1,073	21,186
ID - INTERNAL SERVICES	23,015	3	31,673	3,937	1,067
IG - INSPECTOR GENERAL	133,472	20	183,679	22,831	6,189
MA - MAYOR	361,418	0	61,621	0	9,878
LEAVE PAYMENTS	925,952	0	378,511	15,664	76,866
Allocated Costs for Fiscal 2017	16,007,965	2,712,283	1,731,316	648,393	347,732

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>PUBLIC HEALTH TRUST</b>	<b>ALL OTHER*</b>	<b>Total Allocated</b>	<b>Direct Billed</b>	<b>Unallocated</b>
DEPRECIATION	0	28,597,195	96,764,966	0	0
AT - COUNTY ATTORNEY	2,550,269	1,416,299	12,209,215	0	0
AU - AUDIT & MGMT	0	521,320	2,414,140	0	0
BU - MGMT & BUDGET	112	812,515	5,616,685	0	0
CC - COUNTY COMMISSION	110	640,138	2,306,528	0	19,211,802
CT - COMMUNICATIONS	53,774	1,333,720	6,286,354	0	497,128
ET - INFORMATION TECH	1,441	1,711,074	22,684,858	0	(1,821,572)
FN - FINANCE	0	3,881,709	11,711,872	0	21,742,721
GG - GENERAL GOVT	1,572	5,754,071	57,903,859	0	757,278,482
HR - HUMAN RESOURCES	402	1,363,800	10,536,681	0	0
ID - INTERNAL SERVICES	0	28,365	15,052,199	0	9,660,632
IG - INSPECTOR GENERAL	0	164,501	2,002,017	0	0
MA - MAYOR	0	556,787	4,028,751	0	1,631,477
LEAVE PAYMENTS	0	3,757,304	28,547,266	0	0
<b>Allocated Costs for Fiscal 2017</b>	<b>2,607,679</b>	<b>50,538,798</b>	<b>278,065,393</b>	<b>0</b>	<b>808,200,669</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>	<b>Total Expenditures</b>
DEPRECIATION	(120,542,429)	0	
AT - COUNTY ATTORNEY	0	106,794	
AU - AUDIT & MGMT	2,162,000	1,589	
BU - MGMT & BUDGET	22,551,908	10,342,147	
CC - COUNTY COMMISSION	(4,718)	273,402	
CT - COMMUNICATIONS	10,260,723	87,423	
ET - INFORMATION TECH	170,540,703	33,984,067	
FN - FINANCE	8,218,345	8,802,830	
GG - GENERAL GOVT	0	0	
HR - HUMAN RESOURCES	154,454	3,608	
ID - INTERNAL SERVICES	238,456,236	51,904,185	
IG - INSPECTOR GENERAL	4,326,464	82,634	
MA - MAYOR	0	139,348	
LEAVE PAYMENTS	0	0	
Allocated Costs for Fiscal 2017	336,123,686	105,728,027	1,528,117,775



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
DEPRECIATION	0		120,542,429		0	
AT - COUNTY ATTORNEY	17,380,245	(106,794)	0		0	
AU - AUDIT & MGMT	4,442,048	(1,589)	(2,162,000)		0	
BU - MGMT & BUDGET	35,788,730	(10,342,147)	(22,551,908)		0	
CC - COUNTY COMMISSION	18,719,061	(273,402)	4,718	(19,211,802)	0	
CT - COMMUNICATIONS	17,103,456	(87,423)	(10,260,723)	(497,128)	0	
ET - INFORMATION TECH	215,337,934	(33,984,067)	(170,540,703)	1,821,572	0	
FN - FINANCE	49,472,755	(8,802,830)	(8,218,345)	(21,742,721)	0	
GG - GENERAL GOVT	823,695,632		0	(757,278,482)	0	
HR - HUMAN RESOURCES	9,192,429	(3,608)	(154,454)		0	
ID - INTERNAL SERVICES	299,088,965	(51,904,185)	(238,456,236)	(9,660,632)	0	
IG - INSPECTOR GENERAL	5,673,283	(82,634)	(4,326,464)		0	
MA - MAYOR	4,575,695	(139,348)	0	(1,631,477)	0	
LEAVE PAYMENTS	27,647,542		0		0	
AD - ANIMAL SERVICES						2,251,159
AV - AVIATION						4,709,962
BU - GRANTS COORD						2,242,942
CL - CLERK OF COURT						15,108,643
CO - COMMUNITY ACTION & HUMAN SERVICES						4,889,510
CR - CORRECTIONS & REHABILITATION						14,842,953
CU - CULTURAL AFFAIRS						8,763,394
EC - ETHICS AND PUBLIC TRUST						179,821
EL - ELECTIONS						4,486,375
FR - FIRE						23,960,952
HD - PUBLIC HOUSING & COMMUNITY DEVELOP						1,731,548
HT - HOMELESS TRUST						641,060
HU - HURRICANE RECOVERY						361
ID - INTERNAL SERVICES (GRANTEE)						14,706,977
JA - JUDICIAL ADMINISTRATION						26,817,941
JU - JUVENILE SERVICES						1,162,836
LB - LIBRARIES						6,466,223
ME - MEDICAL EXAMINER						3,304,818
MM - ECONOMIC ADVOCACY TRUST						310,443
MP - METROPOLITAN PLANNING ORGANIZATION						280,416
MT - TRANSP & PW						21,193,355
OC - ADMIN OFF OF THE COURTS						491,704
PA - PROPERTY APPRAISER						4,359,639
PD - POLICE						32,934,257
PE - REGULATORY & ECONOMIC RESOURCES						7,633,938
PR - PARKS, REC & OPEN SPACES						16,007,965
PU - PUBLIC DEFENDER						2,712,283
SP - SEAPORT						1,731,316
TT - OFFICE OF THE CITT						648,393
VZ - VIZCAYA						347,732
PUBLIC HEALTH TRUST						2,607,679
ALL OTHER*						50,538,798
<b>Totals</b>	<b>1,528,117,775</b>	<b>(105,728,027)</b>	<b>(336,123,686)</b>	<b>(808,200,669)</b>	<b>0</b>	<b>278,065,393</b>

Deviation: 0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>DEPRECIATION</b>		
1.4.1 EQUIPMENT DEPRECIATION	EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT	FY17 DEPRECIATION DETAIL REPORT - FINANCE
1.4.2 STEPHEN P. CLARK CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.3 GALLOWAY ROAD COMPLEX	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.4 COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.5 DADE COUNTY COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.6 CHILDREN'S COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.7 SOUTH DADE GOVT CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.8 NORTH DADE JUSTICE CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.9 OVERTOWN TRANSIT VILLAGE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.10 E.R. GRAHAM BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.11 METRO ANNEX	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.12 CENTRAL FACILITIES (CSF)	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.13 CALEB CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.14 CO-OP EXTENSION	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.15 PUBLIC DEFENDERS BUILDING	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.16 WEST LOT	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.17 RADIO SHOP	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.18 CULTURAL ARTS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.19 MEDICAL EXAMINERS BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.20 RECORDS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
1.4.21 ISD FACILITIES	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
1.4.22 OTHER BUILDINGS	BUILDING DEPRECIATION EXPENSE BY DEPARTMENT	FY17 DEPRECIATION DETAIL REPORT - FINANCE
<b>AT - COUNTY ATTORNEY</b>		
2.4.1 COUNTY ATTORNEY	PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT	FY17 ATTORNEY TIME - ATTORNEY'S OFFICE
2.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>AU - AUDIT &amp; MGMT</b>		
3.4.1 AUDIT SERVICES	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY17 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES
3.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>BU - MGMT &amp; BUDGET</b>		
4.4.1 MANAGEMENT & BUDGET	STAFF EFFORT DISTRIBUTION BY DEPARTMENT	FY17 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET
4.4.2 GRANTS COORDINATION	DIRECT ALLOCATION TO GRANTS COORDINATION	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
4.4.3 MGMT PLANNING & STRATEGY	NUMBER OF EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
4.4.4 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>CC - COUNTY COMMISSION</b>		
5.4.1 AUDITOR	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY17 AUDIT HOURS - COMMISSION AUDITOR
5.4.2 DEBT COLLECTION AUDIT	NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT	FY17 TRANSACTION COUNT - FINANCE
5.4.3 INTERGOVT AFFAIRS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
5.4.4 AGENDA COORDINATION	NUMBER OF AGENDA ITEMS BY DEPARTMENT	FY17 AGENDA ITEMS - AGENDA COORDINATION
5.4.5 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>CT - COMMUNICATIONS</b>		
6.4.1 CALL CENTER OPERATIONS	311 OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.2 TELEVISION	TOTAL MDTV OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.3 ONLINE SERVICES	TOTAL ON-LINE SERVICES OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.4 GRAPHIC DES & TRANSL SVCS	TOTAL GRAPHIC & TRANSLATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.5 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>ET - INFORMATION TECH</b>		
7.4.1 INFO TECH	NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.2 CORRECTIONS/POLICE & CJIS	NUMBER OF CORRECTIONS/POLICE & CJIS EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
7.4.4 INDIRECT COSTS	NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
<b>FN - FINANCE</b>		
8.4.1 FINANCE	NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT	FY17 TRANSACTION COUNT - FINANCE
8.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>GG - GENERAL GOVT</b>		
9.4.1 INSURANCE	REGULAR SALARIES BY GENERAL FUND DEPARTMENT	FY17 EXPENDITURE REPORT - FINANCE
9.4.2 EXTERNAL ANNUAL AUDIT	NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT	FY17 TRANSACTION COUNT - FINANCE
9.4.3 TRAINING	NUMBER OF EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.4 EMPLOYEE PHYSICAL EXAMS	NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.5 PROPERTY INSURANCE	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
9.4.6 SOFTWARE MAINTENANCE	NUMBER OF EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.7 PRINTING	TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT	FY17 ADOPTED BUDGET - MANAGEMENT AND BUDGET
9.4.8 MEMBERSHIPS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.9 EMPLOYEE AWARDS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.10 GENERAL FUND BLDG RENTAL	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY17 ISD RENT ROLL - INTERNAL SERVICES
9.4.11 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>HR - HUMAN RESOURCES</b>		
10.4.1 HUMAN RESOURCES	NUMBER OF EMPLOYEES BY DEPARTMENT	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
10.4.2 EMPLOYEE & LABOR RELATION	NUMBER OF UNION EMPLOYEES BY DEPARTMENT	FY17 UNION EMPLOYEE COUNT - HUMAN RESOURCES
10.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>ID - INTERNAL SERVICES</b>		
11.4.1 FLEET MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.2 MATERIALS MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.4 FACILITIES & UTILITIES MG	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.5 PROCUREMENT MGMT	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.6 SMALL BUSINESS DEVELOP	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.7 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>IG - INSPECTOR GENERAL</b>		
12.4.1 INSPECTOR GENERAL	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
12.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
<b>MA - MAYOR</b>		
13.4.1 COUNTY ADMIN	NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR	FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES
<b>LEAVE PAYMENTS</b>		
14.4.1 LEAVE PAYMENTS	EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT	FY17 EXPENDITURES - FINANCE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule F - Indirect Cost Rate Proposal**

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	2,251,159	0	0	2,251,159	10,053,468	22.3900%
AV - AVIATION	4,709,962	0	0	4,709,962	92,076,601	5.1200%
BU - GRANTS COORD	2,242,942	0	0	2,242,942	2,793,446	80.2900%
CL - CLERK OF COURT	15,108,643	0	0	15,108,643	61,144,432	24.7100%
CO - COMMUNITY ACTION & HUMAN SERVICES	4,889,510	0	0	4,889,510	25,344,647	19.2900%
CR - CORRECTIONS & REHABILITATION	14,842,953	0	0	14,842,953	211,178,298	7.0300%
CU - CULTURAL AFFAIRS	8,763,394	0	0	8,763,394	5,545,155	158.0400%
EC - ETHICS AND PUBLIC TRUST	179,821	0	0	179,821	1,519,555	11.8300%
EL - ELECTIONS	4,486,375	0	0	4,486,375	7,109,692	63.1000%
FR - FIRE	23,960,952	0	0	23,960,952	261,462,817	9.1600%
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	1,731,548	0	0	1,731,548	22,184,697	7.8100%
HT - HOMELESS TRUST	641,060	0	0	641,060	1,416,392	45.2600%
ID - INTERNAL SERVICES (GRANTEE)	14,706,977	0	0	14,706,977	46,860,133	31.3800%
JU - JUVENILE SERVICES	1,162,836	0	0	1,162,836	6,285,807	18.5000%
LB - LIBRARIES	6,466,223	0	0	6,466,223	23,036,809	28.0700%
ME - MEDICAL EXAMINER	3,304,818	0	0	3,304,818	6,710,320	49.2500%
MM - ECONOMIC ADVOCACY TRUST	310,443	0	0	310,443	1,273,992	24.3700%
MP - METROPOLITAN PLANNING ORGANIZATION	280,416	0	0	280,416	2,043,900	13.7200%
MT - TRANSP & PW	21,193,355	0	0	21,193,355	270,989,394	7.8200%
OC - ADMIN OFF OF THE COURTS	491,704	0	0	491,704	12,783,862	3.8500%
PA - PROPERTY APPRAISER	4,359,639	0	0	4,359,639	27,183,118	16.0400%
PD - POLICE	32,934,257	0	0	32,934,257	379,415,953	8.6800%
PE - REGULATORY & ECONOMIC RESOURCES	7,633,938	0	0	7,633,938	68,627,168	11.1200%
PR - PARKS, REC & OPEN SPACES	16,007,965	0	0	16,007,965	63,112,536	25.3600%
SP - SEAPORT	1,731,316	0	0	1,731,316	22,005,044	7.8700%
TT - OFFICE OF THE CITT	648,393	0	0	648,393	885,004	73.2600%
VZ - VIZCAYA	347,732	0	0	347,732	3,974,381	8.7500%
ALL OTHER*	31,312,896	0	0	31,312,896	240,188,451	13.0400%
Composite Rate	226,701,226	0	0	226,701,226	1,877,205,072	12.0765%

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department DEPRECIATION**

Miami-Dade County maintains a fixed asset inventory of all equipment purchased and assigned to each department. Further, in accordance with GASB 34, the County computes the depreciation expense for all county-owned capitalized equipment. The calculated Equipment Depreciation expense has been allocated to the departments to which the equipment is assigned. The costs shown represent the fiscal year depreciated cost as of September 30, 2017.

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
DEPRECIATION EXPENSE	120,542,429			
Total Departmental Cost Adjustments:	120,542,429			120,542,429
Total To Be Allocated:	120,542,429			120,542,429

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department DEPRECIATION**

	Total	G&A	EQUIPMENT DEPRECIATION	STEPHEN P. CLARK CENTER	GALLOWAY ROAD COMPLEX
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	120,542,429	0	55,264,235	3,185,379	576,227
Functional Cost	120,542,429	0	55,264,235	3,185,379	576,227
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	120,542,429	0	55,264,235	3,185,379	576,227
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For DEPRECIATION</b>					
Schedule .3 Total	120,542,429	0	55,264,235	3,185,379	576,227



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department DEPRECIATION**

	COURTHOUSE	DADE COUNTY COURTHOUSE	CHILDREN'S COURTHOUSE	SOUTH DADE GOVT CENTER	NORTH DADE JUSTICE CENTER
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	1,223,620	470,538	2,624,816	740,729	58,186
Functional Cost	1,223,620	470,538	2,624,816	740,729	58,186
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,223,620	470,538	2,624,816	740,729	58,186
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For DEPRECIATION</b>					
Schedule .3 Total	1,223,620	470,538	2,624,816	740,729	58,186

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department DEPRECIATION**

	OVERTOWN TRANSIT VILLAGE	E.R. GRAHAM BLDG	METRO ANNEX	CENTRAL FACILITIES (CSF)	CALEB CENTER
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	2,776,060	364,927	41,249	986,830	283,978
Functional Cost	2,776,060	364,927	41,249	986,830	283,978
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,776,060	364,927	41,249	986,830	283,978
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For DEPRECIATION</b>					
Schedule .3 Total	2,776,060	364,927	41,249	986,830	283,978

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department DEPRECIATION**

	CO-OP EXTENSION	PUBLIC DEFENDERS BUILDING	WEST LOT	RADIO SHOP	CULTURAL ARTS CENTER
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	14,137	106,305	495,378	95,122	1,549,199
Functional Cost	14,137	106,305	495,378	95,122	1,549,199
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	14,137	106,305	495,378	95,122	1,549,199
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For DEPRECIATION</b>					
Schedule .3 Total	14,137	106,305	495,378	95,122	1,549,199

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department DEPRECIATION**

	MEDICAL EXAMINERS BLDG	RECORDS CENTER	ISD FACILITIES	OTHER BUILDINGS
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
DEPRECIATION EXPENSE	387,907	40,796	771,880	48,484,931
Functional Cost	387,907	40,796	771,880	48,484,931
<b>Allocation Step 1</b>				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	387,907	40,796	771,880	48,484,931
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For DEPRECIATION</b>				
Schedule .3 Total	387,907	40,796	771,880	48,484,931

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	306,605.07	0.554798	306,605		306,605		306,605
AT - COUNTY ATTORNEY	12,451.02	0.022530	12,451		12,451		12,451
BU - MGMT & BUDGET	2,236,435.32	4.046804	2,236,435		2,236,435		2,236,435
CC - COUNTY COMMISSION	17,303.12	0.031310	17,303		17,303		17,303
CL - CLERK OF COURT	208,288.14	0.376895	208,288		208,288		208,288
CO - COMMUNITY ACTION & HUMAN SERVICES	94,644.42	0.171258	94,644		94,644		94,644
CR - CORRECTIONS & REHABILITATION	722,743.98	1.307797	722,744		722,744		722,744
CT - COMMUNICATIONS	4,902.60	0.008871	4,902		4,902		4,902
CU - CULTURAL AFFAIRS	249,845.94	0.452093	249,846		249,846		249,846
EL - ELECTIONS	1,141,652.96	2.065808	1,141,653		1,141,653		1,141,653
ET - INFORMATION TECH	8,558,739.95	15.486942	8,558,740		8,558,740		8,558,740
FN - FINANCE	1,816,075.38	3.286168	1,816,076		1,816,076		1,816,076
FR - FIRE	13,483,096.35	24.397507	13,483,096		13,483,096		13,483,096
GG - GENERAL GOVT	241,673.10	0.437305	241,673		241,673		241,673
HR - HUMAN RESOURCES	55,714.28	0.100814	55,714		55,714		55,714
HT - HOMELESS TRUST	52,720.68	0.095397	52,720		52,720		52,720
ID - INTERNAL SERVICES	4,297,008.52	7.775388	4,297,009		4,297,009		4,297,009
IG - INSPECTOR GENERAL	8,111.82	0.014678	8,112		8,112		8,112
JA - JUDICIAL ADMINISTRATION	1,009,207.88	1.826150	1,009,208		1,009,208		1,009,208
JU - JUVENILE SERVICES	4,242.36	0.007677	4,243		4,243		4,243
LB - LIBRARIES	2,983,003.11	5.397710	2,983,003		2,983,003		2,983,003
ME - MEDICAL EXAMINER	362,611.64	0.656142	362,612		362,612		362,612
MT - TRANSP & PW	2,146,979.71	3.884935	2,146,980		2,146,980		2,146,980
OC - ADMIN OFF OF THE COURTS	116,114.86	0.210109	116,115		116,115		116,115
PA - PROPERTY APPRAISER	97,947.78	0.177235	97,948		97,948		97,948
PD - POLICE	9,859,722.06	17.841054	9,859,722		9,859,722		9,859,722
PE - REGULATORY & ECONOMIC RESOURCES	475,190.42	0.859852	475,191		475,191		475,191
PR - PARKS, REC & OPEN SPACES	1,300,805.60	2.353793	1,300,806		1,300,806		1,300,806
PU - PUBLIC DEFENDER	13,091.04	0.023688	13,091		13,091		13,091
ALL OTHER*	3,387,305.89	6.129292	3,387,306		3,387,306		3,387,306
Schedule .4 Total for EQUIPMENT DEPRECIATION	55,264,235.00	100.000000	55,264,235		55,264,235	0	55,264,235

Allocation Basis: EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT  
Allocation Source: FY17 DEPRECIATION DETAIL REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - STEPHEN P. CLARK CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AT - COUNTY ATTORNEY	37,058.00	6.222410	198,207		198,207		198,207
BU - MGMT & BUDGET	18,372.00	3.084843	98,264		98,264		98,264
CC - COUNTY COMMISSION	44,773.00	7.517836	239,472		239,472		239,472
CL - CLERK OF COURT	26,178.00	4.395549	140,015		140,015		140,015
CT - COMMUNICATIONS	18,407.00	3.090720	98,451		98,451		98,451
CU - CULTURAL AFFAIRS	10,887.00	1.828037	58,230		58,230		58,230
EL - ELECTIONS	560.00	0.094030	2,995		2,995		2,995
ET - INFORMATION TECH	11,339.00	1.903932	60,647		60,647		60,647
FN - FINANCE	26,761.00	4.493441	143,133		143,133		143,133
HR - HUMAN RESOURCES	33,838.00	5.681740	180,985		180,985		180,985
HT - HOMELESS TRUST	3,363.00	0.564681	17,987		17,987		17,987
ID - INTERNAL SERVICES	97,193.00	16.319681	519,844		519,844		519,844
MA - MAYOR	21,985.00	3.691502	117,588		117,588		117,588
MM - ECONOMIC ADVOCACY TRUST	4,915.00	0.825278	26,288		26,288		26,288
MP - METROPOLITAN PLANNING ORGANIZATION	5,763.00	0.967666	30,824		30,824		30,824
MT - TRANSP & PW	77,853.00	13.072300	416,402		416,402		416,402
PA - PROPERTY APPRAISER	63,816.00	10.715347	341,324		341,324		341,324
PE - REGULATORY & ECONOMIC RESOURCES	37,721.00	6.333735	201,753		201,753		201,753
TT - OFFICE OF THE CITT	4,997.00	0.839046	26,727		26,727		26,727
ALL OTHER*	49,778.00	8.358226	266,241		266,241		266,241
Schedule .4 Total for STEPHEN P. CLARK CENTER	595,557.00	100.000000	3,185,379		3,185,379	0	3,185,379

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - GALLOWAY ROAD COMPLEX

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ET - INFORMATION TECH	92,895.00	82.741759	476,780		476,780		476,780
FR - FIRE	7,223.00	6.433540	37,072		37,072		37,072
PD - POLICE	12,153.00	10.824701	62,375		62,375		62,375
Schedule .4 Total for GALLOWAY ROAD COMPLEX	112,271.00	100.000000	576,227		576,227	0	576,227

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	49,635.00	19.071020	233,357		233,357		233,357
CR - CORRECTIONS & REHABILITATION	1,356.00	0.521009	6,375		6,375		6,375
ID - INTERNAL SERVICES	787.00	0.302385	3,700		3,700		3,700
JA - JUDICIAL ADMINISTRATION	183,920.00	70.666709	864,692		864,692		864,692
PD - POLICE	805.00	0.309301	3,785		3,785		3,785
PU - PUBLIC DEFENDER	6,086.00	2.338395	28,613		28,613		28,613
ALL OTHER*	17,675.00	6.791181	83,098		83,098		83,098
Schedule .4 Total for COURTHOUSE	260,264.00	100.000000	1,223,620		1,223,620	0	1,223,620

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - DADE COUNTY COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	57,447.00	24.169791	113,728		113,728		113,728
JA - JUDICIAL ADMINISTRATION	180,234.00	75.830209	356,810		356,810		356,810
Schedule .4 Total for DADE COUNTY COURTHOUSE	237,681.00	100.000000	470,538		470,538	0	470,538

Allocation Basis:    TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source:    FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CHILDREN'S COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	22,515.00	7.353734	193,022		193,022		193,022
CR - CORRECTIONS & REHABILITATION	7,355.00	2.402252	63,055		63,055		63,055
JA - JUDICIAL ADMINISTRATION	186,803.00	61.012636	1,601,469		1,601,469		1,601,469
PD - POLICE	1,415.00	0.462160	12,131		12,131		12,131
PU - PUBLIC DEFENDER	23,946.00	7.821120	205,290		205,290		205,290
ALL OTHER*	64,137.00	20.948098	549,849		549,849		549,849
Schedule .4 Total for CHILDREN'S COURTHOUSE	306,171.00	100.000000	2,624,816		2,624,816	0	2,624,816

Allocation Basis:    TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source:    FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - SOUTH DADE GOVT CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	6,017.00	9.106594	67,455		67,455		67,455
CL - CLERK OF COURT	13,907.00	21.047932	155,908		155,908		155,908
CO - COMMUNITY ACTION & HUMAN SERVICES	492.00	0.744631	5,516		5,516		5,516
ET - INFORMATION TECH	735.00	1.112406	8,240		8,240		8,240
FR - FIRE	2,262.00	3.423486	25,359		25,359		25,359
ID - INTERNAL SERVICES	2,102.00	3.181330	23,565		23,565		23,565
JA - JUDICIAL ADMINISTRATION	16,406.00	24.830111	183,924		183,924		183,924
JU - JUVENILE SERVICES	3,386.00	5.124635	37,960		37,960		37,960
PA - PROPERTY APPRAISER	13,730.00	20.780046	153,924		153,924		153,924
PD - POLICE	443.00	0.670471	4,966		4,966		4,966
PE - REGULATORY & ECONOMIC RESOURCES	1,706.00	2.581993	19,126		19,126		19,126
ALL OTHER*	4,887.00	7.396365	54,787		54,787		54,787
Schedule .4 Total for SOUTH DADE GOVT CENTER	66,073.00	100.000000	740,729		740,729	0	740,729

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - NORTH DADE JUSTICE CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	13,290.00	32.235374	18,756		18,756		18,756
JA - JUDICIAL ADMINISTRATION	27,045.00	65.598623	38,169		38,169		38,169
PD - POLICE	286.00	0.693703	404		404		404
ALL OTHER*	607.00	1.472300	857		857		857
Schedule .4 Total for NORTH DADE JUSTICE CENTER	41,228.00	100.000000	58,186		58,186	0	58,186

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - OVERTOWN TRANSIT VILLAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AU - AUDIT & MGMT	10,932.00	1.659670	46,073		46,073		46,073
CL - CLERK OF COURT	43,962.00	6.674207	185,280		185,280		185,280
CO - COMMUNITY ACTION & HUMAN SERVICES	55,090.00	8.363634	232,180		232,180		232,180
CR - CORRECTIONS & REHABILITATION	1,912.00	0.290275	8,058		8,058		8,058
ET - INFORMATION TECH	2,019.00	0.306520	8,509		8,509		8,509
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	45,305.00	6.878098	190,940		190,940		190,940
HR - HUMAN RESOURCES	4,471.00	0.678777	18,843		18,843		18,843
ID - INTERNAL SERVICES	1,651.00	0.250651	6,958		6,958		6,958
JA - JUDICIAL ADMINISTRATION	16,668.00	2.530496	70,248		70,248		70,248
JU - JUVENILE SERVICES	20,241.00	3.072941	85,307		85,307		85,307
MT - TRANSP & PW	96,392.00	14.634006	406,249		406,249		406,249
PD - POLICE	40,798.00	6.193856	171,945		171,945		171,945
PE - REGULATORY & ECONOMIC RESOURCES	148,203.00	22.499829	624,609		624,609		624,609
ALL OTHER*	171,041.00	25.967040	720,861		720,861		720,861
Schedule .4 Total for OVERTOWN TRANSIT VILLAGE	658,685.00	100.000000	2,776,060		2,776,060	0	2,776,060

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - E.R. GRAHAM BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ALL OTHER*	113,880.00	100.000000	364,927		364,927		364,927
Schedule .4 Total for E.R. GRAHAM BLDG	113,880.00	100.000000	364,927		364,927	0	364,927

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - METRO ANNEX

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CO - COMMUNITY ACTION & HUMAN SERVICES	3,220.00	19.362598	7,987		7,987		7,987
FN - FINANCE	4,993.00	30.024053	12,385		12,385		12,385
PE - REGULATORY & ECONOMIC RESOURCES	3,415.00	20.535177	8,471		8,471		8,471
ALL OTHER*	5,002.00	30.078172	12,407		12,407		12,407
Schedule .4 Total for METRO ANNEX	16,630.00	100.000000	41,249		41,249	0	41,249

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CENTRAL FACILITIES (CSF)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	17,263.00	38.292445	377,881		377,881		377,881
ID - INTERNAL SERVICES	15,483.00	34.344084	338,918		338,918		338,918
PE - REGULATORY & ECONOMIC RESOURCES	12,336.00	27.363471	270,031		270,031		270,031
Schedule .4 Total for CENTRAL FACILITIES (CSF)	45,082.00	100.000000	986,830		986,830	0	986,830

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CALEB CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CO - COMMUNITY ACTION & HUMAN SERVICES	9,058.00	22.192386	63,021		63,021		63,021
CU - CULTURAL AFFAIRS	18,560.00	45.472587	129,132		129,132		129,132
LB - LIBRARIES	13,197.80	32.335027	91,824		91,824		91,824
Schedule .4 Total for CALEB CENTER	40,815.80	100.000000	283,978		283,978	0	283,978

Allocation Basis:    TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source:    FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CO-OP EXTENSION

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - PUBLIC DEFENDERS BUILDING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PU - PUBLIC DEFENDER	77,838.00	100.000000	106,305		106,305		106,305
Schedule .4 Total for PUBLIC DEFENDERS BUILDING	77,838.00	100.000000	106,305		106,305	0	106,305

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - WEST LOT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FN - FINANCE	52,000.00	95.173600	471,469		471,469		471,469
ID - INTERNAL SERVICES	2,637.00	4.826400	23,909		23,909		23,909
Schedule .4 Total for WEST LOT	54,637.00	100.000000	495,378		495,378	0	495,378

Allocation Basis:    TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source:    FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - RADIO SHOP

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - CULTURAL ARTS CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	30,000.00	11.160382	172,897		172,897		172,897
ET - INFORMATION TECH	3,033.00	1.128315	17,480		17,480		17,480
LB - LIBRARIES	121,255.00	45.108404	698,819		698,819		698,819
ALL OTHER*	114,520.00	42.602899	660,004		660,004		660,004
Schedule .4 Total for CULTURAL ARTS CENTER	268,808.00	100.000000	1,549,199		1,549,199	0	1,549,199

Allocation Basis:    TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source:    FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - MEDICAL EXAMINERS BLDG

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - RECORDS CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	30,500.00	100.000000	40,796		40,796		40,796
Schedule .4 Total for RECORDS CENTER	30,500.00	100.000000	40,796		40,796	0	40,796

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - ISD FACILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES	100	100.000000	771,880		771,880		771,880
Schedule .4 Total for ISD FACILITIES	100	100.000000	771,880		771,880	0	771,880

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	521,918.28	0.799529	387,651		387,651		387,651
CO - COMMUNITY ACTION & HUMAN SERVICES	890,990.88	1.364914	661,778		661,778		661,778
CR - CORRECTIONS & REHABILITATION	3,584,069.95	5.490455	2,662,043		2,662,043		2,662,043
CU - CULTURAL AFFAIRS	10,073,164.80	15.431133	7,481,774		7,481,774		7,481,774
EL - ELECTIONS	215,399.58	0.329972	159,987		159,987		159,987
ET - INFORMATION TECH	99,755.82	0.152816	74,093		74,093		74,093
FR - FIRE	2,261,961.60	3.465111	1,680,057		1,680,057		1,680,057
HT - HOMELESS TRUST	175,048.98	0.268158	130,016		130,016		130,016
ID - INTERNAL SERVICES	3,240,791.88	4.964586	2,407,076		2,407,076		2,407,076
JA - JUDICIAL ADMINISTRATION	2,689,670.10	4.120319	1,997,734		1,997,734		1,997,734
LB - LIBRARIES	1,743,701.45	2.671185	1,295,122		1,295,122		1,295,122
MT - TRANSP & PW	647,047.08	0.991215	480,590		480,590		480,590
PD - POLICE	1,221,268.44	1.870867	907,089		907,089		907,089
PR - PARKS, REC & OPEN SPACES	7,624,524.96	11.680049	5,663,064		5,663,064		5,663,064
ALL OTHER*	30,288,879.19	46.399691	22,496,858		22,496,858		22,496,858
Schedule .4 Total for OTHER BUILDINGS	65,278,192.99	100.000000	48,484,931		48,484,931	0	48,484,931

Allocation Basis: BUILDING DEPRECIATION EXPENSE BY DEPARTMENT  
Allocation Source: FY17 DEPRECIATION DETAIL REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

Receiving Department	Total	EQUIPMENT DEPRECIATION	STEPHEN P. CLARK CENTER	GALLOWAY ROAD COMPLEX	COURTHOUSE
AD - ANIMAL SERVICES	694,256	306,605	0	0	0
AT - COUNTY ATTORNEY	210,658	12,451	198,207	0	0
AU - AUDIT & MGMT	46,073	0	0	0	0
BU - MGMT & BUDGET	2,334,699	2,236,435	98,264	0	0
CC - COUNTY COMMISSION	324,230	17,303	239,472	0	0
CL - CLERK OF COURT	1,839,928	208,288	140,015	0	233,357
CO - COMMUNITY ACTION & HUMAN SERVICES	1,065,126	94,644	0	0	0
CR - CORRECTIONS & REHABILITATION	3,462,275	722,744	0	0	6,375
CT - COMMUNICATIONS	103,354	4,902	98,451	0	0
CU - CULTURAL AFFAIRS	7,918,982	249,846	58,230	0	0
EL - ELECTIONS	1,304,635	1,141,653	2,995	0	0
ET - INFORMATION TECH	9,204,489	8,558,740	60,647	476,780	0
FN - FINANCE	2,443,062	1,816,076	143,133	0	0
FR - FIRE	15,225,583	13,483,096	0	37,072	0
GG - GENERAL GOVT	241,673	241,673	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	190,940	0	0	0	0
HR - HUMAN RESOURCES	255,542	55,714	180,985	0	0
HT - HOMELESS TRUST	200,724	52,720	17,987	0	0
ID - INTERNAL SERVICES	8,487,980	4,297,009	519,844	0	3,700
IG - INSPECTOR GENERAL	8,112	8,112	0	0	0
JA - JUDICIAL ADMINISTRATION	6,122,254	1,009,208	0	0	864,692
JU - JUVENILE SERVICES	127,509	4,243	0	0	0
LB - LIBRARIES	5,068,769	2,983,003	0	0	0
MA - MAYOR	117,588	0	117,588	0	0
ME - MEDICAL EXAMINER	750,519	362,612	0	0	0
MM - ECONOMIC ADVOCACY TRUST	26,288	0	26,288	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	30,824	0	30,824	0	0
MT - TRANSP & PW	3,450,221	2,146,980	416,402	0	0
OC - ADMIN OFF OF THE COURTS	116,115	116,115	0	0	0
PA - PROPERTY APPRAISER	593,196	97,948	341,324	0	0
PD - POLICE	11,022,416	9,859,722	0	62,375	3,785
PE - REGULATORY & ECONOMIC RESOURCES	1,613,317	475,191	201,753	0	0
PR - PARKS, REC & OPEN SPACES	6,963,869	1,300,806	0	0	0
PU - PUBLIC DEFENDER	353,299	13,091	0	0	28,613
TT - OFFICE OF THE CITT	26,727	0	26,727	0	0
ALL OTHER*	28,597,195	3,387,306	266,241	0	83,098
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>120,542,429</b>	<b>55,264,235</b>	<b>3,185,379</b>	<b>576,227</b>	<b>1,223,620</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

Receiving Department	DADE COUNTY COURTHOUSE	CHILDREN'S COURTHOUSE	SOUTH DADE GOVT CENTER	NORTH DADE JUSTICE CENTER	OVERTOWN TRANSIT VILLAGE
AD - ANIMAL SERVICES	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	46,073
BU - MGMT & BUDGET	0	0	0	0	0
CC - COUNTY COMMISSION	0	0	67,455	0	0
CL - CLERK OF COURT	113,728	193,022	155,908	18,756	185,280
CO - COMMUNITY ACTION & HUMAN SERVICES	0	0	5,516	0	232,180
CR - CORRECTIONS & REHABILITATION	0	63,055	0	0	8,058
CT - COMMUNICATIONS	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0
EL - ELECTIONS	0	0	0	0	0
ET - INFORMATION TECH	0	0	8,240	0	8,509
FN - FINANCE	0	0	0	0	0
FR - FIRE	0	0	25,359	0	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	0	0	0	190,940
HR - HUMAN RESOURCES	0	0	0	0	18,843
HT - HOMELESS TRUST	0	0	0	0	0
ID - INTERNAL SERVICES	0	0	23,565	0	6,958
IG - INSPECTOR GENERAL	0	0	0	0	0
JA - JUDICIAL ADMINISTRATION	356,810	1,601,469	183,924	38,169	70,248
JU - JUVENILE SERVICES	0	0	37,960	0	85,307
LB - LIBRARIES	0	0	0	0	0
MA - MAYOR	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0
MM - ECONOMIC ADVOCACY TRUST	0	0	0	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	406,249
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	0	0	153,924	0	0
PD - POLICE	0	12,131	4,966	404	171,945
PE - REGULATORY & ECONOMIC RESOURCES	0	0	19,126	0	624,609
PR - PARKS, REC & OPEN SPACES	0	0	0	0	0
PU - PUBLIC DEFENDER	0	205,290	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0
ALL OTHER*	0	549,849	54,787	857	720,861
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>470,538</b>	<b>2,624,816</b>	<b>740,729</b>	<b>58,186</b>	<b>2,776,060</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

Receiving Department	E.R. GRAHAM BLDG	METRO ANNEX	CENTRAL FACILITIES (CSF)	CALEB CENTER	CO-OP EXTENSION
AD - ANIMAL SERVICES	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	0
BU - MGMT & BUDGET	0	0	0	0	0
CC - COUNTY COMMISSION	0	0	0	0	0
CL - CLERK OF COURT	0	0	377,881	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0	7,987	0	63,021	0
CR - CORRECTIONS & REHABILITATION	0	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	129,132	0
EL - ELECTIONS	0	0	0	0	0
ET - INFORMATION TECH	0	0	0	0	0
FN - FINANCE	0	12,385	0	0	0
FR - FIRE	0	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	0	0	0	0
HR - HUMAN RESOURCES	0	0	0	0	0
HT - HOMELESS TRUST	0	0	0	0	0
ID - INTERNAL SERVICES	0	0	338,918	0	0
IG - INSPECTOR GENERAL	0	0	0	0	0
JA - JUDICIAL ADMINISTRATION	0	0	0	0	0
JU - JUVENILE SERVICES	0	0	0	0	0
LB - LIBRARIES	0	0	0	91,824	0
MA - MAYOR	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0
MM - ECONOMIC ADVOCACY TRUST	0	0	0	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	0
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	0	0	0	0	0
PD - POLICE	0	0	0	0	0
PE - REGULATORY & ECONOMIC RESOURCES	0	8,471	270,031	0	14,137
PR - PARKS, REC & OPEN SPACES	0	0	0	0	0
PU - PUBLIC DEFENDER	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0
ALL OTHER*	364,927	12,407	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>364,927</b>	<b>41,249</b>	<b>986,830</b>	<b>283,978</b>	<b>14,137</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

Receiving Department	PUBLIC DEFENDERS BUILDING	WEST LOT	RADIO SHOP	CULTURAL ARTS CENTER	MEDICAL EXAMINERS BLDG
AD - ANIMAL SERVICES	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	0
BU - MGMT & BUDGET	0	0	0	0	0
CC - COUNTY COMMISSION	0	0	0	0	0
CL - CLERK OF COURT	0	0	0	172,897	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0	0	0	0	0
CR - CORRECTIONS & REHABILITATION	0	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0
EL - ELECTIONS	0	0	0	0	0
ET - INFORMATION TECH	0	0	0	17,480	0
FN - FINANCE	0	471,469	0	0	0
FR - FIRE	0	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	0	0	0	0
HR - HUMAN RESOURCES	0	0	0	0	0
HT - HOMELESS TRUST	0	0	0	0	0
ID - INTERNAL SERVICES	0	23,909	95,122	0	0
IG - INSPECTOR GENERAL	0	0	0	0	0
JA - JUDICIAL ADMINISTRATION	0	0	0	0	0
JU - JUVENILE SERVICES	0	0	0	0	0
LB - LIBRARIES	0	0	0	698,819	0
MA - MAYOR	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	387,907
MM - ECONOMIC ADVOCACY TRUST	0	0	0	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	0
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	0	0	0	0	0
PD - POLICE	0	0	0	0	0
PE - REGULATORY & ECONOMIC RESOURCES	0	0	0	0	0
PR - PARKS, REC & OPEN SPACES	0	0	0	0	0
PU - PUBLIC DEFENDER	106,305	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0
ALL OTHER*	0	0	0	660,004	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>106,305</b>	<b>495,378</b>	<b>95,122</b>	<b>1,549,199</b>	<b>387,907</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department DEPRECIATION**

Receiving Department	RECORDS CENTER	ISD FACILITIES	OTHER BUILDINGS
AD - ANIMAL SERVICES	0	0	387,651
AT - COUNTY ATTORNEY	0	0	0
AU - AUDIT & MGMT	0	0	0
BU - MGMT & BUDGET	0	0	0
CC - COUNTY COMMISSION	0	0	0
CL - CLERK OF COURT	40,796	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0	0	661,778
CR - CORRECTIONS & REHABILITATION	0	0	2,662,043
CT - COMMUNICATIONS	0	0	0
CU - CULTURAL AFFAIRS	0	0	7,481,774
EL - ELECTIONS	0	0	159,987
ET - INFORMATION TECH	0	0	74,093
FN - FINANCE	0	0	0
FR - FIRE	0	0	1,680,057
GG - GENERAL GOVT	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	0	0
HR - HUMAN RESOURCES	0	0	0
HT - HOMELESS TRUST	0	0	130,016
ID - INTERNAL SERVICES	0	771,880	2,407,076
IG - INSPECTOR GENERAL	0	0	0
JA - JUDICIAL ADMINISTRATION	0	0	1,997,734
JU - JUVENILE SERVICES	0	0	0
LB - LIBRARIES	0	0	1,295,122
MA - MAYOR	0	0	0
ME - MEDICAL EXAMINER	0	0	0
MM - ECONOMIC ADVOCACY TRUST	0	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	0	0	0
MT - TRANSP & PW	0	0	480,590
OC - ADMIN OFF OF THE COURTS	0	0	0
PA - PROPERTY APPRAISER	0	0	0
PD - POLICE	0	0	907,089
PE - REGULATORY & ECONOMIC RESOURCES	0	0	0
PR - PARKS, REC & OPEN SPACES	0	0	5,663,064
PU - PUBLIC DEFENDER	0	0	0
TT - OFFICE OF THE CITT	0	0	0
ALL OTHER*	0	0	22,496,858
Direct Bill	0	0	0
Total	40,796	771,880	48,484,931

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department AT - COUNTY ATTORNEY**

The County Attorney's Office (CAO) is established in the Miami-Dade County Home Rule Charter to "serve as legal counsel to the Board of County Commissioners (BCC) and all County departments, offices, and agencies, and perform such other legal duties as may be assigned." The County Attorney is appointed by and is directly responsible to the BCC. The CAO represents the County in all civil legal matters arising in the discharge of official duties.

As part of the Policy Formulation strategic area, the CAO is responsible for the prosecution and the defense of all lawsuits brought by or against the County; the provision of legal advice to the BCC and its committees and subcommittees, the Mayor, the Property Appraiser, and the Public Health Trust; the representation of the County at administrative hearings; the drafting and review of ordinances and resolutions; the approval of all contracts, bonds or written instruments as to form and legal sufficiency; and the rendering of legal opinions.

The CAO provides legal representation to the BCC, the Property Appraiser the Mayor, the Public Health Trust, the various County boards, and all County departments and agencies.

**County Attorney** costs included in this schedule have been allocated based on the percentage of staff effort identified to benefiting departments.

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department AT - COUNTY ATTORNEY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,380,245			17,380,245
Deductions:				
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-38,895			
990 INFRASTRUCTURE	-67,899			
Total Deductions:	<u>-106,794</u>			-106,794
Cost Adjustments:				
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Inbound Costs:				
DEPRECIATION	210,658		210,658	
AT - COUNTY ATTORNEY		332,005	332,005	
BU - MGMT & BUDGET		26,995	26,995	
CC - COUNTY COMMISSION		4,048	4,048	
CT - COMMUNICATIONS		53,721	53,721	
ET - INFORMATION TECH		103,509	103,509	
FN - FINANCE		17,780	17,780	
GG - GENERAL GOVT		1,032,295	1,032,295	
HR - HUMAN RESOURCES		15,522	15,522	
ID - INTERNAL SERVICES		-7	-7	
IG - INSPECTOR GENERAL		353	353	
LEAVE PAYMENTS		320,182	320,182	
Total Allocated Additions:	<u>210,658</u>	<u>1,906,402</u>	2,117,060	2,117,060
Total To Be Allocated:	<u>17,484,109</u>	<u>1,906,402</u>		<u>19,390,511</u>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department AT - COUNTY ATTORNEY**

	Total	G&A	COUNTY ATTORNEY	LEAVE PAYMENTS
<b>Other Expense &amp; Cost</b>				
001 SALARIES	11,764,741	0	11,764,741	0
010 FRINGE BENEFITS	4,542,752	0	4,542,752	0
031 DEPARTURE INCENTIVE PROGRAM DIP	30,472	0	30,472	0
111 COURT REPORTING	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	(12,699)	0	(12,699)	0
212 LEGAL	1,698	0	1,698	0
223 INDUSTRIAL SERVICE RELATED	767	0	767	0
232 GENERAL AUTO & PROFESSIONAL LIAB	12,391	0	12,391	0
245 ITD MAINTENANCE	26,309	0	26,309	0
252 VEHICLES-RENTAL	16,032	0	16,032	0
260 GSA CHARGES	98,908	0	98,908	0
261 ITD	234,981	0	234,981	0
262 GENERAL COUNTY SUPPORT CHARGES	20	0	20	0
266 CLERK OF COURTS	52,012	0	52,012	0
310 TELECOMMUNICATIONS	131,924	0	131,924	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	146,256	0	146,256	0
312 TRAVEL	86,645	0	86,645	0
313 AUTOMOBILE REIMBURSEMENT	9,085	0	9,085	0
315 PRINTING & GRAPHICS	2,814	0	2,814	0
316 MAILING SERVICES	14,384	0	14,384	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0
320 TRAINING	1,800	0	1,800	0
321 REIMBURSEMENTS & REFUNDS	0	0	0	0
330 MISCELLANEOUS	22,087	0	22,087	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	894	0	894	0
432 EQUIPMENT & NON-CAPITAL TOOLS	4,779	0	4,779	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	84,399	0	84,399	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	38,895	0	0	0
*990 INFRASTRUCTURE	67,899	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	17,380,245			
<b>Deductions</b>				
*Total Disallowed Costs	(106,794)	0	0	0
<b>Cost Adjustments</b>				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(4,000)	4,000
00155 TERMINATION PAYMENTS	0	0	(6,514)	6,514
<b>Functional Cost</b>	<b>17,273,451</b>	<b>0</b>	<b>17,262,937</b>	<b>10,514</b>
<b>Allocation Step 1</b>				
Inbound - All Others	210,658	0	210,658	0
Reallocate Admin Costs		0	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department AT - COUNTY ATTORNEY**

	Total	G&A	COUNTY ATTORNEY	LEAVE PAYMENTS
Unallocated Costs	0	0	0	0
1st Allocation	17,484,109	0	17,473,595	10,514
<b>Allocation Step 2</b>				
Inbound - All Others	1,906,402	0	1,906,402	0
2nd Allocation	1,906,402	0	1,906,402	0
<b>Total For AT - COUNTY ATTORNEY</b>				
Schedule .3 Total	19,390,511	0	19,379,997	10,514

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department AT - COUNTY ATTORNEY**

Activity - COUNTY ATTORNEY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	0.630	0.630013	110,086		110,086	12,243	122,329
AT - COUNTY ATTORNEY	1.900	1.900038	332,005		332,005		332,005
AV - AVIATION	7.830	7.830157	1,368,210		1,368,210	152,165	1,520,375
BU - MGMT & BUDGET	1.640	1.640033	286,573		286,573	31,871	318,444
CC - COUNTY COMMISSION	8.200	8.200164	1,432,863		1,432,863	159,356	1,592,219
CL - CLERK OF COURT	0.030	0.030001	5,242		5,242	583	5,825
CO - COMMUNITY ACTION & HUMAN SERVICES	0.340	0.340007	59,411		59,411	6,607	66,019
CR - CORRECTIONS & REHABILITATION	2.930	2.930059	511,987		511,987	56,941	568,927
CT - COMMUNICATIONS	0.040	0.040001	6,990		6,990	777	7,767
CU - CULTURAL AFFAIRS	0.210	0.210004	36,695		36,695	4,081	40,776
EC - ETHICS AND PUBLIC TRUST	0.290	0.290006	50,674		50,674	5,636	56,310
EL - ELECTIONS	0.710	0.710014	124,065		124,065	13,798	137,863
ET - INFORMATION TECH	0.110	0.110002	19,221		19,221	2,138	21,359
FN - FINANCE	3.870	3.870077	676,242		676,242	75,208	751,450
FR - FIRE	1.770	1.770035	309,289		309,289	34,398	343,686
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	2.170	2.170043	379,185		379,185	42,171	421,356
HR - HUMAN RESOURCES	2.700	2.700054	471,797		471,797	52,471	524,267
HT - HOMELESS TRUST	0.410	0.410008	71,643		71,643	7,968	79,611
ID - INTERNAL SERVICES	16.300	16.300326	2,848,253		2,848,253	316,769	3,165,022
JU - JUVENILE SERVICES	0.010	0.010000	1,747		1,747	194	1,942
LB - LIBRARIES	0.030	0.030001	5,242		5,242	583	5,825
MA - MAYOR	2.360	2.360047	412,385		412,385	45,863	458,249
ME - MEDICAL EXAMINER	0.210	0.210004	36,695		36,695	4,081	40,776
MM - ECONOMIC ADVOCACY TRUST	0.070	0.070001	12,232		12,232	1,360	13,592
MP - METROPOLITAN PLANNING ORGANIZATION	0.430	0.430009	75,138		75,138	8,356	83,495
MT - TRANSP & PW	4.990	4.990100	871,950		871,950	96,974	968,924
PA - PROPERTY APPRAISER	1.700	1.700034	297,057		297,057	33,037	330,094
PD - POLICE	7.360	7.360147	1,286,082		1,286,082	143,032	1,429,114
PE - REGULATORY & ECONOMIC RESOURCES	7.770	7.770155	1,357,725		1,357,725	150,999	1,508,725
PR - PARKS, REC & OPEN SPACES	0.990	0.990020	172,992		172,992	19,239	192,231
SP - SEAPORT	1.400	1.400028	244,635		244,635	27,207	271,842
TT - OFFICE OF THE CITT	0.170	0.170003	29,706		29,706	3,304	33,009
PUBLIC HEALTH TRUST	13.134	13.134263	2,295,028		2,295,028	255,241	2,550,269
ALL OTHER*	7.294	7.294146	1,274,550		1,274,550	141,749	1,416,299
Schedule .4 Total for COUNTY ATTORNEY	99.998	100.000000	17,473,595		17,473,595	1,906,402	19,379,997

Allocation Basis: PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT  
Allocation Source: FY17 ATTORNEY TIME - ATTORNEY'S OFFICE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department AT - COUNTY ATTORNEY**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	10,514		10,514		10,514
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	10,514		10,514	0	10,514

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department AT - COUNTY ATTORNEY**

Receiving Department	Total	COUNTY ATTORNEY	LEAVE PAYMENTS
AD - ANIMAL SERVICES	122,329	122,329	0
AT - COUNTY ATTORNEY	332,005	332,005	0
AV - AVIATION	1,520,375	1,520,375	0
BU - MGMT & BUDGET	318,444	318,444	0
CC - COUNTY COMMISSION	1,592,219	1,592,219	0
CL - CLERK OF COURT	5,825	5,825	0
CO - COMMUNITY ACTION & HUMAN SERVICES	66,019	66,019	0
CR - CORRECTIONS & REHABILITATION	568,927	568,927	0
CT - COMMUNICATIONS	7,767	7,767	0
CU - CULTURAL AFFAIRS	40,776	40,776	0
EC - ETHICS AND PUBLIC TRUST	56,310	56,310	0
EL - ELECTIONS	137,863	137,863	0
ET - INFORMATION TECH	21,359	21,359	0
FN - FINANCE	751,450	751,450	0
FR - FIRE	343,686	343,686	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	421,356	421,356	0
HR - HUMAN RESOURCES	524,267	524,267	0
HT - HOMELESS TRUST	79,611	79,611	0
ID - INTERNAL SERVICES	3,165,022	3,165,022	0
JU - JUVENILE SERVICES	1,942	1,942	0
LB - LIBRARIES	5,825	5,825	0
MA - MAYOR	458,249	458,249	0
ME - MEDICAL EXAMINER	40,776	40,776	0
MM - ECONOMIC ADVOCACY TRUST	13,592	13,592	0
MP - METROPOLITAN PLANNING ORGANIZATION	83,495	83,495	0
MT - TRANSP & PW	968,924	968,924	0
PA - PROPERTY APPRAISER	330,094	330,094	0
PD - POLICE	1,429,114	1,429,114	0
PE - REGULATORY & ECONOMIC RESOURCES	1,508,725	1,508,725	0
PR - PARKS, REC & OPEN SPACES	192,231	192,231	0
SP - SEAPORT	271,842	271,842	0
TT - OFFICE OF THE CITT	33,009	33,009	0
PUBLIC HEALTH TRUST	2,550,269	2,550,269	0
LEAVE PAYMENTS	10,514	0	10,514
ALL OTHER*	1,416,299	1,416,299	0
Direct Bill	0	0	0
<b>Total</b>	<b>19,390,511</b>	<b>19,379,997</b>	<b>10,514</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department AU - AUDIT & MGMT**

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

As part of the General Government strategic area, AMS examines the operations of County government, other governmental jurisdictions, and external companies, contractors, and grantees to ensure that public funds are being spent appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities and responds to special audit requests from the Office of the Mayor, Board of County Commissioners, Deputy Mayors and Department Directors. Audits are conducted in accordance with professional internal auditing standards, which require assessing risks; planning and performing work to achieve desired objectives; and communicating results that are accurate, constructive, timely, and adequately supported.

The costs of **Audit Services** are included in this schedule and have been allocated using the number of audit hours identified to each benefiting department.

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department AU - AUDIT & MGMT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,442,048			4,442,048
Deductions:				
501 GENERAL FUND-TRF OUT	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-1,589			
Total Deductions:	<u>-1,589</u>			-1,589
Cost Adjustments:				
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-2,162,000			
Total Departmental Cost Adjustments:	<u>-2,162,000</u>			-2,162,000
Inbound Costs:				
DEPRECIATION	46,073		46,073	
BU - MGMT & BUDGET		44,365	44,365	
CC - COUNTY COMMISSION		1,158	1,158	
CT - COMMUNICATIONS		49,290	49,290	
ET - INFORMATION TECH		32,183	32,183	
FN - FINANCE		6,613	6,613	
GG - GENERAL GOVT		302,710	302,710	
HR - HUMAN RESOURCES		5,353	5,353	
ID - INTERNAL SERVICES		-1	-1	
IG - INSPECTOR GENERAL		52	52	
MA - MAYOR		5,630	5,630	
LEAVE PAYMENTS		59,890	59,890	
Total Allocated Additions:	<u>46,073</u>	<u>507,245</u>	553,318	553,318
Total To Be Allocated:	<u>2,324,532</u>	<u>507,245</u>		<u>2,831,777</u>



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department AU - AUDIT & MGMT**

	Total	G&A	AUDIT SERVICES	LEAVE PAYMENTS
<b>Other Expense &amp; Cost</b>				
001 SALARIES	3,228,131	0	3,228,131	0
010 FRINGE BENEFITS	1,054,904	0	1,054,904	0
232 GENERAL AUTO & PROFESSIONAL LIAB	2,424	0	2,424	0
245 ITD MAINTENANCE	8,555	0	8,555	0
253 COMMUNICATION EQUIPMENT-RENTAL	2,970	0	2,970	0
260 GSA CHARGES	751	0	751	0
261 ITD	37,724	0	37,724	0
266 CLERK OF COURTS	3,137	0	3,137	0
310 TELECOMMUNICATIONS	30,553	0	30,553	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	5,182	0	5,182	0
312 TRAVEL	3,923	0	3,923	0
313 AUTOMOBILE REIMBURSEMENT	825	0	825	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0
320 TRAINING	35,810	0	35,810	0
330 MISCELLANEOUS	5,283	0	5,283	0
432 EQUIPMENT & NON-CAPITAL TOOLS	2,228	0	2,228	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	18,059	0	18,059	0
*501 GENERAL FUND-TRF OUT	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	1,589	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	4,442,048			
<b>Deductions</b>				
*Total Disallowed Costs	(1,589)	0	0	0
<b>Cost Adjustments</b>				
00155 TERMINATION PAYMENTS	0	0	(4,902)	4,902
REVENUES:	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(2,162,000)	0	(2,162,000)	0
<b>Functional Cost</b>	<b>2,278,459</b>	<b>0</b>	<b>2,273,557</b>	<b>4,902</b>
<b>Allocation Step 1</b>				
Inbound - All Others	46,073	0	46,073	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,324,532	0	2,319,630	4,902
<b>Allocation Step 2</b>				
Inbound - All Others	507,245	0	507,245	0
2nd Allocation	507,245	0	507,245	0
<b>Total For AU - AUDIT &amp; MGMT</b>				
Schedule .3 Total	2,831,777	0	2,826,875	4,902

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department AU - AUDIT & MGMT**

Activity - AUDIT SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AV - AVIATION	7,690	14.092767	326,900		326,900	71,485	398,385
CL - CLERK OF COURT	2	0.003665	85		85	19	104
CO - COMMUNITY ACTION & HUMAN SERVICES	529	0.969450	22,488		22,488	4,917	27,405
CR - CORRECTIONS & REHABILITATION	438	0.802683	18,619		18,619	4,072	22,691
EL - ELECTIONS	1,491	2.732421	63,382		63,382	13,860	77,242
FN - FINANCE	6,503	11.917459	276,441		276,441	60,451	336,892
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	1,385	2.538164	58,876		58,876	12,875	71,751
ID - INTERNAL SERVICES	1,464	2.682940	62,234		62,234	13,609	75,843
ME - MEDICAL EXAMINER	320	0.586435	13,603		13,603	2,975	16,578
MT - TRANSP & PW	5,107	9.359136	217,097		217,097	47,474	264,571
OC - ADMIN OFF OF THE COURTS	131	0.240072	5,569		5,569	1,218	6,787
PA - PROPERTY APPRAISER	306	0.560778	13,008		13,008	2,845	15,853
PE - REGULATORY & ECONOMIC RESOURCES	2,891	5.298074	122,896		122,896	26,874	149,770
PR - PARKS, REC & OPEN SPACES	6,253	11.459307	265,814		265,814	58,127	323,940
SP - SEAPORT	1,964	3.599245	83,489		83,489	18,257	101,746
TT - OFFICE OF THE CITT	8,030	14.715854	341,353		341,353	74,645	415,999
ALL OTHER*	10,063	18.441550	427,776		427,776	93,544	521,320
<b>Schedule .4 Total for AUDIT SERVICES</b>	<b>54,567</b>	<b>100.000000</b>	<b>2,319,630</b>		<b>2,319,630</b>	<b>507,245</b>	<b>2,826,875</b>

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT

Allocation Source: FY17 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department AU - AUDIT & MGMT**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	4,902		4,902		4,902
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	4,902		4,902	0	4,902

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department AU - AUDIT & MGMT**

Receiving Department	Total	AUDIT SERVICES	LEAVE PAYMENTS
AV - AVIATION	398,385	398,385	0
CL - CLERK OF COURT	104	104	0
CO - COMMUNITY ACTION & HUMAN SERVICES	27,405	27,405	0
CR - CORRECTIONS & REHABILITATION	22,691	22,691	0
EL - ELECTIONS	77,242	77,242	0
FN - FINANCE	336,892	336,892	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	71,751	71,751	0
ID - INTERNAL SERVICES	75,843	75,843	0
ME - MEDICAL EXAMINER	16,578	16,578	0
MT - TRANSP & PW	264,571	264,571	0
OC - ADMIN OFF OF THE COURTS	6,787	6,787	0
PA - PROPERTY APPRAISER	15,853	15,853	0
PE - REGULATORY & ECONOMIC RESOURCES	149,770	149,770	0
PR - PARKS, REC & OPEN SPACES	323,940	323,940	0
SP - SEAPORT	101,746	101,746	0
TT - OFFICE OF THE CITT	415,999	415,999	0
LEAVE PAYMENTS	4,902	0	4,902
ALL OTHER*	521,320	521,320	0
Direct Bill	0	0	0
<b>Total</b>	<b>2,831,777</b>	<b>2,826,875</b>	<b>4,902</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department BU - MGMT & BUDGET**

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department BU - MGMT & BUDGET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	35,788,730			35,788,730
Deductions:				
602 SPECIAL TRANSPORTATION	-167,195			
606 GRANTS TO OUTSIDE ORGANIZATIONS	-9,600,712			
613 MEDICAL SERVICES	-515,150			
910 LAND ACQUISITION	-20,640			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	0			
955 MACHINERY, EQUIP, FURN., & OTHER > 500	-13,433			
990 INFRASTRUCTURE	-25,017			
Total Deductions:	-10,342,147			-10,342,147
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-23,163			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
331 FEDERAL GRANTS	-29,515,484			
R36100 INTEREST EARNINGS	0			
DIRECT COST ADJUSTMENT	6,986,739			
Total Departmental Cost Adjustments:	-22,551,908			-22,551,908
Inbound Costs:				
DEPRECIATION	2,334,699		2,334,699	
AT - COUNTY ATTORNEY	286,573	31,871	318,444	
BU - MGMT & BUDGET		114,168	114,168	
CC - COUNTY COMMISSION		14,476	14,476	
CT - COMMUNICATIONS		85,789	85,789	
ET - INFORMATION TECH		53,059	53,059	
FN - FINANCE		63,505	63,505	
GG - GENERAL GOVT		457,968	457,968	
HR - HUMAN RESOURCES		14,019	14,019	
ID - INTERNAL SERVICES		-932	-932	
IG - INSPECTOR GENERAL		45,227	45,227	
MA - MAYOR		9,283	9,283	
LEAVE PAYMENTS		111,501	111,501	
Total Allocated Additions:	2,621,272	999,934	3,621,206	3,621,206
Total To Be Allocated:	5,515,947	999,934		6,515,881

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department BU - MGMT & BUDGET**

	Total	G&A	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY
<b>Other Expense &amp; Cost</b>					
001 SALARIES	4,499,181	0	1,214,274	2,795,175	489,732
010 FRINGE BENEFITS	1,915,821	0	722,779	982,099	210,943
114 MENTAL HEALTH	123,353	0	0	123,353	0
210 ACCOUNTING & AUDITING	18,988	0	11	18,977	0
211 CONSULTING SERVICES	4,744,943	0	0	4,744,943	0
212 LEGAL	128,433	0	0	128,433	0
214 ARCHITECTURAL & ENGINEERING RELATED	616,759	0	0	616,759	0
215 TEMPORARY HELP AGENCY	0	0	0	0	0
216 HEALTH RELATED SERVICES	3,135,943	0	0	3,135,943	0
223 INDUSTRIAL SERVICE RELATED	4,441,573	0	0	4,441,573	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	3,595,512	0	0	3,595,512	0
232 GENERAL AUTO & PROFESSIONAL LIAB	18,620	0	15,112	3,508	0
241 EQUIPMENT MAINTENANCE	2,321	0	665	1,656	0
245 ITD MAINTENANCE	3,030	0	0	0	3,030
251 BUILDINGS COUNTY OWNED: RENTAL	60,000	0	0	60,000	0
259 OTHER RENTAL EXPENSE	3,345	0	420	2,925	0
260 GSA CHARGES	39,935	0	35,518	3,711	706
261 ITD	264,230	0	113,020	129,950	21,260
262 GENERAL COUNTY SUPPORT CHARGES	16,000	0	6,000	10,000	0
266 CLERK OF COURTS	9,828	0	5,088	4,619	121
310 TELECOMMUNICATIONS	37,367	0	31,879	5,488	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	5,920	0	0	3,120	2,800
312 TRAVEL	25,174	0	16,255	1,233	7,686
313 AUTOMOBILE REIMBURSEMENT	308	0	98	210	0
314 ADVERTISING	17,957	0	17,957	0	0
315 PRINTING & GRAPHICS	135	0	61	19	55
316 MAILING SERVICES	139	0	64	75	0
319 PETTY CASH & CHANGE FUNDS	(237)	0	(4)	(233)	0
320 TRAINING	2,370	0	0	1,970	400
321 REIMBURSEMENTS & REFUNDS	97,970	0	(15,009)	112,979	0
330 MISCELLANEOUS	1,249	0	1,224	25	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	2,710	0	2,710	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	9,629	0	3,777	5,753	99
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	1,608,077	0	0	1,608,077	0
*602 SPECIAL TRANSPORTATION	167,195	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	9,600,712	0	0	0	0
*613 MEDICAL SERVICES	515,150	0	0	0	0
*910 LAND ACQUISITION	20,640	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	13,433	0	0	0	0
*990 INFRASTRUCTURE	25,017	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	35,788,730				

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department BU - MGMT & BUDGET**

	Total	G&A	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY
<b>Deductions</b>					
*Total Disallowed Costs	(10,342,147)	0	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(23,163)	(9,461)	(1,521)	(7,378)	(4,803)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	(1,147)	0
00155 TERMINATION PAYMENTS	0	(1,666)	0	(582)	0
REVENUES:	0	0	0	0	0
331 FEDERAL GRANTS	(29,515,484)	0	0	(29,515,484)	0
R36100 INTEREST EARNINGS	0	0	0	0	0
DIRECT COST ADJUSTMENT	6,986,739	0	0	6,986,739	0
 Functional Cost	 2,894,675	 (11,127)	 2,170,378	 0	 732,029
<b>Allocation Step 1</b>					
Inbound - All Others	2,621,272	0	707,481	1,628,596	285,194
Reallocate Admin Costs		11,127	(3,003)	(6,913)	(1,211)
Unallocated Costs	0	0	0	0	0
1st Allocation	5,515,947	0	2,874,856	1,621,683	1,016,013
<b>Allocation Step 2</b>					
Inbound - All Others	999,934	0	269,882	621,259	108,793
2nd Allocation	999,934	0	269,882	621,259	108,793
<b>Total For BU - MGMT &amp; BUDGET</b>					
Schedule .3 Total	6,515,881	0	3,144,738	2,242,942	1,124,805



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department BU - MGMT & BUDGET**

LEAVE PAYMENTS

<hr/>	
Other Expense & Cost	
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001 SALARIES	0
010 FRINGE BENEFITS	0
114 MENTAL HEALTH	0
210 ACCOUNTING & AUDITING	0
211 CONSULTING SERVICES	0
212 LEGAL	0
214 ARCHITECTURAL & ENGINEERING RELATED	0
215 TEMPORARY HELP AGENCY	0
216 HEALTH RELATED SERVICES	0
223 INDUSTRIAL SERVICE RELATED	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0
241 EQUIPMENT MAINTENANCE	0
245 ITD MAINTENANCE	0
251 BUILDINGS COUNTY OWNED: RENTAL	0
259 OTHER RENTAL EXPENSE	0
260 GSA CHARGES	0
261 ITD	0
262 GENERAL COUNTY SUPPORT CHARGES	0
266 CLERK OF COURTS	0
310 TELECOMMUNICATIONS	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0
312 TRAVEL	0
313 AUTOMOBILE REIMBURSEMENT	0
314 ADVERTISING	0
315 PRINTING & GRAPHICS	0
316 MAILING SERVICES	0
319 PETTY CASH & CHANGE FUNDS	0
320 TRAINING	0
321 REIMBURSEMENTS & REFUNDS	0
330 MISCELLANEOUS	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0
*602 SPECIAL TRANSPORTATION	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0
*613 MEDICAL SERVICES	0
*910 LAND ACQUISITION	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0
*990 INFRASTRUCTURE	0

Departmental Total  
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Expenditures Per Financial Statement

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department BU - MGMT & BUDGET**

LEAVE PAYMENTS

<hr/>	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0
00154 PAYMENT FOR UNUSED SICK LEAVE	1,147
00155 TERMINATION PAYMENTS	2,248
REVENUES:	0
331 FEDERAL GRANTS	0
R36100 INTEREST EARNINGS	0
DIRECT COST ADJUSTMENT	0
Functional Cost	3,395
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	3,395
Allocation Step 2	
Inbound - All Others	0
2nd Allocation	0
Total For BU - MGMT & BUDGET	
Schedule .3 Total	3,395

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department BU - MGMT & BUDGET**

Activity - MANAGEMENT & BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	2.5	2.500000	71,871		71,871	7,193	79,064
AT - COUNTY ATTORNEY	0.8	0.800000	22,999		22,999		22,999
AU - AUDIT & MGMT	1.5	1.500000	43,123		43,123		43,123
AV - AVIATION	2.0	2.000000	57,497		57,497	5,754	63,252
BU - MGMT & BUDGET	3.9	3.900000	112,119		112,119		112,119
CC - COUNTY COMMISSION	1.9	1.900000	54,622		54,622	5,467	60,089
CL - CLERK OF COURT	0.8	0.800000	22,999		22,999	2,302	25,301
CO - COMMUNITY ACTION & HUMAN SERVICES	5.8	5.800000	166,742		166,742	16,688	183,429
CR - CORRECTIONS & REHABILITATION	2.5	2.500000	71,871		71,871	7,193	79,064
CT - COMMUNICATIONS	2.8	2.800000	80,496		80,496	8,056	88,552
CU - CULTURAL AFFAIRS	0.6	0.600000	17,249		17,249	1,726	18,975
EC - ETHICS AND PUBLIC TRUST	0.4	0.400000	11,499		11,499	1,151	12,650
EL - ELECTIONS	2.8	2.800000	80,496		80,496	8,056	88,552
ET - INFORMATION TECH	1.8	1.800000	51,747		51,747	5,179	56,926
FN - FINANCE	3.4	3.400000	97,745		97,745	9,782	107,528
FR - FIRE	2.5	2.500000	71,871		71,871	7,193	79,064
GG - GENERAL GOVT	0.8	0.800000	22,999		22,999	2,302	25,301
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	2.1	2.100000	60,372		60,372	6,042	66,414
HR - HUMAN RESOURCES	3.2	3.200000	91,995		91,995	9,207	101,202
HT - HOMELESS TRUST	3.1	3.100000	89,121		89,121	8,919	98,040
ID - INTERNAL SERVICES	4.2	4.200000	120,744		120,744	12,084	132,828
IG - INSPECTOR GENERAL	0.6	0.600000	17,249		17,249	1,726	18,975
JA - JUDICIAL ADMINISTRATION	0.2	0.200000	5,750		5,750	575	6,325
LB - LIBRARIES	2.4	2.400000	68,997		68,997	6,905	75,902
MA - MAYOR	0.8	0.800000	22,999		22,999	2,302	25,301
ME - MEDICAL EXAMINER	1.9	1.900000	54,622		54,622	5,467	60,089
MP - METROPOLITAN PLANNING ORGANIZATION	0.4	0.400000	11,499		11,499	1,151	12,650
MT - TRANSP & PW	2.5	2.500000	71,871		71,871	7,193	79,064
OC - ADMIN OFF OF THE COURTS	0.9	0.900000	25,874		25,874	2,590	28,463
PA - PROPERTY APPRAISER	0.4	0.400000	11,499		11,499	1,151	12,650
PD - POLICE	2.8	2.800000	80,496		80,496	8,056	88,552
PE - REGULATORY & ECONOMIC RESOURCES	5.3	5.300000	152,367		152,367	15,249	167,617
PR - PARKS, REC & OPEN SPACES	7.2	7.200000	206,990		206,990	20,716	227,705
SP - SEAPORT	2.0	2.000000	57,497		57,497	5,754	63,252
TT - OFFICE OF THE CITT	1.2	1.200000	34,498		34,498	3,453	37,951
VZ - VIZCAYA	0.5	0.500000	14,374		14,374	1,439	15,813
ALL OTHER*	21.5	21.500000	618,094		618,094	61,860	679,954
<b>Schedule .4 Total for MANAGEMENT &amp; BUDGET</b>	<b>100.0</b>	<b>100.000000</b>	<b>2,874,856</b>		<b>2,874,856</b>	<b>269,882</b>	<b>3,144,738</b>

Allocation Basis: STAFF EFFORT DISTRIBUTION BY DEPARTMENT  
Allocation Source: FY17 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department BU - MGMT & BUDGET**

Activity - GRANTS COORDINATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BU - GRANTS COORD	100	100.000000	1,621,683		1,621,683	621,259	2,242,942
Schedule .4 Total for GRANTS COORDINATION	100	100.000000	1,621,683		1,621,683	621,259	2,242,942

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department BU - MGMT & BUDGET**

Activity - MGMT PLANNING & STRATEGY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.753619	7,657		7,657	826	8,483
AT - COUNTY ATTORNEY	119	0.393336	3,996		3,996		3,996
AU - AUDIT & MGMT	37	0.122298	1,243		1,243		1,243
AV - AVIATION	1,298	4.290342	43,590		43,590	4,701	48,292
BU - MGMT & BUDGET	61	0.201626	2,049		2,049		2,049
CC - COUNTY COMMISSION	188	0.621405	6,314		6,314	681	6,994
CL - CLERK OF COURT	1,074	3.549944	36,068		36,068	3,890	39,958
CO - COMMUNITY ACTION & HUMAN SERVICES	889	2.938454	29,855		29,855	3,220	33,075
CR - CORRECTIONS & REHABILITATION	3,004	9.929266	100,883		100,883	10,880	111,763
CT - COMMUNICATIONS	178	0.588352	5,978		5,978	645	6,622
CU - CULTURAL AFFAIRS	96	0.317313	3,224		3,224	348	3,572
EC - ETHICS AND PUBLIC TRUST	17	0.056191	571		571	62	632
EL - ELECTIONS	94	0.310703	3,157		3,157	340	3,497
ET - INFORMATION TECH	785	2.594698	26,362		26,362	2,843	29,206
FN - FINANCE	350	1.156872	11,754		11,754	1,268	13,022
FR - FIRE	2,729	9.020295	91,647		91,647	9,884	101,532
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.113902	11,317		11,317	1,221	12,538
HR - HUMAN RESOURCES	107	0.353672	3,593		3,593	388	3,981
HT - HOMELESS TRUST	18	0.059496	604		604	65	670
ID - INTERNAL SERVICES	833	2.753355	27,974		27,974	3,017	30,992
IG - INSPECTOR GENERAL	36	0.118993	1,209		1,209	130	1,339
JA - JUDICIAL ADMINISTRATION	274	0.905665	9,202		9,202	992	10,194
JU - JUVENILE SERVICES	93	0.307397	3,123		3,123	337	3,460
LB - LIBRARIES	532	1.758445	17,866		17,866	1,927	19,793
MA - MAYOR	38	0.125603	1,276		1,276	138	1,414
ME - MEDICAL EXAMINER	82	0.271039	2,754		2,754	297	3,051
MM - ECONOMIC ADVOCACY TRUST	20	0.066107	672		672	72	744
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.062802	638		638	69	707
MT - TRANSP & PW	4,081	13.489125	137,051		137,051	14,781	151,832
PA - PROPERTY APPRAISER	402	1.328750	13,500		13,500	1,456	14,956
PD - POLICE	4,977	16.450718	167,141		167,141	18,027	185,168
PE - REGULATORY & ECONOMIC RESOURCES	923	3.050836	30,997		30,997	3,343	34,340
PR - PARKS, REC & OPEN SPACES	2,305	7.618827	77,408		77,408	8,349	85,757
SP - SEAPORT	393	1.299002	13,198		13,198	1,423	14,621
TT - OFFICE OF THE CITT	8	0.026443	269		269	29	298
VZ - VIZCAYA	63	0.208237	2,116		2,116	228	2,344
PUBLIC HEALTH TRUST	3	0.009916	101		101	11	112
ALL OTHER*	3,563	11.776956	119,655		119,655	12,905	132,560
Schedule .4 Total for MGMT PLANNING & STRATEGY	30,254	100.000000	1,016,013		1,016,013	108,793	1,124,805

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department BU - MGMT & BUDGET**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	3,395		3,395		3,395
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	3,395		3,395	0	3,395

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department BU - MGMT & BUDGET**

Receiving Department	Total	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY	LEAVE PAYMENTS
AD - ANIMAL SERVICES	87,547	79,064	0	8,483	0
AT - COUNTY ATTORNEY	26,995	22,999	0	3,996	0
AU - AUDIT & MGMT	44,365	43,123	0	1,243	0
AV - AVIATION	111,543	63,252	0	48,292	0
BU - MGMT & BUDGET	114,168	112,119	0	2,049	0
BU - GRANTS COORD	2,242,942	0	2,242,942	0	0
CC - COUNTY COMMISSION	67,083	60,089	0	6,994	0
CL - CLERK OF COURT	65,258	25,301	0	39,958	0
CO - COMMUNITY ACTION & HUMAN SERVICES	216,504	183,429	0	33,075	0
CR - CORRECTIONS & REHABILITATION	190,827	79,064	0	111,763	0
CT - COMMUNICATIONS	95,175	88,552	0	6,622	0
CU - CULTURAL AFFAIRS	22,547	18,975	0	3,572	0
EC - ETHICS AND PUBLIC TRUST	13,283	12,650	0	632	0
EL - ELECTIONS	92,049	88,552	0	3,497	0
ET - INFORMATION TECH	86,132	56,926	0	29,206	0
FN - FINANCE	120,549	107,528	0	13,022	0
FR - FIRE	180,596	79,064	0	101,532	0
GG - GENERAL GOVT	25,301	25,301	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	78,952	66,414	0	12,538	0
HR - HUMAN RESOURCES	105,183	101,202	0	3,981	0
HT - HOMELESS TRUST	98,710	98,040	0	670	0
ID - INTERNAL SERVICES	163,820	132,828	0	30,992	0
IG - INSPECTOR GENERAL	20,315	18,975	0	1,339	0
JA - JUDICIAL ADMINISTRATION	16,519	6,325	0	10,194	0
JU - JUVENILE SERVICES	3,460	0	0	3,460	0
LB - LIBRARIES	95,695	75,902	0	19,793	0
MA - MAYOR	26,714	25,301	0	1,414	0
ME - MEDICAL EXAMINER	63,140	60,089	0	3,051	0
MM - ECONOMIC ADVOCACY TRUST	744	0	0	744	0
MP - METROPOLITAN PLANNING ORGANIZATION	13,357	12,650	0	707	0
MT - TRANSP & PW	230,897	79,064	0	151,832	0
OC - ADMIN OFF OF THE COURTS	28,463	28,463	0	0	0
PA - PROPERTY APPRAISER	27,607	12,650	0	14,956	0
PD - POLICE	273,720	88,552	0	185,168	0
PE - REGULATORY & ECONOMIC RESOURCES	201,957	167,617	0	34,340	0
PR - PARKS, REC & OPEN SPACES	313,462	227,705	0	85,757	0
SP - SEAPORT	77,873	63,252	0	14,621	0
TT - OFFICE OF THE CITT	38,249	37,951	0	298	0
VZ - VIZCAYA	18,157	15,813	0	2,344	0
PUBLIC HEALTH TRUST	112	0	0	112	0
LEAVE PAYMENTS	3,395	0	0	0	3,395
ALL OTHER*	812,515	679,954	0	132,560	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>6,515,881</b>	<b>3,144,738</b>	<b>2,242,942</b>	<b>1,124,805</b>	<b>3,395</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department CC - COUNTY COMMISSION**

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

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

- **General & Administration** – support services staff provide support to the Chairman and BCC, Commission Auditor, and the Office of Intergovernmental Affairs. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Commission Auditor** – the Office of the Commission Auditor provides independent budgetary, audit, management, revenue forecasting, and fiscal analysis of Board policies, County services, and contracts. The costs identified to this activity have been allocated based on the number of audit hours identified to each department.
- **Debt Collection Audit** – during the fiscal year, the Office of the Commission Auditor performed a debt collection audit that benefited multiple departments. The hours and associated costs of this audit have been separately identified and allocated to benefiting departments based on the number of transactions processed by each department.
- **Intergovernmental Affairs** – the Office of Intergovernmental Affairs coordinates the County's intergovernmental relations at the local, state, and federal levels. These costs have been allocated to all county departments using the number of employees identified to each department.
- **Agenda Coordination** – the costs of Agenda Coordination have been included in this schedule and allocated to benefiting departments based on the number of departmental agenda items processed on behalf of each department.

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

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department CC - COUNTY COMMISSION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,719,061			18,719,061
Deductions:				
501 GENERAL FUND-TRF OUT	-245,466			
510 OTHER SPECIAL REVENUE-TRF OUT	-1,793			
602 SPECIAL TRANSPORTATION	-26,143			
606 GRANTS TO OUTSIDE ORGANIZATIONS	0			
616 PP&E FOR OUTSIDE AGENCIES BY	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	0			
951 AUTOMOBILES & VEHICLES	0			
991 INFRASTRUCTURE	0			
MAINTENANCE	0			
Total Deductions:	<u>-273,402</u>			-273,402
Cost Adjustments:				
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
361 INTEREST EARNINGS	4,718			
Total Departmental Cost Adjustments:	<u>4,718</u>			4,718
Inbound Costs:				
DEPRECIATION	324,230		324,230	
AT - COUNTY ATTORNEY	1,432,863	159,356	1,592,219	
BU - MGMT & BUDGET	60,936	6,148	67,083	
CC - COUNTY COMMISSION		1,329,773	1,329,773	
CT - COMMUNICATIONS		321,398	321,398	
ET - INFORMATION TECH		163,527	163,527	
FN - FINANCE		102,968	102,968	
GG - GENERAL GOVT		1,357,609	1,357,609	
HR - HUMAN RESOURCES		25,839	25,839	
ID - INTERNAL SERVICES		-21	-21	
IG - INSPECTOR GENERAL		1,002	1,002	
LEAVE PAYMENTS		203,185	203,185	
Total Allocated Additions:	<u>1,818,029</u>	<u>3,670,783</u>	5,488,812	5,488,812
Total To Be Allocated:	<u>20,268,406</u>	<u>3,670,783</u>		<u>23,939,189</u>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department CC - COUNTY COMMISSION**

	Total	G&A	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS
<b>Other Expense &amp; Cost</b>					
001 SALARIES	11,730,860	652,618	1,336,752	77,351	480,795
010 FRINGE BENEFITS	4,461,565	458,114	411,930	23,836	159,057
035 POST EMPLOYMENT BENEFITS	3,150	3,050	0	0	0
116 OTHER COURT OPERATING EXPENSE	(356)	(119)	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0	0
220 ELECTRICAL SERVICES	13,453	0	0	0	0
221 WATER AND DISPOSAL SERVICES	897	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	36,812	3,934	531	31	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	51,669	988	1,134	66	400
233 METROBUS AND METRORAIL	44	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	0	0	0	0
241 EQUIPMENT MAINTENANCE	756	0	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	3,112	0	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	205	0	0	0	0
252 VEHICLES-RENTAL	65,738	0	0	0	3,520
253 COMMUNICATION EQUIPMENT- RENTAL	53,584	5,233	5,396	312	0
255 RENT PAYMENTS TO LESSORS	446,952	0	0	0	67,749
259 OTHER RENTAL EXPENSE	10,739	0	0	0	0
260 GSA CHARGES	325,190	33,721	2,027	117	165
261 ITD	159,489	87,917	6,907	400	2,007
262 GENERAL COUNTY SUPPORT CHARGES	21,319	16,284	0	0	0
265 PARKS & RECREATION SERVICES	21,540	0	0	0	0
266 CLERK OF COURTS	10,450	0	0	0	0
310 TELECOMMUNICATIONS	224,104	14,608	11,698	677	7,053
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	42,635	0	2,894	167	11,618
312 TRAVEL	177,147	0	1,087	63	53,973
313 AUTOMOBILE REIMBURSEMENT	42,122	743	662	38	3,992
314 ADVERTISING	119,687	420	1,311	76	15,000
315 PRINTING & GRAPHICS	37,010	0	76	4	15
316 MAILING SERVICES	17,720	(1,176)	0	0	409
317 OTHER COMMUNICATION EXPENSES	25,050	0	0	0	0
318 REFUNDS, CASH SHORTAGES	7,866	1,088	236	14	0
319 PETTY CASH & CHANGE FUNDS	7,390	400	1,073	62	0
320 TRAINING	(26,400)	(1,400)	0	0	0
321 REIMBURSEMENTS & REFUNDS	12,231	0	0	0	0
322 TAXES,LICENSES & PERMITS	168,084	2,784	7,053	408	3,711
330 MISCELLANEOUS	2,108	0	0	0	349
410 FUEL & LUBRICANTS	4,428	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	3,517	0	0	0	200
432 EQUIPMENT & NON-CAPITAL TOOLS	5,495	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	90,634	7,620	8,512	493	1,953
450 CONSTRUCTION MATERIALS & SUPPLIES	10,850	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	8	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department CC - COUNTY COMMISSION**

	Total	G&A	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS
490 CHEMICALS	16,333	3,608	88	5	0
491 RECREATIONAL SUPPLIES	13,917	0	918	53	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	5,237	160	0	0	0
493 CLOTHING & UNIFORMS	7,480	0	0	0	0
496 OTHER MATERIALS & SUPPLIES	13,838	0	0	0	0
*501 GENERAL FUND-TRF OUT	245,466	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	1,793	0	0	0	0
*602 SPECIAL TRANSPORTATION	26,143	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*616 PP&E FOR OUTSIDE AGENCIES BY	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	18,719,061				
<b>Deductions</b>					
*Total Disallowed Costs	(273,402)	0	0	0	0
<b>Cost Adjustments</b>					
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	0	0
00155 TERMINATION PAYMENTS	0	0	0	0	0
REVENUES:	0	0	0	0	0
361 INTEREST EARNINGS	4,718	6,052	0	0	0
<b>Functional Cost</b>	<b>18,450,377</b>	<b>1,296,647</b>	<b>1,800,285</b>	<b>104,173</b>	<b>811,966</b>
<b>Allocation Step 1</b>					
Inbound - All Others	1,818,029	101,082	207,255	11,999	74,539
Reallocate Admin Costs		(1,397,729)	168,706	9,784	60,661
Unallocated Costs	(16,309,836)	0	0	0	0
1st Allocation	3,958,571	0	2,176,246	125,956	947,167
<b>Allocation Step 2</b>					
Inbound - All Others	3,670,783	204,095	418,469	24,227	150,502
Reallocate Admin Costs		(204,095)	24,634	1,429	8,858
Unallocated Costs	(2,901,966)	0	0	0	0
2nd Allocation	768,817	0	443,103	25,655	159,360
<b>Total For CC - COUNTY COMMISSION</b>					
Schedule .3 Total	4,727,388	0	2,619,350	151,611	1,106,526

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department CC - COUNTY COMMISSION**

	AGENDA COORDINATION	LEAVE PAYMENTS	COUNTY COMMISSION**
<b>Other Expense &amp; Cost</b>			
001 SALARIES	424,686	0	8,758,658
010 FRINGE BENEFITS	150,144	0	3,258,484
035 POST EMPLOYMENT BENEFITS	0	0	100
116 OTHER COURT OPERATING EXPENSE	0	0	(237)
210 ACCOUNTING & AUDITING	0	0	0
220 ELECTRICAL SERVICES	0	0	13,453
221 WATER AND DISPOSAL SERVICES	0	0	897
223 INDUSTRIAL SERVICE RELATED	0	0	32,316
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	300	0	48,781
233 METROBUS AND METRORAIL	0	0	44
240 OUTSIDE CONTRACTUAL SVCS.	0	0	0
241 EQUIPMENT MAINTENANCE	0	0	756
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0	3,112
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	205
252 VEHICLES-RENTAL	0	0	62,218
253 COMMUNICATION EQUIPMENT- RENTAL	8,103	0	34,540
255 RENT PAYMENTS TO LESSORS	0	0	379,203
259 OTHER RENTAL EXPENSE	0	0	10,739
260 GSA CHARGES	209	0	288,951
261 ITD	1,252	0	61,006
262 GENERAL COUNTY SUPPORT CHARGES	0	0	5,035
265 PARKS & RECREATION SERVICES	0	0	21,540
266 CLERK OF COURTS	0	0	10,450
310 TELECOMMUNICATIONS	472	0	189,596
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	27,956
312 TRAVEL	0	0	122,024
313 AUTOMOBILE REIMBURSEMENT	0	0	36,687
314 ADVERTISING	0	0	102,880
315 PRINTING & GRAPHICS	0	0	36,915
316 MAILING SERVICES	0	0	18,487
317 OTHER COMMUNICATION EXPENSES	0	0	25,050
318 REFUNDS, CASH SHORTAGES	0	0	6,528
319 PETTY CASH & CHANGE FUNDS	0	0	5,855
320 TRAINING	0	0	(25,000)
321 REIMBURSEMENTS & REFUNDS	0	0	12,231
322 TAXES,LICENSES & PERMITS	0	0	154,128
330 MISCELLANEOUS	0	0	1,759
410 FUEL & LUBRICANTS	0	0	4,428
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	0	3,317
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0	5,495
435 OTHER REPAIR & MAINTENANCE SUPPLIES	4,690	0	67,366
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0	10,850
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	8

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department CC - COUNTY COMMISSION**

	AGENDA COORDINATION	LEAVE PAYMENTS	COUNTY COMMISSION**
490 CHEMICALS	0	0	12,632
491 RECREATIONAL SUPPLIES	0	0	12,946
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0	5,077
493 CLOTHING & UNIFORMS	0	0	7,480
496 OTHER MATERIALS & SUPPLIES	0	0	13,838
*501 GENERAL FUND-TRF OUT	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0
*616 PP&E FOR OUTSIDE AGENCIES BY	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0
<u>Departmental Total</u>			
Expenditures Per Financial Statement			
<u>Deductions</u>			
*Total Disallowed Costs	0	0	0
<u>Cost Adjustments</u>			
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0
00155 TERMINATION PAYMENTS	0	0	0
REVENUES:	0	0	0
361 INTEREST EARNINGS	0	0	(1,334)
 Functional Cost	 589,856	 0	 13,847,450
<u>Allocation Step 1</u>			
Inbound - All Others	65,813	0	1,357,341
Reallocate Admin Costs	53,533	0	1,105,045
Unallocated Costs	0	0	(16,309,836)
1st Allocation	709,202	0	0
<u>Allocation Step 2</u>			
Inbound - All Others	132,882	0	2,740,608
Reallocate Admin Costs	7,817	0	161,358
Unallocated Costs	0	0	(2,901,966)
2nd Allocation	140,699	0	0
<u>Total For CC - COUNTY COMMISSION</u>			
Schedule .3 Total	849,901	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - AUDITOR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	5,819.00	46.900943	1,020,680		1,020,680		1,020,680
ET - INFORMATION TECH	673.00	5.424357	118,047		118,047	45,265	163,313
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	7.00	0.056420	1,228		1,228	471	1,699
ID - INTERNAL SERVICES	2,643.50	21.306521	463,682		463,682	177,800	641,482
MT - TRANSP & PW	1,438.50	11.594261	252,320		252,320	96,752	349,072
ALL OTHER*	1,826.00	14.717498	320,289		320,289	122,815	443,104
<b>Schedule .4 Total for AUDITOR</b>	<b>12,407.00</b>	<b>100.000000</b>	<b>2,176,246</b>		<b>2,176,246</b>	<b>443,103</b>	<b>2,619,350</b>

Allocation Basis:      NUMBER OF AUDIT HOURS BY DEPARTMENT

Allocation Source:     FY17 AUDIT HOURS - COMMISSION AUDITOR

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - DEBT COLLECTION AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AV - AVIATION	49,770	2.600740	3,276		3,276	667	3,943
CR - CORRECTIONS & REHABILITATION	59,207	3.093872	3,897		3,897	794	4,691
ET - INFORMATION TECH	82,900	4.331954	5,456		5,456	1,111	6,568
FR - FIRE	83,783	4.378095	5,514		5,514	1,123	6,638
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	19,636	1.026083	1,292		1,292	263	1,556
ID - INTERNAL SERVICES	311,643	16.284960	20,512		20,512	4,178	24,690
LB - LIBRARIES	38,913	2.033406	2,561		2,561	522	3,083
MT - TRANSP & PW	182,138	9.517653	11,988		11,988	2,442	14,430
PD - POLICE	93,107	4.865323	6,128		6,128	1,248	7,376
PE - REGULATORY & ECONOMIC RESOURCES	131,428	6.867793	8,650		8,650	1,762	10,412
PR - PARKS, REC & OPEN SPACES	494,337	25.831668	32,537		32,537	6,628	39,165
SP - SEAPORT	30,466	1.592006	2,005		2,005	408	2,414
ALL OTHER*	336,358	17.576447	22,139		22,139	4,509	26,648
Schedule .4 Total for DEBT COLLECTION AUDIT	1,913,686	100.000000	125,956		125,956	25,655	151,611

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT  
Allocation Source: FY17 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - INTERGOV'T AFFAIRS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.753619	7,138		7,138	1,217	8,355
AT - COUNTY ATTORNEY	119	0.393336	3,726		3,726		3,726
AU - AUDIT & MGMT	37	0.122298	1,158		1,158		1,158
AV - AVIATION	1,298	4.290342	40,637		40,637	6,930	47,566
BU - MGMT & BUDGET	61	0.201626	1,910		1,910		1,910
CC - COUNTY COMMISSION	188	0.621405	5,886		5,886		5,886
CL - CLERK OF COURT	1,074	3.549944	33,624		33,624	5,734	39,358
CO - COMMUNITY ACTION & HUMAN SERVICES	889	2.938454	27,832		27,832	4,746	32,578
CR - CORRECTIONS & REHABILITATION	3,004	9.929266	94,047		94,047	16,038	110,085
CT - COMMUNICATIONS	178	0.588352	5,573		5,573	950	6,523
CU - CULTURAL AFFAIRS	96	0.317313	3,005		3,005	512	3,518
EC - ETHICS AND PUBLIC TRUST	17	0.056191	532		532	91	623
EL - ELECTIONS	94	0.310703	2,943		2,943	502	3,445
ET - INFORMATION TECH	785	2.594698	24,576		24,576	4,191	28,767
FN - FINANCE	350	1.156872	10,958		10,958	1,869	12,826
FR - FIRE	2,729	9.020295	85,437		85,437	14,570	100,007
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.113902	10,551		10,551	1,799	12,350
HR - HUMAN RESOURCES	107	0.353672	3,350		3,350	571	3,921
HT - HOMELESS TRUST	18	0.059496	564		564	96	660
ID - INTERNAL SERVICES	833	2.753355	26,079		26,079	4,447	30,526
IG - INSPECTOR GENERAL	36	0.118993	1,127		1,127	192	1,319
JA - JUDICIAL ADMINISTRATION	274	0.905665	8,578		8,578	1,463	10,041
JU - JUVENILE SERVICES	93	0.307397	2,912		2,912	496	3,408
LB - LIBRARIES	532	1.758445	16,655		16,655	2,840	19,496
MA - MAYOR	38	0.125603	1,190		1,190	203	1,392
ME - MEDICAL EXAMINER	82	0.271039	2,567		2,567	438	3,005
MM - ECONOMIC ADVOCACY TRUST	20	0.066107	626		626	107	733
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.062802	595		595	101	696
MT - TRANSP & PW	4,081	13.489125	127,765		127,765	21,788	149,552
PA - PROPERTY APPRAISER	402	1.328750	12,586		12,586	2,146	14,732
PD - POLICE	4,977	16.450718	155,816		155,816	26,573	182,389
PE - REGULATORY & ECONOMIC RESOURCES	923	3.050836	28,897		28,897	4,928	33,824
PR - PARKS, REC & OPEN SPACES	2,305	7.618827	72,163		72,163	12,306	84,469
SP - SEAPORT	393	1.299002	12,304		12,304	2,098	14,402
TT - OFFICE OF THE CITT	8	0.026443	250		250	43	293
VZ - VIZCAYA	63	0.208237	1,972		1,972	336	2,309
PUBLIC HEALTH TRUST	3	0.009916	94		94	16	110
ALL OTHER*	3,563	11.776956	111,547		111,547	19,022	130,570
Schedule .4 Total for INTERGOV'T AFFAIRS	30,254	100.000000	947,167		947,167	159,360	1,106,526

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - AGENDA COORDINATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AT - COUNTY ATTORNEY	1	0.045434	322		322		322
AV - AVIATION	52	2.362562	16,755		16,755	5,997	22,752
BU - MGMT & BUDGET	39	1.771922	12,566		12,566		12,566
CC - COUNTY COMMISSION	941	42.753293	303,207		303,207		303,207
CL - CLERK OF COURT	231	10.495229	74,432		74,432	26,642	101,074
CO - COMMUNITY ACTION & HUMAN SERVICES	1	0.045434	322		322	115	437
CU - CULTURAL AFFAIRS	13	0.590641	4,189		4,189	1,499	5,688
ET - INFORMATION TECH	3	0.136302	967		967	346	1,313
FN - FINANCE	17	0.772376	5,478		5,478	1,961	7,438
FR - FIRE	11	0.499773	3,544		3,544	1,269	4,813
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	28	1.272149	9,022		9,022	3,229	12,251
HR - HUMAN RESOURCES	2	0.090868	644		644	231	875
HT - HOMELESS TRUST	5	0.227169	1,611		1,611	577	2,188
ID - INTERNAL SERVICES	210	9.541118	67,666		67,666	24,219	91,884
JU - JUVENILE SERVICES	6	0.272603	1,933		1,933	692	2,625
LB - LIBRARIES	1	0.045434	322		322	115	437
MA - MAYOR	111	5.043162	35,766		35,766	12,801	48,567
ME - MEDICAL EXAMINER	1	0.045434	322		322	115	437
MT - TRANSP & PW	163	7.405725	52,522		52,522	18,798	71,320
PA - PROPERTY APPRAISER	8	0.363471	2,578		2,578	923	3,500
PD - POLICE	16	0.726942	5,155		5,155	1,845	7,001
PE - REGULATORY & ECONOMIC RESOURCES	173	7.860064	55,744		55,744	19,952	75,695
PR - PARKS, REC & OPEN SPACES	62	2.816901	19,978		19,978	7,150	27,128
SP - SEAPORT	13	0.590641	4,189		4,189	1,499	5,688
TT - OFFICE OF THE CITT	2	0.090868	644		644	231	875
ALL OTHER*	91	4.134485	29,322		29,322	10,495	39,816
Schedule .4 Total for AGENDA COORDINATION	2,201	100.000000	709,202		709,202	140,699	849,901

Allocation Basis: NUMBER OF AGENDA ITEMS BY DEPARTMENT  
Allocation Source: FY17 AGENDA ITEMS - AGENDA COORDINATION

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CC - COUNTY COMMISSION**

Activity - LEAVE PAYMENTS

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

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department CC - COUNTY COMMISSION**

Receiving Department	Total	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS	AGENDA COORDINATION
AD - ANIMAL SERVICES	8,355	0	0	8,355	0
AT - COUNTY ATTORNEY	4,048	0	0	3,726	322
AU - AUDIT & MGMT	1,158	0	0	1,158	0
AV - AVIATION	74,262	0	3,943	47,566	22,752
BU - MGMT & BUDGET	14,476	0	0	1,910	12,566
CC - COUNTY COMMISSION	1,329,773	1,020,680	0	5,886	303,207
CL - CLERK OF COURT	140,432	0	0	39,358	101,074
CO - COMMUNITY ACTION & HUMAN SERVICES	33,016	0	0	32,578	437
CR - CORRECTIONS & REHABILITATION	114,775	0	4,691	110,085	0
CT - COMMUNICATIONS	6,523	0	0	6,523	0
CU - CULTURAL AFFAIRS	9,206	0	0	3,518	5,688
EC - ETHICS AND PUBLIC TRUST	623	0	0	623	0
EL - ELECTIONS	3,445	0	0	3,445	0
ET - INFORMATION TECH	199,960	163,313	6,568	28,767	1,313
FN - FINANCE	20,264	0	0	12,826	7,438
FR - FIRE	111,458	0	6,638	100,007	4,813
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	27,855	1,699	1,556	12,350	12,251
HR - HUMAN RESOURCES	4,796	0	0	3,921	875
HT - HOMELESS TRUST	2,847	0	0	660	2,188
ID - INTERNAL SERVICES	788,582	641,482	24,690	30,526	91,884
IG - INSPECTOR GENERAL	1,319	0	0	1,319	0
JA - JUDICIAL ADMINISTRATION	10,041	0	0	10,041	0
JU - JUVENILE SERVICES	6,033	0	0	3,408	2,625
LB - LIBRARIES	23,016	0	3,083	19,496	437
MA - MAYOR	49,960	0	0	1,392	48,567
ME - MEDICAL EXAMINER	3,442	0	0	3,005	437
MM - ECONOMIC ADVOCACY TRUST	733	0	0	733	0
MP - METROPOLITAN PLANNING ORGANIZATION	696	0	0	696	0
MT - TRANSP & PW	584,374	349,072	14,430	149,552	71,320
PA - PROPERTY APPRAISER	18,232	0	0	14,732	3,500
PD - POLICE	196,766	0	7,376	182,389	7,001
PE - REGULATORY & ECONOMIC RESOURCES	119,932	0	10,412	33,824	75,695
PR - PARKS, REC & OPEN SPACES	150,761	0	39,165	84,469	27,128
SP - SEAPORT	22,503	0	2,414	14,402	5,688
TT - OFFICE OF THE CITT	1,168	0	0	293	875
VZ - VIZCAYA	2,309	0	0	2,309	0
PUBLIC HEALTH TRUST	110	0	0	110	0
ALL OTHER*	640,138	443,104	26,648	130,570	39,816
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>4,727,388</b>	<b>2,619,350</b>	<b>151,611</b>	<b>1,106,526</b>	<b>849,901</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department CC - COUNTY COMMISSION**

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department CT - COMMUNICATIONS**

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

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

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Call Center Operations** – the costs associated with call center operations have been allocated based on the total 311 operations costs identified to each department.
- **Miami-Dade Television** – MDTV costs have been included in this activity and allocated to benefiting departments based on the total MDTV operations costs identified to each department.
- **On-Line Services** – the costs recorded for on-line services have been allocated using the on-line services costs identified to each benefiting department.
- **Graphic Design & Translation** – these costs have been allocated to benefiting departments based on the total cost identified to each department.

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department CT - COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,103,456			17,103,456
Deductions:				
602 SPECIAL TRANSPORTATION	-2,296			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-85,127			
Total Deductions:	<u>-87,423</u>			-87,423
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-8,211			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
349 OTHER CHARGES FOR SERVICES	-8,852,512			
369 OTHER MISCELLANEOUS REVENUES	-1,400,000			
Total Departmental Cost Adjustments:	<u>-10,260,723</u>			-10,260,723
Inbound Costs:				
DEPRECIATION	103,354		103,354	
AT - COUNTY ATTORNEY	6,990	777	7,767	
BU - MGMT & BUDGET	86,474	8,701	95,175	
CC - COUNTY COMMISSION	5,573	950	6,523	
ET - INFORMATION TECH		154,828	154,828	
FN - FINANCE		27,982	27,982	
GG - GENERAL GOVT		790,008	790,008	
HR - HUMAN RESOURCES		66,182	66,182	
ID - INTERNAL SERVICES		-21	-21	
IG - INSPECTOR GENERAL		1,000	1,000	
MA - MAYOR		27,087	27,087	
LEAVE PAYMENTS		177,090	177,090	
Total Allocated Additions:	<u>202,390</u>	<u>1,254,586</u>	1,456,976	1,456,976
Total To Be Allocated:	<u>6,957,700</u>	<u>1,254,586</u>		<u>8,212,286</u>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department CT - COMMUNICATIONS**

	Total	G&A	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES
<b>Other Expense &amp; Cost</b>					
001 SALARIES	10,592,805	697,638	6,403,711	1,215,625	1,083,639
010 FRINGE BENEFITS	3,852,174	175,175	2,616,666	353,100	321,002
210 ACCOUNTING & AUDITING	(5,757)	0	0	0	0
212 LEGAL	581	0	0	581	0
213 BANK & TRUSTEE/PAYING AGENT FEES	24	0	0	0	24
215 TEMPORARY HELP AGENCY	50,314	0	0	2,908	14,159
223 INDUSTRIAL SERVICE RELATED	75	0	75	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	157,029	12,102	0	43,646	101,281
232 GENERAL AUTO & PROFESSIONAL LIAB	16,005	0	16,005	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	19,432	0	0	0	19,432
245 ITD MAINTENANCE	791,710	412	0	791,298	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	2,544	0	0	2,544	0
251 BUILDINGS COUNTY OWNED: RENTAL	33,600	0	33,600	0	0
252 VEHICLES-RENTAL	0	0	0	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	5,834	4,778	1,056	0	0
259 OTHER RENTAL EXPENSE	593	0	0	0	593
260 GSA CHARGES	3,492	105,071	15,193	(91,567)	6,204
261 ITD	1,093,019	174,223	814,412	98,315	2,917
262 GENERAL COUNTY SUPPORT CHARGES	1,980	2,000	0	0	(20)
266 CLERK OF COURTS	333	40	0	0	0
310 TELECOMMUNICATIONS	64,827	57,308	4,042	581	2,116
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	58,523	21	0	48,270	0
312 TRAVEL	10,998	3,687	733	2,091	2,739
313 AUTOMOBILE REIMBURSEMENT	3,904	0	0	1,400	2,504
314 ADVERTISING	137,724	0	25,755	0	0
315 PRINTING & GRAPHICS	(8,660)	0	0	259	0
316 MAILING SERVICES	73	0	0	0	73
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	221	221	0	0	0
320 TRAINING	15,800	4,300	7,100	1,900	900
321 REIMBURSEMENTS & REFUNDS	(49,993)	0	0	(46,000)	0
330 MISCELLANEOUS	34,132	1,830	926	31,040	186
410 FUEL & LUBRICANTS	0	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	1,231	0	775	0	456
432 EQUIPMENT & NON-CAPITAL TOOLS	6,491	358	0	3,260	70
470 OFFICE SUPPLIES & MINOR EQUIPMENT	41,473	2,645	4,143	23,857	874
493 CLOTHING & UNIFORMS	3,640	0	0	0	2,790
496 OTHER MATERIALS & SUPPLIES	79,862	0	813	0	79,049
*602 SPECIAL TRANSPORTATION	2,296	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	85,127	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	17,103,456				

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department CT - COMMUNICATIONS**

	Total	G&A	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES
<b>Deductions</b>					
*Total Disallowed Costs	(87,423)	0	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(8,211)	(471)	(1,744)	(3,599)	(966)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(2,295)	0	0
00155 TERMINATION PAYMENTS	0	0	(4,092)	(1,552)	0
REVENUES:	0	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(8,852,512)	(8,828,000)	0	0	(24,512)
369 OTHER MISCELLANEOUS REVENUES	(1,400,000)	0	(1,400,000)	0	0
 Functional Cost	 6,755,310	 (7,586,662)	 8,536,874	 2,477,957	 1,615,510
<b>Allocation Step 1</b>					
Inbound - All Others	202,390	13,337	122,324	23,234	20,704
Reallocate Admin Costs		7,573,325	(4,900,698)	(930,762)	(829,279)
Unallocated Costs	(433,068)	0	0	0	0
1st Allocation	6,524,631	0	3,758,500	1,570,430	806,935
<b>Allocation Step 2</b>					
Inbound - All Others	1,254,586	82,677	758,273	144,026	128,344
Reallocate Admin Costs		(82,677)	53,500	10,161	9,053
Unallocated Costs	(64,060)	0	0	0	0
2nd Allocation	1,190,526	0	811,773	154,187	137,397
<b>Total For CT - COMMUNICATIONS</b>					
Schedule .3 Total	7,715,158	0	4,570,273	1,724,617	944,333



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department CT - COMMUNICATIONS**

	GRAPHIC DES & TRANSL SVCS	LEAVE PAYMENTS	OTHER COSTS**
<b>Other Expense &amp; Cost</b>			
001 SALARIES	687,370	0	504,822
010 FRINGE BENEFITS	222,512	0	163,719
210 ACCOUNTING & AUDITING	15	0	(5,772)
212 LEGAL	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0	0
215 TEMPORARY HELP AGENCY	22,332	0	10,915
223 INDUSTRIAL SERVICE RELATED	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0	0
245 ITD MAINTENANCE	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0	0
252 VEHICLES-RENTAL	0	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	0	0	0
259 OTHER RENTAL EXPENSE	0	0	0
260 GSA CHARGES	(32,512)	0	1,103
261 ITD	1,452	0	1,700
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0
266 CLERK OF COURTS	292	0	1
310 TELECOMMUNICATIONS	780	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	10,232
312 TRAVEL	1,748	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0	0
314 ADVERTISING	(10,000)	0	121,969
315 PRINTING & GRAPHICS	(9,048)	0	129
316 MAILING SERVICES	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0
319 PETTY CASH & CHANGE FUNDS	0	0	0
320 TRAINING	200	0	1,400
321 REIMBURSEMENTS & REFUNDS	(3,993)	0	0
330 MISCELLANEOUS	40	0	110
410 FUEL & LUBRICANTS	0	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	2,803	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	9,953	0	1
493 CLOTHING & UNIFORMS	850	0	0
496 OTHER MATERIALS & SUPPLIES	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
<b>Departmental Total</b>			
<b>Expenditures Per Financial Statement</b>			

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department CT - COMMUNICATIONS**

	GRAPHIC DES & TRANSL SVCS	LEAVE PAYMENTS	OTHER COSTS**
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(756)	0	(675)
00154 PAYMENT FOR UNUSED SICK LEAVE	(1,059)	3,354	0
00155 TERMINATION PAYMENTS	(1,208)	6,852	0
REVENUES:	0	0	0
349 OTHER CHARGES FOR SERVICES	0	0	0
369 OTHER MISCELLANEOUS REVENUES	0	0	0
 Functional Cost	 891,771	 10,206	 809,654
<b>Allocation Step 1</b>			
Inbound - All Others	13,135	0	9,654
Reallocate Admin Costs	(526,346)	0	(386,240)
Unallocated Costs	0	0	(433,068)
1st Allocation	378,560	10,206	0
<b>Allocation Step 2</b>			
Inbound - All Others	81,422	0	59,843
Reallocate Admin Costs	5,746	0	4,217
Unallocated Costs	0	0	(64,060)
2nd Allocation	87,168	0	0
 <b>Total For CT - COMMUNICATIONS</b>			
Schedule .3 Total	465,729	10,206	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - CALL CENTER OPERATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	470,531.10	12.030979	452,184		452,184	101,196	553,380
AT - COUNTY ATTORNEY	26,736.62	0.683627	25,694		25,694		25,694
AU - AUDIT & MGMT	26,736.62	0.683627	25,694		25,694		25,694
AV - AVIATION	26,736.62	0.683627	25,694		25,694	5,750	31,444
BU - MGMT & BUDGET	26,736.62	0.683627	25,694		25,694		25,694
CC - COUNTY COMMISSION	56,287.00	1.439199	54,092		54,092		54,092
CL - CLERK OF COURT	26,736.62	0.683627	25,694		25,694	5,750	31,444
CO - COMMUNITY ACTION & HUMAN SERVICES	26,736.62	0.683627	25,694		25,694	5,750	31,444
CR - CORRECTIONS & REHABILITATION	26,736.62	0.683627	25,694		25,694	5,750	31,444
CU - CULTURAL AFFAIRS	28,594.67	0.731135	27,480		27,480	6,150	33,629
EC - ETHICS AND PUBLIC TRUST	26,736.62	0.683627	25,694		25,694	5,750	31,444
EL - ELECTIONS	63,114.80	1.613778	60,654		60,654	13,574	74,228
ET - INFORMATION TECH	26,736.62	0.683627	25,694		25,694	5,750	31,444
FN - FINANCE	193,133.85	4.938227	185,603		185,603	41,537	227,140
FR - FIRE	32,090.00	0.820507	30,839		30,839	6,902	37,740
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	26,736.62	0.683627	25,694		25,694	5,750	31,444
HR - HUMAN RESOURCES	36,960.86	0.945050	35,520		35,520	7,949	43,469
HT - HOMELESS TRUST	26,736.62	0.683627	25,694		25,694	5,750	31,444
ID - INTERNAL SERVICES	32,172.04	0.822605	30,918		30,918	6,919	37,837
IG - INSPECTOR GENERAL	26,736.62	0.683627	25,694		25,694	5,750	31,444
JA - JUDICIAL ADMINISTRATION	26,736.62	0.683627	25,694		25,694	5,750	31,444
JU - JUVENILE SERVICES	26,736.62	0.683627	25,694		25,694	5,750	31,444
LB - LIBRARIES	26,736.62	0.683627	25,694		25,694	5,750	31,444
MA - MAYOR	26,736.62	0.683627	25,694		25,694	5,750	31,444
ME - MEDICAL EXAMINER	26,736.62	0.683627	25,694		25,694	5,750	31,444
MM - ECONOMIC ADVOCACY TRUST	26,736.62	0.683627	25,694		25,694	5,750	31,444
MP - METROPOLITAN PLANNING ORGANIZATION	26,736.62	0.683627	25,694		25,694	5,750	31,444
MT - TRANSP & PW	1,329,263.26	33.987842	1,277,433		1,277,433	285,884	1,563,317
PA - PROPERTY APPRAISER	158,430.00	4.050886	152,253		152,253	34,073	186,326
PD - POLICE	26,736.62	0.683627	25,694		25,694	5,750	31,444
PE - REGULATORY & ECONOMIC RESOURCES	41,219.52	1.053939	39,612		39,612	8,865	48,477
PR - PARKS, REC & OPEN SPACES	28,164.00	0.720123	27,066		27,066	6,057	33,123
SP - SEAPORT	26,736.62	0.683627	25,694		25,694	5,750	31,444
TT - OFFICE OF THE CITT	26,736.62	0.683627	25,694		25,694	5,750	31,444
VZ - VIZCAYA	26,736.62	0.683627	25,694		25,694	5,750	31,444
PUBLIC HEALTH TRUST	26,736.62	0.683627	25,694		25,694	5,750	31,444
ALL OTHER*	799,356.03	20.438682	768,188		768,188	171,916	940,103
Schedule .4 Total for CALL CENTER OPERATIONS	3,910,996.01	100.000000	3,758,500		3,758,500	811,773	4,570,273

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - TELEVISION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	23,759.94	2.443814	38,378		38,378	4,172	42,551
AT - COUNTY ATTORNEY	12,359.91	1.271271	19,964		19,964		19,964
AU - AUDIT & MGMT	13,961.76	1.436028	22,552		22,552		22,552
AV - AVIATION	24,777.17	2.548441	40,021		40,021	4,351	44,373
BU - MGMT & BUDGET	33,552.27	3.450998	54,196		54,196		54,196
CC - COUNTY COMMISSION	34,380.09	3.536143	55,533		55,533		55,533
CL - CLERK OF COURT	12,020.83	1.236395	19,417		19,417	2,111	21,528
CO - COMMUNITY ACTION & HUMAN SERVICES	27,421.98	2.820471	44,294		44,294	4,816	49,109
CR - CORRECTIONS & REHABILITATION	13,669.45	1.405963	22,080		22,080	2,400	24,480
CU - CULTURAL AFFAIRS	13,482.37	1.386721	21,777		21,777	2,368	24,145
EC - ETHICS AND PUBLIC TRUST	11,810.37	1.214748	19,077		19,077	2,074	21,151
EL - ELECTIONS	17,878.69	1.838902	28,879		28,879	3,140	32,018
ET - INFORMATION TECH	17,124.54	1.761334	27,660		27,660	3,007	30,668
FN - FINANCE	11,938.99	1.227978	19,285		19,285	2,097	21,381
FR - FIRE	45,262.16	4.655412	73,110		73,110	7,949	81,058
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	19,024.54	1.956758	30,730		30,730	3,341	34,070
HR - HUMAN RESOURCES	74,060.37	7.617435	119,626		119,626	13,008	132,635
HT - HOMELESS TRUST	17,270.69	1.776366	27,897		27,897	3,033	30,929
ID - INTERNAL SERVICES	32,809.81	3.374633	52,996		52,996	5,762	58,758
IG - INSPECTOR GENERAL	11,751.91	1.208736	18,982		18,982	2,064	21,046
JA - JUDICIAL ADMINISTRATION	11,751.91	1.208736	18,982		18,982	2,064	21,046
JU - JUVENILE SERVICES	18,480.85	1.900837	29,851		29,851	3,245	33,097
LB - LIBRARIES	12,406.68	1.276082	20,040		20,040	2,179	22,219
MA - MAYOR	49,170.89	5.057442	79,424		79,424	8,635	88,059
ME - MEDICAL EXAMINER	13,213.45	1.359061	21,343		21,343	2,320	23,663
MM - ECONOMIC ADVOCACY TRUST	13,868.22	1.426407	22,401		22,401	2,435	24,836
MP - METROPOLITAN PLANNING ORGANIZATION	12,020.83	1.236395	19,417		19,417	2,111	21,528
MT - TRANSP & PW	51,406.47	5.287381	83,035		83,035	9,028	92,062
PA - PROPERTY APPRAISER	21,573.47	2.218926	34,847		34,847	3,789	38,635
PD - POLICE	15,306.38	1.574328	24,724		24,724	2,688	27,412
PE - REGULATORY & ECONOMIC RESOURCES	41,415.37	4.259753	66,896		66,896	7,273	74,169
PR - PARKS, REC & OPEN SPACES	72,002.52	7.405776	116,303		116,303	12,645	128,947
SP - SEAPORT	20,755.01	2.134744	33,525		33,525	3,645	37,170
TT - OFFICE OF THE CITT	16,651.00	1.712629	26,896		26,896	2,924	29,820
VZ - VIZCAYA	23,526.09	2.419762	38,001		38,001	4,131	42,132
PUBLIC HEALTH TRUST	11,751.91	1.208736	18,982		18,982	2,064	21,046
ALL OTHER*	98,629.30	10.144458	159,312		159,312	17,320	176,632
Schedule .4 Total for TELEVISION	972,248.19	100.000000	1,570,430		1,570,430	154,187	1,724,617

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - ONLINE SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	3,720.53	0.550999	4,446		4,446	965	5,411
AT - COUNTY ATTORNEY	5,691.45	0.842887	6,802		6,802		6,802
AU - AUDIT & MGMT	654.66	0.096953	782		782		782
AV - AVIATION	1,244.25	0.184270	1,487		1,487	323	1,809
BU - MGMT & BUDGET	789.42	0.116911	943		943		943
CC - COUNTY COMMISSION	138,189.34	20.465429	165,143		165,143		165,143
CL - CLERK OF COURT	1,631.69	0.241648	1,950		1,950	423	2,373
CO - COMMUNITY ACTION & HUMAN SERVICES	4,529.11	0.670748	5,413		5,413	1,174	6,587
CR - CORRECTIONS & REHABILITATION	654.66	0.096953	782		782	170	952
CU - CULTURAL AFFAIRS	4,057.44	0.600895	4,849		4,849	1,052	5,901
EC - ETHICS AND PUBLIC TRUST	654.66	0.096953	782		782	170	952
EL - ELECTIONS	654.66	0.096953	782		782	170	952
ET - INFORMATION TECH	1,395.86	0.206723	1,668		1,668	362	2,030
FN - FINANCE	654.66	0.096953	782		782	170	952
FR - FIRE	6,146.27	0.910244	7,345		7,345	1,594	8,939
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	5,438.76	0.805464	6,500		6,500	1,410	7,910
HR - HUMAN RESOURCES	12,379.09	1.833306	14,794		14,794	3,210	18,003
HT - HOMELESS TRUST	1,985.45	0.294039	2,373		2,373	515	2,887
ID - INTERNAL SERVICES	1,244.25	0.184270	1,487		1,487	323	1,809
IG - INSPECTOR GENERAL	1,732.77	0.256618	2,071		2,071	449	2,520
JA - JUDICIAL ADMINISTRATION	654.66	0.096953	782		782	170	952
JU - JUVENILE SERVICES	654.66	0.096953	782		782	170	952
LB - LIBRARIES	5,287.16	0.783013	6,318		6,318	1,371	7,689
MA - MAYOR	47,973.53	7.104737	57,331		57,331	12,439	69,769
ME - MEDICAL EXAMINER	654.66	0.096953	782		782	170	952
MM - ECONOMIC ADVOCACY TRUST	5,202.93	0.770538	6,218		6,218	1,349	7,567
MP - METROPOLITAN PLANNING ORGANIZATION	5,826.21	0.862844	6,963		6,963	1,511	8,473
MT - TRANSP & PW	191,850.52	28.412492	229,271		229,271	49,747	279,017
PA - PROPERTY APPRAISER	1,227.40	0.181774	1,467		1,467	318	1,785
PD - POLICE	58,485.04	8.661460	69,892		69,892	15,164	85,057
PE - REGULATORY & ECONOMIC RESOURCES	6,584.25	0.975108	7,869		7,869	1,707	9,576
PR - PARKS, REC & OPEN SPACES	48,243.05	7.144652	57,653		57,653	12,509	70,161
SP - SEAPORT	9,734.35	1.441628	11,633		11,633	2,524	14,157
TT - OFFICE OF THE CITT	3,029.86	0.448713	3,621		3,621	785	4,406
VZ - VIZCAYA	6,735.86	0.997561	8,050		8,050	1,746	9,796
PUBLIC HEALTH TRUST	654.66	0.096953	782		782	170	952
ALL OTHER*	88,985.26	13.178452	106,342		106,342	23,072	129,414
Schedule .4 Total for ONLINE SERVICES	675,233.04	100.000000	806,935		806,935	137,397	944,333

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - GRAPHIC DES & TRANSL SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	14,369.00	4.102276	15,530		15,530	4,159	19,689
AT - COUNTY ATTORNEY	1,167.00	0.333173	1,261		1,261		1,261
AU - AUDIT & MGMT	242.00	0.069090	262		262		262
AV - AVIATION	587.00	0.167585	634		634	170	804
BU - MGMT & BUDGET	4,586.00	1.309279	4,956		4,956		4,956
CC - COUNTY COMMISSION	43,145.00	12.317676	46,630		46,630		46,630
CL - CLERK OF COURT	335.00	0.095641	362		362	97	459
CO - COMMUNITY ACTION & HUMAN SERVICES	6,435.00	1.837159	6,955		6,955	1,863	8,817
CR - CORRECTIONS & REHABILITATION	5,737.00	1.637884	6,200		6,200	1,661	7,861
CU - CULTURAL AFFAIRS	1,090.00	0.311189	1,178		1,178	315	1,493
EC - ETHICS AND PUBLIC TRUST	242.00	0.069090	262		262	70	332
EL - ELECTIONS	6,348.00	1.812321	6,861		6,861	1,837	8,698
ET - INFORMATION TECH	1,221.00	0.348589	1,320		1,320	353	1,673
FN - FINANCE	503.00	0.143604	544		544	146	689
FR - FIRE	8,284.00	2.365039	8,953		8,953	2,398	11,351
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	7,331.00	2.092963	7,923		7,923	2,122	10,045
HR - HUMAN RESOURCES	13,358.00	3.813640	14,437		14,437	3,867	18,304
HT - HOMELESS TRUST	827.00	0.236104	894		894	239	1,133
ID - INTERNAL SERVICES	9,342.00	2.667093	10,097		10,097	2,704	12,801
IG - INSPECTOR GENERAL	242.00	0.069090	262		262	70	332
JA - JUDICIAL ADMINISTRATION	242.00	0.069090	262		262	70	332
JU - JUVENILE SERVICES	3,160.00	0.902164	3,415		3,415	915	4,330
LB - LIBRARIES	638.00	0.182146	690		690	185	874
MA - MAYOR	17,656.00	5.040697	19,082		19,082	5,111	24,193
ME - MEDICAL EXAMINER	242.00	0.069090	262		262	70	332
MM - ECONOMIC ADVOCACY TRUST	3,561.00	1.016647	3,849		3,849	1,031	4,879
MP - METROPOLITAN PLANNING ORGANIZATION	3,770.00	1.076316	4,074		4,074	1,091	5,166
MT - TRANSP & PW	7,995.00	2.282531	8,641		8,641	2,314	10,955
PA - PROPERTY APPRAISER	868.00	0.247810	938		938	251	1,189
PD - POLICE	3,327.00	0.949841	3,596		3,596	963	4,559
PE - REGULATORY & ECONOMIC RESOURCES	12,909.00	3.685453	13,952		13,952	3,737	17,688
PR - PARKS, REC & OPEN SPACES	74,591.00	21.295348	80,616		80,616	21,595	102,210
SP - SEAPORT	8,664.00	2.473527	9,364		9,364	2,508	11,872
TT - OFFICE OF THE CITT	6,432.00	1.836303	6,952		6,952	1,862	8,813
VZ - VIZCAYA	16,672.00	4.759770	18,019		18,019	4,826	22,845
PUBLIC HEALTH TRUST	242.00	0.069090	262		262	70	332
ALL OTHER*	63,909.00	18.245692	69,071		69,071	18,500	87,570
Schedule .4 Total for GRAPHIC DES & TRANSL SVCS	350,269.00	100.000000	378,560		378,560	87,168	465,729

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department CT - COMMUNICATIONS**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	10,206		10,206		10,206
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	10,206		10,206	0	10,206

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department CT - COMMUNICATIONS**

Receiving Department	Total	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES	GRAPHIC DES & TRANSL SVCS
AD - ANIMAL SERVICES	621,031	553,380	42,551	5,411	19,689
AT - COUNTY ATTORNEY	53,721	25,694	19,964	6,802	1,261
AU - AUDIT & MGMT	49,290	25,694	22,552	782	262
AV - AVIATION	78,431	31,444	44,373	1,809	804
BU - MGMT & BUDGET	85,789	25,694	54,196	943	4,956
CC - COUNTY COMMISSION	321,398	54,092	55,533	165,143	46,630
CL - CLERK OF COURT	55,804	31,444	21,528	2,373	459
CO - COMMUNITY ACTION & HUMAN SERVICES	95,958	31,444	49,109	6,587	8,817
CR - CORRECTIONS & REHABILITATION	64,737	31,444	24,480	952	7,861
CU - CULTURAL AFFAIRS	65,169	33,629	24,145	5,901	1,493
EC - ETHICS AND PUBLIC TRUST	53,878	31,444	21,151	952	332
EL - ELECTIONS	115,896	74,228	32,018	952	8,698
ET - INFORMATION TECH	65,815	31,444	30,668	2,030	1,673
FN - FINANCE	250,162	227,140	21,381	952	689
FR - FIRE	139,088	37,740	81,058	8,939	11,351
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	83,470	31,444	34,070	7,910	10,045
HR - HUMAN RESOURCES	212,410	43,469	132,635	18,003	18,304
HT - HOMELESS TRUST	66,394	31,444	30,929	2,887	1,133
ID - INTERNAL SERVICES	111,205	37,837	58,758	1,809	12,801
IG - INSPECTOR GENERAL	55,342	31,444	21,046	2,520	332
JA - JUDICIAL ADMINISTRATION	53,774	31,444	21,046	952	332
JU - JUVENILE SERVICES	69,823	31,444	33,097	952	4,330
LB - LIBRARIES	62,226	31,444	22,219	7,689	874
MA - MAYOR	213,465	31,444	88,059	69,769	24,193
ME - MEDICAL EXAMINER	56,391	31,444	23,663	952	332
MM - ECONOMIC ADVOCACY TRUST	68,726	31,444	24,836	7,567	4,879
MP - METROPOLITAN PLANNING ORGANIZATION	66,611	31,444	21,528	8,473	5,166
MT - TRANSP & PW	1,945,351	1,563,317	92,062	279,017	10,955
PA - PROPERTY APPRAISER	227,935	186,326	38,635	1,785	1,189
PD - POLICE	148,471	31,444	27,412	85,057	4,559
PE - REGULATORY & ECONOMIC RESOURCES	149,911	48,477	74,169	9,576	17,688
PR - PARKS, REC & OPEN SPACES	334,442	33,123	128,947	70,161	102,210
SP - SEAPORT	94,642	31,444	37,170	14,157	11,872
TT - OFFICE OF THE CITT	74,484	31,444	29,820	4,406	8,813
VZ - VIZCAYA	106,217	31,444	42,132	9,796	22,845
PUBLIC HEALTH TRUST	53,774	31,444	21,046	952	332
LEAVE PAYMENTS	10,206	0	0	0	0
ALL OTHER*	1,333,720	940,103	176,632	129,414	87,570
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>7,715,158</b>	<b>4,570,273</b>	<b>1,724,617</b>	<b>944,333</b>	<b>465,729</b>



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department CT - COMMUNICATIONS**

Receiving Department	LEAVE PAYMENTS
AD - ANIMAL SERVICES	0
AT - COUNTY ATTORNEY	0
AU - AUDIT & MGMT	0
AV - AVIATION	0
BU - MGMT & BUDGET	0
CC - COUNTY COMMISSION	0
CL - CLERK OF COURT	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0
CR - CORRECTIONS & REHABILITATION	0
CU - CULTURAL AFFAIRS	0
EC - ETHICS AND PUBLIC TRUST	0
EL - ELECTIONS	0
ET - INFORMATION TECH	0
FN - FINANCE	0
FR - FIRE	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0
HR - HUMAN RESOURCES	0
HT - HOMELESS TRUST	0
ID - INTERNAL SERVICES	0
IG - INSPECTOR GENERAL	0
JA - JUDICIAL ADMINISTRATION	0
JU - JUVENILE SERVICES	0
LB - LIBRARIES	0
MA - MAYOR	0
ME - MEDICAL EXAMINER	0
MM - ECONOMIC ADVOCACY TRUST	0
MP - METROPOLITAN PLANNING ORGANIZATION	0
MT - TRANSP & PW	0
PA - PROPERTY APPRAISER	0
PD - POLICE	0
PE - REGULATORY & ECONOMIC RESOURCES	0
PR - PARKS, REC & OPEN SPACES	0
SP - SEAPORT	0
TT - OFFICE OF THE CITT	0
VZ - VIZCAYA	0
PUBLIC HEALTH TRUST	0
LEAVE PAYMENTS	10,206
ALL OTHER*	0
Direct Bill	0
Total	<u>10,206</u>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department ET - INFORMATION TECH**

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

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

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

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Information Technology** – the costs associated with Information Technology operations have been included in this function and allocated to General Fund departments using the number of employees identified to each department.
- **Corrections/Police & CJIS** – costs identified for Corrections/Police and CJIS activities have been separately identified in this function and allocated to the benefiting departments based on the number of employees identified to each department.
- **Indirect Cost** – this function has no direct costs, but is only receiving other indirect costs allocated to the Information Technology Department from other central service departments. These costs have been allocated county-wide based on the number of employees identified to each benefiting department.

The cost pools have been reduced by associated revenues.

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

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department ET - INFORMATION TECH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	215,337,934			215,337,934
Deductions:				
501 GENERAL FUND-TRF OUT	-496,336			
510 OTHER SPECIAL REVENUE-TRF OUT	-2,182,000			
522 OTHER SPEC OBLIGATIONS	-1,614,000			
523 LOAN AGREEMENTS	-693,000			
570 INTRAFUND TRANSFER	-18,295,127			
602 SPECIAL TRANSPORTATION	-83,305			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-3,601,154			
951 AUTOMOBILES & VEHICLES	-150,475			
952 OTHER CAPITALIZABLE ITEMS	-86,714			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	-6,781,956			
Total Deductions:	<u>-33,984,067</u>			-33,984,067
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-157,462			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-18,399,917			
349 OTHER CHARGES FOR SERVICES	-139,218,685			
351 JUDGEMENTS & FINES	-370,179			
361 INTEREST EARNINGS	-1,156			
369 OTHER MISCELLANEOUS REVENUES	-12,393,304			
Total Departmental Cost Adjustments:	<u>-170,540,703</u>			-170,540,703
Inbound Costs:				
DEPRECIATION	9,204,489		9,204,489	
AT - COUNTY ATTORNEY	19,221	2,138	21,359	
BU - MGMT & BUDGET	78,110	8,022	86,132	
CC - COUNTY COMMISSION	149,047	50,914	199,960	
CT - COMMUNICATIONS	56,342	9,473	65,815	
ET - INFORMATION TECH		682,810	682,810	
FN - FINANCE		434,403	434,403	
GG - GENERAL GOVT		835,032	835,032	
HR - HUMAN RESOURCES		298,765	298,765	
ID - INTERNAL SERVICES		-3,954	-3,954	
IG - INSPECTOR GENERAL		191,759	191,759	
MA - MAYOR		119,457	119,457	
LEAVE PAYMENTS		1,378,653	1,378,653	
Total Allocated Additions:	<u>9,507,210</u>	<u>4,007,472</u>	13,514,681	13,514,681
Total To Be Allocated:	<u>20,320,374</u>	<u>4,007,472</u>		<u>24,327,845</u>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ET - INFORMATION TECH**

	Total	G&A	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS
<b>Other Expense &amp; Cost</b>					
001 SALARIES	80,840,516	3,464,331	71,153,685	6,222,500	0
010 FRINGE BENEFITS	23,143,184	2,859,686	18,694,242	1,589,256	0
211 CONSULTING SERVICES	19,000	0	19,000	0	0
212 LEGAL	300	300	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	339	339	0	0	0
215 TEMPORARY HELP AGENCY	4,123,753	391,176	3,580,073	152,504	0
220 ELECTRICAL SERVICES	79,371	524	78,847	0	0
223 INDUSTRIAL SERVICE RELATED	579	219	360	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	2,093,306	199,088	1,760,148	134,070	0
232 GENERAL AUTO & PROFESSIONAL LIAB	124,381	124,381	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	11,873	0	11,873	0	0
241 EQUIPMENT MAINTENANCE	11,970	0	11,970	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	401,804	0	401,804	0	0
245 ITD MAINTENANCE	30,546,232	732,112	29,454,087	360,033	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	35,379	426	34,953	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	2,777,474	2,584,474	193,000	0	0
252 VEHICLES-RENTAL	114,216	99	114,117	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	93,077	91,257	1,820	0	0
254 HEAVY EQUIPMENT RENTAL	0	0	0	0	0
255 RENT PAYMENTS TO LESSORS	26,683	6,253	20,430	0	0
257 RENTAL-ITD SYSTEM RELATED	0	0	0	0	0
259 OTHER RENTAL EXPENSE	87,531	16,704	70,827	0	0
260 GSA CHARGES	691,145	155,928	535,217	0	0
261 ITD	16,022,197	512,728	12,844,176	172,333	0
265 PARKS & RECREATION SERVICES	1,093	0	1,093	0	0
266 CLERK OF COURTS	0	0	0	0	0
310 TELECOMMUNICATIONS	13,122,659	661,609	1,618,354	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	368,691	366,066	2,625	0	0
312 TRAVEL	152,345	148,579	3,766	0	0
313 AUTOMOBILE REIMBURSEMENT	22,528	9,100	13,428	0	0
314 ADVERTISING	33,015	33,015	0	0	0
316 MAILING SERVICES	18,506	0	18,506	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	1,180	1,180	0	0	0
320 TRAINING	194,575	180,358	14,217	0	0
322 TAXES,LICENSES & PERMITS	233	0	233	0	0
330 MISCELLANEOUS	41,884	7,594	34,290	0	0
410 FUEL & LUBRICANTS	668	0	668	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	360,407	3,850	356,557	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	2,681,927	1,033,709	1,648,218	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	2,107,815	705,329	1,402,486	0	0
433 INVENTORY, MATERIALS, PARTS & SUPPLI	5,800	0	5,800	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	6,685	0	6,685	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	1,236	0	1,236	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ET - INFORMATION TECH**

	Total	G&A	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS
470 OFFICE SUPPLIES & MINOR EQUIPMENT	882,868	243,236	639,404	228	0
471 COMPUTER SUPPLIES	4,217	4,217	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	1,262	1,252	10	0	0
493 CLOTHING & UNIFORMS	57,801	3,910	53,891	0	0
496 OTHER MATERIALS & SUPPLIES	42,162	0	42,162	0	0
*501 GENERAL FUND-TRF OUT	496,336	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	2,182,000	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	1,614,000	0	0	0	0
*523 LOAN AGREEMENTS	693,000	0	0	0	0
*570 INTRAFUND TRANSFER	18,295,127	0	0	0	0
*602 SPECIAL TRANSPORTATION	83,305	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	3,601,154	0	0	0	0
*951 AUTOMOBILES & VEHICLES	150,475	0	0	0	0
*952 OTHER CAPITALIZABLE ITEMS	86,714	0	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	6,781,956	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	215,337,934				
<b>Deductions</b>					
*Total Disallowed Costs	(33,984,067)	0	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(157,462)	(9,852)	(129,163)	(18,447)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(2,028)	(862,096)	(113,800)	977,924
00155 TERMINATION PAYMENTS	0	0	(514,269)	(30,293)	544,562
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(18,399,917)	0	(18,399,917)	0	0
349 OTHER CHARGES FOR SERVICES	(139,218,685)	(5,113,312)	(113,366,970)	(5,952,510)	0
351 JUDGEMENTS & FINES	(370,179)	0	0	0	0
361 INTEREST EARNINGS	(1,156)	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	(12,393,304)	(327,852)	(11,962,529)	(102,923)	0
<b>Functional Cost</b>	10,813,164	9,089,985	(390,686)	2,412,951	1,522,486
<b>Allocation Step 1</b>					
Inbound - All Others	9,507,210	0	0	0	0
Reallocate Admin Costs		(9,089,985)	8,359,150	730,835	0
Unallocated Costs	(1,821,572)	0	0	0	0
1st Allocation	22,141,946	0	7,968,464	3,143,786	1,522,486
<b>Allocation Step 2</b>					
Inbound - All Others	4,007,472	0	0	0	0
2nd Allocation	4,007,472	0	0	0	0
<b>Total For ET - INFORMATION TECH</b>					
Schedule .3 Total	26,149,417	0	7,968,464	3,143,786	1,522,486

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ET - INFORMATION TECH**

	INDIRECT COSTS	INTERAGENCY SVCS**
<b>Other Expense &amp; Cost</b>		
001 SALARIES	0	0
010 FRINGE BENEFITS	0	0
211 CONSULTING SERVICES	0	0
212 LEGAL	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0
215 TEMPORARY HELP AGENCY	0	0
220 ELECTRICAL SERVICES	0	0
223 INDUSTRIAL SERVICE RELATED	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	0
241 EQUIPMENT MAINTENANCE	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0
245 ITD MAINTENANCE	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0
252 VEHICLES-RENTAL	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	0	0
254 HEAVY EQUIPMENT RENTAL	0	0
255 RENT PAYMENTS TO LESSORS	0	0
257 RENTAL-ITD SYSTEM RELATED	0	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	0	0
261 ITD	0	2,492,960
265 PARKS & RECREATION SERVICES	0	0
266 CLERK OF COURTS	0	0
310 TELECOMMUNICATIONS	0	10,842,696
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0
312 TRAVEL	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0
314 ADVERTISING	0	0
316 MAILING SERVICES	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0
319 PETTY CASH & CHANGE FUNDS	0	0
320 TRAINING	0	0
322 TAXES,LICENSES & PERMITS	0	0
330 MISCELLANEOUS	0	0
410 FUEL & LUBRICANTS	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0
433 INVENTORY, MATERIALS, PARTS & SUPPLI	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ET - INFORMATION TECH**

	INDIRECT COSTS	INTERAGENCY SVCS**
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
471 COMPUTER SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0
493 CLOTHING & UNIFORMS	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*523 LOAN AGREEMENTS	0	0
*570 INTRAFUND TRANSFER	0	0
*602 SPECIAL TRANSPORTATION	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*951 AUTOMOBILES & VEHICLES	0	0
*952 OTHER CAPITALIZABLE ITEMS	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0
Departmental Total		
-----		
Expenditures Per Financial Statement		
Deductions		
-----		
*Total Disallowed Costs	0	0
Cost Adjustments		
-----		
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0
00155 TERMINATION PAYMENTS	0	0
REVENUES:	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	0
349 OTHER CHARGES FOR SERVICES	0	(14,785,893)
351 JUDGEMENTS & FINES	0	(370,179)
361 INTEREST EARNINGS	0	(1,156)
369 OTHER MISCELLANEOUS REVENUES	0	0
Functional Cost	0	(1,821,572)
Allocation Step 1		
-----		
Inbound - All Others	9,507,210	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(1,821,572)
1st Allocation	9,507,210	0
Allocation Step 2		
-----		
Inbound - All Others	4,007,472	0
2nd Allocation	4,007,472	0
Total For ET - INFORMATION TECH		
-----		
Schedule .3 Total	13,514,681	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ET - INFORMATION TECH**

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	1.536492	122,435		122,435		122,435
AT - COUNTY ATTORNEY	119	0.801941	63,902		63,902		63,902
AU - AUDIT & MGMT	37	0.249343	19,869		19,869		19,869
BU - MGMT & BUDGET	61	0.411079	32,757		32,757		32,757
CC - COUNTY COMMISSION	188	1.266932	100,955		100,955		100,955
CL - CLERK OF COURT	1,074	7.237684	576,732		576,732		576,732
CO - COMMUNITY ACTION & HUMAN SERVICES	889	5.990970	477,388		477,388		477,388
CR - CORRECTIONS & REHABILITATION	3,004	20.243952	1,613,132		1,613,132		1,613,132
CT - COMMUNICATIONS	178	1.199542	95,585		95,585		95,585
EC - ETHICS AND PUBLIC TRUST	17	0.114563	9,129		9,129		9,129
EL - ELECTIONS	94	0.633466	50,478		50,478		50,478
ET - INFORMATION TECH	785	5.290114	421,541		421,541		421,541
HR - HUMAN RESOURCES	107	0.721073	57,458		57,458		57,458
IG - INSPECTOR GENERAL	36	0.242604	19,332		19,332		19,332
JU - JUVENILE SERVICES	93	0.626727	49,941		49,941		49,941
MA - MAYOR	38	0.256082	20,406		20,406		20,406
ME - MEDICAL EXAMINER	82	0.552598	44,034		44,034		44,034
MM - ECONOMIC ADVOCACY TRUST	20	0.134780	10,740		10,740		10,740
PA - PROPERTY APPRAISER	402	2.709077	215,872		215,872		215,872
PD - POLICE	4,977	33.539994	2,672,622		2,672,622		2,672,622
PR - PARKS, REC & OPEN SPACES	2,305	15.533392	1,237,773		1,237,773		1,237,773
ALL OTHER*	105	0.707595	56,384		56,384		56,384
<b>Schedule .4 Total for INFO TECH</b>	<b>14,839</b>	<b>100.000000</b>	<b>7,968,464</b>		<b>7,968,464</b>	<b>0</b>	<b>7,968,464</b>

Allocation Basis: NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ET - INFORMATION TECH**

Activity - CORRECTIONS/POLICE & CJIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	1,074	11.740271	369,089		369,089		369,089
CR - CORRECTIONS & REHABILITATION	3,004	32.837779	1,032,349		1,032,349		1,032,349
JU - JUVENILE SERVICES	93	1.016616	31,960		31,960		31,960
PD - POLICE	4,977	54.405334	1,710,387		1,710,387		1,710,387
Schedule .4 Total for CORRECTIONS/POLICE & CJIS	9,148	100.000000	3,143,786		3,143,786	0	3,143,786

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

Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ET - INFORMATION TECH**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	1,522,486		1,522,486		1,522,486
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	1,522,486		1,522,486	0	1,522,486

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ET - INFORMATION TECH**

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.798180	75,885		75,885	33,596	109,480
AT - COUNTY ATTORNEY	119	0.416594	39,606		39,606		39,606
AU - AUDIT & MGMT	37	0.129529	12,315		12,315		12,315
BU - MGMT & BUDGET	61	0.213548	20,302		20,302		20,302
CC - COUNTY COMMISSION	188	0.658148	62,572		62,572		62,572
CL - CLERK OF COURT	1,074	3.759846	357,456		357,456	158,254	515,710
CO - COMMUNITY ACTION & HUMAN SERVICES	889	3.112200	295,883		295,883	130,994	426,877
CR - CORRECTIONS & REHABILITATION	3,004	10.516366	999,813		999,813	442,639	1,442,452
CT - COMMUNICATIONS	178	0.623140	59,243		59,243		59,243
CU - CULTURAL AFFAIRS	96	0.336076	31,951		31,951	14,146	46,097
EC - ETHICS AND PUBLIC TRUST	17	0.059513	5,658		5,658	2,505	8,163
EL - ELECTIONS	94	0.329074	31,286		31,286	13,851	45,137
ET - INFORMATION TECH	785	2.748118	261,269		261,269		261,269
FN - FINANCE	350	1.225276	116,490		116,490	51,572	168,062
FR - FIRE	2,729	9.553650	908,286		908,286	402,118	1,310,403
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.179765	112,163		112,163	49,657	161,820
HR - HUMAN RESOURCES	107	0.374584	35,612		35,612	15,766	51,379
HT - HOMELESS TRUST	18	0.063014	5,991		5,991	2,652	8,643
ID - INTERNAL SERVICES	833	2.916156	277,245		277,245	122,742	399,987
IG - INSPECTOR GENERAL	36	0.126028	11,982		11,982	5,305	17,286
JU - JUVENILE SERVICES	93	0.325573	30,953		30,953	13,704	44,656
LB - LIBRARIES	532	1.862419	177,064		177,064	78,390	255,454
MA - MAYOR	38	0.133030	12,647		12,647	5,599	18,247
ME - MEDICAL EXAMINER	82	0.287065	27,292		27,292	12,083	39,375
MM - ECONOMIC ADVOCACY TRUST	20	0.070016	6,657		6,657	2,947	9,604
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.066515	6,324		6,324	2,800	9,123
MT - TRANSP & PW	4,081	14.286715	1,358,268		1,358,268	601,334	1,959,602
PA - PROPERTY APPRAISER	402	1.407317	133,797		133,797	59,235	193,031
PD - POLICE	4,977	17.423420	1,656,481		1,656,481	733,360	2,389,841
PE - REGULATORY & ECONOMIC RESOURCES	923	3.231227	307,200		307,200	136,004	443,203
PR - PARKS, REC & OPEN SPACES	2,305	8.069316	767,167		767,167	339,641	1,106,808
SP - SEAPORT	393	1.375810	130,801		130,801	57,909	188,710
TT - OFFICE OF THE CITT	8	0.028006	2,663		2,663	1,179	3,841
VZ - VIZCAYA	63	0.220550	20,968		20,968	9,283	30,251
PUBLIC HEALTH TRUST	3	0.010502	998		998	442	1,441
ALL OTHER*	3,446	12.063714	1,146,923		1,146,923	507,767	1,654,690
<b>Schedule .4 Total for INDIRECT COSTS</b>	<b>28,565</b>	<b>100.000000</b>	<b>9,507,210</b>		<b>9,507,210</b>	<b>4,007,472</b>	<b>13,514,681</b>

Allocation Basis: NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department ET - INFORMATION TECH**

Receiving Department	Total	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS	INDIRECT COSTS
AD - ANIMAL SERVICES	231,915	122,435	0	0	109,480
AT - COUNTY ATTORNEY	103,509	63,902	0	0	39,606
AU - AUDIT & MGMT	32,183	19,869	0	0	12,315
BU - MGMT & BUDGET	53,059	32,757	0	0	20,302
CC - COUNTY COMMISSION	163,527	100,955	0	0	62,572
CL - CLERK OF COURT	1,461,531	576,732	369,089	0	515,710
CO - COMMUNITY ACTION & HUMAN SERVICES	904,266	477,388	0	0	426,877
CR - CORRECTIONS & REHABILITATION	4,087,933	1,613,132	1,032,349	0	1,442,452
CT - COMMUNICATIONS	154,828	95,585	0	0	59,243
CU - CULTURAL AFFAIRS	46,097	0	0	0	46,097
EC - ETHICS AND PUBLIC TRUST	17,292	9,129	0	0	8,163
EL - ELECTIONS	95,614	50,478	0	0	45,137
ET - INFORMATION TECH	682,810	421,541	0	0	261,269
FN - FINANCE	168,062	0	0	0	168,062
FR - FIRE	1,310,403	0	0	0	1,310,403
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	161,820	0	0	0	161,820
HR - HUMAN RESOURCES	108,837	57,458	0	0	51,379
HT - HOMELESS TRUST	8,643	0	0	0	8,643
ID - INTERNAL SERVICES	399,987	0	0	0	399,987
IG - INSPECTOR GENERAL	36,618	19,332	0	0	17,286
JU - JUVENILE SERVICES	126,557	49,941	31,960	0	44,656
LB - LIBRARIES	255,454	0	0	0	255,454
MA - MAYOR	38,652	20,406	0	0	18,247
ME - MEDICAL EXAMINER	83,408	44,034	0	0	39,375
MM - ECONOMIC ADVOCACY TRUST	20,343	10,740	0	0	9,604
MP - METROPOLITAN PLANNING ORGANIZATION	9,123	0	0	0	9,123
MT - TRANSP & PW	1,959,602	0	0	0	1,959,602
PA - PROPERTY APPRAISER	408,903	215,872	0	0	193,031
PD - POLICE	6,772,851	2,672,622	1,710,387	0	2,389,841
PE - REGULATORY & ECONOMIC RESOURCES	443,203	0	0	0	443,203
PR - PARKS, REC & OPEN SPACES	2,344,581	1,237,773	0	0	1,106,808
SP - SEAPORT	188,710	0	0	0	188,710
TT - OFFICE OF THE CITT	3,841	0	0	0	3,841
VZ - VIZCAYA	30,251	0	0	0	30,251
PUBLIC HEALTH TRUST	1,441	0	0	0	1,441
LEAVE PAYMENTS	1,522,486	0	0	1,522,486	0
ALL OTHER*	1,711,074	56,384	0	0	1,654,690
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>26,149,417</b>	<b>7,968,464</b>	<b>3,143,786</b>	<b>1,522,486</b>	<b>13,514,681</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department FN - FINANCE**

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

As part of the General Government strategic area, the Finance Department provides fiscal and accounting controls over resources by processing vendor payments and payroll checks, maintaining the County's general ledger system, and providing financial reports. The Department collects and distributes current and delinquent real and personal property taxes, non-ad valorem special assessments for all local taxing authorities within Miami-Dade County, local business tax receipts, and convention and tourist taxes. The Department also acts as an agent on behalf of the State of Florida to issue automobile, vessel, mobile home, and hunting and fishing licenses; invests surplus funds and maintains sufficient cash balances in compliance with Florida Statutes and County ordinances; and manages the County's debt financing and debt issuances.

The Finance Department serves all County departments, as well as those entities conducting financial transactions with Miami-Dade County. The Department works closely with all departments and directly with the Office of the Mayor, the County Attorney's Office, the Office of the Clerk, the Office of Management and Budget, the Office of the Property Appraiser, the Internal Services Department, the Human Resources Department, and outside financial consultants.

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department FN - FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	49,472,755			49,472,755
Deductions:				
501 GENERAL FUND-TRF OUT	-557,000			
532 OTHER SPECIAL OBLIGATIONS	-8,184,100			
570 INTRAFUND TRANSFER	-53,952			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-4,955			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	-2,823			
Total Deductions:	<u>-8,802,830</u>			-8,802,830
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-41,952			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
349 OTHER CHARGES FOR SERVICES	-8,013,443			
361 INTEREST EARNINGS	-38,882			
369 OTHER MISCELLANEOUS REVENUES	-124,068			
Total Departmental Cost Adjustments:	<u>-8,218,345</u>			-8,218,345
Inbound Costs:				
DEPRECIATION	2,443,062		2,443,062	
AT - COUNTY ATTORNEY	676,242	75,208	751,450	
AU - AUDIT & MGMT	276,441	60,451	336,892	
BU - MGMT & BUDGET	109,499	11,050	120,549	
CC - COUNTY COMMISSION	16,435	3,829	20,264	
CT - COMMUNICATIONS	206,214	43,949	250,162	
ET - INFORMATION TECH	116,490	51,572	168,062	
FN - FINANCE		150,778	150,778	
GG - GENERAL GOVT		58,066	58,066	
HR - HUMAN RESOURCES		125,783	125,783	
ID - INTERNAL SERVICES		-204	-204	
IG - INSPECTOR GENERAL		9,876	9,876	
MA - MAYOR		53,261	53,261	
LEAVE PAYMENTS		370,463	370,463	
Total Allocated Additions:	<u>3,844,383</u>	<u>1,014,083</u>	<u>4,858,466</u>	4,858,466
Total To Be Allocated:	<u>36,295,963</u>	<u>1,014,083</u>		<u>37,310,046</u>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department FN - FINANCE**

	Total	G&A	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR**
<b>Other Expense &amp; Cost</b>					
001 SALARIES	21,207,810	310,399	9,892,125	0	11,005,286
010 FRINGE BENEFITS	7,753,809	76,259	3,448,270	0	4,229,280
116 OTHER COURT OPERATING EXPENSE	16,997	0	0	0	16,997
210 ACCOUNTING & AUDITING	398,678	0	396,345	0	2,333
211 CONSULTING SERVICES	58,800	0	58,800	0	0
212 LEGAL	589	0	0	0	589
213 BANK & TRUSTEE/PAYING AGENT FEES	164,283	0	0	0	164,283
215 TEMPORARY HELP AGENCY	320,420	19,360	186,553	0	114,507
223 INDUSTRIAL SERVICE RELATED	235,303	0	260	0	235,043
224 OTHER OUTSIDE CONTRACTUAL SERVICES	149,706	54,485	65,208	0	30,013
232 GENERAL AUTO & PROFESSIONAL LIAB	32,514	514	13,000	0	19,000
241 EQUIPMENT MAINTENANCE	(23,472)	169	3,422	0	(27,063)
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	65,897	0	705	0	65,192
245 ITD MAINTENANCE	892,402	0	12,130	0	880,272
251 BUILDINGS COUNTY OWNED: RENTAL	2,232,809	37,579	764,000	0	1,431,230
252 VEHICLES-RENTAL	302	0	0	0	302
253 COMMUNICATION EQUIPMENT-RENTAL	65,213	6,785	23,020	0	35,408
255 RENT PAYMENTS TO LESSORS	24,569	0	2,064	0	22,505
260 GSA CHARGES	856,166	3,409	109,973	0	742,784
261 ITD	3,150,947	10,500	1,832,178	0	1,308,269
262 GENERAL COUNTY SUPPORT CHARGES	263,000	4,000	117,000	0	142,000
266 CLERK OF COURTS	157,062	262	136,192	0	20,608
310 TELECOMMUNICATIONS	164,722	4,948	47,618	0	112,156
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	8,976	2,034	0	0	6,942
312 TRAVEL	34,170	1,701	19,081	0	13,388
313 AUTOMOBILE REIMBURSEMENT	4,971	0	771	0	4,200
314 ADVERTISING	58,864	149	4,888	0	53,827
315 PRINTING & GRAPHICS	149,987	10	7,625	0	142,352
316 MAILING SERVICES	1,928,315	118	9,739	0	1,918,458
317 OTHER COMMUNICATION EXPENSES	26,670	0	0	0	26,670
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	11,025	0	5	0	11,020
319 PETTY CASH & CHANGE FUNDS	279	0	177	0	102
320 TRAINING	26,591	1,219	13,202	0	12,170
321 REIMBURSEMENTS & REFUNDS	(222,437)	(84,476)	(137,961)	0	0
322 TAXES,LICENSES & PERMITS	0	0	0	0	0
330 MISCELLANEOUS	261,871	440	35,747	0	225,684
410 FUEL & LUBRICANTS	145	0	0	0	145
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	9,155	0	2,353	0	6,802
432 EQUIPMENT & NON-CAPITAL TOOLS	45,869	332	1,650	0	43,887
470 OFFICE SUPPLIES & MINOR EQUIPMENT	131,874	3,186	32,000	0	96,688
493 CLOTHING & UNIFORMS	4,812	0	0	0	4,812
496 OTHER MATERIALS & SUPPLIES	262	0	0	0	262
*501 GENERAL FUND-TRF OUT	557,000	0	0	0	0
*532 OTHER SPECIAL OBLIGATIONS	8,184,100	0	0	0	0
*570 INTRAFUND TRANSFER	53,952	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department FN - FINANCE**

	Total	G&A	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR**
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	4,955	0	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	2,823	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	49,472,755				
<b>Deductions</b>					
*Total Disallowed Costs	(8,802,830)	0	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(41,952)	(608)	(16,345)	0	(24,999)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(92,835)	121,880	(29,045)
00155 TERMINATION PAYMENTS	0	0	(57,696)	89,028	(31,332)
REVENUES:	0	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(8,013,443)	0	(3,946,498)	0	(4,066,945)
361 INTEREST EARNINGS	(38,882)	0	(18,779)	0	(20,103)
369 OTHER MISCELLANEOUS REVENUES	(124,068)	0	(123,480)	0	(588)
<b>Functional Cost</b>	<b>32,451,580</b>	<b>452,774</b>	<b>12,842,507</b>	<b>210,908</b>	<b>18,945,391</b>
<b>Allocation Step 1</b>					
Inbound - All Others	3,844,383	56,128	1,793,020	0	1,995,235
Reallocate Admin Costs		(508,902)	240,914	0	267,988
Unallocated Costs	(21,208,613)	0	0	0	(21,208,613)
1st Allocation	15,087,349	0	14,876,441	210,908	0
<b>Allocation Step 2</b>					
Inbound - All Others	1,014,083	14,805	472,967	0	526,311
Reallocate Admin Costs		(14,805)	7,009	0	7,796
Unallocated Costs	(534,107)	0	0	0	(534,107)
2nd Allocation	479,976	0	479,976	0	0
<b>Total For FN - FINANCE</b>					
Schedule .3 Total	15,567,325	0	15,356,417	210,908	0



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department FN - FINANCE**

Activity - FINANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	25,044	0.882151	131,233		131,233	4,476	135,709
AT - COUNTY ATTORNEY	3,393	0.119515	17,780		17,780		17,780
AU - AUDIT & MGMT	1,262	0.044453	6,613		6,613		6,613
AV - AVIATION	49,770	1.753100	260,799		260,799	8,895	269,694
BU - MGMT & BUDGET	12,119	0.426880	63,505		63,505		63,505
CC - COUNTY COMMISSION	19,650	0.692152	102,968		102,968		102,968
CL - CLERK OF COURT	54,516	1.920273	285,668		285,668	9,743	295,412
CO - COMMUNITY ACTION & HUMAN SERVICES	89,460	3.151142	468,778		468,778	15,989	484,767
CR - CORRECTIONS & REHABILITATION	59,207	2.085509	310,250		310,250	10,582	320,831
CT - COMMUNICATIONS	5,340	0.188096	27,982		27,982		27,982
CU - CULTURAL AFFAIRS	13,314	0.468973	69,766		69,766	2,379	72,146
EC - ETHICS AND PUBLIC TRUST	1,166	0.041071	6,110		6,110	208	6,318
EL - ELECTIONS	9,670	0.340616	50,672		50,672	1,728	52,400
ET - INFORMATION TECH	82,900	2.920072	434,403		434,403		434,403
FN - FINANCE	28,774	1.013536	150,778		150,778		150,778
FR - FIRE	83,783	2.951175	439,030		439,030	14,974	454,004
GG - GENERAL GOVT	5,222	0.183940	27,364		27,364	933	28,297
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	19,636	0.691659	102,894		102,894	3,509	106,404
HR - HUMAN RESOURCES	9,272	0.326597	48,586		48,586	1,657	50,243
HT - HOMELESS TRUST	6,593	0.232232	34,548		34,548	1,178	35,726
HU - HURRICANE RECOVERY	64	0.002254	335		335	11	347
ID - INTERNAL SERVICES	311,643	10.977322	1,633,035		1,633,035	55,699	1,688,734
IG - INSPECTOR GENERAL	196,931	6.936703	1,031,935		1,031,935	35,197	1,067,131
JA - JUDICIAL ADMINISTRATION	68	0.002395	356		356	12	368
JU - JUVENILE SERVICES	7,783	0.274149	40,784		40,784	1,391	42,175
LB - LIBRARIES	38,913	1.370673	203,907		203,907	6,955	210,862
MA - MAYOR	1,128	0.039733	5,911		5,911	202	6,112
ME - MEDICAL EXAMINER	7,901	0.278305	41,402		41,402	1,412	42,814
MM - ECONOMIC ADVOCACY TRUST	2,507	0.088307	13,137		13,137	448	13,585
MP - METROPOLITAN PLANNING ORGANIZATION	4,558	0.160551	23,884		23,884	815	24,699
MT - TRANSP & PW	182,138	6.415634	954,418		954,418	32,553	986,971
OC - ADMIN OFF OF THE COURTS	15,710	0.553370	82,322		82,322	2,808	85,129
PA - PROPERTY APPRAISER	9,579	0.337411	50,195		50,195	1,712	51,907
PD - POLICE	93,107	3.279604	487,888		487,888	16,641	504,529
PE - REGULATORY & ECONOMIC RESOURCES	131,428	4.629424	688,694		688,694	23,490	712,183
PR - PARKS, REC & OPEN SPACES	494,337	17.412543	2,590,367		2,590,367	88,353	2,678,720
PU - PUBLIC DEFENDER	881	0.031032	4,616		4,616	157	4,774
SP - SEAPORT	30,466	1.073135	159,644		159,644	5,445	165,089
TT - OFFICE OF THE CITT	1,738	0.061219	9,107		9,107	310	9,418
VZ - VIZCAYA	11,660	0.410712	61,099		61,099	2,084	63,183
ALL OTHER*	716,340	25.232382	3,753,681		3,753,681	128,029	3,881,709
Schedule .4 Total for FINANCE	2,838,971	100.000000	14,876,441		14,876,441	479,976	15,356,417

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT

Allocation Source: FY17 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department FN - FINANCE**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	210,908		210,908		210,908
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	210,908		210,908	0	210,908

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department FN - FINANCE**

Receiving Department	Total	FINANCE	LEAVE PAYMENTS
AD - ANIMAL SERVICES	135,709	135,709	0
AT - COUNTY ATTORNEY	17,780	17,780	0
AU - AUDIT & MGMT	6,613	6,613	0
AV - AVIATION	269,694	269,694	0
BU - MGMT & BUDGET	63,505	63,505	0
CC - COUNTY COMMISSION	102,968	102,968	0
CL - CLERK OF COURT	295,412	295,412	0
CO - COMMUNITY ACTION & HUMAN SERVICES	484,767	484,767	0
CR - CORRECTIONS & REHABILITATION	320,831	320,831	0
CT - COMMUNICATIONS	27,982	27,982	0
CU - CULTURAL AFFAIRS	72,146	72,146	0
EC - ETHICS AND PUBLIC TRUST	6,318	6,318	0
EL - ELECTIONS	52,400	52,400	0
ET - INFORMATION TECH	434,403	434,403	0
FN - FINANCE	150,778	150,778	0
FR - FIRE	454,004	454,004	0
GG - GENERAL GOV'T	28,297	28,297	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	106,404	106,404	0
HR - HUMAN RESOURCES	50,243	50,243	0
HT - HOMELESS TRUST	35,726	35,726	0
HU - HURRICANE RECOVERY	347	347	0
ID - INTERNAL SERVICES	1,688,734	1,688,734	0
IG - INSPECTOR GENERAL	1,067,131	1,067,131	0
JA - JUDICIAL ADMINISTRATION	368	368	0
JU - JUVENILE SERVICES	42,175	42,175	0
LB - LIBRARIES	210,862	210,862	0
MA - MAYOR	6,112	6,112	0
ME - MEDICAL EXAMINER	42,814	42,814	0
MM - ECONOMIC ADVOCACY TRUST	13,585	13,585	0
MP - METROPOLITAN PLANNING ORGANIZATION	24,699	24,699	0
MT - TRANSP & PW	986,971	986,971	0
OC - ADMIN OFF OF THE COURTS	85,129	85,129	0
PA - PROPERTY APPRAISER	51,907	51,907	0
PD - POLICE	504,529	504,529	0
PE - REGULATORY & ECONOMIC RESOURCES	712,183	712,183	0
PR - PARKS, REC & OPEN SPACES	2,678,720	2,678,720	0
PU - PUBLIC DEFENDER	4,774	4,774	0
SP - SEAPORT	165,089	165,089	0
TT - OFFICE OF THE CITT	9,418	9,418	0
VZ - VIZCAYA	63,183	63,183	0
LEAVE PAYMENTS	210,908	0	210,908
ALL OTHER*	3,881,709	3,881,709	0
Direct Bill	0	0	0
<b>Total</b>	<b>15,567,325</b>	<b>15,356,417</b>	<b>210,908</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department GG - GENERAL GOVT**

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

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

- **Insurance** – the costs of long term disability and accidental death insurance have been allocated to General Fund department using the total regular salaries identified to each department.
- **External Annual Audit** – the cost of the County’s annual audit have been allocated county-wide using the number of accounting transactions identified to each department, excluding Aviation, Housing and Community Development, Seaport, Solid Waste, and Transportation and Public Works.
- **Training** – the costs of employee training have been included in this activity and allocated to county-wide using the number of employees identified to each department.
- **Employee Physical Exams** – the costs of employee physical examinations have been included in this activity and allocated to benefiting departments using the number of employees identified to each department.
- **Property Insurance** – property insurance costs have been included in this activity and allocated based on the total building rent identified to General Fund departments.
- **Software Maintenance** – software maintenance costs have been included in this activity and allocated county-wide based on the total number of employees within each department.
- **Printing** – the cost of printing the County’s annual budget have been included in this activity and allocated to all County departments based on the total budgeted expenditures identified to each department.
- **Memberships** – the cost of County membership in professional associations have been included in this activity and allocated to all County departments based on the number of employees identified to each department.
- **Employee Awards** – the cost of employee longevity awards have been included in this activity and allocated to all County departments based on the number of employees identified to each department.
- **General Fund Building Rental** – building rental costs for General Fund departments have been included in this activity and allocated to benefiting departments based on the total building rent identified to each department.

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

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department GG - GENERAL GOVT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	823,695,632			823,695,632
Inbound Costs:				
DEPRECIATION	241,673		241,673	
BU - MGMT & BUDGET	22,999	2,302	25,301	
FN - FINANCE	27,364	933	28,297	
GG - GENERAL GOVT		1,674	1,674	
ID - INTERNAL SERVICES		0	0	
IG - INSPECTOR GENERAL		15	15	
LEAVE PAYMENTS		8,968	8,968	
Total Allocated Additions:	<u>292,036</u>	<u>13,891</u>	<u>305,927</u>	305,927
Total To Be Allocated:	<u>823,987,668</u>	<u>13,891</u>		<u>824,001,559</u>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department GG - GENERAL GOVT**

	Total	G&A	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
<b>Other Expense &amp; Cost</b>					
001 SALARIES	2,323,467	0	0	0	0
010 FRINGE BENEFITS	1,704,549	0	1,535,412	0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	32,352	0	0	0	0
112 ATTORNEY FEES	4,922,488	0	0	0	0
115 INTERPRETERS	325	0	0	0	0
210 ACCOUNTING & AUDITING	744,190	0	0	547,425	196,765
211 CONSULTING SERVICES	920,816	0	0	0	0
215 TEMPORARY HELP AGENCY	48,079	0	0	0	0
216 HEALTH RELATED SERVICES	1,073,994	0	0	0	0
220 ELECTRICAL SERVICES	(254)	0	0	0	0
221 WATER AND DISPOSAL SERVICES	29,989	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	1,095,890	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	2,841,056	0	0	0	0
236 OTHER INSURANCE EXPENSE	114,293	0	0	0	0
245 ITD MAINTENANCE	(254,977)	0	0	0	0
260 GSA CHARGES	190,592	0	0	0	0
261 ITD	362,798	0	0	0	0
262 GENERAL COUNTY SUPPORT CHARGES	53,000	0	0	0	0
266 CLERK OF COURTS	111	0	0	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	271,190	0	0	0	0
312 TRAVEL	35,335	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	1,521	0	0	0	0
314 ADVERTISING	173,792	0	0	0	0
316 MAILING SERVICES	1,138	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	4,991,977	0	0	0	0
320 TRAINING	0	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	(117,000)	0	0	0	0
330 MISCELLANEOUS	154,926	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	198	0	0	0	0
490 CHEMICALS	6,000	0	0	0	0
501 GENERAL FUND-TRF OUT	208,982,090	0	0	0	0
510 OTHER SPECIAL REVENUE-TRF OUT	51,508,859	0	0	0	0
511 FIRE & RESCUE	32,688,000	0	0	0	0
513 HEALTH DEVELOPMENT	27,659,287	0	0	0	0
522 OTHER SPEC OBLIGATIONS	10,897,000	0	0	0	0
532 OTHER SPECIAL OBLIGATIONS	3,402,000	0	0	0	0
540 ENTERPRISE FUNDS	183,831,000	0	0	0	0
560 TRUST & AGENCY FUNDS	30,000	0	0	0	0
570 INTRAFUND TRANSFER	0	0	0	0	0
602 SPECIAL TRANSPORTATION	33,800	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	21,867,770	0	0	0	0
609 CONTRACTUAL TAX INCREMENT FINANCING	54,389,548	0	0	0	0
613 MEDICAL SERVICES	206,675,568	0	0	0	0
910 LAND ACQUISITION	8,875	0	0	0	0
940 PLANNING PHASE	0	0	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department GG - GENERAL GOVT**

	Total	G&A	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
942 CONSTRUCTION PHASE	0	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	823,695,632				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	823,695,632	0	1,535,412	547,425	196,765
<b>Allocation Step 1</b>					
Inbound - All Others	292,036	292,036	0	0	0
Reallocate Admin Costs		(292,036)	544	194	70
Unallocated Costs	(757,265,715)	0	0	0	0
1st Allocation	66,721,952	0	1,535,956	547,619	196,835
<b>Allocation Step 2</b>					
Inbound - All Others	13,891	13,891	0	0	0
Reallocate Admin Costs		(13,891)	26	9	3
Unallocated Costs	(12,767)	0	0	0	0
2nd Allocation	1,125	0	26	9	3
<b>Total For GG - GENERAL GOVT</b>					
Schedule .3 Total	66,723,077	0	1,535,982	547,628	196,838

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department GG - GENERAL GOVT**

	EMPLOYEE PHYSICAL EXAMS	PROPERTY INSURANCE	SOFTWARE MAINTENANCE	PRINTING	MEMBERSHIPS
<b>Other Expense &amp; Cost</b>					
001 SALARIES	0	0	0	0	0
010 FRINGE BENEFITS	0	0	0	0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
112 ATTORNEY FEES	0	0	0	0	0
115 INTERPRETERS	0	0	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0	0
211 CONSULTING SERVICES	0	0	0	0	0
215 TEMPORARY HELP AGENCY	0	0	0	0	0
216 HEALTH RELATED SERVICES	1,073,994	0	0	0	0
220 ELECTRICAL SERVICES	0	0	0	0	0
221 WATER AND DISPOSAL SERVICES	0	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	0	2,841,056	0	0	0
236 OTHER INSURANCE EXPENSE	0	114,293	0	0	0
245 ITD MAINTENANCE	0	0	84,600	0	0
260 GSA CHARGES	0	0	0	44,909	0
261 ITD	0	0	0	0	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
266 CLERK OF COURTS	0	0	0	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	0	0	271,190
312 TRAVEL	0	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0	0	0	0
314 ADVERTISING	0	0	0	0	0
316 MAILING SERVICES	0	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	0	0
320 TRAINING	0	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	0	0	0	0	0
330 MISCELLANEOUS	0	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0	0
490 CHEMICALS	0	0	0	0	0
501 GENERAL FUND-TRF OUT	0	0	0	0	0
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
511 FIRE & RESCUE	0	0	0	0	0
513 HEALTH DEVELOPMENT	0	0	0	0	0
522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
532 OTHER SPECIAL OBLIGATIONS	0	0	0	0	0
540 ENTERPRISE FUNDS	0	0	0	0	0
560 TRUST & AGENCY FUNDS	0	0	0	0	0
570 INTRAFUND TRANSFER	0	0	0	0	0
602 SPECIAL TRANSPORTATION	0	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	0	0
613 MEDICAL SERVICES	0	0	0	0	0
910 LAND ACQUISITION	0	0	0	0	0
940 PLANNING PHASE	0	0	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department GG - GENERAL GOVT**

	EMPLOYEE PHYSICAL EXAMS	PROPERTY INSURANCE	SOFTWARE MAINTENANCE	PRINTING	MEMBERSHIPS
942 CONSTRUCTION PHASE	0	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	1,073,994	2,955,349	84,600	44,909	271,190
<b>Allocation Step 1</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	381	1,048	30	16	96
Unallocated Costs	0	0	0	0	0
1st Allocation	1,074,375	2,956,397	84,630	44,925	271,286
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	18	50	1	1	5
Unallocated Costs	0	0	0	0	0
2nd Allocation	18	50	1	1	5
<b>Total For GG - GENERAL GOVT</b>					
Schedule .3 Total	1,074,393	2,956,447	84,631	44,926	271,291

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department GG - GENERAL GOVT**

	EMPLOYEE AWARDS	GENERAL FUND BLDG RENTAL	LEAVE PAYMENTS	OTHER COSTS**
<u>Other Expense &amp; Cost</u>				
001 SALARIES	0	0	2,057,319	266,148
010 FRINGE BENEFITS	0	0	0	169,137
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	32,352
112 ATTORNEY FEES	0	0	0	4,922,488
115 INTERPRETERS	0	0	0	325
210 ACCOUNTING & AUDITING	0	0	0	0
211 CONSULTING SERVICES	0	0	0	920,816
215 TEMPORARY HELP AGENCY	0	0	0	48,079
216 HEALTH RELATED SERVICES	0	0	0	0
220 ELECTRICAL SERVICES	0	0	0	(254)
221 WATER AND DISPOSAL SERVICES	0	0	0	29,989
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	1,095,890
234 PROPERTY DAMAGE/FIRE INSURANCE	0	0	0	0
236 OTHER INSURANCE EXPENSE	0	0	0	0
245 ITD MAINTENANCE	0	0	0	(339,577)
260 GSA CHARGES	0	0	0	145,683
261 ITD	0	0	0	362,798
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	53,000
266 CLERK OF COURTS	0	0	0	111
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	0	0
312 TRAVEL	0	0	0	35,335
313 AUTOMOBILE REIMBURSEMENT	0	0	0	1,521
314 ADVERTISING	0	0	0	173,792
316 MAILING SERVICES	0	0	0	1,138
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	4,991,977
320 TRAINING	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	74,026	0	0	(191,026)
330 MISCELLANEOUS	0	0	0	154,926
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	198
490 CHEMICALS	0	0	0	6,000
501 GENERAL FUND-TRF OUT	0	57,857,316	0	151,124,774
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	51,508,859
511 FIRE & RESCUE	0	0	0	32,688,000
513 HEALTH DEVELOPMENT	0	0	0	27,659,287
522 OTHER SPEC OBLIGATIONS	0	0	0	10,897,000
532 OTHER SPECIAL OBLIGATIONS	0	0	0	3,402,000
540 ENTERPRISE FUNDS	0	0	0	183,831,000
560 TRUST & AGENCY FUNDS	0	0	0	30,000
570 INTRAFUND TRANSFER	0	0	0	0
602 SPECIAL TRANSPORTATION	0	0	0	33,800
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	21,867,770
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	54,389,548
613 MEDICAL SERVICES	0	0	0	206,675,568
910 LAND ACQUISITION	0	0	0	8,875
940 PLANNING PHASE	0	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - GENERAL GOVT**

	EMPLOYEE AWARDS	GENERAL FUND BLDG RENTAL	LEAVE PAYMENTS	OTHER COSTS**
942 CONSTRUCTION PHASE	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
 Functional Cost	74,026	57,857,316	2,057,319	756,997,327
<b>Allocation Step 1</b>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	26	20,513	729	268,388
Unallocated Costs	0	0	0	(757,265,715)
1st Allocation	74,052	57,877,829	2,058,048	0
<b>Allocation Step 2</b>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	1	976	35	12,767
Unallocated Costs	0	0	0	(12,767)
2nd Allocation	1	976	35	0
<b>Total For GG - GENERAL GOVT</b>				
Schedule .3 Total	74,053	57,878,805	2,058,083	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	7,881,040.75	0.646398	9,928		9,928	0	9,929
AT - COUNTY ATTORNEY	14,739,450.78	1.208920	18,568		18,568		18,568
AU - AUDIT & MGMT	2,757,034.86	0.226130	3,473		3,473		3,473
BU - MGMT & BUDGET	5,132,904.96	0.420998	6,466		6,466		6,466
CC - COUNTY COMMISSION	9,353,558.25	0.767173	11,783		11,783		11,783
CL - CLERK OF COURT	49,289,450.54	4.042689	62,094		62,094	1	62,095
CO - COMMUNITY ACTION & HUMAN SERVICES	19,116,071.27	1.567888	24,082		24,082	0	24,083
CR - CORRECTIONS & REHABILITATION	152,092,006.71	12.474488	191,603		191,603	4	191,606
CT - COMMUNICATIONS	8,152,284.68	0.668645	10,270		10,270		10,270
CU - CULTURAL AFFAIRS	4,032,392.14	0.330734	5,080		5,080	0	5,080
EC - ETHICS AND PUBLIC TRUST	1,140,018.83	0.093504	1,436		1,436	0	1,436
EL - ELECTIONS	5,474,348.00	0.449002	6,896		6,896	0	6,897
ET - INFORMATION TECH	63,465,790.63	5.205423	79,953		79,953		79,953
FN - FINANCE	17,054,125.01	1.398768	21,484		21,484		21,484
FR - FIRE	189,332,790.81	15.528953	238,518		238,518	4	238,522
GG - GENERAL GOVT	412,844.79	0.033861	520		520		520
HR - HUMAN RESOURCES	6,471,893.70	0.530821	8,153		8,153	0	8,153
HT - HOMELESS TRUST	1,198,031.15	0.098262	1,509		1,509	0	1,509
ID - INTERNAL SERVICES	47,257,253.79	3.876009	59,534		59,534	1	59,535
IG - INSPECTOR GENERAL	3,301,285.69	0.270769	4,159		4,159	0	4,159
JU - JUVENILE SERVICES	4,780,107.08	0.392061	6,022		6,022	0	6,022
LB - LIBRARIES	18,148,015.29	1.488488	22,863		22,863	0	22,863
MA - MAYOR	2,934,449.27	0.240682	3,697		3,697	0	3,697
ME - MEDICAL EXAMINER	5,539,400.89	0.454338	6,978		6,978	0	6,979
MM - ECONOMIC ADVOCACY TRUST	1,055,835.36	0.086599	1,330		1,330	0	1,330
MP - METROPOLITAN PLANNING ORGANIZATION	1,608,805.23	0.131953	2,027		2,027	0	2,027
MT - TRANSP & PW	181,896,108.29	14.919001	229,149		229,149	4	229,154
OC - ADMIN OFF OF THE COURTS	10,888,389.79	0.893059	13,717		13,717	0	13,717
PA - PROPERTY APPRAISER	21,998,525.49	1.804305	27,713		27,713	1	27,714
PD - POLICE	257,752,299.08	21.140676	324,712		324,712	7	324,718
PE - REGULATORY & ECONOMIC RESOURCES	55,846,620.53	4.580504	70,355		70,355	1	70,356
PR - PARKS, REC & OPEN SPACES	42,625,803.69	3.496141	53,699		53,699	1	53,700
TT - OFFICE OF THE CITT	721,086.29	0.059143	908		908	0	908
VZ - VIZCAYA	3,538,517.76	0.290227	4,458		4,458	0	4,458
ALL OTHER*	2,235,906.08	0.183388	2,817		2,817	0	2,817
Schedule .4 Total for INSURANCE	1,219,224,447.46	100.000000	1,535,956		1,535,956	26	1,535,982

Allocation Basis: REGULAR SALARIES BY GENERAL FUND DEPARTMENT  
Allocation Source: FY17 EXPENDITURE REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - EXTERNAL ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	25,044	1.010509	5,534		5,534	0	5,534
AT - COUNTY ATTORNEY	3,393	0.136905	750		750		750
AU - AUDIT & MGMT	1,262	0.050921	279		279		279
BU - MGMT & BUDGET	12,119	0.488994	2,678		2,678		2,678
CC - COUNTY COMMISSION	19,650	0.792864	4,342		4,342		4,342
CL - CLERK OF COURT	54,516	2.199684	12,046		12,046	0	12,046
CO - COMMUNITY ACTION & HUMAN SERVICES	89,460	3.609651	19,767		19,767	0	19,767
CR - CORRECTIONS & REHABILITATION	59,207	2.388963	13,082		13,082	0	13,083
CT - COMMUNICATIONS	5,340	0.215465	1,180		1,180		1,180
CU - CULTURAL AFFAIRS	13,314	0.537211	2,942		2,942	0	2,942
EC - ETHICS AND PUBLIC TRUST	1,166	0.047047	258		258		258
EL - ELECTIONS	9,670	0.390178	2,137		2,137	0	2,137
ET - INFORMATION TECH	82,900	3.344959	18,318		18,318		18,318
FN - FINANCE	28,774	1.161012	6,358		6,358		6,358
FR - FIRE	83,783	3.380588	18,513		18,513	0	18,513
GG - GENERAL GOVT	5,222	0.210704	1,154		1,154		1,154
HR - HUMAN RESOURCES	9,272	0.374119	2,049		2,049	0	2,049
HT - HOMELESS TRUST	6,593	0.266023	1,457		1,457	0	1,457
HU - HURRICANE RECOVERY	64	0.002582	14		14		14
ID - INTERNAL SERVICES	311,643	12.574586	68,861		68,861	1	68,862
IG - INSPECTOR GENERAL	196,931	7.946034	43,514		43,514	1	43,515
JA - JUDICIAL ADMINISTRATION	68	0.002744	15		15		15
JU - JUVENILE SERVICES	7,783	0.314039	1,720		1,720	0	1,720
LB - LIBRARIES	38,913	1.570113	8,598		8,598	0	8,598
MA - MAYOR	1,128	0.045514	249		249		249
ME - MEDICAL EXAMINER	7,901	0.318800	1,746		1,746	0	1,746
MM - ECONOMIC ADVOCACY TRUST	2,507	0.101156	554		554	0	554
MP - METROPOLITAN PLANNING ORGANIZATION	4,558	0.183912	1,007		1,007	0	1,007
OC - ADMIN OFF OF THE COURTS	15,710	0.633888	3,471		3,471	0	3,471
PA - PROPERTY APPRAISER	9,579	0.386506	2,117		2,117	0	2,117
PD - POLICE	93,107	3.756805	20,573		20,573	0	20,573
PE - REGULATORY & ECONOMIC RESOURCES	131,428	5.303032	29,040		29,040	1	29,041
PR - PARKS, REC & OPEN SPACES	494,337	19.946166	109,229		109,229	2	109,232
PU - PUBLIC DEFENDER	881	0.035548	195		195		195
TT - OFFICE OF THE CITT	1,738	0.070127	384		384		384
VZ - VIZCAYA	11,660	0.470473	2,576		2,576	0	2,576
ALL OTHER*	637,735	25.732178	140,914		140,914	2	140,917
Schedule .4 Total for EXTERNAL ANNUAL AUDIT	2,478,356	100.000000	547,619		547,619	9	547,628

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT  
Allocation Source: FY17 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.753619	1,483		1,483	0	1,483
AT - COUNTY ATTORNEY	119	0.393336	774		774		774
AU - AUDIT & MGMT	37	0.122298	241		241		241
AV - AVIATION	1,298	4.290342	8,445		8,445	0	8,445
BU - MGMT & BUDGET	61	0.201626	397		397		397
CC - COUNTY COMMISSION	188	0.621405	1,223		1,223		1,223
CL - CLERK OF COURT	1,074	3.549944	6,988		6,988	0	6,988
CO - COMMUNITY ACTION & HUMAN SERVICES	889	2.938454	5,784		5,784	0	5,784
CR - CORRECTIONS & REHABILITATION	3,004	9.929266	19,544		19,544	0	19,544
CT - COMMUNICATIONS	178	0.588352	1,158		1,158		1,158
CU - CULTURAL AFFAIRS	96	0.317313	625		625	0	625
EC - ETHICS AND PUBLIC TRUST	17	0.056191	111		111		111
EL - ELECTIONS	94	0.310703	612		612	0	612
ET - INFORMATION TECH	785	2.594698	5,107		5,107		5,107
FN - FINANCE	350	1.156872	2,277		2,277		2,277
FR - FIRE	2,729	9.020295	17,755		17,755	0	17,755
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.113902	2,193		2,193	0	2,193
HR - HUMAN RESOURCES	107	0.353672	696		696	0	696
HT - HOMELESS TRUST	18	0.059496	117		117		117
ID - INTERNAL SERVICES	833	2.753355	5,420		5,420	0	5,420
IG - INSPECTOR GENERAL	36	0.118993	234		234		234
JA - JUDICIAL ADMINISTRATION	274	0.905665	1,783		1,783	0	1,783
JU - JUVENILE SERVICES	93	0.307397	605		605	0	605
LB - LIBRARIES	532	1.758445	3,461		3,461	0	3,461
MA - MAYOR	38	0.125603	247		247		247
ME - MEDICAL EXAMINER	82	0.271039	534		534	0	534
MM - ECONOMIC ADVOCACY TRUST	20	0.066107	130		130		130
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.062802	124		124		124
MT - TRANSP & PW	4,081	13.489125	26,551		26,551	0	26,552
PA - PROPERTY APPRAISER	402	1.328750	2,615		2,615	0	2,615
PD - POLICE	4,977	16.450718	32,381		32,381	1	32,382
PE - REGULATORY & ECONOMIC RESOURCES	923	3.050836	6,005		6,005	0	6,005
PR - PARKS, REC & OPEN SPACES	2,305	7.618827	14,996		14,996	0	14,997
SP - SEAPORT	393	1.299002	2,557		2,557	0	2,557
TT - OFFICE OF THE CITT	8	0.026443	52		52		52
VZ - VIZCAYA	63	0.208237	410		410		410
PUBLIC HEALTH TRUST	3	0.009916	20		20		20
ALL OTHER*	3,563	11.776956	23,181		23,181	0	23,181
<b>Schedule .4 Total for TRAINING</b>	<b>30,254</b>	<b>100.000000</b>	<b>196,835</b>		<b>196,835</b>	<b>3</b>	<b>196,838</b>

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - EMPLOYEE PHYSICAL EXAMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	1.370439	14,724		14,724	0	14,724
AT - COUNTY ATTORNEY	119	0.715273	7,685		7,685		7,685
AU - AUDIT & MGMT	37	0.222396	2,389		2,389		2,389
BU - MGMT & BUDGET	61	0.366653	3,939		3,939		3,939
CC - COUNTY COMMISSION	188	1.130011	12,141		12,141		12,141
CL - CLERK OF COURT	1,074	6.455491	69,356		69,356	1	69,357
CO - COMMUNITY ACTION & HUMAN SERVICES	889	5.343511	57,409		57,409	1	57,410
CR - CORRECTIONS & REHABILITATION	3,004	18.056140	193,991		193,991	4	193,994
CT - COMMUNICATIONS	178	1.069904	11,495		11,495		11,495
CU - CULTURAL AFFAIRS	96	0.577027	6,199		6,199	0	6,200
EC - ETHICS AND PUBLIC TRUST	17	0.102182	1,098		1,098	0	1,098
EL - ELECTIONS	94	0.565006	6,070		6,070	0	6,070
ET - INFORMATION TECH	785	4.718399	50,693		50,693		50,693
FN - FINANCE	350	2.103745	22,602		22,602		22,602
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	2.025606	21,763		21,763	0	21,763
HT - HOMELESS TRUST	18	0.108193	1,162		1,162	0	1,162
ID - INTERNAL SERVICES	833	5.006912	53,793		53,793	1	53,794
IG - INSPECTOR GENERAL	36	0.216385	2,325		2,325	0	2,325
JA - JUDICIAL ADMINISTRATION	274	1.646932	17,694		17,694	0	17,695
JU - JUVENILE SERVICES	93	0.558995	6,006		6,006	0	6,006
MA - MAYOR	38	0.228407	2,454		2,454	0	2,454
ME - MEDICAL EXAMINER	82	0.492877	5,295		5,295	0	5,295
MM - ECONOMIC ADVOCACY TRUST	20	0.120214	1,292		1,292	0	1,292
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.114203	1,227		1,227	0	1,227
PA - PROPERTY APPRAISER	402	2.416301	25,960		25,960	0	25,961
PD - POLICE	4,977	29.915249	321,402		321,402	6	321,408
PR - PARKS, REC & OPEN SPACES	2,305	13.854661	148,851		148,851	3	148,854
TT - OFFICE OF THE CITT	8	0.048086	517		517	0	517
VZ - VIZCAYA	63	0.378674	4,068		4,068	0	4,068
ALL OTHER*	12	0.072128	775		775	0	775
Schedule .4 Total for EMPLOYEE PHYSICAL EXAMS	16,637	100.000000	1,074,375		1,074,375	18	1,074,393

Allocation Basis: NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT

Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AT - COUNTY ATTORNEY	889,392.00	1.648079	48,724		48,724		48,724
AU - AUDIT & MGMT	262,368.00	0.486179	14,373		14,373		14,373
BU - MGMT & BUDGET	392,928.00	0.728111	21,526		21,526		21,526
CC - COUNTY COMMISSION	1,175,638.00	2.178505	64,405		64,405		64,405
CL - CLERK OF COURT	8,519,061.00	15.786165	466,702		466,702	9	466,710
CO - COMMUNITY ACTION & HUMAN SERVICES	811,078.00	1.502960	44,433		44,433	1	44,434
CR - CORRECTIONS & REHABILITATION	462,773.00	0.857537	25,352		25,352	0	25,353
CT - COMMUNICATIONS	677,048.00	1.254597	37,091		37,091		37,091
CU - CULTURAL AFFAIRS	311,808.00	0.577793	17,082		17,082	0	17,082
EL - ELECTIONS	2,122,060.00	3.932263	116,253		116,253	2	116,255
ET - INFORMATION TECH	592,852.00	1.098579	32,478		32,478		32,478
FR - FIRE	131,787.00	0.244207	7,220		7,220	0	7,220
HR - HUMAN RESOURCES	919,416.00	1.703715	50,369		50,369	1	50,369
ID - INTERNAL SERVICES	19,874.00	0.036827	1,089		1,089	0	1,089
JA - JUDICIAL ADMINISTRATION	18,233,406.00	33.787237	998,885		998,885	19	998,903
JU - JUVENILE SERVICES	542,669.00	1.005588	29,729		29,729	1	29,730
MA - MAYOR	527,640.00	0.977738	28,906		28,906	1	28,906
ME - MEDICAL EXAMINER	1,835,520.00	3.401293	100,556		100,556	2	100,558
MM - ECONOMIC ADVOCACY TRUST	117,960.00	0.218585	6,462		6,462	0	6,462
MT - TRANSP & PW	2,908,824.00	5.390169	159,355		159,355	3	159,358
PA - PROPERTY APPRAISER	1,762,248.00	3.265517	96,542		96,542	2	96,543
PD - POLICE	2,953,454.00	5.472870	161,800		161,800	3	161,803
PE - REGULATORY & ECONOMIC RESOURCES	804,521.00	1.490810	44,074		44,074	1	44,075
PU - PUBLIC DEFENDER	2,088,163.00	3.869450	114,396		114,396	2	114,398
ALL OTHER*	4,902,874.98	9.085226	268,595		268,595	5	268,600
Schedule .4 Total for PROPERTY INSURANCE	53,965,362.98	100.000000	2,956,397		2,956,397	50	2,956,447

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - SOFTWARE MAINTENANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.753619	638		638	0	638
AT - COUNTY ATTORNEY	119	0.393336	333		333		333
AU - AUDIT & MGMT	37	0.122298	103		103		103
AV - AVIATION	1,298	4.290342	3,631		3,631	0	3,631
BU - MGMT & BUDGET	61	0.201626	171		171		171
CC - COUNTY COMMISSION	188	0.621405	526		526		526
CL - CLERK OF COURT	1,074	3.549944	3,004		3,004	0	3,004
CO - COMMUNITY ACTION & HUMAN SERVICES	889	2.938454	2,487		2,487	0	2,487
CR - CORRECTIONS & REHABILITATION	3,004	9.929266	8,403		8,403	0	8,403
CT - COMMUNICATIONS	178	0.588352	498		498		498
CU - CULTURAL AFFAIRS	96	0.317313	269		269		269
EC - ETHICS AND PUBLIC TRUST	17	0.056191	48		48		48
EL - ELECTIONS	94	0.310703	263		263		263
ET - INFORMATION TECH	785	2.594698	2,196		2,196		2,196
FN - FINANCE	350	1.156872	979		979		979
FR - FIRE	2,729	9.020295	7,634		7,634	0	7,634
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.113902	943		943	0	943
HR - HUMAN RESOURCES	107	0.353672	299		299		299
HT - HOMELESS TRUST	18	0.059496	50		50		50
ID - INTERNAL SERVICES	833	2.753355	2,330		2,330	0	2,330
IG - INSPECTOR GENERAL	36	0.118993	101		101		101
JA - JUDICIAL ADMINISTRATION	274	0.905665	766		766	0	766
JU - JUVENILE SERVICES	93	0.307397	260		260		260
LB - LIBRARIES	532	1.758445	1,488		1,488	0	1,488
MA - MAYOR	38	0.125603	106		106		106
ME - MEDICAL EXAMINER	82	0.271039	229		229		229
MM - ECONOMIC ADVOCACY TRUST	20	0.066107	56		56		56
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.062802	53		53		53
MT - TRANSP & PW	4,081	13.489125	11,416		11,416	0	11,416
PA - PROPERTY APPRAISER	402	1.328750	1,125		1,125	0	1,125
PD - POLICE	4,977	16.450718	13,922		13,922	1	13,923
PE - REGULATORY & ECONOMIC RESOURCES	923	3.050836	2,582		2,582	0	2,582
PR - PARKS, REC & OPEN SPACES	2,305	7.618827	6,448		6,448	0	6,448
SP - SEAPORT	393	1.299002	1,099		1,099	0	1,099
TT - OFFICE OF THE CITT	8	0.026443	22		22		22
VZ - VIZCAYA	63	0.208237	176		176		176
PUBLIC HEALTH TRUST	3	0.009916	8		8		8
ALL OTHER*	3,563	11.776956	9,967		9,967	0	9,967
Schedule .4 Total for SOFTWARE MAINTENANCE	30,254	100.000000	84,630		84,630	1	84,631

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - PRINTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	25,850	0.460666	207		207		207
AT - COUNTY ATTORNEY	28,745	0.512257	230		230		230
AU - AUDIT & MGMT	4,827	0.086021	39		39		39
AV - AVIATION	498,411	8.882047	3,990		3,990	0	3,990
BU - MGMT & BUDGET	84,969	1.514209	680		680		680
CC - COUNTY COMMISSION	21,471	0.382629	172		172		172
CL - CLERK OF COURT	20,813	0.370903	167		167		167
CO - COMMUNITY ACTION & HUMAN SERVICES	121,964	2.173487	976		976	0	976
CR - CORRECTIONS & REHABILITATION	350,954	6.254256	2,810		2,810	0	2,810
CT - COMMUNICATIONS	18,880	0.336455	151		151		151
CU - CULTURAL AFFAIRS	55,016	0.980425	440		440		440
EC - ETHICS AND PUBLIC TRUST	2,235	0.039829	18		18		18
EL - ELECTIONS	22,196	0.395549	178		178		178
ET - INFORMATION TECH	186,400	3.321784	1,492		1,492		1,492
FN - FINANCE	46,218	0.823638	370		370		370
FR - FIRE	448,122	7.985860	3,588		3,588	0	3,588
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	144,142	2.568715	1,154		1,154	0	1,154
HR - HUMAN RESOURCES	12,224	0.217841	98		98		98
HT - HOMELESS TRUST	63,185	1.126003	506		506	0	506
ID - INTERNAL SERVICES	264,039	4.705367	2,114		2,114	0	2,114
IG - INSPECTOR GENERAL	6,135	0.109330	49		49		49
JA - JUDICIAL ADMINISTRATION	35,233	0.627878	282		282		282
JU - JUVENILE SERVICES	13,740	0.244857	110		110		110
LB - LIBRARIES	75,658	1.348281	606		606	0	606
MA - MAYOR	4,733	0.084346	38		38		38
ME - MEDICAL EXAMINER	13,646	0.243182	109		109		109
MM - ECONOMIC ADVOCACY TRUST	4,849	0.086413	39		39		39
MT - TRANSP & PW	623,760	11.115857	4,994		4,994	0	4,994
PA - PROPERTY APPRAISER	44,362	0.790563	355		355		355
PD - POLICE	663,862	11.830502	5,315		5,315	0	5,315
PE - REGULATORY & ECONOMIC RESOURCES	144,214	2.569998	1,155		1,155	0	1,155
PR - PARKS, REC & OPEN SPACES	190,466	3.394243	1,525		1,525	0	1,525
SP - SEAPORT	87,830	1.565195	703		703	0	703
TT - OFFICE OF THE CITT	2,501	0.044570	20		20		20
VZ - VIZCAYA	2,500	0.044552	20		20		20
PUBLIC HEALTH TRUST	188,585	3.360722	1,510		1,510	0	1,510
ALL OTHER*	1,088,708	19.401570	8,716		8,716	0	8,716
<b>Schedule .4 Total for PRINTING</b>	<b>5,611,443</b>	<b>100.000000</b>	<b>44,925</b>		<b>44,925</b>	<b>1</b>	<b>44,926</b>

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

Allocation Source: FY17 ADOPTED BUDGET - MANAGEMENT AND BUDGET

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - MEMBERSHIPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.753619	2,044		2,044	0	2,044
AT - COUNTY ATTORNEY	119	0.393336	1,067		1,067		1,067
AU - AUDIT & MGMT	37	0.122298	332		332		332
AV - AVIATION	1,298	4.290342	11,639		11,639	0	11,639
BU - MGMT & BUDGET	61	0.201626	547		547		547
CC - COUNTY COMMISSION	188	0.621405	1,686		1,686		1,686
CL - CLERK OF COURT	1,074	3.549944	9,631		9,631	0	9,631
CO - COMMUNITY ACTION & HUMAN SERVICES	889	2.938454	7,972		7,972	0	7,972
CR - CORRECTIONS & REHABILITATION	3,004	9.929266	26,937		26,937	0	26,937
CT - COMMUNICATIONS	178	0.588352	1,596		1,596		1,596
CU - CULTURAL AFFAIRS	96	0.317313	861		861	0	861
EC - ETHICS AND PUBLIC TRUST	17	0.056191	152		152		152
EL - ELECTIONS	94	0.310703	843		843	0	843
ET - INFORMATION TECH	785	2.594698	7,039		7,039		7,039
FN - FINANCE	350	1.156872	3,138		3,138		3,138
FR - FIRE	2,729	9.020295	24,471		24,471	0	24,471
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.113902	3,022		3,022	0	3,022
HR - HUMAN RESOURCES	107	0.353672	959		959	0	959
HT - HOMELESS TRUST	18	0.059496	161		161		161
ID - INTERNAL SERVICES	833	2.753355	7,469		7,469	0	7,470
IG - INSPECTOR GENERAL	36	0.118993	323		323		323
JA - JUDICIAL ADMINISTRATION	274	0.905665	2,457		2,457	0	2,457
JU - JUVENILE SERVICES	93	0.307397	834		834	0	834
LB - LIBRARIES	532	1.758445	4,770		4,770	0	4,770
MA - MAYOR	38	0.125603	341		341		341
ME - MEDICAL EXAMINER	82	0.271039	735		735	0	735
MM - ECONOMIC ADVOCACY TRUST	20	0.066107	179		179		179
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.062802	170		170		170
MT - TRANSP & PW	4,081	13.489125	36,594		36,594	1	36,595
PA - PROPERTY APPRAISER	402	1.328750	3,605		3,605	0	3,605
PD - POLICE	4,977	16.450718	44,629		44,629	1	44,630
PE - REGULATORY & ECONOMIC RESOURCES	923	3.050836	8,276		8,276	0	8,277
PR - PARKS, REC & OPEN SPACES	2,305	7.618827	20,669		20,669	0	20,669
SP - SEAPORT	393	1.299002	3,524		3,524	0	3,524
TT - OFFICE OF THE CITT	8	0.026443	72		72		72
VZ - VIZCAYA	63	0.208237	565		565	0	565
PUBLIC HEALTH TRUST	3	0.009916	27		27		27
ALL OTHER*	3,563	11.776956	31,949		31,949	1	31,950
<b>Schedule .4 Total for MEMBERSHIPS</b>	<b>30,254</b>	<b>100.000000</b>	<b>271,286</b>		<b>271,286</b>	<b>5</b>	<b>271,291</b>

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - EMPLOYEE AWARDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.753619	558		558	0	558
AT - COUNTY ATTORNEY	119	0.393336	291		291		291
AU - AUDIT & MGMT	37	0.122298	91		91		91
AV - AVIATION	1,298	4.290342	3,177		3,177	0	3,177
BU - MGMT & BUDGET	61	0.201626	149		149		149
CC - COUNTY COMMISSION	188	0.621405	460		460		460
CL - CLERK OF COURT	1,074	3.549944	2,629		2,629	0	2,629
CO - COMMUNITY ACTION & HUMAN SERVICES	889	2.938454	2,176		2,176	0	2,176
CR - CORRECTIONS & REHABILITATION	3,004	9.929266	7,353		7,353	0	7,353
CT - COMMUNICATIONS	178	0.588352	436		436		436
CU - CULTURAL AFFAIRS	96	0.317313	235		235		235
EC - ETHICS AND PUBLIC TRUST	17	0.056191	42		42		42
EL - ELECTIONS	94	0.310703	230		230		230
ET - INFORMATION TECH	785	2.594698	1,921		1,921		1,921
FN - FINANCE	350	1.156872	857		857		857
FR - FIRE	2,729	9.020295	6,680		6,680	0	6,680
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.113902	825		825	0	825
HR - HUMAN RESOURCES	107	0.353672	262		262		262
HT - HOMELESS TRUST	18	0.059496	44		44		44
ID - INTERNAL SERVICES	833	2.753355	2,039		2,039	0	2,039
IG - INSPECTOR GENERAL	36	0.118993	88		88		88
JA - JUDICIAL ADMINISTRATION	274	0.905665	671		671	0	671
JU - JUVENILE SERVICES	93	0.307397	228		228		228
LB - LIBRARIES	532	1.758445	1,302		1,302	0	1,302
MA - MAYOR	38	0.125603	93		93		93
ME - MEDICAL EXAMINER	82	0.271039	201		201		201
MM - ECONOMIC ADVOCACY TRUST	20	0.066107	49		49		49
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.062802	47		47		47
MT - TRANSP & PW	4,081	13.489125	9,989		9,989	0	9,989
PA - PROPERTY APPRAISER	402	1.328750	984		984	0	984
PD - POLICE	4,977	16.450718	12,182		12,182	0	12,183
PE - REGULATORY & ECONOMIC RESOURCES	923	3.050836	2,259		2,259	0	2,259
PR - PARKS, REC & OPEN SPACES	2,305	7.618827	5,642		5,642	0	5,642
SP - SEAPORT	393	1.299002	962		962	0	962
TT - OFFICE OF THE CITT	8	0.026443	20		20		20
VZ - VIZCAYA	63	0.208237	154		154		154
PUBLIC HEALTH TRUST	3	0.009916	7		7		7
ALL OTHER*	3,563	11.776956	8,721		8,721	0	8,721
Schedule .4 Total for EMPLOYEE AWARDS	30,254	100.000000	74,052		74,052	1	74,053

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - GENERAL FUND BLDG RENTAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AT - COUNTY ATTORNEY	889,392.00	1.648079	953,872		953,872		953,872
AU - AUDIT & MGMT	262,368.00	0.486179	281,390		281,390		281,390
BU - MGMT & BUDGET	392,928.00	0.728111	421,415		421,415		421,415
CC - COUNTY COMMISSION	1,175,638.00	2.178505	1,260,871		1,260,871		1,260,871
CL - CLERK OF COURT	8,519,061.00	15.786165	9,136,690		9,136,690	166	9,136,856
CO - COMMUNITY ACTION & HUMAN SERVICES	811,078.00	1.502960	869,881		869,881	16	869,896
CR - CORRECTIONS & REHABILITATION	462,773.00	0.857537	496,324		496,324	9	496,333
CT - COMMUNICATIONS	677,048.00	1.254597	726,134		726,134		726,134
CU - CULTURAL AFFAIRS	311,808.00	0.577793	334,414		334,414	6	334,420
EL - ELECTIONS	2,122,060.00	3.932263	2,275,908		2,275,908	41	2,275,950
ET - INFORMATION TECH	592,852.00	1.098579	635,834		635,834		635,834
FR - FIRE	131,787.00	0.244207	141,342		141,342	3	141,344
HR - HUMAN RESOURCES	919,416.00	1.703715	986,073		986,073	18	986,091
ID - INTERNAL SERVICES	19,874.00	0.036827	21,315		21,315	0	21,315
JA - JUDICIAL ADMINISTRATION	18,233,406.00	33.787237	19,555,319		19,555,319	356	19,555,676
JU - JUVENILE SERVICES	542,669.00	1.005588	582,013		582,013	11	582,023
MA - MAYOR	527,640.00	0.977738	565,894		565,894	10	565,904
ME - MEDICAL EXAMINER	1,835,520.00	3.401293	1,968,595		1,968,595	36	1,968,630
MM - ECONOMIC ADVOCACY TRUST	117,960.00	0.218585	126,512		126,512	2	126,515
MT - TRANSP & PW	2,908,824.00	5.390169	3,119,713		3,119,713	57	3,119,770
PA - PROPERTY APPRAISER	1,762,248.00	3.265517	1,890,010		1,890,010	34	1,890,045
PD - POLICE	2,953,454.00	5.472870	3,167,578		3,167,578	58	3,167,636
PE - REGULATORY & ECONOMIC RESOURCES	804,521.00	1.490810	862,848		862,848	16	862,864
PU - PUBLIC DEFENDER	2,088,163.00	3.869450	2,239,554		2,239,554	41	2,239,594
ALL OTHER*	4,902,874.98	9.085226	5,258,332		5,258,332	96	5,258,427
Schedule .4 Total for GENERAL FUND BLDG RENTAL	53,965,362.98	100.000000	57,877,829		57,877,829	976	57,878,805

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT  
Allocation Source: FY17 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department GG - GENERAL GOVT**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	2,058,048		2,058,048	35	2,058,083
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	2,058,048		2,058,048	35	2,058,083

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department GG - GENERAL GOVT**

Receiving Department	Total	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING	EMPLOYEE PHYSICAL EXAMS
AD - ANIMAL SERVICES	35,117	9,929	5,534	1,483	14,724
AT - COUNTY ATTORNEY	1,032,295	18,568	750	774	7,685
AU - AUDIT & MGMT	302,710	3,473	279	241	2,389
AV - AVIATION	30,883	0	0	8,445	0
BU - MGMT & BUDGET	457,968	6,466	2,678	397	3,939
CC - COUNTY COMMISSION	1,357,609	11,783	4,342	1,223	12,141
CL - CLERK OF COURT	9,769,483	62,095	12,046	6,988	69,357
CO - COMMUNITY ACTION & HUMAN SERVICES	1,034,986	24,083	19,767	5,784	57,410
CR - CORRECTIONS & REHABILITATION	985,416	191,606	13,083	19,545	193,994
CT - COMMUNICATIONS	790,008	10,270	1,180	1,158	11,495
CU - CULTURAL AFFAIRS	368,153	5,080	2,942	625	6,200
EC - ETHICS AND PUBLIC TRUST	3,162	1,436	258	111	1,098
EL - ELECTIONS	2,409,434	6,897	2,137	612	6,070
ET - INFORMATION TECH	835,032	79,953	18,318	5,107	50,693
FN - FINANCE	58,066	21,484	6,358	2,277	22,602
FR - FIRE	465,728	238,522	18,513	17,755	0
GG - GENERAL GOVT	1,674	520	1,154	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	29,899	0	0	2,193	21,763
HR - HUMAN RESOURCES	1,048,977	8,153	2,049	696	0
HT - HOMELESS TRUST	5,007	1,509	1,457	117	1,162
HU - HURRICANE RECOVERY	14	0	14	0	0
ID - INTERNAL SERVICES	223,967	59,535	68,862	5,420	53,794
IG - INSPECTOR GENERAL	50,793	4,159	43,515	234	2,325
JA - JUDICIAL ADMINISTRATION	20,578,247	0	15	1,783	17,695
JU - JUVENILE SERVICES	627,537	6,022	1,720	605	6,006
LB - LIBRARIES	43,089	22,863	8,598	3,461	0
MA - MAYOR	602,035	3,697	249	247	2,454
ME - MEDICAL EXAMINER	2,085,016	6,979	1,746	534	5,295
MM - ECONOMIC ADVOCACY TRUST	136,606	1,330	554	130	1,292
MP - METROPOLITAN PLANNING ORGANIZATION	4,655	2,027	1,007	124	1,227
MT - TRANSP & PW	3,597,826	229,154	0	26,552	0
OC - ADMIN OFF OF THE COURTS	17,189	13,717	3,471	0	0
PA - PROPERTY APPRAISER	2,051,063	27,714	2,117	2,615	25,961
PD - POLICE	4,104,571	324,718	20,573	32,382	321,408
PE - REGULATORY & ECONOMIC RESOURCES	1,026,614	70,356	29,041	6,005	0
PR - PARKS, REC & OPEN SPACES	361,066	53,700	109,232	14,997	148,854
PU - PUBLIC DEFENDER	2,354,187	0	195	0	0
SP - SEAPORT	8,845	0	0	2,557	0
TT - OFFICE OF THE CITT	1,995	908	384	52	517
VZ - VIZCAYA	12,428	4,458	2,576	410	4,068
PUBLIC HEALTH TRUST	1,572	0	0	20	0
LEAVE PAYMENTS	2,058,083	0	0	0	0
ALL OTHER*	5,754,071	2,817	140,917	23,181	775
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>66,723,077</b>	<b>1,535,982</b>	<b>547,628</b>	<b>196,838</b>	<b>1,074,393</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department GG - GENERAL GOVT**

Receiving Department	PROPERTY INSURANCE	SOFTWARE MAINTENANCE	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS
AD - ANIMAL SERVICES	0	638	207	2,044	558
AT - COUNTY ATTORNEY	48,724	333	230	1,067	291
AU - AUDIT & MGMT	14,373	103	39	332	91
AV - AVIATION	0	3,631	3,990	11,639	3,177
BU - MGMT & BUDGET	21,526	171	680	547	149
CC - COUNTY COMMISSION	64,405	526	172	1,686	460
CL - CLERK OF COURT	466,710	3,004	167	9,631	2,629
CO - COMMUNITY ACTION & HUMAN SERVICES	44,434	2,487	976	7,972	2,176
CR - CORRECTIONS & REHABILITATION	25,353	8,403	2,810	26,937	7,353
CT - COMMUNICATIONS	37,091	498	151	1,596	436
CU - CULTURAL AFFAIRS	17,082	269	440	861	235
EC - ETHICS AND PUBLIC TRUST	0	48	18	152	42
EL - ELECTIONS	116,255	263	178	843	230
ET - INFORMATION TECH	32,478	2,196	1,492	7,039	1,921
FN - FINANCE	0	979	370	3,138	857
FR - FIRE	7,220	7,634	3,588	24,471	6,680
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	943	1,154	3,022	825
HR - HUMAN RESOURCES	50,369	299	98	959	262
HT - HOMELESS TRUST	0	50	506	161	44
HU - HURRICANE RECOVERY	0	0	0	0	0
ID - INTERNAL SERVICES	1,089	2,330	2,114	7,470	2,039
IG - INSPECTOR GENERAL	0	101	49	323	88
JA - JUDICIAL ADMINISTRATION	998,903	766	282	2,457	671
JU - JUVENILE SERVICES	29,730	260	110	834	228
LB - LIBRARIES	0	1,488	606	4,770	1,302
MA - MAYOR	28,906	106	38	341	93
ME - MEDICAL EXAMINER	100,558	229	109	735	201
MM - ECONOMIC ADVOCACY TRUST	6,462	56	39	179	49
MP - METROPOLITAN PLANNING ORGANIZATION	0	53	0	170	47
MT - TRANSP & PW	159,358	11,416	4,994	36,595	9,989
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	96,543	1,125	355	3,605	984
PD - POLICE	161,803	13,923	5,315	44,630	12,183
PE - REGULATORY & ECONOMIC RESOURCES	44,075	2,582	1,155	8,277	2,259
PR - PARKS, REC & OPEN SPACES	0	6,448	1,525	20,669	5,642
PU - PUBLIC DEFENDER	114,398	0	0	0	0
SP - SEAPORT	0	1,099	703	3,524	962
TT - OFFICE OF THE CITT	0	22	20	72	20
VZ - VIZCAYA	0	176	20	565	154
PUBLIC HEALTH TRUST	0	8	1,510	27	7
LEAVE PAYMENTS	0	0	0	0	0
ALL OTHER*	268,600	9,967	8,716	31,950	8,721
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>2,956,447</b>	<b>84,631</b>	<b>44,926</b>	<b>271,291</b>	<b>74,053</b>



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department GG - GENERAL GOVT**

Receiving Department	GENERAL FUND BLDG RENTAL	LEAVE PAYMENTS
AD - ANIMAL SERVICES	0	0
AT - COUNTY ATTORNEY	953,872	0
AU - AUDIT & MGMT	281,390	0
AV - AVIATION	0	0
BU - MGMT & BUDGET	421,415	0
CC - COUNTY COMMISSION	1,260,871	0
CL - CLERK OF COURT	9,136,856	0
CO - COMMUNITY ACTION & HUMAN SERVICES	869,896	0
CR - CORRECTIONS & REHABILITATION	496,333	0
CT - COMMUNICATIONS	726,134	0
CU - CULTURAL AFFAIRS	334,420	0
EC - ETHICS AND PUBLIC TRUST	0	0
EL - ELECTIONS	2,275,950	0
ET - INFORMATION TECH	635,834	0
FN - FINANCE	0	0
FR - FIRE	141,344	0
GG - GENERAL GOVT	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	0
HR - HUMAN RESOURCES	986,091	0
HT - HOMELESS TRUST	0	0
HU - HURRICANE RECOVERY	0	0
ID - INTERNAL SERVICES	21,315	0
IG - INSPECTOR GENERAL	0	0
JA - JUDICIAL ADMINISTRATION	19,555,676	0
JU - JUVENILE SERVICES	582,023	0
LB - LIBRARIES	0	0
MA - MAYOR	565,904	0
ME - MEDICAL EXAMINER	1,968,630	0
MM - ECONOMIC ADVOCACY TRUST	126,515	0
MP - METROPOLITAN PLANNING ORGANIZATION	0	0
MT - TRANSP & PW	3,119,770	0
OC - ADMIN OFF OF THE COURTS	0	0
PA - PROPERTY APPRAISER	1,890,045	0
PD - POLICE	3,167,636	0
PE - REGULATORY & ECONOMIC RESOURCES	862,864	0
PR - PARKS, REC & OPEN SPACES	0	0
PU - PUBLIC DEFENDER	2,239,594	0
SP - SEAPORT	0	0
TT - OFFICE OF THE CITT	0	0
VZ - VIZCAYA	0	0
PUBLIC HEALTH TRUST	0	0
LEAVE PAYMENTS	0	2,058,083
ALL OTHER*	5,258,427	0
Direct Bill	0	0
Total	57,878,805	2,058,083

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department HR - HUMAN RESOURCES**

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department HR - HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,192,429			9,192,429
Deductions:				
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-3,608			
Total Deductions:	-3,608			-3,608
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-13,341			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-141,113			
Total Departmental Cost Adjustments:	-154,454			-154,454
Inbound Costs:				
DEPRECIATION	255,542		255,542	
AT - COUNTY ATTORNEY	471,797	52,471	524,267	
BU - MGMT & BUDGET	95,589	9,595	105,183	
CC - COUNTY COMMISSION	3,994	802	4,796	
CT - COMMUNICATIONS	184,377	28,033	212,410	
ET - INFORMATION TECH	93,071	15,766	108,837	
FN - FINANCE	48,586	1,657	50,243	
GG - GENERAL GOVT	1,048,958	19	1,048,977	
HR - HUMAN RESOURCES		29,508	29,508	
ID - INTERNAL SERVICES		-58	-58	
IG - INSPECTOR GENERAL		2,825	2,825	
MA - MAYOR		16,283	16,283	
LEAVE PAYMENTS		140,587	140,587	
Total Allocated Additions:	2,201,914	297,488	2,499,402	2,499,402
Total To Be Allocated:	11,236,281	297,488		11,533,769

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department HR - HUMAN RESOURCES**

	Total	G&A	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
<b>Other Expense &amp; Cost</b>					
001 SALARIES	6,317,391	590,212	1,994,086	3,733,093	0
010 FRINGE BENEFITS	2,114,597	328,668	622,023	1,163,906	0
212 LEGAL	273	273	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	70	70	0	0	0
215 TEMPORARY HELP AGENCY	119,217	13,118	105,454	645	0
216 HEALTH RELATED SERVICES	0	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	(7,909)	(11,362)	48	3,405	0
232 GENERAL AUTO & PROFESSIONAL LIAB	5,903	5,903	0	0	0
241 EQUIPMENT MAINTENANCE	32,555	32,488	0	67	0
245 ITD MAINTENANCE	5,310	0	0	5,310	0
252 VEHICLES-RENTAL	0	0	0	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	44,274	22,514	7,489	14,271	0
259 OTHER RENTAL EXPENSE	18,525	313	312	17,900	0
260 GSA CHARGES	81,571	27,634	52,183	1,754	0
261 ITD	288,732	174,384	114,257	91	0
262 GENERAL COUNTY SUPPORT CHARGES	11,866	395	35	11,436	0
266 CLERK OF COURTS	16,464	484	15,778	202	0
310 TELECOMMUNICATIONS	108,357	88,317	14,905	5,135	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	190	0	190	0	0
312 TRAVEL	2,645	2,645	0	0	0
313 AUTOMOBILE REIMBURSEMENT	940	922	0	18	0
314 ADVERTISING	243	0	243	0	0
315 PRINTING & GRAPHICS	1,234	1,094	95	45	0
316 MAILING SERVICES	542	0	42	500	0
319 PETTY CASH & CHANGE FUNDS	(9,629)	63	0	(9,692)	0
320 TRAINING	675	675	0	0	0
321 REIMBURSEMENTS & REFUNDS	(2,465)	(2,429)	(71)	35	0
322 TAXES,LICENSES & PERMITS	170	0	0	170	0
330 MISCELLANEOUS	3,219	2,670	348	201	0
432 EQUIPMENT & NON-CAPITAL TOOLS	942	942	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	32,140	24,530	7,544	66	0
496 OTHER MATERIALS & SUPPLIES	779	779	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	3,608	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	9,192,429				
<b>Deductions</b>					
*Total Disallowed Costs	(3,608)	0	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(13,341)	0	(10,983)	(2,358)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(17,719)	(37,176)	54,895
00155 TERMINATION PAYMENTS	0	0	(40,254)	(6,367)	46,621
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(141,113)	0	(141,113)	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department HR - HUMAN RESOURCES**

	Total	G&A	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
Functional Cost	9,034,367	1,305,302	2,724,892	4,902,657	101,516
<b>Allocation Step 1</b>					
Inbound - All Others	2,201,914	205,659	695,144	1,301,111	0
Reallocate Admin Costs		(1,510,961)	526,117	984,844	0
Unallocated Costs	0	0	0	0	0
1st Allocation	11,236,281	0	3,946,153	7,188,612	101,516
<b>Allocation Step 2</b>					
Inbound - All Others	297,488	27,785	93,917	175,787	0
Reallocate Admin Costs		(27,785)	9,675	18,110	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	297,488	0	103,591	193,897	0
<b>Total For HR - HUMAN RESOURCES</b>					
Schedule .3 Total	11,533,769	0	4,049,744	7,382,509	101,516

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department HR - HUMAN RESOURCES**

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.753619	29,739		29,739	831	30,570
AT - COUNTY ATTORNEY	119	0.393336	15,522		15,522		15,522
AU - AUDIT & MGMT	37	0.122298	4,826		4,826		4,826
AV - AVIATION	1,298	4.290342	169,303		169,303	4,730	174,033
BU - MGMT & BUDGET	61	0.201626	7,956		7,956		7,956
CC - COUNTY COMMISSION	188	0.621405	24,522		24,522		24,522
CL - CLERK OF COURT	1,074	3.549944	140,086		140,086	3,914	144,000
CO - COMMUNITY ACTION & HUMAN SERVICES	889	2.938454	115,956		115,956	3,239	119,195
CR - CORRECTIONS & REHABILITATION	3,004	9.929266	391,824		391,824	10,946	402,770
CT - COMMUNICATIONS	178	0.588352	23,217		23,217		23,217
CU - CULTURAL AFFAIRS	96	0.317313	12,522		12,522	350	12,871
EC - ETHICS AND PUBLIC TRUST	17	0.056191	2,217		2,217	62	2,279
EL - ELECTIONS	94	0.310703	12,261		12,261	342	12,603
ET - INFORMATION TECH	785	2.594698	102,391		102,391		102,391
FN - FINANCE	350	1.156872	45,652		45,652		45,652
FR - FIRE	2,729	9.020295	355,955		355,955	9,944	365,899
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.113902	43,956		43,956	1,228	45,184
HR - HUMAN RESOURCES	107	0.353672	13,956		13,956		13,956
HT - HOMELESS TRUST	18	0.059496	2,348		2,348	66	2,413
ID - INTERNAL SERVICES	833	2.753355	108,652		108,652	3,035	111,687
IG - INSPECTOR GENERAL	36	0.118993	4,696		4,696	131	4,827
JA - JUDICIAL ADMINISTRATION	274	0.905665	35,739		35,739	998	36,737
JU - JUVENILE SERVICES	93	0.307397	12,130		12,130	339	12,469
LB - LIBRARIES	532	1.758445	69,391		69,391	1,939	71,329
MA - MAYOR	38	0.125603	4,956		4,956	138	5,095
ME - MEDICAL EXAMINER	82	0.271039	10,696		10,696	299	10,994
MM - ECONOMIC ADVOCACY TRUST	20	0.066107	2,609		2,609	73	2,681
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.062802	2,478		2,478	69	2,547
MT - TRANSP & PW	4,081	13.489125	532,301		532,301	14,871	547,172
PA - PROPERTY APPRAISER	402	1.328750	52,435		52,435	1,465	53,899
PD - POLICE	4,977	16.450718	649,171		649,171	18,137	667,308
PE - REGULATORY & ECONOMIC RESOURCES	923	3.050836	120,391		120,391	3,363	123,754
PR - PARKS, REC & OPEN SPACES	2,305	7.618827	300,651		300,651	8,399	309,050
SP - SEAPORT	393	1.299002	51,261		51,261	1,432	52,693
TT - OFFICE OF THE CITT	8	0.026443	1,043		1,043	29	1,073
VZ - VIZCAYA	63	0.208237	8,217		8,217	229	8,447
PUBLIC HEALTH TRUST	3	0.009916	391		391	11	402
ALL OTHER*	3,563	11.776956	464,737		464,737	12,983	477,720
Schedule .4 Total for HUMAN RESOURCES	30,254	100.000000	3,946,153		3,946,153	103,591	4,049,744

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department HR - HUMAN RESOURCES**

Activity - EMPLOYEE & LABOR RELATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	210	0.770021	55,354		55,354	1,568	56,922
AU - AUDIT & MGMT	2	0.007334	527		527		527
AV - AVIATION	1,182	4.334116	311,563		311,563	8,825	320,387
BU - MGMT & BUDGET	23	0.084336	6,063		6,063		6,063
CC - COUNTY COMMISSION	5	0.018334	1,318		1,318		1,318
CL - CLERK OF COURT	948	3.476093	249,883		249,883	7,078	256,960
CO - COMMUNITY ACTION & HUMAN SERVICES	429	1.573042	113,080		113,080	3,203	116,283
CR - CORRECTIONS & REHABILITATION	2,947	10.805955	776,798		776,798	22,002	798,800
CT - COMMUNICATIONS	163	0.597683	42,965		42,965		42,965
CU - CULTURAL AFFAIRS	51	0.187005	13,443		13,443	381	13,824
EC - ETHICS AND PUBLIC TRUST	7	0.025667	1,845		1,845	52	1,897
EL - ELECTIONS	75	0.275007	19,769		19,769	560	20,329
ET - INFORMATION TECH	745	2.731740	196,374		196,374		196,374
FN - FINANCE	304	1.114696	80,131		80,131		80,131
FR - FIRE	2,662	9.760927	701,675		701,675	19,874	721,549
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	300	1.100029	79,077		79,077	2,240	81,317
HR - HUMAN RESOURCES	59	0.216339	15,552		15,552		15,552
HT - HOMELESS TRUST	13	0.047668	3,427		3,427	97	3,524
ID - INTERNAL SERVICES	712	2.610736	187,676		187,676	5,316	192,991
JU - JUVENILE SERVICES	81	0.297008	21,351		21,351	605	21,955
LB - LIBRARIES	514	1.884717	135,485		135,485	3,837	139,322
ME - MEDICAL EXAMINER	56	0.205339	14,761		14,761	418	15,179
MM - ECONOMIC ADVOCACY TRUST	15	0.055001	3,954		3,954	112	4,066
MT - TRANSP & PW	3,913	14.348049	1,031,426		1,031,426	29,214	1,060,640
PA - PROPERTY APPRAISER	349	1.279701	91,993		91,993	2,606	94,598
PD - POLICE	4,902	17.974477	1,292,116		1,292,116	36,599	1,328,714
PE - REGULATORY & ECONOMIC RESOURCES	766	2.808742	201,910		201,910	5,719	207,628
PR - PARKS, REC & OPEN SPACES	2,184	8.008214	575,679		575,679	16,306	591,985
SP - SEAPORT	339	1.243033	89,357		89,357	2,531	91,888
VZ - VIZCAYA	47	0.172338	12,389		12,389	351	12,739
ALL OTHER*	3,269	11.986653	861,674		861,674	24,406	886,080
<b>Schedule .4 Total for EMPLOYEE &amp; LABOR RELATION</b>	<b>27,272</b>	<b>100.000000</b>	<b>7,188,612</b>		<b>7,188,612</b>	<b>193,897</b>	<b>7,382,509</b>

Allocation Basis: NUMBER OF UNION EMPLOYEES BY DEPARTMENT

Allocation Source: FY17 UNION EMPLOYEE COUNT - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department HR - HUMAN RESOURCES**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	101,516		101,516		101,516
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	101,516		101,516	0	101,516

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department HR - HUMAN RESOURCES**

Receiving Department	Total	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
AD - ANIMAL SERVICES	87,491	30,570	56,922	0
AT - COUNTY ATTORNEY	15,522	15,522	0	0
AU - AUDIT & MGMT	5,353	4,826	527	0
AV - AVIATION	494,421	174,033	320,387	0
BU - MGMT & BUDGET	14,019	7,956	6,063	0
CC - COUNTY COMMISSION	25,839	24,522	1,318	0
CL - CLERK OF COURT	400,960	144,000	256,960	0
CO - COMMUNITY ACTION & HUMAN SERVICES	235,478	119,195	116,283	0
CR - CORRECTIONS & REHABILITATION	1,201,570	402,770	798,800	0
CT - COMMUNICATIONS	66,182	23,217	42,965	0
CU - CULTURAL AFFAIRS	26,695	12,871	13,824	0
EC - ETHICS AND PUBLIC TRUST	4,176	2,279	1,897	0
EL - ELECTIONS	32,932	12,603	20,329	0
ET - INFORMATION TECH	298,765	102,391	196,374	0
FN - FINANCE	125,783	45,652	80,131	0
FR - FIRE	1,087,448	365,899	721,549	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	126,501	45,184	81,317	0
HR - HUMAN RESOURCES	29,508	13,956	15,552	0
HT - HOMELESS TRUST	5,937	2,413	3,524	0
ID - INTERNAL SERVICES	304,678	111,687	192,991	0
IG - INSPECTOR GENERAL	4,827	4,827	0	0
JA - JUDICIAL ADMINISTRATION	36,737	36,737	0	0
JU - JUVENILE SERVICES	34,425	12,469	21,955	0
LB - LIBRARIES	210,652	71,329	139,322	0
MA - MAYOR	5,095	5,095	0	0
ME - MEDICAL EXAMINER	26,173	10,994	15,179	0
MM - ECONOMIC ADVOCACY TRUST	6,747	2,681	4,066	0
MP - METROPOLITAN PLANNING ORGANIZATION	2,547	2,547	0	0
MT - TRANSP & PW	1,607,812	547,172	1,060,640	0
PA - PROPERTY APPRAISER	148,498	53,899	94,598	0
PD - POLICE	1,996,022	667,308	1,328,714	0
PE - REGULATORY & ECONOMIC RESOURCES	331,382	123,754	207,628	0
PR - PARKS, REC & OPEN SPACES	901,035	309,050	591,985	0
SP - SEAPORT	144,580	52,693	91,888	0
TT - OFFICE OF THE CITT	1,073	1,073	0	0
VZ - VIZCAYA	21,186	8,447	12,739	0
PUBLIC HEALTH TRUST	402	402	0	0
LEAVE PAYMENTS	101,516	0	0	101,516
ALL OTHER*	1,363,800	477,720	886,080	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>11,533,769</b>	<b>4,049,744</b>	<b>7,382,509</b>	<b>101,516</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department ID - INTERNAL SERVICES**

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

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

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

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

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

MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .1 - Nature and Extent of Services  
For Department ID - INTERNAL SERVICES

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department ID - INTERNAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	299,088,965			299,088,965
Deductions:				
314 ADVERTISING - OTHER	0			
501 GENERAL FUND-TRF OUT	-26,785,374			
510 OTHER SPECIAL REVENUE-TRF OUT	0			
522 OTHER SPEC OBLIGATIONS	-14,223,000			
570 INTRAFUND TRANSFER	-6,398,376			
602 SPECIAL TRANSPORTATION	-7,080			
605 HURRICANE EXPENSES	0			
606 GRANTS TO OUTSIDE ORGANIZATIONS	5,989			
611 TRUST FUND REIMB	0			
710 PRINCIPAL PAYMENTS	-1,636,351			
730 INTEREST PAYMENTS	-1,956,557			
910 LAND ACQUISITION	-330,000			
921 BUILDING IMPROVEMENTS	-104,811			
930 IMPROVEMENTS OTHER THAN BUILDINGS	0			
940 PLANNING PHASE	-5,850			
941 ARCHITECTURAL/ENGINEERING COSTS	-171,512			
942 CONSTRUCTION PHASE	-20,997			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-183,482			
951 AUTOMOBILES & VEHICLES	0			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	-74,288			
990 INFRASTRUCTURE	-12,496			
991 INFRASTRUCTURE MAINTENANCE	0			
Total Deductions:	-51,904,185			-51,904,185
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-91,892			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-19,258,272			
343 PHYSICAL ENVIRONMENT CHG & FEES	-1,601,230			
344 TRANSPORTATION REVENUES	-3,350,718			
349 OTHER CHARGES FOR SERVICES	-175,415,908			
351 JUDGEMENTS & FINES	-366,496			
361 INTEREST EARNINGS	-98,174			
362 RENTS & ROYALTIES	-1,506,713			
364 FIXED ASSETS	-127,797			
369 OTHER MISCELLANEOUS REVENUES	-498,013			
DIRECT COST ADJUSTMENT	-36,141,023			
Total Departmental Cost Adjustments:	-238,456,236			-238,456,236
Inbound Costs:				
DEPRECIATION	8,487,980		8,487,980	
AT - COUNTY ATTORNEY	2,848,253	316,769	3,165,022	
AU - AUDIT & MGMT	62,234	13,609	75,843	
BU - MGMT & BUDGET	148,718	15,101	163,820	
CC - COUNTY COMMISSION	577,939	210,644	788,582	
CT - COMMUNICATIONS	95,497	15,708	111,205	

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department ID - INTERNAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
ET - INFORMATION TECH	277,245	122,742	399,987	
FN - FINANCE	1,633,035	55,699	1,688,734	
GG - GENERAL GOVT	223,963	4	223,967	
HR - HUMAN RESOURCES	296,327	8,351	304,678	
ID - INTERNAL SERVICES		-6,022	-6,022	
IG - INSPECTOR GENERAL		292,085	292,085	
MA - MAYOR		126,762	126,762	
LEAVE PAYMENTS		1,026,559	1,026,559	
Total Allocated Additions:	14,651,193	2,198,010	16,849,203	16,849,203
Total To Be Allocated:	23,379,737	2,198,010		25,577,747

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	Total	G&A	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
<b>Other Expense &amp; Cost</b>					
001 SALARIES	61,725,338	4,105,284	16,267,301	2,871,196	6,713,022
010 FRINGE BENEFITS	21,305,088	1,554,628	5,730,501	1,075,263	2,129,173
111 COURT REPORTING	250	0	0	0	0
115 INTERPRETERS	3,038	3,038	0	0	0
116 OTHER COURT OPERATING EXPENSE	125	0	0	0	0
210 ACCOUNTING & AUDITING	279,475	0	0	0	495
212 LEGAL	550	0	275	0	275
213 BANK & TRUSTEE/PAYING AGENT FEES	42,533	30,474	0	0	1,628
214 ARCHITECTURAL & ENGINEERING RELATED	0	0	0	0	0
215 TEMPORARY HELP AGENCY	274,159	32,696	3,970	49,413	5,772
220 ELECTRICAL SERVICES	10,517,746	89,345	255,489	93,315	0
221 WATER AND DISPOSAL SERVICES	2,590,486	7,933	131,608	32,673	0
223 INDUSTRIAL SERVICE RELATED	29,090,001	926,192	556,237	70,752	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	3,437,089	12,388	142,701	2,348,766	760
230 HEALTH INSURANCE	0	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	306,524	21,300	85,533	15,311	29,620
233 METROBUS AND METRORAIL	2,689	0	0	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	8,595,644	9,847	8,415,693	1,910	0
241 EQUIPMENT MAINTENANCE	81,683	1,645	10,975	209	1,204
242 PARKS MAINTENANCE	0	0	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	4,527,666	89,829	0	3,345	0
245 ITD MAINTENANCE	32,743	0	0	27,445	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	7,335	0	549	0	1,657
251 BUILDINGS COUNTY OWNED: RENTAL	3,813,858	376,701	95,280	196,670	659,550
252 VEHICLES-RENTAL	83,571	237	46,413	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	106,286	13,092	9,061	0	45,415
254 HEAVY EQUIPMENT RENTAL	62,828	0	0	2,510	0
255 RENT PAYMENTS TO LESSORS	5,905,993	14,673	0	339,138	0
259 OTHER RENTAL EXPENSE	536	0	0	0	0
260 GSA CHARGES	36,794,168	355,446	1,210,294	1,740,652	112,243
261 ITD	6,161,605	259,845	1,617,988	235,601	627,980
262 GENERAL COUNTY SUPPORT CHARGES	5,097,911	37,600	159,300	30,400	3,855,420
265 PARKS & RECREATION SERVICES	42,280	0	0	0	0
266 CLERK OF COURTS	43,750	5,468	0	0	19,584
290 TAX COLLECTOR DISTRIBUTION	777,976	334,790	411	0	0
310 TELECOMMUNICATIONS	765,088	52,822	158,214	27,954	115,106
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	42,118	1,745	1,078	0	15,192
312 TRAVEL	46,953	11,162	3,753	546	3,014
313 AUTOMOBILE REIMBURSEMENT	98,588	4,042	42,885	12,839	6,563
314 ADVERTISING	50,157	13,503	0	1,177	350
*314 ADVERTISING - OTHER	0	0	0	0	0
315 PRINTING & GRAPHICS	868,173	7,329	0	858,283	158
316 MAILING SERVICES	116,995	216	81	116,447	199

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	Total	G&A	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	22	0	0	20	0
319 PETTY CASH & CHANGE FUNDS	3,625	674	143	337	45
320 TRAINING	172,694	11,920	29,392	5,039	8,554
321 REIMBURSEMENTS & REFUNDS	(1,994,408)	(663,805)	(176)	(228)	0
322 TAXES,LICENSES & PERMITS	452,734	678	158,361	64,965	0
330 MISCELLANEOUS	318,765	1,357	62,149	(2,179)	98,826
410 FUEL & LUBRICANTS	21,545,226	59	21,527,140	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	14,351,976	0	14,340,744	61	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	821,975	3,111	276	5,896	1,815
432 EQUIPMENT & NON-CAPITAL TOOLS	1,178,537	8,269	1,009,383	2,165	1,778
433 INVENTORY, MATERIALS, PARTS & SUPPLI	280,487	0	64	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	522,630	98,153	0	310	0
450 CONSTRUCTION MATERIALS & SUPPLIES	271,028	550	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	5,344,860	21,666	65,126	5,059,629	57,384
471 COMPUTER SUPPLIES	2,194	0	0	2,154	0
490 CHEMICALS	685	0	685	0	0
491 RECREATIONAL SUPPLIES	2,568	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	2,177	2,177	0	0	0
493 CLOTHING & UNIFORMS	124,039	2,990	40,642	2,761	0
496 OTHER MATERIALS & SUPPLIES	83,970	0	148	0	0
*501 GENERAL FUND-TRF OUT	26,785,374	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	14,223,000	0	0	0	0
*570 INTRAFUND TRANSFER	6,398,376	0	0	0	0
*602 SPECIAL TRANSPORTATION	7,080	0	0	0	0
*605 HURRICANE EXPENSES	0	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	(5,989)	0	0	0	0
*611 TRUST FUND REIMB	0	0	0	0	0
*710 PRINCIPAL PAYMENTS	1,636,351	0	0	0	0
*730 INTEREST PAYMENTS	1,956,557	0	0	0	0
*910 LAND ACQUISITION	330,000	0	0	0	0
*921 BUILDING IMPROVEMENTS	104,811	0	0	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
*940 PLANNING PHASE	5,850	0	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	171,512	0	0	0	0
*942 CONSTRUCTION PHASE	20,997	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	183,482	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	74,288	0	0	0	0
*990 INFRASTRUCTURE	12,496	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0

Departmental Total  
Expenditures Per Financial Statement 299,088,965

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	Total	G&A	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
<b>Deductions</b>					
*Total Disallowed Costs	(51,904,185)	0	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(91,892)	(4,748)	(6,295)	(19,119)	(15,135)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(1,921)	(292,227)	(38,667)	(6,025)
00155 TERMINATION PAYMENTS	0	(13,644)	(74,571)	(14,090)	(10,466)
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(19,258,272)	0	0	0	0
343 PHYSICAL ENVIRONMENT CHG & FEES	(1,601,230)	0	(1,601,230)	0	0
344 TRANSPORTATION REVENUES	(3,350,718)	(3,350,718)	0	0	0
349 OTHER CHARGES FOR SERVICES	(175,415,908)	(41,080)	(72,949,904)	(15,118,938)	0
351 JUDGEMENTS & FINES	(366,496)	(366,496)	0	0	0
361 INTEREST EARNINGS	(98,174)	0	(1,851)	0	0
362 RENTS & ROYALTIES	(1,506,713)	0	0	0	0
364 FIXED ASSETS	(127,797)	0	(82,743)	0	0
369 OTHER MISCELLANEOUS REVENUES	(498,013)	0	0	0	0
DIRECT COST ADJUSTMENT	(36,141,023)	0	2,829,154	(101,931)	(14,481,156)
 Functional Cost	 8,728,544	 4,082,462	 0	 0	 0
<b>Allocation Step 1</b>					
Inbound - All Others	14,651,193	974,304	3,860,590	681,280	1,594,050
Reallocate Admin Costs		(5,056,766)	1,427,525	251,827	589,113
Unallocated Costs	(9,391,028)	0	0	0	0
1st Allocation	13,988,709	0	5,288,115	933,107	2,183,163
<b>Allocation Step 2</b>					
Inbound - All Others	2,198,010	146,167	579,182	102,207	239,143
Reallocate Admin Costs		(146,167)	41,263	7,279	17,028
Unallocated Costs	(269,605)	0	0	0	0
2nd Allocation	1,928,405	0	620,445	109,486	256,171
<b>Total For ID - INTERNAL SERVICES</b>					
Schedule .3 Total	15,917,114	0	5,908,560	1,042,593	2,439,334



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	DESIGN & CONSTRUCT
<b>Other Expense &amp; Cost</b>					
001 SALARIES	14,634,063	6,222,886	3,845,715	0	5,691,574
010 FRINGE BENEFITS	5,179,374	2,050,172	1,458,079	0	1,707,989
111 COURT REPORTING	0	250	0	0	0
115 INTERPRETERS	0	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	125	0	0	0	0
210 ACCOUNTING & AUDITING	791	273,070	0	0	0
212 LEGAL	0	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	10,430	0	0	0	0
214 ARCHITECTURAL & ENGINEERING RELATED	0	0	0	0	0
215 TEMPORARY HELP AGENCY	126,428	40,044	15,836	0	0
220 ELECTRICAL SERVICES	10,057,046	0	0	0	0
221 WATER AND DISPOSAL SERVICES	2,417,391	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	27,515,081	0	198	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	364,017	158,301	263,496	0	270
230 HEALTH INSURANCE	0	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	73,221	31,616	24,295	0	20,303
233 METROBUS AND METRORAIL	2,689	0	0	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	168,193	0	0	0	0
241 EQUIPMENT MAINTENANCE	66,964	0	0	0	685
242 PARKS MAINTENANCE	0	0	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	4,279,589	0	0	0	0
245 ITD MAINTENANCE	539	0	0	0	4,760
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	5,128	0	0	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	1,046,469	644,616	390,420	0	299,722
252 VEHICLES-RENTAL	36,589	0	166	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	9,392	10,416	5,442	0	6,029
254 HEAVY EQUIPMENT RENTAL	60,318	0	0	0	0
255 RENT PAYMENTS TO LESSORS	3,111,682	0	0	0	0
259 OTHER RENTAL EXPENSE	150	365	21	0	0
260 GSA CHARGES	18,380,908	72,416	79,278	0	8,038,860
261 ITD	1,488,954	557,994	541,891	0	563,839
262 GENERAL COUNTY SUPPORT CHARGES	134,691	663,300	37,800	0	169,500
265 PARKS & RECREATION SERVICES	36,383	0	0	0	5,897
266 CLERK OF COURTS	37	11,242	4,002	0	2,943
290 TAX COLLECTOR DISTRIBUTION	442,775	0	0	0	0
310 TELECOMMUNICATIONS	268,277	55,748	28,710	0	31,700
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	12,126	1,241	0	10,236
312 TRAVEL	5,641	12,216	5,393	0	2,382
313 AUTOMOBILE REIMBURSEMENT	26,680	69	767	0	5,400
314 ADVERTISING	4,287	7,124	23,715	0	0
*314 ADVERTISING - OTHER	0	0	0	0	0
315 PRINTING & GRAPHICS	0	410	1,737	0	215
316 MAILING SERVICES	0	37	0	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	DESIGN & CONSTRUCT
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	2	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	1,217	151	362	0	433
320 TRAINING	63,239	35,531	8,260	0	9,949
321 REIMBURSEMENTS & REFUNDS	(1,330,199)	0	0	0	0
322 TAXES,LICENSES & PERMITS	62,497	1,650	85	0	164,499
330 MISCELLANEOUS	44,677	2,505	51,352	0	59,215
410 FUEL & LUBRICANTS	17,945	0	28	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	11,171	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	802,490	1,638	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	150,090	3,249	2,573	0	1,031
433 INVENTORY, MATERIALS, PARTS & SUPPLI	280,423	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	422,271	0	1,728	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	270,478	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	70,609	31,383	24,914	0	10,876
471 COMPUTER SUPPLIES	40	0	0	0	0
490 CHEMICALS	0	0	0	0	0
491 RECREATIONAL SUPPLIES	2,568	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0	0	0	0
493 CLOTHING & UNIFORMS	73,022	0	2,250	0	1,328
496 OTHER MATERIALS & SUPPLIES	80,371	0	3,053	0	0
*501 GENERAL FUND-TRF OUT	0	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
*570 INTRAFUND TRANSFER	0	0	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0	0	0
*605 HURRICANE EXPENSES	0	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*611 TRUST FUND REIMB	0	0	0	0	0
*710 PRINCIPAL PAYMENTS	0	0	0	0	0
*730 INTEREST PAYMENTS	0	0	0	0	0
*910 LAND ACQUISITION	0	0	0	0	0
*921 BUILDING IMPROVEMENTS	0	0	0	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
*940 PLANNING PHASE	0	0	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0
*942 CONSTRUCTION PHASE	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0	0	0	0
*990 INFRASTRUCTURE	0	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0

Departmental Total  
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Expenditures Per Financial Statement

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	DESIGN & CONSTRUCT
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(10,589)	(7,613)	(5,084)	0	(18,762)
00154 PAYMENT FOR UNUSED SICK LEAVE	(123,787)	(81,480)	(6,560)	558,284	(7,617)
00155 TERMINATION PAYMENTS	(61,174)	(80,516)	(631)	317,788	(57,880)
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	(13,796,138)	(5,462,134)	0	0
343 PHYSICAL ENVIRONMENT CHG & FEES	0	0	0	0	0
344 TRANSPORTATION REVENUES	0	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(64,821,770)	(1,490,293)	0	0	(17,754,165)
351 JUDGEMENTS & FINES	0	0	0	0	0
361 INTEREST EARNINGS	0	(27,155)	(455)	0	0
362 RENTS & ROYALTIES	(1,162,384)	0	0	0	0
364 FIXED ASSETS	0	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	(410,419)	49,985	(138,249)	0	0
DIRECT COST ADJUSTMENT	(24,387,090)	0	0	0	0
<b>Functional Cost</b>	<b>0</b>	<b>(4,532,685)</b>	<b>1,209,694</b>	<b>876,072</b>	<b>(1,028,789)</b>
<b>Allocation Step 1</b>					
Inbound - All Others	3,473,798	1,476,840	912,769	0	1,350,840
Reallocate Admin Costs	1,284,419	546,131	337,286	0	499,609
Unallocated Costs	0	0	0	0	(821,659)
1st Allocation	4,758,216	(2,509,714)	2,459,750	876,072	0
<b>Allocation Step 2</b>					
Inbound - All Others	521,147	221,559	136,935	0	202,655
Reallocate Admin Costs	37,126	15,786	9,749	0	14,441
Unallocated Costs	0	0	0	0	(217,097)
2nd Allocation	558,273	237,345	146,684	0	0
<b>Total For ID - INTERNAL SERVICES</b>					
Schedule .3 Total	5,316,490	(2,272,369)	2,606,434	876,072	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	REAL ESTATE DEVELOPMENT**	MAJOR CAPITAL**
<b>Other Expense &amp; Cost</b>		
001 SALARIES	1,374,297	0
010 FRINGE BENEFITS	419,908	1
111 COURT REPORTING	0	0
115 INTERPRETERS	0	0
116 OTHER COURT OPERATING EXPENSE	0	0
210 ACCOUNTING & AUDITING	1,200	3,919
212 LEGAL	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	1
214 ARCHITECTURAL & ENGINEERING RELATED	0	0
215 TEMPORARY HELP AGENCY	0	0
220 ELECTRICAL SERVICES	22,552	(1)
221 WATER AND DISPOSAL SERVICES	880	1
223 INDUSTRIAL SERVICE RELATED	1,722	19,819
224 OTHER OUTSIDE CONTRACTUAL SERVICES	54,638	91,752
230 HEALTH INSURANCE	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	5,325	0
233 METROBUS AND METRORAIL	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	1
241 EQUIPMENT MAINTENANCE	0	1
242 PARKS MAINTENANCE	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	114,687	40,216
245 ITD MAINTENANCE	0	(1)
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	1
251 BUILDINGS COUNTY OWNED: RENTAL	104,430	0
252 VEHICLES-RENTAL	166	0
253 COMMUNICATION EQUIPMENT- RENTAL	7,440	(1)
254 HEAVY EQUIPMENT RENTAL	0	0
255 RENT PAYMENTS TO LESSORS	2,440,500	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	95,311	6,708,760
261 ITD	65,932	201,581
262 GENERAL COUNTY SUPPORT CHARGES	9,900	0
265 PARKS & RECREATION SERVICES	0	0
266 CLERK OF COURTS	474	0
290 TAX COLLECTOR DISTRIBUTION	0	0
310 TELECOMMUNICATIONS	12,957	13,600
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	500	0
312 TRAVEL	2,848	(2)
313 AUTOMOBILE REIMBURSEMENT	(656)	(1)
314 ADVERTISING	0	1
*314 ADVERTISING - OTHER	0	0
315 PRINTING & GRAPHICS	41	0
316 MAILING SERVICES	15	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	REAL ESTATE DEVELOPMENT**	MAJOR CAPITAL**
317 OTHER COMMUNICATION EXPENSES	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0
319 PETTY CASH & CHANGE FUNDS	262	1
320 TRAINING	810	0
321 REIMBURSEMENTS & REFUNDS	0	0
322 TAXES,LICENSES & PERMITS	0	(1)
330 MISCELLANEOUS	863	0
410 FUEL & LUBRICANTS	55	(1)
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	13	6,736
432 EQUIPMENT & NON-CAPITAL TOOLS	0	(1)
433 INVENTORY, MATERIALS, PARTS & SUPPLI	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	168	0
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	3,273	0
471 COMPUTER SUPPLIES	0	0
490 CHEMICALS	0	0
491 RECREATIONAL SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0
493 CLOTHING & UNIFORMS	1,047	(1)
496 OTHER MATERIALS & SUPPLIES	398	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*570 INTRAFUND TRANSFER	0	0
*602 SPECIAL TRANSPORTATION	0	0
*605 HURRICANE EXPENSES	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*611 TRUST FUND REIMB	0	0
*710 PRINCIPAL PAYMENTS	0	0
*730 INTEREST PAYMENTS	0	0
*910 LAND ACQUISITION	0	0
*921 BUILDING IMPROVEMENTS	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0
*940 PLANNING PHASE	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0
*942 CONSTRUCTION PHASE	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*951 AUTOMOBILES & VEHICLES	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0
*990 INFRASTRUCTURE	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0

Departmental Total  
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Expenditures Per Financial Statement

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department ID - INTERNAL SERVICES**

	REAL ESTATE DEVELOPMENT**	MAJOR CAPITAL**
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Deductions		
*Total Disallowed Costs	0	0
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Cost Adjustments		
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(4,547)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0
00155 TERMINATION PAYMENTS	(4,816)	0
REVENUES:	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	0
343 PHYSICAL ENVIRONMENT CHG & FEES	0	0
344 TRANSPORTATION REVENUES	0	0
349 OTHER CHARGES FOR SERVICES	(3,239,758)	0
351 JUDGEMENTS & FINES	0	0
361 INTEREST EARNINGS	(17,417)	(51,296)
362 RENTS & ROYALTIES	(344,329)	0
364 FIXED ASSETS	(45,054)	0
369 OTHER MISCELLANEOUS REVENUES	670	0
DIRECT COST ADJUSTMENT	0	0
Functional Cost	1,086,705	7,035,085
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Allocation Step 1		
Inbound - All Others	326,722	0
Reallocate Admin Costs	120,857	0
Unallocated Costs	(1,534,283)	(7,035,085)
1st Allocation	0	0
<hr/>		
Allocation Step 2		
Inbound - All Others	49,015	0
Reallocate Admin Costs	3,493	0
Unallocated Costs	(52,508)	0
2nd Allocation	0	0
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Total For ID - INTERNAL SERVICES		
Schedule .3 Total	0	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - FLEET MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES (GRANTEE)	100	100.000000	5,288,115		5,288,115	620,445	5,908,560
Schedule .4 Total for FLEET MANAGEMENT	100	100.000000	5,288,115		5,288,115	620,445	5,908,560

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - MATERIALS MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES (GRANTEE)	100	100.000000	933,107		933,107	109,486	1,042,593
Schedule .4 Total for MATERIALS MANAGEMENT	100	100.000000	933,107		933,107	109,486	1,042,593

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES (GRANTEE)	100	100.000000	2,183,163		2,183,163	256,171	2,439,334
Schedule .4 Total for RISK MANAGEMENT	100	100.000000	2,183,163		2,183,163	256,171	2,439,334

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - FACILITIES & UTILITIES MG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES (GRANTEE)	100	100.000000	4,758,216		4,758,216	558,273	5,316,490
Schedule .4 Total for FACILITIES & UTILITIES MG	100	100.000000	4,758,216		4,758,216	558,273	5,316,490

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - PROCUREMENT MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	7,144,733.78	0.675808	(16,961)		(16,961)	2,069	(14,892)
AT - COUNTY ATTORNEY	154,173.24	0.014583	(366)		(366)		(366)
AU - AUDIT & MGMT	22,668.05	0.002144	(54)		(54)		(54)
BU - MGMT & BUDGET	19,730,159.54	1.866241	(46,837)		(46,837)		(46,837)
CC - COUNTY COMMISSION	437,064.83	0.041341	(1,038)		(1,038)		(1,038)
CL - CLERK OF COURT	1,117,790.29	0.105730	(2,654)		(2,654)	324	(2,330)
CO - COMMUNITY ACTION & HUMAN SERVICES	59,831,693.51	5.659375	(142,034)		(142,034)	17,322	(124,712)
CR - CORRECTIONS & REHABILITATION	16,791,146.64	1.588245	(39,860)		(39,860)	4,861	(34,999)
CT - COMMUNICATIONS	436,347.94	0.041273	(1,036)		(1,036)		(1,036)
CU - CULTURAL AFFAIRS	31,768,994.83	3.004974	(75,416)		(75,416)	9,197	(66,219)
EC - ETHICS AND PUBLIC TRUST	5,098.48	0.000482	(12)		(12)	1	(11)
EL - ELECTIONS	10,897,675.88	1.030792	(25,870)		(25,870)	3,155	(22,715)
ET - INFORMATION TECH	83,653,963.68	7.912682	(198,586)		(198,586)		(198,586)
FN - FINANCE	4,308,527.28	0.407536	(10,228)		(10,228)		(10,228)
FR - FIRE	35,695,064.35	3.376334	(84,736)		(84,736)	10,334	(74,402)
GG - GENERAL GOVT	6,484.75	0.000613	(15)		(15)		(15)
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	216,042.35	0.020435	(513)		(513)	62	(450)
HR - HUMAN RESOURCES	1,232,269.94	0.116558	(2,925)		(2,925)		(2,925)
HT - HOMELESS TRUST	38,913,621.38	3.680771	(92,377)		(92,377)	11,266	(81,111)
ID - INTERNAL SERVICES	127,420,652.26	12.052497	(302,483)		(302,483)		(302,483)
IG - INSPECTOR GENERAL	141,767.68	0.013410	(337)		(337)	41	(296)
JU - JUVENILE SERVICES	1,730,739.80	0.163708	(4,109)		(4,109)	501	(3,608)
LB - LIBRARIES	4,537,119.32	0.429158	(10,771)		(10,771)	1,313	(9,457)
MA - MAYOR	9,907.95	0.000937	(24)		(24)	3	(21)
ME - MEDICAL EXAMINER	1,177,557.33	0.111383	(2,795)		(2,795)	341	(2,454)
MM - ECONOMIC ADVOCACY TRUST	49,949.23	0.004725	(119)		(119)	14	(104)
MP - METROPOLITAN PLANNING ORGANIZATION	2,263,714.15	0.214121	(5,374)		(5,374)	655	(4,718)
MT - TRANSP & PW	351,163,533.90	33.215946	(833,625)		(833,625)	101,667	(731,957)
OC - ADMIN OFF OF THE COURTS	522,186.86	0.049393	(1,240)		(1,240)	151	(1,089)
PA - PROPERTY APPRAISER	2,962,280.20	0.280197	(7,032)		(7,032)	858	(6,175)
PD - POLICE	37,123,504.47	3.511447	(88,127)		(88,127)	10,748	(77,380)
PE - REGULATORY & ECONOMIC RESOURCES	6,661,373.13	0.630088	(15,813)		(15,813)	1,929	(13,885)
PR - PARKS, REC & OPEN SPACES	54,645,658.16	5.168837	(129,723)		(129,723)	15,821	(113,902)
PU - PUBLIC DEFENDER	8,140.41	0.000770	(19)		(19)	2	(17)
SP - SEAPORT	75,201,246.54	7.113155	(178,520)		(178,520)	21,772	(156,748)
TT - OFFICE OF THE CITT	9,347,382.97	0.884153	(22,190)		(22,190)	2,706	(19,484)
VZ - VIZCAYA	2,533,835.51	0.239671	(6,015)		(6,015)	734	(5,281)
ALL OTHER*	67,349,661.74	6.370487	(159,881)		(159,881)	19,498	(140,383)
Schedule .4 Total for PROCUREMENT MGMT	1,057,213,732.35	100.000000	(2,509,714)		(2,509,714)	237,345	(2,272,369)

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - SMALL BUSINESS DEVELOP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	7,144,733.78	0.675808	16,623		16,623	1,278	17,902
AT - COUNTY ATTORNEY	154,173.24	0.014583	359		359		359
AU - AUDIT & MGMT	22,668.05	0.002144	53		53		53
BU - MGMT & BUDGET	19,730,159.54	1.866241	45,905		45,905		45,905
CC - COUNTY COMMISSION	437,064.83	0.041341	1,017		1,017		1,017
CL - CLERK OF COURT	1,117,790.29	0.105730	2,601		2,601	200	2,801
CO - COMMUNITY ACTION & HUMAN SERVICES	59,831,693.51	5.659375	139,206		139,206	10,705	149,912
CR - CORRECTIONS & REHABILITATION	16,791,146.64	1.588245	39,067		39,067	3,004	42,071
CT - COMMUNICATIONS	436,347.94	0.041273	1,015		1,015		1,015
CU - CULTURAL AFFAIRS	31,768,994.83	3.004974	73,915		73,915	5,684	79,599
EC - ETHICS AND PUBLIC TRUST	5,098.48	0.000482	12		12	1	13
EL - ELECTIONS	10,897,675.88	1.030792	25,355		25,355	1,950	27,305
ET - INFORMATION TECH	83,653,963.68	7.912682	194,632		194,632		194,632
FN - FINANCE	4,308,527.28	0.407536	10,024		10,024		10,024
FR - FIRE	35,695,064.35	3.376334	83,049		83,049	6,387	89,436
GG - GENERAL GOVT	6,484.75	0.000613	15		15		15
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	216,042.35	0.020435	503		503	39	541
HR - HUMAN RESOURCES	1,232,269.94	0.116558	2,867		2,867		2,867
HT - HOMELESS TRUST	38,913,621.38	3.680771	90,538		90,538	6,963	97,500
ID - INTERNAL SERVICES	127,420,652.26	12.052497	296,461		296,461		296,461
IG - INSPECTOR GENERAL	141,767.68	0.013410	330		330	25	355
JU - JUVENILE SERVICES	1,730,739.80	0.163708	4,027		4,027	310	4,336
LB - LIBRARIES	4,537,119.32	0.429158	10,556		10,556	812	11,368
MA - MAYOR	9,907.95	0.000937	23		23	2	25
ME - MEDICAL EXAMINER	1,177,557.33	0.111383	2,740		2,740	211	2,950
MM - ECONOMIC ADVOCACY TRUST	49,949.23	0.004725	116		116	9	125
MP - METROPOLITAN PLANNING ORGANIZATION	2,263,714.15	0.214121	5,267		5,267	405	5,672
MT - TRANSP & PW	351,163,533.90	33.215946	817,030		817,030	62,834	879,863
OC - ADMIN OFF OF THE COURTS	522,186.86	0.049393	1,215		1,215	93	1,308
PA - PROPERTY APPRAISER	2,962,280.20	0.280197	6,892		6,892	530	7,422
PD - POLICE	37,123,504.47	3.511447	86,373		86,373	6,642	93,015
PE - REGULATORY & ECONOMIC RESOURCES	6,661,373.13	0.630088	15,499		15,499	1,192	16,690
PR - PARKS, REC & OPEN SPACES	54,645,658.16	5.168837	127,140		127,140	9,777	136,918
PU - PUBLIC DEFENDER	8,140.41	0.000770	19		19	1	20
SP - SEAPORT	75,201,246.54	7.113155	174,966		174,966	13,455	188,421
TT - OFFICE OF THE CITT	9,347,382.97	0.884153	21,748		21,748	1,673	23,420
VZ - VIZCAYA	2,533,835.51	0.239671	5,895		5,895	453	6,349
ALL OTHER*	67,349,661.74	6.370487	156,698		156,698	12,050	168,748
Schedule .4 Total for SMALL BUSINESS DEVELOP	1,057,213,732.35	100.000000	2,459,750		2,459,750	146,684	2,606,434

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department ID - INTERNAL SERVICES**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	876,072		876,072		876,072
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	876,072		876,072	0	876,072

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department ID - INTERNAL SERVICES**

Receiving Department	Total	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MG
AD - ANIMAL SERVICES	3,009	0	0	0	0
AT - COUNTY ATTORNEY	(7)	0	0	0	0
AU - AUDIT & MGMT	(1)	0	0	0	0
BU - MGMT & BUDGET	(932)	0	0	0	0
CC - COUNTY COMMISSION	(21)	0	0	0	0
CL - CLERK OF COURT	471	0	0	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	25,200	0	0	0	0
CR - CORRECTIONS & REHABILITATION	7,072	0	0	0	0
CT - COMMUNICATIONS	(21)	0	0	0	0
CU - CULTURAL AFFAIRS	13,380	0	0	0	0
EC - ETHICS AND PUBLIC TRUST	2	0	0	0	0
EL - ELECTIONS	4,590	0	0	0	0
ET - INFORMATION TECH	(3,954)	0	0	0	0
FN - FINANCE	(204)	0	0	0	0
FR - FIRE	15,034	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	91	0	0	0	0
HR - HUMAN RESOURCES	(58)	0	0	0	0
HT - HOMELESS TRUST	16,390	0	0	0	0
ID - INTERNAL SERVICES	(6,022)	0	0	0	0
ID - INTERNAL SERVICES (GRANTEE)	14,706,977	5,908,560	1,042,593	2,439,334	5,316,490
IG - INSPECTOR GENERAL	59	0	0	0	0
JU - JUVENILE SERVICES	729	0	0	0	0
LB - LIBRARIES	1,911	0	0	0	0
MA - MAYOR	4	0	0	0	0
ME - MEDICAL EXAMINER	496	0	0	0	0
MM - ECONOMIC ADVOCACY TRUST	21	0	0	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	953	0	0	0	0
MT - TRANSP & PW	147,906	0	0	0	0
OC - ADMIN OFF OF THE COURTS	220	0	0	0	0
PA - PROPERTY APPRAISER	1,247	0	0	0	0
PD - POLICE	15,636	0	0	0	0
PE - REGULATORY & ECONOMIC RESOURCES	2,805	0	0	0	0
PR - PARKS, REC & OPEN SPACES	23,015	0	0	0	0
PU - PUBLIC DEFENDER	3	0	0	0	0
SP - SEAPORT	31,673	0	0	0	0
TT - OFFICE OF THE CITT	3,937	0	0	0	0
VZ - VIZCAYA	1,067	0	0	0	0
LEAVE PAYMENTS	876,072	0	0	0	0
ALL OTHER*	28,365	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>15,917,114</b>	<b>5,908,560</b>	<b>1,042,593</b>	<b>2,439,334</b>	<b>5,316,490</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department ID - INTERNAL SERVICES**

Receiving Department	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS
AD - ANIMAL SERVICES	(14,892)	17,902	0
AT - COUNTY ATTORNEY	(366)	359	0
AU - AUDIT & MGMT	(54)	53	0
BU - MGMT & BUDGET	(46,837)	45,905	0
CC - COUNTY COMMISSION	(1,038)	1,017	0
CL - CLERK OF COURT	(2,330)	2,801	0
CO - COMMUNITY ACTION & HUMAN SERVICES	(124,712)	149,912	0
CR - CORRECTIONS & REHABILITATION	(34,999)	42,071	0
CT - COMMUNICATIONS	(1,036)	1,015	0
CU - CULTURAL AFFAIRS	(66,219)	79,599	0
EC - ETHICS AND PUBLIC TRUST	(11)	13	0
EL - ELECTIONS	(22,715)	27,305	0
ET - INFORMATION TECH	(198,586)	194,632	0
FN - FINANCE	(10,228)	10,024	0
FR - FIRE	(74,402)	89,436	0
GG - GENERAL GOVT	(15)	15	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	(450)	541	0
HR - HUMAN RESOURCES	(2,925)	2,867	0
HT - HOMELESS TRUST	(81,111)	97,500	0
ID - INTERNAL SERVICES	(302,483)	296,461	0
ID - INTERNAL SERVICES (GRANTEE)	0	0	0
IG - INSPECTOR GENERAL	(296)	355	0
JU - JUVENILE SERVICES	(3,608)	4,336	0
LB - LIBRARIES	(9,457)	11,368	0
MA - MAYOR	(21)	25	0
ME - MEDICAL EXAMINER	(2,454)	2,950	0
MM - ECONOMIC ADVOCACY TRUST	(104)	125	0
MP - METROPOLITAN PLANNING ORGANIZATION	(4,718)	5,672	0
MT - TRANSP & PW	(731,957)	879,863	0
OC - ADMIN OFF OF THE COURTS	(1,089)	1,308	0
PA - PROPERTY APPRAISER	(6,175)	7,422	0
PD - POLICE	(77,380)	93,015	0
PE - REGULATORY & ECONOMIC RESOURCES	(13,885)	16,690	0
PR - PARKS, REC & OPEN SPACES	(113,902)	136,918	0
PU - PUBLIC DEFENDER	(17)	20	0
SP - SEAPORT	(156,748)	188,421	0
TT - OFFICE OF THE CITT	(19,484)	23,420	0
VZ - VIZCAYA	(5,281)	6,349	0
LEAVE PAYMENTS	0	0	876,072
ALL OTHER*	(140,383)	168,748	0
Direct Bill	0	0	0
<b>Total</b>	<b>(2,272,369)</b>	<b>2,606,434</b>	<b>876,072</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department IG - INSPECTOR GENERAL**

The Office of the Inspector General (OIG) serves the residents of Miami-Dade County by identifying fraud, mismanagement, waste, and abuse of power in County projects, programs, and contracts. The Office was created by the Board of County Commissioners (BCC) in response to the public's demand for more accountable government. The BCC determined that oversight of such a large and diverse government required the OIG to be independent and autonomous, so that it could carry out its goals without political interference.

As part of the General Government strategic area, the OIG routinely reviews and evaluates proposals, contracts, and programs for a range of management criteria. The OIG also investigates a variety of cases, including contractors doing business with and/or receiving funds from the County and cases of employee and official misconduct.

The OIG's jurisdiction encompasses all County departments, agencies, instrumentalities, and the programs thereunder. This jurisdiction extends to all County employees, public officials, elected officials, and vendors and contractors doing business with the County. The OIG has been designated a criminal justice agency by the Federal Bureau of Investigation and is accredited by the Commission for Florida Law Enforcement Accreditation based upon statewide standards for Offices of Inspectors General.

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

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



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department IG - INSPECTOR GENERAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,673,283			5,673,283
Deductions:				
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-82,634			
Total Deductions:	-82,634			-82,634
Cost Adjustments:				
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GEN GOV (NOT COURT RELATED)	-4,314,606			
361 INTEREST EARNINGS	-11,553			
369 OTHER MISCELLANEOUS REVENUES	-305			
Total Departmental Cost Adjustments:	-4,326,464			-4,326,464
Inbound Costs:				
DEPRECIATION	8,112		8,112	
BU - MGMT & BUDGET	18,458	1,857	20,315	
CC - COUNTY COMMISSION	1,127	192	1,319	
CT - COMMUNICATIONS	47,009	8,333	55,342	
ET - INFORMATION TECH	31,314	5,305	36,618	
FN - FINANCE	1,031,935	35,197	1,067,131	
GG - GENERAL GOVT	50,793	1	50,793	
HR - HUMAN RESOURCES	4,696	131	4,827	
ID - INTERNAL SERVICES	-7	66	59	
IG - INSPECTOR GENERAL		325	325	
LEAVE PAYMENTS		71,713	71,713	
Total Allocated Additions:	1,193,435	123,119	1,316,555	1,316,555
Total To Be Allocated:	2,457,620	123,119		2,580,740

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department IG - INSPECTOR GENERAL**

	Total	G&A	INSPECTOR GENERAL	LEAVE PAYMENTS
<b>Other Expense &amp; Cost</b>				
001 SALARIES	4,171,542	0	4,171,542	0
010 FRINGE BENEFITS	1,171,826	0	1,171,826	0
035 POST EMPLOYMENT BENEFITS	1,800	0	1,800	0
116 OTHER COURT OPERATING EXPENSE	180	0	180	0
223 INDUSTRIAL SERVICE RELATED	80	0	80	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	4,899	0	4,899	0
241 EQUIPMENT MAINTENANCE	6,732	0	6,732	0
245 ITD MAINTENANCE	0	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	1,908	0	1,908	0
252 VEHICLES-RENTAL	0	0	0	0
255 RENT PAYMENTS TO LESSORS	17,548	0	17,548	0
260 GSA CHARGES	42,716	0	42,716	0
261 ITD	39,359	0	39,359	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
266 CLERK OF COURTS	2,873	0	2,873	0
310 TELECOMMUNICATIONS	26,174	0	26,174	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	15,393	0	15,393	0
312 TRAVEL	30,404	0	30,404	0
313 AUTOMOBILE REIMBURSEMENT	1,214	0	1,214	0
314 ADVERTISING	0	0	0	0
315 PRINTING & GRAPHICS	1,890	0	1,890	0
320 TRAINING	9,980	0	9,980	0
321 REIMBURSEMENTS & REFUNDS	(4,839,434)	0	(4,839,434)	0
330 MISCELLANEOUS	4,856,258	0	4,856,258	0
341 GENERAL GOV (NOT COURT RELATED)	32	0	32	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	1,056	0	1,056	0
432 EQUIPMENT & NON-CAPITAL TOOLS	7,161	0	7,161	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	16,761	0	16,761	0
471 COMPUTER SUPPLIES	821	0	821	0
493 CLOTHING & UNIFORMS	1,088	0	1,088	0
496 OTHER MATERIALS & SUPPLIES	97	0	97	0
613 MEDICAL SERVICES	291	0	291	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	82,634	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	5,673,283			
<b>Deductions</b>				
*Total Disallowed Costs	(82,634)	0	0	0
<b>Cost Adjustments</b>				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(10,601)	10,601
00155 TERMINATION PAYMENTS	0	0	(23,578)	23,578
REVENUES:	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IG - INSPECTOR GENERAL**

	Total	G&A	INSPECTOR GENERAL	LEAVE PAYMENTS
341 GEN GOV (NOT COURT RELATED)	(4,314,606)	0	(4,314,606)	0
361 INTEREST EARNINGS	(11,553)	0	(11,553)	0
369 OTHER MISCELLANEOUS REVENUES	(305)	0	(305)	0
 Functional Cost	 1,264,185	 0	 1,230,006	 34,179
 Allocation Step 1 -----				
Inbound - All Others	1,193,435	0	1,193,435	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,457,620	0	2,423,441	34,179
 Allocation Step 2 -----				
Inbound - All Others	123,119	0	123,119	0
2nd Allocation	123,119	0	123,119	0
 Total For IG - INSPECTOR GENERAL -----				
Schedule .3 Total	2,580,740	0	2,546,561	34,179

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department IG - INSPECTOR GENERAL**

Activity - INSPECTOR GENERAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	7,144,733.78	0.675808	16,378		16,378	1,073	17,451
AT - COUNTY ATTORNEY	154,173.24	0.014583	353		353		353
AU - AUDIT & MGMT	22,668.05	0.002144	52		52		52
BU - MGMT & BUDGET	19,730,159.54	1.866241	45,227		45,227		45,227
CC - COUNTY COMMISSION	437,064.83	0.041341	1,002		1,002		1,002
CL - CLERK OF COURT	1,117,790.29	0.105730	2,562		2,562	168	2,730
CO - COMMUNITY ACTION & HUMAN SERVICES	59,831,693.51	5.659375	137,152		137,152	8,987	146,139
CR - CORRECTIONS & REHABILITATION	16,791,146.64	1.588245	38,490		38,490	2,522	41,012
CT - COMMUNICATIONS	436,347.94	0.041273	1,000		1,000		1,000
CU - CULTURAL AFFAIRS	31,768,994.83	3.004974	72,824		72,824	4,772	77,596
EC - ETHICS AND PUBLIC TRUST	5,098.48	0.000482	12		12	1	12
EL - ELECTIONS	10,897,675.88	1.030792	24,981		24,981	1,637	26,618
ET - INFORMATION TECH	83,653,963.68	7.912682	191,759		191,759		191,759
FN - FINANCE	4,308,527.28	0.407536	9,876		9,876		9,876
FR - FIRE	35,695,064.35	3.376334	81,823		81,823	5,362	87,185
GG - GENERAL GOVT	6,484.75	0.000613	15		15		15
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	216,042.35	0.020435	495		495	32	528
HR - HUMAN RESOURCES	1,232,269.94	0.116558	2,825		2,825		2,825
HT - HOMELESS TRUST	38,913,621.38	3.680771	89,201		89,201	5,845	95,046
ID - INTERNAL SERVICES	127,420,652.26	12.052497	292,085		292,085		292,085
IG - INSPECTOR GENERAL	141,767.68	0.013410	325		325		325
JU - JUVENILE SERVICES	1,730,739.80	0.163708	3,967		3,967	260	4,227
LB - LIBRARIES	4,537,119.32	0.429158	10,400		10,400	682	11,082
MA - MAYOR	9,907.95	0.000937	23		23	1	24
ME - MEDICAL EXAMINER	1,177,557.33	0.111383	2,699		2,699	177	2,876
MM - ECONOMIC ADVOCACY TRUST	49,949.23	0.004725	114		114	7	122
MP - METROPOLITAN PLANNING ORGANIZATION	2,263,714.15	0.214121	5,189		5,189	340	5,529
MT - TRANSP & PW	351,163,533.90	33.215946	804,969		804,969	52,748	857,717
OC - ADMIN OFF OF THE COURTS	522,186.86	0.049393	1,197		1,197	78	1,275
PA - PROPERTY APPRAISER	2,962,280.20	0.280197	6,790		6,790	445	7,235
PD - POLICE	37,123,504.47	3.511447	85,098		85,098	5,576	90,674
PE - REGULATORY & ECONOMIC RESOURCES	6,661,373.13	0.630088	15,270		15,270	1,001	16,270
PR - PARKS, REC & OPEN SPACES	54,645,658.16	5.168837	125,264		125,264	8,208	133,472
PU - PUBLIC DEFENDER	8,140.41	0.000770	19		19	1	20
SP - SEAPORT	75,201,246.54	7.113155	172,383		172,383	11,296	183,679
TT - OFFICE OF THE CITT	9,347,382.97	0.884153	21,427		21,427	1,404	22,831
VZ - VIZCAYA	2,533,835.51	0.239671	5,808		5,808	381	6,189
ALL OTHER*	67,349,661.74	6.370487	154,385		154,385	10,116	164,501
Schedule .4 Total for INSPECTOR GENERAL	1,057,213,732.35	100.000000	2,423,441		2,423,441	123,119	2,546,561

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department IG - INSPECTOR GENERAL**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	34,179		34,179		34,179
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	34,179		34,179	0	34,179

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department IG - INSPECTOR GENERAL**

Receiving Department	Total	INSPECTOR GENERAL	LEAVE PAYMENTS
AD - ANIMAL SERVICES	17,451	17,451	0
AT - COUNTY ATTORNEY	353	353	0
AU - AUDIT & MGMT	52	52	0
BU - MGMT & BUDGET	45,227	45,227	0
CC - COUNTY COMMISSION	1,002	1,002	0
CL - CLERK OF COURT	2,730	2,730	0
CO - COMMUNITY ACTION & HUMAN SERVICES	146,139	146,139	0
CR - CORRECTIONS & REHABILITATION	41,012	41,012	0
CT - COMMUNICATIONS	1,000	1,000	0
CU - CULTURAL AFFAIRS	77,596	77,596	0
EC - ETHICS AND PUBLIC TRUST	12	12	0
EL - ELECTIONS	26,618	26,618	0
ET - INFORMATION TECH	191,759	191,759	0
FN - FINANCE	9,876	9,876	0
FR - FIRE	87,185	87,185	0
GG - GENERAL GOVT	15	15	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	528	528	0
HR - HUMAN RESOURCES	2,825	2,825	0
HT - HOMELESS TRUST	95,046	95,046	0
ID - INTERNAL SERVICES	292,085	292,085	0
IG - INSPECTOR GENERAL	325	325	0
JU - JUVENILE SERVICES	4,227	4,227	0
LB - LIBRARIES	11,082	11,082	0
MA - MAYOR	24	24	0
ME - MEDICAL EXAMINER	2,876	2,876	0
MM - ECONOMIC ADVOCACY TRUST	122	122	0
MP - METROPOLITAN PLANNING ORGANIZATION	5,529	5,529	0
MT - TRANSP & PW	857,717	857,717	0
OC - ADMIN OFF OF THE COURTS	1,275	1,275	0
PA - PROPERTY APPRAISER	7,235	7,235	0
PD - POLICE	90,674	90,674	0
PE - REGULATORY & ECONOMIC RESOURCES	16,270	16,270	0
PR - PARKS, REC & OPEN SPACES	133,472	133,472	0
PU - PUBLIC DEFENDER	20	20	0
SP - SEAPORT	183,679	183,679	0
TT - OFFICE OF THE CITT	22,831	22,831	0
VZ - VIZCAYA	6,189	6,189	0
LEAVE PAYMENTS	34,179	0	34,179
ALL OTHER*	164,501	164,501	0
Direct Bill	0	0	0
<b>Total</b>	<b>2,580,740</b>	<b>2,546,561</b>	<b>34,179</b>

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .1 - Nature and Extent of Services  
For Department MA - MAYOR**

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department MA - MAYOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,575,695			4,575,695
Deductions:				
314 ADVERTISING	-577			
602 SPECIAL TRANSPORTATION	0			
606 GRANTS TO OUTSIDE ORGANIZATIONS	-132,000			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-6,771			
Total Deductions:	<u>-139,348</u>			-139,348
Inbound Costs:				
DEPRECIATION	117,588		117,588	
AT - COUNTY ATTORNEY	412,385	45,863	458,249	
BU - MGMT & BUDGET	24,275	2,439	26,714	
CC - COUNTY COMMISSION	36,956	13,004	49,960	
CT - COMMUNICATIONS	181,530	31,935	213,465	
ET - INFORMATION TECH	33,053	5,599	38,652	
FN - FINANCE	5,911	202	6,112	
GG - GENERAL GOVT	602,024	11	602,035	
HR - HUMAN RESOURCES	4,956	138	5,095	
ID - INTERNAL SERVICES	-1	4	4	
IG - INSPECTOR GENERAL	23	1	24	
LEAVE PAYMENTS		63,744	63,744	
Total Allocated Additions:	<u>1,418,702</u>	<u>162,942</u>	1,581,644	1,581,644
Total To Be Allocated:	<u>5,855,049</u>	<u>162,942</u>		<u>6,017,991</u>



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department MA - MAYOR**

	Total	G&A	COUNTY ADMIN	MAYOR'S STAFF**
<b>Other Expense &amp; Cost</b>				
001 SALARIES	3,005,715	0	2,190,866	814,849
010 FRINGE BENEFITS	1,275,279	0	929,551	345,728
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0
115 INTERPRETERS	1,080	0	787	293
210 ACCOUNTING & AUDITING	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	240	0	175	65
232 GENERAL AUTO & PROFESSIONAL LIAB	2,576	0	1,878	698
241 EQUIPMENT MAINTENANCE	140	0	102	38
259 OTHER RENTAL EXPENSE	3,864	0	2,816	1,048
260 GSA CHARGES	15,031	0	10,956	4,075
261 ITD	35,501	0	25,877	9,624
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
266 CLERK OF COURTS	2,742	0	1,999	743
310 TELECOMMUNICATIONS	53,206	0	38,782	14,424
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	1,039	0	757	282
312 TRAVEL	26,316	0	19,182	7,134
313 AUTOMOBILE REIMBURSEMENT	1,936	0	1,411	525
*314 ADVERTISING	577	0	0	0
316 MAILING SERVICES	44	0	32	12
319 PETTY CASH & CHANGE FUNDS	1,885	0	1,374	511
320 TRAINING	599	0	437	162
330 MISCELLANEOUS	2,469	0	1,800	669
432 EQUIPMENT & NON-CAPITAL TOOLS	1,478	0	1,077	401
470 OFFICE SUPPLIES & MINOR EQUIPMENT	5,207	0	3,795	1,412
*602 SPECIAL TRANSPORTATION	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	132,000	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	6,771	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	4,575,695			
<b>Deductions</b>				
*Total Disallowed Costs	(139,348)	0	0	0
Functional Cost	4,436,347	0	3,233,654	1,202,693
<b>Allocation Step 1</b>				
Inbound - All Others	1,418,702	0	1,034,092	384,610
Reallocate Admin Costs		0	0	0
Unallocated Costs	(1,587,303)	0	0	(1,587,303)
1st Allocation	4,267,746	0	4,267,746	0
<b>Allocation Step 2</b>				
Inbound - All Others	162,942	0	118,769	44,174
Unallocated Costs	(44,174)	0	0	(44,174)
2nd Allocation	118,769	0	118,769	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department MA - MAYOR**

	Total	G&A	COUNTY ADMIN	MAYOR'S STAFF**
Total For MA - MAYOR				
Schedule .3 Total	4,386,514	0	4,386,514	0

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department MA - MAYOR**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	228	0.812979	34,696		34,696	1,054	35,750
AU - AUDIT & MGMT	37	0.131931	5,630		5,630		5,630
AV - AVIATION	1,298	4.628276	197,523		197,523	6,000	203,523
BU - MGMT & BUDGET	61	0.217508	9,283		9,283		9,283
CO - COMMUNITY ACTION & HUMAN SERVICES	889	3.169906	135,283		135,283	4,109	139,393
CR - CORRECTIONS & REHABILITATION	3,004	10.711357	457,133		457,133	13,886	471,019
CT - COMMUNICATIONS	178	0.634694	27,087		27,087		27,087
CU - CULTURAL AFFAIRS	96	0.342307	14,609		14,609	444	15,052
EL - ELECTIONS	94	0.335176	14,304		14,304	435	14,739
ET - INFORMATION TECH	785	2.799073	119,457		119,457		119,457
FN - FINANCE	350	1.247994	53,261		53,261		53,261
FR - FIRE	2,729	9.730790	415,285		415,285	12,615	427,900
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	337	1.201640	51,283		51,283	1,558	52,841
HR - HUMAN RESOURCES	107	0.381530	16,283		16,283		16,283
ID - INTERNAL SERVICES	833	2.970226	126,762		126,762		126,762
JU - JUVENILE SERVICES	93	0.331610	14,152		14,152	430	14,582
LB - LIBRARIES	532	1.896951	80,957		80,957	2,459	83,416
ME - MEDICAL EXAMINER	82	0.292387	12,478		12,478	379	12,857
MP - METROPOLITAN PLANNING ORGANIZATION	19	0.067748	2,891		2,891	88	2,979
MT - TRANSP & PW	4,081	14.551613	621,026		621,026	18,864	639,890
PD - POLICE	4,977	17.746480	757,375		757,375	23,007	780,382
PE - REGULATORY & ECONOMIC RESOURCES	923	3.291139	140,457		140,457	4,266	144,724
PR - PARKS, REC & OPEN SPACES	2,305	8.218934	350,763		350,763	10,655	361,418
SP - SEAPORT	393	1.401319	59,805		59,805	1,817	61,621
VZ - VIZCAYA	63	0.224639	9,587		9,587	291	9,878
ALL OTHER*	3,551	12.661793	540,373		540,373	16,414	556,787
<b>Schedule .4 Total for COUNTY ADMIN</b>	<b>28,045</b>	<b>100.000000</b>	<b>4,267,746</b>		<b>4,267,746</b>	<b>118,769</b>	<b>4,386,514</b>

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR  
Allocation Source: FY17 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department MA - MAYOR**

Receiving Department	Total	COUNTY ADMIN
AD - ANIMAL SERVICES	35,750	35,750
AU - AUDIT & MGMT	5,630	5,630
AV - AVIATION	203,523	203,523
BU - MGMT & BUDGET	9,283	9,283
CO - COMMUNITY ACTION & HUMAN SERVICES	139,393	139,393
CR - CORRECTIONS & REHABILITATION	471,019	471,019
CT - COMMUNICATIONS	27,087	27,087
CU - CULTURAL AFFAIRS	15,052	15,052
EL - ELECTIONS	14,739	14,739
ET - INFORMATION TECH	119,457	119,457
FN - FINANCE	53,261	53,261
FR - FIRE	427,900	427,900
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	52,841	52,841
HR - HUMAN RESOURCES	16,283	16,283
ID - INTERNAL SERVICES	126,762	126,762
JU - JUVENILE SERVICES	14,582	14,582
LB - LIBRARIES	83,416	83,416
ME - MEDICAL EXAMINER	12,857	12,857
MP - METROPOLITAN PLANNING ORGANIZATION	2,979	2,979
MT - TRANSP & PW	639,890	639,890
PD - POLICE	780,382	780,382
PE - REGULATORY & ECONOMIC RESOURCES	144,724	144,724
PR - PARKS, REC & OPEN SPACES	361,418	361,418
SP - SEAPORT	61,621	61,621
VZ - VIZCAYA	9,878	9,878
ALL OTHER*	556,787	556,787
Direct Bill	0	0
<b>Total</b>	<b>4,386,514</b>	<b>4,386,514</b>

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**  
**Schedule .1 - Nature and Extent of Services**  
**For Department LEAVE PAYMENTS**

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

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .2 - Costs To Be Allocated  
For Department LEAVE PAYMENTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,647,542			27,647,542
Inbound Costs:				
AT - COUNTY ATTORNEY	10,514		10,514	
AU - AUDIT & MGMT	4,902		4,902	
BU - MGMT & BUDGET	3,395		3,395	
CT - COMMUNICATIONS	10,206		10,206	
ET - INFORMATION TECH	1,522,486		1,522,486	
FN - FINANCE	210,908		210,908	
GG - GENERAL GOVT	2,058,048	35	2,058,083	
HR - HUMAN RESOURCES	101,516		101,516	
ID - INTERNAL SERVICES	876,072		876,072	
IG - INSPECTOR GENERAL	34,179		34,179	
Total Allocated Additions:	4,832,226	35	4,832,261	4,832,261
Total To Be Allocated:	32,479,768	35		32,479,803

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department LEAVE PAYMENTS**

	Total	G&A	LEAVE PAYMENTS
<b>Other Expense &amp; Cost</b>			
ANIMAL SERVICES DEPARTMENT	65,646	0	65,646
AVIATION	1,224,162	0	1,224,162
CLERK OF COURT	744,563	0	744,563
COMMUNITY ACTION & HUMAN SERVICES	354,293	0	354,293
CORRECTIONS & REHABILITATION	3,210,070	0	3,210,070
CULTURAL AFFAIRS	0	0	0
ELECTIONS	134,457	0	134,457
FIRE DEPARTMENT	3,686,437	0	3,686,437
PUBLIC HOUSING & COMMUNITY DEVELOP	210,659	0	210,659
HOMELESS TRUST	0	0	0
JUVENILE ASSESSMENT CENTER (JAC)	75,866	0	75,866
LIBRARIES	314,497	0	314,497
MEDICAL EXAMINER	136,569	0	136,569
METROPOLITAN PLANNING ORGANIZATION	0	0	0
DEPT OF TRNSPRTION & PUBLIC WORKS FY16	2,435,729	0	2,435,729
NON-DEPARTMENT	46,150	0	46,150
ADMINISTRATIVE OFFICE OF THE COURTS	75,707	0	75,707
PROPERTY APPRAISER	25	0	25
METRO-DADE POLICE DEPARTMENT	10,671,529	0	10,671,529
REGULATORY & ECONOMIC RESOURCES	754,769	0	754,769
PARKS, RECREATION AND OPEN SPACES	16,252	0	16,252
STATE ATTORNEY OFFICE	0	0	0
SEAPORT	223,582	0	223,582
SOLID WASTE MANAGEMENT	1,132,517	0	1,132,517
VIZCAYA	359,126	0	359,126
WATER & SEWER	1,774,937	0	1,774,937
<b>Departmental Total</b>			
Expenditures Per Financial Statement	27,647,542		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	27,647,542	0	27,647,542
<b>Allocation Step 1</b>			
Inbound - All Others	4,832,226	0	4,832,226
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	32,479,768	0	32,479,768
<b>Allocation Step 2</b>			
Inbound - All Others	35	0	35
2nd Allocation	35	0	35

MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .3 - Costs Allocated By Activity  
For Department LEAVE PAYMENTS

	Total	G&A	LEAVE PAYMENTS
<hr/>			
Total For LEAVE PAYMENTS			
Schedule .3 Total	32,479,803	0	32,479,803



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .4 - Detail Activity Allocations  
For Department LEAVE PAYMENTS**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	7,881,040.75	0.527091	171,198		171,198	0	171,198
AT - COUNTY ATTORNEY	14,739,450.78	0.985788	320,182		320,182		320,182
AU - AUDIT & MGMT	2,757,034.86	0.184393	59,890		59,890		59,890
AV - AVIATION	70,361,365.46	4.705835	1,528,444		1,528,444	2	1,528,446
BU - MGMT & BUDGET	5,132,904.96	0.343294	111,501		111,501		111,501
CC - COUNTY COMMISSION	9,353,558.25	0.625575	203,185		203,185		203,185
CL - CLERK OF COURT	49,289,450.54	3.296525	1,070,704		1,070,704	1	1,070,705
CO - COMMUNITY ACTION & HUMAN SERVICES	19,116,071.27	1.278501	415,254		415,254	1	415,255
CR - CORRECTIONS & REHABILITATION	152,092,006.71	10.172057	3,303,861		3,303,861	4	3,303,865
CT - COMMUNICATIONS	8,152,284.68	0.545233	177,090		177,090		177,090
CU - CULTURAL AFFAIRS	4,032,392.14	0.269690	87,595		87,595	0	87,595
EC - ETHICS AND PUBLIC TRUST	1,140,018.83	0.076246	24,765		24,765	0	24,765
EL - ELECTIONS	5,474,348.00	0.366130	118,918		118,918	0	118,918
ET - INFORMATION TECH	63,465,790.63	4.244652	1,378,653		1,378,653		1,378,653
FN - FINANCE	17,054,125.01	1.140596	370,463		370,463		370,463
FR - FIRE	189,332,790.81	12.662756	4,112,834		4,112,834	5	4,112,839
GG - GENERAL GOVT	412,844.79	0.027611	8,968		8,968		8,968
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	17,453,687.42	1.167319	379,143		379,143	0	379,143
HR - HUMAN RESOURCES	6,471,893.70	0.432846	140,587		140,587		140,587
HT - HOMELESS TRUST	1,198,031.15	0.080125	26,024		26,024	0	26,024
ID - INTERNAL SERVICES	47,257,253.79	3.160610	1,026,559		1,026,559		1,026,559
IG - INSPECTOR GENERAL	3,301,285.69	0.220793	71,713		71,713		71,713
JU - JUVENILE SERVICES	4,780,107.08	0.319698	103,837		103,837	0	103,837
LB - LIBRARIES	18,148,015.29	1.213756	394,225		394,225	0	394,226
MA - MAYOR	2,934,449.27	0.196259	63,744		63,744		63,744
ME - MEDICAL EXAMINER	5,539,400.89	0.370480	120,331		120,331	0	120,331
MM - ECONOMIC ADVOCACY TRUST	1,055,835.36	0.070615	22,936		22,936	0	22,936
MP - METROPOLITAN PLANNING ORGANIZATION	1,608,805.23	0.107598	34,948		34,948	0	34,948
MT - TRANSP & PW	181,896,108.29	12.165384	3,951,289		3,951,289	5	3,951,293
OC - ADMIN OFF OF THE COURTS	10,888,389.79	0.728226	236,526		236,526	0	236,526
PA - PROPERTY APPRAISER	21,998,525.49	1.471282	477,869		477,869	1	477,870
PD - POLICE	257,752,299.08	17.238723	5,599,097		5,599,097	7	5,599,104
PE - REGULATORY & ECONOMIC RESOURCES	55,846,620.53	3.735075	1,213,144		1,213,144	1	1,213,145
PR - PARKS, REC & OPEN SPACES	42,625,803.69	2.850854	925,951		925,951	1	925,952
SP - SEAPORT	17,424,605.24	1.165374	378,511		378,511	0	378,511
TT - OFFICE OF THE CITT	721,086.29	0.048227	15,664		15,664	0	15,664
VZ - VIZCAYA	3,538,517.76	0.236659	76,866		76,866	0	76,866
ALL OTHER*	172,965,931.33	11.568124	3,757,300		3,757,300	5	3,757,304
<b>Schedule .4 Total for LEAVE PAYMENTS</b>	<b>1,495,194,130.83</b>	<b>100.000000</b>	<b>32,479,768</b>		<b>32,479,768</b>	<b>35</b>	<b>32,479,803</b>

Allocation Basis: EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT  
Allocation Source: FY17 EXPENDITURES - FINANCE

**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017  
Schedule .5 - Allocation Summary  
For Department LEAVE PAYMENTS**

Receiving Department	Total	LEAVE PAYMENTS
AD - ANIMAL SERVICES	171,198	171,198
AT - COUNTY ATTORNEY	320,182	320,182
AU - AUDIT & MGMT	59,890	59,890
AV - AVIATION	1,528,446	1,528,446
BU - MGMT & BUDGET	111,501	111,501
CC - COUNTY COMMISSION	203,185	203,185
CL - CLERK OF COURT	1,070,705	1,070,705
CO - COMMUNITY ACTION & HUMAN SERVICES	415,255	415,255
CR - CORRECTIONS & REHABILITATION	3,303,865	3,303,865
CT - COMMUNICATIONS	177,090	177,090
CU - CULTURAL AFFAIRS	87,595	87,595
EC - ETHICS AND PUBLIC TRUST	24,765	24,765
EL - ELECTIONS	118,918	118,918
ET - INFORMATION TECH	1,378,653	1,378,653
FN - FINANCE	370,463	370,463
FR - FIRE	4,112,839	4,112,839
GG - GENERAL GOVT	8,968	8,968
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	379,143	379,143
HR - HUMAN RESOURCES	140,587	140,587
HT - HOMELESS TRUST	26,024	26,024
ID - INTERNAL SERVICES	1,026,559	1,026,559
IG - INSPECTOR GENERAL	71,713	71,713
JU - JUVENILE SERVICES	103,837	103,837
LB - LIBRARIES	394,226	394,226
MA - MAYOR	63,744	63,744
ME - MEDICAL EXAMINER	120,331	120,331
MM - ECONOMIC ADVOCACY TRUST	22,936	22,936
MP - METROPOLITAN PLANNING ORGANIZATION	34,948	34,948
MT - TRANSP & PW	3,951,293	3,951,293
OC - ADMIN OFF OF THE COURTS	236,526	236,526
PA - PROPERTY APPRAISER	477,870	477,870
PD - POLICE	5,599,104	5,599,104
PE - REGULATORY & ECONOMIC RESOURCES	1,213,145	1,213,145
PR - PARKS, REC & OPEN SPACES	925,952	925,952
SP - SEAPORT	378,511	378,511
TT - OFFICE OF THE CITT	15,664	15,664
VZ - VIZCAYA	76,866	76,866
ALL OTHER*	3,757,304	3,757,304
Direct Bill	0	0
<b>Total</b>	<b>32,479,803</b>	<b>32,479,803</b>

## Section D: Supplemental Data

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## **Indirect Cost Rate Base Computation**

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**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF REGULAR SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>			
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>
<b>AD</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	7,881,040.75
		00112 PART TIME EMPLOYEE	162,802.10
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,832.45
		00122 FLEX DOLLARS	207,392.22
		00125 LONGEVITY PAYMENTS	40,728.66
		00126 WORKING OUT OF CLASSIFICATION	8,836.53
		00128 TUITION REFUND	7,930.00
		00129 DEATH BENEFIT PAYMENTS	7,397.00
		00131 MILITARY ACTIVE DUTY	17,405.99
		00132 MILITARY LEAVE PAY	1,695.10
		00133 JURY DUTY PAY	215.02
		00134 UNION ACTIVITY PAY	34,651.33
		00135 JOB INJURY PAY	29,678.51
		00136 UNIFORM & LIEU OF ALLOWANCES	5,550.00
		00150 SICK PAY	220,176.53
		00151 HOLIDAY PAY	343,564.41
		00152 ANNUAL LEAVE PAY	418,105.50
		00153 COMPENSATORY TIME PAY	820.70
		00160 EMPLOYEE OVERTIME OT	699,754.67
		00184 HURRICANE OVERTIME	(40,000.00)
00192 SALARIES REIMBURSEMENTS	(104,136.37)		
00197 WAGE ACCRUALS	106,026.57		
	<b>001 SALARIES Total</b>		<b>10,053,467.67</b>
<b>CL</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	49,289,450.54
		00111 COMPENSATION OF ELECTED OFFICIALS	183,914.12
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	148.00
		00120 EXECUTIVE BENEFIT PAYMENTS	555,128.30
		00122 FLEX DOLLARS	1,220,420.34
		00125 LONGEVITY PAYMENTS	806,055.67
		00126 WORKING OUT OF CLASSIFICATION	56.12
		00128 TUITION REFUND	22,156.21
		00129 DEATH BENEFIT PAYMENTS	17,594.74
		00131 MILITARY ACTIVE DUTY	452.28
		00132 MILITARY LEAVE PAY	7,271.17
		00133 JURY DUTY PAY	22,098.27
		00134 UNION ACTIVITY PAY	6,155.87
		00135 JOB INJURY PAY	2,185.08
		00139 AWARDS & SPECIAL RECOGNITION	9,229.63
		00150 SICK PAY	1,936,889.12
		00151 HOLIDAY PAY	2,694,316.76
		00152 ANNUAL LEAVE PAY	4,108,433.94
		00160 EMPLOYEE OVERTIME OT	338,091.88
		00180 CROSS INDEX SALARIES DISTRIBUTION	57,302,002.37
00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	40,903.04		
00192 SALARIES REIMBURSEMENTS	(57,631,446.54)		
00197 WAGE ACCRUALS	212,925.21		
	<b>001 SALARIES Total</b>		<b>61,144,432.12</b>
<b>CO</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	19,116,071.27
		00112 PART TIME EMPLOYEE	909,203.08
		00113 VACATION RELIEF AND SEASONAL HELP	962,786.41
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	66,721.01
		00115 DEPENDENCY OR CLASSROOM ALLOWANCE	32,067.51
		00116 EMERGENCY PREPAREDNESS PAY	1,785.00
		00120 EXECUTIVE BENEFIT PAYMENTS	43,266.66
		00122 FLEX DOLLARS	488,694.10
	00125 LONGEVITY PAYMENTS	316,932.37	

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF REGULAR SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>			
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>
<b>CO</b>	<b>001 SALARIES</b>	00126 WORKING OUT OF CLASSIFICATION	20,445.88
		00128 TUITION REFUND	9,216.30
		00129 DEATH BENEFIT PAYMENTS	11,041.18
		00132 MILITARY LEAVE PAY	4,283.45
		00133 JURY DUTY PAY	8,993.51
		00134 UNION ACTIVITY PAY	27,626.91
		00135 JOB INJURY PAY	31,852.95
		00136 UNIFORM & LIEU OF ALLOWANCES	18,625.00
		00139 AWARDS & SPECIAL RECOGNITION	1,228.59
		00150 SICK PAY	702,186.80
		00151 HOLIDAY PAY	981,954.46
		00152 ANNUAL LEAVE PAY	1,399,158.00
		00160 EMPLOYEE OVERTIME OT	262,131.29
		00180 CROSS INDEX SALARIES DISTRIBUTION	4,135,173.38
		00191 FIREWATCH SALARIES REIMBURSEMENTS	(2,309.00)
		00192 SALARIES REIMBURSEMENTS	(4,313,356.39)
		00197 WAGE ACCRUALS	108,867.73
	<b>001 SALARIES Total</b>		<b>25,344,647.45</b>
<b>CR</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	152,092,006.71
		00112 PART TIME EMPLOYEE	95,580.51
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	201,547.32
		00116 EMERGENCY PREPAREDNESS PAY	9,712.61
		00120 EXECUTIVE BENEFIT PAYMENTS	64,263.06
		00122 FLEX DOLLARS	2,935,444.19
		00123 FLEX RETROACTIVE ADJUSTMENT	360.60
		00125 LONGEVITY PAYMENTS	1,734,190.34
		00126 WORKING OUT OF CLASSIFICATION	66,981.23
		00128 TUITION REFUND	45,355.44
		00129 DEATH BENEFIT PAYMENTS	70,978.28
		00131 MILITARY ACTIVE DUTY	175,875.10
		00132 MILITARY LEAVE PAY	124,044.89
		00133 JURY DUTY PAY	57,800.37
		00134 UNION ACTIVITY PAY	67,454.21
		00135 JOB INJURY PAY	684,549.94
		00136 UNIFORM & LIEU OF ALLOWANCES	627,453.88
		00137 TOOL ALLOWANCE	37,489.08
		00139 AWARDS & SPECIAL RECOGNITION	10,105.90
		00150 SICK PAY	5,291,274.83
		00151 HOLIDAY PAY	10,552,719.67
		00152 ANNUAL LEAVE PAY	11,506,248.45
		00153 COMPENSATORY TIME PAY	1,847,746.04
		00160 EMPLOYEE OVERTIME OT	20,773,663.38
		00170 EXTRA DUTY PAY	40,424.00
		00171 EXTRA DUTY REIMBURSEMENTS	(58,399.69)
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,458,284.25
		00184 HURRICANE OVERTIME	(765,000.00)
		00185 CROSS INDEX OVERTIME DISTRIB	1,696,775.00
		00192 SALARIES REIMBURSEMENTS	(1,764,387.45)
		00193 OVERTIME REIMBURSEMENTS	(167,820.65)
		00197 WAGE ACCRUALS	1,665,576.91
	<b>001 SALARIES Total</b>		<b>211,178,298.40</b>
<b>CU</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	4,032,392.14
		00112 PART TIME EMPLOYEE	738,234.80
		00113 VACATION RELIEF AND SEASONAL HELP	2,100.80
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,675.55
		00122 FLEX DOLLARS	71,945.88

**MIAMI-DADE COUNTY, FLORIDA  
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>					
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>		
<b>CU</b>	<b>001 SALARIES</b>	00125 LONGEVITY PAYMENTS	42,250.76		
		00133 JURY DUTY PAY	1,483.16		
		00150 SICK PAY	155,519.62		
		00151 HOLIDAY PAY	229,876.89		
		00152 ANNUAL LEAVE PAY	235,667.77		
		00160 EMPLOYEE OVERTIME OT	11,040.01		
		00180 CROSS INDEX SALARIES DISTRIBUTION	0.00		
		00197 WAGE ACCRUALS	21,967.92		
		<b>001 SALARIES Total</b>			<b>5,545,155.30</b>
		<b>EC</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	1,140,018.83
00112 PART TIME EMPLOYEE	162,708.26				
00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,826.25				
00120 EXECUTIVE BENEFIT PAYMENTS	17,499.82				
00122 FLEX DOLLARS	16,081.72				
00125 LONGEVITY PAYMENTS	7,340.34				
00133 JURY DUTY PAY	227.25				
00150 SICK PAY	38,226.05				
00151 HOLIDAY PAY	60,519.12				
00152 ANNUAL LEAVE PAY	70,054.70				
00180 CROSS INDEX SALARIES DISTRIBUTION	80,888.00				
00192 SALARIES REIMBURSEMENTS	(80,888.00)				
00197 WAGE ACCRUALS	5,052.20				
<b>001 SALARIES Total</b>			<b>1,519,554.54</b>		
<b>EL</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	5,474,348.00		
		00113 VACATION RELIEF AND SEASONAL HELP	(1,022.56)		
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	82,576.38		
		00120 EXECUTIVE BENEFIT PAYMENTS	22,002.51		
		00122 FLEX DOLLARS	103,213.64		
		00125 LONGEVITY PAYMENTS	59,698.46		
		00128 TUITION REFUND	1,802.00		
		00129 DEATH BENEFIT PAYMENTS	13,223.04		
		00133 JURY DUTY PAY	2,955.02		
		00134 UNION ACTIVITY PAY	36.29		
		00135 JOB INJURY PAY	3,681.72		
		00150 SICK PAY	171,648.31		
		00151 HOLIDAY PAY	293,740.46		
		00152 ANNUAL LEAVE PAY	342,309.72		
		00160 EMPLOYEE OVERTIME OT	522,449.42		
		00180 CROSS INDEX SALARIES DISTRIBUTION	47,589.29		
		00192 SALARIES REIMBURSEMENTS	(48,174.39)		
00197 WAGE ACCRUALS	17,614.67				
<b>001 SALARIES Total</b>			<b>7,109,691.98</b>		
<b>FR</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	189,332,790.81		
		00112 PART TIME EMPLOYEE	1,645,909.30		
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	18,183.59		
		00120 EXECUTIVE BENEFIT PAYMENTS	89,287.85		
		00122 FLEX DOLLARS	2,627,964.75		
		00125 LONGEVITY PAYMENTS	1,768,587.89		
		00126 WORKING OUT OF CLASSIFICATION	1,960,818.44		
		00128 TUITION REFUND	180,064.36		
		00129 DEATH BENEFIT PAYMENTS	23,481.64		
		00131 MILITARY ACTIVE DUTY	277,525.18		
		00132 MILITARY LEAVE PAY	243,677.11		
		00133 JURY DUTY PAY	34,858.84		
		00134 UNION ACTIVITY PAY	394,663.22		
		00135 JOB INJURY PAY	805,366.42		

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF REGULAR SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>					
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>		
<b>FR</b>	<b>001 SALARIES</b>	00137 TOOL ALLOWANCE	42,051.63		
		00138 EMPLOYEE SUGGESTION AWARD	8,103.44		
		00139 AWARDS & SPECIAL RECOGNITION	8,160.17		
		00150 SICK PAY	5,766,218.15		
		00151 HOLIDAY PAY	10,692,488.62		
		00152 ANNUAL LEAVE PAY	14,003,308.40		
		00153 COMPENSATORY TIME PAY	533,876.76		
		00160 EMPLOYEE OVERTIME OT	27,319,641.26		
		00162 OT SPECIAL EVENTS POLICE / FIRE	762,836.39		
		00170 EXTRA DUTY PAY	2,150,495.55		
		00171 EXTRA DUTY REIMBURSEMENTS	(850.00)		
		00174 OVERTIME FEDERAL REIMBURSEMENT	(6,376.47)		
		00180 CROSS INDEX SALARIES DISTRIBUTION	(29,429.27)		
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	98,567.50		
		00185 CROSS INDEX OVERTIME DISTRIB	0.00		
		00189 AIR RESCUE OVERTIME REIMBURSEMENT	(26,265.48)		
		00192 SALARIES REIMBURSEMENTS	(316,426.58)		
		00194 EIP REIMBURSEMENTS	(866,580.98)		
		00197 WAGE ACCRUALS	1,919,818.87		
			<b>001 SALARIES Total</b>		<b>261,462,817.36</b>
<b>HT</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	1,198,031.15		
		00120 EXECUTIVE BENEFIT PAYMENTS	6,967.29		
		00122 FLEX DOLLARS	17,177.46		
		00125 LONGEVITY PAYMENTS	14,839.61		
		00126 WORKING OUT OF CLASSIFICATION	453.77		
		00139 AWARDS & SPECIAL RECOGNITION	185.60		
		00150 SICK PAY	29,450.42		
		00151 HOLIDAY PAY	62,320.14		
		00152 ANNUAL LEAVE PAY	83,025.40		
		00180 CROSS INDEX SALARIES DISTRIBUTION	838,166.24		
		00192 SALARIES REIMBURSEMENTS	(838,166.24)		
		00197 WAGE ACCRUALS	3,941.59		
			<b>001 SALARIES Total</b>		<b>1,416,392.43</b>
		<b>JU</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	4,780,107.08
00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	11,133.78				
00116 EMERGENCY PREPAREDNESS PAY	85.92				
00120 EXECUTIVE BENEFIT PAYMENTS	5,797.51				
00122 FLEX DOLLARS	102,915.56				
00125 LONGEVITY PAYMENTS	51,510.78				
00126 WORKING OUT OF CLASSIFICATION	2,114.04				
00133 JURY DUTY PAY	3,564.06				
00135 JOB INJURY PAY	128.51				
00150 SICK PAY	226,823.49				
00151 HOLIDAY PAY	261,205.61				
00152 ANNUAL LEAVE PAY	323,020.97				
00160 EMPLOYEE OVERTIME OT	40,097.61				
00180 CROSS INDEX SALARIES DISTRIBUTION	857,707.00				
00192 SALARIES REIMBURSEMENTS	(410,583.00)				
00197 WAGE ACCRUALS	30,177.74				
	<b>001 SALARIES Total</b>				<b>6,285,806.66</b>
<b>LB</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	18,148,015.29		
		00112 PART TIME EMPLOYEE	1,141,781.54		
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	124,890.31		
		00122 FLEX DOLLARS	442,586.10		
		00125 LONGEVITY PAYMENTS	216,347.18		
		00126 WORKING OUT OF CLASSIFICATION	586.46		



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF REGULAR SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>			
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>
<b>LB</b>	<b>001 SALARIES</b>	00128 TUITION REFUND	17,482.69
		00132 MILITARY LEAVE PAY	1,894.75
		00133 JURY DUTY PAY	7,464.55
		00134 UNION ACTIVITY PAY	1,024.86
		00135 JOB INJURY PAY	32,494.29
		00137 TOOL ALLOWANCE	8,696.98
		00139 AWARDS & SPECIAL RECOGNITION	1,734.79
		00142 CELL PHONE ALLOWANCE (TAXABLE)	125.06
		00150 SICK PAY	581,956.13
		00151 HOLIDAY PAY	903,494.68
		00152 ANNUAL LEAVE PAY	1,219,681.23
		00160 EMPLOYEE OVERTIME OT	80,956.01
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,376,982.00
		00192 SALARIES REIMBURSEMENTS	(1,381,449.68)
		00193 OVERTIME REIMBURSEMENTS	(650.00)
		00197 WAGE ACCRUALS	110,714.04
	<b>001 SALARIES Total</b>		<b>23,036,809.26</b>
<b>ME</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	5,539,400.89
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	7,409.11
		00122 FLEX DOLLARS	88,889.12
		00125 LONGEVITY PAYMENTS	59,844.88
		00126 WORKING OUT OF CLASSIFICATION	73.45
		00128 TUITION REFUND	16,203.99
		00131 MILITARY ACTIVE DUTY	1,354.80
		00132 MILITARY LEAVE PAY	5,943.14
		00133 JURY DUTY PAY	1,286.16
		00135 JOB INJURY PAY	10,459.12
		00139 AWARDS & SPECIAL RECOGNITION	951.79
		00150 SICK PAY	173,869.01
		00151 HOLIDAY PAY	320,986.95
		00152 ANNUAL LEAVE PAY	330,632.81
		00160 EMPLOYEE OVERTIME OT	107,051.08
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	6,390.19
		00197 WAGE ACCRUALS	39,573.34
	<b>001 SALARIES Total</b>		<b>6,710,319.83</b>
<b>MM</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	1,055,835.36
		00113 VACATION RELIEF AND SEASONAL HELP	13,743.00
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	264.00
		00116 EMERGENCY PREPAREDNESS PAY	424.22
		00120 EXECUTIVE BENEFIT PAYMENTS	22,580.51
		00122 FLEX DOLLARS	17,526.30
		00125 LONGEVITY PAYMENTS	11,065.59
		00126 WORKING OUT OF CLASSIFICATION	1,281.91
		00133 JURY DUTY PAY	539.76
		00139 AWARDS & SPECIAL RECOGNITION	371.19
		00150 SICK PAY	37,917.14
		00151 HOLIDAY PAY	53,533.86
		00152 ANNUAL LEAVE PAY	53,197.81
		00160 EMPLOYEE OVERTIME OT	158.25
		00197 WAGE ACCRUALS	5,553.43
	<b>001 SALARIES Total</b>		<b>1,273,992.33</b>
<b>MP</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	1,608,805.23
		00120 EXECUTIVE BENEFIT PAYMENTS	36,197.83
		00122 FLEX DOLLARS	18,674.72
		00125 LONGEVITY PAYMENTS	18,910.29
		00133 JURY DUTY PAY	753.95

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF REGULAR SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>			
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>
<b>MP</b>	<b>001 SALARIES</b>	00150 SICK PAY	32,908.50
		00151 HOLIDAY PAY	80,599.79
		00152 ANNUAL LEAVE PAY	99,701.03
		00180 CROSS INDEX SALARIES DISTRIBUTION	2,026,190.20
		00192 SALARIES REIMBURSEMENTS	(1,888,808.34)
		00197 WAGE ACCRUALS	9,966.95
	<b>001 SALARIES Total</b>		<b>2,043,900.15</b>
<b>MT</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	181,896,108.29
		00112 PART TIME EMPLOYEE	8,045,120.55
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	175,398.26
		00116 EMERGENCY PREPAREDNESS PAY	847.74
		00120 EXECUTIVE BENEFIT PAYMENTS	51,377.32
		00122 FLEX DOLLARS	3,956,426.92
		00124 SALARY BONUS	106,096.29
		00125 LONGEVITY PAYMENTS	2,161,900.07
		00126 WORKING OUT OF CLASSIFICATION	36,567.41
		00128 TUITION REFUND	113,609.80
		00129 DEATH BENEFIT PAYMENTS	48,749.34
		00131 MILITARY ACTIVE DUTY	18,102.12
		00132 MILITARY LEAVE PAY	47,733.60
		00133 JURY DUTY PAY	87,537.01
		00134 UNION ACTIVITY PAY	1,361,359.93
		00135 JOB INJURY PAY	991,026.41
		00136 UNIFORM & LIEU OF ALLOWANCES	240,098.56
		00137 TOOL ALLOWANCE	267,232.69
		00139 AWARDS & SPECIAL RECOGNITION	23,813.44
		00150 SICK PAY	7,823,359.47
		00151 HOLIDAY PAY	8,706,835.57
		00152 ANNUAL LEAVE PAY	13,350,929.00
		00160 EMPLOYEE OVERTIME OT	46,800,551.56
		00171 EXTRA DUTY REIMBURSEMENTS	(337,534.00)
		00176 FEDERAL SALARIES REIMBURSEMENTS	(61,620,957.42)
		00178 STATE SALARIES REIMBURSEMENTS	(30,596,073.75)
		00180 CROSS INDEX SALARIES DISTRIBUTION	101,734,413.52
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	20,395.61
		00184 HURRICANE OVERTIME	(111,000.00)
		00185 CROSS INDEX OVERTIME DISTRIB	(50,944.63)
		00191 FIREWATCH SALARIES REIMBURSEMENTS	(22,022.79)
		00192 SALARIES REIMBURSEMENTS	(15,571,412.68)
		00193 OVERTIME REIMBURSEMENTS	(378,752.02)
		00197 WAGE ACCRUALS	1,612,501.18
	<b>001 SALARIES Total</b>		<b>270,989,394.37</b>
<b>OC</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	10,888,389.79
		00112 PART TIME EMPLOYEE	428,148.51
		00120 EXECUTIVE BENEFIT PAYMENTS	2,277.22
		00122 FLEX DOLLARS	286,677.04
		00125 LONGEVITY PAYMENTS	81,732.33
		00128 TUITION REFUND	9,690.06
		00131 MILITARY ACTIVE DUTY	2,194.70
		00133 JURY DUTY PAY	3,008.42
		00135 JOB INJURY PAY	2,089.79
		00139 AWARDS & SPECIAL RECOGNITION	185.60
		00150 SICK PAY	244,338.39
		00151 HOLIDAY PAY	535,328.06
		00152 ANNUAL LEAVE PAY	395,754.28
		00160 EMPLOYEE OVERTIME OT	19,294.70

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF REGULAR SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>			
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>
<b>OC</b>	<b>001 SALARIES</b>	00180 CROSS INDEX SALARIES DISTRIBUTION	28,068.12
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	15,612.63
		00192 SALARIES REIMBURSEMENTS	(195,477.00)
		00197 WAGE ACCRUALS	36,549.66
		<b>001 SALARIES Total</b>	<b>12,783,862.30</b>
<b>PA</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	21,998,525.49
		00113 VACATION RELIEF AND SEASONAL HELP	491,360.64
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	13,065.64
		00120 EXECUTIVE BENEFIT PAYMENTS	27,274.78
		00122 FLEX DOLLARS	413,394.48
		00125 LONGEVITY PAYMENTS	242,321.66
		00128 TUITION REFUND	31,945.03
		00133 JURY DUTY PAY	14,433.19
		00134 UNION ACTIVITY PAY	1,247.58
		00135 JOB INJURY PAY	447.82
		00139 AWARDS & SPECIAL RECOGNITION	3,305.38
		00150 SICK PAY	844,261.06
		00151 HOLIDAY PAY	1,164,809.97
		00152 ANNUAL LEAVE PAY	1,585,551.44
		00160 EMPLOYEE OVERTIME OT	227,710.41
		00197 WAGE ACCRUALS	123,463.68
			<b>001 SALARIES Total</b>
<b>PD</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	257,752,299.08
		00112 PART TIME EMPLOYEE	4,642,692.30
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	181,923.83
		00116 EMERGENCY PREPAREDNESS PAY	444.85
		00120 EXECUTIVE BENEFIT PAYMENTS	34,595.99
		00122 FLEX DOLLARS	4,157,645.18
		00125 LONGEVITY PAYMENTS	3,564,052.29
		00126 WORKING OUT OF CLASSIFICATION	608,889.65
		00128 TUITION REFUND	287,264.37
		00129 DEATH BENEFIT PAYMENTS	38,965.94
		00131 MILITARY ACTIVE DUTY	405,901.32
		00132 MILITARY LEAVE PAY	188,157.19
		00133 JURY DUTY PAY	21,511.98
		00134 UNION ACTIVITY PAY	106,300.67
		00135 JOB INJURY PAY	975,331.22
		00136 UNIFORM & LIEU OF ALLOWANCES	1,096,742.86
		00137 TOOL ALLOWANCE	17,730.98
		00139 AWARDS & SPECIAL RECOGNITION	19,457.70
		00150 SICK PAY	4,321,244.66
		00151 HOLIDAY PAY	14,486,910.42
		00152 ANNUAL LEAVE PAY	18,236,444.74
		00153 COMPENSATORY TIME PAY	10,445,782.48
		00160 EMPLOYEE OVERTIME OT	47,884,689.15
		00170 EXTRA DUTY PAY	9,165,111.46
		00171 EXTRA DUTY REIMBURSEMENTS	(9,165,111.46)
		00173 OFF REGULAR DUTY DISTRIBUTIONS	11,873,467.86
		00174 OVERTIME FEDERAL REIMBURSEMENT	(2,674,370.86)
00175 OVERTIME STATE REIMBURSEMENT	(579,015.19)		
00176 FEDERAL SALARIES REIMBURSEMENTS	(848,958.74)		
00178 STATE SALARIES REIMBURSEMENTS	(3,328,762.57)		
00180 CROSS INDEX SALARIES DISTRIBUTION	7,047,391.02		
00183 HURRICANE SALARIES	299,338.48		
00184 HURRICANE OVERTIME	(2,101,715.33)		
	00185 CROSS INDEX OVERTIME DISTRIB	5,922,128.51	

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**MIAMI-DADE COUNTY, FLORIDA  
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>			
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>
<b>PD</b>	<b>001 SALARIES</b>	00192 SALARIES REIMBURSEMENTS	(2,595,390.53)
		00193 OVERTIME REIMBURSEMENTS	(8,107,139.45)
		00197 WAGE ACCRUALS	5,034,000.96
		<b>001 SALARIES Total</b>	<b>379,415,953.01</b>
<b>PE</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	55,846,620.53
		00112 PART TIME EMPLOYEE	199,400.65
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	139,727.56
		00120 EXECUTIVE BENEFIT PAYMENTS	52,594.61
		00122 FLEX DOLLARS	989,090.42
		00125 LONGEVITY PAYMENTS	826,403.18
		00126 WORKING OUT OF CLASSIFICATION	6,733.57
		00128 TUITION REFUND	62,401.79
		00131 MILITARY ACTIVE DUTY	17,525.64
		00132 MILITARY LEAVE PAY	13,746.54
		00133 JURY DUTY PAY	35,147.91
		00134 UNION ACTIVITY PAY	8,914.68
		00135 JOB INJURY PAY	53,869.08
		00137 TOOL ALLOWANCE	3,369.17
		00138 EMPLOYEE SUGGESTION AWARD	445.44
		00139 AWARDS & SPECIAL RECOGNITION	7,581.33
		00142 CELL PHONE ALLOWANCE (TAXABLE)	780.00
		00150 SICK PAY	1,939,692.18
		00151 HOLIDAY PAY	2,961,413.36
		00152 ANNUAL LEAVE PAY	4,202,824.72
		00160 EMPLOYEE OVERTIME OT	900,959.68
		00170 EXTRA DUTY PAY	298,920.00
		00180 CROSS INDEX SALARIES DISTRIBUTION	(210,199.32)
		00184 HURRICANE OVERTIME	(24,000.00)
		00185 CROSS INDEX OVERTIME DISTRIB	(799.79)
		00192 SALARIES REIMBURSEMENTS	(658.64)
		00197 WAGE ACCRUALS	294,663.72
	<b>001 SALARIES Total</b>	<b>68,627,168.01</b>	
<b>PR</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	42,625,803.69
		00112 PART TIME EMPLOYEE	20,774,464.30
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	110,059.69
		00116 EMERGENCY PREPAREDNESS PAY	189.60
		00120 EXECUTIVE BENEFIT PAYMENTS	40,219.64
		00122 FLEX DOLLARS	1,199,467.94
		00125 LONGEVITY PAYMENTS	446,365.59
		00126 WORKING OUT OF CLASSIFICATION	171,558.52
		00128 TUITION REFUND	40,840.49
		00129 DEATH BENEFIT PAYMENTS	15,054.47
		00131 MILITARY ACTIVE DUTY	4,829.08
		00132 MILITARY LEAVE PAY	13,397.95
		00133 JURY DUTY PAY	17,645.13
		00135 JOB INJURY PAY	119,873.44
		00137 TOOL ALLOWANCE	41,629.31
		00138 EMPLOYEE SUGGESTION AWARD	91.12
		00139 AWARDS & SPECIAL RECOGNITION	7,266.34
00150 SICK PAY	1,667,967.61		
00151 HOLIDAY PAY	2,162,873.44		
00152 ANNUAL LEAVE PAY	3,313,877.05		
00160 EMPLOYEE OVERTIME OT	1,408,138.94		
00180 CROSS INDEX SALARIES DISTRIBUTION	1,909,679.54		
00184 HURRICANE OVERTIME	(93,000.00)		
00185 CROSS INDEX OVERTIME DISTRIB	4,128.77		

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF REGULAR SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>			
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>
<b>PR</b>	<b>001 SALARIES</b>	00191 FIREWATCH SALARIES REIMBURSEMENTS	(26,183.38)
		00192 SALARIES REIMBURSEMENTS	(12,878,549.46)
		00193 OVERTIME REIMBURSEMENTS	(396,647.71)
		00197 WAGE ACCRUALS	411,494.74
		<b>001 SALARIES Total</b>	<b>63,112,535.84</b>
<b>SP</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	17,424,605.24
		00112 PART TIME EMPLOYEE	2,524,322.69
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	25,957.48
		00120 EXECUTIVE BENEFIT PAYMENTS	2,790.59
		00122 FLEX DOLLARS	414,882.16
		00125 LONGEVITY PAYMENTS	213,875.46
		00126 WORKING OUT OF CLASSIFICATION	9,596.72
		00128 TUITION REFUND	2,286.00
		00131 MILITARY ACTIVE DUTY	16,835.39
		00132 MILITARY LEAVE PAY	3,454.22
		00133 JURY DUTY PAY	8,328.16
		00134 UNION ACTIVITY PAY	1,567.62
		00135 JOB INJURY PAY	7,837.19
		00137 TOOL ALLOWANCE	32,595.28
		00139 AWARDS & SPECIAL RECOGNITION	556.80
		00150 SICK PAY	715,806.95
		00151 HOLIDAY PAY	955,666.34
		00152 ANNUAL LEAVE PAY	1,327,452.51
		00160 EMPLOYEE OVERTIME OT	1,544,522.60
		00180 CROSS INDEX SALARIES DISTRIBUTION	26,550.90
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	529,164.00
00192 SALARIES REIMBURSEMENTS	(3,927,122.05)		
00197 WAGE ACCRUALS	143,511.50		
	<b>001 SALARIES Total</b>	<b>22,005,043.75</b>	
<b>TT</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	721,086.29
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,211.37
		00120 EXECUTIVE BENEFIT PAYMENTS	25,949.82
		00122 FLEX DOLLARS	8,909.68
		00125 LONGEVITY PAYMENTS	12,040.50
		00133 JURY DUTY PAY	276.18
		00150 SICK PAY	17,149.73
		00151 HOLIDAY PAY	42,856.80
		00152 ANNUAL LEAVE PAY	50,604.37
		00160 EMPLOYEE OVERTIME OT	1,091.23
	00197 WAGE ACCRUALS	1,828.02	
	<b>001 SALARIES Total</b>	<b>885,003.99</b>	
<b>VZ</b>	<b>001 SALARIES</b>	00110 EMPLOYEE REGULAR	3,538,517.76
		00112 PART TIME EMPLOYEE	86,603.92
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,780.46
		00120 EXECUTIVE BENEFIT PAYMENTS	5,614.35
		00122 FLEX DOLLARS	75,932.66
		00125 LONGEVITY PAYMENTS	11,047.03
		00128 TUITION REFUND	1,089.00
		00133 JURY DUTY PAY	1,660.87
		00134 UNION ACTIVITY PAY	406.05
		00135 JOB INJURY PAY	1,980.03
		00150 SICK PAY	112,211.09
		00151 HOLIDAY PAY	119,048.81
	00152 ANNUAL LEAVE PAY	(84,362.07)	
	00160 EMPLOYEE OVERTIME OT	139,461.79	
	00180 CROSS INDEX SALARIES DISTRIBUTION	42,258.89	

MIAMI-DADE COUNTY, FLORIDA  
 SCHEDULE OF REGULAR SALARIES (OBJECT 0100)  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>			
<b>Department Code</b>	<b>Object &amp; Title</b>	<b>Subobject &amp; Title</b>	<b>Total</b>
<b>VZ</b>	<b>001 SALARIES</b>	00192 SALARIES REIMBURSEMENTS	(31,293.89)
		00197 WAGE ACCRUALS	(47,575.86)
	<b>001 SALARIES Total</b>		<b>3,974,380.89</b>
<b>Grand Total</b>			<b>1,473,101,745.89</b>

# MIAMI-DADE COUNTY, FLORIDA



Fiscal Period: 2017 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD PAYR

**Fiscal Period: 2017 /13**

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

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	70,361,365.46
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	1,009,583.35
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	42,886.5
01 PERSONNEL SERVICES	001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	9,475.93
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	1,364,496.98
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	1,155,976.78
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	194,835.3
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	45,035.75
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	5,944.27
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	31,333.33
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	158,697.87
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	118,723.92
01 PERSONNEL SERVICES	001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	158,704.6
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	158,738.18
01 PERSONNEL SERVICES	001 SALARIES	00138 EMPLOYEE SUGGESTION AWARD	48.13
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	15,846.69
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	2,402,264.87
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	3,903,927.79
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	5,370,939.32
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	5,442,828.11
01 PERSONNEL SERVICES	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	124,948.01

51AVIATION PAYROLL COST ONLY

**92,076,601.14**

# MIAMI-DADE COUNTY, FLORIDA



Fiscal Period: 2017 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD PAYR

## Fiscal Period: 2017 /13

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

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	17,453,687.42
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	231,671.89
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	437.06
01 PERSONNEL SERVICES	001 SALARIES	00116 EMERGENCY PREPAREDNESS PAY	150.76
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	371,282.89
01 PERSONNEL SERVICES	001 SALARIES	00123 FLEX RETROACTIVE ADJUSTMENT	86.71
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	251,104.41
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	1,112.65
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	9,415.42
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	10,389.96
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	907.14
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	4,724.72
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	117.08
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	102,998.55
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	66,605.93
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	4,003.97
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	698,388.39
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	931,213.18
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	1,299,999.45
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	746,399.53

51HUD PAYROLL COST ONLY(HUD)

**22,184,697.11**



# MIAMI-DADE COUNTY, FLORIDA



Fiscal Period: 2017 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD PAYR

**Fiscal Period: 2017 /13**

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

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	128,901,515.19
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	571,635.14
01 PERSONNEL SERVICES	001 SALARIES	00116 EMERGENCY PREPAREDNESS PAY	960.86
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	2,637,792.56
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	1,865,486.01
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	203,713.84
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	45,290.11
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	35,360.57
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	24,902.68
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	45,289.87
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	328,318.01
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	506,186.31
01 PERSONNEL SERVICES	001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	3,189.11
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	346,730.4
01 PERSONNEL SERVICES	001 SALARIES	00138 EMPLOYEE SUGGESTION AWARD	586.26
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	22,735.14
01 PERSONNEL SERVICES	001 SALARIES	00143 MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)	21,733.9
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	3,699,629.56
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	6,871,727.47
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	9,633,333.52
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	18,570,261.38
01 PERSONNEL SERVICES	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	290,890.25

51WASAD PAYROLL COST ONLY(WASAD)

**174,627,268.14**

**FY 2017 DEPRECIATION (IN THOUSANDS)**

	CARR TOTAL	HOUSING	COUNTY	2017 CAP	DIFFERENCE
Buildings	77,641	12,356	65,285	65,278	7
Equipment	55,322	58	55,264	55,264	-
Infrastructure	58,558		58,558		
	191,521	12,414	179,107	120,542	7
Less: Infrastructure (58,558)			(58,558)		
Less: Housing (12,414)			(12,414)		
	120,549	-	120,549	120,542	7
2017 CAP Under	120,542				

**NOTE 4 - CAPITAL ASSETS**

In governmental funds, capital assets are reported as expenditures and are not depreciated. Capital asset activity for the year ended September 30, 2017 for the governmental activities, business-type activities and major proprietary funds was as follows (in thousands):

	Beginning Balance September 30, 2016	Additions	Deletions	Ending Balance September 30, 2017
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 718,678	\$ 7,161	\$ (167)	\$ 725,672
Construction in progress	483,073	135,672	(278,664)	350,081
Total capital assets, not being depreciated	1,211,751	142,833	(278,831)	1,075,753
Capital assets, being depreciated:				
Building and building improvements	3,400,917	81,814	(697)	3,489,144
Infrastructure	2,886,006	167,461	(1,071)	3,052,396
Machinery and equipment	618,759	51,190	(29,806)	700,144
Total capital assets, being depreciated	6,895,682	300,465	(31,403)	7,250,744
Less accumulated depreciation for building and building improvements	(1,165,358)	(77,641)	377	(1,242,622)
Infrastructure	(1,810,923)	(58,558)	(1,869,481)	(3,738,962)
Machinery and equipment	(408,769)	(55,322)	28,592	(435,499)
Total accumulated depreciation	(3,403,050)	(191,521)	28,669	(3,565,902)
Total capital assets, being depreciated, net	3,492,632	108,944	(2,159)	3,885,142
Total governmental capital assets, net	\$ 4,790,383	\$ 251,777	\$ (281,265)	\$ 4,760,895

**NOTE B - DETAILED NOTES (continued)**

3. Capital assets

Capital asset activity for governmental activities for the year ended September 30, 2017, was as follows:

	Balance at October 1, 2016	Transfers in/ additions	Transfers out/ deletions	Balance at September 30, 2017
<b>Governmental activities:</b>				
Non-depreciable:				
Land	\$ 59,984,494	\$ -	\$ -	\$ 59,984,494
Total non-depreciable	59,984,494	-	-	59,984,494
Depreciable:				
Buildings and improvements	413,895,283	2,341,906	(65,769)	416,171,420
Equipment	1,583,770	-	-	1,583,770
Total capital assets	415,478,053	2,341,906	(65,769)	417,755,190
Less accumulated depreciation	475,463,547	2,341,906	(65,769)	477,739,684
Total capital assets, net	(222,202,890)	(12,355,637)	-	(234,558,527)
Buildings and improvements	(353,654)	(58,230)	-	(411,884)
Machinery and equipment	(222,566,544)	(12,413,872)	-	(234,980,417)
Total accumulated depreciation	\$ 252,897,003	\$ (10,071,967)	\$ (65,769)	\$ 242,759,267
Capital assets, net				

**NOTE 4 - Capital Assets**

In governmental funds, capital assets are reported as expenditures and are not depreciated. Capital asset activity for the year ended September 30, 2016 for the governmental activities, business-type activities and major proprietary funds was as follows (in thousands):

	Beginning Balance September 30, 2015	Additions	Deletions	Ending Balance September 30, 2016
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 703,825	\$ 17,165	\$ (2,302)	\$ 718,678
Construction in progress	424,269	186,726	(117,922)	493,073
Total capital assets, not being depreciated	1,128,094	203,891	(120,224)	1,211,751
Capital assets, being depreciated:				
Building and building improvements	3,340,583	66,334	-	3,406,917
Infrastructure	2,865,192	26,614	-	2,891,806
Machinery and equipment	635,516	64,476	(21,233)	678,759
Total capital assets, being depreciated	6,841,291	157,424	(21,233)	7,077,482
Less accumulated depreciation for building and building improvements	(1,091,021)	(74,337)	-	(1,165,358)
Infrastructure	(1,753,915)	(57,008)	-	(1,810,923)
Machinery and equipment	(394,646)	(53,255)	21,132	(426,769)
Total accumulated depreciation	(3,239,582)	(184,600)	21,132	(3,403,050)
Total capital assets, being depreciated, net	3,601,709	(26,976)	(101)	3,574,632
Total governmental capital assets, net	\$ 4,733,003	\$ 176,915	\$ (120,325)	\$ 4,790,383

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

**Notes to Basic Financial Statements September 30, 2016**

**NOTE B - DETAILED NOTES (continued)**

3. Capital assets

Capital asset activity for governmental activities for the year ended September 30, 2016, was as follows:

	Balance at October 1, 2015	Transfers in/ additions	Transfers out/ deletions	Balance at September 30, 2016
<b>Governmental activities:</b>				
Non-depreciable:				
Land	\$ 59,987,105	\$ 177,389	\$ -	\$ 59,984,494
Total non-depreciable	59,987,105	177,389	-	59,984,494
Depreciable:				
Buildings and improvements	410,670,582	3,630,969	(406,268)	413,895,283
Equipment	1,580,777	2,983	-	1,583,770
Total capital assets	412,251,359	3,833,962	(406,268)	415,478,053
Less accumulated depreciation	472,058,464	3,811,361	(406,268)	475,463,547
Total capital assets, net	(222,202,890)	(11,113,081)	-	(234,558,527)
Buildings and improvements	(353,654)	(58,230)	-	(411,884)
Machinery and equipment	(222,566,544)	(12,413,872)	-	(234,980,417)
Total accumulated depreciation	(211,171,629)	(11,395,015)	-	(222,566,644)
Capital assets, net	\$ 290,869,835	\$ (7,585,044)	\$ (406,268)	\$ 282,878,523



# **CAFR vs Cost Allocation Plan (CAP) Reconciliation**

**CAFR vs Cost Allocation Plan (CAP) Reconciliation**  
For the FY ended September 30<sup>th</sup>, 2017

Department Title	Total Expenditures	CAP - Central Service	Variance	Transfers	Comments	True Variance
AT COUNTY ATTORNEY	17,390,000.03	17,380,245	(9,755.03)			(9,755.03)
AU AUDIT AND MANAGEMENT	4,442,045.90	4,442,048	2.10			2.10
BU MANAGEMENT AND BUDGET	35,788,928.90	35,788,730	(198.90)			(198.90)
CC COUNTY COMMISSION	18,711,580.06	18,719,061	7,480.94	7,480.00	Please see tab "YTD TRANS"	0.94
CT COMMUNICATIONS	17,103,454.00	17,103,456.00	2.00			2.00
FN FINANCE DEPARTMENT	40,677,703.06	49,472,755	8,795,051.94	8,795,052	Please see tab "YTD TRANS"	(0.46)
GG GENERAL GOVERNMENT	304,697,397.29	823,695,632	518,998,234.71	518,998,236.79	Please see tab "YTD TRANS"	(2.08)
IG MIAMI-DADE CO INSPECTOR GENERAL	5,673,281.72	5,673,283	1.28			1.28
ET INFORMATION TECHNOLOGY DEPARTMENT	192,057,469.14	215,337,934	23,280,464.86	23,280,462.70	Please see tab "YTD TRANS"	2.16
HR HUMAN RESOURCES	9,192,429.97	9,192,429	(0.97)			(0.97)
MA OFFICE OF THE MAYOR	4,575,694.46	4,575,695	0.54			0.54
ID INTERNAL SERVICES DEPARTMENT	251,682,218.56	299,088,965	47,406,746.44	47,406,750.34	Please see tab "YTD TRANS"	(3.90)
<b>SUBTOTAL</b>	<b>901,992,203.09</b>	<b>1,500,470,233</b>	<b>598,478,029.91</b>	<b>598,487,982.23</b>		<b>(9,952.32)</b>
<b>OTHER</b>						
AD ANIMAL SERVICES DEPARTMENT	24,661,734.34					
CA COMMUNITY ACTION AGENCY	22,129.36					
CL CLERK OF COURT	22,847,750.31					
CO COMMUNITY ACTION & HUMAN SERVICES	130,140,355.84					
CR CORRECTIONS & REHABILITATION	348,222,633.70					
DE DPT ENVIRONMENTAL RESOURCES MANAGEMENT	1,159.86					
EC COMMISSION ON ETHICS AND PUBLIC TRUST	2,210,071.90					
EL ELECTIONS	25,671,695.06					
FR FIRE DEPARTMENT	454,447,688.77					
HD PUBLIC HOUSING AND COMMUNITY DEVELOP	296,123.67					
HS DPT OF HUMAN SERVICES	276,660.69					
HT HOMELESS TRUST	52,418,647.81					
HU HURRICANE RECOVERY	(2,482,791.02)					
JU JUVENILE ASSESSMENT CENTER (JAC)	12,350,423.32					
LB LIBRARIES	61,063,981.57					
ME MEDICAL EXAMINER	11,450,694.52					
MM MIAMI-DADE ECONOMIC ADVOCACY TRUST	3,494,749.90					
MP METROPOLITAN PLANNING ORGANIZATION	7,079,057.99					
MT DEPT OF TRNSPRTION & PUBLIC WORKS	119,496,401.10					
ND NON-DEPARTMENT	791,954,726.85					
OC ADMINISTRATIVE OFFICE OF THE COURTS	26,014,292.06					
PA PROPERTY APPRAISER	42,220,358.29					
PD METRO-DADE POLICE DEPARTMENT	640,113,846.22					
PE REGULATORY & ECONOMIC RESOURCES	153,166,459.07					
PR PARKS, RECREATION AND OPEN SPACES	191,218,309.98					
PU PUBLIC DEFENDER	4,377,980.99					
PW PUBLIC WORKS AND WASTE MANAGEMENT DEPT	(85.85)					
SA STATE ATTORNEY OFFICE	7,270,966.18					
SP SEAPORT	(345.21)					
SW SOLID WASTE MANAGEMENT	5,179,378.01					
TT OFFICE OF THE CITT	64,477,748.54					
VZ VIZCAYA	2,236,868.84					
WS WATER & SEWER	4,757,218.60					
	<b>3,269,745,985.71</b>					

FAMIS Expenditures	4,171,738,188.80	
SPOs	(886,535,879.34)	
CAFR Expenditures	3,285,202,309.46	
Total Governmental Funds Expenditures (Pg #33)	3,285,205,000.00	
Difference	(2,690.54)	Immaterial

**MIAMI-DADE COUNTY, FLORIDA**

Fiscal Period: 2016 /13, 2017 /13 AND Fund Type Code: CB, CI, CO, D1, D3, D4, D5, D6, D9, EH, EN, ER, ES, ET, EV, EW, GF, PF, SC, SD, SF,...

**Fiscal Period: 2017 /13**

Department Code	Department Title	Fund Type Code	FDTF/FUND Code	YTD - Actual Exp. Bal.	Department Title	YTD - Inter. Trsf. Exp. Bal.	YTD - Intra. Trsf. Exp. Bal.
AD	ANIMAL SERVICES DEPARTMENT	CB	CB 362	738,391.37	ANIMAL SERVICES DEPARTMENT	300,000	0
AD	ANIMAL SERVICES DEPARTMENT	GF	GF 030	23,497,969.39	ANIMAL SERVICES DEPARTMENT	446,190	0
AD	ANIMAL SERVICES DEPARTMENT	SO	SO 720	254,741.23	ANIMAL SERVICES DEPARTMENT	0	0
AD	ANIMAL SERVICES DEPARTMENT	TF	TF 600	170,632.35	ANIMAL SERVICES DEPARTMENT	0	0
AT	COUNTY ATTORNEY	GF	GF 010	17,390,000.03	COUNTY ATTORNEY	0	0
AU	AUDIT AND MANAGEMENT	GF	GF 010	2,417,000	AUDIT AND MANAGEMENT	0	0
AU	AUDIT AND MANAGEMENT	GF	GF 030	2,025,045.9	AUDIT AND MANAGEMENT	0	0
BU	MANAGEMENT AND BUDGET	GF	GF 010	2,450,994.23	MANAGEMENT AND BUDGET	0	0
BU	MANAGEMENT AND BUDGET	GF	GF 030	3,822,451.05	MANAGEMENT AND BUDGET	0	0
BU	MANAGEMENT AND BUDGET	SO	SO 720	29,515,483.62	MANAGEMENT AND BUDGET	0	0
CA	COMMUNITY ACTION AGENCY	CB	CB 320	22,329.66	COMMUNITY ACTION AGENCY	0	0
CA	COMMUNITY ACTION AGENCY	SC	SC 630	-200.3	COMMUNITY ACTION AGENCY	0	0
CC	COUNTY COMMISSION	CO	CO 310	52,670	COUNTY COMMISSION	0	0
CC	COUNTY COMMISSION	GF	GF 010	18,624,340.53	COUNTY COMMISSION	7,480	0
CC	COUNTY COMMISSION	TF	TF 600	34,569.53	COUNTY COMMISSION	0	0
CL	CLERK OF COURT	GF	GF 030	15,596,593.65	CLERK OF COURT	0	0
CL	CLERK OF COURT	GF	GF 050	1,622,454.5	CLERK OF COURT	0	0
CL	CLERK OF COURT	SO	SO 720	3,242,420.8	CLERK OF COURT	0	0
CL	CLERK OF COURT	TF	TF 600	2,386,281.36	CLERK OF COURT	0	0
CO	COMMUNITY ACTION & HUMAN	CB	CB 320	673,952.58	COMMUNITY ACTION & HUMAN	0	0
CO	COMMUNITY ACTION & HUMAN	CO	CO 310	496,818	COMMUNITY ACTION & HUMAN	0	0
CO	COMMUNITY ACTION & HUMAN	SC	SC 610	22,471,194.62	COMMUNITY ACTION & HUMAN	0	0
CO	COMMUNITY ACTION & HUMAN	SC	SC 630	100,682,875.09	COMMUNITY ACTION & HUMAN	0	0
CO	COMMUNITY ACTION & HUMAN	SD	SD 611	5,223,161.83	COMMUNITY ACTION & HUMAN	0	0
CO	COMMUNITY ACTION & HUMAN	TF	TF 600	592,353.72	COMMUNITY ACTION & HUMAN	0	0
CR	CORRECTIONS & REHABILITATION	CB	CB 320	2,443,601.89	CORRECTIONS & REHABILITATION	0	0
CR	CORRECTIONS & REHABILITATION	CB	CB 360	616,998.3	CORRECTIONS & REHABILITATION	0	0
CR	CORRECTIONS & REHABILITATION	CO	CO 310	1,888,518.87	CORRECTIONS & REHABILITATION	0	0
CR	CORRECTIONS & REHABILITATION	GF	GF 010	339,252,875.65	CORRECTIONS & REHABILITATION	0	0
CR	CORRECTIONS & REHABILITATION	SO	SO 110	3,295,502.86	CORRECTIONS & REHABILITATION	671,918	0
CR	CORRECTIONS & REHABILITATION	SO	SO 720	40,287.72	CORRECTIONS & REHABILITATION	0	0
CR	CORRECTIONS & REHABILITATION	TF	TF 600	684,848.41	CORRECTIONS & REHABILITATION	0	0
CT	COMMUNICATIONS AND CUSTOMER SERVICE	CO	CO 310	106,257.26	COMMUNICATIONS AND CUSTOMER SERVICE	0	0
CT	COMMUNICATIONS AND CUSTOMER SERVICE	GF	GF 030	16,997,196.74	COMMUNICATIONS AND CUSTOMER SERVICE	0	0
CU	CULTURAL AFFAIRS	CB	CB 320	1,053,921.93	CULTURAL AFFAIRS	0	0
CU	CULTURAL AFFAIRS	CB	CB 360	24,814,441.84	CULTURAL AFFAIRS	0	0
CU	CULTURAL AFFAIRS	CO	CO 310	270,543.96	CULTURAL AFFAIRS	0	0
CU	CULTURAL AFFAIRS	GF	GF 030	7,854,001.71	CULTURAL AFFAIRS	0	0
CU	CULTURAL AFFAIRS	SO	SO 125	28,849,759.6	CULTURAL AFFAIRS	0	999,037
CU	CULTURAL AFFAIRS	SO	SO 720	246,425.41	CULTURAL AFFAIRS	0	0
DE	DPT ENVIRONMENTAL RESOURCES	CB	CB 320	1,159.86	DPT ENVIRONMENTAL RESOURCES	0	0
EC	COMMISSION ON ETHICS AND PUBLIC ACCOUNTING	GF	GF 010	1,883,000.49	COMMISSION ON ETHICS AND PUBLIC ACCOUNTING	0	0
EC	COMMISSION ON ETHICS AND PUBLIC ACCOUNTING	SO	SO 100	327,071.41	COMMISSION ON ETHICS AND PUBLIC ACCOUNTING	0	0
EL	ELECTIONS	CO	CO 310	29,104.26	ELECTIONS	0	0
EL	ELECTIONS	GF	GF 010	25,283,942.35	ELECTIONS	46,780.23	0
EL	ELECTIONS	SO	SO 720	358,648.45	ELECTIONS	0	0
ET	INFORMATION TECHNOLOGY DEPARTMENT	GF	GF 060	192,057,469.14	INFORMATION TECHNOLOGY DEPARTMENT	4,489,000	18,295,126.85
ET	INFORMATION TECHNOLOGY DEPARTMENT	SO	SO 100	0	INFORMATION TECHNOLOGY DEPARTMENT	496,335.85	0
FN	FINANCE DEPARTMENT	GF	GF 030	34,992,569.09	FINANCE DEPARTMENT	7,195,361	53,952.4
FN	FINANCE DEPARTMENT	GF	GF 050	5,685,133.97	FINANCE DEPARTMENT	1,545,739	0
FR	FIRE DEPARTMENT	CB	CB 320	7,940.92	FIRE DEPARTMENT	0	0
FR	FIRE DEPARTMENT	CB	CB 360	296,075.16	FIRE DEPARTMENT	0	0
FR	FIRE DEPARTMENT	CI	CI 341	2,384,941	FIRE DEPARTMENT	0	0
FR	FIRE DEPARTMENT	CO	CO 310	2,524,280.99	FIRE DEPARTMENT	0	0
FR	FIRE DEPARTMENT	SF	SF 011	443,928,093.2	FIRE DEPARTMENT	1,944,851.91	587,640
FR	FIRE DEPARTMENT	SO	SO 100	299,839.68	FIRE DEPARTMENT	0	0
FR	FIRE DEPARTMENT	SO	SO 720	4,960,747.86	FIRE DEPARTMENT	0	0
FR	FIRE DEPARTMENT	TF	TF 600	45,769.96	FIRE DEPARTMENT	0	0
GG	GENERAL GOVERNMENT	CB	CB 362	145,711.17	GENERAL GOVERNMENT	0	0
GG	GENERAL GOVERNMENT	GF	GF 010	304,551,686.12	GENERAL GOVERNMENT	518,998,236.79	0
HD	PUBLIC HOUSING AND COMMUNITY DEVELOPMENT	CB	CB 320	296,123.67	PUBLIC HOUSING AND COMMUNITY DEVELOPMENT	0	0
HR	HUMAN RESOURCES	GF	GF 010	5,618,565.54	HUMAN RESOURCES	0	0
HR	HUMAN RESOURCES	GF	GF 030	932,425.53	HUMAN RESOURCES	0	0
HR	HUMAN RESOURCES	GF	GF 050	2,641,438.9	HUMAN RESOURCES	0	0
HS	DPT OF HUMAN SERVICES	SC	SC 610	276,660.69	DPT OF HUMAN SERVICES	0	0
HT	HOMELESS TRUST	SO	SO 720	25,227,492.44	HOMELESS TRUST	0	0
HT	HOMELESS TRUST	ST	ST 150	27,191,155.37	HOMELESS TRUST	0	0
HU	HURRICANE RECOVERY	SR	SR 980	0.1	HURRICANE RECOVERY	0	0
HU	HURRICANE RECOVERY	SR	SR 981	414,783	HURRICANE RECOVERY	0	0
HU	HURRICANE RECOVERY	SR	SR 982	-398,617.08	HURRICANE RECOVERY	0	0
HU	HURRICANE RECOVERY	SR	SR 984	34.68	HURRICANE RECOVERY	0	0
HU	HURRICANE RECOVERY	SR	SR 985	-2,498,991.72	HURRICANE RECOVERY	0	0
ID	INTERNAL SERVICES DEPARTMENT	CB	CB 320	5,335,462.77	INTERNAL SERVICES DEPARTMENT	0	0
ID	INTERNAL SERVICES DEPARTMENT	CB	CB 360	1,833,920.42	INTERNAL SERVICES DEPARTMENT	0	0
ID	INTERNAL SERVICES DEPARTMENT	CB	CB 362	369,709.95	INTERNAL SERVICES DEPARTMENT	0	0
ID	INTERNAL SERVICES DEPARTMENT	CO	CO 310	-45,943.46	INTERNAL SERVICES DEPARTMENT	0	0
ID	INTERNAL SERVICES DEPARTMENT	GF	GF 030	12,682,404.52	INTERNAL SERVICES DEPARTMENT	1,187,370	0

**MIAMI-DADE COUNTY, FLORIDA**

Fiscal Period: 2016 /13, 2017 /13 AND Fund Type Code: CB, CI, CO, D1, D3, D4, D5, D6, D9, EH, EN, ER, ES, ET, EV, EW, GF, PF, SC, SD, SF,...

**Fiscal Period: 2017 /13**

Department Code	Department Title	Fund Type Code	FDTF/FUND Code	YTD - Actual Exp. Bal.	Department Title	YTD - Inter. Trsf. Exp. Bal.	YTD - Intra. Trsf. Exp. Bal.
ID	INTERNAL SERVICES DEPARTMEN	GF	GF 050	231,314,074.96	INTERNAL SERVICES DEPARTMI	39,821,004	6,398,376.34
ID	INTERNAL SERVICES DEPARTMEN	TF	TF 600	192,589.4	INTERNAL SERVICES DEPARTMI	0	0
IG	MIAMI-DADE CO INSPECTOR GEN	GF	GF 010	833,816.05	MIAMI-DADE CO INSPECTOR G	0	0
IG	MIAMI-DADE CO INSPECTOR GEN	SO	SO 100	4,839,465.67	MIAMI-DADE CO INSPECTOR G	0	0
JA	JUDICIAL ADMINISTRATION	SO	SO 100	0	JUDICIAL ADMINISTRATION	0	52.19
JA	JUDICIAL ADMINISTRATION	TF	TF 600	0	JUDICIAL ADMINISTRATION	-20,000	0
JU	JUVENILE ASSESSMENT CENTER	GF	GF 010	9,860,285.48	JUVENILE ASSESSMENT CENTE	0	0
JU	JUVENILE ASSESSMENT CENTER	SO	SO 110	225,029.99	JUVENILE ASSESSMENT CENTE	0	0
JU	JUVENILE ASSESSMENT CENTER	SO	SO 720	2,258,323.01	JUVENILE ASSESSMENT CENTE	0	0
JU	JUVENILE ASSESSMENT CENTER	TF	TF 600	6,784.84	JUVENILE ASSESSMENT CENTE	0	0
LB	LIBRARIES	CB	CB 320	2,526,934.29	LIBRARIES	0	0
LB	LIBRARIES	CB	CB 360	-514.25	LIBRARIES	0	0
LB	LIBRARIES	CO	CO 310	418,315.63	LIBRARIES	0	0
LB	LIBRARIES	SL	SL 090	58,116,996	LIBRARIES	1,285,000	0
LB	LIBRARIES	TF	TF 600	2,249.9	LIBRARIES	0	0
MA	OFFICE OF THE MAYOR	GF	GF 010	4,575,694.46	OFFICE OF THE MAYOR	0	0
ME	MEDICAL EXAMINER	GF	GF 030	11,450,694.52	MEDICAL EXAMINER	0	0
MM	MIAMI-DADE ECONOMIC ADVOC	GF	GF 030	1,000,948.55	MIAMI-DADE ECONOMIC ADVOC	0	0
MM	MIAMI-DADE ECONOMIC ADVOC	SC	SC 700	1,892,781.39	MIAMI-DADE ECONOMIC ADVOC	305,553	0
MM	MIAMI-DADE ECONOMIC ADVOC	SO	SO 100	600,969.96	MIAMI-DADE ECONOMIC ADVOC	67,000	0
MM	MIAMI-DADE ECONOMIC ADVOC	TF	TF 600	50	MIAMI-DADE ECONOMIC ADVOC	0	0
MP	METROPOLITAN PLANNING ORG	SO	SO 730	7,079,057.99	METROPOLITAN PLANNING OR	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	CB	CB 320	4,573,352.82	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	CB	CB 390	16,239,182.25	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	CI	CI 340	25,106,979.03	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	CO	CO 310	1,041,670.37	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	CO	CO 325	1,829,100.98	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	CO	CO 330	9,527,601.6	DEPT OF TRNSPRTION & PUBLIC	5,664,000	0
MT	DEPT OF TRNSPRTION & PUBLIC	CO	CO 331	15,405,164.96	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	CO	CO 337	288,859.78	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	ET	ET 411	427,919,138.77	DEPT OF TRNSPRTION & PUBLIC	23,471,991.08	0
MT	DEPT OF TRNSPRTION & PUBLIC	ET	ET 412	165,167,566.6	DEPT OF TRNSPRTION & PUBLIC	0	1,615,151.75
MT	DEPT OF TRNSPRTION & PUBLIC	ET	ET 413	54,089,013.76	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	ET	ET 414	60,044,787.92	DEPT OF TRNSPRTION & PUBLIC	-5,889,611.67	-258,385,901.16
MT	DEPT OF TRNSPRTION & PUBLIC	ET	ET 416	0.3	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	ET	ET 417	51,745,358.99	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	GF	GF 010	19,447,517.11	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	GF	GF 030	6,849,964.12	DEPT OF TRNSPRTION & PUBLIC	0	70,000
MT	DEPT OF TRNSPRTION & PUBLIC	SO	SO 720	68,451.68	DEPT OF TRNSPRTION & PUBLIC	0	0
MT	DEPT OF TRNSPRTION & PUBLIC	SU	SU 140	19,118,556.4	DEPT OF TRNSPRTION & PUBLIC	0	0
ND	NON-DEPARTMENT	CB	CB 320	16,739,117.6	NON-DEPARTMENT	498,000	1,049,000
ND	NON-DEPARTMENT	CB	CB 351	67,957,970.96	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	CB	CB 360	207,570.94	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	CB	CB 361	0	NON-DEPARTMENT	0	5,595,434.63
ND	NON-DEPARTMENT	CB	CB 362	82,202.65	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	CB	CB 365	0	NON-DEPARTMENT	-1.02	0
ND	NON-DEPARTMENT	CB	CB 380	0	NON-DEPARTMENT	25,101.9	0
ND	NON-DEPARTMENT	CO	CO 310	11,557,634.19	NON-DEPARTMENT	37,827,810	0
ND	NON-DEPARTMENT	CO	CO 337	1,906,000	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	D1	D1 201	109,786,270.62	NON-DEPARTMENT	0	2,993.2
ND	NON-DEPARTMENT	D3	D3 203	1,056,865	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	D4	D4 204	13,662,200	NON-DEPARTMENT	0	13,628,000
ND	NON-DEPARTMENT	D5	D5 205	11,437,998.67	NON-DEPARTMENT	7,939,000	16,168,936.51
ND	NON-DEPARTMENT	D5	D5 206	32,028,959.37	NON-DEPARTMENT	4,885,000	39,063,000
ND	NON-DEPARTMENT	D5	D5 208	9,549,912.5	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	D5	D5 209	61,732,670.66	NON-DEPARTMENT	0	24,534,369.43
ND	NON-DEPARTMENT	D5	D5 210	7,265,642.8	NON-DEPARTMENT	0	7,690,082.72
ND	NON-DEPARTMENT	D5	D5 211	7,253,342.8	NON-DEPARTMENT	0	7,252,000
ND	NON-DEPARTMENT	D5	D5 213	73,021,881.03	NON-DEPARTMENT	10,536.28	0
ND	NON-DEPARTMENT	D6	D6 214	2,548,830	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	D9	D9 292	24,774,327.23	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	ET	ET 417	229,332	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	GF	GF 030	10,166,149.8	NON-DEPARTMENT	5,609,954.82	2,282,790
ND	NON-DEPARTMENT	SD	SD 510	255,902,851.54	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	SO	SO 100	3,766,113.79	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	SO	SO 120	3,767,939.64	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	SR	SR 780	1,455.11	NON-DEPARTMENT	0	0
ND	NON-DEPARTMENT	ST	ST 150	22,806,394.96	NON-DEPARTMENT	22,103,936.51	0
ND	NON-DEPARTMENT	ST	ST 160	38,099,131.3	NON-DEPARTMENT	62,014,584.8	17,811,000
ND	NON-DEPARTMENT	TF	TF 600	4,875,293.69	NON-DEPARTMENT	3,672,583.01	0
OC	ADMINISTRATIVE OFFICE OF THE	CB	CB 320	3,510,878.02	ADMINISTRATIVE OFFICE OF TH	168,078	0
OC	ADMINISTRATIVE OFFICE OF THE	CB	CB 363	486,164.84	ADMINISTRATIVE OFFICE OF TH	0	0
OC	ADMINISTRATIVE OFFICE OF THE	CO	CO 310	536,979.57	ADMINISTRATIVE OFFICE OF TH	0	0
OC	ADMINISTRATIVE OFFICE OF THE	GF	GF 030	19,016,884.46	ADMINISTRATIVE OFFICE OF TH	568,000	0
OC	ADMINISTRATIVE OFFICE OF THE	SO	SO 100	1,823,213.44	ADMINISTRATIVE OFFICE OF TH	0	-52.19
OC	ADMINISTRATIVE OFFICE OF THE	SO	SO 720	598,406.92	ADMINISTRATIVE OFFICE OF TH	0	0
OC	ADMINISTRATIVE OFFICE OF THE	TF	TF 600	41,764.81	ADMINISTRATIVE OFFICE OF TH	0	0

MIAMI-DADE COUNTY, FLORIDA

Fiscal Period: 2016 /13, 2017 /13 AND Fund Type Code: CB, CI, CO, D1, D3, D4, D5, D6, D9, EH, EN, ER, ES, ET, EV, EW, GF, PF, SC, SD, SF,...

Fiscal Period: 2017 /13

Department Code	Department Title	Fund Type Code	FDTF/FUND Code	YTD - Actual Exp. Bal.	Department Title	YTD - Inter. Trsf. Exp. Bal.	YTD - Intra. Trsf. Exp. Bal.
PA	PROPERTY APPRAISER	GF	GF 030	42,218,031.26	PROPERTY APPRAISER	0	0
PA	PROPERTY APPRAISER	TF	TF 600	2,327.03	PROPERTY APPRAISER	0	0
PD	METRO-DADE POLICE DEPARTME	CB	CB 320	250,930.34	METRO-DADE POLICE DEPARTME	0	0
PD	METRO-DADE POLICE DEPARTME	CI	CI 342	2,101,645.93	METRO-DADE POLICE DEPARTME	488,280	0
PD	METRO-DADE POLICE DEPARTME	CO	CO 310	885,650.43	METRO-DADE POLICE DEPARTME	0	0
PD	METRO-DADE POLICE DEPARTME	GF	GF 010	515,023,726.01	METRO-DADE POLICE DEPARTME	1,280,322.17	0
PD	METRO-DADE POLICE DEPARTME	GF	GF 030	97,992,228.32	METRO-DADE POLICE DEPARTME	0	1,914,296.62
PD	METRO-DADE POLICE DEPARTME	SO	SO 110	8,284,552.83	METRO-DADE POLICE DEPARTME	0	1,731,599.12
PD	METRO-DADE POLICE DEPARTME	SO	SO 720	9,193,382.91	METRO-DADE POLICE DEPARTME	0	0
PD	METRO-DADE POLICE DEPARTME	TF	TF 600	6,381,729.45	METRO-DADE POLICE DEPARTME	0	0
PE	REGULATORY & ECONOMIC RESC	CB	CB 320	10,264,464.5	REGULATORY & ECONOMIC RESC	0	0
PE	REGULATORY & ECONOMIC RESC	CI	CI 349	1,321,726.59	REGULATORY & ECONOMIC RESC	0	0
PE	REGULATORY & ECONOMIC RESC	CO	CO 310	4,905,024.48	REGULATORY & ECONOMIC RESC	0	0
PE	REGULATORY & ECONOMIC RESC	GF	GF 030	120,910,882.8	REGULATORY & ECONOMIC RESC	0	0
PE	REGULATORY & ECONOMIC RESC	GF	GF 080	3,667,878.13	REGULATORY & ECONOMIC RESC	688,849.68	120,000
PE	REGULATORY & ECONOMIC RESC	SO	SO 130	130,000	REGULATORY & ECONOMIC RESC	0	0
PE	REGULATORY & ECONOMIC RESC	SO	SO 720	4,065,153.74	REGULATORY & ECONOMIC RESC	0	0
PE	REGULATORY & ECONOMIC RESC	SU	SU 140	7,359,211.96	REGULATORY & ECONOMIC RESC	13,002,000	26,100,000
PE	REGULATORY & ECONOMIC RESC	TF	TF 600	542,116.87	REGULATORY & ECONOMIC RESC	10,100	3,493,248.86
PR	PARKS, RECREATION AND OPEN S	CB	CB 320	11,497,489.9	PARKS, RECREATION AND OPEN S	174,409.46	0
PR	PARKS, RECREATION AND OPEN S	CB	CB 352	36,122.73	PARKS, RECREATION AND OPEN S	0	0
PR	PARKS, RECREATION AND OPEN S	CB	CB 361	235,698.13	PARKS, RECREATION AND OPEN S	10,918.7	0
PR	PARKS, RECREATION AND OPEN S	CB	CB 362	1,628,992.35	PARKS, RECREATION AND OPEN S	0	0
PR	PARKS, RECREATION AND OPEN S	CI	CI 343	4,184,408.05	PARKS, RECREATION AND OPEN S	15,205.99	0
PR	PARKS, RECREATION AND OPEN S	CO	CO 310	1,783,088.64	PARKS, RECREATION AND OPEN S	500,000	0
PR	PARKS, RECREATION AND OPEN S	CO	CO 910	37,641.03	PARKS, RECREATION AND OPEN S	0	0
PR	PARKS, RECREATION AND OPEN S	EN	EN 438	10,429,256.23	PARKS, RECREATION AND OPEN S	0	5,439,533.97
PR	PARKS, RECREATION AND OPEN S	ER	ER 430	9,235,573.51	PARKS, RECREATION AND OPEN S	3,002,361.14	1,054,694.56
PR	PARKS, RECREATION AND OPEN S	ER	ER 431	179,826.99	PARKS, RECREATION AND OPEN S	0	0
PR	PARKS, RECREATION AND OPEN S	ER	ER 432	451,050.07	PARKS, RECREATION AND OPEN S	0	0
PR	PARKS, RECREATION AND OPEN S	ER	ER 433	1,405,090.28	PARKS, RECREATION AND OPEN S	0	0
PR	PARKS, RECREATION AND OPEN S	GF	GF 040	138,479,788.89	PARKS, RECREATION AND OPEN S	1,947,004	7,163,000
PR	PARKS, RECREATION AND OPEN S	SO	SO 130	5,166,965.21	PARKS, RECREATION AND OPEN S	0	0
PR	PARKS, RECREATION AND OPEN S	SO	SO 900	27,060,287.31	PARKS, RECREATION AND OPEN S	0	5,002.03
PR	PARKS, RECREATION AND OPEN S	TF	TF 600	1,107,827.74	PARKS, RECREATION AND OPEN S	1,307.25	0
PU	PUBLIC DEFENDER	CB	CB 320	921,704.51	PUBLIC DEFENDER	0	0
PU	PUBLIC DEFENDER	GF	GF 010	3,456,276.48	PUBLIC DEFENDER	0	0
PW	PUBLIC WORKS AND WASTE MA	CB	CB 361	-0.11	PUBLIC WORKS AND WASTE MA	0	0
PW	PUBLIC WORKS AND WASTE MA	CB	CB 390	-85.74	PUBLIC WORKS AND WASTE MA	0	0
SA	STATE ATTORNEY OFFICE	GF	GF 010	6,721,573.33	STATE ATTORNEY OFFICE	0	0
SA	STATE ATTORNEY OFFICE	SO	SO 100	515,081.44	STATE ATTORNEY OFFICE	0	0
SA	STATE ATTORNEY OFFICE	SO	SO 720	34,311.41	STATE ATTORNEY OFFICE	0	0
SP	SEAPORT	ES	ES 420	114,137,136.54	SEAPORT	57,593,669.67	0
SP	SEAPORT	ES	ES 421	59,280,454.96	SEAPORT	0	28,220,772.1
SP	SEAPORT	ES	ES 422	61,051.62	SEAPORT	0	0
SP	SEAPORT	ES	ES 423	24,665,892.29	SEAPORT	0	0
SP	SEAPORT	ES	ES 424	16,791,526.01	SEAPORT	0	0
SP	SEAPORT	TF	TF 600	-345.21	SEAPORT	0	0
SW	SOLID WASTE MANAGEMENT	CO	CO 310	356,727	SOLID WASTE MANAGEMENT	0	0
SW	SOLID WASTE MANAGEMENT	EW	EW 470	182,142,535.95	SOLID WASTE MANAGEMENT	0	25,779,783.31
SW	SOLID WASTE MANAGEMENT	EW	EW 490	154,725,964.15	SOLID WASTE MANAGEMENT	0	23,686,087.05
SW	SOLID WASTE MANAGEMENT	GF	GF 010	6,461,464.57	SOLID WASTE MANAGEMENT	0	0
SW	SOLID WASTE MANAGEMENT	SO	SO 720	-1,638,813.56	SOLID WASTE MANAGEMENT	0	0
TT	OFFICE OF THE CITT	ET	ET 420	1,855,688.19	OFFICE OF THE CITT	0	0
TT	OFFICE OF THE CITT	SP	SP 402	64,477,748.54	OFFICE OF THE CITT	226,080,330.31	13,183,881.86
VZ	VIZCAYA	CB	CB 320	2,236,868.84	VIZCAYA	0	0
VZ	VIZCAYA	EV	EV 450	12,463,562.33	VIZCAYA	0	0
WM	OFFICE OF WATER MANAGEMEN	SO	SO 100	0	OFFICE OF WATER MANAGEMEN	310,389.51	0
WS	WATER & SEWER	CB	CB 320	4,757,218.6	WATER & SEWER	0	0

2017 /13				<b>5,518,757,996.26</b>		<b>1,052,461,991.37</b>	<b>42,602,889.15</b>
<b>Summary</b>				<b>11,718,548,004.05</b>		<b>2,103,114,597.86</b>	<b>791,281,934.84</b>

May 13, 2021 - 2 - 3:06:29 PM

Department Title (Multiple Items)

Row Labels	Fund Type Code	Sum of YTD - Actual Exp. Bal.	Sum of YTD - Inter. Trsf. Exp. Bal.	Sum of YTD - Intra. Trsf. Exp. Bal.	
AT	GF	17,390,000.03	-	-	
AU	GF	4,442,045.90	-	-	
BU	GF	6,273,445.28	-	-	
	SO	29,515,483.62	-	-	
CC	CO	52,670.00	-	-	
	GF	18,624,340.53	7,480.00	-	7,480.00
	TF	34,569.53	-	-	Please see tab "By Department 17"
CT	CO	106,257.26	-	-	
	GF	16,997,196.74	-	-	
ET	GF	192,057,469.14	4,489,000.00	18,295,126.85	23,280,462.70
					Please see tab "By Department 17"

All Monetary Values are US Dollars  
 MAXCAP 2021 MAXIMUS Consulting Services, Inc.  
 Prepared By MAXIMUS Consulting Services, Inc.



**MIAMI-DADE COUNTY, FLORIDA**

Fiscal Period: 2016 /13, 2017 /13 AND Fund Type Code: CB, CI, CO, D1, D3, D4, D5, D6, D9, EH, EN, ER, ES, ET, EV, EW, GF, PF, SC, SD, SF,...

**Fiscal Period: 2017 /13**

Department Code	Department Title	Fund Type Code	FDTP/FUND Code	YTD - Actual Exp. Bal.	Department Title	YTD - Inter. Trsf. Exp. Bal.	YTD - Intra. Trsf. Exp. Bal.
<b>ET</b>	SO	-	496,335.85	-			
<b>FN</b>	GF	40,677,703.06	8,741,100.00	53,952.40	8,795,052.40	Please see tab "By Department 17 "	
<b>GG</b>	CB	145,711.17	-	-			
	GF	304,551,686.12	518,998,236.79	-	518,998,236.79	Please see tab "By Department 17 "	
<b>HR</b>	GF	9,192,429.97	-	-			
<b>ID</b>	CB	7,539,093.14	-	-			
	CO	(45,943.46)	-	-			
	GF	243,996,479.48	41,008,374.00	6,398,376.34	47,406,750.34	Please see tab "By Department 17 "	
	TF	192,589.40	-	-			
<b>IG</b>	GF	833,816.05	-	-			
	SO	4,839,465.67	-	-			
<b>MA</b>	GF	4,575,694.46	-	-			
<b>Grand Total</b>		<b>901,992,203.09</b>	<b>573,740,526.64</b>	<b>24,747,455.59</b>			



# **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, 2017**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U. S. DEPARTMENT OF AGRICULTURE:</b>					
Passed through Florida Department of Health: Child and Adult Care Food Program	10.558		A-3114 A-3114	\$ 549 3,260	
Passed through Florida Department of Elder Affairs: Child and Adult Care Food Program	10.558		Y6010 Y6010	(12) 141,847 145,644	
Child Nutrition Cluster: Passed through Florida Department of Agriculture and Consumer Services: Summer Food Service Program for Children	10.559		04-0225 04-0225	35,556 1,058,450 1,094,006	
Total Child Nutrition Cluster				\$ 1,239,650	
<b>TOTAL U. S. DEPARTMENT OF AGRICULTURE</b>					
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
CDBG: Entitlement Grants Cluster: Passed through Miami-Dade Public Housing and Community Development: Community Development Block Grants/Entitlement Grants	14.218		5389 5391 5384 5343 5386 5390 N/A N/A N/A N/A N/A	\$ (1,583) 17,532 183,308 8,107 38,639 (51) 15,540 9,370 (11,877) 26,019 5,526 30,307 320,837	
Total CDBG: Entitlement Grants Cluster				\$ 116,424	
Passed through Florida Department of Children and Families: Emergency Solutions Grant Program	14.231	KPZ41		\$ 116,424	

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS		C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Continued)</b>						
Supportive Housing Program	14.235	FLO463L4D001300			\$ 110,389	\$ 115,117
Continuum of Care Program	14.267	FL0166L4-FL0532L4 FL0165-FL0532 FL0165 thru FL0658			2,646,594 19,702,289 609,626	2,990,482 20,677,888 609,626
					<u>22,958,509</u>	<u>24,277,996</u>
					\$ 23,185,322	\$ 24,830,374

**TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

**U. S. DEPARTMENT OF THE INTERIOR:**

<b>Fish and Wildlife Cluster:</b>						
Passed through State of Florida Fish and Wildlife Conservation Commission:						
Sportfish Restoration	15.605			15096		\$ 71,310
<b>Total Fish and Wildlife Cluster</b>						<u>71,310</u>
Rivers, Trails and Conservation Assistance	15.921	P12AC30137				<u>11,024</u>

**TOTAL U. S. DEPARTMENT OF THE INTERIOR**

**U.S. DEPARTMENT OF JUSTICE:**

Equitable Sharing Program	16.unknown		N/A			\$ 763,678
Services for Trafficking Victims	16.320	2014-VT-BX-K017 2016-VT-BX-K025				93,340 78,460 <u>171,800</u>

**Passed through Disability Independence Group, Inc. (DIG)**  
 Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities

	16.529			2015-FW-AX-K001		8,681
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National Institute of Justice Research, Evaluation and Development Project Grants

	16.560			2014-DN-BX-K074		19,260
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(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U. S. DEPARTMENT OF JUSTICE: (Continued)</b>					
<b>Passed through State of Florida Department of Legal Affairs/Office of Attorney General</b>					
Crime Victim Assistance	16.575		V071-14226 V093-14061 VOCA-2016-00417 00215	\$ 128 650 97,455 297,278	
<b>Passed through Florida Coalition Against Domestic Violence</b>					
Crime Victim Assistance	16.575		17-2222-EJ VOCA	35,791 <u>431,302</u>	
<b>Drug Court Discretionary Grant Program</b>					
	16.585	2013-DC-BX-0062 2016-WE-AX-0015 2016-HI-AX-K005 2016-DC-BX-0002 2016-VV-BX-0007		65,433 200,801 21,327 78,390 52,169 <u>418,120</u>	
<b>Passed through Florida Coalition Against Domestic Violence</b>					
Violence Against Women Formula Grants	16.588		17-2222-Basic Needs 17-2222-LE ENH 18-2222-LE ENH	4,464 41,779 9,693 <u>55,936</u>	
<b>Public Safety Partnership and Community Policing Grants</b>					
	16.710	2013-JUL-WX-0046 2015-JUL-WX-0011 2016-JUL-WX-0023		4,553 985,908 319,978 <u>1,310,439</u>	
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>					
	16.738	2013-DJ-BX-0292 2014-DJ-BX-0134 2015-DJ-BX-0933 2015-DJ-BX-K037 2016-DJ-BX-0578 2017-JAGC-DADE-9-F9-155 2017-JAGC-DADE-31-R3-246		4,148 198,923 110,068 560,322 19,183 71,935 8,146	

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U. S. DEPARTMENT OF JUSTICE: (Continued)</b>					
<b>Passed through Florida Department of Law Enforcement</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2016-JAGC-DADE-21-H3-107 2017-JAGC-DADE-11-F9-203 2017-JAGC-DADE-8-F9-096		\$ (2,705) 174,760 159,338 <u>1,304,118</u>
DNA Backlog Reduction Program	16.741	2015-DN-BX-0051 2016-DN-BX-0034			621,886 222,441 <u>844,327</u>
<b>Passed through Florida Department of Law Enforcement</b>					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		2016-CD-BX-0030		41,789
Byrne Criminal Justice Innovation Program	16.817	2014-AJ-BX-0010			216,577
<b>TOTAL U. S. DEPARTMENT OF JUSTICE</b>					<b>\$ 5,606,007</b>
<b>U. S. DEPARTMENT OF LABOR:</b>					
<b>Passed through Florida Department of Education:</b>					
National Farm Worker Jobs Program	17.264		761-4057B-7CFJ1		\$ 361,786
<b>TOTAL U. S. DEPARTMENT OF LABOR</b>					<b>361,786</b>
<b>U. S. DEPARTMENT OF STATE:</b>					
Trans-National Crime	19.705	S-INLEC-14-CA-0062 S-INLEC-17-CA-0077 S-INLEC-17-CA-2033			\$ 31,224 623,910 124,388 <u>779,522</u>
<b>TOTAL U. S. DEPARTMENT OF STATE</b>					<b>779,522</b>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
Highway Planning and Construction Cluster:					
Passed through the Florida Department of Transportation:					
Highway Planning and Construction	20.205		ARB76	\$	2,164,599
			ARC43		1,317,152
			ARF61		530,074
			ARM05		44,072
			ARJ74		8,030,732
			ARV74		36,683
			G0686		175,416
			G0685		256
			G0D38		12,637
			G0D39		18,201
			G0H50		20,572
			G0D37		288,507
			G0D37 FM#43933-1-14-01		2,141,310
			ARY87		542,020
			G0E08		146,057
					<u>15,468,288</u>
<b>Total Highway Planning and Construction Cluster</b>					
Passed through the Florida Department of Transportation:					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		ARL85		310,537
			G0638		543,198
			G0H71		1,058,093
					<u>1,911,828</u>
<b>Highway Safety Cluster:</b>					
Passed through the Florida Department of Transportation:					
State and Community Highway Safety	20.600		G0633		116,538
<b>Passed through the Florida Department of Transportation:</b>					
National Priority Safety Programs	20.616		G0F27		290,390
<b>Total Highway Safety Cluster</b>					
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>					
				\$	<u>17,787,044</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U. S. DEPARTMENT OF THE TREASURY:</b>					
Law Enforcement Trust Fund	21.unknown	N/A			\$ 284,520
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>					<u>284,520</u>
<b>U.S. DEPARTMENT OF VETERAN'S AFFAIRS:</b>					
Passed through the Advocate Program VA Supportive Services for Veteran Families Program	64.033		N/A		\$ 30,000
<b>TOTAL U.S. DEPARTMENT OF VETERAN'S AFFAIRS</b>					<u>30,000</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
Air Pollution Control Program Support	66.001	00402415			\$ 430,115
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act	66.034	PM96496115			22,897
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					<u>453,012</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>					
Adult Education National Leadership Activities	84.191	V191D150034			\$ 40,288
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>					<u>40,288</u>
<b>U. S. ELECTION ASSISTANCE COMMISSION:</b>					
Passed through Florida Department of State and Secretary of State: Help America Vote Act Requirements Payments	90.401		2016-2017-0001-DAD		\$ 311,868
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>					<u>311,868</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>					
Aging Cluster: Passed through Alliance on Aging, Inc.: Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Services	93.044		AA-1518 AA-1618 AE-1718		\$ 57,083 165,255 2,067,966
<b>Total Aging Cluster</b>					<u>2,290,304</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79T1025010-01 1H79T1025428-01		\$ 92,889 78,043 <u>170,932</u>	
<b>Passed through Florida Department of Health:</b> Partnerships to Help Improve Community Health	93.331		DEW68		<u>506,349</u>
<b>Temporary Assistance for Needy Families (TANF) Cluster:</b> <b>Passed through Florida Department of Children and Families:</b> Temporary Assistance for Needy Families	93.558		KPZ43		32,551
<b>Passed through Florida Coalition Against Domestic Violence:</b> Temporary Assistance for Needy Families	93.558		17-2222 Basic Needs 17-2222 DVS 18-2222 DVS		5,104 435,660 126,206 <u>599,521</u>
<b>Total Temporary Assistance for Needy Families (TANF) Cluster</b>					
<b>Passed through Florida Department of Revenue:</b> Child Support Enforcement	93.563		CD313 CSLD3		3,242,421 109,329 <u>3,351,750</u>
<b>Passed through Florida Department of Economic Opportunity:</b> Low-Income Home Energy Assistance	93.568		16-EA-0F-11-23-01-017 16-WX-0G-11-23-04-018 17-EA-0F-11-23-01-017		4,624,892 492,286 3,894,072 <u>9,011,250</u>
<b>Passed through Florida Department of Economic Opportunity</b> Community Services Block Grant	93.569		15-SB-0D-11-23-01-016 16-SB-0D-11-23-01-016 17-SB-0D-11-23-01-116		(2,671) 662,918 2,583,029 <u>3,243,276</u>

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS		C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)</b>						
Head Start						
	93.600		04CH010192-01-00 04CH01019202 04CH01019202 04HP00230104 04HP0023-02-00 04HP0023-03-00		\$	731,835 47,471,447 10,274,360 200,817 2,486,122 458,066 <u>61,622,647</u>
<b>Passed through Florida Coalition Against Domestic Violence</b>						
	93.671		17-2222 DVS 17-2222 Basic Needs 18-2222 DVS	17-2222 DVS 17-2222 Basic Needs 18-2222 DVS		258,456 3,431 88,018 <u>349,905</u>
<b>HIV Emergency Relief Project Grants</b>						
	93.914		H89HA00005 H89HA00005 H89HA00005 H89HA00005 H89HA00005 H89HA00005		\$	(10,441) (3,698) 13,392,303 13,731,377 (18,706) (12,736) <u>27,078,099</u> <u>29,298,907</u>
<b>Passed through South Florida Behavioral Health Network, Inc.:</b>						
	93.958			ME225-7-42	267,043	267,043
<b>Passed through South Florida Behavioral Health Network, Inc.:</b>						
	93.959			ME225-7-34 ME225-8-34	266,477 95,776	266,477 95,776
<b>Passed through Florida Department of Children and Families:</b>						
	93.959			ME225-6-28	1,595,122 <u>1,957,375</u>	1,595,122 <u>1,957,375</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
					\$ 27,345,142	\$ 112,669,259

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>					
Retired and Senior Volunteer Program	94.002	16SRSFL009 16SRSFL009			\$ 90,341 14,196 104,537
Foster Grandparent/Senior Companion Cluster: Foster Grandparent Program	94.011	16SFSFL006 16SFSFL006			219,426 48,573 267,999
Senior Companion Program	94.016	16SCSFL003 16SCSFL003			92,347 275,494 367,841
Total Foster Grandparent/Senior Companion Cluster					635,840
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					<b>\$ 740,377</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>					
High Intensity Drug Trafficking Areas Program	95.001	G15MI0004A G16MI0004A G17MI0004A			17,392 283,196 55,203
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>					<b>\$ 355,791</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
Passed through the City of Miami Non-Profit Security Program	97.008		N/A		\$ 291,238
Passed through the United Way of America Emergency Food and Shelter National Board Program	97.024		1594-00		134,856
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2013-CA-USR-0011 EMW-2015-CA-00028-S01 EM2-2016-CA-00017-S01 EMW-2017-CA-00058-S01			1,616,578 119,213 886,101 376 2,622,268

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)</b>					
<b>Passed through Florida Department of Emergency Management:</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		01-RM-L-11-23-01-036 06-WL-&K-11-23-02-551 06-KF-B&-11-23-02-505		\$ (400,918) (2,498,992) 35 <u>(2,899,875)</u>
<b>Passed through Florida Department of Emergency Management</b>	97.042		17-FG-P9-11-23-01-117		441,585
Emergency Management Performance Grants					
Assistance to Firefighters Grant	97.044	EMW-2014-FP-00910 EMW-2015-FO-06923			62,453 52,619 115,072
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			132,140
Port Security Grant Program	97.056	EMW-2015-PU-00404-S01			40,321
<b>Passed through Florida Executive Office of the Governor:</b>	97.067		16DS-T9-11-16-23-277 16DS-T9-11-23-01-327 16-DS-T9-11-23-01-327 17-DS-V4-11-23-01-247 17-DS-V4-11-23-02-260		74,980 39,827 239,900 28,609 49,907
Homeland Security Grant Program					
<b>Passed through Florida Division of Emergency Mnagement:</b>	97.067		16-DS-U7-11-23-02-368 16-DS-T9-11-23-23-313 16-DS-U8-11-23-23-327		816,845 51,084 111,109
Homeland Security Grant Program					
<b>Passed through City of Miami</b>	97.067		17-DS-V9-11-23-02-346		49,432
Homeland Security Grant Program					
Homeland Security Biowatch Program	97.091	2006-ST-091-000012			1,461,693 381,828 2,721,126
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>					<b>\$ 50,530,464 \$ 168,292,958</b>

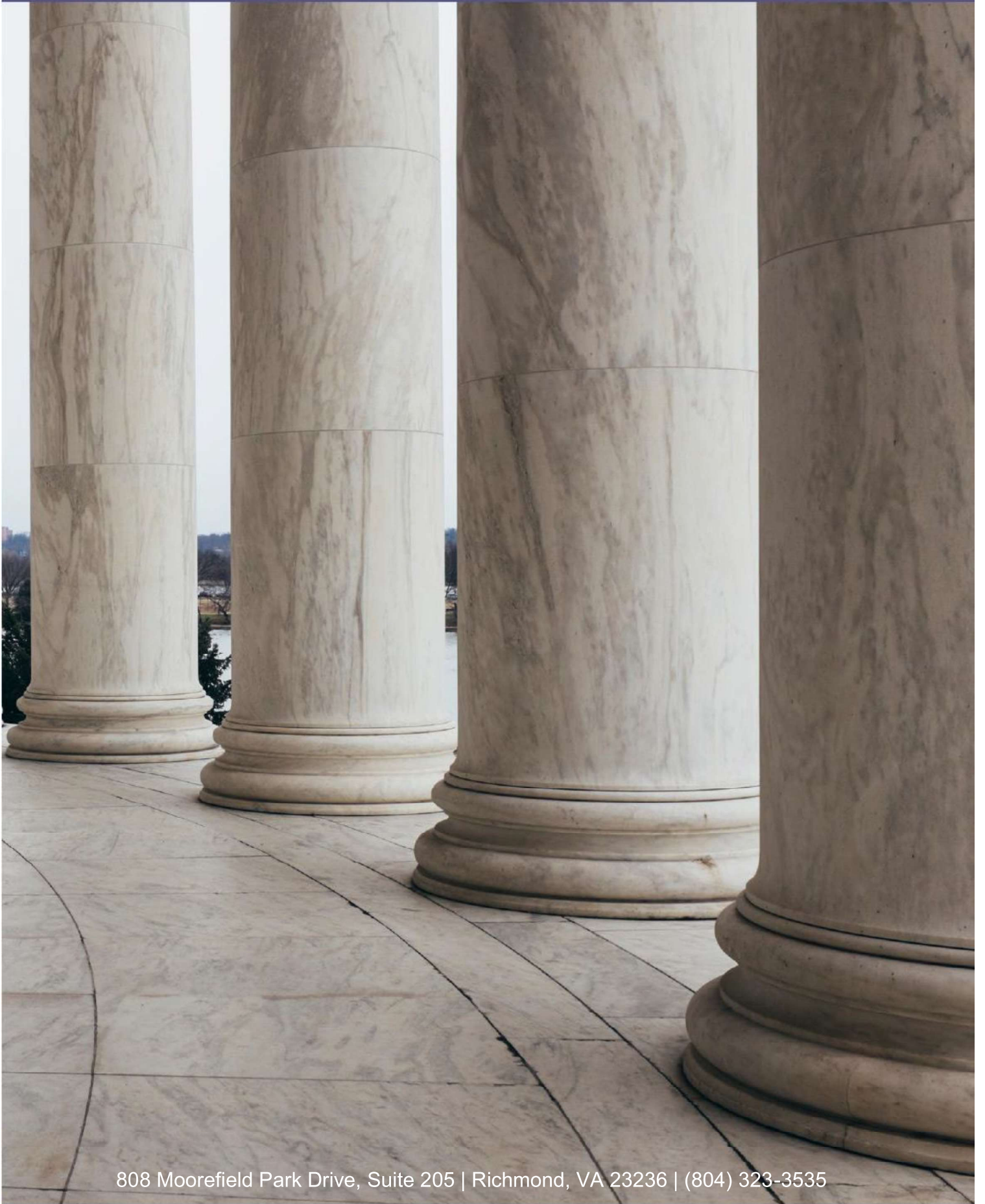
**TOTAL FEDERAL EXPENDITURES**

**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, 2017**

<u>Federal/State Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<b>Federal:</b>		
U.S. Department of Housing and Urban Development:		
Low Rent Public Housing	14.850	\$ 38,900,027
Emergency Solutions Grant Program	14.231	1,007,796
Shelter Plus Care	14.238	-
HOME Investment Partnerships Program	14.239	5,213,817
PIH Family Self-Sufficiency Program	14.896	176,545
Community Development Block Grants/Entitlement Grants	14.218	7,549,279
Housing Voucher Cluster:		
Section 8 Housing Choice Vouchers	14.871	\$ 163,967,767
Mainstream Vouchers	14.879	826,163
Total Housing Voucher Cluster		<u>164,793,930</u>
Public Housing Capital Fund	14.872	7,920,818
Project Based Cluster		
Section 8 Housing Assistance Payments Program	14.195	5,877,883
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	19,320,509
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	1,282,087
Total Project Based Cluster		<u>26,480,479</u>
Continuum of Care Program	14.267	-
Pass-through the State of Florida:		
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	-
Total Federal Expenditures		<u>252,042,691</u>
<b>State:</b>		
Florida Housing Finance Corporation		
State Housing Initiatives Partnerships Program	40.901	<u>7,439,042</u>
Total State Expenditures		<u>7,439,042</u>
Total Federal and State Expenditures		<u>\$ 259,481,733</u>

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