



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

OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended September 30, 2019

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Cost Allocation Plan
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Fiscal Year ended September 30, 2019

Certificate of Cost Allocation Plan


Miami-Dade County, Florida

Fiscal Year October 1, 2018 through September 30, 2019

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 2019 actual costs to establish cost allocations or billings for FY 2021 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:	MIAMI-DADE COUNTY, FLORIDA
Signature:	 _____
Name of Official:	EDWARD MARQUEZ _____
Title:	CHIEF FINANCIAL OFFICER/FINANCE DIRECTOR _____
Date of Execution:	April 14, 2023 _____

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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Section A: Cost Allocation Methodology and Process

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MIAMI-DADE COUNTY, FLORIDA utilizing Maximus Consulting Services, Inc. (Maximus) proprietary, web-based cost allocation system, MAXCAP™. MIAMI-DADE COUNTY, FLORIDA used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2019.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

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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 MIAMI-DADE COUNTY, FLORIDA in developing the CAP and tracking costs within it is discussed below.

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Cost Allocation Methodology and Process**

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXCAP Cost Allocation Plan typically is organized as follows:

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

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COST ALLOCATION PLAN
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Cost Allocation Methodology and Process**

■ Supplemental Materials

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

Summary Schedules

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule _4 includes:

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

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

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

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

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Cost Allocation Methodology and Process**

A.2.6 Tracking Costs within the CAP

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

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

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

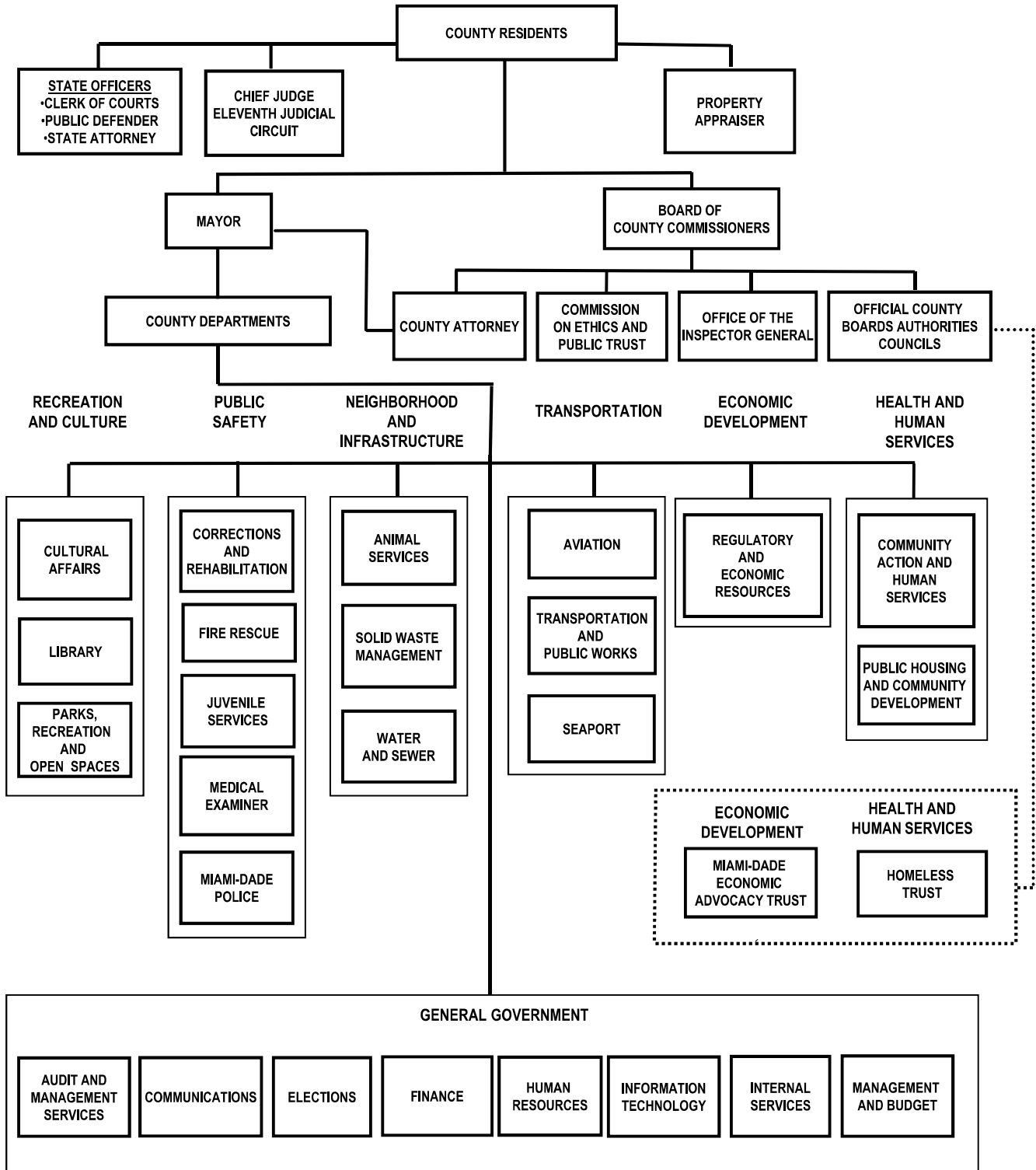
At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule _.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central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

Section B: Organizational Chart

MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

by STRATEGIC AREA
2018-19



Section C: Cost Allocation Plan

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule A - Allocated Costs By Department**

Central Service Departments	AD - ANIMAL SERVICES	AV - AVIATION	BU - GRANTS COORD	CL - CLERK OF COURT	CO - COMMUNITY ACTION & HUMAN SERVICES
DEPRECIATION	819,912	0	0	2,166,395	642,111
CC - COUNTY COMMISSION	10,169	79,612	0	216,654	39,613
AT - COUNTY ATTORNEY	184,324	1,290,065	27,452	8,256	137,676
AU - AUDIT & MGMT	423,066	881,861	0	0	43,093
BU - MGMT & BUDGET	67,125	131,668	1,939,403	100,269	49,790
CT - COMMUNICATIONS	880,816	62,266	0	76,031	102,135
ET - INFORMATION TECH	(284,291)	0	0	268,484	(1,088,798)
FN - FINANCE	97,603	239,728	0	238,899	378,151
GG - GENERAL GOVT	79,296	37,853	0	10,659,559	1,193,864
HR - HUMAN RESOURCES	109,869	613,644	0	458,578	271,892
ID - INTERNAL SERVICES	(28,645)	0	0	(6,689)	(347,569)
IG - INSPECTOR GENERAL	11,025	0	0	2,575	133,780
MA - MAYOR	33,642	187,332	0	0	128,843
LEAVE PAYMENTS	258,141	2,694,348	0	1,292,526	540,503
Allocated Costs for Fiscal 2019	2,662,055	6,218,377	1,966,856	15,481,537	2,225,083
Roll Forwards	410,896	1,508,415	(276,086)	372,894	(2,664,427)
Fixed Costs	3,072,950	7,726,791	1,690,770	15,854,431	(439,344)

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Schedule A - Allocated Costs By Department**

Central Service Departments	CR - CORRECTIONS & REHABILITATION	CU - CULTURAL AFFAIRS	EC - ETHICS AND PUBLIC TRUST	EL - ELECTIONS	FR - FIRE
DEPRECIATION	4,878,952	7,948,062	0	1,138,349	15,643,912
CC - COUNTY COMMISSION	114,215	13,807	598	3,705	111,494
AT - COUNTY ATTORNEY	456,786	216,112	55,112	132,103	346,769
AU - AUDIT & MGMT	55,732	8,061	0	131,169	0
BU - MGMT & BUDGET	240,104	56,289	17,736	89,614	231,558
CT - COMMUNICATIONS	61,652	81,606	58,600	225,314	141,178
ET - INFORMATION TECH	748,050	42,245	(17,695)	(109,706)	1,078,878
FN - FINANCE	247,402	62,603	5,898	42,348	388,724
GG - GENERAL GOVT	1,693,583	413,536	7,930	2,585,395	1,322,482
HR - HUMAN RESOURCES	1,397,738	35,645	3,462	38,532	1,286,060
ID - INTERNAL SERVICES	(100,885)	(55,944)	(22)	(80,664)	(242,695)
IG - INSPECTOR GENERAL	38,831	21,533	8	31,048	93,414
MA - MAYOR	400,210	14,517	0	12,982	370,756
LEAVE PAYMENTS	4,383,084	130,847	31,763	150,782	5,601,384
Allocated Costs for Fiscal 2019	14,615,456	8,988,920	163,390	4,390,971	26,373,914
Roll Forwards	(227,497)	225,526	(16,431)	(95,404)	2,412,962
Fixed Costs	14,387,958	9,214,446	146,959	4,295,566	28,786,875

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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	202,436	278,104	0	0	7,100,151
CC - COUNTY COMMISSION	37,612	5,305	0	0	10,597
AT - COUNTY ATTORNEY	394,863	79,881	0	55,112	0
AU - AUDIT & MGMT	188,593	0	0	0	0
BU - MGMT & BUDGET	103,904	137,129	203	0	88,724
CT - COMMUNICATIONS	223,279	84,375	0	0	54,792
ET - INFORMATION TECH	122,674	7,718	0	0	0
FN - FINANCE	94,844	33,049	24,751	0	4
GG - GENERAL GOVT	30,998	10,550	1,507	0	21,890,291
HR - HUMAN RESOURCES	136,517	6,634	0	0	26,190
ID - INTERNAL SERVICES	(41,659)	(221,012)	0	14,925,094	0
IG - INSPECTOR GENERAL	16,035	85,068	0	0	0
MA - MAYOR	42,157	0	0	0	0
LEAVE PAYMENTS	585,702	31,888	0	0	0
Allocated Costs for Fiscal 2019	2,137,956	538,688	26,461	14,980,206	29,170,748
Roll Forwards	406,408	(102,372)	26,100	273,229	2,352,807
Fixed Costs	2,544,364	436,317	52,560	15,253,434	31,523,555

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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	139,464	6,449,840	982,175	25,821	21,613
CC - COUNTY COMMISSION	6,058	26,256	3,306	757	797
AT - COUNTY ATTORNEY	16,513	60,478	30,342	13,830	0
AU - AUDIT & MGMT	0	0	58,419	0	0
BU - MGMT & BUDGET	55,657	80,111	84,869	149,707	1,074
CT - COMMUNICATIONS	64,407	70,246	56,388	85,210	65,500
ET - INFORMATION TECH	24,787	244,535	(97,909)	(22,413)	8,124
FN - FINANCE	35,878	175,139	38,039	12,214	18,849
GG - GENERAL GOVT	688,336	129,636	2,240,606	148,940	13,782
HR - HUMAN RESOURCES	41,904	279,188	30,799	7,031	1,969
ID - INTERNAL SERVICES	(11,050)	(41,065)	(6,851)	(383)	(16,358)
IG - INSPECTOR GENERAL	4,253	15,806	2,637	147	6,296
MA - MAYOR	13,261	84,034	11,586	0	2,792
LEAVE PAYMENTS	135,672	540,436	151,803	25,313	55,789
Allocated Costs for Fiscal 2019	1,215,139	8,114,642	3,586,210	446,174	180,228
Roll Forwards	52,303	1,648,419	281,392	135,731	(100,188)
Fixed Costs	1,267,443	9,763,060	3,867,601	581,906	80,039

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Schedule A - Allocated Costs By Department**

Central Service Departments	MT - TRANSP & PW	ND - NON- DEPARTMENT	OC - ADMIN OFF OF THE COURTS	PA - PROPERTY APPRAISER	PD - POLICE
DEPRECIATION	3,962,240	12,217,984	47,610	661,368	13,925,961
CC - COUNTY COMMISSION	230,534	0	0	28,861	192,028
AT - COUNTY ATTORNEY	1,364,992	0	82,564	967,445	1,376,138
AU - AUDIT & MGMT	533,635	0	19,705	0	63,296
BU - MGMT & BUDGET	391,728	176,108	55,878	34,892	350,378
CT - COMMUNICATIONS	1,787,857	0	0	341,713	146,373
ET - INFORMATION TECH	1,602,882	0	0	(450,619)	1,172,041
FN - FINANCE	768,582	748,406	77,453	40,043	436,825
GG - GENERAL GOVT	3,839,344	60,005	62,675	2,583,733	5,735,401
HR - HUMAN RESOURCES	1,876,720	0	0	172,181	2,187,711
ID - INTERNAL SERVICES	(2,384,758)	(218)	(2,445)	(20,048)	(218,781)
IG - INSPECTOR GENERAL	917,902	84	941	7,717	84,209
MA - MAYOR	550,830	0	0	0	627,048
LEAVE PAYMENTS	4,804,966	65,493	303,385	631,822	7,607,559
Allocated Costs for Fiscal 2019	20,247,453	13,267,862	647,767	4,999,108	33,686,187
Roll Forwards	(945,902)	519,105	156,063	639,469	751,930
Fixed Costs	19,301,552	13,786,966	803,829	5,638,576	34,438,117

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule A - Allocated Costs By Department**

Central Service Departments	PE - REGULATORY & ECONOMIC RESOURCES	PR - PARKS, REC & OPEN SPACES	PU - PUBLIC DEFENDER	SA - STATE ATTORNEY	SP - SEAPORT
DEPRECIATION	2,344,346	8,349,254	412,112	1,228,108	0
CC - COUNTY COMMISSION	168,447	153,061	0	358	31,642
AT - COUNTY ATTORNEY	1,406,274	280,718	0	0	575,266
AU - AUDIT & MGMT	157,941	236,463	0	0	330,909
BU - MGMT & BUDGET	294,451	246,120	26	537	87,956
CT - COMMUNICATIONS	280,416	343,327	0	54,792	99,992
ET - INFORMATION TECH	378,582	(2,529,126)	0	0	166,138
FN - FINANCE	625,414	2,448,098	3,126	15,095	141,160
GG - GENERAL GOVT	1,039,894	873,200	2,504,111	4,677,353	11,133
HR - HUMAN RESOURCES	393,056	1,013,748	0	886	179,603
ID - INTERNAL SERVICES	(49,415)	(383,544)	(20)	(1,273)	(940,146)
IG - INSPECTOR GENERAL	19,020	147,627	8	490	361,865
MA - MAYOR	130,100	299,285	0	0	57,093
LEAVE PAYMENTS	1,596,189	1,275,192	0	7,811	497,997
Allocated Costs for Fiscal 2019	8,784,716	12,753,424	2,919,361	5,984,157	1,600,608
Roll Forwards	1,150,778	(3,254,541)	207,078	134,281	(130,708)
Fixed Costs	9,935,494	9,498,883	3,126,439	6,118,439	1,469,900

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule A - Allocated Costs By Department**

Central Service Departments	SW - SOLID WASTE MANAGEMENT	IT - OFFICE OF THE CITT	VZ - VIZCAYA	WS - WATER & SEWER	PUBLIC HEALTH TRUST
DEPRECIATION	52,636	26,252	0	36,963	0
CC - COUNTY COMMISSION	41,572	2,842	0	120,806	40
AT - COUNTY ATTORNEY	104,650	49,538	0	701,795	2,925,454
AU - AUDIT & MGMT	211,284	767,909	0	903,259	0
BU - MGMT & BUDGET	113,498	68	21,250	131,203	8,545
CT - COMMUNICATIONS	1,067,096	82,206	76,998	136,395	54,792
ET - INFORMATION TECH	412,297	0	0	1,028,915	406
FN - FINANCE	376,161	8,303	262	1,279,303	0
GG - GENERAL GOVT	27,852	4,803	35	145,812	1,665
HR - HUMAN RESOURCES	479,032	0	0	1,180,267	98
ID - INTERNAL SERVICES	(378,513)	(9,078)	(1,410)	0	0
IG - INSPECTOR GENERAL	145,691	3,494	543	0	0
MA - MAYOR	141,686	0	0	353,586	0
LEAVE PAYMENTS	1,197,189	22,379	0	5,294,089	0
Allocated Costs for Fiscal 2019	3,992,131	958,716	97,677	11,312,393	2,991,000
Roll Forwards	22,876	310,323	(250,055)	2,567,385	383,321
Fixed Costs	4,015,008	1,269,038	(152,377)	13,879,777	3,374,321

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule A - Allocated Costs By Department**

Central Service Departments	ALL OTHER	Total Allocated	Direct Billed	Unallocated	Cost Adjustments
DEPRECIATION	2,541,148	94,243,281	0	0	(129,204,662)
CC - COUNTY COMMISSION	3,665	1,654,411	0	20,885,605	2,267
AT - COUNTY ATTORNEY	134,786	13,475,293	0	0	0
AU - AUDIT & MGMT	0	5,014,397	0	0	2,152,000
BU - MGMT & BUDGET	784,241	6,321,814	0	0	19,293,493
CT - COMMUNICATIONS	0	6,865,751	0	813,610	9,557,661
ET - INFORMATION TECH	(145,897)	2,560,303	0	(2,307,083)	209,043,354
FN - FINANCE	805,744	9,908,099	0	(17,355,233)	53,550,548
GG - GENERAL GOVT	1,225,315	65,940,475	0	921,265,796	0
HR - HUMAN RESOURCES	25,334	12,254,284	0	0	216,218
ID - INTERNAL SERVICES	(6,386)	9,327,569	0	6,469,461	243,958,150
IG - INSPECTOR GENERAL	2,458	2,154,507	0	0	5,398,756
MA - MAYOR	12,842	3,474,582	0	2,413,560	754
LEAVE PAYMENTS	0	39,914,053	0	0	0
Allocated Costs for Fiscal 2019	5,383,250	273,108,818	0	932,185,716	413,968,539
Roll Forwards	(13,842,652)	(4,956,575)			
Fixed Costs	(8,459,401)	268,152,243			

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Disallowed	Total Expenditures
DEPRECIATION		
CC - COUNTY COMMISSION	994,764	
AT - COUNTY ATTORNEY	61,516	
AU - AUDIT & MGMT	8,209	
BU - MGMT & BUDGET	10,966,422	
CT - COMMUNICATIONS	26,022	
ET - INFORMATION TECH	37,904,251	
FN - FINANCE	8,924,165	
GG - GENERAL GOVT		
HR - HUMAN RESOURCES	0	
ID - INTERNAL SERVICES	55,971,522	
IG - INSPECTOR GENERAL	32,539	
MA - MAYOR	248,063	
LEAVE PAYMENTS		
Allocated Costs for Fiscal 2019	115,137,473	1,734,400,546

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2019	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
AD - ANIMAL SERVICES	2,662,055	2,251,159	410,896	3,072,950	0	3,072,950
AV - AVIATION	6,218,377	4,709,962	1,508,415	7,726,791	0	7,726,791
BU - GRANTS COORD	1,966,856	2,242,942	(276,086)	1,690,770	0	1,690,770
CL - CLERK OF COURT	15,481,537	15,108,643	372,894	15,854,431	0	15,854,431
CO - COMMUNITY ACTION & HUMAN SERVICES	2,225,083	4,889,510	(2,664,427)	(439,344)	0	(439,344)
CR - CORRECTIONS & REHABILITATION	14,615,456	14,842,953	(227,497)	14,387,958	0	14,387,958
CU - CULTURAL AFFAIRS	8,988,920	8,763,394	225,526	9,214,446	0	9,214,446
EC - ETHICS AND PUBLIC TRUST	163,390	179,821	(16,431)	146,959	0	146,959
EL - ELECTIONS	4,390,971	4,486,375	(95,404)	4,295,566	0	4,295,566
FR - FIRE	26,373,914	23,960,952	2,412,962	28,786,875	0	28,786,875
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	2,137,956	1,731,548	406,408	2,544,364	0	2,544,364
HT - HOMELESS TRUST	538,688	641,060	(102,372)	436,317	0	436,317
HU - HURRICANE RECOVERY	26,461	361	26,100	52,560	0	52,560
ID - INTERNAL SERVICES (GRANTEE)	14,980,206	14,706,977	273,229	15,253,434	0	15,253,434
JA - JUDICIAL ADMINISTRATION	29,170,748	26,817,941	2,352,807	31,523,555	0	31,523,555
JU - JUVENILE SERVICES	1,215,139	1,162,836	52,303	1,267,443	0	1,267,443
LB - LIBRARIES	8,114,642	6,466,223	1,648,419	9,763,060	0	9,763,060
ME - MEDICAL EXAMINER	3,586,210	3,304,818	281,392	3,867,601	0	3,867,601
MM - ECONOMIC ADVOCACY TRUST	446,174	310,443	135,731	581,906	0	581,906
MP - METROPOLITAN PLANNING ORGANIZATION	180,228	280,416	(100,188)	80,039	0	80,039
MT - TRANSP & PW	20,247,453	21,193,355	(945,902)	19,301,552	0	19,301,552
ND - NON-DEPARTMENT	13,267,862	12,748,757	519,105	13,786,966	0	13,786,966
OC - ADMIN OFF OF THE COURTS	647,767	491,704	156,063	803,829	0	803,829
PA - PROPERTY APPRAISER	4,999,108	4,359,639	639,469	5,638,576	0	5,638,576
PD - POLICE	33,686,187	32,934,257	751,930	34,438,117	0	34,438,117
PE - REGULATORY & ECONOMIC RESOURCES	8,784,716	7,633,938	1,150,778	9,935,494	0	9,935,494
PR - PARKS, REC & OPEN SPACES	12,753,424	16,007,965	(3,254,541)	9,498,883	0	9,498,883
PU - PUBLIC DEFENDER	2,919,361	2,712,283	207,078	3,126,439	0	3,126,439
SA - STATE ATTORNEY	5,984,157	5,849,876	134,281	6,118,439	0	6,118,439
SP - SEAPORT	1,600,608	1,731,316	(130,708)	1,469,900	0	1,469,900
SW - SOLID WASTE MANAGEMENT	3,992,131	3,969,255	22,876	4,015,008	0	4,015,008
TT - OFFICE OF THE CITT	958,716	648,393	310,323	1,269,038	0	1,269,038
VZ - VIZCAYA	97,677	347,732	(250,055)	(152,377)	0	(152,377)
WS - WATER & SEWER	11,312,393	8,745,008	2,567,385	13,879,777	0	13,879,777
PUBLIC HEALTH TRUST	2,991,000	2,607,679	383,321	3,374,321	0	3,374,321
ALL OTHER	5,383,250	19,225,902	(13,842,652)	(8,459,401)	0	(8,459,401)
Total Allocated	273,108,818	278,065,393	(4,956,575)	268,152,243	0	268,152,243
Direct Billed	0					
Unallocated Total	932,185,716					
Cost Adjustments	413,968,539					
Disallowed Total	115,137,473					
Total Expenditures	1,734,400,546					

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
DEPRECIATION	0		129,204,662		0	
CC - COUNTY COMMISSION	21,777,728	(994,764)	(2,267)	(20,885,605)	0	
AT - COUNTY ATTORNEY	18,279,855	(61,516)	0		0	
AU - AUDIT & MGMT	4,822,133	(8,209)	(2,152,000)		0	
BU - MGMT & BUDGET	34,150,395	(10,966,422)	(19,293,493)		0	
CT - COMMUNICATIONS	18,251,065	(26,022)	(9,557,661)	(813,610)	0	
ET - INFORMATION TECH	237,020,936	(37,904,251)	(209,043,354)	2,307,083	0	
FN - FINANCE	54,790,680	(8,924,165)	(53,550,548)	17,355,233	0	
GG - GENERAL GOVT	999,654,288		0	(921,265,796)	0	
HR - HUMAN RESOURCES	10,746,232	0	(216,218)		0	
ID - INTERNAL SERVICES	301,931,110	(55,971,522)	(243,958,150)	(6,469,461)	0	
IG - INSPECTOR GENERAL	6,325,777	(32,539)	(5,398,756)		0	
MA - MAYOR	4,836,232	(248,063)	(754)	(2,413,560)	0	
LEAVE PAYMENTS	21,814,115		0		0	
AD - ANIMAL SERVICES						2,662,055
AV - AVIATION						6,218,377
BU - GRANTS COORD						1,966,856
CL - CLERK OF COURT						15,481,537
CO - COMMUNITY ACTION & HUMAN SERVICES						2,225,083
CR - CORRECTIONS & REHABILITATION						14,615,456
CU - CULTURAL AFFAIRS						8,988,920
EC - ETHICS AND PUBLIC TRUST						163,390
EL - ELECTIONS						4,390,971
FR - FIRE						26,373,914
HD - PUBLIC HOUSING & COMMUNITY DEVELOP						2,137,956
HT - HOMELESS TRUST						538,688
HU - HURRICANE RECOVERY						26,461
ID - INTERNAL SERVICES (GRANTEE)						14,980,206
JA - JUDICIAL ADMINISTRATION						29,170,748
JU - JUVENILE SERVICES						1,215,139
LB - LIBRARIES						8,114,642
ME - MEDICAL EXAMINER						3,586,210
MM - ECONOMIC ADVOCACY TRUST						446,174
MP - METROPOLITAN PLANNING ORGANIZATION						180,228
MT - TRANSP & PW						20,247,453
ND - NON-DEPARTMENT						13,267,862
OC - ADMIN OFF OF THE COURTS						647,767
PA - PROPERTY APPRAISER						4,999,108
PD - POLICE						33,686,187
PE - REGULATORY & ECONOMIC RESOURCES						8,784,716
PR - PARKS, REC & OPEN SPACES						12,753,424
PU - PUBLIC DEFENDER						2,919,361
SA - STATE ATTORNEY						5,984,157
SP - SEAPORT						1,600,608
SW - SOLID WASTE MANAGEMENT						3,992,131
TT - OFFICE OF THE CITT						958,716
VZ - VIZCAYA						97,677
WS - WATER & SEWER						11,312,393
PUBLIC HEALTH TRUST						2,991,000
ALL OTHER						5,383,250

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Totals	1,734,400,546	(115,137,473)	(413,968,539)	(932,185,716)	0	273,108,818

Deviation: 0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
DEPRECIATION		
1.4.1 EQUIPMENT DEPRECIATION	EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT	FY19 DEPRECIATION DETAIL REPORT - FINANCE
1.4.2 STEPHEN P. CLARK CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.3 GALLOWAY ROAD COMPLEX	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.4 COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.5 DADE COUNTY COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.6 CHILDREN'S COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.7 SOUTH DADE GOVT CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.8 NORTH DADE JUSTICE CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.9 OVERTOWN TRANSIT VILLAGE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.10 E.R. GRAHAM BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.11 CENTRAL FACILITIES (CSF)	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.12 CALEB CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.13 CO-OP EXTENSION	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.14 PUBLIC DEFENDERS BUILDING	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.15 WEST LOT	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.16 RADIO SHOP	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.17 CULTURAL ARTS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.18 MEDICAL EXAMINERS BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.19 RECORDS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
1.4.20 ISD FACILITIES	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
1.4.21 OTHER BUILDINGS	BUILDING DEPRECIATION EXPENSE BY DEPARTMENT	FY19 DEPRECIATION DETAIL REPORT - FINANCE
CC - COUNTY COMMISSION		
2.4.1 AUDITOR	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY19 AUDIT HOURS - COMMISSION AUDITOR
2.4.2 INTERGOV'T AFFAIRS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
2.4.3 AGENDA COORDINATION	NUMBER OF AGENDA ITEMS BY DEPARTMENT	FY19 AGENDA ITEMS - AGENDA COORDINATION
2.4.4 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
AT - COUNTY ATTORNEY		
3.4.1 COUNTY ATTORNEY	PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT	FY19 ATTORNEY TIME - ATTORNEY'S OFFICE
3.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
AU - AUDIT & MGMT		
4.4.1 AUDIT SERVICES	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY19 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES
4.4.2 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, 2019
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
BU - MGMT & BUDGET		
5.4.1 MANAGEMENT & BUDGET	STAFF EFFORT DISTRIBUTION BY DEPARTMENT	FY19 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET
5.4.2 GRANTS COORDINATION	DIRECT ALLOCATION TO GRANTS COORDINATION	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
5.4.3 MGMT PLANNING & STRATEGY	NUMBER OF EMPLOYEES BY DEPARTMENT	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
5.4.4 ERP	NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT	FY19 TRANSACTION COUNT - FINANCE
5.4.5 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
CT - COMMUNICATIONS		
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
ET - INFORMATION TECH		
7.4.1 INFO TECH	NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.2 CORRECTIONS/POLICE & CJIS	NUMBER OF CORRECTIONS/POLICE & CJIS EMPLOYEES BY DEPARTMENT	FY19 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	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
FN - FINANCE		
8.4.1 FINANCE	NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT	FY19 TRANSACTION COUNT - FINANCE
8.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
GG - GENERAL GOVT		
9.4.1 INSURANCE	REGULAR SALARIES BY GENERAL FUND DEPARTMENT	FY19 EXPENDITURE REPORT - FINANCE
9.4.2 EXTERNAL ANNUAL AUDIT	NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT	FY19 TRANSACTION COUNT - FINANCE
9.4.3 TRAINING	NUMBER OF EMPLOYEES BY DEPARTMENT	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.4 EMPLOYEE PHYSICAL EXAMS	NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.5 PROPERTY INSURANCE	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
9.4.6 PRINTING	TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT	FY19 ADOPTED BUDGET - MANAGEMENT AND BUDGET
9.4.7 MEMBERSHIPS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.8 EMPLOYEE AWARDS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.9 GENERAL FUND BLDG RENTAL	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY19 ISD RENT ROLL - INTERNAL SERVICES
9.4.10 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
HR - HUMAN RESOURCES		
10.4.1 HUMAN RESOURCES	NUMBER OF EMPLOYEES BY DEPARTMENT	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
10.4.2 EMPLOYEE & LABOR RELATION	NUMBER OF UNION EMPLOYEES BY DEPARTMENT	FY19 UNION EMPLOYEE COUNT - HUMAN RESOURCES
10.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
ID - INTERNAL SERVICES		
11.4.1 FLEET MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.2 MATERIALS MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.4 FACILITIES & UTILITIES MG	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.5 PROCUREMENT MGMT	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.6 SMALL BUSINESS DEVELOP	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.7 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
IG - INSPECTOR GENERAL		
12.4.1 INSPECTOR GENERAL	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
12.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
MA - MAYOR		
13.4.1 COUNTY ADMIN	NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR	FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES
13.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
LEAVE PAYMENTS		
14.4.1 LEAVE PAYMENTS	EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT	FY19 EXPENDITURES - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule F - Indirect Cost Rate Proposal

Department	FY 2017 Actual			FY 2019 Actual		
	Fixed Costs	Direct Cost Base	Indirect Cost Rate	Fixed Costs	Direct Cost Base	Indirect Cost Rate
	(a)	(b)	(c) = (a)/(b)	(d)	(e)	(f) = (d)/(e)
AD - ANIMAL SERVICES	2,251,159	10,053,468	22.3919%	3,072,950	11,092,512	27.7029%
AV - AVIATION	4,709,962	92,076,601	5.1153%	7,726,791	96,303,680	8.0234%
BU - GRANTS COORD	2,242,942	2,793,446	80.2930%	1,690,770	2,656,151	63.6549%
CL - CLERK OF COURT	15,108,643	61,144,432	24.7098%	15,854,431	58,475,003	27.1132%
CO - COMMUNITY ACTION & HUMAN SERVICES	4,889,510	25,344,647	19.2921%	(439,344)	26,121,621	0.0000%
CR - CORRECTIONS & REHABILITATION	14,842,953	211,178,298	7.0286%	14,387,958	216,255,019	6.6532%
CU - CULTURAL AFFAIRS	8,763,394	5,545,155	158.0370%	9,214,446	6,237,478	147.7271%
EC - ETHICS AND PUBLIC TRUST	179,821	1,519,555	11.8338%	146,959	1,588,730	9.2501%
EL - ELECTIONS	4,486,375	7,109,692	63.1022%	4,295,566	7,095,820	60.5366%
FR - FIRE	23,960,952	261,462,817	9.1642%	28,786,875	284,055,639	10.1342%
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	1,731,548	22,184,697	7.8051%	2,544,364	21,028,473	12.0996%
HT - HOMELESS TRUST	641,060	1,416,392	45.2601%	436,317	1,691,276	25.7981%
ID - INTERNAL SERVICES (GRANTEE)	14,706,977	46,860,133	31.3848%	15,253,434	44,662,647	34.1526%
JU - JUVENILE SERVICES	1,162,836	6,285,807	18.4994%	1,267,443	6,446,784	19.6601%
LB - LIBRARIES	6,466,223	23,036,809	28.0691%	9,763,060	25,758,876	37.9017%
ME - MEDICAL EXAMINER	3,304,818	6,710,320	49.2498%	3,867,601	6,719,796	57.5553%
MM - ECONOMIC ADVOCACY TRUST	310,443	1,273,992	24.3677%	581,906	1,140,968	51.0011%
MP - METROPOLITAN PLANNING ORGANIZATION	280,416	2,043,900	13.7197%	80,039	2,448,948	3.2683%
MT - TRANSPORTATION & PUBLIC WORKS	21,193,355	270,989,394	7.8207%	19,301,552	252,709,334	7.6378%
OC - ADMIN OFFICE OF THE COURTS	491,704	12,783,862	3.8463%	803,829	13,169,199	6.1039%
PA - PROPERTY APPRAISER	4,359,639	27,183,118	16.0380%	5,638,576	28,159,736	20.0235%
PD - POLICE	32,934,257	379,415,953	8.6803%	34,438,117	409,331,447	8.4133%
PE - REGULATORY & ECONOMIC RESOURCES	7,633,938	68,627,168	11.1238%	9,935,494	72,032,579	13.7931%
PR - PARKS, REC & OPEN SPACES	16,007,965	63,112,536	25.3642%	9,498,883	67,158,543	14.1440%
SP - SEAPORT	1,731,316	22,005,044	7.8678%	1,469,900	22,406,197	6.5602%
TT - OFFICE OF THE CITT	648,393	885,004	73.2644%	1,269,038	1,024,614	123.8552%
VZ - VIZCAYA	347,732	3,974,381	8.7493%	(152,377)	-	0.0000%
ALL OTHER	31,312,896	240,188,451	13.0368%	29,340,788	253,652,048	11.5673%
TOTALS	226,701,227	1,877,205,072	12.0765%	230,075,366	1,939,423,118	11.8631%

Direct Cost Base = Total Salaries less Leave Payouts

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019.

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, 2019
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		<u>129,204,662</u>		
Total Departmental Cost Adjustments:		<u>129,204,662</u>		129,204,662
Total To Be Allocated:		<u>129,204,662</u>		<u>129,204,662</u>

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION**

	Total	G&A	EQUIPMENT DEPRECIATION	STEPHEN P. CLARK CENTER	GALLOWAY ROAD COMPLEX
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	129,204,662	0	58,394,994	3,185,379	1,022,991
Functional Cost	129,204,662	0	58,394,994	3,185,379	1,022,991
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	129,204,662	0	58,394,994	3,185,379	1,022,991
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For DEPRECIATION					
Schedule .3 Total	129,204,662	0	58,394,994	3,185,379	1,022,991

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION**

	COURTHOUSE	DADE COUNTY COURTHOUSE	CHILDREN'S COURTHOUSE	SOUTH DADE GOVT CENTER	NORTH DADE JUSTICE CENTER
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	1,229,557	991,075	2,630,298	768,488	68,851
Functional Cost	1,229,557	991,075	2,630,298	768,488	68,851
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,229,557	991,075	2,630,298	768,488	68,851
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For DEPRECIATION					
Schedule .3 Total	1,229,557	991,075	2,630,298	768,488	68,851

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION**

	OVERTOWN TRANSIT VILLAGE	E.R. GRAHAM BLDG	CENTRAL FACILITIES (CSF)	CALEB CENTER	CO-OP EXTENSION
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	2,924,488	426,013	1,043,840	582,178	14,137
Functional Cost	2,924,488	426,013	1,043,840	582,178	14,137
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,924,488	426,013	1,043,840	582,178	14,137
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For DEPRECIATION					
Schedule .3 Total	2,924,488	426,013	1,043,840	582,178	14,137

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION**

	PUBLIC DEFENDERS BUILDING	WEST LOT	RADIO SHOP	CULTURAL ARTS CENTER	MEDICAL EXAMINERS BLDG
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	163,454	499,469	95,122	1,572,063	387,907
Functional Cost	163,454	499,469	95,122	1,572,063	387,907
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	163,454	499,469	95,122	1,572,063	387,907
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For DEPRECIATION					
Schedule .3 Total	163,454	499,469	95,122	1,572,063	387,907

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION**

	RECORDS CENTER	ISD FACILITIES	OTHER BUILDINGS
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DEPRECIATION EXPENSE	240,628	840,297	52,123,433
Functional Cost	240,628	840,297	52,123,433
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	240,628	840,297	52,123,433
Allocation Step 2			
2nd Allocation	0	0	0
Total For DEPRECIATION			
Schedule .3 Total	240,628	840,297	52,123,433

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	9,098.22	0.015616	9,119		9,119		9,119
AD - ANIMAL SERVICES	396,839.22	0.681116	397,738		397,738		397,738
AT - COUNTY ATTORNEY	8,342.38	0.014318	8,361		8,361		8,361
BU - MGMT & BUDGET	2,201,045.70	3.777771	2,206,029		2,206,029		2,206,029
CL - CLERK OF COURT	138,070.55	0.236978	138,383		138,383		138,383
CO - COMMUNITY ACTION & HUMAN SERVICES	94,586.28	0.162343	94,800		94,800		94,800
CR - CORRECTIONS & REHABILITATION	1,384,280.27	2.375913	1,387,414		1,387,414		1,387,414
CT - COMMUNICATIONS	86,378.28	0.148256	86,574		86,574		86,574
CU - CULTURAL AFFAIRS	236,032.60	0.405115	236,567		236,567		236,567
EL - ELECTIONS	959,085.78	1.646129	961,257		961,257		961,257
ET - INFORMATION TECH	7,576,675.16	13.004247	7,593,829		7,593,829		7,593,829
FN - FINANCE	1,045,213.05	1.793954	1,047,579		1,047,579		1,047,579
FR - FIRE	13,770,985.93	23.635868	13,802,164		13,802,164		13,802,164
GG - GENERAL GOVT	110,550.17	0.189743	110,800		110,800		110,800
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	1,683.53	0.002890	1,688		1,688		1,688
HR - HUMAN RESOURCES	55,157.88	0.094670	55,283		55,283		55,283
HT - HOMELESS TRUST	2,720.76	0.004670	2,727		2,727		2,727
ID - INTERNAL SERVICES	1,649,364.97	2.830892	1,653,099		1,653,099		1,653,099
IG - INSPECTOR GENERAL	17,868.60	0.030669	17,909		17,909		17,909
JA - JUDICIAL ADMINISTRATION	976,745.84	1.676440	978,957		978,957		978,957
JU - JUVENILE SERVICES	10,369.20	0.017797	10,393		10,393		10,393
LB - LIBRARIES	3,656,920.72	6.276566	3,665,200		3,665,200		3,665,200
ME - MEDICAL EXAMINER	430,601.95	0.739065	431,577		431,577		431,577
MT - TRANSP & PW	2,609,823.30	4.479377	2,615,732		2,615,732		2,615,732
ND - NON-DEPARTMENT	3,692,987.31	6.338469	3,701,349		3,701,349		3,701,349
OC - ADMIN OFF OF THE COURTS	47,502.36	0.081531	47,610		47,610		47,610
PA - PROPERTY APPRAISER	118,746.46	0.203811	119,015		119,015		119,015
PD - POLICE	12,581,101.07	21.593607	12,609,586		12,609,586		12,609,586
PE - REGULATORY & ECONOMIC RESOURCES	1,043,078.83	1.790291	1,045,440		1,045,440		1,045,440
PR - PARKS, REC & OPEN SPACES	1,992,892.30	3.420506	1,997,404		1,997,404		1,997,404
PU - PUBLIC DEFENDER	14,154.96	0.024295	14,187		14,187		14,187
SA - STATE ATTORNEY	42,868.84	0.073578	42,966		42,966		42,966
ALL OTHER	1,301,311.21	2.233509	1,304,257		1,304,257		1,304,257
Schedule .4 Total for EQUIPMENT DEPRECIATION	58,263,083.68	100.000000	58,394,994		58,394,994	0	58,394,994

Allocation Basis: EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT
Allocation Source: FY19 DEPRECIATION DETAIL REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	46,586.00	7.683338	244,743		244,743		244,743
AT - COUNTY ATTORNEY	37,058.00	6.111904	194,687		194,687		194,687
BU - MGMT & BUDGET	21,985.00	3.625943	115,500		115,500		115,500
CL - CLERK OF COURT	27,200.00	4.486043	142,897		142,897		142,897
CT - COMMUNICATIONS	18,407.00	3.035831	96,703		96,703		96,703
CU - CULTURAL AFFAIRS	11,682.00	1.926689	61,372		61,372		61,372
EL - ELECTIONS	560.00	0.092360	2,942		2,942		2,942
ET - INFORMATION TECH	12,080.00	1.992331	63,463		63,463		63,463
FN - FINANCE	26,761.00	4.413640	140,591		140,591		140,591
HR - HUMAN RESOURCES	30,770.00	5.074836	161,653		161,653		161,653
HT - HOMELESS TRUST	3,363.00	0.554653	17,668		17,668		17,668
ID - INTERNAL SERVICES	103,221.00	17.024038	542,280		542,280		542,280
MA - MAYOR	21,985.00	3.625943	115,500		115,500		115,500
MM - ECONOMIC ADVOCACY TRUST	4,915.00	0.810621	25,821		25,821		25,821
MP - METROPOLITAN PLANNING ORGANIZATION	4,114.00	0.678514	21,613		21,613		21,613
MT - TRANSP & PW	103,277.00	17.033275	542,574		542,574		542,574
PA - PROPERTY APPRAISER	63,534.00	10.478539	333,781		333,781		333,781
PE - REGULATORY & ECONOMIC RESOURCES	37,721.00	6.221251	198,170		198,170		198,170
PR - PARKS, REC & OPEN SPACES	3,982.00	0.656743	20,920		20,920		20,920
SW - SOLID WASTE MANAGEMENT	10,019.00	1.652414	52,636		52,636		52,636
TT - OFFICE OF THE CITT	4,997.00	0.824145	26,252		26,252		26,252
ALL OTHER	12,108.00	1.996949	63,610		63,610		63,610
Schedule .4 Total for STEPHEN P. CLARK CENTER	606,325.00	100.000000	3,185,379		3,185,379	0	3,185,379

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	846,441		846,441		846,441
FR - FIRE	7,223.00	6.433540	65,815		65,815		65,815
PD - POLICE	12,153.00	10.824701	110,736		110,736		110,736
Schedule .4 Total for GALLOWAY ROAD COMPLEX	112,271.00	100.000000	1,022,991		1,022,991	0	1,022,991

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	234,489		234,489		234,489
CR - CORRECTIONS & REHABILITATION	1,356.00	0.521009	6,406		6,406		6,406
ID - INTERNAL SERVICES	787.00	0.302385	3,718		3,718		3,718
JA - JUDICIAL ADMINISTRATION	183,920.00	70.666709	868,887		868,887		868,887
PD - POLICE	805.00	0.309301	3,803		3,803		3,803
PU - PUBLIC DEFENDER	6,086.00	2.338395	28,752		28,752		28,752
SA - STATE ATTORNEY	17,675.00	6.791181	83,501		83,501		83,501
Schedule .4 Total for COURTHOUSE	260,264.00	100.000000	1,229,557		1,229,557	0	1,229,557

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	239,541		239,541		239,541
JA - JUDICIAL ADMINISTRATION	180,234.00	75.830209	751,534		751,534		751,534
Schedule .4 Total for DADE COUNTY COURTHOUSE	237,681.00	100.000000	991,075		991,075	0	991,075

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	193,425		193,425		193,425
CR - CORRECTIONS & REHABILITATION	7,355.00	2.402252	63,186		63,186		63,186
JA - JUDICIAL ADMINISTRATION	186,803.00	61.012636	1,604,814		1,604,814		1,604,814
PD - POLICE	1,415.00	0.462160	12,156		12,156		12,156
PU - PUBLIC DEFENDER	23,946.00	7.821120	205,719		205,719		205,719
SA - STATE ATTORNEY	25,195.00	8.229062	216,449		216,449		216,449
ALL OTHER	38,942.00	12.719036	334,549		334,549		334,549
Schedule .4 Total for CHILDREN'S COURTHOUSE	306,171.00	100.000000	2,630,298		2,630,298	0	2,630,298

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	69,983		69,983		69,983
CL - CLERK OF COURT	13,907.00	21.047932	161,751		161,751		161,751
CO - COMMUNITY ACTION & HUMAN SERVICES	492.00	0.744631	5,722		5,722		5,722
ET - INFORMATION TECH	735.00	1.112406	8,549		8,549		8,549
FR - FIRE	2,262.00	3.423486	26,309		26,309		26,309
ID - INTERNAL SERVICES	2,102.00	3.181330	24,448		24,448		24,448
JA - JUDICIAL ADMINISTRATION	16,406.00	24.830111	190,816		190,816		190,816
JU - JUVENILE SERVICES	3,386.00	5.124635	39,382		39,382		39,382
PA - PROPERTY APPRAISER	13,730.00	20.780046	159,692		159,692		159,692
PD - POLICE	443.00	0.670471	5,152		5,152		5,152
PE - REGULATORY & ECONOMIC RESOURCES	1,706.00	2.581993	19,842		19,842		19,842
SA - STATE ATTORNEY	1,709.00	2.586533	19,877		19,877		19,877
WS - WATER & SEWER	3,178.00	4.809832	36,963		36,963		36,963
Schedule .4 Total for SOUTH DADE GOVT CENTER	66,073.00	100.000000	768,488		768,488	0	768,488

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	22,194		22,194		22,194
JA - JUDICIAL ADMINISTRATION	27,045.00	65.598623	45,165		45,165		45,165
PD - POLICE	286.00	0.693703	478		478		478
SA - STATE ATTORNEY	607.00	1.472300	1,014		1,014		1,014
Schedule .4 Total for NORTH DADE JUSTICE CENTER	41,228.00	100.000000	68,851		68,851	0	68,851

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	1.656366	48,440		48,440		48,440
CL - CLERK OF COURT	43,962.00	6.660919	194,798		194,798		194,798
CO - COMMUNITY ACTION & HUMAN SERVICES	56,404.00	8.546074	249,929		249,929		249,929
CR - CORRECTIONS & REHABILITATION	1,912.00	0.289697	8,472		8,472		8,472
ET - INFORMATION TECH	2,019.00	0.305910	8,946		8,946		8,946
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	45,305.00	6.864404	200,749		200,749		200,749
HR - HUMAN RESOURCES	4,471.00	0.677425	19,811		19,811		19,811
ID - INTERNAL SERVICES	1,651.00	0.250152	7,316		7,316		7,316
IG - INSPECTOR GENERAL	20,241.00	3.066823	89,689		89,689		89,689
JA - JUDICIAL ADMINISTRATION	16,668.00	2.525458	73,857		73,857		73,857
JU - JUVENILE SERVICES	20,241.00	3.066823	89,689		89,689		89,689
MT - TRANSP & PW	105,976.00	16.056994	469,585		469,585		469,585
PA - PROPERTY APPRAISER	11,031.00	1.671366	48,879		48,879		48,879
PD - POLICE	40,798.00	6.181525	180,778		180,778		180,778
PE - REGULATORY & ECONOMIC RESOURCES	179,475.00	27.193223	795,263		795,263		795,263
SA - STATE ATTORNEY	98,913.00	14.986841	438,288		438,288		438,288
Schedule .4 Total for OVERTOWN TRANSIT VILLAGE	659,999.00	100.000000	2,924,488		2,924,488	0	2,924,488

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
SA - STATE ATTORNEY	113,880.00	100.000000	426,013		426,013		426,013
Schedule .4 Total for E.R. GRAHAM BLDG	113,880.00	100.000000	426,013		426,013	0	426,013

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	399,712		399,712		399,712
ID - INTERNAL SERVICES	15,483.00	34.344084	358,497		358,497		358,497
PE - REGULATORY & ECONOMIC RESOURCES	12,336.00	27.363471	285,631		285,631		285,631
Schedule .4 Total for CENTRAL FACILITIES (CSF)	45,082.00	100.000000	1,043,840		1,043,840	0	1,043,840

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	5,124.00	11.153727	64,935		64,935		64,935
CO - COMMUNITY ACTION & HUMAN SERVICES	9,058.00	19.717108	114,789		114,789		114,789
CU - CULTURAL AFFAIRS	18,560.00	40.400699	235,204		235,204		235,204
LB - LIBRARIES	13,197.80	28.728466	167,251		167,251		167,251
Schedule .4 Total for CALEB CENTER	45,939.80	100.000000	582,178		582,178	0	582,178

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
PR - PARKS, REC & OPEN SPACES	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: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	163,454		163,454		163,454
Schedule .4 Total for PUBLIC DEFENDERS BUILDING	77,838.00	100.000000	163,454		163,454	0	163,454

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	14.676993	73,307		73,307		73,307
ID - INTERNAL SERVICES	2,637.00	0.744293	3,718		3,718		3,718
ALL OTHER	295,162.00	83.309437	1,267,333		422,444		422,444
Schedule .4 Total for WEST LOT	354,296.00	100.000000	3,879,025		1,344,358	0	1,344,358

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	32,152.00	12.631612	198,577		198,577		198,577
ET - INFORMATION TECH	3,033.00	1.191580	18,732		18,732		18,732
LB - LIBRARIES	151,949.00	59.696467	938,466		938,466		938,466
ALL OTHER	67,402.00	26.480341	416,288		416,288		416,288
Schedule .4 Total for CULTURAL ARTS CENTER	254,536.00	100.000000	1,572,063		1,572,063	0	1,572,063

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	240,628		240,628		240,628
Schedule .4 Total for RECORDS CENTER	30,500.00	100.000000	240,628		240,628	0	240,628

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	840,297		840,297		840,297
Schedule .4 Total for ISD FACILITIES	100	100.000000	840,297		840,297	0	840,297

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, 2019
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	573,523.98	0.809952	422,175		422,175		422,175
CO - COMMUNITY ACTION & HUMAN SERVICES	240,278.64	0.339330	176,870		176,870		176,870
CR - CORRECTIONS & REHABILITATION	4,637,202.60	6.548827	3,413,473		3,413,473		3,413,473
CU - CULTURAL AFFAIRS	10,073,164.80	14.225692	7,414,919		7,414,919		7,414,919
EL - ELECTIONS	236,582.64	0.334111	174,150		174,150		174,150
ET - INFORMATION TECH	625,845.98	0.883843	460,689		460,689		460,689
FR - FIRE	2,376,864.78	3.356695	1,749,625		1,749,625		1,749,625
GG - GENERAL GOVT	18,666,151.44	26.361022	13,740,270		13,740,270		13,740,270
HR - HUMAN RESOURCES	697,321.00	0.984782	513,302		513,302		513,302
HT - HOMELESS TRUST	350,097.96	0.494421	257,709		257,709		257,709
ID - INTERNAL SERVICES	4,349,192.33	6.142088	3,201,467		3,201,467		3,201,467
JA - JUDICIAL ADMINISTRATION	3,513,242.26	4.961529	2,586,119		2,586,119		2,586,119
LB - LIBRARIES	2,280,815.46	3.221051	1,678,922		1,678,922		1,678,922
ME - MEDICAL EXAMINER	221,015.64	0.312126	162,691		162,691		162,691
MT - TRANSP & PW	454,213.19	0.641456	334,349		334,349		334,349
ND - NON-DEPARTMENT	11,569,846.86	16.339361	8,516,636		8,516,636		8,516,636
PD - POLICE	1,362,945.69	1.924802	1,003,273		1,003,273		1,003,273
PR - PARKS, REC & OPEN SPACES	8,581,361.16	12.118912	6,316,793		6,316,793		6,316,793
Schedule .4 Total for OTHER BUILDINGS	70,809,666.41	100.000000	52,123,433		52,123,433	0	52,123,433

Allocation Basis: BUILDING DEPRECIATION EXPENSE BY DEPARTMENT
Allocation Source: FY19 DEPRECIATION DETAIL REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	Total	EQUIPMENT DEPRECIATION	STEPHEN P. CLARK CENTER	GALLOWAY ROAD COMPLEX	COURTHOUSE
CC - COUNTY COMMISSION	388,780	9,119	244,743	0	0
AD - ANIMAL SERVICES	819,912	397,738	0	0	0
AT - COUNTY ATTORNEY	203,048	8,361	194,687	0	0
AU - AUDIT & MGMT	48,440	0	0	0	0
BU - MGMT & BUDGET	2,321,529	2,206,029	115,500	0	0
CL - CLERK OF COURT	2,166,395	138,383	142,897	0	234,489
CO - COMMUNITY ACTION & HUMAN SERVICES	642,111	94,800	0	0	0
CR - CORRECTIONS & REHABILITATION	4,878,952	1,387,414	0	0	6,406
CT - COMMUNICATIONS	183,277	86,574	96,703	0	0
CU - CULTURAL AFFAIRS	7,948,062	236,567	61,372	0	0
EL - ELECTIONS	1,138,349	961,257	2,942	0	0
ET - INFORMATION TECH	9,000,650	7,593,829	63,463	846,441	0
FN - FINANCE	1,261,478	1,047,579	140,591	0	0
FR - FIRE	15,643,912	13,802,164	0	65,815	0
GG - GENERAL GOVT	13,851,070	110,800	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	202,436	1,688	0	0	0
HR - HUMAN RESOURCES	750,049	55,283	161,653	0	0
HT - HOMELESS TRUST	278,104	2,727	17,668	0	0
ID - INTERNAL SERVICES	6,729,962	1,653,099	542,280	0	3,718
IG - INSPECTOR GENERAL	107,598	17,909	0	0	0
JA - JUDICIAL ADMINISTRATION	7,100,151	978,957	0	0	868,887
JU - JUVENILE SERVICES	139,464	10,393	0	0	0
LB - LIBRARIES	6,449,840	3,665,200	0	0	0
MA - MAYOR	115,500	0	115,500	0	0
ME - MEDICAL EXAMINER	982,175	431,577	0	0	0
MM - ECONOMIC ADVOCACY TRUST	25,821	0	25,821	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	21,613	0	21,613	0	0
MT - TRANSP & PW	3,962,240	2,615,732	542,574	0	0
ND - NON-DEPARTMENT	12,217,984	3,701,349	0	0	0
OC - ADMIN OFF OF THE COURTS	47,610	47,610	0	0	0
PA - PROPERTY APPRAISER	661,368	119,015	333,781	0	0
PD - POLICE	13,925,961	12,609,586	0	110,736	3,803
PE - REGULATORY & ECONOMIC RESOURCES	2,344,346	1,045,440	198,170	0	0
PR - PARKS, REC & OPEN SPACES	8,349,254	1,997,404	20,920	0	0
PU - PUBLIC DEFENDER	412,112	14,187	0	0	28,752
SA - STATE ATTORNEY	1,228,108	42,966	0	0	83,501
SW - SOLID WASTE MANAGEMENT	52,636	0	52,636	0	0
TT - OFFICE OF THE CITT	26,252	0	26,252	0	0
WS - WATER & SEWER	36,963	0	0	0	0
ALL OTHER	2,541,148	1,304,257	63,610	0	0
Direct Bill	0	0	0	0	0
Total	129,204,662	58,394,994	3,185,379	1,022,991	1,229,557

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	0	0	69,983	0	0
AD - ANIMAL SERVICES	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	48,440
BU - MGMT & BUDGET	0	0	0	0	0
CL - CLERK OF COURT	239,541	193,425	161,751	22,194	194,798
CO - COMMUNITY ACTION & HUMAN SERVICES	0	0	5,722	0	249,929
CR - CORRECTIONS & REHABILITATION	0	63,186	0	0	8,472
CT - COMMUNICATIONS	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0
EL - ELECTIONS	0	0	0	0	0
ET - INFORMATION TECH	0	0	8,549	0	8,946
FN - FINANCE	0	0	0	0	0
FR - FIRE	0	0	26,309	0	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	0	0	0	200,749
HR - HUMAN RESOURCES	0	0	0	0	19,811
HT - HOMELESS TRUST	0	0	0	0	0
ID - INTERNAL SERVICES	0	0	24,448	0	7,316
IG - INSPECTOR GENERAL	0	0	0	0	89,689
JA - JUDICIAL ADMINISTRATION	751,534	1,604,814	190,816	45,165	73,857
JU - JUVENILE SERVICES	0	0	39,382	0	89,689
LB - LIBRARIES	0	0	0	0	0
MA - MAYOR	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0
MM - ECONOMIC ADVOCACY TRUST	0	0	0	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	469,585
ND - NON-DEPARTMENT	0	0	0	0	0
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	0	0	159,692	0	48,879
PD - POLICE	0	12,156	5,152	478	180,778
PE - REGULATORY & ECONOMIC RESOURCES	0	0	19,842	0	795,263
PR - PARKS, REC & OPEN SPACES	0	0	0	0	0
PU - PUBLIC DEFENDER	0	205,719	0	0	0
SA - STATE ATTORNEY	0	216,449	19,877	1,014	438,288
SW - SOLID WASTE MANAGEMENT	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0
WS - WATER & SEWER	0	0	36,963	0	0
ALL OTHER	0	334,549	0	0	0
Direct Bill	0	0	0	0	0
Total	991,075	2,630,298	768,488	68,851	2,924,488

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	E.R. GRAHAM BLDG	CENTRAL FACILITIES (CSF)	CALEB CENTER	CO-OP EXTENSION	PUBLIC DEFENDERS BUILDING
CC - COUNTY COMMISSION	0	0	64,935	0	0
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
CL - CLERK OF COURT	0	399,712	0	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0	0	114,789	0	0
CR - CORRECTIONS & REHABILITATION	0	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	235,204	0	0
EL - ELECTIONS	0	0	0	0	0
ET - INFORMATION TECH	0	0	0	0	0
FN - FINANCE	0	0	0	0	0
FR - FIRE	0	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMMUNITY 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	358,497	0	0	0
IG - INSPECTOR GENERAL	0	0	0	0	0
JA - JUDICIAL ADMINISTRATION	0	0	0	0	0
JU - JUVENILE SERVICES	0	0	0	0	0
LB - LIBRARIES	0	0	167,251	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	0
ND - NON-DEPARTMENT	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	285,631	0	0	0
PR - PARKS, REC & OPEN SPACES	0	0	0	14,137	0
PU - PUBLIC DEFENDER	0	0	0	0	163,454
SA - STATE ATTORNEY	426,013	0	0	0	0
SW - SOLID WASTE MANAGEMENT	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0
WS - WATER & SEWER	0	0	0	0	0
ALL OTHER	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	426,013	1,043,840	582,178	14,137	163,454

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	WEST LOT	RADIO SHOP	CULTURAL ARTS CENTER	MEDICAL EXAMINERS BLDG	RECORDS CENTER
CC - COUNTY COMMISSION	0	0	0	0	0
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
CL - CLERK OF COURT	0	0	198,577	0	240,628
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	18,732	0	0
FN - FINANCE	73,307	0	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	3,718	95,122	0	0	0
IG - INSPECTOR GENERAL	0	0	0	0	0
JA - JUDICIAL ADMINISTRATION	0	0	0	0	0
JU - JUVENILE SERVICES	0	0	0	0	0
LB - LIBRARIES	0	0	938,466	0	0
MA - MAYOR	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	387,907	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
ND - NON-DEPARTMENT	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	0	0	0	0	0
SA - STATE ATTORNEY	0	0	0	0	0
SW - SOLID WASTE MANAGEMENT	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0
WS - WATER & SEWER	0	0	0	0	0
ALL OTHER	422,444	0	416,288	0	0
Direct Bill	0	0	0	0	0
Total	499,469	95,122	1,572,063	387,907	240,628

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	ISD FACILITIES	OTHER BUILDINGS
CC - COUNTY COMMISSION	0	0
AD - ANIMAL SERVICES	0	422,175
AT - COUNTY ATTORNEY	0	0
AU - AUDIT & MGMT	0	0
BU - MGMT & BUDGET	0	0
CL - CLERK OF COURT	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0	176,870
CR - CORRECTIONS & REHABILITATION	0	3,413,473
CT - COMMUNICATIONS	0	0
CU - CULTURAL AFFAIRS	0	7,414,919
EL - ELECTIONS	0	174,150
ET - INFORMATION TECH	0	460,689
FN - FINANCE	0	0
FR - FIRE	0	1,749,625
GG - GENERAL GOVT	0	13,740,270
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	0
HR - HUMAN RESOURCES	0	513,302
HT - HOMELESS TRUST	0	257,709
ID - INTERNAL SERVICES	840,297	3,201,467
IG - INSPECTOR GENERAL	0	0
JA - JUDICIAL ADMINISTRATION	0	2,586,119
JU - JUVENILE SERVICES	0	0
LB - LIBRARIES	0	1,678,922
MA - MAYOR	0	0
ME - MEDICAL EXAMINER	0	162,691
MM - ECONOMIC ADVOCACY TRUST	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	0	0
MT - TRANSP & PW	0	334,349
ND - NON-DEPARTMENT	0	8,516,636
OC - ADMIN OFF OF THE COURTS	0	0
PA - PROPERTY APPRAISER	0	0
PD - POLICE	0	1,003,273
PE - REGULATORY & ECONOMIC RESOURCES	0	0
PR - PARKS, REC & OPEN SPACES	0	6,316,793
PU - PUBLIC DEFENDER	0	0
SA - STATE ATTORNEY	0	0
SW - SOLID WASTE MANAGEMENT	0	0
TT - OFFICE OF THE CITT	0	0
WS - WATER & SEWER	0	0
ALL OTHER	0	0
Direct Bill	0	0
Total	840,297	52,123,433

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .1 - Nature and Extent of Services
For Department CC - COUNTY COMMISSION

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .2 - Costs To Be Allocated
For Department CC - COUNTY COMMISSION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,777,728			21,777,728
Deductions:				
501 GENERAL FUND-TRF OUT	-100,000			
510 OTHER SPECIAL REVENUE-TRF OUT	0			
523 LOAN AGREEMENTS	-13,000			
602 SPECIAL TRANSPORTATION	-23,163			
605 HURRICANE EXPENSES	-3,009			
606 GRANTS TO OUTSIDE ORGANIZATIONS	-758,379			
616 PP&E OUTSIDE AGENCIES BY OCED GRANTS	-32,217			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-49,333			
951 AUTOMOBILES & VEHICLES	0			
990 INFRASTRUCTURE	-15,663			
991 INFRASTRUCTURE MAINTENANCE	0			
Total Deductions:	-994,764			-994,764
Cost Adjustments:				
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
361 INTEREST EARNINGS	-2,267			
Total Departmental Cost Adjustments:	-2,267			-2,267
Inbound Costs:				
DEPRECIATION	388,780		388,780	
CC - COUNTY COMMISSION		6,546	6,546	
AT - COUNTY ATTORNEY		1,716,025	1,716,025	
BU - MGMT & BUDGET		110,575	110,575	
CT - COMMUNICATIONS		579,089	579,089	
ET - INFORMATION TECH		-227,952	-227,952	
FN - FINANCE		83,195	83,195	
GG - GENERAL GOVT		1,643,301	1,643,301	
HR - HUMAN RESOURCES		18,965	18,965	
ID - INTERNAL SERVICES		-2,210	-2,210	
IG - INSPECTOR GENERAL		760	760	
LEAVE PAYMENTS		286,330	286,330	
Total Allocated Additions:	388,780	4,214,625	4,603,405	4,603,405
Total To Be Allocated:	21,169,477	4,214,625	4,603,405	25,384,102

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION**

	Total	G&A	AUDITOR	INTERGOV'T AFFAIRS	AGENDA COORDINATION
Other Expense & Cost					
001 SALARIES	12,905,323	654,335	1,263,969	545,516	436,221
010 FRINGE BENEFITS	5,492,461	429,973	470,720	196,669	177,956
035 POST EMPLOYMENT BENEFITS	2,700	2,700	0	0	0
116 OTHER COURT OPERATING EXPENSE	(528)	(228)	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0	0
220 ELECTRICAL SERVICES	11,324	0	0	0	0
221 WATER AND DISPOSAL SERVICES	3,590	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	44,453	8,761	337	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	29,489	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	59,928	(561)	600	200	100
233 METROBUS AND METRORAIL	0	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	950	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	712	0	0	0	0
241 EQUIPMENT MAINTENANCE	52	0	0	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	3,054	0	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
252 VEHICLES-RENTAL	68,988	0	0	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	49,821	3,834	5,405	0	7,480
255 RENT PAYMENTS TO LESSORS	465,525	0	0	57,809	0
259 OTHER RENTAL EXPENSE	12,616	0	0	0	0
260 GSA CHARGES	312,696	40,589	20,273	58	86
261 ITD	233,219	92,614	37,773	2,465	1,803
262 GENERAL COUNTY SUPPORT CHARGES	27,321	25,479	0	0	0
265 PARKS & RECREATION SERVICES	0	0	0	0	0
266 CLERK OF COURTS	11,254	0	0	0	0
310 TELECOMMUNICATIONS	209,723	13,956	13,347	6,948	3,888
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	45,850	0	14,851	11,815	0
312 TRAVEL	187,968	4,530	0	57,672	0
313 AUTOMOBILE REIMBURSEMENT	40,321	826	683	3,076	175
314 ADVERTISING	170,862	0	1,473	15,000	0
315 PRINTING & GRAPHICS	55,826	944	160	0	40
316 MAILING SERVICES	13,973	965	0	320	0
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
318 REFUNDS, CASH SHORTAGES	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	4,689	1,093	0	0	0
320 TRAINING	5,475	275	1,600	0	0
321 REIMBURSEMENTS & REFUNDS	2,200	0	0	0	0
322 TAXES,LICENSES & PERMITS	14,293	105	0	0	0
330 MISCELLANEOUS	120,649	(2,008)	10,188	6,192	37
410 FUEL & LUBRICANTS	1,756	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	7,551	0	1,647	0	168
432 EQUIPMENT & NON-CAPITAL TOOLS	18,833	774	13,025	150	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION**

	Total	G&A	AUDITOR	INTERGOV'T AFFAIRS	AGENDA COORDINATION
470 OFFICE SUPPLIES & MINOR EQUIPMENT	100,407	8,707	7,613	416	9,949
490 CHEMICALS	10,150	0	0	0	0
491 RECREATIONAL SUPPLIES	0	0	0	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	24,322	4,678	131	0	0
493 CLOTHING & UNIFORMS	9,753	53	0	295	0
496 OTHER MATERIALS & SUPPLIES	3,415	0	1,406	0	0
*501 GENERAL FUND-TRF OUT	100,000	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*523 LOAN AGREEMENTS	13,000	0	0	0	0
*602 SPECIAL TRANSPORTATION	23,163	0	0	0	0
*605 HURRICANE EXPENSES	3,009	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	758,379	0	0	0	0
*616 PP&E OUTSIDE AGENCIES BY OCED GRANTS	32,217	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	49,333	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*990 INFRASTRUCTURE	15,663	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	21,777,728				
Deductions					
*Total Disallowed Costs	(994,764)	0	0	0	0
Cost Adjustments					
00154 PAYMENT FOR UNUSED SICK LEAVE	0	14	0	0	0
00155 TERMINATION PAYMENTS	0	0	0	0	0
REVENUES:	0	0	0	0	0
361 INTEREST EARNINGS	(2,267)	0	0	0	0
Functional Cost	20,780,697	1,292,408	1,865,201	904,601	637,903
Allocation Step 1					
Inbound - All Others	388,780	19,711	38,062	16,445	13,141
Reallocate Admin Costs		(1,312,119)	125,762	60,860	43,019
Unallocated Costs	(17,441,950)	0	0	0	0
1st Allocation	3,727,527	0	2,029,025	981,907	694,063
Allocation Step 2					
Inbound - All Others	4,214,625	213,681	412,612	178,279	142,454
Reallocate Admin Costs		(213,681)	20,481	9,911	7,006
Unallocated Costs	(3,443,655)	0	0	0	0
2nd Allocation	770,969	0	433,092	188,190	149,460
Total For CC - COUNTY COMMISSION					
Schedule .3 Total	4,498,496	0	2,462,117	1,170,096	843,523

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION**

	LEAVE PAYMENTS	COUNTY COMMISSION**
Other Expense & Cost		
001 SALARIES	0	10,005,282
010 FRINGE BENEFITS	0	4,217,143
035 POST EMPLOYMENT BENEFITS	0	0
116 OTHER COURT OPERATING EXPENSE	0	(300)
210 ACCOUNTING & AUDITING	0	0
220 ELECTRICAL SERVICES	0	11,324
221 WATER AND DISPOSAL SERVICES	0	3,590
223 INDUSTRIAL SERVICE RELATED	0	35,355
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	29,489
232 GENERAL AUTO & PROFESSIONAL LIAB	0	59,589
233 METROBUS AND METRORAIL	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	0	950
240 OUTSIDE CONTRACTUAL SVCS.	0	712
241 EQUIPMENT MAINTENANCE	0	52
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	0	3,054
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
252 VEHICLES-RENTAL	0	68,988
253 COMMUNICATION EQUIPMENT- RENTAL	0	33,102
255 RENT PAYMENTS TO LESSORS	0	407,716
259 OTHER RENTAL EXPENSE	0	12,616
260 GSA CHARGES	0	251,690
261 ITD	0	98,564
262 GENERAL COUNTY SUPPORT CHARGES	0	1,842
265 PARKS & RECREATION SERVICES	0	0
266 CLERK OF COURTS	0	11,254
310 TELECOMMUNICATIONS	0	171,584
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	0	19,184
312 TRAVEL	0	125,766
313 AUTOMOBILE REIMBURSEMENT	0	35,561
314 ADVERTISING	0	154,389
315 PRINTING & GRAPHICS	0	54,682
316 MAILING SERVICES	0	12,688
317 OTHER COMMUNICATION EXPENSES	0	0
318 REFUNDS, CASH SHORTAGES	0	0
319 PETTY CASH & CHANGE FUNDS	0	3,596
320 TRAINING	0	3,600
321 REIMBURSEMENTS & REFUNDS	0	2,200
322 TAXES,LICENSES & PERMITS	0	14,188
330 MISCELLANEOUS	0	106,240
410 FUEL & LUBRICANTS	0	1,756
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	0	5,736
432 EQUIPMENT & NON-CAPITAL TOOLS	0	4,884
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, 2019
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION**

	LEAVE PAYMENTS	COUNTY COMMISSION**
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	73,722
490 CHEMICALS	0	10,150
491 RECREATIONAL SUPPLIES	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	0	19,513
493 CLOTHING & UNIFORMS	0	9,405
496 OTHER MATERIALS & SUPPLIES	0	2,009
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*523 LOAN AGREEMENTS	0	0
*602 SPECIAL TRANSPORTATION	0	0
*605 HURRICANE EXPENSES	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*616 PP&E OUTSIDE AGENCIES BY OCED GRANTS	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*951 AUTOMOBILES & VEHICLES	0	0
*990 INFRASTRUCTURE	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0
 <u>Departmental Total</u>		
<u>Expenditures Per Financial Statement</u>		
 <u>Deductions</u>		
*Total Disallowed Costs	0	0
 <u>Cost Adjustments</u>		
00154 PAYMENT FOR UNUSED SICK LEAVE	(12,080)	12,066
00155 TERMINATION PAYMENTS	33,216	(33,216)
REVENUES:	0	0
361 INTEREST EARNINGS	0	(2,267)
 Functional Cost	21,136	16,059,448
 <u>Allocation Step 1</u>		
Inbound - All Others	0	301,421
Reallocate Admin Costs	1,397	1,081,081
Unallocated Costs	0	(17,441,950)
1st Allocation	22,533	0
 <u>Allocation Step 2</u>		
Inbound - All Others	0	3,267,599
Reallocate Admin Costs	227	176,056
Unallocated Costs	0	(3,443,655)
2nd Allocation	227	0
 <u>Total For CC - COUNTY COMMISSION</u>		
<u>Schedule .3 Total</u>	22,760	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
AU - AUDIT & MGMT	4,160.00	100.000000	2,029,025		2,029,025	433,092	2,462,117
Schedule .4 Total for AUDITOR	4,160.00	100.000000	2,029,025		2,029,025	433,092	2,462,117

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT
Allocation Source: FY19 AUDIT HOURS - COMMISSION AUDITOR

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	182	0.619027	6,078		6,078		6,078
AD - ANIMAL SERVICES	241	0.819700	8,049		8,049	1,552	9,601
AT - COUNTY ATTORNEY	125	0.425156	4,175		4,175	805	4,980
AU - AUDIT & MGMT	34	0.115642	1,136		1,136	219	1,354
AV - AVIATION	1,342	4.564471	44,819		44,819	8,643	53,462
BU - MGMT & BUDGET	59	0.200673	1,970		1,970	380	2,350
CL - CLERK OF COURT	1,029	3.499881	34,366		34,366	6,627	40,993
CO - COMMUNITY ACTION & HUMAN SERVICES	923	3.139349	30,825		30,825	5,945	36,770
CR - CORRECTIONS & REHABILITATION	2,867	9.751369	95,749		95,749	18,465	114,215
CT - COMMUNICATIONS	162	0.551002	5,410		5,410	1,043	6,454
CU - CULTURAL AFFAIRS	104	0.353729	3,473		3,473	670	4,143
EC - ETHICS AND PUBLIC TRUST	15	0.051019	501		501	97	598
EL - ELECTIONS	93	0.316316	3,106		3,106	599	3,705
ET - INFORMATION TECH	807	2.744805	26,951		26,951	5,198	32,149
FN - FINANCE	370	1.258461	12,357		12,357	2,383	14,740
FR - FIRE	2,656	9.033706	88,703		88,703	17,106	105,809
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.027176	10,086		10,086	1,945	12,031
HR - HUMAN RESOURCES	113	0.384341	3,774		3,774	728	4,502
HT - HOMELESS TRUST	19	0.064624	635		635	122	757
ID - INTERNAL SERVICES	843	2.867249	28,154		28,154	5,429	33,583
IG - INSPECTOR GENERAL	38	0.129247	1,269		1,269	245	1,514
JA - JUDICIAL ADMINISTRATION	266	0.904731	8,884		8,884	1,713	10,597
JU - JUVENILE SERVICES	95	0.323118	3,173		3,173	612	3,785
LB - LIBRARIES	602	2.047549	20,105		20,105	3,877	23,982
MA - MAYOR	37	0.125846	1,236		1,236	238	1,474
ME - MEDICAL EXAMINER	83	0.282303	2,772		2,772	534	3,306
MM - ECONOMIC ADVOCACY TRUST	19	0.064624	635		635	122	757
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.068025	668		668	129	797
MT - TRANSP & PW	3,946	13.421312	131,785		131,785	25,415	157,200
PA - PROPERTY APPRAISER	382	1.299276	12,758		12,758	2,460	15,218
PD - POLICE	4,492	15.278391	150,020		150,020	28,933	178,953
PE - REGULATORY & ECONOMIC RESOURCES	932	3.169960	31,126		31,126	6,003	37,129
PR - PARKS, REC & OPEN SPACES	2,144	7.292269	71,603		71,603	13,809	85,412
SA - STATE ATTORNEY	9	0.030611	301		301	58	358
SP - SEAPORT	409	1.391109	13,659		13,659	2,634	16,294
SW - SOLID WASTE MANAGEMENT	1,015	3.452264	33,898		33,898	6,537	40,435
WS - WATER & SEWER	2,533	8.615353	84,595		84,595	16,314	100,909
PUBLIC HEALTH TRUST	1	0.003401	33		33	6	40
ALL OTHER	92	0.312915	3,073		3,073	592	3,665
Schedule .4 Total for INTERGOV'T AFFAIRS	29,401	100.000000	981,907		981,907	188,190	1,170,096

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	1	0.067385	468		468		468
AD - ANIMAL SERVICES	1	0.067385	468		468	101	568
AT - COUNTY ATTORNEY	2	0.134771	935		935	202	1,137
AV - AVIATION	46	3.099730	21,514		21,514	4,636	26,150
BU - MGMT & BUDGET	62	4.177898	28,997		28,997	6,248	35,246
CL - CLERK OF COURT	309	20.822103	144,519		144,519	31,142	175,661
CO - COMMUNITY ACTION & HUMAN SERVICES	5	0.336927	2,338		2,338	504	2,842
CU - CULTURAL AFFAIRS	17	1.145553	7,951		7,951	1,713	9,664
ET - INFORMATION TECH	5	0.336927	2,338		2,338	504	2,842
FN - FINANCE	19	1.280323	8,886		8,886	1,915	10,801
FR - FIRE	10	0.673854	4,677		4,677	1,008	5,685
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	45	3.032345	21,046		21,046	4,535	25,582
HR - HUMAN RESOURCES	14	0.943396	6,548		6,548	1,411	7,959
HT - HOMELESS TRUST	8	0.539084	3,742		3,742	806	4,548
ID - INTERNAL SERVICES	206	13.881402	96,346		96,346	20,761	117,107
JU - JUVENILE SERVICES	4	0.269542	1,871		1,871	403	2,274
LB - LIBRARIES	4	0.269542	1,871		1,871	403	2,274
MA - MAYOR	131	8.827493	61,268		61,268	13,203	74,471
MT - TRANSP & PW	129	8.692722	60,333		60,333	13,001	73,334
PA - PROPERTY APPRAISER	24	1.617251	11,225		11,225	2,419	13,643
PD - POLICE	23	1.549865	10,757		10,757	2,318	13,075
PE - REGULATORY & ECONOMIC RESOURCES	231	15.566038	108,038		108,038	23,281	131,319
PR - PARKS, REC & OPEN SPACES	119	8.018868	55,656		55,656	11,993	67,649
SP - SEAPORT	27	1.819407	12,628		12,628	2,721	15,349
SW - SOLID WASTE MANAGEMENT	2	0.134771	935		935	202	1,137
TT - OFFICE OF THE CITT	5	0.336927	2,338		2,338	504	2,842
WS - WATER & SEWER	35	2.358491	16,369		16,369	3,527	19,897
Schedule .4 Total for AGENDA COORDINATION	1,484	100.000000	694,063		694,063	149,460	843,523

Allocation Basis: NUMBER OF AGENDA ITEMS BY DEPARTMENT
Allocation Source: FY19 AGENDA ITEMS - AGENDA COORDINATION

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	22,533		22,533	227	22,760
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	22,533		22,533	227	22,760

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, 2019
Schedule .5 - Allocation Summary
For Department CC - COUNTY COMMISSION**

Receiving Department	Total	AUDITOR	INTERGOV'T AFFAIRS	AGENDA COORDINATION	LEAVE PAYMENTS
CC - COUNTY COMMISSION	6,546	0	6,078	468	0
AD - ANIMAL SERVICES	10,169	0	9,601	568	0
AT - COUNTY ATTORNEY	6,117	0	4,980	1,137	0
AU - AUDIT & MGMT	2,463,472	2,462,117	1,354	0	0
AV - AVIATION	79,612	0	53,462	26,150	0
BU - MGMT & BUDGET	37,596	0	2,350	35,246	0
CL - CLERK OF COURT	216,654	0	40,993	175,661	0
CO - COMMUNITY ACTION & HUMAN SERVICES	39,613	0	36,770	2,842	0
CR - CORRECTIONS & REHABILITATION	114,215	0	114,215	0	0
CT - COMMUNICATIONS	6,454	0	6,454	0	0
CU - CULTURAL AFFAIRS	13,807	0	4,143	9,664	0
EC - ETHICS AND PUBLIC TRUST	598	0	598	0	0
EL - ELECTIONS	3,705	0	3,705	0	0
ET - INFORMATION TECH	34,991	0	32,149	2,842	0
FN - FINANCE	25,541	0	14,740	10,801	0
FR - FIRE	111,494	0	105,809	5,685	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	37,612	0	12,031	25,582	0
HR - HUMAN RESOURCES	12,460	0	4,502	7,959	0
HT - HOMELESS TRUST	5,305	0	757	4,548	0
ID - INTERNAL SERVICES	150,690	0	33,583	117,107	0
IG - INSPECTOR GENERAL	1,514	0	1,514	0	0
JA - JUDICIAL ADMINISTRATION	10,597	0	10,597	0	0
JU - JUVENILE SERVICES	6,058	0	3,785	2,274	0
LB - LIBRARIES	26,256	0	23,982	2,274	0
MA - MAYOR	75,945	0	1,474	74,471	0
ME - MEDICAL EXAMINER	3,306	0	3,306	0	0
MM - ECONOMIC ADVOCACY TRUST	757	0	757	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	797	0	797	0	0
MT - TRANSP & PW	230,534	0	157,200	73,334	0
PA - PROPERTY APPRAISER	28,861	0	15,218	13,643	0
PD - POLICE	192,028	0	178,953	13,075	0
PE - REGULATORY & ECONOMIC RESOURCES	168,447	0	37,129	131,319	0
PR - PARKS, REC & OPEN SPACES	153,061	0	85,412	67,649	0
SA - STATE ATTORNEY	358	0	358	0	0
SP - SEAPORT	31,642	0	16,294	15,349	0
SW - SOLID WASTE MANAGEMENT	41,572	0	40,435	1,137	0
TT - OFFICE OF THE CITT	2,842	0	0	2,842	0
WS - WATER & SEWER	120,806	0	100,909	19,897	0
PUBLIC HEALTH TRUST	40	0	40	0	0
LEAVE PAYMENTS	22,760	0	0	0	22,760
ALL OTHER	3,665	0	3,665	0	0
Direct Bill	0	0	0	0	0
Total	4,498,496	2,462,117	1,170,096	843,523	22,760

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department AT - COUNTY ATTORNEY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,279,855			18,279,855
Deductions:				
602 SPECIAL TRANSPORTATION	642			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-47,589			
990 INFRASTRUCTURE	-14,569			
Total Deductions:	<u>-61,516</u>			-61,516
Cost Adjustments:				
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Inbound Costs:				
DEPRECIATION	203,048		203,048	
CC - COUNTY COMMISSION	5,110	1,007	6,117	
AT - COUNTY ATTORNEY		375,893	375,893	
BU - MGMT & BUDGET		35,610	35,610	
CT - COMMUNICATIONS		74,297	74,297	
ET - INFORMATION TECH		-156,560	-156,560	
FN - FINANCE		14,564	14,564	
GG - GENERAL GOVT		1,164,532	1,164,532	
HR - HUMAN RESOURCES		11,967	11,967	
ID - INTERNAL SERVICES		-633	-633	
IG - INSPECTOR GENERAL		218	218	
LEAVE PAYMENTS		442,597	442,597	
Total Allocated Additions:	<u>208,158</u>	<u>1,963,491</u>	2,171,650	2,171,650
Total To Be Allocated:	<u>18,426,497</u>	<u>1,963,491</u>		<u>20,389,989</u>

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department AT - COUNTY ATTORNEY**

	Total	G&A	COUNTY ATTORNEY	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	12,336,478	0	12,336,478	0
010 FRINGE BENEFITS	5,092,484	0	5,092,484	0
031 DEPARTURE INCENTIVE PROGRAM DIP	34,200	0	34,200	0
111 COURT REPORTING	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	54,175	0	54,175	0
212 LEGAL	6,490	0	6,490	0
223 INDUSTRIAL SERVICE RELATED	440	0	440	0
232 GENERAL AUTO & PROFESSIONAL LIAB	5,546	0	5,546	0
245 ITD MAINTENANCE	20,389	0	20,389	0
252 VEHICLES-RENTAL	16,032	0	16,032	0
260 GSA CHARGES	42,440	0	42,440	0
261 ITD	128,405	0	128,405	0
262 GENERAL COUNTY SUPPORT CHARGES	120	0	120	0
266 CLERK OF COURTS	25,367	0	25,367	0
310 TELECOMMUNICATIONS	125,432	0	125,432	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	143,128	0	143,128	0
312 TRAVEL	60,057	0	60,057	0
313 AUTOMOBILE REIMBURSEMENT	21,654	0	21,654	0
315 PRINTING & GRAPHICS	1,188	0	1,188	0
316 MAILING SERVICES	13,999	0	13,999	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0
320 TRAINING	1,600	0	1,600	0
321 REIMBURSEMENTS & REFUNDS	0	0	0	0
330 MISCELLANEOUS	23,460	0	23,460	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	197	0	197	0
432 EQUIPMENT & NON-CAPITAL TOOLS	21,274	0	21,274	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	43,784	0	43,784	0
*602 SPECIAL TRANSPORTATION	(642)	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	47,589	0	0	0
*990 INFRASTRUCTURE	14,569	0	0	0
Departmental Total				
Expenditures Per Financial Statement	18,279,855			
Deductions				
*Total Disallowed Costs	(61,516)	0	0	0
Cost Adjustments				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	0
00155 TERMINATION PAYMENTS	0	0	0	0
Functional Cost	18,218,339	0	18,218,339	0
Allocation Step 1				
Inbound - All Others	208,158	0	208,158	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department AT - COUNTY ATTORNEY**

	Total	G&A	COUNTY ATTORNEY	LEAVE PAYMENTS
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	18,426,497	0	18,426,497	0
Allocation Step 2				
Inbound - All Others	1,963,491	0	1,963,491	0
2nd Allocation	1,963,491	0	1,963,491	0
Total For AT - COUNTY ATTORNEY				
Schedule .3 Total	20,389,989	0	20,389,989	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	9.313	9.312814	1,716,025		1,716,025		1,716,025
AD - ANIMAL SERVICES	0.893	0.892982	164,545		164,545	19,779	184,324
AT - COUNTY ATTORNEY	2.040	2.039959	375,893		375,893		375,893
AV - AVIATION	6.250	6.249875	1,151,633		1,151,633	138,432	1,290,065
BU - MGMT & BUDGET	1.627	1.626967	299,793		299,793	36,037	335,830
BU - GRANTS COORD	0.133	0.132997	24,507		24,507	2,946	27,452
CL - CLERK OF COURT	0.040	0.039999	7,370		7,370	886	8,256
CO - COMMUNITY ACTION & HUMAN SERVICES	0.667	0.666987	122,902		122,902	14,773	137,676
CR - CORRECTIONS & REHABILITATION	2.213	2.212956	407,770		407,770	49,016	456,786
CU - CULTURAL AFFAIRS	1.047	1.046979	192,922		192,922	23,190	216,112
EC - ETHICS AND PUBLIC TRUST	0.267	0.266995	49,198		49,198	5,914	55,112
EL - ELECTIONS	0.640	0.639987	117,927		117,927	14,175	132,103
FN - FINANCE	2.777	2.776944	511,694		511,694	61,508	573,201
FR - FIRE	1.680	1.679966	309,559		309,559	37,210	346,769
GG - GENERAL GOVT	0.067	0.066999	12,346		12,346	1,484	13,830
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	1.913	1.912962	352,492		352,492	42,371	394,863
HR - HUMAN RESOURCES	2.720	2.719946	501,191		501,191	60,245	561,436
HT - HOMELESS TRUST	0.387	0.386992	71,309		71,309	8,572	79,881
ID - INTERNAL SERVICES	14.167	14.166717	2,610,430		2,610,430	313,786	2,924,215
ID - INTERNAL SERVICES (GRANTEE)	0.267	0.266995	49,198		49,198	5,914	55,112
JU - JUVENILE SERVICES	0.080	0.079998	14,741		14,741	1,772	16,513
LB - LIBRARIES	0.293	0.292994	53,989		53,989	6,490	60,478
MA - MAYOR	2.007	2.006960	369,812		369,812	44,453	414,266
ME - MEDICAL EXAMINER	0.147	0.146997	27,086		27,086	3,256	30,342
MM - ECONOMIC ADVOCACY TRUST	0.067	0.066999	12,346		12,346	1,484	13,830
MT - TRANSP & PW	6.613	6.612868	1,218,520		1,218,520	146,472	1,364,992
OC - ADMIN OFF OF THE COURTS	0.400	0.399992	73,705		73,705	8,860	82,564
PA - PROPERTY APPRAISER	4.687	4.686906	863,633		863,633	103,813	967,445
PD - POLICE	6.667	6.666867	1,228,470		1,228,470	147,668	1,376,138
PE - REGULATORY & ECONOMIC RESOURCES	6.813	6.812864	1,255,372		1,255,372	150,901	1,406,274
PR - PARKS, REC & OPEN SPACES	1.360	1.359973	250,595		250,595	30,123	280,718
SP - SEAPORT	2.787	2.786944	513,536		513,536	61,729	575,266
SW - SOLID WASTE MANAGEMENT	0.507	0.506990	93,421		93,421	11,230	104,650
TT - OFFICE OF THE CITT	0.240	0.239995	44,223		44,223	5,316	49,538
WS - WATER & SEWER	3.400	3.399932	626,488		626,488	75,307	701,795
PUBLIC HEALTH TRUST	14.173	14.172716	2,611,535		2,611,535	313,919	2,925,454
ALL OTHER	0.653	0.652987	120,323		120,323	14,463	134,786
Schedule .4 Total for COUNTY ATTORNEY	100.002	100.000000	18,426,497		18,426,497	1,963,491	20,389,989

Allocation Basis: PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT
Allocation Source: FY19 ATTORNEY TIME - ATTORNEY'S OFFICE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	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, 2019
Schedule .5 - Allocation Summary
For Department AT - COUNTY ATTORNEY**

Receiving Department	Total	COUNTY ATTORNEY	LEAVE PAYMENTS
CC - COUNTY COMMISSION	1,716,025	1,716,025	0
AD - ANIMAL SERVICES	184,324	184,324	0
AT - COUNTY ATTORNEY	375,893	375,893	0
AV - AVIATION	1,290,065	1,290,065	0
BU - MGMT & BUDGET	335,830	335,830	0
BU - GRANTS COORD	27,452	27,452	0
CL - CLERK OF COURT	8,256	8,256	0
CO - COMMUNITY ACTION & HUMAN SERVICES	137,676	137,676	0
CR - CORRECTIONS & REHABILITATION	456,786	456,786	0
CU - CULTURAL AFFAIRS	216,112	216,112	0
EC - ETHICS AND PUBLIC TRUST	55,112	55,112	0
EL - ELECTIONS	132,103	132,103	0
FN - FINANCE	573,201	573,201	0
FR - FIRE	346,769	346,769	0
GG - GENERAL GOVT	13,830	13,830	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	394,863	394,863	0
HR - HUMAN RESOURCES	561,436	561,436	0
HT - HOMELESS TRUST	79,881	79,881	0
ID - INTERNAL SERVICES	2,924,215	2,924,215	0
ID - INTERNAL SERVICES (GRANTEE)	55,112	55,112	0
JU - JUVENILE SERVICES	16,513	16,513	0
LB - LIBRARIES	60,478	60,478	0
MA - MAYOR	414,266	414,266	0
ME - MEDICAL EXAMINER	30,342	30,342	0
MM - ECONOMIC ADVOCACY TRUST	13,830	13,830	0
MT - TRANSP & PW	1,364,992	1,364,992	0
OC - ADMIN OFF OF THE COURTS	82,564	82,564	0
PA - PROPERTY APPRAISER	967,445	967,445	0
PD - POLICE	1,376,138	1,376,138	0
PE - REGULATORY & ECONOMIC RESOURCES	1,406,274	1,406,274	0
PR - PARKS, REC & OPEN SPACES	280,718	280,718	0
SP - SEAPORT	575,266	575,266	0
SW - SOLID WASTE MANAGEMENT	104,650	104,650	0
TT - OFFICE OF THE CITT	49,538	49,538	0
WS - WATER & SEWER	701,795	701,795	0
PUBLIC HEALTH TRUST	2,925,454	2,925,454	0
ALL OTHER	134,786	134,786	0
Direct Bill	0	0	0
Total	20,389,989	20,389,989	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department AU - AUDIT & MGMT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,822,133			4,822,133
Deductions:				
501 GENERAL FUND-TRF OUT	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-8,209			
Total Deductions:	<u>-8,209</u>			-8,209
Cost Adjustments:				
00154 TERMINATION PAYMENTS	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-2,152,000			
Total Departmental Cost Adjustments:	<u>-2,152,000</u>			-2,152,000
Inbound Costs:				
DEPRECIATION	48,440		48,440	
CC - COUNTY COMMISSION	2,030,160	433,311	2,463,472	
BU - MGMT & BUDGET		16,625	16,625	
CT - COMMUNICATIONS		49,474	49,474	
ET - INFORMATION TECH		-42,584	-42,584	
FN - FINANCE		6,312	6,312	
GG - GENERAL GOVT		332,956	332,956	
HR - HUMAN RESOURCES		4,025	4,025	
ID - INTERNAL SERVICES		-248	-248	
IG - INSPECTOR GENERAL		85	85	
MA - MAYOR		4,588	4,588	
LEAVE PAYMENTS		76,163	76,163	
Total Allocated Additions:	<u>2,078,601</u>	<u>880,707</u>	2,959,307	2,959,307
Total To Be Allocated:	<u>4,740,525</u>	<u>880,707</u>		<u>5,621,231</u>

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department AU - AUDIT & MGMT**

	Total	G&A	AUDIT SERVICES	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	3,407,133	0	3,407,133	0
010 FRINGE BENEFITS	1,209,180	0	1,209,180	0
232 GENERAL AUTO & PROFESSIONAL LIAB	1,065	0	1,065	0
245 ITD MAINTENANCE	10,071	0	10,071	0
253 COMMUNICATION EQUIPMENT-RENTAL	7,709	0	7,709	0
260 GSA CHARGES	564	0	564	0
261 ITD	64,909	0	64,909	0
266 CLERK OF COURTS	3,649	0	3,649	0
310 TELECOMMUNICATIONS	31,191	0	31,191	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	8,011	0	8,011	0
312 TRAVEL	7,611	0	7,611	0
313 AUTOMOBILE REIMBURSEMENT	2,213	0	2,213	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0
320 TRAINING	38,921	0	38,921	0
330 MISCELLANEOUS	4,839	0	4,839	0
432 EQUIPMENT & NON-CAPITAL TOOLS	(200)	0	(200)	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	17,058	0	17,058	0
*501 GENERAL FUND-TRF OUT	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	8,209	0	0	0
Departmental Total				
Expenditures Per Financial Statement	4,822,133			
Deductions				
*Total Disallowed Costs	(8,209)	0	0	0
Cost Adjustments				
00154 TERMINATION PAYMENTS	0	0	(95,361)	95,361
00155 TERMINATION PAYMENTS	0	0	(72,782)	72,782
REVENUES:	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(2,152,000)	0	(2,152,000)	0
Functional Cost	2,661,924	0	2,493,781	168,143
Allocation Step 1				
Inbound - All Others	2,078,601	0	2,078,601	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	4,740,525	0	4,572,382	168,143
Allocation Step 2				
Inbound - All Others	880,707	0	880,707	0
2nd Allocation	880,707	0	880,707	0
Total For AU - AUDIT & MGMT				
Schedule .3 Total	5,621,231	0	5,453,088	168,143

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
AD - ANIMAL SERVICES	4,251	7.758290	354,739		354,739	68,328	423,066
AV - AVIATION	8,861	16.171774	739,435		739,435	142,426	881,861
CO - COMMUNITY ACTION & HUMAN SERVICES	433	0.790247	36,133		36,133	6,960	43,093
CR - CORRECTIONS & REHABILITATION	560	1.022028	46,731		46,731	9,001	55,732
CU - CULTURAL AFFAIRS	81	0.147829	6,759		6,759	1,302	8,061
EL - ELECTIONS	1,318	2.405417	109,985		109,985	21,185	131,169
ET - INFORMATION TECH	7	0.012775	584		584	113	697
FN - FINANCE	4,042	7.376855	337,298		337,298	64,969	402,266
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	1,895	3.458471	158,134		158,134	30,459	188,593
ID - INTERNAL SERVICES	359	0.655193	29,958		29,958	5,770	35,728
ME - MEDICAL EXAMINER	587	1.071305	48,984		48,984	9,435	58,419
MT - TRANSP & PW	5,362	9.785922	447,450		447,450	86,185	533,635
OC - ADMIN OFF OF THE COURTS	198	0.361360	16,523		16,523	3,182	19,705
PD - POLICE	636	1.160732	53,073		53,073	10,223	63,296
PE - REGULATORY & ECONOMIC RESOURCES	1,587	2.896355	132,432		132,432	25,508	157,941
PR - PARKS, REC & OPEN SPACES	2,376	4.336320	198,273		198,273	38,190	236,463
SP - SEAPORT	3,325	6.068293	277,466		277,466	53,444	330,909
SW - SOLID WASTE MANAGEMENT	2,123	3.874583	177,161		177,161	34,124	211,284
TT - OFFICE OF THE CITT	7,716	14.082091	643,887		643,887	124,022	767,909
WS - WATER & SEWER	9,076	16.564160	757,377		757,377	145,882	903,259
Schedule .4 Total for AUDIT SERVICES	54,793	100.000000	4,572,382		4,572,382	880,707	5,453,088

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT

Allocation Source: FY19 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	168,143		168,143		168,143
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	168,143		168,143	0	168,143

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, 2019
Schedule .5 - Allocation Summary
For Department AU - AUDIT & MGMT**

Receiving Department	Total	AUDIT SERVICES	LEAVE PAYMENTS
AD - ANIMAL SERVICES	423,066	423,066	0
AV - AVIATION	881,861	881,861	0
CO - COMMUNITY ACTION & HUMAN SERVICES	43,093	43,093	0
CR - CORRECTIONS & REHABILITATION	55,732	55,732	0
CU - CULTURAL AFFAIRS	8,061	8,061	0
EL - ELECTIONS	131,169	131,169	0
ET - INFORMATION TECH	697	697	0
FN - FINANCE	402,266	402,266	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	188,593	188,593	0
ID - INTERNAL SERVICES	35,728	35,728	0
ME - MEDICAL EXAMINER	58,419	58,419	0
MT - TRANSP & PW	533,635	533,635	0
OC - ADMIN OFF OF THE COURTS	19,705	19,705	0
PD - POLICE	63,296	63,296	0
PE - REGULATORY & ECONOMIC RESOURCES	157,941	157,941	0
PR - PARKS, REC & OPEN SPACES	236,463	236,463	0
SP - SEAPORT	330,909	330,909	0
SW - SOLID WASTE MANAGEMENT	211,284	211,284	0
TT - OFFICE OF THE CITT	767,909	767,909	0
WS - WATER & SEWER	903,259	903,259	0
LEAVE PAYMENTS	168,143	0	168,143
Direct Bill	0	0	0
Total	5,621,231	5,453,088	168,143

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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.
- **ERP** - allocated using the number of transactions processed 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, 2019
Schedule .2 - Costs To Be Allocated
For Department BU - MGMT & BUDGET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	34,150,395			34,150,395
Deductions:				
602 SPECIAL TRANSPORTATION	-121,051			
606 GRANTS TO OUTSIDE ORGANIZATIONS	-10,306,206			
613 MEDICAL SERVICES	-445,300			
910 LAND ACQUISITION	-16,600			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-59,962			
955 MACHINERY,EQUIP,FURN, & OTHER > 5000	-17,303			
990 INFRASTRUCTURE	0			
Total Deductions:	-10,966,422			-10,966,422
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-23,278			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
331 FEDERAL GRANTS	-26,904,168			
R36100 INTEREST EARNINGS	-332			
DIRECT COST ADJUSTMENT	7,634,285			
Total Departmental Cost Adjustments:	-19,293,493			-19,293,493
Inbound Costs:				
DEPRECIATION	2,321,529		2,321,529	
CC - COUNTY COMMISSION	30,968	6,628	37,596	
AT - COUNTY ATTORNEY	299,793	36,037	335,830	
BU - MGMT & BUDGET		294,949	294,949	
CT - COMMUNICATIONS		149,319	149,319	
ET - INFORMATION TECH		-73,897	-73,897	
FN - FINANCE		46,367	46,367	
GG - GENERAL GOVT		612,176	612,176	
HR - HUMAN RESOURCES		13,738	13,738	
ID - INTERNAL SERVICES		-153,898	-153,898	
IG - INSPECTOR GENERAL		52,923	52,923	
MA - MAYOR		7,961	7,961	
LEAVE PAYMENTS		146,264	146,264	
Total Allocated Additions:	2,652,290	1,138,568	3,790,857	3,790,857
Total To Be Allocated:	6,542,770	1,138,568		7,681,337

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET**

	Total	G&A	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY
Other Expense & Cost					
001 SALARIES	5,308,428	0	1,886,500	2,716,351	653,792
010 FRINGE BENEFITS	1,979,762	0	741,133	1,024,025	199,068
114 MENTAL HEALTH	128,123	0	0	128,123	0
115 INTERPRETERS	(23,760)	0	(23,760)	0	0
210 ACCOUNTING & AUDITING	208	0	0	208	0
211 CONSULTING SERVICES	5,921,988	0	0	5,921,988	0
212 LEGAL	111,961	0	0	111,961	0
214 ARCHITECTURAL & ENGINEER RELATED SRV	733,592	0	0	733,592	0
215 TEMPORARY HELP AGENCY	0	0	0	0	0
216 HEALTH RELATED SERVICES	3,466,083	0	0	3,466,083	0
223 INDUSTRIAL SERVICE RELATED	503,642	0	0	503,642	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	2,590,165	0	0	2,590,165	0
232 GENERAL AUTO & PROFESSIONAL LIAB	7,605	0	2,179	4,426	1,000
241 EQUIPMENT MAINTENANCE	2,743	0	1,020	1,723	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	4,550	0	0	4,550	0
245 ITD MAINTENANCE	3,582	0	0	0	3,582
251 BUILDINGS COUNTY OWNED: RENTAL	60,000	0	0	60,000	0
259 OTHER RENTAL EXPENSE	0	0	0	0	0
260 GSA CHARGES	64,272	0	58,436	5,772	64
261 ITD	411,994	0	251,572	154,000	6,422
262 GENERAL COUNTY SUPPORT CHARGES	64,275	0	53,275	11,000	0
266 CLERK OF COURTS	12,620	0	5,100	7,399	121
290 TAX COLLECTOR DISTRIBUTION	25	0	25	0	0
310 TELECOMMUNICATIONS	99,787	0	76,714	6,073	17,000
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	5,286	0	660	1,626	3,000
312 TRAVEL	12,219	0	4,053	5,406	2,760
313 AUTOMOBILE REIMBURSEMENT	420	0	0	420	0
314 ADVERTISING	58,148	0	57,517	631	0
315 PRINTING & GRAPHICS	315	0	235	80	0
316 MAILING SERVICES	238	0	84	154	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0	0
320 TRAINING	5,490	0	1,860	3,120	510
321 REIMBURSEMENTS & REFUNDS	(133,669)	0	(245,074)	111,405	0
330 MISCELLANEOUS	(796)	0	(524)	(272)	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	1,343	0	1,343	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	8,522	0	8,522	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	14,439	0	7,195	6,353	891
492 INSTITUTIONAL, MED & FOOD SUPPLIES	1,756,283	0	0	1,756,283	0
496 OTHER MATERIALS & SUPPLIES	4,090	0	0	4,090	0
*602 SPECIAL TRANSPORTATION	121,051	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	10,306,206	0	0	0	0
*613 MEDICAL SERVICES	445,300	0	0	0	0
*910 LAND ACQUISITION	16,600	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	59,962	0	0	0	0
*955 MACHINERY,EQUIP,FURN, & OTHER > 5000	17,303	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET

	Total	G&A	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY
*990 INFRASTRUCTURE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	34,150,395				
Deductions					
*Total Disallowed Costs	(10,966,422)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(23,278)	0	(8,162)	(9,962)	(5,154)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(9,197)	(39,644)	0
00155 TERMINATION PAYMENTS	0	0	0	(20,556)	0
REVENUES:	0	0	0	0	0
331 FEDERAL GRANTS	(26,904,168)	0	0	(26,904,168)	0
R36100 INTEREST EARNINGS	(332)	0	0	(332)	0
DIRECT COST ADJUSTMENT	7,634,285	0	0	7,634,285	0
Functional Cost	3,890,480	0	2,870,706	0	883,056
Allocation Step 1					
Inbound - All Others	2,652,290	0	942,624	1,356,912	326,762
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,542,770	0	3,813,330	1,356,912	1,209,818
Allocation Step 2					
Inbound - All Others	1,138,568	0	404,647	582,492	140,271
2nd Allocation	1,138,568	0	404,647	582,492	140,271
Total For BU - MGMT & BUDGET					
Schedule .3 Total	7,681,337	0	4,217,977	1,939,403	1,350,089

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET**

ERP LEAVE PAYMENTS

Other Expense & Cost		
001 SALARIES	51,785	0
010 FRINGE BENEFITS	15,536	0
114 MENTAL HEALTH	0	0
115 INTERPRETERS	0	0
210 ACCOUNTING & AUDITING	0	0
211 CONSULTING SERVICES	0	0
212 LEGAL	0	0
214 ARCHITECTURAL & ENGINEER RELATED SRV	0	0
215 TEMPORARY HELP AGENCY	0	0
216 HEALTH RELATED SERVICES	0	0
223 INDUSTRIAL SERVICE RELATED	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0
241 EQUIPMENT MAINTENANCE	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	0	0
245 ITD MAINTENANCE	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	0	0
261 ITD	0	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0
266 CLERK OF COURTS	0	0
290 TAX COLLECTOR DISTRIBUTION	0	0
310 TELECOMMUNICATIONS	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	0	0
312 TRAVEL	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0
314 ADVERTISING	0	0
315 PRINTING & GRAPHICS	0	0
316 MAILING SERVICES	0	0
319 PETTY CASH & CHANGE FUNDS	0	0
320 TRAINING	0	0
321 REIMBURSEMENTS & REFUNDS	0	0
330 MISCELLANEOUS	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*602 SPECIAL TRANSPORTATION	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*613 MEDICAL SERVICES	0	0
*910 LAND ACQUISITION	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*955 MACHINERY,EQUIP,FURN, & OTHER > 5000	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET

	ERP	LEAVE PAYMENTS
*990 INFRASTRUCTURE	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	48,841
00155 TERMINATION PAYMENTS	0	20,556
REVENUES:	0	0
331 FEDERAL GRANTS	0	0
R36100 INTEREST EARNINGS	0	0
DIRECT COST ADJUSTMENT	0	0
Functional Cost	67,321	69,397
Allocation Step 1		
Inbound - All Others	25,992	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	93,313	69,397
Allocation Step 2		
Inbound - All Others	11,158	0
2nd Allocation	11,158	0
Total For BU - MGMT & BUDGET		
Schedule .3 Total	104,471	69,397

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	2.7	2.686567	102,448		102,448		102,448
AD - ANIMAL SERVICES	1.3	1.293532	49,327		49,327	5,917	55,244
AT - COUNTY ATTORNEY	0.8	0.796020	30,355		30,355		30,355
AU - AUDIT & MGMT	0.4	0.398010	15,177		15,177		15,177
AV - AVIATION	1.6	1.592040	60,710		60,710	7,283	67,992
BU - MGMT & BUDGET	7.7	7.661692	292,166		292,166		292,166
CL - CLERK OF COURT	1.2	1.194030	45,532		45,532	5,462	50,994
CO - COMMUNITY ACTION & HUMAN SERVICES	0.1	0.099502	3,794		3,794	455	4,249
CR - CORRECTIONS & REHABILITATION	2.5	2.487562	94,859		94,859	11,379	106,238
CT - COMMUNICATIONS	2.0	1.990050	75,887		75,887	9,103	84,991
CU - CULTURAL AFFAIRS	1.2	1.194030	45,532		45,532	5,462	50,994
EC - ETHICS AND PUBLIC TRUST	0.4	0.398010	15,177		15,177	1,821	16,998
EL - ELECTIONS	2.0	1.990050	75,887		75,887	9,103	84,991
ET - INFORMATION TECH	2.6	2.587065	98,653		98,653	11,834	110,488
FN - FINANCE	3.5	3.482587	132,803		132,803	15,931	148,734
FR - FIRE	2.5	2.487562	94,859		94,859	11,379	106,238
GG - GENERAL GOVT	2.3	2.288557	87,270		87,270	10,469	97,739
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	2.1	2.089552	79,682		79,682	9,559	89,240
HR - HUMAN RESOURCES	0.7	0.696517	26,560		26,560	3,186	29,747
HT - HOMELESS TRUST	3.2	3.184080	121,419		121,419	14,565	135,985
ID - INTERNAL SERVICES	3.2	3.184080	121,419		121,419	14,565	135,985
IG - INSPECTOR GENERAL	1.4	1.393035	53,121		53,121	6,372	59,493
JA - JUDICIAL ADMINISTRATION	1.8	1.791045	68,298		68,298	8,193	76,492
JU - JUVENILE SERVICES	1.2	1.194030	45,532		45,532	5,462	50,994
LB - LIBRARIES	1.2	1.194030	45,532		45,532	5,462	50,994
MA - MAYOR	0.8	0.796020	30,355		30,355	3,641	33,996
ME - MEDICAL EXAMINER	1.9	1.890547	72,093		72,093	8,648	80,741
MM - ECONOMIC ADVOCACY TRUST	3.5	3.482587	132,803		132,803	15,931	148,734
MT - TRANSP & PW	4.8	4.776119	182,129		182,129	21,848	203,977
ND - NON-DEPARTMENT	4.0	3.980100	151,774		151,774	18,207	169,981
OC - ADMIN OFF OF THE COURTS	1.3	1.293532	49,327		49,327	5,917	55,244
PA - PROPERTY APPRAISER	0.4	0.398010	15,177		15,177	1,821	16,998
PD - POLICE	3.3	3.283582	125,214		125,214	15,021	140,234
PE - REGULATORY & ECONOMIC RESOURCES	5.8	5.771144	220,073		220,073	26,400	246,473
PR - PARKS, REC & OPEN SPACES	3.0	2.985075	113,831		113,831	13,655	127,486
SP - SEAPORT	1.6	1.592040	60,710		60,710	7,283	67,992
SW - SOLID WASTE MANAGEMENT	1.5	1.492537	56,915		56,915	6,828	63,743
VZ - VIZCAYA	0.5	0.497512	18,972		18,972	2,276	21,248
WS - WATER & SEWER	0.1	0.099502	3,794		3,794	455	4,249
PUBLIC HEALTH TRUST	0.2	0.199005	7,589		7,589	910	8,499
ALL OTHER	18.2	18.109453	690,573		690,573	82,841	773,414
Schedule .4 Total for MANAGEMENT & BUDGET	100.5	100.000000	3,813,330		3,813,330	404,647	4,217,977

Allocation Basis: STAFF EFFORT DISTRIBUTION BY DEPARTMENT

Allocation Source: FY19 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	1,356,912		1,356,912	582,492	1,939,403
Schedule .4 Total for GRANTS COORDINATION	100	100.000000	1,356,912		1,356,912	582,492	1,939,403

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, 2019
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
CC - COUNTY COMMISSION	182	0.619027	7,489		7,489		7,489
AD - ANIMAL SERVICES	241	0.819700	9,917		9,917	1,166	11,083
AT - COUNTY ATTORNEY	125	0.425156	5,144		5,144		5,144
AU - AUDIT & MGMT	34	0.115642	1,399		1,399		1,399
AV - AVIATION	1,342	4.564471	55,222		55,222	6,491	61,713
BU - MGMT & BUDGET	59	0.200673	2,428		2,428		2,428
CL - CLERK OF COURT	1,029	3.499881	42,342		42,342	4,977	47,319
CO - COMMUNITY ACTION & HUMAN SERVICES	923	3.139349	37,980		37,980	4,464	42,445
CR - CORRECTIONS & REHABILITATION	2,867	9.751369	117,974		117,974	13,867	131,841
CT - COMMUNICATIONS	162	0.551002	6,666		6,666	784	7,450
CU - CULTURAL AFFAIRS	104	0.353729	4,279		4,279	503	4,782
EC - ETHICS AND PUBLIC TRUST	15	0.051019	617		617	72	690
EL - ELECTIONS	93	0.316316	3,827		3,827	450	4,277
ET - INFORMATION TECH	807	2.744805	33,207		33,207	3,903	37,110
FN - FINANCE	370	1.258461	15,225		15,225	1,790	17,015
FR - FIRE	2,656	9.033706	109,291		109,291	12,846	122,138
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.027176	12,427		12,427	1,461	13,888
HR - HUMAN RESOURCES	113	0.384341	4,650		4,650	547	5,196
HT - HOMELESS TRUST	19	0.064624	782		782	92	874
ID - INTERNAL SERVICES	843	2.867249	34,688		34,688	4,077	38,766
IG - INSPECTOR GENERAL	38	0.129247	1,564		1,564	184	1,747
JA - JUDICIAL ADMINISTRATION	266	0.904731	10,946		10,946	1,287	12,232
JU - JUVENILE SERVICES	95	0.323118	3,909		3,909	459	4,369
LB - LIBRARIES	602	2.047549	24,772		24,772	2,912	27,683
MA - MAYOR	37	0.125846	1,523		1,523	179	1,701
ME - MEDICAL EXAMINER	83	0.282303	3,415		3,415	401	3,817
MM - ECONOMIC ADVOCACY TRUST	19	0.064624	782		782	92	874
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.068025	823		823	97	920
MT - TRANSP & PW	3,946	13.421312	162,373		162,373	19,086	181,459
PA - PROPERTY APPRAISER	382	1.299276	15,719		15,719	1,848	17,567
PD - POLICE	4,492	15.278391	184,841		184,841	21,727	206,568
PE - REGULATORY & ECONOMIC RESOURCES	932	3.169960	38,351		38,351	4,508	42,859
PR - PARKS, REC & OPEN SPACES	2,144	7.292269	88,223		88,223	10,370	98,593
SA - STATE ATTORNEY	9	0.030611	370		370	43	414
SP - SEAPORT	409	1.391109	16,830		16,830	1,978	18,808
SW - SOLID WASTE MANAGEMENT	1,015	3.452264	41,766		41,766	4,909	46,675
WS - WATER & SEWER	2,533	8.615353	104,230		104,230	12,252	116,482
PUBLIC HEALTH TRUST	1	0.003401	41		41	5	46
ALL OTHER	92	0.312915	3,786		3,786	445	4,231
Schedule .4 Total for MGMT PLANNING & STRATEGY	29,401	100.000000	1,209,818		1,209,818	140,271	1,350,089

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET**

Activity - ERP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	20,033	0.684308	639		639		639
AD - ANIMAL SERVICES	22,359	0.763762	713		713	86	799
AT - COUNTY ATTORNEY	3,507	0.119796	112		112		112
AU - AUDIT & MGMT	1,520	0.051922	48		48		48
AV - AVIATION	54,917	1.875911	1,750		1,750	212	1,962
BU - MGMT & BUDGET	11,165	0.381386	356		356		356
CL - CLERK OF COURT	54,727	1.869421	1,744		1,744	211	1,956
CO - COMMUNITY ACTION & HUMAN SERVICES	86,627	2.959094	2,761		2,761	334	3,095
CR - CORRECTIONS & REHABILITATION	56,675	1.935963	1,807		1,807	219	2,025
CT - COMMUNICATIONS	5,893	0.201299	188		188	23	211
CU - CULTURAL AFFAIRS	14,341	0.489875	457		457	55	512
EC - ETHICS AND PUBLIC TRUST	1,351	0.046149	43		43	5	48
EL - ELECTIONS	9,701	0.331377	309		309	37	347
ET - INFORMATION TECH	84,566	2.888692	2,696		2,696	326	3,022
FN - FINANCE	30,568	1.044173	974		974	118	1,092
FR - FIRE	89,049	3.041827	2,838		2,838	344	3,182
GG - GENERAL GOVT	5,412	0.184869	173		173	21	193
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	21,727	0.742173	693		693	84	776
HR - HUMAN RESOURCES	9,869	0.337115	315		315	38	353
HT - HOMELESS TRUST	7,571	0.258618	241		241	29	271
HU - HURRICANE RECOVERY	5,670	0.193682	181		181	22	203
ID - INTERNAL SERVICES	297,180	10.151379	9,473		9,473	1,147	10,619
IG - INSPECTOR GENERAL	186,909	6.384629	5,958		5,958	721	6,679
JA - JUDICIAL ADMINISTRATION	1	0.000034	0		0		0
JU - JUVENILE SERVICES	8,219	0.280753	262		262	32	294
LB - LIBRARIES	40,121	1.370494	1,279		1,279	155	1,434
MA - MAYOR	1,112	0.037985	35		35	4	40
ME - MEDICAL EXAMINER	8,714	0.297662	278		278	34	311
MM - ECONOMIC ADVOCACY TRUST	2,798	0.095577	89		89	11	100
MP - METROPOLITAN PLANNING ORGANIZATION	4,318	0.147499	138		138	17	154
MT - TRANSP & PW	176,067	6.014277	5,612		5,612	679	6,292
ND - NON-DEPARTMENT	171,445	5.856394	5,465		5,465	662	6,126
OC - ADMIN OFF OF THE COURTS	17,743	0.606084	566		566	68	634
PA - PROPERTY APPRAISER	9,173	0.313341	292		292	35	328
PD - POLICE	100,068	3.418225	3,190		3,190	386	3,576
PE - REGULATORY & ECONOMIC RESOURCES	143,270	4.893964	4,567		4,567	553	5,120
PR - PARKS, REC & OPEN SPACES	560,811	19.156755	17,876		17,876	2,165	20,041
PU - PUBLIC DEFENDER	716	0.024458	23		23	3	26
SA - STATE ATTORNEY	3,458	0.118122	110		110	13	124
SP - SEAPORT	32,337	1.104600	1,031		1,031	125	1,155
SW - SOLID WASTE MANAGEMENT	86,171	2.943517	2,747		2,747	333	3,079
TT - OFFICE OF THE CITT	1,902	0.064970	61		61	7	68
VZ - VIZCAYA	60	0.002050	2		2	0	2
WS - WATER & SEWER	293,063	10.010746	9,341		9,341	1,131	10,472
ALL OTHER	184,580	6.305073	5,883		5,883	712	6,596
Schedule .4 Total for ERP	2,927,484	100.000000	93,313		93,313	11,158	104,471

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET**

Activity - ERP

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT

Allocation Source: FY19 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	69,397		69,397		69,397
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	69,397		69,397	0	69,397

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, 2019
Schedule .5 - Allocation Summary
For Department BU - MGMT & BUDGET**

Receiving Department	Total	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY	ERP
CC - COUNTY COMMISSION	110,575	102,448	0	7,489	639
AD - ANIMAL SERVICES	67,125	55,244	0	11,083	799
AT - COUNTY ATTORNEY	35,610	30,355	0	5,144	112
AU - AUDIT & MGMT	16,625	15,177	0	1,399	48
AV - AVIATION	131,668	67,992	0	61,713	1,962
BU - MGMT & BUDGET	294,949	292,166	0	2,428	356
BU - GRANTS COORD	1,939,403	0	1,939,403	0	0
CL - CLERK OF COURT	100,269	50,994	0	47,319	1,956
CO - COMMUNITY ACTION & HUMAN SERVICES	49,790	4,249	0	42,445	3,095
CR - CORRECTIONS & REHABILITATION	240,104	106,238	0	131,841	2,025
CT - COMMUNICATIONS	92,651	84,991	0	7,450	211
CU - CULTURAL AFFAIRS	56,289	50,994	0	4,782	512
EC - ETHICS AND PUBLIC TRUST	17,736	16,998	0	690	48
EL - ELECTIONS	89,614	84,991	0	4,277	347
ET - INFORMATION TECH	150,620	110,488	0	37,110	3,022
FN - FINANCE	166,841	148,734	0	17,015	1,092
FR - FIRE	231,558	106,238	0	122,138	3,182
GG - GENERAL GOVT	97,933	97,739	0	0	193
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	103,904	89,240	0	13,888	776
HR - HUMAN RESOURCES	35,296	29,747	0	5,196	353
HT - HOMELESS TRUST	137,129	135,985	0	874	271
HU - HURRICANE RECOVERY	203	0	0	0	203
ID - INTERNAL SERVICES	185,370	135,985	0	38,766	10,619
IG - INSPECTOR GENERAL	67,920	59,493	0	1,747	6,679
JA - JUDICIAL ADMINISTRATION	88,724	76,492	0	12,232	0
JU - JUVENILE SERVICES	55,657	50,994	0	4,369	294
LB - LIBRARIES	80,111	50,994	0	27,683	1,434
MA - MAYOR	35,737	33,996	0	1,701	40
ME - MEDICAL EXAMINER	84,869	80,741	0	3,817	311
MM - ECONOMIC ADVOCACY TRUST	149,707	148,734	0	874	100
MP - METROPOLITAN PLANNING ORGANIZATION	1,074	0	0	920	154
MT - TRANSP & PW	391,728	203,977	0	181,459	6,292
ND - NON-DEPARTMENT	176,108	169,981	0	0	6,126
OC - ADMIN OFF OF THE COURTS	55,878	55,244	0	0	634
PA - PROPERTY APPRAISER	34,892	16,998	0	17,567	328
PD - POLICE	350,378	140,234	0	206,568	3,576
PE - REGULATORY & ECONOMIC RESOURCES	294,451	246,473	0	42,859	5,120
PR - PARKS, REC & OPEN SPACES	246,120	127,486	0	98,593	20,041
PU - PUBLIC DEFENDER	26	0	0	0	26
SA - STATE ATTORNEY	537	0	0	414	124
SP - SEAPORT	87,956	67,992	0	18,808	1,155
SW - SOLID WASTE MANAGEMENT	113,498	63,743	0	46,675	3,079
TT - OFFICE OF THE CITT	68	0	0	0	68
VZ - VIZCAYA	21,250	21,248	0	0	2
WS - WATER & SEWER PUBLIC HEALTH TRUST	131,203	4,249	0	116,482	10,472
LEAVE PAYMENTS	8,545	8,499	0	46	0
ALL OTHER	69,397	0	0	0	0
	784,241	773,414	0	4,231	6,596
Direct Bill	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department BU - MGMT & BUDGET**

Receiving Department	Total	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY	ERP
Total	7,681,337	4,217,977	1,939,403	1,350,089	104,471

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department BU - MGMT & BUDGET**

Receiving Department	LEAVE PAYMENTS
CC - COUNTY COMMISSION	0
AD - ANIMAL SERVICES	0
AT - COUNTY ATTORNEY	0
AU - AUDIT & MGMT	0
AV - AVIATION	0
BU - MGMT & BUDGET	0
BU - GRANTS COORD	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
GG - GENERAL GOVT	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0
HR - HUMAN RESOURCES	0
HT - HOMELESS TRUST	0
HU - HURRICANE RECOVERY	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
ND - NON-DEPARTMENT	0
OC - ADMIN OFF OF THE COURTS	0
PA - PROPERTY APPRAISER	0
PD - POLICE	0
PE - REGULATORY & ECONOMIC RESOURCES	0
PR - PARKS, REC & OPEN SPACES	0
PU - PUBLIC DEFENDER	0
SA - STATE ATTORNEY	0
SP - SEAPORT	0
SW - SOLID WASTE MANAGEMENT	0
TT - OFFICE OF THE CITT	0
VZ - VIZCAYA	0
WS - WATER & SEWER PUBLIC HEALTH TRUST	0
LEAVE PAYMENTS	69,397
ALL OTHER	0
Direct Bill	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department BU - MGMT & BUDGET**

<u>Receiving Department</u>	<u>LEAVE PAYMENTS</u>
Total	<u>69,397</u>

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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), 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, 2019
Schedule .2 - Costs To Be Allocated
For Department CT - COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,251,065			18,251,065
Deductions:				
510 OTHER SPECIAL REVENUE-TRF OUT	-275			
602 SPECIAL TRANSPORTATION	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-25,747			
Total Deductions:	-26,022			-26,022
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-13,271			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
344 TRANSPORTATION REVENUES	-176,004			
349 OTHER CHARGES FOR SERVICES	-9,368,386			
369 OTHER MISCELLANEOUS REVENUES	0			
Total Departmental Cost Adjustments:	-9,557,661			-9,557,661
Inbound Costs:				
DEPRECIATION	183,277		183,277	
CC - COUNTY COMMISSION	5,410	1,043	6,454	
BU - MGMT & BUDGET	82,741	9,910	92,651	
ET - INFORMATION TECH		-202,902	-202,902	
FN - FINANCE		24,473	24,473	
GG - GENERAL GOVT		874,945	874,945	
HR - HUMAN RESOURCES		71,363	71,363	
ID - INTERNAL SERVICES		-6,747	-6,747	
IG - INSPECTOR GENERAL		2,320	2,320	
MA - MAYOR		21,859	21,859	
LEAVE PAYMENTS		237,514	237,514	
Total Allocated Additions:	271,428	1,033,778	1,305,206	1,305,206
Total To Be Allocated:	8,938,810	1,033,778		9,972,588

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS**

	Total	G&A	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES
Other Expense & Cost					
001 SALARIES	10,326,713	659,603	5,632,805	1,469,413	1,192,352
010 FRINGE BENEFITS	4,263,480	236,809	2,637,151	542,836	381,999
210 ACCOUNTING & AUDITING	12,914	0	0	0	0
212 LEGAL	0	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	8	0	0	0	8
215 TEMPORARY HELP AGENCY	55,622	0	0	0	31,208
223 INDUSTRIAL SERVICE RELATED	159	0	159	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	127,292	50,390	0	21,440	55,462
232 GENERAL AUTO & PROFESSIONAL LIAB	6,251	0	6,251	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	39,916	0	0	0	39,916
245 ITD MAINTENANCE	241,848	0	1,701	177,715	62,432
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	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	8,637	3,967	1,426	0	0
259 OTHER RENTAL EXPENSE	0	0	0	0	0
260 GSA CHARGES	593,987	26,083	33,800	(73,116)	6,761
261 ITD	1,055,784	91,625	890,829	46,655	14,355
262 GENERAL COUNTY SUPPORT CHARGES	1,000	1,000	0	0	0
266 CLERK OF COURTS	333	40	0	0	0
310 TELECOMMUNICATIONS	47,962	41,315	2,298	438	2,860
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	80,743	388	90	55,844	2,155
312 TRAVEL	32,197	1,953	4,095	13,857	5,417
313 AUTOMOBILE REIMBURSEMENT	1,903	0	103	0	1,800
314 ADVERTISING	192,139	18,134	0	2,835	0
315 PRINTING & GRAPHICS	(3,767)	0	0	0	0
316 MAILING SERVICES	94	0	0	(16)	110
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	250	250	0	0	0
320 TRAINING	8,027	884	3,340	1,033	765
321 REIMBURSEMENTS & REFUNDS	(1)	0	0	0	(1)
322 TAXES,LICENSES & PERMITS	86	0	0	0	86
330 MISCELLANEOUS	4,431	303	149	826	2,404
410 FUEL & LUBRICANTS	0	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	2,652	0	2,652	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	64,947	0	55,748	1,934	7,230
435 OTHER REPAIR & MAINTENANCE SUPPLIES	944	0	0	0	944
470 OFFICE SUPPLIES & MINOR EQUIPMENT	955,121	6,178	4,532	928,930	2,547
471 COMPUTER SUPPLIES	6,107	0	0	6,181	(74)
493 CLOTHING & UNIFORMS	12,504	862	6,979	0	4,237
496 OTHER MATERIALS & SUPPLIES	51,160	0	1,820	0	49,340
*510 OTHER SPECIAL REVENUE-TRF OUT	275	0	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	25,747	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS**

	Total	G&A	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES
Departmental Total					
Expenditures Per Financial Statement	18,251,065				
Deductions					
*Total Disallowed Costs	(26,022)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONLY	(13,271)	(1,516)	(1,023)	(6,024)	(1,653)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(1,508)	(2,091)	(2,222)	0
00155 TERMINATION PAYMENTS	0	0	(106)	0	(553)
REVENUES:	0	0	0	0	0
344 TRANSPORTATION REVENUES	(176,004)	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(9,368,386)	(9,340,000)	0	(11,400)	(16,986)
369 OTHER MISCELLANEOUS REVENUES	0	0	0	0	0
Functional Cost	8,667,382	(8,203,240)	9,316,308	3,177,159	1,845,121
Allocation Step 1					
Inbound - All Others	271,428	17,344	148,037	38,624	31,350
Reallocate Admin Costs		8,185,896	(4,524,115)	(1,537,198)	(896,984)
Unallocated Costs	(747,404)	0	0	0	0
1st Allocation	8,191,406	0	4,940,230	1,678,585	979,486
Allocation Step 2					
Inbound - All Others	1,033,778	66,058	563,824	147,106	119,401
Reallocate Admin Costs		(66,058)	36,509	12,405	7,238
Unallocated Costs	(66,206)	0	0	0	0
2nd Allocation	967,572	0	600,332	159,511	126,640
Total For CT - COMMUNICATIONS					
Schedule .3 Total	9,158,978	0	5,540,562	1,838,096	1,106,126

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS**

	GRAPHIC DES & TRANSL SVCS	LEAVE PAYMENTS	OTHER COSTS**
Other Expense & Cost			
001 SALARIES	766,154	0	606,386
010 FRINGE BENEFITS	269,261	0	195,424
210 ACCOUNTING & AUDITING	12,914	0	0
212 LEGAL	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0	0
215 TEMPORARY HELP AGENCY	24,414	0	0
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 MAINT:BUILDINGS & GROUNDS	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	1,622	0	1,622
259 OTHER RENTAL EXPENSE	0	0	0
260 GSA CHARGES	(8,381)	0	608,840
261 ITD	6,160	0	6,160
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0
266 CLERK OF COURTS	293	0	0
310 TELECOMMUNICATIONS	747	0	304
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	9,800	0	12,466
312 TRAVEL	6,875	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0	0
314 ADVERTISING	0	0	171,170
315 PRINTING & GRAPHICS	(3,767)	0	0
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	1,110	0	895
321 REIMBURSEMENTS & REFUNDS	0	0	0
322 TAXES,LICENSES & PERMITS	0	0	0
330 MISCELLANEOUS	73	0	676
410 FUEL & LUBRICANTS	0	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0	35
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	12,599	0	335
471 COMPUTER SUPPLIES	0	0	0
493 CLOTHING & UNIFORMS	0	0	426
496 OTHER MATERIALS & SUPPLIES	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS

	GRAPHIC DES & TRANSL SVCS	LEAVE PAYMENTS	OTHER COSTS**
<hr/>			
Departmental Total			
Expenditures Per Financial Statement			
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Cost Adjustments			
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(798)	0	(2,257)
00154 PAYMENT FOR UNUSED SICK LEAVE	(1,960)	12,285	(4,504)
00155 TERMINATION PAYMENTS	0	6,711	(6,052)
REVENUES:	0	0	0
344 TRANSPORTATION REVENUES	0	0	(176,004)
349 OTHER CHARGES FOR SERVICES	0	0	0
369 OTHER MISCELLANEOUS REVENUES	0	0	0
Functional Cost	1,097,116	18,996	1,415,922
<hr/>			
Allocation Step 1			
Inbound - All Others	20,140	0	15,933
Reallocate Admin Costs	(534,067)	(9,080)	(684,451)
Unallocated Costs	0	0	(747,404)
1st Allocation	583,189	9,916	0
<hr/>			
Allocation Step 2			
Inbound - All Others	76,706	0	60,683
Reallocate Admin Costs	4,310	73	5,523
Unallocated Costs	0	0	(66,206)
2nd Allocation	81,016	73	0
<hr/>			
Total For CT - COMMUNICATIONS			
Schedule .3 Total	664,205	9,989	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	53,997.23	1.214545	60,001		60,001		60,001
AD - ANIMAL SERVICES	592,092.99	13.317781	657,929		657,929	82,821	740,750
AT - COUNTY ATTORNEY	33,353.98	0.750222	37,063		37,063		37,063
AU - AUDIT & MGMT	33,353.98	0.750222	37,063		37,063		37,063
AV - AVIATION	33,353.98	0.750222	37,063		37,063	4,665	41,728
BU - MGMT & BUDGET	33,353.97	0.750221	37,063		37,063		37,063
CL - CLERK OF COURT	33,353.98	0.750222	37,063		37,063	4,665	41,728
CO - COMMUNITY ACTION & HUMAN SERVICES	33,353.98	0.750222	37,063		37,063	4,665	41,728
CR - CORRECTIONS & REHABILITATION	33,353.98	0.750222	37,063		37,063	4,665	41,728
CU - CULTURAL AFFAIRS	35,674.03	0.802406	39,641		39,641	4,990	44,631
EC - ETHICS AND PUBLIC TRUST	33,353.98	0.750222	37,063		37,063	4,665	41,728
EL - ELECTIONS	83,238.31	1.872256	92,494		92,494	11,643	104,137
ET - INFORMATION TECH	33,353.98	0.750222	37,063		37,063	4,665	41,728
FN - FINANCE	284,254.12	6.393648	315,861		315,861	39,761	355,622
FR - FIRE	37,620.40	0.846185	41,803		41,803	5,262	47,066
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	69,450.42	1.562129	77,173		77,173	9,715	86,887
HR - HUMAN RESOURCES	48,528.53	1.091539	53,925		53,925	6,788	60,713
HT - HOMELESS TRUST	33,353.98	0.750222	37,063		37,063	4,665	41,728
ID - INTERNAL SERVICES	33,353.98	0.750222	37,063		37,063	4,665	41,728
IG - INSPECTOR GENERAL	33,353.98	0.750222	37,063		37,063	4,665	41,728
JA - JUDICIAL ADMINISTRATION	33,353.98	0.750222	37,063		37,063	4,665	41,728
JU - JUVENILE SERVICES	33,353.98	0.750222	37,063		37,063	4,665	41,728
LB - LIBRARIES	33,353.98	0.750222	37,063		37,063	4,665	41,728
MA - MAYOR	33,353.98	0.750222	37,063		37,063	4,665	41,728
ME - MEDICAL EXAMINER	33,353.98	0.750222	37,063		37,063	4,665	41,728
MM - ECONOMIC ADVOCACY TRUST	33,353.98	0.750222	37,063		37,063	4,665	41,728
MP - METROPOLITAN PLANNING ORGANIZATION	33,353.98	0.750222	37,063		37,063	4,665	41,728
MT - TRANSP & PW	1,286,886.40	28.945570	1,429,977		1,429,977	180,008	1,609,985
PA - PROPERTY APPRAISER	240,618.32	5.412160	267,373		267,373	33,657	301,030
PD - POLICE	33,353.98	0.750222	37,063		37,063	4,665	41,728
PE - REGULATORY & ECONOMIC RESOURCES	53,269.36	1.198173	59,193		59,193	7,451	66,644
PR - PARKS, REC & OPEN SPACES	34,400.27	0.773756	38,225		38,225	4,812	43,037
SA - STATE ATTORNEY	33,353.98	0.750222	37,063		37,063	4,665	41,728
SP - SEAPORT	33,353.98	0.750222	37,063		37,063	4,665	41,728
SW - SOLID WASTE MANAGEMENT	758,649.23	17.064084	843,005		843,005	106,118	949,123
TT - OFFICE OF THE CITT	33,353.98	0.750222	37,063		37,063	4,665	41,728
VZ - VIZCAYA	33,353.97	0.750221	37,063		37,063	4,665	41,728
WS - WATER & SEWER	33,353.97	0.750221	37,063		37,063	4,665	41,728
PUBLIC HEALTH TRUST	33,353.97	0.750221	37,063		37,063	4,665	41,728
Schedule .4 Total for CALL CENTER OPERATIONS	4,445,883.05	100.000000	4,940,230		4,940,230	600,332	5,540,562

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, 2019
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
CC - COUNTY COMMISSION	82,538.99	5.405215	90,731		90,731		90,731
AD - ANIMAL SERVICES	41,892.35	2.743396	46,050		46,050	5,006	51,056
AT - COUNTY ATTORNEY	7,764.07	0.508444	8,535		8,535		8,535
AU - AUDIT & MGMT	8,390.48	0.549466	9,223		9,223		9,223
AV - AVIATION	13,258.06	0.868228	14,574		14,574	1,584	16,158
BU - MGMT & BUDGET	93,508.54	6.123575	102,789		102,789		102,789
CL - CLERK OF COURT	24,806.11	1.624473	27,268		27,268	2,964	30,232
CO - COMMUNITY ACTION & HUMAN SERVICES	21,176.62	1.386789	23,278		23,278	2,531	25,809
CR - CORRECTIONS & REHABILITATION	8,611.57	0.563944	9,466		9,466	1,029	10,495
CU - CULTURAL AFFAIRS	15,723.16	1.029659	17,284		17,284	1,879	19,163
EC - ETHICS AND PUBLIC TRUST	10,638.19	0.696661	11,694		11,694	1,271	12,965
EL - ELECTIONS	67,291.44	4.406701	73,970		73,970	8,041	82,012
ET - INFORMATION TECH	15,538.92	1.017594	17,081		17,081	1,857	18,938
FN - FINANCE	43,579.98	2.853914	47,905		47,905	5,208	53,113
FR - FIRE	52,460.26	3.435455	57,667		57,667	6,269	63,936
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	88,983.92	5.827272	97,816		97,816	10,634	108,449
HR - HUMAN RESOURCES	180,966.41	11.850915	198,928		198,928	21,626	220,554
HT - HOMELESS TRUST	25,672.02	1.681179	28,220		28,220	3,068	31,288
ID - INTERNAL SERVICES	79,867.54	5.230270	87,795		87,795	9,544	97,339
IG - INSPECTOR GENERAL	7,579.84	0.496379	8,332		8,332	906	9,238
JA - JUDICIAL ADMINISTRATION	7,579.84	0.496379	8,332		8,332	906	9,238
JU - JUVENILE SERVICES	10,232.87	0.670118	11,249		11,249	1,223	12,471
LB - LIBRARIES	9,606.46	0.629096	10,560		10,560	1,148	11,708
MA - MAYOR	27,495.99	1.800624	30,225		30,225	3,286	33,511
ME - MEDICAL EXAMINER	8,795.81	0.576009	9,669		9,669	1,051	10,720
MM - ECONOMIC ADVOCACY TRUST	18,707.82	1.225115	20,565		20,565	2,236	22,800
MP - METROPOLITAN PLANNING ORGANIZATION	7,690.38	0.503618	8,454		8,454	919	9,373
MT - TRANSP & PW	109,131.93	7.146701	119,963		119,963	13,041	133,005
PA - PROPERTY APPRAISER	28,582.99	1.871809	31,420		31,420	3,416	34,836
PD - POLICE	78,824.75	5.161981	86,648		86,648	9,420	96,068
PE - REGULATORY & ECONOMIC RESOURCES	122,721.38	8.036631	134,902		134,902	14,665	149,567
PR - PARKS, REC & OPEN SPACES	61,896.94	4.053433	68,040		68,040	7,397	75,437
SA - STATE ATTORNEY	7,579.84	0.496379	8,332		8,332	906	9,238
SP - SEAPORT	22,469.97	1.471487	24,700		24,700	2,685	27,385
SW - SOLID WASTE MANAGEMENT	29,529.97	1.933823	32,461		32,461	3,529	35,990
TT - OFFICE OF THE CITT	19,868.52	1.301126	21,841		21,841	2,374	24,215
VZ - VIZCAYA	20,336.49	1.331772	22,355		22,355	2,430	24,785
WS - WATER & SEWER	38,144.95	2.497991	41,931		41,931	4,558	46,489
PUBLIC HEALTH TRUST	7,579.84	0.496379	8,332		8,332	906	9,238
Schedule .4 Total for TELEVISION	1,527,025.21	100.000000	1,678,585		1,678,585	159,511	1,838,096

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, 2019
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
CC - COUNTY COMMISSION	325,870.62	36.331467	355,862		355,862		355,862
AD - ANIMAL SERVICES	4,185.23	0.466613	4,570		4,570	978	5,548
AT - COUNTY ATTORNEY	24,843.92	2.769860	27,130		27,130		27,130
AU - AUDIT & MGMT	2,156.25	0.240401	2,355		2,355		2,355
AV - AVIATION	2,156.25	0.240401	2,355		2,355	504	2,859
BU - MGMT & BUDGET	2,156.25	0.240401	2,355		2,355		2,355
CL - CLERK OF COURT	2,156.25	0.240401	2,355		2,355	504	2,859
CO - COMMUNITY ACTION & HUMAN SERVICES	6,693.79	0.746294	7,310		7,310	1,564	8,874
CR - CORRECTIONS & REHABILITATION	2,156.25	0.240401	2,355		2,355	504	2,859
CU - CULTURAL AFFAIRS	12,227.36	1.363234	13,353		13,353	2,857	16,210
EC - ETHICS AND PUBLIC TRUST	2,156.25	0.240401	2,355		2,355	504	2,859
EL - ELECTIONS	5,476.40	0.610566	5,980		5,980	1,280	7,260
ET - INFORMATION TECH	3,447.42	0.384354	3,765		3,765	806	4,570
FN - FINANCE	2,156.25	0.240401	2,355		2,355	504	2,859
FR - FIRE	2,156.25	0.240401	2,355		2,355	504	2,859
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	12,797.32	1.426779	13,975		13,975	2,991	16,966
HR - HUMAN RESOURCES	68,116.51	7.594341	74,386		74,386	15,918	90,304
HT - HOMELESS TRUST	6,767.57	0.754519	7,390		7,390	1,581	8,972
ID - INTERNAL SERVICES	13,444.75	1.498961	14,682		14,682	3,142	17,824
IG - INSPECTOR GENERAL	3,742.54	0.417257	4,087		4,087	875	4,962
JA - JUDICIAL ADMINISTRATION	2,156.25	0.240401	2,355		2,355	504	2,859
JU - JUVENILE SERVICES	2,156.25	0.240401	2,355		2,355	504	2,859
LB - LIBRARIES	11,489.55	1.280975	12,547		12,547	2,685	15,232
MA - MAYOR	149,810.59	16.702451	163,598		163,598	35,010	198,609
ME - MEDICAL EXAMINER	2,156.25	0.240401	2,355		2,355	504	2,859
MM - ECONOMIC ADVOCACY TRUST	11,747.79	1.309766	12,829		12,829	2,745	15,574
MP - METROPOLITAN PLANNING ORGANIZATION	8,981.00	1.001296	9,808		9,808	2,099	11,906
MT - TRANSP & PW	15,363.06	1.712835	16,777		16,777	3,590	20,367
PA - PROPERTY APPRAISER	2,156.25	0.240401	2,355		2,355	504	2,859
PD - POLICE	3,631.87	0.404919	3,966		3,966	849	4,815
PE - REGULATORY & ECONOMIC RESOURCES	26,983.58	3.008412	29,467		29,467	6,306	35,773
PR - PARKS, REC & OPEN SPACES	86,340.43	9.626134	94,287		94,287	20,177	114,464
SA - STATE ATTORNEY	2,156.25	0.240401	2,355		2,355	504	2,859
SP - SEAPORT	15,252.39	1.700496	16,656		16,656	3,564	20,220
SW - SOLID WASTE MANAGEMENT	32,922.95	3.670595	35,953		35,953	7,694	43,647
TT - OFFICE OF THE CITT	4,000.77	0.446048	4,369		4,369	935	5,304
VZ - VIZCAYA	2,156.25	0.240401	2,355		2,355	504	2,859
WS - WATER & SEWER	10,456.62	1.165813	11,419		11,419	2,444	13,863
PUBLIC HEALTH TRUST	2,156.25	0.240401	2,355		2,355	504	2,859
Schedule .4 Total for ONLINE SERVICES	896,937.78	100.000000	979,486		979,486	126,640	1,106,126

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, 2019
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
CC - COUNTY COMMISSION	65,578.54	12.430725	72,495		72,495		72,495
AD - ANIMAL SERVICES	64,992.72	12.319680	71,847		71,847	11,614	83,461
AT - COUNTY ATTORNEY	1,419.47	0.269067	1,569		1,569		1,569
AU - AUDIT & MGMT	753.45	0.142820	833		833		833
AV - AVIATION	1,184.64	0.224554	1,310		1,310	212	1,521
BU - MGMT & BUDGET	6,433.49	1.219499	7,112		7,112		7,112
CL - CLERK OF COURT	943.46	0.178837	1,043		1,043	169	1,212
CO - COMMUNITY ACTION & HUMAN SERVICES	20,031.62	3.797089	22,144		22,144	3,580	25,724
CR - CORRECTIONS & REHABILITATION	5,116.52	0.969861	5,656		5,656	914	6,570
CU - CULTURAL AFFAIRS	1,248.11	0.236585	1,380		1,380	223	1,603
EC - ETHICS AND PUBLIC TRUST	816.52	0.154775	903		903	146	1,048
EL - ELECTIONS	24,845.71	4.709623	27,466		27,466	4,440	31,906
ET - INFORMATION TECH	7,407.72	1.404169	8,189		8,189	1,324	9,513
FN - FINANCE	2,739.62	0.519308	3,029		3,029	490	3,518
FR - FIRE	21,272.43	4.032291	23,516		23,516	3,801	27,317
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	8,547.93	1.620301	9,449		9,449	1,527	10,977
HR - HUMAN RESOURCES	39,287.97	7.447222	43,431		43,431	7,021	50,452
HT - HOMELESS TRUST	1,858.68	0.352322	2,055		2,055	332	2,387
ID - INTERNAL SERVICES	13,830.74	2.621683	15,289		15,289	2,471	17,761
IG - INSPECTOR GENERAL	753.05	0.142744	832		832	134	967
JA - JUDICIAL ADMINISTRATION	753.05	0.142744	832		832	134	967
JU - JUVENILE SERVICES	5,722.64	1.084754	6,326		6,326	1,023	7,349
LB - LIBRARIES	1,229.07	0.232976	1,359		1,359	220	1,578
MA - MAYOR	10,733.48	2.034582	11,865		11,865	1,918	13,783
ME - MEDICAL EXAMINER	841.91	0.159588	931		931	150	1,081
MM - ECONOMIC ADVOCACY TRUST	3,977.25	0.753907	4,397		4,397	711	5,107
MP - METROPOLITAN PLANNING ORGANIZATION	1,941.18	0.367960	2,146		2,146	347	2,493
MT - TRANSP & PW	19,078.32	3.616387	21,090		21,090	3,409	24,500
PA - PROPERTY APPRAISER	2,327.07	0.441107	2,572		2,572	416	2,988
PD - POLICE	2,930.02	0.555399	3,239		3,239	524	3,763
PE - REGULATORY & ECONOMIC RESOURCES	22,141.31	4.196991	24,476		24,476	3,957	28,433
PR - PARKS, REC & OPEN SPACES	85,960.82	16.294286	95,027		95,027	15,363	110,390
SA - STATE ATTORNEY	753.05	0.142744	832		832	134	967
SP - SEAPORT	8,299.46	1.573202	9,175		9,175	1,483	10,658
SW - SOLID WASTE MANAGEMENT	29,853.37	5.658849	33,002		33,002	5,335	38,337
TT - OFFICE OF THE CITT	8,534.29	1.617715	9,434		9,434	1,525	10,959
VZ - VIZCAYA	5,938.43	1.125658	6,565		6,565	1,061	7,626
WS - WATER & SEWER	26,721.84	5.065252	29,540		29,540	4,775	34,315
PUBLIC HEALTH TRUST	753.05	0.142744	832		832	134	967
Schedule .4 Total for GRAPHIC DES & TRANSL SVCS	527,552.00	100.000000	583,189		583,189	81,016	664,205

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, 2019
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	9,916		9,916	73	9,989
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	9,916		9,916	73	9,989

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, 2019
Schedule .5 - Allocation Summary
For Department CT - COMMUNICATIONS**

Receiving Department	Total	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES	GRAPHIC DES & TRANSL SVCS
CC - COUNTY COMMISSION	579,089	60,001	90,731	355,862	72,495
AD - ANIMAL SERVICES	880,816	740,750	51,056	5,548	83,461
AT - COUNTY ATTORNEY	74,297	37,063	8,535	27,130	1,569
AU - AUDIT & MGMT	49,474	37,063	9,223	2,355	833
AV - AVIATION	62,266	41,728	16,158	2,859	1,521
BU - MGMT & BUDGET	149,319	37,063	102,789	2,355	7,112
CL - CLERK OF COURT	76,031	41,728	30,232	2,859	1,212
CO - COMMUNITY ACTION & HUMAN SERVICES	102,135	41,728	25,809	8,874	25,724
CR - CORRECTIONS & REHABILITATION	61,652	41,728	10,495	2,859	6,570
CU - CULTURAL AFFAIRS	81,606	44,631	19,163	16,210	1,603
EC - ETHICS AND PUBLIC TRUST	58,600	41,728	12,965	2,859	1,048
EL - ELECTIONS	225,314	104,137	82,012	7,260	31,906
ET - INFORMATION TECH	74,749	41,728	18,938	4,570	9,513
FN - FINANCE	415,112	355,622	53,113	2,859	3,518
FR - FIRE	141,178	47,066	63,936	2,859	27,317
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	223,279	86,887	108,449	16,966	10,977
HR - HUMAN RESOURCES	422,023	60,713	220,554	90,304	50,452
HT - HOMELESS TRUST	84,375	41,728	31,288	8,972	2,387
ID - INTERNAL SERVICES	174,652	41,728	97,339	17,824	17,761
IG - INSPECTOR GENERAL	56,895	41,728	9,238	4,962	967
JA - JUDICIAL ADMINISTRATION	54,792	41,728	9,238	2,859	967
JU - JUVENILE SERVICES	64,407	41,728	12,471	2,859	7,349
LB - LIBRARIES	70,246	41,728	11,708	15,232	1,578
MA - MAYOR	287,631	41,728	33,511	198,609	13,783
ME - MEDICAL EXAMINER	56,388	41,728	10,720	2,859	1,081
MM - ECONOMIC ADVOCACY TRUST	85,210	41,728	22,800	15,574	5,107
MP - METROPOLITAN PLANNING ORGANIZATION	65,500	41,728	9,373	11,906	2,493
MT - TRANSP & PW	1,787,857	1,609,985	133,005	20,367	24,500
PA - PROPERTY APPRAISER	341,713	301,030	34,836	2,859	2,988
PD - POLICE	146,373	41,728	96,068	4,815	3,763
PE - REGULATORY & ECONOMIC RESOURCES	280,416	66,644	149,567	35,773	28,433
PR - PARKS, REC & OPEN SPACES	343,327	43,037	75,437	114,464	110,390
SA - STATE ATTORNEY	54,792	41,728	9,238	2,859	967
SP - SEAPORT	99,992	41,728	27,385	20,220	10,658
SW - SOLID WASTE MANAGEMENT	1,067,096	949,123	35,990	43,647	38,337
TT - OFFICE OF THE CITT	82,206	41,728	24,215	5,304	10,959
VZ - VIZCAYA	76,998	41,728	24,785	2,859	7,626
WS - WATER & SEWER	136,395	41,728	46,489	13,863	34,315
PUBLIC HEALTH TRUST	54,792	41,728	9,238	2,859	967
LEAVE PAYMENTS	9,989	0	0	0	0
Direct Bill	0	0	0	0	0
Total	9,158,978	5,540,562	1,838,096	1,106,126	664,205

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department CT - COMMUNICATIONS**

Receiving Department	LEAVE PAYMENTS
CC - COUNTY COMMISSION	0
AD - ANIMAL SERVICES	0
AT - COUNTY ATTORNEY	0
AU - AUDIT & MGMT	0
AV - AVIATION	0
BU - MGMT & BUDGET	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
SA - STATE ATTORNEY	0
SP - SEAPORT	0
SW - SOLID WASTE MANAGEMENT	0
TT - OFFICE OF THE CITT	0
VZ - VIZCAYA	0
WS - WATER & SEWER PUBLIC HEALTH TRUST	0
LEAVE PAYMENTS	9,989
 Direct Bill	 0
 Total	 <u>9,989</u>

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department ET - INFORMATION TECH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	237,020,936			237,020,936
Deductions:				
501 GENERAL FUND-TRF OUT	-9,966,947			
510 OTHER SPECIAL REVENUE-TRF OUT	0			
522 OTHER SPEC OBLIGATIONS	-1,193,000			
523 LOAN AGREEMENTS	-516,000			
570 INTRAFUND TRANSFER	-17,514,000			
602 SPECIAL TRANSPORTATION	-90,295			
609 CONTRACTUAL TAX INCREMENT FINANCING	-232			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-4,323,906			
951 AUTOMOBILES & VEHICLES	42,498			
952 OTHER CAPITALIZABLE ITEMS	0			
955 MACHINERY,EQUIP,FURN, & OTHER > 5000	-4,342,369			
Total Deductions:	<u>-37,904,251</u>			-37,904,251
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-152,837			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-3,360,742			
349 OTHER CHARGES FOR SERVICES	-204,417,215			
351 JUDGEMENTS & FINES	-530,256			
361 INTEREST EARNINGS	-4,469			
369 OTHER MISCELLANEOUS REVENUES	-577,835			
Total Departmental Cost Adjustments:	<u>-209,043,354</u>			-209,043,354
Inbound Costs:				
DEPRECIATION	9,000,650		9,000,650	
CC - COUNTY COMMISSION	29,290	5,702	34,991	
AU - AUDIT & MGMT	584	113	697	
BU - MGMT & BUDGET	134,556	16,064	150,620	
CT - COMMUNICATIONS	66,098	8,652	74,749	
ET - INFORMATION TECH		-1,010,753	-1,010,753	
FN - FINANCE		351,194	351,194	
GG - GENERAL GOVT		472,001	472,001	
HR - HUMAN RESOURCES		368,468	368,468	
ID - INTERNAL SERVICES		-501,492	-501,492	
IG - INSPECTOR GENERAL		172,456	172,456	
MA - MAYOR		108,889	108,889	
LEAVE PAYMENTS		1,926,400	1,926,400	
Total Allocated Additions:	<u>9,231,178</u>	<u>1,917,694</u>	<u>11,148,871</u>	11,148,871
Total To Be Allocated:	<u>-695,491</u>	<u>1,917,694</u>		<u>1,222,202</u>

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH**

	Total	G&A	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS
Other Expense & Cost					
001 SALARIES	88,604,647	3,054,473	79,077,782	6,472,392	0
010 FRINGE BENEFITS	28,286,573	3,643,889	22,806,882	1,835,802	0
210 ACCOUNTING & AUDITING	95,941	0	95,941	0	0
211 CONSULTING SERVICES	0	0	0	0	0
212 LEGAL	0	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	259	259	0	0	0
215 TEMPORARY HELP AGENCY	415,507	0	201,214	214,293	0
220 ELECTRICAL SERVICES	74,124	0	74,124	0	0
223 INDUSTRIAL SERVICE RELATED	695	405	290	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	7,257,265	486,405	6,717,593	53,267	0
232 GENERAL AUTO & PROFESSIONAL LIAB	61,715	61,715	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	15,842	50	15,792	0	0
241 EQUIPMENT MAINTENANCE	20,375	0	20,375	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	286,276	0	286,276	0	0
245 ITD MAINTENANCE	33,122,500	785,754	31,938,519	398,227	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	71,589	2,995	68,594	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	3,727,797	3,727,797	0	0	0
252 VEHICLES-RENTAL	39,001	585	38,416	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	94,116	90,398	3,718	0	0
254 HEAVY EQUIPMENT RENTAL	0	0	0	0	0
255 RENT PAYMENTS TO LESSORS	25,162	6,003	19,159	0	0
257 RENTAL-ITD SYSTEM RELATED	0	0	0	0	0
259 OTHER RENTAL EXPENSE	120,582	16,704	103,878	0	0
260 GSA CHARGES	645,254	111,222	534,032	0	0
261 ITD	15,985,215	279,996	13,146,255	192,764	0
262 GENERAL COUNTY SUPPORT CHARGES	124,880	0	124,880	0	0
265 PARKS & RECREATION SERVICES	0	0	0	0	0
266 CLERK OF COURTS	0	0	0	0	0
310 TELECOMMUNICATIONS	13,210,643	682,913	1,547,545	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	400,974	399,099	1,875	0	0
312 TRAVEL	108,765	107,230	1,535	0	0
313 AUTOMOBILE REIMBURSEMENT	23,369	12,303	11,066	0	0
314 ADVERTISING	35,186	35,186	0	0	0
316 MAILING SERVICES	4,191	0	4,191	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	4,420	4,420	0	0	0
320 TRAINING	366,124	365,189	935	0	0
322 TAXES,LICENSES & PERMITS	244	15	229	0	0
330 MISCELLANEOUS	93,555	11,280	81,275	1,000	0
410 FUEL & LUBRICANTS	1,738	0	1,738	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	89,467	55	89,412	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	2,305,498	93,331	2,212,167	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	2,529,272	41,986	2,480,557	6,729	0
433 INVENTORY, MATERIALS, PARTS & SUPPLI	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH**

	Total	G&A	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS
435 OTHER REPAIR & MAINTENANCE SUPPLIES	3,437	0	3,437	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	2,250	0	2,250	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	646,713	58,887	587,826	0	0
471 COMPUTER SUPPLIES	57,375	109	57,266	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	1,229	1,229	0	0	0
493 CLOTHING & UNIFORMS	52,534	1,124	51,410	0	0
496 OTHER MATERIALS & SUPPLIES	104,386	0	104,386	0	0
*501 GENERAL FUND-TRF OUT	9,966,947	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	1,193,000	0	0	0	0
*523 LOAN AGREEMENTS	516,000	0	0	0	0
*570 INTRAFUND TRANSFER	17,514,000	0	0	0	0
*602 SPECIAL TRANSPORTATION	90,295	0	0	0	0
*609 CONTRACTUAL TAX INCREMENT FINANCING	232	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	4,323,906	0	0	0	0
*951 AUTOMOBILES & VEHICLES	(42,498)	0	0	0	0
*952 OTHER CAPITALIZABLE ITEMS	0	0	0	0	0
*955 MACHINERY,EQUIP,FURN, & OTHER > 5000	4,342,369	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	237,020,936				
Deductions					
*Total Disallowed Costs	(37,904,251)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(152,837)	(5,381)	(133,105)	(14,351)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(133,460)	(1,120,551)	(72,024)	1,326,035
00155 TERMINATION PAYMENTS	0	(3,048)	(946,953)	(136,639)	1,086,640
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(3,360,742)	0	(3,360,742)	0	0
349 OTHER CHARGES FOR SERVICES	(204,417,215)	(2,856,145)	(178,626,057)	(7,816,270)	0
351 JUDGEMENTS & FINES	(530,256)	0	0	0	0
361 INTEREST EARNINGS	(4,469)	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	(577,835)	0	(577,835)	0	0
Functional Cost	(9,926,669)	11,084,972	(22,252,423)	1,135,190	2,412,675
Allocation Step 1					
Inbound - All Others	9,231,178	0	0	0	0
Reallocate Admin Costs		(11,084,972)	0	11,084,972	0
Unallocated Costs	(2,307,083)	0	0	0	0
1st Allocation	1,611,592	0	(22,252,423)	12,220,162	2,412,675
Allocation Step 2					
Inbound - All Others	1,917,694	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH**

	Total	G&A	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS
2nd Allocation	1,917,694	0	0	0	0
Total For ET - INFORMATION TECH					
Schedule .3 Total	3,529,285	0	(22,252,423)	12,220,162	2,412,675

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH**

	INDIRECT COSTS	INTERAGENCY SVCS**
Other Expense & Cost		
001 SALARIES	0	0
010 FRINGE BENEFITS	0	0
210 ACCOUNTING & AUDITING	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 MAINT:BUILDINGS & GROUNDS	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	2,366,200
262 GENERAL COUNTY SUPPORT CHARGES	0	0
265 PARKS & RECREATION SERVICES	0	0
266 CLERK OF COURTS	0	0
310 TELECOMMUNICATIONS	0	10,980,185
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	0	0
312 TRAVEL	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0
314 ADVERTISING	0	0
316 MAILING SERVICES	0	0
318 REFUNDS, CASH SHORTAGES & 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 REP & MNT SUP	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0
433 INVENTORY, MATERIALS, PARTS & SUPPLI	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH**

	INDIRECT COSTS	INTERAGENCY SVCS**
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
471 COMPUTER SUPPLIES	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	0	0
493 CLOTHING & UNIFORMS	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*523 LOAN AGREEMENTS	0	0
*570 INTRAFUND TRANSFER	0	0
*602 SPECIAL TRANSPORTATION	0	0
*609 CONTRACTUAL TAX INCREMENT FINANCING	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*951 AUTOMOBILES & VEHICLES	0	0
*952 OTHER CAPITALIZABLE ITEMS	0	0
*955 MACHINERY,EQUIP,FURN, & OTHER > 5000	0	0
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	(15,118,743)
351 JUDGEMENTS & FINES	0	(530,256)
361 INTEREST EARNINGS	0	(4,469)
369 OTHER MISCELLANEOUS REVENUES	0	0
Functional Cost	0	(2,307,083)
Allocation Step 1		

Inbound - All Others	9,231,178	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(2,307,083)
1st Allocation	9,231,178	0
Allocation Step 2		

Inbound - All Others	1,917,694	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH

	INDIRECT COSTS	INTERAGENCY SVCS**
2nd Allocation	1,917,694	0
Total For ET - INFORMATION TECH		
Schedule .3 Total	11,148,871	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	182	1.297035	(288,622)		(288,622)		(288,622)
AD - ANIMAL SERVICES	241	1.717503	(382,186)		(382,186)		(382,186)
AT - COUNTY ATTORNEY	125	0.890821	(198,229)		(198,229)		(198,229)
AU - AUDIT & MGMT	34	0.242303	(53,918)		(53,918)		(53,918)
BU - MGMT & BUDGET	59	0.420468	(93,564)		(93,564)		(93,564)
CL - CLERK OF COURT	1,029	7.333238	(1,631,823)		(1,631,823)		(1,631,823)
CO - COMMUNITY ACTION & HUMAN SERVICES	923	6.577822	(1,463,725)		(1,463,725)		(1,463,725)
CR - CORRECTIONS & REHABILITATION	2,867	20.431870	(4,546,586)		(4,546,586)		(4,546,586)
CT - COMMUNICATIONS	162	1.154504	(256,905)		(256,905)		(256,905)
EC - ETHICS AND PUBLIC TRUST	15	0.106899	(23,788)		(23,788)		(23,788)
EL - ELECTIONS	93	0.662771	(147,483)		(147,483)		(147,483)
ET - INFORMATION TECH	807	5.751140	(1,279,768)		(1,279,768)		(1,279,768)
HR - HUMAN RESOURCES	113	0.805302	(179,199)		(179,199)		(179,199)
IG - INSPECTOR GENERAL	38	0.270810	(60,262)		(60,262)		(60,262)
JU - JUVENILE SERVICES	95	0.677024	(150,654)		(150,654)		(150,654)
MA - MAYOR	37	0.263683	(58,676)		(58,676)		(58,676)
ME - MEDICAL EXAMINER	83	0.591505	(131,624)		(131,624)		(131,624)
MM - ECONOMIC ADVOCACY TRUST	19	0.135405	(30,131)		(30,131)		(30,131)
PA - PROPERTY APPRAISER	382	2.722349	(605,789)		(605,789)		(605,789)
PD - POLICE	4,492	32.012543	(7,123,566)		(7,123,566)		(7,123,566)
PR - PARKS, REC & OPEN SPACES	2,144	15.279361	(3,400,028)		(3,400,028)		(3,400,028)
ALL OTHER	92	0.655644	(145,897)		(145,897)		(145,897)
Schedule .4 Total for INFO TECH	14,032	100.000000	(22,252,423)		(22,252,423)	0	(22,252,423)

Allocation Basis: NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	1,029	12.130143	1,482,323		1,482,323		1,482,323
CR - CORRECTIONS & REHABILITATION	2,867	33.797006	4,130,049		4,130,049		4,130,049
JU - JUVENILE SERVICES	95	1.119887	136,852		136,852		136,852
PD - POLICE	4,492	52.952964	6,470,938		6,470,938		6,470,938
Schedule .4 Total for CORRECTIONS/POLICE & CJIS	8,483	100.000000	12,220,162		12,220,162	0	12,220,162

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

Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	2,412,675		2,412,675		2,412,675
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	2,412,675		2,412,675	0	2,412,675

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, 2019
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
CC - COUNTY COMMISSION	182	0.657230	60,670		60,670		60,670
AD - ANIMAL SERVICES	241	0.870287	80,338		80,338	17,557	97,895
AT - COUNTY ATTORNEY	125	0.451394	41,669		41,669		41,669
AU - AUDIT & MGMT	34	0.122779	11,334		11,334		11,334
BU - MGMT & BUDGET	59	0.213058	19,668		19,668		19,668
CL - CLERK OF COURT	1,029	3.715875	343,019		343,019	74,965	417,984
CO - COMMUNITY ACTION & HUMAN SERVICES	923	3.333093	307,684		307,684	67,243	374,927
CR - CORRECTIONS & REHABILITATION	2,867	10.353171	955,720		955,720	208,868	1,164,587
CT - COMMUNICATIONS	162	0.585007	54,003		54,003		54,003
CU - CULTURAL AFFAIRS	104	0.375560	34,669		34,669	7,577	42,245
EC - ETHICS AND PUBLIC TRUST	15	0.054167	5,000		5,000	1,093	6,093
EL - ELECTIONS	93	0.335837	31,002		31,002	6,775	37,777
ET - INFORMATION TECH	807	2.914199	269,015		269,015		269,015
FN - FINANCE	370	1.336126	123,340		123,340	26,955	150,296
FR - FIRE	2,656	9.591218	885,382		885,382	193,496	1,078,878
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.090568	100,672		100,672	22,002	122,674
HR - HUMAN RESOURCES	113	0.408060	37,669		37,669	8,232	45,901
HT - HOMELESS TRUST	19	0.068612	6,334		6,334	1,384	7,718
ID - INTERNAL SERVICES	843	3.044200	281,016		281,016	61,415	342,430
IG - INSPECTOR GENERAL	38	0.137224	12,667		12,667	2,768	15,436
JU - JUVENILE SERVICES	95	0.343059	31,668		31,668	6,921	38,589
LB - LIBRARIES	602	2.173913	200,678		200,678	43,857	244,535
MA - MAYOR	37	0.133613	12,334		12,334	2,696	15,030
ME - MEDICAL EXAMINER	83	0.299726	27,668		27,668	6,047	33,715
MM - ECONOMIC ADVOCACY TRUST	19	0.068612	6,334		6,334	1,384	7,718
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.072223	6,667		6,667	1,457	8,124
MT - TRANSP & PW	3,946	14.249603	1,315,406		1,315,406	287,476	1,602,882
PA - PROPERTY APPRAISER	382	1.379460	127,340		127,340	27,830	155,170
PD - POLICE	4,492	16.221288	1,497,416		1,497,416	327,253	1,824,669
PE - REGULATORY & ECONOMIC RESOURCES	932	3.365593	310,684		310,684	67,898	378,582
PR - PARKS, REC & OPEN SPACES	2,144	7.742308	714,706		714,706	156,196	870,902
SP - SEAPORT	409	1.476961	136,341		136,341	29,797	166,138
SW - SOLID WASTE MANAGEMENT	1,015	3.665319	338,352		338,352	73,945	412,297
WS - WATER & SEWER	2,533	9.147046	844,380		844,380	184,535	1,028,915
PUBLIC HEALTH TRUST	1	0.003611	333		333	73	406
Schedule .4 Total for INDIRECT COSTS	27,692	100.000000	9,231,178		9,231,178	1,917,694	11,148,871

Allocation Basis: NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department ET - INFORMATION TECH**

Receiving Department	Total	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS	INDIRECT COSTS
CC - COUNTY COMMISSION	(227,952)	(288,622)	0	0	60,670
AD - ANIMAL SERVICES	(284,291)	(382,186)	0	0	97,895
AT - COUNTY ATTORNEY	(156,560)	(198,229)	0	0	41,669
AU - AUDIT & MGMT	(42,584)	(53,918)	0	0	11,334
BU - MGMT & BUDGET	(73,897)	(93,564)	0	0	19,668
CL - CLERK OF COURT	268,484	(1,631,823)	1,482,323	0	417,984
CO - COMMUNITY ACTION & HUMAN SERVICES	(1,088,798)	(1,463,725)	0	0	374,927
CR - CORRECTIONS & REHABILITATION	748,050	(4,546,586)	4,130,049	0	1,164,587
CT - COMMUNICATIONS	(202,902)	(256,905)	0	0	54,003
CU - CULTURAL AFFAIRS	42,245	0	0	0	42,245
EC - ETHICS AND PUBLIC TRUST	(17,695)	(23,788)	0	0	6,093
EL - ELECTIONS	(109,706)	(147,483)	0	0	37,777
ET - INFORMATION TECH	(1,010,753)	(1,279,768)	0	0	269,015
FN - FINANCE	150,296	0	0	0	150,296
FR - FIRE	1,078,878	0	0	0	1,078,878
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	122,674	0	0	0	122,674
HR - HUMAN RESOURCES	(133,298)	(179,199)	0	0	45,901
HT - HOMELESS TRUST	7,718	0	0	0	7,718
ID - INTERNAL SERVICES	342,430	0	0	0	342,430
IG - INSPECTOR GENERAL	(44,826)	(60,262)	0	0	15,436
JU - JUVENILE SERVICES	24,787	(150,654)	136,852	0	38,589
LB - LIBRARIES	244,535	0	0	0	244,535
MA - MAYOR	(43,646)	(58,676)	0	0	15,030
ME - MEDICAL EXAMINER	(97,909)	(131,624)	0	0	33,715
MM - ECONOMIC ADVOCACY TRUST	(22,413)	(30,131)	0	0	7,718
MP - METROPOLITAN PLANNING ORGANIZATION	8,124	0	0	0	8,124
MT - TRANSP & PW	1,602,882	0	0	0	1,602,882
PA - PROPERTY APPRAISER	(450,619)	(605,789)	0	0	155,170
PD - POLICE	1,172,041	(7,123,566)	6,470,938	0	1,824,669
PE - REGULATORY & ECONOMIC RESOURCES	378,582	0	0	0	378,582
PR - PARKS, REC & OPEN SPACES	(2,529,126)	(3,400,028)	0	0	870,902
SP - SEAPORT	166,138	0	0	0	166,138
SW - SOLID WASTE MANAGEMENT	412,297	0	0	0	412,297
WS - WATER & SEWER	1,028,915	0	0	0	1,028,915
PUBLIC HEALTH TRUST	406	0	0	0	406
LEAVE PAYMENTS	2,412,675	0	0	2,412,675	0
ALL OTHER	(145,897)	(145,897)	0	0	0
Direct Bill	0	0	0	0	0
Total	3,529,285	(22,252,423)	12,220,162	2,412,675	11,148,871

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department FN - FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	54,790,680			54,790,680
Deductions:				
501 GENERAL FUND-TRF OUT	0			
532 OTHER SPECIAL OBLIGATIONS	-8,900,000			
570 INTRAFUND TRANSFER	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-24,165			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	0			
Total Deductions:	<u>-8,924,165</u>			-8,924,165
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-41,608			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
319 OTHER TAXES	-2,100,000			
341 GENERAL GOV (NOT COURT RELATED)	-36,029,950			
345 ECONOMIC ENVIRONMENT REVENUES	-2,372,928			
349 OTHER CHARGES FOR SERVICES	-12,894,073			
361 INTEREST EARNINGS	-106,002			
369 OTHER MISCELLANEOUS REVENUES	-5,987			
Total Departmental Cost Adjustments:	<u>-53,550,548</u>			-53,550,548
Inbound Costs:				
DEPRECIATION	1,261,478		1,261,478	
CC - COUNTY COMMISSION	21,243	4,298	25,541	
AT - COUNTY ATTORNEY	511,694	61,508	573,201	
AU - AUDIT & MGMT	337,298	64,969	402,266	
BU - MGMT & BUDGET	149,002	17,839	166,841	
CT - COMMUNICATIONS	369,150	45,962	415,112	
ET - INFORMATION TECH	123,340	26,955	150,296	
FN - FINANCE		126,946	126,946	
GG - GENERAL GOVT		147,920	147,920	
HR - HUMAN RESOURCES		155,989	155,989	
ID - INTERNAL SERVICES		-26,083	-26,083	
IG - INSPECTOR GENERAL		8,969	8,969	
MA - MAYOR		49,924	49,924	
LEAVE PAYMENTS		531,887	531,887	
Total Allocated Additions:	<u>2,773,204</u>	<u>1,217,084</u>	3,990,288	3,990,288
Total To Be Allocated:	<u>-4,910,829</u>	<u>1,217,084</u>	<u>3,990,288</u>	<u>-3,693,745</u>

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department FN - FINANCE**

	Total	G&A	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR**
Other Expense & Cost					
001 SALARIES	24,831,720	770,314	11,232,657	0	12,828,749
010 FRINGE BENEFITS	9,767,705	151,392	4,271,706	0	5,344,607
116 OTHER COURT OPERATING EXPENSE	56,144	0	0	0	56,144
210 ACCOUNTING & AUDITING	31,364	0	29,415	0	1,949
211 CONSULTING SERVICES	69,360	0	69,360	0	0
212 LEGAL	225	0	0	0	225
213 BANK & TRUSTEE/PAYING AGENT FEES	255,211	0	0	0	255,211
215 TEMPORARY HELP AGENCY	290,861	7,508	269,708	0	13,645
223 INDUSTRIAL SERVICE RELATED	262,607	0	240	0	262,367
224 OTHER OUTSIDE CONTRACTUAL SERVICES	291,082	80,876	190,119	0	20,087
232 GENERAL AUTO & PROFESSIONAL LIAB	10,202	195	4,491	0	5,516
241 EQUIPMENT MAINTENANCE	29,353	0	2,790	0	26,563
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	71,820	0	0	0	71,820
245 ITD MAINTENANCE	934,891	0	6,250	0	928,641
251 BUILDINGS COUNTY OWNED: RENTAL	2,328,938	37,796	765,036	0	1,526,106
252 VEHICLES-RENTAL	0	0	0	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	57,720	7,940	22,463	0	27,317
255 RENT PAYMENTS TO LESSORS	4,128	0	4,128	0	0
260 GSA CHARGES	614,902	40,980	126,341	0	447,581
261 ITD	2,826,265	20,860	1,506,746	0	1,298,659
262 GENERAL COUNTY SUPPORT CHARGES	307,000	6,850	145,640	0	154,510
266 CLERK OF COURTS	132,182	262	109,077	0	22,843
310 TELECOMMUNICATIONS	167,839	3,935	27,840	0	136,064
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	13,383	3,195	2,360	0	7,828
312 TRAVEL	55,146	5,696	29,474	0	19,976
313 AUTOMOBILE REIMBURSEMENT	3,726	0	226	0	3,500
314 ADVERTISING	52,747	2,313	4,508	0	45,926
315 PRINTING & GRAPHICS	158,239	0	17,498	0	140,741
316 MAILING SERVICES	2,090,863	98	7,730	0	2,083,035
317 OTHER COMMUNICATION EXPENSES	20,578	0	0	0	20,578
318 REFUNDS, CASH SHORT & BAD DEBT EXP	2,036	0	105	0	1,931
319 PETTY CASH & CHANGE FUNDS	914	0	792	0	122
320 TRAINING	55,411	615	21,796	0	33,000
321 REIMBURSEMENTS & REFUNDS	(403,506)	(110,828)	(292,545)	0	(133)
322 TAXES,LICENSES & PERMITS	73	0	0	0	73
330 MISCELLANEOUS	288,539	75	74,051	0	214,413
410 FUEL & LUBRICANTS	0	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	3,108	0	1,367	0	1,741
432 EQUIPMENT & NON-CAPITAL TOOLS	58,021	1,288	(16,452)	0	73,185
470 OFFICE SUPPLIES & MINOR EQUIPMENT	113,379	3,995	39,776	0	69,608
471 COMPUTER SUPPLIES	3,713	0	0	0	3,713
492 INSTITUTIONAL, MED & FOOD SUPPLIES	701	0	0	0	701
493 CLOTHING & UNIFORMS	7,639	0	0	0	7,639
496 OTHER MATERIALS & SUPPLIES	286	0	0	0	286

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department FN - FINANCE

	Total	G&A	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR**
*501 GENERAL FUND-TRF OUT	0	0	0	0	0
*532 OTHER SPECIAL OBLIGATIONS	8,900,000	0	0	0	0
*570 INTRAFUND TRANSFER	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	24,165	0	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	54,790,680				
Deductions					
*Total Disallowed Costs	(8,924,165)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(41,608)	(1,422)	(15,175)	0	(25,011)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(195,010)	(172,430)	702,951	(335,511)
00155 TERMINATION PAYMENTS	0	(80,099)	(70,241)	212,641	(62,301)
REVENUES:	0	0	0	0	0
319 OTHER TAXES	(2,100,000)	0	0	0	(2,100,000)
341 GENERAL GOV (NOT COURT RELATED)	(36,029,950)	0	0	0	(36,029,950)
345 ECONOMIC ENVIRONMENT REVENUES	(2,372,928)	0	(2,372,928)	0	0
349 OTHER CHARGES FOR SERVICES	(12,894,073)	0	(5,939,878)	0	(6,954,195)
361 INTEREST EARNINGS	(106,002)	0	(40,795)	0	(65,207)
369 OTHER MISCELLANEOUS REVENUES	(5,987)	0	(5,078)	0	(909)
Functional Cost	(7,684,033)	758,824	10,058,168	915,592	(19,416,617)
Allocation Step 1					
Inbound - All Others	2,773,204	85,969	1,254,597	0	1,432,637
Reallocate Admin Costs		(844,793)	844,793	0	0
Unallocated Costs	(17,983,980)	0	0	0	(17,983,980)
1st Allocation	13,073,151	0	12,157,559	915,592	0
Allocation Step 2					
Inbound - All Others	1,217,084	37,729	550,608	0	628,747
Reallocate Admin Costs		(37,729)	37,729	0	0
Unallocated Costs	(628,747)	0	0	0	(628,747)
2nd Allocation	588,337	0	588,337	0	0
Total For FN - FINANCE					
Schedule .3 Total	13,661,488	0	12,745,896	915,592	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	20,033	0.684308	83,195		83,195		83,195
AD - ANIMAL SERVICES	22,359	0.763762	92,855		92,855	4,749	97,603
AT - COUNTY ATTORNEY	3,507	0.119796	14,564		14,564		14,564
AU - AUDIT & MGMT	1,520	0.051922	6,312		6,312		6,312
AV - AVIATION	54,917	1.875911	228,065		228,065	11,663	239,728
BU - MGMT & BUDGET	11,165	0.381386	46,367		46,367		46,367
CL - CLERK OF COURT	54,727	1.869421	227,276		227,276	11,623	238,899
CO - COMMUNITY ACTION & HUMAN SERVICES	86,627	2.959094	359,754		359,754	18,398	378,151
CR - CORRECTIONS & REHABILITATION	56,675	1.935963	235,366		235,366	12,037	247,402
CT - COMMUNICATIONS	5,893	0.201299	24,473		24,473		24,473
CU - CULTURAL AFFAIRS	14,341	0.489875	59,557		59,557	3,046	62,603
EC - ETHICS AND PUBLIC TRUST	1,351	0.046149	5,611		5,611	287	5,898
EL - ELECTIONS	9,701	0.331377	40,287		40,287	2,060	42,348
ET - INFORMATION TECH	84,566	2.888692	351,194		351,194		351,194
FN - FINANCE	30,568	1.044173	126,946		126,946		126,946
FR - FIRE	89,049	3.041827	369,812		369,812	18,912	388,724
GG - GENERAL GOVT	5,412	0.184869	22,476		22,476	1,149	23,625
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	21,727	0.742173	90,230		90,230	4,614	94,844
HR - HUMAN RESOURCES	9,869	0.337115	40,985		40,985	2,096	43,081
HT - HOMELESS TRUST	7,571	0.258618	31,442		31,442	1,608	33,049
HU - HURRICANE RECOVERY	5,670	0.193682	23,547		23,547	1,204	24,751
ID - INTERNAL SERVICES	297,180	10.151379	1,234,160		1,234,160	63,115	1,297,274
IG - INSPECTOR GENERAL	186,909	6.384629	776,215		776,215	39,695	815,910
JA - JUDICIAL ADMINISTRATION	1	0.000034	4		4	0	4
JU - JUVENILE SERVICES	8,219	0.280753	34,133		34,133	1,746	35,878
LB - LIBRARIES	40,121	1.370494	166,619		166,619	8,521	175,139
MA - MAYOR	1,112	0.037985	4,618		4,618	236	4,854
ME - MEDICAL EXAMINER	8,714	0.297662	36,188		36,188	1,851	38,039
MM - ECONOMIC ADVOCACY TRUST	2,798	0.095577	11,620		11,620	594	12,214
MP - METROPOLITAN PLANNING ORGANIZATION	4,318	0.147499	17,932		17,932	917	18,849
MT - TRANSP & PW	176,067	6.014277	731,189		731,189	37,393	768,582
ND - NON-DEPARTMENT	171,445	5.856394	711,995		711,995	36,411	748,406
OC - ADMIN OFF OF THE COURTS	17,743	0.606084	73,685		73,685	3,768	77,453
PA - PROPERTY APPRAISER	9,173	0.313341	38,095		38,095	1,948	40,043
PD - POLICE	100,068	3.418225	415,573		415,573	21,252	436,825
PE - REGULATORY & ECONOMIC RESOURCES	143,270	4.893964	594,987		594,987	30,427	625,414
PR - PARKS, REC & OPEN SPACES	560,811	19.156755	2,328,994		2,328,994	119,105	2,448,098
PU - PUBLIC DEFENDER	716	0.024458	2,973		2,973	152	3,126
SA - STATE ATTORNEY	3,458	0.118122	14,361		14,361	734	15,095
SP - SEAPORT	32,337	1.104600	134,292		134,292	6,868	141,160
SW - SOLID WASTE MANAGEMENT	86,171	2.943517	357,860		357,860	18,301	376,161
TT - OFFICE OF THE CITT	1,902	0.064970	7,899		7,899	404	8,303
VZ - VIZCAYA	60	0.002050	249		249	13	262
WS - WATER & SEWER	293,063	10.010746	1,217,062		1,217,062	62,240	1,279,303
ALL OTHER	184,580	6.305073	766,543		766,543	39,201	805,744
Schedule .4 Total for FINANCE	2,927,484	100.000000	12,157,559		12,157,559	588,337	12,745,896

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .4 - Detail Activity Allocations
For Department FN - FINANCE**

Activity - FINANCE

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT

Allocation Source: FY19 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	915,592		915,592		915,592
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	915,592		915,592	0	915,592

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, 2019
Schedule .5 - Allocation Summary
For Department FN - FINANCE**

Receiving Department	Total	FINANCE	LEAVE PAYMENTS
CC - COUNTY COMMISSION	83,195	83,195	0
AD - ANIMAL SERVICES	97,603	97,603	0
AT - COUNTY ATTORNEY	14,564	14,564	0
AU - AUDIT & MGMT	6,312	6,312	0
AV - AVIATION	239,728	239,728	0
BU - MGMT & BUDGET	46,367	46,367	0
CL - CLERK OF COURT	238,899	238,899	0
CO - COMMUNITY ACTION & HUMAN SERVICES	378,151	378,151	0
CR - CORRECTIONS & REHABILITATION	247,402	247,402	0
CT - COMMUNICATIONS	24,473	24,473	0
CU - CULTURAL AFFAIRS	62,603	62,603	0
EC - ETHICS AND PUBLIC TRUST	5,898	5,898	0
EL - ELECTIONS	42,348	42,348	0
ET - INFORMATION TECH	351,194	351,194	0
FN - FINANCE	126,946	126,946	0
FR - FIRE	388,724	388,724	0
GG - GENERAL GOVT	23,625	23,625	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	94,844	94,844	0
HR - HUMAN RESOURCES	43,081	43,081	0
HT - HOMELESS TRUST	33,049	33,049	0
HU - HURRICANE RECOVERY	24,751	24,751	0
ID - INTERNAL SERVICES	1,297,274	1,297,274	0
IG - INSPECTOR GENERAL	815,910	815,910	0
JA - JUDICIAL ADMINISTRATION	4	4	0
JU - JUVENILE SERVICES	35,878	35,878	0
LB - LIBRARIES	175,139	175,139	0
MA - MAYOR	4,854	4,854	0
ME - MEDICAL EXAMINER	38,039	38,039	0
MM - ECONOMIC ADVOCACY TRUST	12,214	12,214	0
MP - METROPOLITAN PLANNING ORGANIZATION	18,849	18,849	0
MT - TRANSP & PW	768,582	768,582	0
ND - NON-DEPARTMENT	748,406	748,406	0
OC - ADMIN OFF OF THE COURTS	77,453	77,453	0
PA - PROPERTY APPRAISER	40,043	40,043	0
PD - POLICE	436,825	436,825	0
PE - REGULATORY & ECONOMIC RESOURCES	625,414	625,414	0
PR - PARKS, REC & OPEN SPACES	2,448,098	2,448,098	0
PU - PUBLIC DEFENDER	3,126	3,126	0
SA - STATE ATTORNEY	15,095	15,095	0
SP - SEAPORT	141,160	141,160	0
SW - SOLID WASTE MANAGEMENT	376,161	376,161	0
TT - OFFICE OF THE CITT	8,303	8,303	0
VZ - VIZCAYA	262	262	0
WS - WATER & SEWER	1,279,303	1,279,303	0
LEAVE PAYMENTS	915,592	0	915,592
ALL OTHER	805,744	805,744	0
Direct Bill	0	0	0
Total	13,661,488	12,745,896	915,592

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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.
- **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, 2019
Schedule .2 - Costs To Be Allocated
For Department GG - GENERAL GOVT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	999,654,288			999,654,288
Inbound Costs:				
DEPRECIATION	13,851,070		13,851,070	
AT - COUNTY ATTORNEY	12,346	1,484	13,830	
BU - MGMT & BUDGET	87,443	10,490	97,933	
FN - FINANCE	22,476	1,149	23,625	
GG - GENERAL GOVT		3,091	3,091	
LEAVE PAYMENTS		5,703	5,703	
Total Allocated Additions:	<u>13,973,334</u>	<u>21,917</u>	13,995,251	13,995,251
Total To Be Allocated:	<u>1,013,627,622</u>	<u>21,917</u>		<u>1,013,649,539</u>

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT**

	Total	G&A	INSURANCE	EXTERNAL	ANNUAL AUDIT	TRAINING
Other Expense & Cost						
001 SALARIES	30,996,585	0	0		0	0
010 FRINGE BENEFITS	6,633,285	0	6,588,347		0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	30,853	0	0		0	0
112 ATTORNEY FEES	4,373,583	0	0		0	0
115 INTERPRETERS	540	0	0		0	0
210 ACCOUNTING & AUDITING	959,810	0	0	670,000		289,810
211 CONSULTING SERVICES	951,317	0	0	0		0
215 TEMPORARY HELP AGENCY	19,260	0	0	0		0
216 HEALTH RELATED SERVICES	1,146,157	0	0	0		0
220 ELECTRICAL SERVICES	0	0	0	0		0
221 WATER AND DISPOSAL SERVICES	37,697	0	0	0		0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	2,788,376	0	0	0		0
234 PROPERTY DAMAGE/FIRE INSURANCE	3,917,170	0	0	0		0
236 OTHER INSURANCE EXPENSE	0	0	0	0		0
245 ITD MAINTENANCE	0	0	0	0		0
260 GSA CHARGES	61,476	0	0	0		0
261 ITD	0	0	0	0		0
262 GENERAL COUNTY SUPPORT CHARGES	1,650	0	0	0		0
266 CLERK OF COURTS	111	0	0	0		0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	275,919	0	0	0		0
312 TRAVEL	17,318	0	0	0		0
313 AUTOMOBILE REIMBURSEMENT	546	0	0	0		0
314 ADVERTISING	149,497	0	0	0		0
316 MAILING SERVICES	1,504	0	0	0		0
318 REFUNDS, CASH SHORT & BAD DEBT EXP	4,088,745	0	0	0		0
320 TRAINING	0	0	0	0		0
321 REIMBURSEMENTS & REFUNDS	(3,719,858)	0	0	0		0
330 MISCELLANEOUS	298,269	0	0	0		0
340 RESERVE & CONTINGENCIES	3,200,000	0	0	0		0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	91	0	0	0		0
490 CHEMICALS	0	0	0	0		0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	1,036	0	0	0		0
501 GENERAL FUND-TRF OUT	277,008,471	0	0	0		0
510 OTHER SPECIAL REVENUE-TRF OUT	54,984,579	0	0	0		0
511 FIRE & RESCUE	34,207,750	0	0	0		0
513 HEALTH DEVELOPMENT	30,096,000	0	0	0		0
522 OTHER SPEC OBLIGATIONS	10,751,000	0	0	0		0
532 OTHER SPECIAL OBLIGATIONS	7,496,000	0	0	0		0
540 ENTERPRISE FUNDS	200,638,000	0	0	0		0
560 TRUST & AGENCY FUNDS	30,000	0	0	0		0
570 INTRAFUND TRANSFER	5,000,000	0	0	0		0
602 SPECIAL TRANSPORTATION	250,000	0	0	0		0
606 GRANTS TO OUTSIDE ORGANIZATIONS	27,152,962	0	0	0		0
609 CONTRACTUAL TAX INCREMENT FINANCING	68,109,640	0	0	0		0
613 MEDICAL SERVICES	227,590,282	0	0	0		0
910 LAND ACQUISITION	0	0	0	0		0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT

	Total	G&A	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
940 PLANNING PHASE	0	0	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	108,667	0	0	0	0
942 CONSTRUCTION PHASE	0	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	999,654,288				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	999,654,288	0	6,588,347	670,000	289,810
Allocation Step 1					
Inbound - All Others	13,973,334	13,973,334	0	0	0
Reallocate Admin Costs		(13,973,334)	92,093	9,365	4,051
Unallocated Costs	(921,245,876)	0	0	0	0
1st Allocation	92,381,746	0	6,680,440	679,365	293,861
Allocation Step 2					
Inbound - All Others	21,917	21,917	0	0	0
Reallocate Admin Costs		(21,917)	144	15	6
Unallocated Costs	(19,920)	0	0	0	0
2nd Allocation	1,997	0	144	15	6
Total For GG - GENERAL GOVT					
Schedule .3 Total	92,383,743	0	6,680,584	679,380	293,867

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT**

	EMPLOYEE PHYSICAL EXAMS	PROPERTY INSURANCE	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS
Other Expense & Cost					
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	1,146,157	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	3,917,170	0	0	0
236 OTHER INSURANCE EXPENSE	0	0	0	0	0
245 ITD MAINTENANCE	0	0	0	0	0
260 GSA CHARGES	0	0	48,160	0	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, MEMBER	0	0	0	275,919	0
312 TRAVEL	0	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0	0	0	0
314 ADVERTISING	0	0	0	0	0
316 MAILING SERVICES	0	0	0	0	0
318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	0	0	0
320 TRAINING	0	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	0	0	0	0	161,373
330 MISCELLANEOUS	0	0	0	0	0
340 RESERVE & CONTINGENCIES	0	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0	0
490 CHEMICALS	0	0	0	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT**

	EMPLOYEE PHYSICAL EXAMS	PROPERTY INSURANCE	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS
940 PLANNING PHASE	0	0	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0
942 CONSTRUCTION PHASE	0	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	1,146,157	3,917,170	48,160	275,919	161,373
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	16,021	54,755	673	3,857	2,256
Unallocated Costs	0	0	0	0	0
1st Allocation	1,162,178	3,971,925	48,833	279,776	163,629
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	25	86	1	6	4
Unallocated Costs	0	0	0	0	0
2nd Allocation	25	86	1	6	4
Total For GG - GENERAL GOVT					
Schedule .3 Total	1,162,203	3,972,011	48,834	279,782	163,632

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT**

	GENERAL FUND BLDG RENTAL	LEAVE PAYMENTS	OTHER COSTS**
Other Expense & Cost			
001 SALARIES	0	18,138,716	12,857,869
010 FRINGE BENEFITS	0	0	44,938
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	30,853
112 ATTORNEY FEES	0	0	4,373,583
115 INTERPRETERS	0	0	540
210 ACCOUNTING & AUDITING	0	0	0
211 CONSULTING SERVICES	0	0	951,317
215 TEMPORARY HELP AGENCY	0	0	19,260
216 HEALTH RELATED SERVICES	0	0	0
220 ELECTRICAL SERVICES	0	0	0
221 WATER AND DISPOSAL SERVICES	0	0	37,697
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	2,788,376
234 PROPERTY DAMAGE/FIRE INSURANCE	0	0	0
236 OTHER INSURANCE EXPENSE	0	0	0
245 ITD MAINTENANCE	0	0	0
260 GSA CHARGES	0	0	13,316
261 ITD	0	0	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0	1,650
266 CLERK OF COURTS	0	0	111
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	0	0	0
312 TRAVEL	0	0	17,318
313 AUTOMOBILE REIMBURSEMENT	0	0	546
314 ADVERTISING	0	0	149,497
316 MAILING SERVICES	0	0	1,504
318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	4,088,745
320 TRAINING	0	0	0
321 REIMBURSEMENTS & REFUNDS	0	0	(3,881,231)
330 MISCELLANEOUS	0	0	298,269
340 RESERVE & CONTINGENCIES	0	0	3,200,000
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	91
490 CHEMICALS	0	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	0	0	1,036
501 GENERAL FUND-TRF OUT	59,872,568	0	217,135,903
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	54,984,579
511 FIRE & RESCUE	0	0	34,207,750
513 HEALTH DEVELOPMENT	0	0	30,096,000
522 OTHER SPEC OBLIGATIONS	0	0	10,751,000
532 OTHER SPECIAL OBLIGATIONS	0	0	7,496,000
540 ENTERPRISE FUNDS	0	0	200,638,000
560 TRUST & AGENCY FUNDS	0	0	30,000
570 INTRAFUND TRANSFER	0	0	5,000,000
602 SPECIAL TRANSPORTATION	0	0	250,000
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	27,152,962
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	68,109,640
613 MEDICAL SERVICES	0	0	227,590,282
910 LAND ACQUISITION	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT**

	GENERAL FUND BLDG RENTAL	LEAVE PAYMENTS	OTHER COSTS**
940 PLANNING PHASE	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	108,667
942 CONSTRUCTION PHASE	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0
Departmental Total			
----- Expenditures Per Financial Statement			
Deductions			
----- *Total Disallowed Costs	0	0	0
 Functional Cost	59,872,568	18,138,716	908,546,068
Allocation Step 1			
----- Inbound - All Others	0	0	0
Reallocate Admin Costs	836,909	253,546	12,699,808
Unallocated Costs	0	0	(921,245,876)
1st Allocation	60,709,477	18,392,262	0
Allocation Step 2			
----- Inbound - All Others	0	0	0
Reallocate Admin Costs	1,313	398	19,920
Unallocated Costs	0	0	(19,920)
2nd Allocation	1,313	398	0
Total For GG - GENERAL GOVT			
----- Schedule .3 Total	60,710,789	18,392,660	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	10,461,911.73	0.819103	54,720		54,720		54,720
AD - ANIMAL SERVICES	9,428,524.85	0.738195	49,315		49,315	1	49,316
AT - COUNTY ATTORNEY	16,171,547.77	1.266132	84,583		84,583		84,583
AU - AUDIT & MGMT	2,782,823.62	0.217878	14,555		14,555		14,555
BU - MGMT & BUDGET	5,344,193.29	0.418417	27,952		27,952		27,952
CL - CLERK OF COURT	47,209,187.08	3.696187	246,922		246,922	6	246,928
CO - COMMUNITY ACTION & HUMAN SERVICES	19,741,746.14	1.545657	103,257		103,257	2	103,259
CR - CORRECTIONS & REHABILITATION	160,090,999.88	12.534135	837,335		837,335	20	837,356
CT - COMMUNICATIONS	8,678,251.90	0.679453	45,390		45,390		45,390
CU - CULTURAL AFFAIRS	4,779,168.84	0.374179	24,997		24,997	1	24,997
EC - ETHICS AND PUBLIC TRUST	1,160,139.40	0.090832	6,068		6,068	0	6,068
EL - ELECTIONS	5,507,269.27	0.431185	28,805		28,805	1	28,806
ET - INFORMATION TECH	70,386,612.33	5.510836	368,148		368,148		368,148
FN - FINANCE	19,434,045.82	1.521566	101,647		101,647		101,647
FR - FIRE	204,589,101.21	16.018061	1,070,077		1,070,077	26	1,070,103
GG - GENERAL GOVT	208,390.60	0.016316	1,090		1,090		1,090
HR - HUMAN RESOURCES	7,352,437.62	0.575650	38,456		38,456	1	38,457
HT - HOMELESS TRUST	1,164,693.21	0.091188	6,092		6,092	0	6,092
ID - INTERNAL SERVICES	46,972,663.89	3.677669	245,684		245,684	6	245,690
IG - INSPECTOR GENERAL	3,755,621.79	0.294042	19,643		19,643	0	19,644
JU - JUVENILE SERVICES	4,955,383.10	0.387976	25,918		25,918	1	25,919
LB - LIBRARIES	19,739,291.68	1.545464	103,244		103,244	2	103,246
MA - MAYOR	2,925,589.11	0.229056	15,302		15,302	0	15,302
ME - MEDICAL EXAMINER	5,544,571.59	0.434106	29,000		29,000	1	29,001
MM - ECONOMIC ADVOCACY TRUST	924,547.36	0.072386	4,836		4,836	0	4,836
MP - METROPOLITAN PLANNING ORGANIZATION	2,037,698.72	0.159539	10,658		10,658	0	10,658
MT - TRANSP & PW	175,500,156.82	13.740576	917,931		917,931	22	917,953
ND - NON-DEPARTMENT	2,392,107.82	0.187287	12,512		12,512	0	12,512
OC - ADMIN OFF OF THE COURTS	11,081,069.30	0.867579	57,958		57,958	1	57,959
PA - PROPERTY APPRAISER	23,077,120.81	1.806796	120,702		120,702	3	120,705
PD - POLICE	277,864,162.72	21.755045	1,453,333		1,453,333	36	1,453,368
PE - REGULATORY & ECONOMIC RESOURCES	58,300,412.00	4.564561	304,933		304,933	7	304,940
PR - PARKS, REC & OPEN SPACES	46,576,053.95	3.646617	243,610		243,610	6	243,616
SA - STATE ATTORNEY	285,288.46	0.022336	1,492		1,492	0	1,492
TT - OFFICE OF THE CITT	817,365.16	0.063995	4,275		4,275	0	4,275
Schedule .4 Total for INSURANCE	1,277,240,148.84	100.000000	6,680,440		6,680,440	144	6,680,584

Allocation Basis: REGULAR SALARIES BY GENERAL FUND DEPARTMENT
Allocation Source: FY19 EXPENDITURE REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	20,033	0.783682	5,324		5,324		5,324
AD - ANIMAL SERVICES	22,359	0.874675	5,942		5,942	0	5,942
AT - COUNTY ATTORNEY	3,507	0.137192	932		932		932
AU - AUDIT & MGMT	1,520	0.059462	404		404		404
BU - MGMT & BUDGET	11,165	0.436770	2,967		2,967		2,967
CL - CLERK OF COURT	54,727	2.140897	14,545		14,545	0	14,545
CO - COMMUNITY ACTION & HUMAN SERVICES	86,627	3.388811	23,022		23,022	1	23,023
CR - CORRECTIONS & REHABILITATION	56,675	2.217102	15,062		15,062	0	15,063
CT - COMMUNICATIONS	5,893	0.230532	1,566		1,566		1,566
CU - CULTURAL AFFAIRS	14,341	0.561014	3,811		3,811	0	3,811
EC - ETHICS AND PUBLIC TRUST	1,351	0.052851	359		359		359
EL - ELECTIONS	9,701	0.379499	2,578		2,578	0	2,578
ET - INFORMATION TECH	84,566	3.308186	22,475		22,475		22,475
FN - FINANCE	30,568	1.195807	8,124		8,124		8,124
FR - FIRE	89,049	3.483559	23,666		23,666	1	23,667
GG - GENERAL GOVT	5,412	0.211715	1,438		1,438		1,438
HR - HUMAN RESOURCES	9,869	0.386071	2,623		2,623	0	2,623
HT - HOMELESS TRUST	7,571	0.296174	2,012		2,012	0	2,012
HU - HURRICANE RECOVERY	5,670	0.221808	1,507		1,507	0	1,507
ID - INTERNAL SERVICES	297,180	11.625555	78,980		78,980	2	78,982
IG - INSPECTOR GENERAL	186,909	7.311801	49,674		49,674	1	49,675
JA - JUDICIAL ADMINISTRATION	1	0.000039	0		0		0
JU - JUVENILE SERVICES	8,219	0.321524	2,184		2,184	0	2,184
LB - LIBRARIES	40,121	1.569516	10,663		10,663	0	10,663
MA - MAYOR	1,112	0.043501	296		296		296
ME - MEDICAL EXAMINER	8,714	0.340888	2,316		2,316	0	2,316
MM - ECONOMIC ADVOCACY TRUST	2,798	0.109457	744		744	0	744
MP - METROPOLITAN PLANNING ORGANIZATION	4,318	0.168918	1,148		1,148	0	1,148
ND - NON-DEPARTMENT	171,445	6.706856	45,564		45,564	1	45,565
OC - ADMIN OFF OF THE COURTS	17,743	0.694099	4,715		4,715	0	4,716
PA - PROPERTY APPRAISER	9,173	0.358844	2,438		2,438	0	2,438
PD - POLICE	100,068	3.914618	26,595		26,595	1	26,595
PE - REGULATORY & ECONOMIC RESOURCES	143,270	5.604661	38,076		38,076	1	38,077
PR - PARKS, REC & OPEN SPACES	560,811	21.938688	149,044		149,044	4	149,048
PU - PUBLIC DEFENDER	716	0.028010	190		190		190
SA - STATE ATTORNEY	3,458	0.135275	919		919	0	919
TT - OFFICE OF THE CITT	1,902	0.074405	505		505		505
VZ - VIZCAYA	60	0.002347	16		16		16
WS - WATER & SEWER	293,063	11.464500	77,886		77,886	2	77,888
ALL OTHER	184,580	7.220691	49,055		49,055	1	49,056
Schedule .4 Total for EXTERNAL ANNUAL AUDIT	2,556,265	100.000000	679,365		679,365	15	679,380

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT
Allocation Source: FY19 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	182	0.619027	1,819		1,819		1,819
AD - ANIMAL SERVICES	241	0.819700	2,409		2,409	0	2,409
AT - COUNTY ATTORNEY	125	0.425156	1,249		1,249		1,249
AU - AUDIT & MGMT	34	0.115642	340		340		340
AV - AVIATION	1,342	4.564471	13,413		13,413	0	13,413
BU - MGMT & BUDGET	59	0.200673	590		590		590
CL - CLERK OF COURT	1,029	3.499881	10,285		10,285	0	10,285
CO - COMMUNITY ACTION & HUMAN SERVICES	923	3.139349	9,225		9,225	0	9,225
CR - CORRECTIONS & REHABILITATION	2,867	9.751369	28,655		28,655	1	28,656
CT - COMMUNICATIONS	162	0.551002	1,619		1,619		1,619
CU - CULTURAL AFFAIRS	104	0.353729	1,039		1,039	0	1,039
EC - ETHICS AND PUBLIC TRUST	15	0.051019	150		150		150
EL - ELECTIONS	93	0.316316	930		930	0	930
ET - INFORMATION TECH	807	2.744805	8,066		8,066		8,066
FN - FINANCE	370	1.258461	3,698		3,698		3,698
FR - FIRE	2,656	9.033706	26,547		26,547	1	26,547
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.027176	3,018		3,018	0	3,019
HR - HUMAN RESOURCES	113	0.384341	1,129		1,129	0	1,129
HT - HOMELESS TRUST	19	0.064624	190		190		190
ID - INTERNAL SERVICES	843	2.867249	8,426		8,426	0	8,426
IG - INSPECTOR GENERAL	38	0.129247	380		380		380
JA - JUDICIAL ADMINISTRATION	266	0.904731	2,659		2,659	0	2,659
JU - JUVENILE SERVICES	95	0.323118	950		950	0	950
LB - LIBRARIES	602	2.047549	6,017		6,017	0	6,017
MA - MAYOR	37	0.125846	370		370		370
ME - MEDICAL EXAMINER	83	0.282303	830		830	0	830
MM - ECONOMIC ADVOCACY TRUST	19	0.064624	190		190		190
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.068025	200		200		200
MT - TRANSP & PW	3,946	13.421312	39,440		39,440	1	39,441
PA - PROPERTY APPRAISER	382	1.299276	3,818		3,818	0	3,818
PD - POLICE	4,492	15.278391	44,898		44,898	1	44,899
PE - REGULATORY & ECONOMIC RESOURCES	932	3.169960	9,315		9,315	0	9,315
PR - PARKS, REC & OPEN SPACES	2,144	7.292269	21,429		21,429	0	21,430
SA - STATE ATTORNEY	9	0.030611	90		90		90
SP - SEAPORT	409	1.391109	4,088		4,088	0	4,088
SW - SOLID WASTE MANAGEMENT	1,015	3.452264	10,145		10,145	0	10,145
WS - WATER & SEWER	2,533	8.615353	25,317		25,317	1	25,318
PUBLIC HEALTH TRUST	1	0.003401	10		10		10
ALL OTHER	92	0.312915	920		920	0	920
Schedule .4 Total for TRAINING	29,401	100.000000	293,861		293,861	6	293,867

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	182	1.154822	13,421		13,421		13,421
AD - ANIMAL SERVICES	241	1.529188	17,772		17,772	0	17,772
AT - COUNTY ATTORNEY	125	0.793147	9,218		9,218		9,218
AU - AUDIT & MGMT	34	0.215736	2,507		2,507		2,507
BU - MGMT & BUDGET	59	0.374365	4,351		4,351		4,351
CL - CLERK OF COURT	1,029	6.529188	75,881		75,881	2	75,883
CO - COMMUNITY ACTION & HUMAN SERVICES	923	5.856599	68,064		68,064	2	68,066
CR - CORRECTIONS & REHABILITATION	2,867	18.191624	211,419		211,419	5	211,424
CT - COMMUNICATIONS	162	1.027919	11,946		11,946		11,946
CU - CULTURAL AFFAIRS	104	0.659898	7,669		7,669	0	7,669
EC - ETHICS AND PUBLIC TRUST	15	0.095178	1,106		1,106	0	1,106
EL - ELECTIONS	93	0.590102	6,858		6,858	0	6,858
ET - INFORMATION TECH	807	5.120558	59,510		59,510		59,510
FN - FINANCE	370	2.347716	27,285		27,285		27,285
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.916244	22,270		22,270	1	22,271
HT - HOMELESS TRUST	19	0.120558	1,401		1,401	0	1,401
ID - INTERNAL SERVICES	843	5.348985	62,165		62,165	1	62,166
IG - INSPECTOR GENERAL	38	0.241117	2,802		2,802	0	2,802
JA - JUDICIAL ADMINISTRATION	266	1.687817	19,615		19,615	0	19,616
JU - JUVENILE SERVICES	95	0.602792	7,006		7,006	0	7,006
MA - MAYOR	37	0.234772	2,728		2,728	0	2,729
ME - MEDICAL EXAMINER	83	0.526650	6,121		6,121	0	6,121
MM - ECONOMIC ADVOCACY TRUST	19	0.120558	1,401		1,401	0	1,401
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.126904	1,475		1,475	0	1,475
PA - PROPERTY APPRAISER	382	2.423858	28,170		28,170	1	28,170
PD - POLICE	4,492	28.502537	331,250		331,250	8	331,259
PR - PARKS, REC & OPEN SPACES	2,144	13.604061	158,103		158,103	4	158,107
SA - STATE ATTORNEY	9	0.057107	664		664		664
Schedule .4 Total for EMPLOYEE PHYSICAL EXAMS	15,760	100.000000	1,162,178		1,162,178	25	1,162,203

Allocation Basis: NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	1,305,233.00	2.419662	96,107		96,107		96,107
AT - COUNTY ATTORNEY	889,392.00	1.648769	65,488		65,488		65,488
AU - AUDIT & MGMT	262,368.00	0.486382	19,319		19,319		19,319
BU - MGMT & BUDGET	479,640.00	0.889164	35,317		35,317		35,317
CL - CLERK OF COURT	8,586,629.00	15.918031	632,252		632,252	15	632,267
CO - COMMUNITY ACTION & HUMAN SERVICES	813,339.00	1.507781	59,888		59,888	1	59,889
CR - CORRECTIONS & REHABILITATION	462,773.00	0.857896	34,075		34,075	1	34,076
CT - COMMUNICATIONS	677,048.00	1.255122	49,853		49,853		49,853
CU - CULTURAL AFFAIRS	311,808.00	0.578035	22,959		22,959	1	22,960
EL - ELECTIONS	2,122,060.00	3.933909	156,252		156,252	4	156,256
FR - FIRE	131,787.00	0.244309	9,704		9,704	0	9,704
HR - HUMAN RESOURCES	845,784.00	1.567928	62,277		62,277	1	62,278
ID - INTERNAL SERVICES	19,874.00	0.036843	1,463		1,463	0	1,463
IG - INSPECTOR GENERAL	485,784.00	0.900554	35,769		35,769	1	35,770
JA - JUDICIAL ADMINISTRATION	18,233,406.00	33.801380	1,342,566		1,342,566	31	1,342,597
JU - JUVENILE SERVICES	542,669.00	1.006009	39,958		39,958	1	39,959
MA - MAYOR	527,640.00	0.978148	38,851		38,851	1	38,852
ME - MEDICAL EXAMINER	1,835,520.00	3.402717	135,153		135,153	3	135,157
MM - ECONOMIC ADVOCACY TRUST	117,960.00	0.218676	8,686		8,686	0	8,686
MT - TRANSP & PW	2,349,672.00	4.355860	173,011		173,011	4	173,015
PA - PROPERTY APPRAISER	2,020,224.00	3.745124	148,754		148,754	3	148,757
PD - POLICE	3,173,786.00	5.883616	233,693		233,693	5	233,698
PE - REGULATORY & ECONOMIC RESOURCES	560,664.00	1.039368	41,283		41,283	1	41,284
PR - PARKS, REC & OPEN SPACES	222,605.00	0.412669	16,391		16,391	0	16,391
PU - PUBLIC DEFENDER	2,088,163.00	3.871070	153,756		153,756	4	153,760
SA - STATE ATTORNEY	3,897,929.00	7.226044	287,013		287,013	7	287,020
ALL OTHER	979,026.00	1.814934	72,088		72,088	2	72,089
Schedule .4 Total for PROPERTY INSURANCE	53,942,783.00	100.000000	3,971,925		3,971,925	86	3,972,011

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	26,132	0.411564	201		201		201
AD - ANIMAL SERVICES	28,929	0.455615	222		222		222
AT - COUNTY ATTORNEY	28,278	0.445363	217		217		217
AU - AUDIT & MGMT	4,944	0.077865	38		38		38
AV - AVIATION	546,033	8.599711	4,200		4,200	0	4,200
BU - MGMT & BUDGET	39,300	0.618953	302		302		302
CL - CLERK OF COURT	20,267	0.319194	156		156		156
CO - COMMUNITY ACTION & HUMAN SERVICES	142,198	2.239538	1,094		1,094	0	1,094
CR - CORRECTIONS & REHABILITATION	381,500	6.008410	2,934		2,934	0	2,934
CT - COMMUNICATIONS	19,475	0.306720	150		150		150
CU - CULTURAL AFFAIRS	72,782	1.146275	560		560		560
EC - ETHICS AND PUBLIC TRUST	2,642	0.041610	20		20		20
EL - ELECTIONS	33,101	0.521322	255		255		255
ET - INFORMATION TECH	212,130	3.340928	1,631		1,631		1,631
FN - FINANCE	206,232	3.248038	1,586		1,586		1,586
FR - FIRE	530,877	8.361013	4,083		4,083	0	4,083
GG - GENERAL GOVT	73,107	1.151394	562		562		562
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	150,031	2.362904	1,154		1,154	0	1,154
HR - HUMAN RESOURCES	14,366	0.226256	110		110		110
HT - HOMELESS TRUST	73,892	1.163757	568		568		568
ID - INTERNAL SERVICES	267,601	4.214565	2,058		2,058	0	2,058
IG - INSPECTOR GENERAL	6,721	0.105852	52		52		52
JA - JUDICIAL ADMINISTRATION	37,760	0.594699	290		290		290
JU - JUVENILE SERVICES	16,721	0.263346	129		129		129
LB - LIBRARIES	82,058	1.292367	631		631		631
MA - MAYOR	4,838	0.076196	37		37		37
ME - MEDICAL EXAMINER	14,472	0.227926	111		111		111
MM - ECONOMIC ADVOCACY TRUST	4,817	0.075865	37		37		37
MT - TRANSP & PW	642,447	10.118177	4,941		4,941	0	4,941
ND - NON-DEPARTMENT	250,695	3.948305	1,928		1,928	0	1,928
PA - PROPERTY APPRAISER	50,197	0.790574	386		386		386
PD - POLICE	759,072	11.954955	5,838		5,838	0	5,839
PE - REGULATORY & ECONOMIC RESOURCES	157,618	2.482394	1,212		1,212	0	1,212
PR - PARKS, REC & OPEN SPACES	225,928	3.558238	1,738		1,738	0	1,738
SA - STATE ATTORNEY	4,863	0.076590	37		37		37
SP - SEAPORT	114,041	1.796081	877		877	0	877
SW - SOLID WASTE MANAGEMENT	311,941	4.912895	2,399		2,399	0	2,399
TT - OFFICE OF THE CITT	2,866	0.045138	22		22		22
VZ - VIZCAYA	2,500	0.039374	19		19		19
WS - WATER & SEWER	572,803	9.021324	4,405		4,405	0	4,405
PUBLIC HEALTH TRUST	213,259	3.358709	1,640		1,640	0	1,640
Schedule .4 Total for PRINTING	6,349,434	100.000000	48,833		48,833	1	48,834

Allocation Basis: TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT
Allocation Source: FY19 ADOPTED BUDGET - MANAGEMENT AND BUDGET

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	182	0.619027	1,732		1,732		1,732
AD - ANIMAL SERVICES	241	0.819700	2,293		2,293	0	2,293
AT - COUNTY ATTORNEY	125	0.425156	1,189		1,189		1,189
AU - AUDIT & MGMT	34	0.115642	324		324		324
AV - AVIATION	1,342	4.564471	12,770		12,770	0	12,771
BU - MGMT & BUDGET	59	0.200673	561		561		561
CL - CLERK OF COURT	1,029	3.499881	9,792		9,792	0	9,792
CO - COMMUNITY ACTION & HUMAN SERVICES	923	3.139349	8,783		8,783	0	8,783
CR - CORRECTIONS & REHABILITATION	2,867	9.751369	27,282		27,282	1	27,283
CT - COMMUNICATIONS	162	0.551002	1,542		1,542		1,542
CU - CULTURAL AFFAIRS	104	0.353729	990		990	0	990
EC - ETHICS AND PUBLIC TRUST	15	0.051019	143		143		143
EL - ELECTIONS	93	0.316316	885		885	0	885
ET - INFORMATION TECH	807	2.744805	7,679		7,679		7,679
FN - FINANCE	370	1.258461	3,521		3,521		3,521
FR - FIRE	2,656	9.033706	25,274		25,274	1	25,275
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.027176	2,874		2,874	0	2,874
HR - HUMAN RESOURCES	113	0.384341	1,075		1,075	0	1,075
HT - HOMELESS TRUST	19	0.064624	181		181		181
ID - INTERNAL SERVICES	843	2.867249	8,022		8,022	0	8,022
IG - INSPECTOR GENERAL	38	0.129247	362		362		362
JA - JUDICIAL ADMINISTRATION	266	0.904731	2,531		2,531	0	2,531
JU - JUVENILE SERVICES	95	0.323118	904		904	0	904
LB - LIBRARIES	602	2.047549	5,729		5,729	0	5,729
MA - MAYOR	37	0.125846	352		352		352
ME - MEDICAL EXAMINER	83	0.282303	790		790	0	790
MM - ECONOMIC ADVOCACY TRUST	19	0.064624	181		181		181
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.068025	190		190		190
MT - TRANSP & PW	3,946	13.421312	37,550		37,550	1	37,550
PA - PROPERTY APPRAISER	382	1.299276	3,635		3,635	0	3,635
PD - POLICE	4,492	15.278391	42,746		42,746	1	42,747
PE - REGULATORY & ECONOMIC RESOURCES	932	3.169960	8,869		8,869	0	8,869
PR - PARKS, REC & OPEN SPACES	2,144	7.292269	20,402		20,402	0	20,402
SA - STATE ATTORNEY	9	0.030611	86		86		86
SP - SEAPORT	409	1.391109	3,892		3,892	0	3,892
SW - SOLID WASTE MANAGEMENT	1,015	3.452264	9,659		9,659	0	9,659
WS - WATER & SEWER	2,533	8.615353	24,104		24,104	1	24,104
PUBLIC HEALTH TRUST	1	0.003401	10		10		10
ALL OTHER	92	0.312915	875		875	0	875
Schedule .4 Total for MEMBERSHIPS	29,401	100.000000	279,776		279,776	6	279,782

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	182	0.619027	1,013		1,013		1,013
AD - ANIMAL SERVICES	241	0.819700	1,341		1,341	0	1,341
AT - COUNTY ATTORNEY	125	0.425156	696		696		696
AU - AUDIT & MGMT	34	0.115642	189		189		189
AV - AVIATION	1,342	4.564471	7,469		7,469	0	7,469
BU - MGMT & BUDGET	59	0.200673	328		328		328
CL - CLERK OF COURT	1,029	3.499881	5,727		5,727	0	5,727
CO - COMMUNITY ACTION & HUMAN SERVICES	923	3.139349	5,137		5,137	0	5,137
CR - CORRECTIONS & REHABILITATION	2,867	9.751369	15,956		15,956	0	15,956
CT - COMMUNICATIONS	162	0.551002	902		902		902
CU - CULTURAL AFFAIRS	104	0.353729	579		579		579
EC - ETHICS AND PUBLIC TRUST	15	0.051019	83		83		83
EL - ELECTIONS	93	0.316316	518		518		518
ET - INFORMATION TECH	807	2.744805	4,491		4,491		4,491
FN - FINANCE	370	1.258461	2,059		2,059		2,059
FR - FIRE	2,656	9.033706	14,782		14,782	0	14,782
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.027176	1,681		1,681	0	1,681
HR - HUMAN RESOURCES	113	0.384341	629		629		629
HT - HOMELESS TRUST	19	0.064624	106		106		106
ID - INTERNAL SERVICES	843	2.867249	4,692		4,692	0	4,692
IG - INSPECTOR GENERAL	38	0.129247	211		211		211
JA - JUDICIAL ADMINISTRATION	266	0.904731	1,480		1,480	0	1,480
JU - JUVENILE SERVICES	95	0.323118	529		529		529
LB - LIBRARIES	602	2.047549	3,350		3,350	0	3,350
MA - MAYOR	37	0.125846	206		206		206
ME - MEDICAL EXAMINER	83	0.282303	462		462		462
MM - ECONOMIC ADVOCACY TRUST	19	0.064624	106		106		106
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.068025	111		111		111
MT - TRANSP & PW	3,946	13.421312	21,961		21,961	0	21,962
PA - PROPERTY APPRAISER	382	1.299276	2,126		2,126	0	2,126
PD - POLICE	4,492	15.278391	25,000		25,000	1	25,001
PE - REGULATORY & ECONOMIC RESOURCES	932	3.169960	5,187		5,187	0	5,187
PR - PARKS, REC & OPEN SPACES	2,144	7.292269	11,932		11,932	0	11,932
SA - STATE ATTORNEY	9	0.030611	50		50		50
SP - SEAPORT	409	1.391109	2,276		2,276	0	2,276
SW - SOLID WASTE MANAGEMENT	1,015	3.452264	5,649		5,649	0	5,649
WS - WATER & SEWER	2,533	8.615353	14,097		14,097	0	14,097
PUBLIC HEALTH TRUST	1	0.003401	6		6		6
ALL OTHER	92	0.312915	512		512		512
Schedule .4 Total for EMPLOYEE AWARDS	29,401	100.000000	163,629		163,629	4	163,632

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	1,305,233.00	2.419662	1,468,964		1,468,964		1,468,964
AT - COUNTY ATTORNEY	889,392.00	1.648769	1,000,959		1,000,959		1,000,959
AU - AUDIT & MGMT	262,368.00	0.486382	295,280		295,280		295,280
BU - MGMT & BUDGET	479,640.00	0.889164	539,807		539,807		539,807
CL - CLERK OF COURT	8,586,629.00	15.918031	9,663,753		9,663,753	224	9,663,977
CO - COMMUNITY ACTION & HUMAN SERVICES	813,339.00	1.507781	915,366		915,366	21	915,387
CR - CORRECTIONS & REHABILITATION	462,773.00	0.857896	520,824		520,824	12	520,836
CT - COMMUNICATIONS	677,048.00	1.255122	761,978		761,978		761,978
CU - CULTURAL AFFAIRS	311,808.00	0.578035	350,922		350,922	8	350,930
EL - ELECTIONS	2,122,060.00	3.933909	2,388,256		2,388,256	55	2,388,311
FR - FIRE	131,787.00	0.244309	148,319		148,319	3	148,322
HR - HUMAN RESOURCES	845,784.00	1.567928	951,881		951,881	22	951,903
ID - INTERNAL SERVICES	19,874.00	0.036843	22,367		22,367	0	22,368
IG - INSPECTOR GENERAL	485,784.00	0.900554	546,722		546,722	13	546,734
JA - JUDICIAL ADMINISTRATION	18,233,406.00	33.801380	20,520,641		20,520,641	476	20,521,117
JU - JUVENILE SERVICES	542,669.00	1.006009	610,743		610,743	14	610,757
MA - MAYOR	527,640.00	0.978148	593,829		593,829	14	593,842
ME - MEDICAL EXAMINER	1,835,520.00	3.402717	2,065,772		2,065,772	48	2,065,820
MM - ECONOMIC ADVOCACY TRUST	117,960.00	0.218676	132,757		132,757	3	132,760
MT - TRANSP & PW	2,349,672.00	4.355860	2,644,420		2,644,420	61	2,644,481
PA - PROPERTY APPRAISER	2,020,224.00	3.745124	2,273,645		2,273,645	53	2,273,698
PD - POLICE	3,173,786.00	5.883616	3,571,912		3,571,912	83	3,571,995
PE - REGULATORY & ECONOMIC RESOURCES	560,664.00	1.039368	630,995		630,995	15	631,010
PR - PARKS, REC & OPEN SPACES	222,605.00	0.412669	250,529		250,529	6	250,535
PU - PUBLIC DEFENDER	2,088,163.00	3.871070	2,350,106		2,350,106	54	2,350,161
SA - STATE ATTORNEY	3,897,929.00	7.226044	4,386,893		4,386,893	102	4,386,995
ALL OTHER	979,026.00	1.814934	1,101,837		1,101,837	26	1,101,862
Schedule .4 Total for GENERAL FUND BLDG RENTAL	53,942,783.00	100.000000	60,709,477		60,709,477	1,313	60,710,789

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT
Allocation Source: FY19 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	18,392,262		18,392,262	398	18,392,660
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	18,392,262		18,392,262	398	18,392,660

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, 2019
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

Receiving Department	Total	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING	EMPLOYEE PHYSICAL EXAMS
CC - COUNTY COMMISSION	1,643,301	54,720	5,324	1,819	13,421
AD - ANIMAL SERVICES	79,296	49,316	5,942	2,409	17,772
AT - COUNTY ATTORNEY	1,164,532	84,583	932	1,249	9,218
AU - AUDIT & MGMT	332,956	14,555	404	340	2,507
AV - AVIATION	37,853	0	0	13,413	0
BU - MGMT & BUDGET	612,176	27,952	2,967	590	4,351
CL - CLERK OF COURT	10,659,559	246,928	14,545	10,285	75,883
CO - COMMUNITY ACTION & HUMAN SERVICES	1,193,864	103,259	23,023	9,225	68,066
CR - CORRECTIONS & REHABILITATION	1,693,583	837,356	15,063	28,656	211,424
CT - COMMUNICATIONS	874,945	45,390	1,566	1,619	11,946
CU - CULTURAL AFFAIRS	413,536	24,997	3,811	1,039	7,669
EC - ETHICS AND PUBLIC TRUST	7,930	6,068	359	150	1,106
EL - ELECTIONS	2,585,395	28,806	2,578	930	6,858
ET - INFORMATION TECH	472,001	368,148	22,475	8,066	59,510
FN - FINANCE	147,920	101,647	8,124	3,698	27,285
FR - FIRE	1,322,482	1,070,103	23,667	26,547	0
GG - GENERAL GOVT	3,091	1,090	1,438	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	30,998	0	0	3,019	22,271
HR - HUMAN RESOURCES	1,058,205	38,457	2,623	1,129	0
HT - HOMELESS TRUST	10,550	6,092	2,012	190	1,401
HU - HURRICANE RECOVERY	1,507	0	1,507	0	0
ID - INTERNAL SERVICES	433,867	245,690	78,982	8,426	62,166
IG - INSPECTOR GENERAL	655,630	19,644	49,675	380	2,802
JA - JUDICIAL ADMINISTRATION	21,890,291	0	0	2,659	19,616
JU - JUVENILE SERVICES	688,336	25,919	2,184	950	7,006
LB - LIBRARIES	129,636	103,246	10,663	6,017	0
MA - MAYOR	651,986	15,302	296	370	2,729
ME - MEDICAL EXAMINER	2,240,606	29,001	2,316	830	6,121
MM - ECONOMIC ADVOCACY TRUST	148,940	4,836	744	190	1,401
MP - METROPOLITAN PLANNING ORGANIZATION	13,782	10,658	1,148	200	1,475
MT - TRANSP & PW	3,839,344	917,953	0	39,441	0
ND - NON-DEPARTMENT	60,005	12,512	45,565	0	0
OC - ADMIN OFF OF THE COURTS	62,675	57,959	4,716	0	0
PA - PROPERTY APPRAISER	2,583,733	120,705	2,438	3,818	28,170
PD - POLICE	5,735,401	1,453,368	26,595	44,899	331,259
PE - REGULATORY & ECONOMIC RESOURCES	1,039,894	304,940	38,077	9,315	0
PR - PARKS, REC & OPEN SPACES	873,200	243,616	149,048	21,430	158,107
PU - PUBLIC DEFENDER	2,504,111	0	190	0	0
SA - STATE ATTORNEY	4,677,353	1,492	919	90	664
SP - SEAPORT	11,133	0	0	4,088	0
SW - SOLID WASTE MANAGEMENT	27,852	0	0	10,145	0
TT - OFFICE OF THE CITT	4,803	4,275	505	0	0
VZ - VIZCAYA	35	0	16	0	0
WS - WATER & SEWER	145,812	0	77,888	25,318	0
PUBLIC HEALTH TRUST	1,665	0	0	10	0
LEAVE PAYMENTS	18,392,660	0	0	0	0
ALL OTHER	1,225,315	0	49,056	920	0
Direct Bill	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

Receiving Department	Total	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING	EMPLOYEE PHYSICAL EXAMS
Total	92,383,743	6,680,584	679,380	293,867	1,162,203

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

Receiving Department	PROPERTY INSURANCE	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS	GENERAL FUND BLDG RENTAL
CC - COUNTY COMMISSION	96,107	201	1,732	1,013	1,468,964
AD - ANIMAL SERVICES	0	222	2,293	1,341	0
AT - COUNTY ATTORNEY	65,488	217	1,189	696	1,000,959
AU - AUDIT & MGMT	19,319	38	324	189	295,280
AV - AVIATION	0	4,200	12,771	7,469	0
BU - MGMT & BUDGET	35,317	302	561	328	539,807
CL - CLERK OF COURT	632,267	156	9,792	5,727	9,663,977
CO - COMMUNITY ACTION & HUMAN SERVICES	59,889	1,094	8,783	5,137	915,387
CR - CORRECTIONS & REHABILITATION	34,076	2,934	27,283	15,956	520,836
CT - COMMUNICATIONS	49,853	150	1,542	902	761,978
CU - CULTURAL AFFAIRS	22,960	560	990	579	350,930
EC - ETHICS AND PUBLIC TRUST	0	20	143	83	0
EL - ELECTIONS	156,256	255	885	518	2,388,311
ET - INFORMATION TECH	0	1,631	7,679	4,491	0
FN - FINANCE	0	1,586	3,521	2,059	0
FR - FIRE	9,704	4,083	25,275	14,782	148,322
GG - GENERAL GOVT	0	562	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0	1,154	2,874	1,681	0
HR - HUMAN RESOURCES	62,278	110	1,075	629	951,903
HT - HOMELESS TRUST	0	568	181	106	0
HU - HURRICANE RECOVERY	0	0	0	0	0
ID - INTERNAL SERVICES	1,463	2,058	8,022	4,692	22,368
IG - INSPECTOR GENERAL	35,770	52	362	211	546,734
JA - JUDICIAL ADMINISTRATION	1,342,597	290	2,531	1,480	20,521,117
JU - JUVENILE SERVICES	39,959	129	904	529	610,757
LB - LIBRARIES	0	631	5,729	3,350	0
MA - MAYOR	38,852	37	352	206	593,842
ME - MEDICAL EXAMINER	135,157	111	790	462	2,065,820
MM - ECONOMIC ADVOCACY TRUST	8,686	37	181	106	132,760
MP - METROPOLITAN PLANNING ORGANIZATION	0	0	190	111	0
MT - TRANSP & PW	173,015	4,941	37,550	21,962	2,644,481
ND - NON-DEPARTMENT	0	1,928	0	0	0
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	148,757	386	3,635	2,126	2,273,698
PD - POLICE	233,698	5,839	42,747	25,001	3,571,995
PE - REGULATORY & ECONOMIC RESOURCES	41,284	1,212	8,869	5,187	631,010
PR - PARKS, REC & OPEN SPACES	16,391	1,738	20,402	11,932	250,535
PU - PUBLIC DEFENDER	153,760	0	0	0	2,350,161
SA - STATE ATTORNEY	287,020	37	86	50	4,386,995
SP - SEAPORT	0	877	3,892	2,276	0
SW - SOLID WASTE MANAGEMENT	0	2,399	9,659	5,649	0
TT - OFFICE OF THE CITT	0	22	0	0	0
VZ - VIZCAYA	0	19	0	0	0
WS - WATER & SEWER	0	4,405	24,104	14,097	0
PUBLIC HEALTH TRUST	0	1,640	10	6	0
LEAVE PAYMENTS	0	0	0	0	0
ALL OTHER	72,089	0	875	512	1,101,862
Direct Bill	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

Receiving Department	PROPERTY INSURANCE	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS	GENERAL FUND BLDG RENTAL
Total	3,972,011	48,834	279,782	163,632	60,710,789

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

Receiving Department	LEAVE PAYMENTS
CC - COUNTY COMMISSION	0
AD - ANIMAL SERVICES	0
AT - COUNTY ATTORNEY	0
AU - AUDIT & MGMT	0
AV - AVIATION	0
BU - MGMT & BUDGET	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
GG - GENERAL GOVT	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	0
HR - HUMAN RESOURCES	0
HT - HOMELESS TRUST	0
HU - HURRICANE RECOVERY	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
ND - NON-DEPARTMENT	0
OC - ADMIN OFF OF THE COURTS	0
PA - PROPERTY APPRAISER	0
PD - POLICE	0
PE - REGULATORY & ECONOMIC RESOURCES	0
PR - PARKS, REC & OPEN SPACES	0
PU - PUBLIC DEFENDER	0
SA - STATE ATTORNEY	0
SP - SEAPORT	0
SW - SOLID WASTE MANAGEMENT	0
TT - OFFICE OF THE CITT	0
VZ - VIZCAYA	0
WS - WATER & SEWER	0
PUBLIC HEALTH TRUST	0
LEAVE PAYMENTS	18,392,660
ALL OTHER	0
Direct Bill	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

<u>Receiving Department</u>	<u>LEAVE PAYMENTS</u>
Total	<u>18,392,660</u>

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department HR - HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,746,232			10,746,232
Deductions:				
950 MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	0			0
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-21,132			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-195,086			
Total Departmental Cost Adjustments:	-216,218			-216,218
Inbound Costs:				
DEPRECIATION	750,049		750,049	
CC - COUNTY COMMISSION	10,322	2,139	12,460	
AT - COUNTY ATTORNEY	501,191	60,245	561,436	
BU - MGMT & BUDGET	31,525	3,771	35,296	
CT - COMMUNICATIONS	370,669	51,353	422,023	
ET - INFORMATION TECH	-141,530	8,232	-133,298	
FN - FINANCE	40,985	2,096	43,081	
GG - GENERAL GOVT	1,058,181	24	1,058,205	
HR - HUMAN RESOURCES		33,545	33,545	
ID - INTERNAL SERVICES		-8,304	-8,304	
IG - INSPECTOR GENERAL		2,856	2,856	
MA - MAYOR		15,247	15,247	
LEAVE PAYMENTS		201,228	201,228	
Total Allocated Additions:	2,621,390	372,432	2,993,822	2,993,822
Total To Be Allocated:	13,151,404	372,432	13,523,836	13,523,836

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department HR - HUMAN RESOURCES**

	Total	G&A	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
Other Expense & Cost					
001 SALARIES	7,608,584	4,594,173	549,584	2,464,827	0
010 FRINGE BENEFITS	2,888,193	1,679,320	371,446	837,427	0
115 INTERPRETERS	600	600	0	0	0
212 LEGAL	0	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	37	0	37	0	0
215 TEMPORARY HELP AGENCY	0	0	0	0	0
216 HEALTH RELATED SERVICES	0	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	3,025	1,999	1,026	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	2,698	0	1,998	700	0
241 EQUIPMENT MAINTENANCE	11,544	0	11,544	0	0
245 ITD MAINTENANCE	2,237	1,080	0	1,157	0
252 VEHICLES-RENTAL	0	0	0	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	29,581	6,427	16,844	6,310	0
259 OTHER RENTAL EXPENSE	0	0	0	0	0
260 GSA CHARGES	56,961	9,643	31,600	15,718	0
261 ITD	278,505	11,177	142,836	124,492	0
262 GENERAL COUNTY SUPPORT CHARGES	1,195	0	1,195	0	0
266 CLERK OF COURTS	14,693	292	(1,147)	15,548	0
310 TELECOMMUNICATIONS	81,777	8,456	57,476	15,845	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	398	0	398	0	0
312 TRAVEL	5,831	2,510	3,021	300	0
313 AUTOMOBILE REIMBURSEMENT	761	0	700	61	0
314 ADVERTISING	1,119	0	0	1,119	0
315 PRINTING & GRAPHICS	1,667	40	892	735	0
316 MAILING SERVICES	611	0	0	611	0
319 PETTY CASH & CHANGE FUNDS	10	0	10	0	0
320 TRAINING	2,831	1,235	288	1,308	0
321 REIMBURSEMENTS & REFUNDS	(288,984)	(125,477)	(163,507)	0	0
322 TAXES,LICENSES & PERMITS	330	0	80	250	0
330 MISCELLANEOUS	4,435	434	2,998	1,003	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	461	0	0	461	0
432 EQUIPMENT & NON-CAPITAL TOOLS	5,778	3,019	(3,270)	6,029	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	31,093	0	24,988	6,105	0
496 OTHER MATERIALS & SUPPLIES	261	0	261	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	10,746,232				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(21,132)	(14,567)	(2,540)	(4,025)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(28,804)	(3,569)	(9,468)	41,841
00155 TERMINATION PAYMENTS	0	(19,996)	0	(27,933)	47,929

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department HR - HUMAN RESOURCES**

	Total	G&A	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(195,086)	0	(70,780)	(124,306)	0
 Functional Cost	 10,530,014	 6,131,561	 974,409	 3,334,274	 89,770
Allocation Step 1					
Inbound - All Others	2,621,390	1,582,795	189,264	849,330	0
Reallocate Admin Costs		(7,714,356)	1,651,078	5,935,908	127,370
Unallocated Costs	0	0	0	0	0
1st Allocation	13,151,404	0	2,814,752	10,119,512	217,140
Allocation Step 2					
Inbound - All Others	372,432	224,875	26,889	120,668	0
Reallocate Admin Costs		(224,875)	48,129	173,033	3,713
Unallocated Costs	0	0	0	0	0
2nd Allocation	372,432	0	75,019	293,701	3,713
Total For HR - HUMAN RESOURCES					
Schedule .3 Total	13,523,836	0	2,889,770	10,413,213	220,853

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	182	0.619027	17,424		17,424		17,424
AD - ANIMAL SERVICES	241	0.819700	23,073		23,073	656	23,729
AT - COUNTY ATTORNEY	125	0.425156	11,967		11,967		11,967
AU - AUDIT & MGMT	34	0.115642	3,255		3,255		3,255
AV - AVIATION	1,342	4.564471	128,479		128,479	3,654	132,133
BU - MGMT & BUDGET	59	0.200673	5,648		5,648		5,648
CL - CLERK OF COURT	1,029	3.499881	98,513		98,513	2,802	101,315
CO - COMMUNITY ACTION & HUMAN SERVICES	923	3.139349	88,365		88,365	2,513	90,878
CR - CORRECTIONS & REHABILITATION	2,867	9.751369	274,477		274,477	7,807	282,284
CT - COMMUNICATIONS	162	0.551002	15,509		15,509		15,509
CU - CULTURAL AFFAIRS	104	0.353729	9,957		9,957	283	10,240
EC - ETHICS AND PUBLIC TRUST	15	0.051019	1,436		1,436	41	1,477
EL - ELECTIONS	93	0.316316	8,904		8,904	253	9,157
ET - INFORMATION TECH	807	2.744805	77,259		77,259		77,259
FN - FINANCE	370	1.258461	35,423		35,423		35,423
FR - FIRE	2,656	9.033706	254,276		254,276	7,233	261,509
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.027176	28,912		28,912	822	29,735
HR - HUMAN RESOURCES	113	0.384341	10,818		10,818		10,818
HT - HOMELESS TRUST	19	0.064624	1,819		1,819	52	1,871
ID - INTERNAL SERVICES	843	2.867249	80,706		80,706	2,296	83,001
IG - INSPECTOR GENERAL	38	0.129247	3,638		3,638	103	3,741
JA - JUDICIAL ADMINISTRATION	266	0.904731	25,466		25,466	724	26,190
JU - JUVENILE SERVICES	95	0.323118	9,095		9,095	259	9,354
LB - LIBRARIES	602	2.047549	57,633		57,633	1,639	59,273
MA - MAYOR	37	0.125846	3,542		3,542	101	3,643
ME - MEDICAL EXAMINER	83	0.282303	7,946		7,946	226	8,172
MM - ECONOMIC ADVOCACY TRUST	19	0.064624	1,819		1,819	52	1,871
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.068025	1,915		1,915	54	1,969
MT - TRANSP & PW	3,946	13.421312	377,777		377,777	10,745	388,522
PA - PROPERTY APPRAISER	382	1.299276	36,571		36,571	1,040	37,612
PD - POLICE	4,492	15.278391	430,049		430,049	12,233	442,282
PE - REGULATORY & ECONOMIC RESOURCES	932	3.169960	89,227		89,227	2,538	91,764
PR - PARKS, REC & OPEN SPACES	2,144	7.292269	205,259		205,259	5,838	211,097
SA - STATE ATTORNEY	9	0.030611	862		862	24	886
SP - SEAPORT	409	1.391109	39,156		39,156	1,114	40,270
SW - SOLID WASTE MANAGEMENT	1,015	3.452264	97,173		97,173	2,764	99,937
WS - WATER & SEWER	2,533	8.615353	242,501		242,501	6,898	249,398
PUBLIC HEALTH TRUST	1	0.003401	96		96	3	99
ALL OTHER	92	0.312915	8,808		8,808	251	9,058
Schedule .4 Total for HUMAN RESOURCES	29,401	100.000000	2,814,752		2,814,752	75,019	2,889,770

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	4	0.015226	1,541		1,541		1,541
AD - ANIMAL SERVICES	217	0.826006	83,588		83,588	2,552	86,140
AU - AUDIT & MGMT	2	0.007613	770		770		770
AV - AVIATION	1,213	4.617259	467,244		467,244	14,267	481,511
BU - MGMT & BUDGET	21	0.079936	8,089		8,089		8,089
CL - CLERK OF COURT	900	3.425831	346,677		346,677	10,585	357,263
CO - COMMUNITY ACTION & HUMAN SERVICES	456	1.735754	175,650		175,650	5,363	181,013
CR - CORRECTIONS & REHABILITATION	2,810	10.696205	1,082,404		1,082,404	33,050	1,115,454
CT - COMMUNICATIONS	145	0.551939	55,854		55,854		55,854
CU - CULTURAL AFFAIRS	64	0.243615	24,653		24,653	753	25,405
EC - ETHICS AND PUBLIC TRUST	5	0.019032	1,926		1,926	59	1,985
EL - ELECTIONS	74	0.281679	28,505		28,505	870	29,375
ET - INFORMATION TECH	756	2.877698	291,209		291,209		291,209
FN - FINANCE	313	1.191428	120,567		120,567		120,567
FR - FIRE	2,581	9.824521	994,194		994,194	30,357	1,024,551
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	269	1.023943	103,618		103,618	3,164	106,782
HR - HUMAN RESOURCES	59	0.224582	22,727		22,727		22,727
HT - HOMELESS TRUST	12	0.045678	4,622		4,622	141	4,763
ID - INTERNAL SERVICES	706	2.687374	271,949		271,949	8,304	280,253
JU - JUVENILE SERVICES	82	0.312131	31,586		31,586	964	32,550
LB - LIBRARIES	554	2.108789	213,399		213,399	6,516	219,915
ME - MEDICAL EXAMINER	57	0.216969	21,956		21,956	670	22,627
MM - ECONOMIC ADVOCACY TRUST	13	0.049484	5,008		5,008	153	5,160
MT - TRANSP & PW	3,749	14.270488	1,444,104		1,444,104	44,094	1,488,198
PA - PROPERTY APPRAISER	339	1.290396	130,582		130,582	3,987	134,569
PD - POLICE	4,397	16.737088	1,693,712		1,693,712	51,717	1,745,429
PE - REGULATORY & ECONOMIC RESOURCES	759	2.889117	292,365		292,365	8,927	301,292
PR - PARKS, REC & OPEN SPACES	2,022	7.696700	778,869		778,869	23,782	802,651
SP - SEAPORT	351	1.336074	135,204		135,204	4,128	139,333
SW - SOLID WASTE MANAGEMENT	955	3.635187	367,863		367,863	11,232	379,096
WS - WATER & SEWER	2,345	8.926192	903,287		903,287	27,581	930,868
ALL OTHER	41	0.156066	15,793		15,793	482	16,275
Schedule .4 Total for EMPLOYEE & LABOR RELATION	26,271	100.000000	10,119,512		10,119,512	293,701	10,413,213

Allocation Basis: NUMBER OF UNION EMPLOYEES BY DEPARTMENT
Allocation Source: FY19 UNION EMPLOYEE COUNT - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	217,140		217,140	3,713	220,853
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	217,140		217,140	3,713	220,853

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, 2019
Schedule .5 - Allocation Summary
For Department HR - HUMAN RESOURCES**

Receiving Department	Total	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
CC - COUNTY COMMISSION	18,965	17,424	1,541	0
AD - ANIMAL SERVICES	109,869	23,729	86,140	0
AT - COUNTY ATTORNEY	11,967	11,967	0	0
AU - AUDIT & MGMT	4,025	3,255	770	0
AV - AVIATION	613,644	132,133	481,511	0
BU - MGMT & BUDGET	13,738	5,648	8,089	0
CL - CLERK OF COURT	458,578	101,315	357,263	0
CO - COMMUNITY ACTION & HUMAN SERVICES	271,892	90,878	181,013	0
CR - CORRECTIONS & REHABILITATION	1,397,738	282,284	1,115,454	0
CT - COMMUNICATIONS	71,363	15,509	55,854	0
CU - CULTURAL AFFAIRS	35,645	10,240	25,405	0
EC - ETHICS AND PUBLIC TRUST	3,462	1,477	1,985	0
EL - ELECTIONS	38,532	9,157	29,375	0
ET - INFORMATION TECH	368,468	77,259	291,209	0
FN - FINANCE	155,989	35,423	120,567	0
FR - FIRE	1,286,060	261,509	1,024,551	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	136,517	29,735	106,782	0
HR - HUMAN RESOURCES	33,545	10,818	22,727	0
HT - HOMELESS TRUST	6,634	1,871	4,763	0
ID - INTERNAL SERVICES	363,254	83,001	280,253	0
IG - INSPECTOR GENERAL	3,741	3,741	0	0
JA - JUDICIAL ADMINISTRATION	26,190	26,190	0	0
JU - JUVENILE SERVICES	41,904	9,354	32,550	0
LB - LIBRARIES	279,188	59,273	219,915	0
MA - MAYOR	3,643	3,643	0	0
ME - MEDICAL EXAMINER	30,799	8,172	22,627	0
MM - ECONOMIC ADVOCACY TRUST	7,031	1,871	5,160	0
MP - METROPOLITAN PLANNING ORGANIZATION	1,969	1,969	0	0
MT - TRANSP & PW	1,876,720	388,522	1,488,198	0
PA - PROPERTY APPRAISER	172,181	37,612	134,569	0
PD - POLICE	2,187,711	442,282	1,745,429	0
PE - REGULATORY & ECONOMIC RESOURCES	393,056	91,764	301,292	0
PR - PARKS, REC & OPEN SPACES	1,013,748	211,097	802,651	0
SA - STATE ATTORNEY	886	886	0	0
SP - SEAPORT	179,603	40,270	139,333	0
SW - SOLID WASTE MANAGEMENT	479,032	99,937	379,096	0
WS - WATER & SEWER	1,180,267	249,398	930,868	0
PUBLIC HEALTH TRUST	98	98	0	0
LEAVE PAYMENTS	220,853	0	0	220,853
ALL OTHER	25,334	9,058	16,275	0
Direct Bill	0	0	0	0
Total	13,523,836	2,889,770	10,413,213	220,853

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .1 - Nature and Extent of Services
For Department ID - INTERNAL SERVICES

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 cost of **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, 2019
Schedule .2 - Costs To Be Allocated
For Department ID - INTERNAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	301,931,110			301,931,110
Deductions:				
314 ADVERTISING - OTHER	0			
501 GENERAL FUND-TRF OUT	-17,054,693			
510 OTHER SPECIAL REVENUE-TRF OUT	-267,475			
522 OTHER SPEC OBLIGATIONS	-16,411,760			
523 LOAN AGREEMENTS	-430,000			
570 INTRAFUND TRANSFER	-7,666,903			
602 SPECIAL TRANSPORTATION	-6,598			
605 HURRICANE EXPENSES	0			
606 GRANTS TO OUTSIDE ORGANIZATIONS	0			
611 TRUST FUND REIMB	0			
710 PRINCIPAL PAYMENTS	-1,264,612			
730 INTEREST PAYMENTS	-1,981,895			
910 LAND ACQUISITION	-52,003			
921 BUILDING IMPROVEMENTS	-9,042,462			
930 IMPROVEMENTS OTHER THAN BUILDINGS	0			
940 PLANNING PHASE	-1,401			
941 ARCHITECTURAL/ENGINEERING COSTS	-48			
942 CONSTRUCTION PHASE	-1,392,671			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-380,802			
951 AUTOMOBILES & VEHICLES	0			
955 MACHINERY,EQUIP,FURN, & OTHER > 5000	-7,200			
990 INFRASTRUCTURE	-10,999			
991 INFRASTRUCTURE MAINTENANCE	0			
Total Deductions:	-55,971,522			-55,971,522
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-86,423			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-20,335,789			
343 PHYSICAL ENVIRONMENT CHG & FEES	-1,786,840			
344 TRANSPORTATION REVENUES	-3,284,534			
349 OTHER CHARGES FOR SERVICES	-178,502,864			
351 JUDGEMENTS & FINES	-401,646			
361 INTEREST EARNINGS	-297,992			
362 RENTS & ROYALTIES	-1,230,576			
364 REV FROM SALE OF FIXED ASSETS	-700,011			
366 CONTRIB/DONATIONS PRIVATE SOURCES	-934,129			
369 OTHER MISCELLANEOUS REVENUES	-808,634			
381 INTERFUND TRANSFERS	-76,727,415			
DIRECT COST ADJUSTMENT	41,138,703			
Total Departmental Cost Adjustments:	-243,958,150			-243,958,150
Inbound Costs:				
DEPRECIATION	6,729,962		6,729,962	
CC - COUNTY COMMISSION	124,499	26,191	150,690	
AT - COUNTY ATTORNEY	2,610,430	313,786	2,924,215	

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .2 - Costs To Be Allocated
For Department ID - INTERNAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
AU - AUDIT & MGMT	29,958	5,770	35,728	
BU - MGMT & BUDGET	165,581	19,790	185,370	
CT - COMMUNICATIONS	154,829	19,823	174,652	
ET - INFORMATION TECH	281,016	61,415	342,430	
FN - FINANCE	1,234,160	63,115	1,297,274	
GG - GENERAL GOVT	433,857	10	433,867	
HR - HUMAN RESOURCES	352,655	10,599	363,254	
ID - INTERNAL SERVICES		-763,950	-763,950	
IG - INSPECTOR GENERAL		262,712	262,712	
MA - MAYOR		113,746	113,746	
LEAVE PAYMENTS		1,285,588	1,285,588	
Total Allocated Additions:	12,116,946	1,418,592	13,535,538	13,535,538
Total To Be Allocated:	14,118,384	1,418,592		15,536,976

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	Total	G&A	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
Other Expense & Cost					
001 SALARIES	61,667,797	5,116,449	16,039,074	2,878,770	6,958,240
010 FRINGE BENEFITS	24,229,265	2,047,760	6,479,015	1,236,936	2,526,093
111 COURT REPORTING	0	0	0	0	0
115 INTERPRETERS	4,163	4,163	0	0	0
116 OTHER COURT OPERATING EXPENSE	406	0	0	0	(4)
210 ACCOUNTING & AUDITING	(63,842)	225	0	4,900	(250)
211 CONSULTING SERVICES	20,406	0	12,601	0	0
212 LEGAL	5,550	5,550	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	49,495	33,199	0	0	748
214 ARCHITECTURAL & ENGINEERING RELATED	0	0	0	0	0
215 TEMPORARY HELP AGENCY	373,559	56,255	0	0	22,844
220 ELECTRICAL SERVICES	8,453,010	77,567	221,074	90,661	0
221 WATER AND DISPOSAL SERVICES	3,151,217	7,621	144,271	27,194	0
223 INDUSTRIAL SERVICE RELATED	32,277,187	990,127	474,250	75,549	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	4,162,465	16	104,318	3,426,579	1,680
230 HEALTH INSURANCE	0	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	116,561	9,025	32,165	5,953	11,714
233 METROBUS AND METRORAIL	0	0	0	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	8,299,642	8,479	8,115,232	3,049	0
241 EQUIPMENT MAINTENANCE	239,107	1,498	2,357	99	0
242 PARKS MAINTENANCE	0	0	0	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	5,301,513	64,436	28,187	5,412	0
245 ITD MAINTENANCE	2,251,952	3,598	29,507	13,455	5,975
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	1,715	0	0	0	1,426
251 BUILDINGS COUNTY OWNED: RENTAL	3,572,380	360,817	55,468	195,343	627,300
252 VEHICLES-RENTAL	(39,259)	45	(62,781)	0	592
253 COMMUNICATION EQUIPMENT- RENTAL	89,165	15,548	8,291	0	29,018
254 HEAVY EQUIPMENT RENTAL	2,944	0	0	2,944	0
255 RENT PAYMENTS TO LESSORS	5,804,612	12,001	0	398,201	0
259 OTHER RENTAL EXPENSE	3,914	239	0	0	0
260 GSA CHARGES	29,362,792	274,816	840,458	2,481,192	85,422
261 ITD	6,143,035	213,904	1,200,752	174,673	497,653
262 GENERAL COUNTY SUPPORT CHARGES	4,913,000	42,004	153,819	25,439	3,855,080
265 PARKS & RECREATION SERVICES	11,056	0	0	0	0
266 CLERK OF COURTS	57,656	11,998	0	0	22,382
290 TAX COLLECTOR DISTRIBUTION	592,390	360,182	0	0	0
310 TELECOMMUNICATIONS	702,155	55,183	161,234	29,867	94,501
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	58,422	1,221	1,902	30	10,127
312 TRAVEL	106,201	16,098	7,643	99	21,102
313 AUTOMOBILE REIMBURSEMENT	68,556	2,888	30,845	4,430	5,175
314 ADVERTISING	52,809	14,937	0	2,327	75
*314 ADVERTISING - OTHER	0	0	0	0	0
315 PRINTING & GRAPHICS	1,287,401	13,347	2,250	1,264,590	0
316 MAILING SERVICES	86,844	56	199	86,368	213

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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 SHORT & BAD DEBT EXP	1,103	45	0	930	0
319 PETTY CASH & CHANGE FUNDS	2,132	290	7	673	0
320 TRAINING	164,320	14,335	35,735	4,595	9,000
321 REIMBURSEMENTS & REFUNDS	(6,173,541)	(746,139)	(626)	0	0
322 TAXES,LICENSES & PERMITS	529,971	0	267,835	66,737	120
330 MISCELLANEOUS	378,490	1,093	52,221	220	111,947
410 FUEL & LUBRICANTS	26,245,991	0	26,202,155	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	13,584,850	278	13,552,304	0	720
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	557,845	4,052	1,790	912	2,740
432 EQUIPMENT & NON-CAPITAL TOOLS	1,103,069	9,005	909,350	3,023	27,838
433 INVENTORY, MAT, PARTS & SUPPLIES	125,720	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	451,484	67,320	3,073	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	243,422	246	5,503	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	5,103,063	41,096	83,373	4,706,131	110,121
471 COMPUTER SUPPLIES	294	0	0	0	0
490 CHEMICALS	0	0	0	0	0
491 RECREATIONAL SUPPLIES	0	0	0	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	1,133	0	1,133	0	0
493 CLOTHING & UNIFORMS	113,915	1,168	38,618	8,089	0
496 OTHER MATERIALS & SUPPLIES	109,086	0	10,573	0	0
*501 GENERAL FUND-TRF OUT	17,054,693	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	267,475	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	16,411,760	0	0	0	0
*523 LOAN AGREEMENTS	430,000	0	0	0	0
*570 INTRAFUND TRANSFER	7,666,903	0	0	0	0
*602 SPECIAL TRANSPORTATION	6,598	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	1,264,612	0	0	0	0
*730 INTEREST PAYMENTS	1,981,895	0	0	0	0
*910 LAND ACQUISITION	52,003	0	0	0	0
*921 BUILDING IMPROVEMENTS	9,042,462	0	0	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
*940 PLANNING PHASE	1,401	0	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	48	0	0	0	0
*942 CONSTRUCTION PHASE	1,392,671	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	380,802	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*955 MACHINERY,EQUIP,FURN, & OTHER > 5000	7,200	0	0	0	0
*990 INFRASTRUCTURE	10,999	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	Total	G&A	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
Departmental Total					
Expenditures Per Financial Statement	301,931,110				
Deductions					
*Total Disallowed Costs	(55,971,522)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(86,423)	(9,965)	(7,449)	(16,403)	(12,767)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(208,717)	(116,692)	0	(113,237)
00155 TERMINATION PAYMENTS	0	(4,056)	(53,808)	0	(14,949)
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(20,335,789)	0	0	0	0
343 PHYSICAL ENVIRONMENT CHG & FEES	(1,786,840)	0	(1,786,840)	0	0
344 TRANSPORTATION REVENUES	(3,284,534)	(3,284,534)	0	0	0
349 OTHER CHARGES FOR SERVICES	(178,502,864)	(55,307)	(77,153,202)	(18,818,578)	0
351 JUDGEMENTS & FINES	(401,646)	(401,646)	0	0	0
361 INTEREST EARNINGS	(297,992)	(1,270)	(86,262)	0	0
362 RENTS & ROYALTIES	(1,230,576)	0	0	0	0
364 REV FROM SALE OF FIXED ASSETS	(700,011)	0	(45,765)	0	0
366 CONTRIB/DONATIONS PRIVATE SOURCES	(934,129)	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	(808,634)	0	0	0	0
381 INTERFUND TRANSFERS	(76,727,415)	(881,141)	0	0	(16,286,949)
DIRECT COST ADJUSTMENT	41,138,703	0	4,004,843	1,609,611	1,388,310
Functional Cost	2,001,438	4,367,405	0	0	0
Allocation Step 1					
Inbound - All Others	12,116,946	1,005,706	3,151,618	565,861	1,366,791
Reallocate Admin Costs		(5,373,111)	1,936,360	347,666	839,759
Unallocated Costs	(6,381,066)	0	0	0	0
1st Allocation	7,737,318	0	5,087,977	913,528	2,206,551
Allocation Step 2					
Inbound - All Others	1,418,592	117,742	368,976	66,248	160,017
Reallocate Admin Costs		(117,742)	42,432	7,618	18,402
Unallocated Costs	(88,396)	0	0	0	0
2nd Allocation	1,330,197	0	411,408	73,866	178,419
Total For ID - INTERNAL SERVICES					
Schedule .3 Total	9,067,515	0	5,499,385	987,394	2,384,969

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	REAL ESTATE DEVELOPMENT**
Other Expense & Cost					
001 SALARIES	17,657,076	6,697,361	4,793,720	0	1,527,107
010 FRINGE BENEFITS	6,955,094	2,581,486	1,884,431	0	518,450
111 COURT REPORTING	0	0	0	0	0
115 INTERPRETERS	0	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	410	0	0	0	0
210 ACCOUNTING & AUDITING	1,386	(86,103)	0	0	16,000
211 CONSULTING SERVICES	7,805	0	0	0	0
212 LEGAL	0	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	15,548	0	0	0	0
214 ARCHITECTURAL & ENGINEERING RELATED	0	0	0	0	0
215 TEMPORARY HELP AGENCY	208,554	76,293	7,592	0	2,021
220 ELECTRICAL SERVICES	8,033,376	0	0	0	30,332
221 WATER AND DISPOSAL SERVICES	2,466,226	0	0	0	505,905
223 INDUSTRIAL SERVICE RELATED	30,430,140	0	260	0	2,925
224 OTHER OUTSIDE CONTRACTUAL SERVICES	542,812	19,500	11,367	0	44,739
230 HEALTH INSURANCE	0	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	34,181	12,482	9,121	0	1,920
233 METROBUS AND METRORAIL	0	0	0	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	172,882	0	0	0	0
241 EQUIPMENT MAINTENANCE	235,153	0	0	0	0
242 PARKS MAINTENANCE	0	0	0	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	5,082,607	0	0	0	120,871
245 ITD MAINTENANCE	2,169,093	450	643	0	1,092
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	289	0	0	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	1,230,652	613,580	389,896	0	99,324
252 VEHICLES-RENTAL	22,885	0	0	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	9,686	11,142	9,238	0	6,242
254 HEAVY EQUIPMENT RENTAL	0	0	0	0	0
255 RENT PAYMENTS TO LESSORS	3,108,900	0	0	0	2,285,510
259 OTHER RENTAL EXPENSE	0	3,675	0	0	0
260 GSA CHARGES	20,537,832	35,205	36,843	0	19,104
261 ITD	2,445,057	790,579	684,875	0	54,366
262 GENERAL COUNTY SUPPORT CHARGES	314,136	457,936	43,780	0	9,466
265 PARKS & RECREATION SERVICES	15,489	0	0	0	0
266 CLERK OF COURTS	3,360	14,801	4,584	0	531
290 TAX COLLECTOR DISTRIBUTION	232,208	0	0	0	0
310 TELECOMMUNICATIONS	302,036	31,398	16,344	0	11,592
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	5,074	13,506	827	0	25,735
312 TRAVEL	11,180	21,482	28,492	0	105
313 AUTOMOBILE REIMBURSEMENT	27,713	0	700	0	(3,195)
314 ADVERTISING	3,629	3,786	27,787	0	0
*314 ADVERTISING - OTHER	0	0	0	0	0
315 PRINTING & GRAPHICS	505	213	194	0	22
316 MAILING SERVICES	8	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	REAL ESTATE DEVELOPMENT**
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
318 REFUNDS, CASH SHORT & BAD DEBT EXP	128	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	132	433	142	0	455
320 TRAINING	48,489	31,997	16,860	0	3,309
321 REIMBURSEMENTS & REFUNDS	(5,426,776)	0	0	0	0
322 TAXES,LICENSES & PERMITS	91,249	5,195	85	0	98,750
330 MISCELLANEOUS	133,460	1,414	77,840	0	295
410 FUEL & LUBRICANTS	43,836	0	0	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	31,548	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	544,277	351	332	0	307
432 EQUIPMENT & NON-CAPITAL TOOLS	131,853	5,511	12,337	0	4,152
433 INVENTORY, MAT, PARTS & SUPPLIES	125,720	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	380,005	0	0	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	237,348	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	118,106	22,189	13,475	0	4,251
471 COMPUTER SUPPLIES	294	0	0	0	0
490 CHEMICALS	0	0	0	0	0
491 RECREATIONAL SUPPLIES	0	0	0	0	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	0	0	0	0	0
493 CLOTHING & UNIFORMS	63,756	0	2,284	0	0
496 OTHER MATERIALS & SUPPLIES	98,513	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
*522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
*523 LOAN AGREEMENTS	0	0	0	0	0
*570 INTRAFUND TRANSFER	0	0	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0	0	0
*605 HURRICANE EXPENSES	0	0	0	0	0
*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 > 5000	0	0	0	0	0
*990 INFRASTRUCTURE	0	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	REAL ESTATE DEVELOPMENT**
Departmental Total					

Expenditures Per Financial Statement					
Deductions					

*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					

00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(7,416)	(17,488)	(11,347)	0	(3,588)
00154 PAYMENT FOR UNUSED SICK LEAVE	(15,653)	(68,911)	(23,435)	569,283	(22,638)
00155 TERMINATION PAYMENTS	(45,460)	(24,374)	(12,380)	170,210	(15,183)
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	(14,021,501)	(6,314,288)	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	(76,720,156)	(2,503,253)	0	0	(3,252,368)
351 JUDGEMENTS & FINES	0	0	0	0	0
361 INTEREST EARNINGS	0	(87,696)	(7,004)	0	(74,990)
362 RENTS & ROYALTIES	(1,027,464)	0	0	0	(203,112)
364 REV FROM SALE OF FIXED ASSETS	0	0	0	0	(654,246)
366 CONTRIB/DONATIONS PRIVATE SOURCES	0	0	(934,129)	0	0
369 OTHER MISCELLANEOUS REVENUES	(377,110)	(18,472)	(414,492)	0	1,440
381 INTERFUND TRANSFERS	(54,847,600)	0	(1,738,689)	0	(2,973,036)
DIRECT COST ADJUSTMENT	34,135,939	0	0	0	0
Functional Cost	0	(5,375,833)	(1,381,715)	739,493	(1,806,038)
Allocation Step 1					

Inbound - All Others	3,469,082	1,315,900	941,487	0	300,500
Reallocate Admin Costs	2,131,410	(2,494,430)	(270,477)	454,346	(925,005)
Unallocated Costs	0	0	0	0	(2,430,543)
1st Allocation	5,600,492	(6,554,363)	(710,706)	1,193,839	0
Allocation Step 2					

Inbound - All Others	406,148	154,058	110,224	0	35,180
Reallocate Admin Costs	46,706	(54,661)	(5,927)	9,956	(20,270)
Unallocated Costs	0	0	0	0	(14,910)
2nd Allocation	452,854	99,397	104,297	9,956	0
Total For ID - INTERNAL SERVICES					

Schedule .3 Total	6,053,346	(6,454,965)	(606,409)	1,203,795	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

MAJOR CAPITAL**

Other Expense & Cost	-----	
001 SALARIES		0
010 FRINGE BENEFITS		0
111 COURT REPORTING		0
115 INTERPRETERS		0
116 OTHER COURT OPERATING EXPENSE		0
210 ACCOUNTING & AUDITING		0
211 CONSULTING SERVICES		0
212 LEGAL		0
213 BANK & TRUSTEE/PAYING AGENT FEES		0
214 ARCHITECTURAL & ENGINEERING RELATED		0
215 TEMPORARY HELP AGENCY		0
220 ELECTRICAL SERVICES		0
221 WATER AND DISPOSAL SERVICES		0
223 INDUSTRIAL SERVICE RELATED	303,936	
224 OTHER OUTSIDE CONTRACTUAL SERVICES	11,454	
230 HEALTH INSURANCE		0
232 GENERAL AUTO & PROFESSIONAL LIAB		0
233 METROBUS AND METRORAIL		0
235 PAYOUTS & SETTLEMENTS ON CLAIMS		0
240 OUTSIDE CONTRACTUAL SVCS.		0
241 EQUIPMENT MAINTENANCE		0
242 PARKS MAINTENANCE		0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS		0
245 ITD MAINTENANCE	28,139	
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT		0
251 BUILDINGS COUNTY OWNED: RENTAL		0
252 VEHICLES-RENTAL		0
253 COMMUNICATION EQUIPMENT-RENTAL		0
254 HEAVY EQUIPMENT RENTAL		0
255 RENT PAYMENTS TO LESSORS		0
259 OTHER RENTAL EXPENSE		0
260 GSA CHARGES	5,051,920	
261 ITD	81,176	
262 GENERAL COUNTY SUPPORT CHARGES	11,340	
265 PARKS & RECREATION SERVICES	(4,433)	
266 CLERK OF COURTS		0
290 TAX COLLECTOR DISTRIBUTION		0
310 TELECOMMUNICATIONS		0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER		0
312 TRAVEL		0
313 AUTOMOBILE REIMBURSEMENT		0
314 ADVERTISING		268
*314 ADVERTISING - OTHER		0
315 PRINTING & GRAPHICS	6,280	
316 MAILING SERVICES		0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

MAJOR CAPITAL**

<hr/>	
317 OTHER COMMUNICATION EXPENSES	0
318 REFUNDS, CASH SHORT & BAD DEBT EXP	0
319 PETTY CASH & CHANGE FUNDS	0
320 TRAINING	0
321 REIMBURSEMENTS & REFUNDS	0
322 TAXES,LICENSES & PERMITS	0
330 MISCELLANEOUS	0
410 FUEL & LUBRICANTS	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	3,084
432 EQUIPMENT & NON-CAPITAL TOOLS	0
433 INVENTORY, MAT, PARTS & SUPPLIES	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	1,086
450 CONSTRUCTION MATERIALS & SUPPLIES	325
470 OFFICE SUPPLIES & MINOR EQUIPMENT	4,321
471 COMPUTER SUPPLIES	0
490 CHEMICALS	0
491 RECREATIONAL SUPPLIES	0
492 INSTITUTIONAL, MED & FOOD SUPPLIES	0
493 CLOTHING & UNIFORMS	0
496 OTHER MATERIALS & SUPPLIES	0
*501 GENERAL FUND-TRF OUT	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0
*522 OTHER SPEC OBLIGATIONS	0
*523 LOAN AGREEMENTS	0
*570 INTRAFUND TRANSFER	0
*602 SPECIAL TRANSPORTATION	0
*605 HURRICANE EXPENSES	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0
*611 TRUST FUND REIMB	0
*710 PRINCIPAL PAYMENTS	0
*730 INTEREST PAYMENTS	0
*910 LAND ACQUISITION	0
*921 BUILDING IMPROVEMENTS	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0
*940 PLANNING PHASE	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0
*942 CONSTRUCTION PHASE	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0
*951 AUTOMOBILES & VEHICLES	0
*955 MACHINERY,EQUIP,FURN, & OTHER > 5000	0
*990 INFRASTRUCTURE	0
*991 INFRASTRUCTURE MAINTENANCE	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

MAJOR CAPITAL**

<hr/>	
Departmental Total	
Expenditures Per Financial Statement	
<hr/>	
Deductions	
*Total Disallowed Costs	0
<hr/>	
Cost Adjustments	
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0
00155 TERMINATION PAYMENTS	0
REVENUES:	0
341 GENERAL GOV (NOT COURT RELATED)	0
343 PHYSICAL ENVIRONMENT CHG & FEES	0
344 TRANSPORTATION REVENUES	0
349 OTHER CHARGES FOR SERVICES	0
351 JUDGEMENTS & FINES	0
361 INTEREST EARNINGS	(40,770)
362 RENTS & ROYALTIES	0
364 REV FROM SALE OF FIXED ASSETS	0
366 CONTRIB/DONATIONS PRIVATE SOURCES	0
369 OTHER MISCELLANEOUS REVENUES	0
381 INTERFUND TRANSFERS	0
DIRECT COST ADJUSTMENT	0
Functional Cost	5,458,126
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	3,353,483
Unallocated Costs	(8,811,609)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	73,486
Unallocated Costs	(73,486)
2nd Allocation	0
Total For ID - INTERNAL SERVICES	
Schedule .3 Total	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	5,087,977		5,087,977	411,408	5,499,385
Schedule .4 Total for FLEET MANAGEMENT	100	100.000000	5,087,977		5,087,977	411,408	5,499,385

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, 2019
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	913,528		913,528	73,866	987,394
Schedule .4 Total for MATERIALS MANAGEMENT	100	100.000000	913,528		913,528	73,866	987,394

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, 2019
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	2,206,551		2,206,551	178,419	2,384,969
Schedule .4 Total for RISK MANAGEMENT	100	100.000000	2,206,551		2,206,551	178,419	2,384,969

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, 2019
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	5,600,492		5,600,492	452,854	6,053,346
Schedule .4 Total for FACILITIES & UTILITIES MG	100	100.000000	5,600,492		5,600,492	452,854	6,053,346

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, 2019
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
CC - COUNTY COMMISSION	407,853.77	0.030421	(1,994)		(1,994)		(1,994)
AD - ANIMAL SERVICES	5,478,493.22	0.408626	(26,783)		(26,783)	509	(26,274)
AT - COUNTY ATTORNEY	116,745.12	0.008708	(571)		(571)		(571)
AU - AUDIT & MGMT	45,714.16	0.003410	(224)		(224)		(224)
BU - MGMT & BUDGET	28,400,653.46	2.118326	(138,843)		(138,843)		(138,843)
CL - CLERK OF COURT	1,279,324.26	0.095421	(6,254)		(6,254)	119	(6,135)
CO - COMMUNITY ACTION & HUMAN SERVICES	66,475,071.89	4.958192	(324,978)		(324,978)	6,172	(318,806)
CR - CORRECTIONS & REHABILITATION	19,294,995.48	1.439161	(94,328)		(94,328)	1,791	(92,536)
CT - COMMUNICATIONS	1,245,072.29	0.092867	(6,087)		(6,087)		(6,087)
CU - CULTURAL AFFAIRS	10,699,712.94	0.798062	(52,308)		(52,308)	993	(51,315)
EC - ETHICS AND PUBLIC TRUST	4,135.30	0.000308	(20)		(20)	0	(20)
EL - ELECTIONS	15,427,617.04	1.150703	(75,421)		(75,421)	1,432	(73,989)
ET - INFORMATION TECH	92,546,356.61	6.902778	(452,433)		(452,433)		(452,433)
FN - FINANCE	4,813,309.67	0.359012	(23,531)		(23,531)		(23,531)
FR - FIRE	46,417,302.54	3.462139	(226,921)		(226,921)	4,309	(222,612)
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	7,967,533.50	0.594276	(38,951)		(38,951)	740	(38,211)
HR - HUMAN RESOURCES	1,532,498.43	0.114305	(7,492)		(7,492)		(7,492)
HT - HOMELESS TRUST	42,270,180.12	3.152816	(206,647)		(206,647)	3,924	(202,723)
ID - INTERNAL SERVICES	140,981,096.30	10.515391	(689,217)		(689,217)		(689,217)
IG - INSPECTOR GENERAL	40,406.09	0.003014	(198)		(198)	4	(194)
JU - JUVENILE SERVICES	2,113,463.72	0.157637	(10,332)		(10,332)	196	(10,136)
LB - LIBRARIES	7,854,041.18	0.585811	(38,396)		(38,396)	729	(37,667)
MA - MAYOR	14,039.63	0.001047	(69)		(69)	1	(67)
ME - MEDICAL EXAMINER	1,310,304.81	0.097732	(6,406)		(6,406)	122	(6,284)
MM - ECONOMIC ADVOCACY TRUST	73,150.95	0.005456	(358)		(358)	7	(351)
MP - METROPOLITAN PLANNING ORGANIZATION	3,128,615.86	0.233355	(15,295)		(15,295)	290	(15,005)
MT - TRANSP & PW	456,102,498.31	34.019428	(2,229,757)		(2,229,757)	42,345	(2,187,411)
ND - NON-DEPARTMENT	41,666.95	0.003108	(204)		(204)	4	(200)
OC - ADMIN OFF OF THE COURTS	467,594.12	0.034877	(2,286)		(2,286)	43	(2,243)
PA - PROPERTY APPRAISER	3,834,350.23	0.285994	(18,745)		(18,745)	356	(18,389)
PD - POLICE	41,843,371.57	3.120982	(204,560)		(204,560)	3,885	(200,676)
PE - REGULATORY & ECONOMIC RESOURCES	9,451,054.71	0.704928	(46,204)		(46,204)	877	(45,326)
PR - PARKS, REC & OPEN SPACES	73,355,529.69	5.471387	(358,615)		(358,615)	6,810	(351,804)
PU - PUBLIC DEFENDER	3,895.65	0.000291	(19)		(19)	0	(19)
SA - STATE ATTORNEY	243,555.29	0.018166	(1,191)		(1,191)	23	(1,168)
SP - SEAPORT	179,809,854.93	13.411521	(879,040)		(879,040)	16,694	(862,346)
SW - SOLID WASTE MANAGEMENT	72,393,402.91	5.399624	(353,911)		(353,911)	6,721	(347,190)
TT - OFFICE OF THE CITT	1,736,314.72	0.129507	(8,488)		(8,488)	161	(8,327)
VZ - VIZCAYA	269,589.88	0.020108	(1,318)		(1,318)	25	(1,293)
ALL OTHER	1,221,462.01	0.091105	(5,971)		(5,971)	113	(5,858)
Schedule .4 Total for PROCUREMENT MGMT	1,340,711,829.31	100.000000	(6,554,363)		(6,554,363)	99,397	(6,454,965)

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, 2019
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
CC - COUNTY COMMISSION	407,853.77	0.030421	(216)		(216)		(216)
AD - ANIMAL SERVICES	5,478,493.22	0.408626	(2,904)		(2,904)	534	(2,370)
AT - COUNTY ATTORNEY	116,745.12	0.008708	(62)		(62)		(62)
AU - AUDIT & MGMT	45,714.16	0.003410	(24)		(24)		(24)
BU - MGMT & BUDGET	28,400,653.46	2.118326	(15,055)		(15,055)		(15,055)
CL - CLERK OF COURT	1,279,324.26	0.095421	(678)		(678)	125	(553)
CO - COMMUNITY ACTION & HUMAN SERVICES	66,475,071.89	4.958192	(35,238)		(35,238)	6,476	(28,762)
CR - CORRECTIONS & REHABILITATION	19,294,995.48	1.439161	(10,228)		(10,228)	1,880	(8,348)
CT - COMMUNICATIONS	1,245,072.29	0.092867	(660)		(660)		(660)
CU - CULTURAL AFFAIRS	10,699,712.94	0.798062	(5,672)		(5,672)	1,042	(4,629)
EC - ETHICS AND PUBLIC TRUST	4,135.30	0.000308	(2)		(2)	0	(2)
EL - ELECTIONS	15,427,617.04	1.150703	(8,178)		(8,178)	1,503	(6,675)
ET - INFORMATION TECH	92,546,356.61	6.902778	(49,058)		(49,058)		(49,058)
FN - FINANCE	4,813,309.67	0.359012	(2,552)		(2,552)		(2,552)
FR - FIRE	46,417,302.54	3.462139	(24,606)		(24,606)	4,522	(20,084)
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	7,967,533.50	0.594276	(4,224)		(4,224)	776	(3,447)
HR - HUMAN RESOURCES	1,532,498.43	0.114305	(812)		(812)		(812)
HT - HOMELESS TRUST	42,270,180.12	3.152816	(22,407)		(22,407)	4,118	(18,289)
ID - INTERNAL SERVICES	140,981,096.30	10.515391	(74,733)		(74,733)		(74,733)
IG - INSPECTOR GENERAL	40,406.09	0.003014	(21)		(21)	4	(17)
JU - JUVENILE SERVICES	2,113,463.72	0.157637	(1,120)		(1,120)	206	(914)
LB - LIBRARIES	7,854,041.18	0.585811	(4,163)		(4,163)	765	(3,398)
MA - MAYOR	14,039.63	0.001047	(7)		(7)	1	(6)
ME - MEDICAL EXAMINER	1,310,304.81	0.097732	(695)		(695)	128	(567)
MM - ECONOMIC ADVOCACY TRUST	73,150.95	0.005456	(39)		(39)	7	(32)
MP - METROPOLITAN PLANNING ORGANIZATION	3,128,615.86	0.233355	(1,658)		(1,658)	305	(1,354)
MT - TRANSP & PW	456,102,498.31	34.019428	(241,778)		(241,778)	44,432	(197,347)
ND - NON-DEPARTMENT	41,666.95	0.003108	(22)		(22)	4	(18)
OC - ADMIN OFF OF THE COURTS	467,594.12	0.034877	(248)		(248)	46	(202)
PA - PROPERTY APPRAISER	3,834,350.23	0.285994	(2,033)		(2,033)	374	(1,659)
PD - POLICE	41,843,371.57	3.120982	(22,181)		(22,181)	4,076	(18,105)
PE - REGULATORY & ECONOMIC RESOURCES	9,451,054.71	0.704928	(5,010)		(5,010)	921	(4,089)
PR - PARKS, REC & OPEN SPACES	73,355,529.69	5.471387	(38,885)		(38,885)	7,146	(31,739)
PU - PUBLIC DEFENDER	3,895.65	0.000291	(2)		(2)	0	(2)
SA - STATE ATTORNEY	243,555.29	0.018166	(129)		(129)	24	(105)
SP - SEAPORT	179,809,854.93	13.411521	(95,316)		(95,316)	17,517	(77,800)
SW - SOLID WASTE MANAGEMENT	72,393,402.91	5.399624	(38,375)		(38,375)	7,052	(31,323)
TT - OFFICE OF THE CITT	1,736,314.72	0.129507	(920)		(920)	169	(751)
VZ - VIZCAYA	269,589.88	0.020108	(143)		(143)	26	(117)
ALL OTHER	1,221,462.01	0.091105	(647)		(647)	119	(529)
Schedule .4 Total for SMALL BUSINESS DEVELOP	1,340,711,829.31	100.000000	(710,706)		(710,706)	104,297	(606,409)

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, 2019
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	1,193,839		1,193,839	9,956	1,203,795
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	1,193,839		1,193,839	9,956	1,203,795

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, 2019
Schedule .5 - Allocation Summary
For Department ID - INTERNAL SERVICES**

Receiving Department	Total	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MG
CC - COUNTY COMMISSION	(2,210)	0	0	0	0
AD - ANIMAL SERVICES	(28,645)	0	0	0	0
AT - COUNTY ATTORNEY	(633)	0	0	0	0
AU - AUDIT & MGMT	(248)	0	0	0	0
BU - MGMT & BUDGET	(153,898)	0	0	0	0
CL - CLERK OF COURT	(6,689)	0	0	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	(347,569)	0	0	0	0
CR - CORRECTIONS & REHABILITATION	(100,885)	0	0	0	0
CT - COMMUNICATIONS	(6,747)	0	0	0	0
CU - CULTURAL AFFAIRS	(55,944)	0	0	0	0
EC - ETHICS AND PUBLIC TRUST	(22)	0	0	0	0
EL - ELECTIONS	(80,664)	0	0	0	0
ET - INFORMATION TECH	(501,492)	0	0	0	0
FN - FINANCE	(26,083)	0	0	0	0
FR - FIRE	(242,695)	0	0	0	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	(41,659)	0	0	0	0
HR - HUMAN RESOURCES	(8,304)	0	0	0	0
HT - HOMELESS TRUST	(221,012)	0	0	0	0
ID - INTERNAL SERVICES	(763,950)	0	0	0	0
ID - INTERNAL SERVICES (GRANTEE)	14,925,094	5,499,385	987,394	2,384,969	6,053,346
IG - INSPECTOR GENERAL	(211)	0	0	0	0
JU - JUVENILE SERVICES	(11,050)	0	0	0	0
LB - LIBRARIES	(41,065)	0	0	0	0
MA - MAYOR	(73)	0	0	0	0
ME - MEDICAL EXAMINER	(6,851)	0	0	0	0
MM - ECONOMIC ADVOCACY TRUST	(383)	0	0	0	0
MP - METROPOLITAN PLANNING ORGANIZATION	(16,358)	0	0	0	0
MT - TRANSP & PW	(2,384,758)	0	0	0	0
ND - NON-DEPARTMENT	(218)	0	0	0	0
OC - ADMIN OFF OF THE COURTS	(2,445)	0	0	0	0
PA - PROPERTY APPRAISER	(20,048)	0	0	0	0
PD - POLICE	(218,781)	0	0	0	0
PE - REGULATORY & ECONOMIC RESOURCES	(49,415)	0	0	0	0
PR - PARKS, REC & OPEN SPACES	(383,544)	0	0	0	0
PU - PUBLIC DEFENDER	(20)	0	0	0	0
SA - STATE ATTORNEY	(1,273)	0	0	0	0
SP - SEAPORT	(940,146)	0	0	0	0
SW - SOLID WASTE MANAGEMENT	(378,513)	0	0	0	0
TT - OFFICE OF THE CITT	(9,078)	0	0	0	0
VZ - VIZCAYA	(1,410)	0	0	0	0
LEAVE PAYMENTS	1,203,795	0	0	0	0
ALL OTHER	(6,386)	0	0	0	0
Direct Bill	0	0	0	0	0
Total	9,067,515	5,499,385	987,394	2,384,969	6,053,346

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department ID - INTERNAL SERVICES**

Receiving Department	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS
CC - COUNTY COMMISSION	(1,994)	(216)	0
AD - ANIMAL SERVICES	(26,274)	(2,370)	0
AT - COUNTY ATTORNEY	(571)	(62)	0
AU - AUDIT & MGMT	(224)	(24)	0
BU - MGMT & BUDGET	(138,843)	(15,055)	0
CL - CLERK OF COURT	(6,135)	(553)	0
CO - COMMUNITY ACTION & HUMAN SERVICES	(318,806)	(28,762)	0
CR - CORRECTIONS & REHABILITATION	(92,536)	(8,348)	0
CT - COMMUNICATIONS	(6,087)	(660)	0
CU - CULTURAL AFFAIRS	(51,315)	(4,629)	0
EC - ETHICS AND PUBLIC TRUST	(20)	(2)	0
EL - ELECTIONS	(73,989)	(6,675)	0
ET - INFORMATION TECH	(452,433)	(49,058)	0
FN - FINANCE	(23,531)	(2,552)	0
FR - FIRE	(222,612)	(20,084)	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	(38,211)	(3,447)	0
HR - HUMAN RESOURCES	(7,492)	(812)	0
HT - HOMELESS TRUST	(202,723)	(18,289)	0
ID - INTERNAL SERVICES	(689,217)	(74,733)	0
ID - INTERNAL SERVICES (GRANTEE)	0	0	0
IG - INSPECTOR GENERAL	(194)	(17)	0
JU - JUVENILE SERVICES	(10,136)	(914)	0
LB - LIBRARIES	(37,667)	(3,398)	0
MA - MAYOR	(67)	(6)	0
ME - MEDICAL EXAMINER	(6,284)	(567)	0
MM - ECONOMIC ADVOCACY TRUST	(351)	(32)	0
MP - METROPOLITAN PLANNING ORGANIZATION	(15,005)	(1,354)	0
MT - TRANSP & PW	(2,187,411)	(197,347)	0
ND - NON-DEPARTMENT	(200)	(18)	0
OC - ADMIN OFF OF THE COURTS	(2,243)	(202)	0
PA - PROPERTY APPRAISER	(18,389)	(1,659)	0
PD - POLICE	(200,676)	(18,105)	0
PE - REGULATORY & ECONOMIC RESOURCES	(45,326)	(4,089)	0
PR - PARKS, REC & OPEN SPACES	(351,804)	(31,739)	0
PU - PUBLIC DEFENDER	(19)	(2)	0
SA - STATE ATTORNEY	(1,168)	(105)	0
SP - SEAPORT	(862,346)	(77,800)	0
SW - SOLID WASTE MANAGEMENT	(347,190)	(31,323)	0
TT - OFFICE OF THE CITT	(8,327)	(751)	0
VZ - VIZCAYA	(1,293)	(117)	0
LEAVE PAYMENTS	0	0	1,203,795
ALL OTHER	(5,858)	(529)	0
Direct Bill	0	0	0
Total	(6,454,965)	(606,409)	1,203,795

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department IG - INSPECTOR GENERAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,325,777			6,325,777
Deductions:				
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-32,539			
Total Deductions:	-32,539			-32,539
Cost Adjustments:				
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GEN GOV (NOT COURT RELATED)	-5,336,911			
361 INTEREST EARNINGS	-61,845			
369 OTHER MISCELLANEOUS REVENUES	0			
Total Departmental Cost Adjustments:	-5,398,756			-5,398,756
Inbound Costs:				
DEPRECIATION	107,598		107,598	
CC - COUNTY COMMISSION	1,269	245	1,514	
BU - MGMT & BUDGET	60,642	7,277	67,920	
CT - COMMUNICATIONS	50,314	6,580	56,895	
ET - INFORMATION TECH	-47,594	2,768	-44,826	
FN - FINANCE	776,215	39,695	815,910	
GG - GENERAL GOVT	655,615	15	655,630	
HR - HUMAN RESOURCES	3,638	103	3,741	
ID - INTERNAL SERVICES	-219	8	-211	
IG - INSPECTOR GENERAL		75	75	
LEAVE PAYMENTS		102,787	102,787	
Total Allocated Additions:	1,607,478	159,555	1,767,033	1,767,033
Total To Be Allocated:	2,501,960	159,555		2,661,515

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department IG - INSPECTOR GENERAL**

	Total	G&A	INSPECTOR GENERAL	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	4,672,371	0	4,672,371	0
010 FRINGE BENEFITS	1,436,147	0	1,436,147	0
035 POST EMPLOYMENT BENEFITS	1,800	0	1,800	0
116 OTHER COURT OPERATING EXPENSE	4	0	4	0
223 INDUSTRIAL SERVICE RELATED	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	2,031	0	2,031	0
241 EQUIPMENT MAINTENANCE	7,641	0	7,641	0
245 ITD MAINTENANCE	0	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
252 VEHICLES-RENTAL	0	0	0	0
255 RENT PAYMENTS TO LESSORS	0	0	0	0
260 GSA CHARGES	13,522	0	13,522	0
261 ITD	43,139	0	43,139	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
266 CLERK OF COURTS	1,850	0	1,850	0
310 TELECOMMUNICATIONS	25,497	0	25,497	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	19,173	0	19,173	0
312 TRAVEL	30,706	0	30,706	0
313 AUTOMOBILE REIMBURSEMENT	1,200	0	1,200	0
314 ADVERTISING	0	0	0	0
315 PRINTING & GRAPHICS	70	0	70	0
320 TRAINING	5,057	0	5,057	0
321 REIMBURSEMENTS & REFUNDS	(5,604,777)	0	(5,604,777)	0
330 MISCELLANEOUS	5,617,027	0	5,617,027	0
341 GENERAL GOV (NOT COURT RELATED)	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	616	0	616	0
432 EQUIPMENT & NON-CAPITAL TOOLS	4,217	0	4,217	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	13,564	0	13,564	0
471 COMPUTER SUPPLIES	1,285	0	1,285	0
493 CLOTHING & UNIFORMS	225	0	225	0
496 OTHER MATERIALS & SUPPLIES	0	0	0	0
613 MEDICAL SERVICES	873	0	873	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	32,539	0	0	0
Departmental Total				
Expenditures Per Financial Statement	6,325,777			
Deductions				
*Total Disallowed Costs	(32,539)	0	0	0
Cost Adjustments				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	0
00155 TERMINATION PAYMENTS	0	0	(3,606)	3,606
REVENUES:	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department IG - INSPECTOR GENERAL**

	Total	G&A	INSPECTOR GENERAL	LEAVE PAYMENTS
341 GEN GOV (NOT COURT RELATED)	(5,336,911)	0	(5,336,911)	0
361 INTEREST EARNINGS	(61,845)	0	(61,845)	0
369 OTHER MISCELLANEOUS REVENUES	0	0	0	0
 Functional Cost	 894,482	 0	 890,876	 3,606
 Allocation Step 1 -----				
Inbound - All Others	1,607,478	0	1,607,478	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,501,960	0	2,498,354	3,606
 Allocation Step 2 -----				
Inbound - All Others	159,555	0	159,555	0
2nd Allocation	159,555	0	159,555	0
 Total For IG - INSPECTOR GENERAL -----				
Schedule .3 Total	2,661,515	0	2,657,909	3,606

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	407,853.77	0.030421	760		760		760
AD - ANIMAL SERVICES	5,478,493.22	0.408626	10,209		10,209	816	11,025
AT - COUNTY ATTORNEY	116,745.12	0.008708	218		218		218
AU - AUDIT & MGMT	45,714.16	0.003410	85		85		85
BU - MGMT & BUDGET	28,400,653.46	2.118326	52,923		52,923		52,923
CL - CLERK OF COURT	1,279,324.26	0.095421	2,384		2,384	191	2,575
CO - COMMUNITY ACTION & HUMAN SERVICES	66,475,071.89	4.958192	123,873		123,873	9,907	133,780
CR - CORRECTIONS & REHABILITATION	19,294,995.48	1.439161	35,955		35,955	2,876	38,831
CT - COMMUNICATIONS	1,245,072.29	0.092867	2,320		2,320		2,320
CU - CULTURAL AFFAIRS	10,699,712.94	0.798062	19,938		19,938	1,595	21,533
EC - ETHICS AND PUBLIC TRUST	4,135.30	0.000308	8		8	1	8
EL - ELECTIONS	15,427,617.04	1.150703	28,749		28,749	2,299	31,048
ET - INFORMATION TECH	92,546,356.61	6.902778	172,456		172,456		172,456
FN - FINANCE	4,813,309.67	0.359012	8,969		8,969		8,969
FR - FIRE	46,417,302.54	3.462139	86,496		86,496	6,918	93,414
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	7,967,533.50	0.594276	14,847		14,847	1,187	16,035
HR - HUMAN RESOURCES	1,532,498.43	0.114305	2,856		2,856		2,856
HT - HOMELESS TRUST	42,270,180.12	3.152816	78,769		78,769	6,300	85,068
ID - INTERNAL SERVICES	140,981,096.30	10.515391	262,712		262,712		262,712
IG - INSPECTOR GENERAL	40,406.09	0.003014	75		75		75
JU - JUVENILE SERVICES	2,113,463.72	0.157637	3,938		3,938	315	4,253
LB - LIBRARIES	7,854,041.18	0.585811	14,636		14,636	1,171	15,806
MA - MAYOR	14,039.63	0.001047	26		26	2	28
ME - MEDICAL EXAMINER	1,310,304.81	0.097732	2,442		2,442	195	2,637
MM - ECONOMIC ADVOCACY TRUST	73,150.95	0.005456	136		136	11	147
MP - METROPOLITAN PLANNING ORGANIZATION	3,128,615.86	0.233355	5,830		5,830	466	6,296
MT - TRANSP & PW	456,102,498.31	34.019428	849,926		849,926	67,976	917,902
ND - NON-DEPARTMENT	41,666.95	0.003108	78		78	6	84
OC - ADMIN OFF OF THE COURTS	467,594.12	0.034877	871		871	70	941
PA - PROPERTY APPRAISER	3,834,350.23	0.285994	7,145		7,145	571	7,717
PD - POLICE	41,843,371.57	3.120982	77,973		77,973	6,236	84,209
PE - REGULATORY & ECONOMIC RESOURCES	9,451,054.71	0.704928	17,612		17,612	1,408	19,020
PR - PARKS, REC & OPEN SPACES	73,355,529.69	5.471387	136,695		136,695	10,933	147,627
PU - PUBLIC DEFENDER	3,895.65	0.000291	7		7	1	8
SA - STATE ATTORNEY	243,555.29	0.018166	454		454	36	490
SP - SEAPORT	179,809,854.93	13.411521	335,067		335,067	26,798	361,865
SW - SOLID WASTE MANAGEMENT	72,393,402.91	5.399624	134,902		134,902	10,789	145,691
TT - OFFICE OF THE CITT	1,736,314.72	0.129507	3,236		3,236	259	3,494
VZ - VIZCAYA	269,589.88	0.020108	502		502	40	543
ALL OTHER	1,221,462.01	0.091105	2,276		2,276	182	2,458
Schedule .4 Total for INSPECTOR GENERAL	1,340,711,829.31	100.000000	2,498,354		2,498,354	159,555	2,657,909

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, 2019
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	3,606		3,606		3,606
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	3,606		3,606	0	3,606

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, 2019
Schedule .5 - Allocation Summary
For Department IG - INSPECTOR GENERAL**

Receiving Department	Total	INSPECTOR GENERAL	LEAVE PAYMENTS
CC - COUNTY COMMISSION	760	760	0
AD - ANIMAL SERVICES	11,025	11,025	0
AT - COUNTY ATTORNEY	218	218	0
AU - AUDIT & MGMT	85	85	0
BU - MGMT & BUDGET	52,923	52,923	0
CL - CLERK OF COURT	2,575	2,575	0
CO - COMMUNITY ACTION & HUMAN SERVICES	133,780	133,780	0
CR - CORRECTIONS & REHABILITATION	38,831	38,831	0
CT - COMMUNICATIONS	2,320	2,320	0
CU - CULTURAL AFFAIRS	21,533	21,533	0
EC - ETHICS AND PUBLIC TRUST	8	8	0
EL - ELECTIONS	31,048	31,048	0
ET - INFORMATION TECH	172,456	172,456	0
FN - FINANCE	8,969	8,969	0
FR - FIRE	93,414	93,414	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	16,035	16,035	0
HR - HUMAN RESOURCES	2,856	2,856	0
HT - HOMELESS TRUST	85,068	85,068	0
ID - INTERNAL SERVICES	262,712	262,712	0
IG - INSPECTOR GENERAL	75	75	0
JU - JUVENILE SERVICES	4,253	4,253	0
LB - LIBRARIES	15,806	15,806	0
MA - MAYOR	28	28	0
ME - MEDICAL EXAMINER	2,637	2,637	0
MM - ECONOMIC ADVOCACY TRUST	147	147	0
MP - METROPOLITAN PLANNING ORGANIZATION	6,296	6,296	0
MT - TRANSP & PW	917,902	917,902	0
ND - NON-DEPARTMENT	84	84	0
OC - ADMIN OFF OF THE COURTS	941	941	0
PA - PROPERTY APPRAISER	7,717	7,717	0
PD - POLICE	84,209	84,209	0
PE - REGULATORY & ECONOMIC RESOURCES	19,020	19,020	0
PR - PARKS, REC & OPEN SPACES	147,627	147,627	0
PU - PUBLIC DEFENDER	8	8	0
SA - STATE ATTORNEY	490	490	0
SP - SEAPORT	361,865	361,865	0
SW - SOLID WASTE MANAGEMENT	145,691	145,691	0
TT - OFFICE OF THE CITT	3,494	3,494	0
VZ - VIZCAYA	543	543	0
LEAVE PAYMENTS	3,606	0	3,606
ALL OTHER	2,458	2,458	0
Direct Bill	0	0	0
Total	2,661,515	2,657,909	3,606

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department MA - MAYOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,836,232			4,836,232
Deductions:				
314 ADVERTISING	-796			
510 OTHER SPECIAL REVENUE-TRF OUT	-329			
602 SPECIAL TRANSPORTATION	0			
605 HURRICANE EXPENSES	363			
606 GRANTS TO OUTSIDE ORGANIZATIONS	-240,361			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-6,940			
Total Deductions:	<u>-248,063</u>			-248,063
Cost Adjustments:				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	-754			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
Total Departmental Cost Adjustments:	<u>-754</u>			-754
Inbound Costs:				
DEPRECIATION	115,500		115,500	
CC - COUNTY COMMISSION	62,504	13,441	75,945	
AT - COUNTY ATTORNEY	369,812	44,453	414,266	
BU - MGMT & BUDGET	31,913	3,825	35,737	
CT - COMMUNICATIONS	242,751	44,880	287,631	
ET - INFORMATION TECH	-46,342	2,696	-43,646	
FN - FINANCE	4,618	236	4,854	
GG - GENERAL GOVT	651,971	15	651,986	
HR - HUMAN RESOURCES	3,542	101	3,643	
ID - INTERNAL SERVICES	-76	3	-73	
IG - INSPECTOR GENERAL	26	2	28	
LEAVE PAYMENTS		80,070	80,070	
Total Allocated Additions:	<u>1,436,220</u>	<u>189,720</u>	1,625,940	1,625,940
Total To Be Allocated:	<u>6,023,635</u>	<u>189,720</u>	<u>6,213,355</u>	

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department MA - MAYOR**

	Total	G&A	COUNTY ADMIN	LEAVE PAYMENTS	MAYOR'S STAFF**
Other Expense & Cost					
001 SALARIES	3,057,821	0	1,870,163	0	1,187,658
010 FRINGE BENEFITS	1,348,394	0	824,678	0	523,716
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
115 INTERPRETERS	0	0	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	240	0	147	0	93
232 GENERAL AUTO & PROFESSIONAL LIAB	1,045	0	639	0	406
241 EQUIPMENT MAINTENANCE	0	0	0	0	0
259 OTHER RENTAL EXPENSE	7,631	0	4,667	0	2,964
260 GSA CHARGES	10,615	0	6,492	0	4,123
261 ITD	53,256	0	32,571	0	20,685
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
266 CLERK OF COURTS	2,784	0	1,703	0	1,081
310 TELECOMMUNICATIONS	45,678	0	27,937	0	17,741
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	555	0	339	0	216
312 TRAVEL	42,090	0	25,742	0	16,348
313 AUTOMOBILE REIMBURSEMENT	3,195	0	1,954	0	1,241
*314 ADVERTISING	796	0	0	0	0
316 MAILING SERVICES	109	0	67	0	42
319 PETTY CASH & CHANGE FUNDS	2,191	0	1,340	0	851
320 TRAINING	0	0	0	0	0
330 MISCELLANEOUS	1,108	0	678	0	430
432 EQUIPMENT & NON-CAPITAL TOOLS	105	0	64	0	41
470 OFFICE SUPPLIES & MINOR EQUIPMENT	11,272	0	6,894	0	4,378
492 INSTITUTIONAL, MED & FOOD SUPPLIES	80	0	49	0	31
*510 OTHER SPECIAL REVENUE-TRF OUT	329	0	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0	0	0
*605 HURRICANE EXPENSES	(363)	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	240,361	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	6,940	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,836,232				
Deductions					
*Total Disallowed Costs	(248,063)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(754)	0	(754)	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	0	0
00155 TERMINATION PAYMENTS	0	0	(3,000)	3,000	0
Functional Cost	4,587,415	0	2,802,370	3,000	1,782,045

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department MA - MAYOR**

	Total	G&A	COUNTY ADMIN	LEAVE PAYMENTS	MAYOR'S STAFF**
Allocation Step 1					
Inbound - All Others	1,436,220	0	878,392	0	557,828
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(2,339,873)	0	0	0	(2,339,873)
1st Allocation	3,683,762	0	3,680,762	3,000	0
Allocation Step 2					
Inbound - All Others	189,720	0	116,033	0	73,687
Unallocated Costs	(73,687)	0	0	0	(73,687)
2nd Allocation	116,033	0	116,033	0	0
Total For MA - MAYOR					
Schedule .3 Total	3,799,796	0	3,796,796	3,000	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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	241	0.883463	32,518		32,518	1,123	33,642
AU - AUDIT & MGMT	34	0.124638	4,588		4,588		4,588
AV - AVIATION	1,342	4.919535	181,076		181,076	6,256	187,332
BU - MGMT & BUDGET	59	0.216284	7,961		7,961		7,961
CO - COMMUNITY ACTION & HUMAN SERVICES	923	3.383555	124,541		124,541	4,303	128,843
CR - CORRECTIONS & REHABILITATION	2,867	10.509916	386,845		386,845	13,365	400,210
CT - COMMUNICATIONS	162	0.593863	21,859		21,859		21,859
CU - CULTURAL AFFAIRS	104	0.381246	14,033		14,033	485	14,517
EL - ELECTIONS	93	0.340922	12,549		12,549	434	12,982
ET - INFORMATION TECH	807	2.958320	108,889		108,889		108,889
FN - FINANCE	370	1.356355	49,924		49,924		49,924
FR - FIRE	2,656	9.736427	358,375		358,375	12,381	370,756
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	302	1.107079	40,749		40,749	1,408	42,157
HR - HUMAN RESOURCES	113	0.414238	15,247		15,247		15,247
ID - INTERNAL SERVICES	843	3.090289	113,746		113,746		113,746
JU - JUVENILE SERVICES	95	0.348253	12,818		12,818	443	13,261
LB - LIBRARIES	602	2.206826	81,228		81,228	2,806	84,034
ME - MEDICAL EXAMINER	83	0.304263	11,199		11,199	387	11,586
MP - METROPOLITAN PLANNING ORGANIZATION	20	0.073316	2,699		2,699	93	2,792
MT - TRANSP & PW	3,946	14.465340	532,435		532,435	18,395	550,830
PD - POLICE	4,492	16.466878	606,107		606,107	20,941	627,048
PE - REGULATORY & ECONOMIC RESOURCES	932	3.416548	125,755		125,755	4,345	130,100
PR - PARKS, REC & OPEN SPACES	2,144	7.859526	289,290		289,290	9,995	299,285
SP - SEAPORT	409	1.499322	55,186		55,186	1,907	57,093
SW - SOLID WASTE MANAGEMENT	1,015	3.720811	136,954		136,954	4,732	141,686
WS - WATER & SEWER	2,533	9.285531	341,778		341,778	11,808	353,586
ALL OTHER	92	0.337256	12,414		12,414	429	12,842
Schedule .4 Total for COUNTY ADMIN	27,279	100.000000	3,680,762		3,680,762	116,033	3,796,796

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR
Allocation Source: FY19 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .4 - Detail Activity Allocations
For Department MA - MAYOR**

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	3,000		3,000		3,000
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	3,000		3,000	0	3,000

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, 2019
Schedule .5 - Allocation Summary
For Department MA - MAYOR**

Receiving Department	Total	COUNTY ADMIN	LEAVE PAYMENTS
AD - ANIMAL SERVICES	33,642	33,642	0
AU - AUDIT & MGMT	4,588	4,588	0
AV - AVIATION	187,332	187,332	0
BU - MGMT & BUDGET	7,961	7,961	0
CO - COMMUNITY ACTION & HUMAN SERVICES	128,843	128,843	0
CR - CORRECTIONS & REHABILITATION	400,210	400,210	0
CT - COMMUNICATIONS	21,859	21,859	0
CU - CULTURAL AFFAIRS	14,517	14,517	0
EL - ELECTIONS	12,982	12,982	0
ET - INFORMATION TECH	108,889	108,889	0
FN - FINANCE	49,924	49,924	0
FR - FIRE	370,756	370,756	0
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	42,157	42,157	0
HR - HUMAN RESOURCES	15,247	15,247	0
ID - INTERNAL SERVICES	113,746	113,746	0
JU - JUVENILE SERVICES	13,261	13,261	0
LB - LIBRARIES	84,034	84,034	0
ME - MEDICAL EXAMINER	11,586	11,586	0
MP - METROPOLITAN PLANNING ORGANIZATION	2,792	2,792	0
MT - TRANSP & PW	550,830	550,830	0
PD - POLICE	627,048	627,048	0
PE - REGULATORY & ECONOMIC RESOURCES	130,100	130,100	0
PR - PARKS, REC & OPEN SPACES	299,285	299,285	0
SP - SEAPORT	57,093	57,093	0
SW - SOLID WASTE MANAGEMENT	141,686	141,686	0
WS - WATER & SEWER	353,586	353,586	0
LEAVE PAYMENTS	3,000	0	3,000
ALL OTHER	12,842	12,842	0
Direct Bill	0	0	0
Total	3,799,796	3,796,796	3,000

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department LEAVE PAYMENTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,814,115			21,814,115
Inbound Costs:				
CC - COUNTY COMMISSION	22,533	227	22,760	
AU - AUDIT & MGMT	168,143		168,143	
BU - MGMT & BUDGET	69,397		69,397	
CT - COMMUNICATIONS	9,916	73	9,989	
ET - INFORMATION TECH	2,412,675		2,412,675	
FN - FINANCE	915,592		915,592	
GG - GENERAL GOVT	18,392,262	398	18,392,660	
HR - HUMAN RESOURCES	217,140	3,713	220,853	
ID - INTERNAL SERVICES	1,193,839	9,956	1,203,795	
IG - INSPECTOR GENERAL	3,606		3,606	
MA - MAYOR	3,000		3,000	
Total Allocated Additions:	<u>23,408,102</u>	<u>14,367</u>	<u>23,422,470</u>	<u>23,422,470</u>
Total To Be Allocated:	<u>45,222,217</u>	<u>14,367</u>		<u>45,236,585</u>

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department LEAVE PAYMENTS**

	Total	G&A	LEAVE PAYMENTS
Other Expense & Cost			
ANIMAL SERVICES DEPARTMENT	131,377	0	131,377
AVIATION	2,106,686	0	2,106,686
CLERK OF COURT	966,479	0	966,479
COMMUNITY ACTION & HUMAN SERVICES	541,182	0	541,182
CORRECTIONS & REHABILITATION	0	0	0
CULTURAL AFFAIRS	5,225	0	5,225
ELECTIONS	28,324	0	28,324
FIRE DEPARTMENT	6,550,169	0	6,550,169
PUBLIC HOUSING & COMMUNITY DEVELOP	364,164	0	364,164
HOMELESS TRUST	134,257	0	134,257
JUVENILE ASSESSMENT CENTER (JAC)	115,308	0	115,308
LIBRARIES	405,370	0	405,370
MEDICAL EXAMINER	102,307	0	102,307
METROPOLITAN PLANNING ORGANIZATION	96,980	0	96,980
DEPT OF TRNSPRTION & PUBLIC WORKS FY16	3,377,664	0	3,377,664
NON-DEPARTMENT	35,576	0	35,576
ADMINISTRATIVE OFFICE OF THE COURTS	46,974	0	46,974
PROPERTY APPRAISER	128,348	0	128,348
METRO-DADE POLICE DEPARTMENT	1,100,692	0	1,100,692
REGULATORY & ECONOMIC RESOURCES	1,167,385	0	1,167,385
PARKS, RECREATION AND OPEN SPACES	171,587	0	171,587
STATE ATTORNEY OFFICE	536	0	536
SEAPORT	362,827	0	362,827
SOLID WASTE MANAGEMENT	1,381,930	0	1,381,930
VIZCAYA	0	0	0
WATER & SEWER	2,492,768	0	2,492,768
Departmental Total			
Expenditures Per Financial Statement	21,814,115		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	21,814,115	0	21,814,115
Allocation Step 1			
Inbound - All Others	23,408,102	0	23,408,102
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	45,222,217	0	45,222,217
Allocation Step 2			
Inbound - All Others	14,367	0	14,367
2nd Allocation	14,367	0	14,367

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department LEAVE PAYMENTS

	Total	G&A	LEAVE PAYMENTS
<hr/>			
Total For LEAVE PAYMENTS			
Schedule .3 Total	45,236,585	0	45,236,585

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
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
CC - COUNTY COMMISSION	10,461,911.73	0.633163	286,330		286,330		286,330
AD - ANIMAL SERVICES	9,428,524.85	0.570622	258,048		258,048	93	258,141
AT - COUNTY ATTORNEY	16,171,547.77	0.978715	442,597		442,597		442,597
AU - AUDIT & MGMT	2,782,823.62	0.168419	76,163		76,163		76,163
AV - AVIATION	98,410,366.24	5.955874	2,693,378		2,693,378	970	2,694,348
BU - MGMT & BUDGET	5,344,193.29	0.323435	146,264		146,264		146,264
CL - CLERK OF COURT	47,209,187.08	2.857138	1,292,061		1,292,061	465	1,292,526
CO - COMMUNITY ACTION & HUMAN SERVICES	19,741,746.14	1.194786	540,309		540,309	195	540,503
CR - CORRECTIONS & REHABILITATION	160,090,999.88	9.688835	4,381,506		4,381,506	1,578	4,383,084
CT - COMMUNICATIONS	8,678,251.90	0.525215	237,514		237,514		237,514
CU - CULTURAL AFFAIRS	4,779,168.84	0.289239	130,800		130,800	47	130,847
EC - ETHICS AND PUBLIC TRUST	1,160,139.40	0.070213	31,752		31,752	11	31,763
EL - ELECTIONS	5,507,269.27	0.333304	150,727		150,727	54	150,782
ET - INFORMATION TECH	70,386,612.33	4.259854	1,926,400		1,926,400		1,926,400
FN - FINANCE	19,434,045.82	1.176164	531,887		531,887		531,887
FR - FIRE	204,589,101.21	12.381895	5,599,367		5,599,367	2,016	5,601,384
GG - GENERAL GOVT	208,390.60	0.012612	5,703		5,703		5,703
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	21,392,637.03	1.294699	585,492		585,492	211	585,702
HR - HUMAN RESOURCES	7,352,437.62	0.444975	201,228		201,228		201,228
HT - HOMELESS TRUST	1,164,693.21	0.070488	31,876		31,876	11	31,888
ID - INTERNAL SERVICES	46,972,663.89	2.842823	1,285,588		1,285,588		1,285,588
IG - INSPECTOR GENERAL	3,755,621.79	0.227293	102,787		102,787		102,787
JU - JUVENILE SERVICES	4,955,383.10	0.299904	135,623		135,623	49	135,672
LB - LIBRARIES	19,739,291.68	1.194638	540,242		540,242	195	540,436
MA - MAYOR	2,925,589.11	0.177059	80,070		80,070		80,070
ME - MEDICAL EXAMINER	5,544,571.59	0.335562	151,749		151,749	55	151,803
MM - ECONOMIC ADVOCACY TRUST	924,547.36	0.055954	25,304		25,304	9	25,313
MP - METROPOLITAN PLANNING ORGANIZATION	2,037,698.72	0.123323	55,769		55,769	20	55,789
MT - TRANSP & PW	175,500,156.82	10.621409	4,803,237		4,803,237	1,730	4,804,966
ND - NON-DEPARTMENT	2,392,107.82	0.144772	65,469		65,469	24	65,493
OC - ADMIN OFF OF THE COURTS	11,081,069.30	0.670635	303,276		303,276	109	303,385
PA - PROPERTY APPRAISER	23,077,120.81	1.396646	631,594		631,594	227	631,822
PD - POLICE	277,864,162.72	16.816558	7,604,820		7,604,820	2,739	7,607,559
PE - REGULATORY & ECONOMIC RESOURCES	58,300,412.00	3.528387	1,595,615		1,595,615	575	1,596,189
PR - PARKS, REC & OPEN SPACES	46,576,053.95	2.818820	1,274,733		1,274,733	459	1,275,192
SA - STATE ATTORNEY	285,288.46	0.017266	7,808		7,808	3	7,811
SP - SEAPORT	18,189,214.42	1.100826	497,818		497,818	179	497,997
SW - SOLID WASTE MANAGEMENT	43,727,031.82	2.646395	1,196,758		1,196,758	431	1,197,189
TT - OFFICE OF THE CITT	817,365.16	0.049468	22,371		22,371	8	22,379
WS - WATER & SEWER	193,365,230.23	11.702617	5,292,183		5,292,183	1,906	5,294,089
Schedule .4 Total for LEAVE PAYMENTS	1,652,324,628.58	100.000000	45,222,217		45,222,217	14,367	45,236,585

Allocation Basis: EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT
Allocation Source: FY19 EXPENDITURES - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Schedule .5 - Allocation Summary
For Department LEAVE PAYMENTS**

Receiving Department	Total	LEAVE PAYMENTS
CC - COUNTY COMMISSION	286,330	286,330
AD - ANIMAL SERVICES	258,141	258,141
AT - COUNTY ATTORNEY	442,597	442,597
AU - AUDIT & MGMT	76,163	76,163
AV - AVIATION	2,694,348	2,694,348
BU - MGMT & BUDGET	146,264	146,264
CL - CLERK OF COURT	1,292,526	1,292,526
CO - COMMUNITY ACTION & HUMAN SERVICES	540,503	540,503
CR - CORRECTIONS & REHABILITATION	4,383,084	4,383,084
CT - COMMUNICATIONS	237,514	237,514
CU - CULTURAL AFFAIRS	130,847	130,847
EC - ETHICS AND PUBLIC TRUST	31,763	31,763
EL - ELECTIONS	150,782	150,782
ET - INFORMATION TECH	1,926,400	1,926,400
FN - FINANCE	531,887	531,887
FR - FIRE	5,601,384	5,601,384
GG - GENERAL GOVT	5,703	5,703
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	585,702	585,702
HR - HUMAN RESOURCES	201,228	201,228
HT - HOMELESS TRUST	31,888	31,888
ID - INTERNAL SERVICES	1,285,588	1,285,588
IG - INSPECTOR GENERAL	102,787	102,787
JU - JUVENILE SERVICES	135,672	135,672
LB - LIBRARIES	540,436	540,436
MA - MAYOR	80,070	80,070
ME - MEDICAL EXAMINER	151,803	151,803
MM - ECONOMIC ADVOCACY TRUST	25,313	25,313
MP - METROPOLITAN PLANNING ORGANIZATION	55,789	55,789
MT - TRANSP & PW	4,804,966	4,804,966
ND - NON-DEPARTMENT	65,493	65,493
OC - ADMIN OFF OF THE COURTS	303,385	303,385
PA - PROPERTY APPRAISER	631,822	631,822
PD - POLICE	7,607,559	7,607,559
PE - REGULATORY & ECONOMIC RESOURCES	1,596,189	1,596,189
PR - PARKS, REC & OPEN SPACES	1,275,192	1,275,192
SA - STATE ATTORNEY	7,811	7,811
SP - SEAPORT	497,997	497,997
SW - SOLID WASTE MANAGEMENT	1,197,189	1,197,189
TT - OFFICE OF THE CITT	22,379	22,379
WS - WATER & SEWER	5,294,089	5,294,089
Direct Bill	0	0
Total	45,236,585	45,236,585

Section D: Supplemental Data

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
AD	ANIMAL SERVICES DEPARTMENT	00110 EMPLOYEE REGULAR	9,428,524.85
		00112 PART TIME EMPLOYEE	19,509.22
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,852.52
		00122 FLEX DOLLARS	256,990.48
		00125 LONGEVITY PAYMENTS	38,759.57
		00126 WORKING OUT OF CLASSIFICATION	10,414.79
		00128 TUITION REFUND	26,518.45
		00131 MILITARY ACTIVE DUTY	7,387.92
		00132 MILITARY LEAVE PAY	20,695.88
		00133 JURY DUTY PAY	2,704.63
		00134 UNION ACTIVITY PAY	29,625.76
		00135 JOB INJURY PAY	62,116.59
		00136 UNIFORM & LIEU OF ALLOWANCES	12,195.00
		00139 AWARDS & SPECIAL RECOGNITION	125.00
		00150 SICK PAY	296,822.09
		00151 HOLIDAY PAY	452,109.97
		00152 ANNUAL LEAVE PAY	567,184.42
		00153 COMPENSATORY TIME PAY	3,169.29
		00160 EMPLOYEE OVERTIME OT	256,456.09
		00180 CROSS INDEX SALARIES DISTRIBUTION	5,269.60
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	23.73
		00192 SALARIES REIMBURSEMENTS	(295,758.21)
		00193 OVERTIME REIMBURSEMENTS	(145,252.10)
		00197 WAGE ACCRUALS	35,066.27
AD Total			11,092,511.81
CL	CLERK OF COURT	00110 EMPLOYEE REGULAR	47,209,187.08
		00111 COMPENSATION OF ELECTED OFFICIALS	194,422.02
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	296.00
		00120 EXECUTIVE BENEFIT PAYMENTS	512,407.03
		00122 FLEX DOLLARS	1,112,496.52
		00125 LONGEVITY PAYMENTS	820,340.87
		00126 WORKING OUT OF CLASSIFICATION	5,443.29
		00128 TUITION REFUND	37,315.97
		00133 JURY DUTY PAY	31,731.53
		00134 UNION ACTIVITY PAY	20,597.82
		00135 JOB INJURY PAY	560.15
		00139 AWARDS & SPECIAL RECOGNITION	9,552.76
		00150 SICK PAY	1,740,593.62
		00151 HOLIDAY PAY	2,587,738.81
		00152 ANNUAL LEAVE PAY	3,720,468.69
		00160 EMPLOYEE OVERTIME OT	364,109.19
		00180 CROSS INDEX SALARIES DISTRIBUTION	53,140,744.95
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	42,646.57
		00192 SALARIES REIMBURSEMENTS	(53,243,990.15)
		00193 OVERTIME REIMBURSEMENTS	(14,972.15)
		00197 WAGE ACCRUALS	183,312.76
CL Total			58,475,003.33
CO	COMMUNITY ACTION & HUMAN SERVICES	00110 EMPLOYEE REGULAR	19,741,746.14
		00112 PART TIME EMPLOYEE	860,985.26
		00113 VACATION RELIEF AND SEASONAL HELP	936,532.22
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	69,463.21
		00115 DEPENDENCY OR CLASSROOM ALLOWANCE	41,862.75
		00120 EXECUTIVE BENEFIT PAYMENTS	41,407.41
		00122 FLEX DOLLARS	486,278.04

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
CO	COMMUNITY ACTION & HUMAN SERVICES	00125 LONGEVITY PAYMENTS	342,774.45
		00126 WORKING OUT OF CLASSIFICATION	8,256.05
		00128 TUITION REFUND	183.58
		00132 MILITARY LEAVE PAY	4,349.12
		00133 JURY DUTY PAY	9,789.34
		00134 UNION ACTIVITY PAY	24,700.28
		00135 JOB INJURY PAY	38,471.47
		00136 UNIFORM & LIEU OF ALLOWANCES	19,432.69
		00139 AWARDS & SPECIAL RECOGNITION	3,928.74
		00150 SICK PAY	724,224.38
		00151 HOLIDAY PAY	1,047,216.26
		00152 ANNUAL LEAVE PAY	1,404,577.29
		00160 EMPLOYEE OVERTIME OT	331,273.22
		00180 CROSS INDEX SALARIES DISTRIBUTION	3,907,732.68
		00190 FIREWATCH OVERTIME REIMBURSEMENTS	727.36
		00192 SALARIES REIMBURSEMENTS	(4,017,553.38)
		00193 OVERTIME REIMBURSEMENTS	(14,966.86)
		00197 WAGE ACCRUALS	108,229.28
		CO Total	
CR	CORRECTIONS & REHABILITATION	00110 EMPLOYEE REGULAR	160,090,999.88
		00112 PART TIME EMPLOYEE	77,501.54
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	227,362.54
		00120 EXECUTIVE BENEFIT PAYMENTS	33,893.85
		00122 FLEX DOLLARS	3,020,956.60
		00125 LONGEVITY PAYMENTS	1,634,673.51
		00126 WORKING OUT OF CLASSIFICATION	136,481.26
		00128 TUITION REFUND	52,189.25
		00129 DEATH BENEFIT PAYMENTS	57,078.37
		00131 MILITARY ACTIVE DUTY	133,721.93
		00132 MILITARY LEAVE PAY	139,104.55
		00133 JURY DUTY PAY	71,411.02
		00134 UNION ACTIVITY PAY	137,972.26
		00135 JOB INJURY PAY	533,022.29
		00136 UNIFORM & LIEU OF ALLOWANCES	1,134,016.79
		00137 TOOL ALLOWANCE	32,381.00
		00139 AWARDS & SPECIAL RECOGNITION	10,221.20
		00150 SICK PAY	5,782,501.25
		00151 HOLIDAY PAY	12,030,056.99
		00152 ANNUAL LEAVE PAY	12,437,314.10
		00153 COMPENSATORY TIME PAY	2,208,908.57
00160 EMPLOYEE OVERTIME OT	25,058,262.01		
00170 EXTRA DUTY PAY	93,175.93		
00171 EXTRA DUTY REIMBURSEMENTS	(67,792.31)		
00180 CROSS INDEX SALARIES DISTRIBUTION	1,965,342.94		
00185 CROSS INDEX OVERTIME DISTRIB	2,400,223.00		
00192 SALARIES REIMBURSEMENTS	(11,436,713.08)		
00193 OVERTIME REIMBURSEMENTS	(2,400,223.00)		
00197 WAGE ACCRUALS	660,974.99		
CR Total			216,255,019.23
CU	CULTURAL AFFAIRS	00110 EMPLOYEE REGULAR	4,779,168.84
		00112 PART TIME EMPLOYEE	464,515.64
		00113 VACATION RELIEF AND SEASONAL HELP	74,021.92
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	5,386.28
		00120 EXECUTIVE BENEFIT PAYMENTS	16,622.86

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
CU	CULTURAL AFFAIRS	00122 FLEX DOLLARS	77,639.52
		00125 LONGEVITY PAYMENTS	44,869.42
		00128 TUITION REFUND	22,305.67
		00133 JURY DUTY PAY	1,406.63
		00135 JOB INJURY PAY	103.88
		00139 AWARDS & SPECIAL RECOGNITION	355.36
		00150 SICK PAY	169,254.90
		00151 HOLIDAY PAY	258,178.78
		00152 ANNUAL LEAVE PAY	296,530.33
		00160 EMPLOYEE OVERTIME OT	18,136.44
		00180 CROSS INDEX SALARIES DISTRIBUTION	269,473.35
		00192 SALARIES REIMBURSEMENTS	(278,230.17)
		00193 OVERTIME REIMBURSEMENTS	(663.79)
		00197 WAGE ACCRUALS	18,402.43
CU Total			6,237,478.29
EC	COMMISSION ON ETHICS AND PUBLIC TRUST	00110 EMPLOYEE REGULAR	1,160,139.40
		00112 PART TIME EMPLOYEE	186,600.35
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	837.96
		00120 EXECUTIVE BENEFIT PAYMENTS	18,196.30
		00122 FLEX DOLLARS	15,834.42
		00125 LONGEVITY PAYMENTS	9,720.40
		00133 JURY DUTY PAY	350.96
		00150 SICK PAY	45,312.88
		00151 HOLIDAY PAY	65,421.01
		00152 ANNUAL LEAVE PAY	81,439.93
		00180 CROSS INDEX SALARIES DISTRIBUTION	17,600.00
		00192 SALARIES REIMBURSEMENTS	(17,600.00)
		00197 WAGE ACCRUALS	4,876.37
EC Total			1,588,729.98
EL	ELECTIONS	00110 EMPLOYEE REGULAR	5,507,269.27
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	4,875.18
		00120 EXECUTIVE BENEFIT PAYMENTS	18,855.42
		00122 FLEX DOLLARS	105,207.42
		00125 LONGEVITY PAYMENTS	51,572.46
		00126 WORKING OUT OF CLASSIFICATION	705.40
		00128 TUITION REFUND	12,558.03
		00129 DEATH BENEFIT PAYMENTS	18,796.90
		00133 JURY DUTY PAY	3,025.66
		00135 JOB INJURY PAY	35.11
		00139 AWARDS & SPECIAL RECOGNITION	17,305.86
		00150 SICK PAY	192,729.26
		00151 HOLIDAY PAY	316,849.39
		00152 ANNUAL LEAVE PAY	400,102.36
		00160 EMPLOYEE OVERTIME OT	449,701.01
		00180 CROSS INDEX SALARIES DISTRIBUTION	412.76
		00192 SALARIES REIMBURSEMENTS	(951.47)
		00193 OVERTIME REIMBURSEMENTS	(585.59)
		00197 WAGE ACCRUALS	(2,644.20)
EL Total			7,095,820.23
FR	FIRE DEPARTMENT	00110 EMPLOYEE REGULAR	204,589,101.21
		00112 PART TIME EMPLOYEE	1,730,293.73
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	24,876.82
		00120 EXECUTIVE BENEFIT PAYMENTS	79,793.61
		00122 FLEX DOLLARS	2,783,367.12

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
FR	FIRE DEPARTMENT	00125 LONGEVITY PAYMENTS	2,016,586.93
		00126 WORKING OUT OF CLASSIFICATION	2,280,516.31
		00128 TUITION REFUND	251,705.32
		00131 MILITARY ACTIVE DUTY	199,285.12
		00132 MILITARY LEAVE PAY	215,108.86
		00133 JURY DUTY PAY	40,230.48
		00134 UNION ACTIVITY PAY	504,172.57
		00135 JOB INJURY PAY	928,026.15
		00137 TOOL ALLOWANCE	38,537.29
		00139 AWARDS & SPECIAL RECOGNITION	6,907.60
		00150 SICK PAY	6,160,295.04
		00151 HOLIDAY PAY	12,975,263.90
		00152 ANNUAL LEAVE PAY	15,313,111.61
		00153 COMPENSATORY TIME PAY	511,729.59
		00160 EMPLOYEE OVERTIME OT	29,323,583.56
		00162 OT SPECIAL EVENTS POLICE / FIRE	1,120,447.50
		00170 EXTRA DUTY PAY	2,985,520.46
		00180 CROSS INDEX SALARIES DISTRIBUTION	100,510.98
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	38,765.23
		00185 CROSS INDEX OVERTIME DISTRIB	32,680.65
		00189 AIR RESCUE OVERTIME REIMBURSEMENT	992.97
		00192 SALARIES REIMBURSEMENTS	(362,491.85)
		00194 EIP REIMBURSEMENTS	(877,674.23)
		00197 WAGE ACCRUALS	1,044,394.82
FR Total			284,055,639.35
HT	HOMELESS TRUST	00110 EMPLOYEE REGULAR	1,164,693.21
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	491.96
		00122 FLEX DOLLARS	20,912.70
		00125 LONGEVITY PAYMENTS	21,192.35
		00126 WORKING OUT OF CLASSIFICATION	198.27
		00128 TUITION REFUND	779.50
		00133 JURY DUTY PAY	598.59
		00150 SICK PAY	32,157.47
		00151 HOLIDAY PAY	73,585.76
		00152 ANNUAL LEAVE PAY	94,313.57
		00160 EMPLOYEE OVERTIME OT	0.01
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,457,809.35
		00192 SALARIES REIMBURSEMENTS	(1,177,473.09)
		00197 WAGE ACCRUALS	2,016.76
HT Total			1,691,276.41
JU	JUVENILE ASSESSMENT CENTER (JAC)	00110 EMPLOYEE REGULAR	4,955,383.10
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	22,696.73
		00122 FLEX DOLLARS	104,021.68
		00125 LONGEVITY PAYMENTS	60,756.73
		00126 WORKING OUT OF CLASSIFICATION	1,047.52
		00128 TUITION REFUND	2,910.00
		00133 JURY DUTY PAY	1,165.12
		00135 JOB INJURY PAY	1,487.08
		00139 AWARDS & SPECIAL RECOGNITION	355.38
		00150 SICK PAY	220,441.40
		00151 HOLIDAY PAY	277,354.17
		00152 ANNUAL LEAVE PAY	352,645.44
		00160 EMPLOYEE OVERTIME OT	24,902.80
		00180 CROSS INDEX SALARIES DISTRIBUTION	814,517.74

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
JU	JUVENILE ASSESSMENT CENTER (JAC)	00192 SALARIES REIMBURSEMENTS	(395,888.60)
		00193 OVERTIME REIMBURSEMENTS	(15,819.00)
		00197 WAGE ACCRUALS	18,806.50
JU Total			6,446,783.79
LB	LIBRARIES	00110 EMPLOYEE REGULAR	19,739,291.68
		00112 PART TIME EMPLOYEE	1,665,690.02
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	103,943.19
		00120 EXECUTIVE BENEFIT PAYMENTS	9,200.31
		00122 FLEX DOLLARS	487,193.40
		00125 LONGEVITY PAYMENTS	248,407.25
		00126 WORKING OUT OF CLASSIFICATION	7,767.62
		00128 TUITION REFUND	64,397.48
		00129 DEATH BENEFIT PAYMENTS	7,282.62
		00132 MILITARY LEAVE PAY	1,866.06
		00133 JURY DUTY PAY	13,775.41
		00134 UNION ACTIVITY PAY	1,397.44
		00135 JOB INJURY PAY	22,938.82
		00137 TOOL ALLOWANCE	8,900.64
		00139 AWARDS & SPECIAL RECOGNITION	2,567.56
		00150 SICK PAY	697,207.38
		00151 HOLIDAY PAY	1,039,475.09
		00152 ANNUAL LEAVE PAY	1,368,444.22
		00160 EMPLOYEE OVERTIME OT	176,569.98
		00180 CROSS INDEX SALARIES DISTRIBUTION	1,573,437.92
00192 SALARIES REIMBURSEMENTS	(1,571,605.78)		
00193 OVERTIME REIMBURSEMENTS	(17,441.21)		
00197 WAGE ACCRUALS	108,168.73		
LB Total			25,758,875.83
ME	MEDICAL EXAMINER	00110 EMPLOYEE REGULAR	5,544,571.59
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,936.32
		00122 FLEX DOLLARS	88,444.52
		00125 LONGEVITY PAYMENTS	53,295.15
		00126 WORKING OUT OF CLASSIFICATION	1,351.05
		00128 TUITION REFUND	12,607.04
		00131 MILITARY ACTIVE DUTY	3,850.66
		00132 MILITARY LEAVE PAY	6,763.68
		00133 JURY DUTY PAY	1,228.28
		00135 JOB INJURY PAY	4,395.86
		00139 AWARDS & SPECIAL RECOGNITION	1,103.05
		00150 SICK PAY	206,990.34
		00151 HOLIDAY PAY	341,515.74
		00152 ANNUAL LEAVE PAY	327,212.03
		00160 EMPLOYEE OVERTIME OT	111,153.58
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	4,020.28
00192 SALARIES REIMBURSEMENTS	(9,440.96)		
00193 OVERTIME REIMBURSEMENTS	(15,661.50)		
00197 WAGE ACCRUALS	27,459.44		
ME Total			6,719,796.15
MM	MIAMI-DADE ECONOMIC ADVOCACY TRUST	00110 EMPLOYEE REGULAR	924,547.36
		00113 VACATION RELIEF AND SEASONAL HELP	49,548.50
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	264.00
		00120 EXECUTIVE BENEFIT PAYMENTS	21,909.08
		00122 FLEX DOLLARS	15,291.38
		00125 LONGEVITY PAYMENTS	7,086.89

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
MM	MIAMI-DADE ECONOMIC ADVOCACY TRUST	00133 JURY DUTY PAY	259.13
		00150 SICK PAY	29,617.74
		00151 HOLIDAY PAY	48,694.60
		00152 ANNUAL LEAVE PAY	55,667.57
		00160 EMPLOYEE OVERTIME OT	20.28
		00192 SALARIES REIMBURSEMENTS	(12,655.58)
		00197 WAGE ACCRUALS	717.22
MM Total			1,140,968.17
MP	METROPOLITAN PLANNING ORGANIZATION	00110 EMPLOYEE REGULAR	2,037,698.72
		00120 EXECUTIVE BENEFIT PAYMENTS	38,716.53
		00122 FLEX DOLLARS	23,424.94
		00125 LONGEVITY PAYMENTS	25,596.47
		00133 JURY DUTY PAY	1,355.49
		00139 AWARDS & SPECIAL RECOGNITION	177.69
		00150 SICK PAY	36,967.73
		00151 HOLIDAY PAY	107,062.79
		00152 ANNUAL LEAVE PAY	94,922.49
		00180 CROSS INDEX SALARIES DISTRIBUTION	2,531,257.80
		00192 SALARIES REIMBURSEMENTS	(2,454,625.37)
		00197 WAGE ACCRUALS	6,393.17
		MP Total	
MT	DEPT OF TRNSPRTION & PUBLIC WORKS FY16	00110 EMPLOYEE REGULAR	175,500,156.82
		00112 PART TIME EMPLOYEE	7,500,498.54
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	418,772.38
		00116 EMERGENCY PREPAREDNESS PAY	116,704.93
		00120 EXECUTIVE BENEFIT PAYMENTS	32,225.25
		00122 FLEX DOLLARS	3,758,268.96
		00124 SALARY BONUS	44,479.15
		00125 LONGEVITY PAYMENTS	2,571,157.49
		00126 WORKING OUT OF CLASSIFICATION	14,475.16
		00128 TUITION REFUND	50,164.46
		00129 DEATH BENEFIT PAYMENTS	36,861.96
		00131 MILITARY ACTIVE DUTY	40,666.39
		00132 MILITARY LEAVE PAY	20,764.04
		00133 JURY DUTY PAY	102,111.47
		00134 UNION ACTIVITY PAY	972,560.00
		00135 JOB INJURY PAY	1,081,555.65
		00136 UNIFORM & LIEU OF ALLOWANCES	258,615.03
		00137 TOOL ALLOWANCE	238,859.48
		00139 AWARDS & SPECIAL RECOGNITION	30,168.90
		00150 SICK PAY	7,776,764.75
		00151 HOLIDAY PAY	8,767,711.34
		00152 ANNUAL LEAVE PAY	13,449,515.05
		00160 EMPLOYEE OVERTIME OT	40,861,521.43
00171 EXTRA DUTY REIMBURSEMENTS	(129,831.28)		
00174 OVERTIME FEDERAL REIMBURSEMENT	(582,043.08)		
00176 FEDERAL SALARIES REIMBURSEMENTS	(49,115,679.69)		
00178 STATE SALARIES REIMBURSEMENTS	(31,607,077.03)		
00180 CROSS INDEX SALARIES DISTRIBUTION	84,475,217.62		
00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	23,356.89		
00183 HURRICANE SALARIES	1,216,981.09		
00184 HURRICANE OVERTIME	582,043.08		
00185 CROSS INDEX OVERTIME DISTRIB	333,670.15		
00191 FIREWATCH SALARIES REIMBURSEMENTS	(107.75)		

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
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Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
MT	DEPT OF TRNSPRTION & PUBLIC WORKS FY16	00192 SALARIES REIMBURSEMENTS	(16,250,571.11)
		00193 OVERTIME REIMBURSEMENTS	(587,296.08)
		00197 WAGE ACCRUALS	706,092.13
MT Total			252,709,333.57
ND	NON-DEPARTMENT	00110 EMPLOYEE REGULAR	2,392,107.82
		00112 PART TIME EMPLOYEE	101,691.20
		00122 FLEX DOLLARS	43,413.84
		00125 LONGEVITY PAYMENTS	24,966.44
		00133 JURY DUTY PAY	246.15
		00150 SICK PAY	98,280.04
		00151 HOLIDAY PAY	133,720.88
		00152 ANNUAL LEAVE PAY	166,025.99
		00180 CROSS INDEX SALARIES DISTRIBUTION	906,460.06
		00192 SALARIES REIMBURSEMENTS	(412,583.26)
		00197 WAGE ACCRUALS	11,203.71
ND Total			3,465,532.87
OC	ADMINISTRATIVE OFFICE OF THE COURTS	00110 EMPLOYEE REGULAR	11,081,069.30
		00112 PART TIME EMPLOYEE	420,314.27
		00122 FLEX DOLLARS	285,285.54
		00125 LONGEVITY PAYMENTS	80,582.85
		00128 TUITION REFUND	1,647.07
		00131 MILITARY ACTIVE DUTY	6,036.36
		00132 MILITARY LEAVE PAY	1,526.32
		00133 JURY DUTY PAY	3,611.06
		00139 AWARDS & SPECIAL RECOGNITION	533.05
		00150 SICK PAY	248,870.40
		00151 HOLIDAY PAY	560,552.25
		00152 ANNUAL LEAVE PAY	380,037.60
		00160 EMPLOYEE OVERTIME OT	20,248.24
		00180 CROSS INDEX SALARIES DISTRIBUTION	64,452.74
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	16,602.06
		00192 SALARIES REIMBURSEMENTS	(55,647.09)
		00197 WAGE ACCRUALS	53,476.77
OC Total			13,169,198.79
PA	PROPERTY APPRAISER	00110 EMPLOYEE REGULAR	23,077,120.81
		00112 PART TIME EMPLOYEE	4,990.17
		00113 VACATION RELIEF AND SEASONAL HELP	301,055.70
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	14,072.18
		00120 EXECUTIVE BENEFIT PAYMENTS	27,274.78
		00122 FLEX DOLLARS	418,785.48
		00125 LONGEVITY PAYMENTS	255,858.67
		00128 TUITION REFUND	6,201.53
		00129 DEATH BENEFIT PAYMENTS	14,449.40
		00133 JURY DUTY PAY	8,668.94
		00134 UNION ACTIVITY PAY	833.04
		00139 AWARDS & SPECIAL RECOGNITION	5,224.03
		00150 SICK PAY	884,251.61
		00151 HOLIDAY PAY	1,239,812.38
		00152 ANNUAL LEAVE PAY	1,615,393.61
		00160 EMPLOYEE OVERTIME OT	215,053.94
		00180 CROSS INDEX SALARIES DISTRIBUTION	2,689.29
		00197 WAGE ACCRUALS	68,000.51
PA Total			28,159,736.07
PD	METRO-DADE POLICE DEPARTMENT	00110 EMPLOYEE REGULAR	277,864,162.72

All Monetary Values are US Dollars
 MAXCAP 2023 MAXIMUS Consulting Services, Inc.
 Prepared By MAXIMUS Consulting Services, Inc.



**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
PD	METRO-DADE POLICE DEPARTMENT	00112 PART TIME EMPLOYEE	4,788,758.31
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	174,363.46
		00116 EMERGENCY PREPAREDNESS PAY	2,882.88
		00120 EXECUTIVE BENEFIT PAYMENTS	34,332.93
		00122 FLEX DOLLARS	4,353,429.78
		00125 LONGEVITY PAYMENTS	3,827,736.98
		00126 WORKING OUT OF CLASSIFICATION	626,888.06
		00128 TUITION REFUND	287,488.84
		00129 DEATH BENEFIT PAYMENTS	3,619.22
		00131 MILITARY ACTIVE DUTY	351,557.38
		00132 MILITARY LEAVE PAY	238,681.61
		00133 JURY DUTY PAY	15,307.69
		00134 UNION ACTIVITY PAY	389,134.35
		00135 JOB INJURY PAY	585,072.31
		00136 UNIFORM & LIEU OF ALLOWANCES	2,000,027.14
		00137 TOOL ALLOWANCE	16,155.66
		00139 AWARDS & SPECIAL RECOGNITION	18,157.29
		00150 SICK PAY	4,764,714.97
		00151 HOLIDAY PAY	16,956,382.32
		00152 ANNUAL LEAVE PAY	16,212,081.53
		00153 COMPENSATORY TIME PAY	13,771,864.28
		00160 EMPLOYEE OVERTIME OT	61,736,699.48
		00170 EXTRA DUTY PAY	14,697,081.03
		00171 EXTRA DUTY REIMBURSEMENTS	(14,697,081.03)
		00173 OFF REGULAR DUTY DISTRIBUTIONS	19,254,375.19
		00174 OVERTIME FEDERAL REIMBURSEMENT	(3,926,851.60)
		00175 OVERTIME STATE REIMBURSEMENT	(1,183,636.94)
		00176 FEDERAL SALARIES REIMBURSEMENTS	(2,197,980.92)
		00178 STATE SALARIES REIMBURSEMENTS	(1,908,658.71)
		00180 CROSS INDEX SALARIES DISTRIBUTION	9,275,023.35
		00185 CROSS INDEX OVERTIME DISTRIB	17,630,218.79
		00192 SALARIES REIMBURSEMENTS	(5,406,307.81)
		00193 OVERTIME REIMBURSEMENTS	(32,867,796.73)
		00197 WAGE ACCRUALS	1,643,563.56
PD Total			409,331,447.37
PE	REGULATORY & ECONOMIC RESOURCES	00110 EMPLOYEE REGULAR	58,300,412.00
		00112 PART TIME EMPLOYEE	66,629.03
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	120,956.30
		00120 EXECUTIVE BENEFIT PAYMENTS	27,460.78
		00122 FLEX DOLLARS	1,017,872.54
		00125 LONGEVITY PAYMENTS	861,914.08
		00126 WORKING OUT OF CLASSIFICATION	29,919.93
		00128 TUITION REFUND	40,782.57
		00131 MILITARY ACTIVE DUTY	32,150.42
		00132 MILITARY LEAVE PAY	15,761.28
		00133 JURY DUTY PAY	43,133.45
		00135 JOB INJURY PAY	2,204.56
		00137 TOOL ALLOWANCE	2,132.22
		00139 AWARDS & SPECIAL RECOGNITION	10,115.92
		00142 CELL PHONE ALLOWANCE (TAXABLE)	780.00
		00150 SICK PAY	2,018,138.01
		00151 HOLIDAY PAY	3,252,510.79
		00152 ANNUAL LEAVE PAY	4,194,330.26
		00160 EMPLOYEE OVERTIME OT	1,368,824.41

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
PE	REGULATORY & ECONOMIC RESOURCES	00170 EXTRA DUTY PAY	843,985.00
		00180 CROSS INDEX SALARIES DISTRIBUTION	(247,114.82)
		00185 CROSS INDEX OVERTIME DISTRIB	(1,191.68)
		00192 SALARIES REIMBURSEMENTS	(125,493.90)
		00193 OVERTIME REIMBURSEMENTS	(61,106.07)
		00197 WAGE ACCRUALS	217,471.76
PE Total			72,032,578.84
PR	PARKS, RECREATION AND OPEN SPACES	00110 EMPLOYEE REGULAR	46,576,053.95
		00112 PART TIME EMPLOYEE	18,147,788.57
		00113 VACATION RELIEF AND SEASONAL HELP	1,556,734.16
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	118,658.25
		00120 EXECUTIVE BENEFIT PAYMENTS	41,106.48
		00122 FLEX DOLLARS	1,276,478.34
		00125 LONGEVITY PAYMENTS	506,440.16
		00126 WORKING OUT OF CLASSIFICATION	88,787.16
		00128 TUITION REFUND	10,585.31
		00131 MILITARY ACTIVE DUTY	13,521.24
		00132 MILITARY LEAVE PAY	5,528.69
		00133 JURY DUTY PAY	24,692.69
		00134 UNION ACTIVITY PAY	353.43
		00135 JOB INJURY PAY	178,572.32
		00136 UNIFORM & LIEU OF ALLOWANCES	4,228.97
		00137 TOOL ALLOWANCE	34,252.18
		00139 AWARDS & SPECIAL RECOGNITION	5,643.40
		00150 SICK PAY	1,862,942.21
		00151 HOLIDAY PAY	2,396,824.07
		00152 ANNUAL LEAVE PAY	3,394,454.40
		00160 EMPLOYEE OVERTIME OT	1,264,928.36
		00180 CROSS INDEX SALARIES DISTRIBUTION	3,513,417.41
		00185 CROSS INDEX OVERTIME DISTRIB	12,027.97
		00191 FIREWATCH SALARIES REIMBURSEMENTS	(621.28)
00192 SALARIES REIMBURSEMENTS	(14,081,031.93)		
00193 OVERTIME REIMBURSEMENTS	(262,734.00)		
00197 WAGE ACCRUALS	468,910.38		
PR Total			67,158,542.89
SA	STATE ATTORNEY OFFICE	00110 EMPLOYEE REGULAR	285,288.46
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	654.03
		00122 FLEX DOLLARS	10,827.30
		00125 LONGEVITY PAYMENTS	974.12
		00150 SICK PAY	8,735.77
		00151 HOLIDAY PAY	14,641.80
		00152 ANNUAL LEAVE PAY	12,305.67
		00160 EMPLOYEE OVERTIME OT	2,093.29
		00180 CROSS INDEX SALARIES DISTRIBUTION	199,487.16
		00192 SALARIES REIMBURSEMENTS	587,958.79
00197 WAGE ACCRUALS	851.08		
SA Total			1,123,817.47
SP	SEAPORT	00110 EMPLOYEE REGULAR	18,189,214.42
		00112 PART TIME EMPLOYEE	3,023,767.52
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	29,889.60
		00120 EXECUTIVE BENEFIT PAYMENTS	2,247.24
		00122 FLEX DOLLARS	445,702.22
		00125 LONGEVITY PAYMENTS	231,952.93
00126 WORKING OUT OF CLASSIFICATION	10,208.49		

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
SP	SEAPORT	00129 DEATH BENEFIT PAYMENTS	10,960.80
		00131 MILITARY ACTIVE DUTY	7,225.06
		00132 MILITARY LEAVE PAY	11,298.53
		00133 JURY DUTY PAY	5,747.77
		00134 UNION ACTIVITY PAY	69,458.23
		00135 JOB INJURY PAY	12,914.13
		00137 TOOL ALLOWANCE	28,807.41
		00138 EMPLOYEE SUGGESTION AWARD	(1,276.54)
		00139 AWARDS & SPECIAL RECOGNITION	1,066.12
		00150 SICK PAY	775,649.50
		00151 HOLIDAY PAY	1,030,684.33
		00152 ANNUAL LEAVE PAY	1,340,453.12
		00160 EMPLOYEE OVERTIME OT	1,725,079.02
		00180 CROSS INDEX SALARIES DISTRIBUTION	18,527.20
		00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	173,646.00
		00192 SALARIES REIMBURSEMENTS	(4,725,073.68)
		00193 OVERTIME REIMBURSEMENTS	(92,070.55)
		00197 WAGE ACCRUALS	80,118.32
SP Total			22,406,197.19
SW	SOLID WASTE MANAGEMENT	00110 EMPLOYEE REGULAR	43,727,031.82
		00112 PART TIME EMPLOYEE	593,757.78
		00113 VACATION RELIEF AND SEASONAL HELP	9,168.75
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	79,206.12
		00120 EXECUTIVE BENEFIT PAYMENTS	41,083.32
		00122 FLEX DOLLARS	1,102,228.18
		00125 LONGEVITY PAYMENTS	704,766.37
		00126 WORKING OUT OF CLASSIFICATION	27,726.15
		00128 TUITION REFUND	9,742.21
		00129 DEATH BENEFIT PAYMENTS	4,253.54
		00132 MILITARY LEAVE PAY	5,995.88
		00133 JURY DUTY PAY	19,189.10
		00134 UNION ACTIVITY PAY	163,223.80
		00135 JOB INJURY PAY	204,123.43
		00136 UNIFORM & LIEU OF ALLOWANCES	163,000.00
		00137 TOOL ALLOWANCE	11,010.50
		00139 AWARDS & SPECIAL RECOGNITION	153,857.41
		00143 MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)	7,000.00
		00150 SICK PAY	1,408,951.73
		00151 HOLIDAY PAY	3,049,791.19
		00152 ANNUAL LEAVE PAY	3,150,729.58
		00160 EMPLOYEE OVERTIME OT	5,865,168.11
		00180 CROSS INDEX SALARIES DISTRIBUTION	70,810.10
		00183 HURRICANE SALARIES	-
		00185 CROSS INDEX OVERTIME DISTRIB	(0.00)
		00192 SALARIES REIMBURSEMENTS	(7,297.02)
		00193 OVERTIME REIMBURSEMENTS	(2,622,919.07)
		00197 WAGE ACCRUALS	248,636.87
SW Total			58,190,235.85
TT	OFFICE OF THE CITT	00110 EMPLOYEE REGULAR	817,365.16
		00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,405.40
		00120 EXECUTIVE BENEFIT PAYMENTS	35,434.38
		00122 FLEX DOLLARS	9,344.28
		00125 LONGEVITY PAYMENTS	14,094.16
		00126 WORKING OUT OF CLASSIFICATION	701.66

**MIAMI-DADE COUNTY, FLORIDA
 COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
 Indirect Cost Rate Base Computation**

Object & Title 001 SALARIES

Department Cod	Department Title	Subobject & Title	Sum of YTD - Actual + Inter. + Intra. Exp. Bal.
TT	OFFICE OF THE CITT	00133 JURY DUTY PAY	112.18
		00150 SICK PAY	23,970.56
		00151 HOLIDAY PAY	47,927.26
		00152 ANNUAL LEAVE PAY	67,040.56
		00160 EMPLOYEE OVERTIME OT	2,146.10
		00197 WAGE ACCRUALS	4,072.72
TT Total			1,024,614.42
Grand Total			1,583,899,707.33

ALL OTHER (Includes Water and Sewer Department)

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Fiscal Period: 2019 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD F
Suppression on Rows: Zero values, Divide by Zero values, Missing values, Overflow values

Fiscal Period: 2019 /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	75,200,141.56		
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	752,411.33		
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	487.18		
01 PERSONNEL SERVICES	001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	9,475.86		
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	1,477,318.06		
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	1,209,727.2		
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	206,754.06		
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	16,954.36		
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	3,865.62		
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	13,543.05		
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	38,947.17		
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	174,565.84		
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	32,492.59		
01 PERSONNEL SERVICES	001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	181,346.7		
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	156,053.76		
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	26,326.33		
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	2,660,848.93		
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	4,288,469		
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	5,772,449.34		
01 PERSONNEL SERVICES	001 SALARIES	00154 PAYMENT FOR UNUSED SICK LEAVE	1,282,147.15		
01 PERSONNEL SERVICES	001 SALARIES	00155 TERMINATION PAYMENTS	824,539.23		
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	3,889,760.47		
01 PERSONNEL SERVICES	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	191,741.45		
51AVIATION PAYROLL COST ONLY			98,410,366.24	-2,106,686.38	96,303,679.86

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

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.		
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	16,677,427.41		
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	237,035.06		
01 PERSONNEL SERVICES	001 SALARIES	00113 VACATION RELIEF AND SEASONAL HELP	10,560.87		
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	340,481.28		
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	279,987.19		
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	4,746.4		
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	7,802.52		
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	13,051.27		
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	53,498.72		
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	50,876.07		
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	4,588.34		
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	677,411.09		
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	913,985.7		
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	1,233,669.03		
01 PERSONNEL SERVICES	001 SALARIES	00154 PAYMENT FOR UNUSED SICK LEAVE	202,155.95		
01 PERSONNEL SERVICES	001 SALARIES	00155 TERMINATION PAYMENTS	162,008.25		
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	523,351.88		
51HUD PAYROLL COST ONLY(HUD)			21,392,637.03	-364,164.2	21,028,472.83

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Indirect Cost Rate Base Computation**

Fiscal Period: 2019 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD F
Suppression on Rows: Zero values, Divide by Zero values, Missing values, Overflow values

Fiscal Period: 2019 /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	139,908,188.78	
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	78,962.05	
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	452,313.1	
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	2,801,880.22	
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	1,990,115.99	
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	10,601.66	
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	110,794.58	
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	15,684.13	
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	25,856.89	
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	66,121.4	
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	219,090.24	
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	662,629.25	
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	357,774.8	
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	27,275.02	
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	4,449,045.25	
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	7,790,828.98	
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	10,753,141.16	
01 PERSONNEL SERVICES	001 SALARIES	00154 PAYMENT FOR UNUSED SICK LEAVE	1,466,996.55	
01 PERSONNEL SERVICES	001 SALARIES	00155 TERMINATION PAYMENTS	1,025,771.87	
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	20,785,323.23	
01 PERSONNEL SERVICES	001 SALARIES	00170 EXTRA DUTY PAY	43.48	
01 PERSONNEL SERVICES	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	366,791.6	
51WASAD PAYROLL COST ONLY(WASAD)			193,365,230.23	-2,492,768.42
2019 /13			313,168,233.5	190,872,461.81
Summary			313,168,233.5	

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
Reconciliation of Salaries to Indirect Cost Rate Base

	<u>Amount</u>	<u>CAP Page Reference</u>
Grand Total Salaries	1,583,899,707.33	Page D-12
Aviation	96,303,679.86	Page D-13
HUD	21,028,472.83	Page D-13
WASD	<u>190,872,461.81</u>	Page D-14
Total Salaries	1,892,104,321.83	
Total Schedule F	<u>1,939,423,118.00</u>	Page C-17
Gross Variance	(47,318,796.17)	
<u>Adjustments:</u>		
<i>Grantees within Central Services:</i>		
BU - Grants Coordination - Salaries	2,716,351.00	Page C-77
BU - Grants Coordination - Unused Sick Leave	(39,644.00)	Page C-78
BU - Grants Coordination - Termination Payments	(20,556.00)	Page C-78
ID - Fleet Management - Salaries	16,039,074.00	Page C-161
ID - Fleet Management - Unused Sick Leave	(116,692.00)	Page C-163
ID - Fleet Management - Termination Payments	(53,808.00)	Page C-163
ID - Materials Management - Salaries	2,878,770.00	Page C-161
ID - Materials Management - Unused Sick Leave	-	Page C-163
ID - Materials Management - Termination Payments	-	Page C-163
ID - Risk Management - Salaries	6,958,240.00	Page C-161
ID - Risk Management - Unused Sick Leave	(113,237.00)	Page C-163
ID - Risk Management - Termination Payments	(14,949.00)	Page C-163
ID - Facilities & Utilities Management - Salaries	17,657,076.00	Page C-164
ID - Facilities & Utilities - Unused Sick Leave	(15,653.00)	Page C-166
ID - Facilities & Utilities - Termination Payments	(45,460.00)	Page C-166
ID - Real Estate Development - Salaries	1,527,107.00	Page C-167
ID - Real Estate Development - Unused Sick Leave	(22,638.00)	Page C-169
ID - Real Estate Development - Termination Payments	<u>(15,183.00)</u>	Page C-169
Net Variance	<u>1.83</u>	Rounding/Immaterial

CAFR vs Cost Allocation Plan (CAP) Reconciliation
For the FY ended September 30th, 2019

* Variance is a result of the reports used in the CAP Filing. Total Expenditures per famis excludes transfers while the expenditures report used for the CAP Filing includes the Transfers. Once the transfers are included, the variance becomes insignificant

Department Title	Total Expenditures	CAP - Central Service- Pg 27	Variance	Transfers	Comments	True Variance
AG - CC0119						
AT	18,279,854.52	18,279,855	0.48			0.48
AU	4,822,134.44	4,822,133	(1.44)			(1.44)
BU	34,150,396.68	34,150,395	(1.68)			(1.68)
CC	21,664,730.47	21,777,728	112,997.53	113,000.00	Please see tab "YTD TRANS"	(2.47)
CT	18,250,788.21	18,251,065.00	276.79	275.05	Please see tab "YTD TRANS"	1.74
FN	45,890,678.36	54,790,680	8,900,001.64	8,900,000	Please see tab "YTD TRANS"	1.64
GG	379,442,489.23	999,654,288	620,211,798.77	620,211,799.90	Please see tab "YTD TRANS"	(1.13)
IG	6,325,777.15	6,325,777	-			-
ET	207,830,991.91	237,020,936	29,189,944.09	29,189,947.17	Please see tab "YTD TRANS"	(3.08)
HR	10,746,226.39	10,746,232	5.61			5.61
MA	4,835,902.94	4,836,232	329.06	328.54		0.52
ID	260,100,327.84	301,931,110	41,830,782.16	41,830,830.57	Please see tab "YTD TRANS"	(48.41)
SUBTOTAL	1,012,340,298.14	1,712,586,431	700,246,133.01	700,246,181.23		(48.22)
	b	c				
OTHER		2 Fund 19				
AD	27,323,742.89					
CL	23,462,329.18					
CO	147,203,316.43					
CR	368,349,508.18					
CU	44,100,974.96					
EC	2,371,523.48					
EL	33,489,543.26					
FR	511,929,371.30					
GS	-					
HD	8,765,544.04					
HS	-					
HT	56,269,136.60					
HU	161,612,933.10					
JU	13,358,850.39					
LB	71,271,606.07					
ME	11,954,626.55					
MM	4,935,671.47					
MP	7,450,784.12					
MT	125,586,166.84					
ND	1,180,826,371.93					
OC	31,654,817.97					
PA	44,790,139.24					
PD	697,237,563.09					
PE	167,854,726.29					
PR	217,976,035.13					
PU	3,745,840.93					
SA	6,846,209.80					
SW	8,439,925.13					
TT	66,841,380.00					
WS	3,069,261.89					
	4,048,717,900.26	b				
FAMIS Expenditures	5,061,058,198.40	sum of b				
SPOs	(1,099,541,759.93)	c	2 Fund 19			
CAFR Expenditures	3,961,516,438.47					
Total Governmental Funds Expenditures (Pg #33)	3,961,516,000.00	a	2 Fund 19			
Difference	438.47		Immaterial			

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE					
Passed through Florida Department of Elder Affairs Child and Adult Care Food Program	10.558		Y6010 Y6010		\$ 246 124,750 124,996
Child Nutrition Cluster:					
Passed through Florida Department of Agriculture and Consumer Services Summer Food Service Program for Children (SFSPC)	10.559		04-0225 04-0225		91,792 1,616,857 1,708,649
Total Child Nutrition Cluster					\$ 1,833,645
TOTAL U. S. DEPARTMENT OF AGRICULTURE					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION					
Passed through Coastal States Stewardship Foundation (CSSF) Office for Coastal Management	11.473		NA16NOS4730007		\$ 125,783
TOTAL NATIONAL OCEANIC AND ATMOSPHERIC ASSOCIATION					
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
CDBG: Entitlement Grants Cluster					
Passed through Miami-Dade Public Housing and Community Development Community Development Block Grants/Entitlement Grants	14.218		5393 5481 5690 5792 5786 5793 5787		\$ 17,293 119,408 20,580 5,932 3,816 13,214 5,579 185,822
Total CDBG: Entitlement Grants Cluster					

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)					
Passed through Florida Department of Children and Families Emergency Solutions Grant Program	14.231		KPZ41	\$ 290,000	\$ 290,000
Direct Programs:					
Continuum of Care Program	14.267	FL0165 - FL0658 FL0166L-FL0532L4 FL0185-FL0749		3,460,964 22,357,365 1,968,596 27,786,915	3,460,964 23,710,480 2,230,203 29,401,647
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 28,076,915	\$ 29,877,469
U. S. DEPARTMENT OF THE INTERIOR					
Passed through Florida Department of Agriculture & Consumer Services Cooperative Endangered Species Conservation Fund	15.615		024969	\$ 15,135	\$ 15,135
TOTAL U. S. DEPARTMENT OF THE INTERIOR				\$ 15,135	\$ 15,135
U.S. DEPARTMENT OF JUSTICE					
Direct Programs:					
Office of Violence Against Women Special Projects	16.029	2017-TA-AX-K005		\$ 8,823	\$ 8,823
Services for Trafficking Victims	16.320	2016-VT-BX-K025 2016-DC-BX-0002 2016-VV-BX-0007 2018-VT-BX-K089		156,777 222,636 124,365 140,941 133,896 621,838	222,636 124,365 140,941 133,896 621,838
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	9,941	9,941
Passed through Florida Department of Juvenile Justice Juvenile Justice & Delinquency Prevention	16.540		10592	7,064	7,064
(Continued)					

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE (continued)					
Passed through State of Florida Department of Legal Affairs/Office of Attorney General					
Crime Victim Assistance	16.575		VOCA-2017-00177	\$	(2,207)
			VOCA-2017-00404		(2,539)
			VOCA-2018-00065		100,658
			VOCA-2018-00068		669,047
Passed through Florida Coalition Against Domestic Violence					
Crime Victim Assistance	16.575		18-2222-VOCA-IFP-LEGAL		(11,286)
			18-2222-EJ-VOCA		(7,876)
			19-2222-IFP-LEGAL-VOCA		286,285
			19-2222-EJ-VOCA		70,936
					<u>1,103,018</u>
Passed through Florida Coalition Against Domestic Violence					
Violence Against Women Formula Grants	16.588		19-2222-DVS-BN		2,826
			19-2222-LE-ENH		33,921
			20-2222-LE-ENH		9,055
			19-2222-DVS-BN	\$ 5,947	5,947
			19-8050-COURTS		71,849
				<u>5,947</u>	<u>123,598</u>
Direct Programs:					
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs	16.590	2016-WE-AX-0015		246,999	244,256
		2016-HI-AX-K005		57,959	145,853
				<u>304,958</u>	<u>390,109</u>
State Criminal Alien Assistance Grant	16.606	2019-AP-BX-0723			<u>2,283,505</u>
Public Safety Partnership and Community Policing Grants	16.710	2015-UL-WX-0011			168,096
		2016-UL-WX-0023			1,249,157
		2017-UL-WX-0034			1,029,025
					<u>2,446,278</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE (Continued)					
Direct Programs:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0578 2017-DJ-BX-0721		\$	101,478 237,252 338,730
Passed through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2017-MU-BX-0187 2017-JAGC-DADE-8-F9-096 2019-JAGC-DADE-1-N2-152 2019-JAGC-DADE-12-N2-116		157,725 22,245 147,210 12,063 339,243
Direct Programs:					
DNA Backlog Reduction Program	16.741	2017-DN-BX-0055 2018-DN-BX-0111			250,012 474,250 724,262
Passed through Florida Department of Law Enforcement					
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		2018-CD-BX-0017 2017-CD-BX-0010		32,916 53,292 86,208
Direct Programs:					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2017-MO-BX-0053			29,356
Byrne Criminal Justice Innovation Program	16.817	2014-AJ-BX-0010 2018-BJ-BX-0160		\$	232,051 100,191 332,242
Opioid Affected Youth Initiative	16.842	2018-YB-FX-K002		25,000	109,805
Equitable Sharing Program	16.922	FL0130000			867,413
TOTAL U.S. DEPARTMENT OF JUSTICE				\$	641,979 \$
					9,821,433

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF LABOR					
Passed through South Florida Workforce Investment Board Workforce Investment Act Youth Activities	17.259		WS-YS-OSY-PY*17-11-00 WS-YS-OSY-PY*18-11-00		\$ 523,319 541,936 <u>1,065,255</u>
Passed through Florida Department of Education National Farmworkers Jobs Program	17.264		761-4058B-8CFJ1 761-4059B-9CFJ1 761-4050B-0CFJ1		12,670 399,910 32,297 <u>444,877</u>
TOTAL U.S. DEPARTMENT OF LABOR					
U.S. DEPARTMENT OF STATE					
Direct Programs: Trans-National Crime	19.705		S-INLEC-18-CA-2022 S-INLEC-18-CA-2027 S-INLEC-18-CA-2076 S-INLEC-19-CA-0094 S-INLEC-19-CA-0191 S-INLEC-19-CA-0190 S-INLEC-19-CA-0269		\$ 797 7,643 296,028 738,418 234,099 33,694 <u>168,538</u>
TOTAL U.S. DEPARTMENT OF STATE					
(Continued)					
\$ 1,479,217					

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster					
Passed through the Florida Department of Transportation	20.205		ARB76	\$	4,319
Highway Planning and Construction			ARF61		130,580
			ARJ74		1,763,109
			G0686		185,811
			G0685		208,216
			G0H50		124,842
			G0J52		234,967
			G0K04		67,217
			G0K06		58,972
			G0K07		58,840
			G0R74		47,094
			G0R75		24,419
			G0U46		1,943
			G0U47		2,271
			G0W48		19,530
			G0W63		91,405
			G0Y75		3,531,335
			APV78		40,465
					<u>6,595,335</u>
Passed through the University of South Florida			GOY79		175,000
Highway Planning and Construction	20.205				
Total Highway Planning and Construction Cluster					<u>6,770,335</u>
Passed through the Florida Department of Transportation					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		ARL85		(35,327)
			G0638		308,338
			G0H71		318,154
			G0Q85		509,252
			G1281		1,658,190
					<u>2,758,607</u>
Highway Safety Cluster:					
Passed through the Florida Department of Transportation			G1122		40,000
State and Community Highway Safety	20.600		G1050		100,000
					<u>140,000</u>
(Continued)					

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION (Continued)					
Passed through the Florida Department of Transportation National Priority Safety Programs	20.616		G1142		\$ 99,996
Total Highway Safety Cluster					239,996
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					<u>\$ 9,768,938</u>
U.S. DEPARTMENT OF THE TREASURY					
Direct Programs: Equitable Sharing	21.016	FL0130000			\$ 278,780
TOTAL U.S. DEPARTMENT OF THE TREASURY					<u>\$ 278,780</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES					
Direct Programs: Promotion of the Arts Grants to Organizations and Individuals	45.024	1809295-62-18			\$ 70,000
Passed through Florida Department of State Grants to States	45.310		18-LSTA-B-05 18-LSTA-D-18 18-LSTA-B-04		112,045 2,851 210,217 <u>325,113</u>
TOTAL NATIONAL ENDOWMENT OF THE ARTS					<u>\$ 395,113</u>
U.S. DEPARTMENT OF VETERAN'S AFFAIRS					
Direct Programs: VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034	2018-ASG-51 2019-ASG-50			\$ 20,576 83,208
TOTAL U.S. DEPARTMENT OF VETERAN'S AFFAIRS					<u>\$ 103,784</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs: Air Pollution Control Program Support	66.001	00402415			\$ 426,521
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act	66.034	96496115			114,479
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY					<u>\$ 541,000</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF EDUCATION					
Direct Programs:					
Adult Education National Leadership Activities	84.191	V191D150034-17			\$ 237,938
TOTAL U.S. DEPARTMENT OF EDUCATION					\$ 237,938
U. S. ELECTION ASSISTANCE COMMISSION					
Passed through Florida Department of State and Secretary of State:					
Help America Vote Act Requirements Payments	90.401		2018-2019-0001-DAD 2018-2019-002-DAD 2018-2019-004-DAD		\$ 1,212,740 28,420 210,977
TOTAL U.S. ELECTION ASSISTANCE COMMISSION					\$ 1,452,137
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Aging Cluster					
Passed through Alliance on Aging, Inc.					
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Services	93.044		AE-1818 AA-1918		\$ 608,465 750,536 1,359,001
Special Programs for the Aging Title III, Part C, Nutrition Services	93.045		AA-1918		1,591,100
Nutrition Services Incentive Program	93.053		AA-1918		206,115
Total Aging Cluster					3,156,216
Passed through Alliance on Aging, Inc.					
National Family Caregiver Support, Title III, Part E	93.052		AA-1918		274,258
Direct Programs:					
Comprehensive Community Mental Health for Children with Serious Emotional Disturbances (SED)	93.104	1H79SM080142-01		\$ 247,657	247,657
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI026783-01 1H79TI081027-01 1H79TI080838-01			536,041 64,422 81,517 681,980

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Temporary Assistance for Needy Families (TANF) Cluster					
Passed through Florida Coalition Against Domestic Violence					
Temporary Assistance for Needy Families	93.558		19-2222 BN		\$ 3,842
			19-2222 DVS		471,996
			20-2222 DVS		82,970
					<u>558,808</u>
Passed through Florida Department of Children and Families					
Temporary Assistance to Needy Families	93.558		KPZ43		<u>35,000</u>
Total Temporary Assistance for Needy Families (TANF) Cluster					<u>593,808</u>
Passed through Florida Department of Revenue					
Child Support Enforcement	93.563		COC313		4,035,228
Passed through Florida Department of Economic Opportunity					
Low-Income Home Energy Assistance	93.568		LEA18		10,090,769
			LEA19		416,473
			17WX-0G-11-23-04-018		<u>342,273</u>
					<u>10,849,515</u>
Passed through Florida Department of Economic Opportunity					
Community Services Block Grant	93.569		17-SB-0D-11-23-01-116	\$ 1,998	<u>3,035,489</u>
Direct Programs:					
Head Start					
	93.600	04CH010192-02-00		2,540,056	(105)
		04CH010192-03-01		2,568,949	2,568,949
		04CH010192-04-01		45,352,967	52,778,638
		04CH010192-05-00		3,355,647	4,510,389
		04HP000158-01-00		1,224,155	1,375,536
		04HP000219-01-00		250,177	418,622
		04HP0023-03-03		487,664	649,690
		04HP0023-04-01		2,106,755	3,434,668
				<u>55,317,411</u>	<u>65,736,387</u>
Passed through Florida Department of Revenue					
Child Support Enforcement Demonstrations and Special Projects	93.601		VOCA-2017-MIAMI-DADE SEPARTM-00404		<u>195,485</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Passed through Florida Coalition Against Domestic Violence Shelter and Supportive Service	93.671		19-22222 DVS 19-22222 DVS 19-22222-PPN 20-22222 DVS	\$ 37,710 3,060 40,770	\$ 3,233 381,723 3,060 74,645 462,661
Passed through University of Maryland Medical Library Assistance	93.879		5UG4LM012340-03		12,393
Direct Programs:					
HIV Emergency Relief Project Grants	93.914	H89HA00005-25-00 H89HA00005-28-00 H89HA00005-29-00		4,342,861 4,530,105 8,872,966	(3,619) 13,488,012 12,730,068 26,214,461
Passed through South Florida Behavioral Health Network Block Grants for Prevention and Treatment of Substance Abuse	93.959		ME225-9-34 ME225-10-34 ME225-8-28 ME225-9-28 ME225-10-28		272,565 95,594 (539) 1,369,519 650,426 2,387,565
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ 64,480,802	\$ 117,883,103

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Direct Programs:					
Retired and Senior Volunteer Program	94.002	16RSFL009 19RSFL001			\$ 94,237 9,430 <u>103,667</u>
Foster Grandparent/Senior Companion Cluster	94.011	16SFSFL006 19SFSFL006			217,902 42,388 <u>260,290</u>
Senior Companion Program	94.016	16SCSFL003 19SCSFL003			228,022 210,962 438,984 <u>699,274</u>
Total Foster Grandparent/Senior Companion Cluster					
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
EXECUTIVE OFFICE OF THE PRESIDENT					
Direct Programs:					
High Intensity Drug Trafficking Areas Program	95.001	G17MI0004A G18MI0004A G19MI0004A			\$ 1,624 435,008 225,661 <u>662,293</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through the United Way of America					
Emergency Food and Shelter National Board Program	97.024		159400-010 159400-010		\$ 184,427 4,853 <u>189,280</u>
Direct Programs:					
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 EMW-2018-CA-00024-S01 EMW-2018-CA-USR-0011			3,515,857 39,578 211,487 130,489 1,010,506 166,774 <u>5,074,691</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY (continued)					
Passed through Florida Executive Office of the Governor					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		01-RM-L5-11-23-01-036 06-WL-&K-11-23-02-551 06-KF-B&-11-23-02-505		\$ (2,195) (1,141,771) (11,484) <u>(1,155,450)</u>
Passed through Florida Department of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		Z0111		<u>151,040,569</u>
Passed through Florida Executive Office of the Governor					
Emergency Management Performance Grants	97.042		19-FG-AF-11-23-01-063 G0056		338,598 109,694 <u>448,292</u>
Direct Programs:					
Assistance to Firefighters Grant	97.044	EMW-2016-FO-06505 EMW-2016-FP-00741			(10,820) 22,884 <u>12,064</u>
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-S01			<u>97,550</u>
Port Security Grant Program	97.056	EMW-2018-PU-00446-S01 EMW-2017-PU-00558-S01 EMW-2017-PU-00217-S01			64,800 111,770 167,727 <u>344,297</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES	
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)						
Passed through Florida Executive Office of the Governor						
Homeland Security Grant Program	97.067		19-DS-01-11-23-01-251	\$	57,000	
			17-DS-V4-11-23-01-247		1,765	
			18-DS-X1-11-23-02-250		15,924	
			18-DS-X1-11-23-02-248		42,392	
			18-DS-X1-11-23-01-204		46,983	
			17-DS-W1-11-23-01-279		33,156	
			18-DS-X1-11-23-01-328		340,473	
					<u>537,693</u>	
Passed through Florida Department of Emergency Mangement						
Homeland Security Grant Program	97.067		18-DS-X5-11-23-01-282		170,000	
			19-DS-01-11-23-01-208		214,612	
			19-DS-06-11-23-01-242		949	
					<u>385,561</u>	
Passed through City of Miami						
Homeland Security Grant Program	97.067		17-DS-VA-11-23-02-346		6,536	
			18-DS-X3-11-23-02-376		841,939	
					<u>848,475</u>	
Direct Programs:						
Homeland Security Blowwatch Program	97.091	2006-ST-091-000012			377,544	
Passed through City of Miami						
Preparing for Emerging Threats and Hazards	97.133		EMW-2016-GR-00097-S01		78,723	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					<u>\$</u>	<u>93,199,696</u>
TOTAL FEDERAL EXPENDITURES					<u>\$</u>	<u>158,279,289</u>
					<u>\$</u>	<u>335,068,130</u>

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

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
EXECUTIVE OFFICE OF THE GOVERNOR					
Emergency Management Programs	31.063		19-BG-21-11-23-01-030 A0034	\$	81,635 18,627 100,262
Emergency Management Projects	31.067		18-CP-11-11-23-01-245		8,070
				\$	108,332
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR					
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
Beach Management Funding Assistance Program	37.003		17DA1	\$	142,015
Statewide Surface Water Restoration and Wastewater Projects	37.039		LP13027 LP13208 LP13029 LP13104		225,000 33,750 (13,072) (8,900) 236,778
Delegated Title V Air Pollution Control Activities	37.043		TV003		147,135
Petroleum Cleanup	37.UNK		GC891-03		1,137,950
				\$	1,663,878
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
STATE GRANTS				
FLORIDA DEPARTMENT OF FINANCIAL SERVICES				
Local Government Fire Service Grants	43.009	FM445		\$ 183,165
TOTAL FLORIDA DEPARTMENT OF FINANCIAL SERVICES				\$ 183,165
FLORIDA DEPARTMENT OF STATE				
State Aid to Libraries	45.030	19-ST-31		\$ 1,363,324
Acquisition Restoration of Historic Properties	45.032	19.H.SM.300.089		38,250
General Program Support (Cultural and Museum Grants)	45.061	19.c.ps.500.564		9,691
		19.c.ps.180.683		9,588
		156170315		92
		166170128		8
		176170100		18
TOTAL FLORIDA DEPARTMENT OF STATE				19,397
				\$ 1,420,971

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION				
Florida Highway Beautification Grant Program	55.003	G1762	\$	39,492
Seaport Grant Programs	55.005	AQH82		337,273
		GO176		903,342
		GOR66		5,298,843
		G1447		87,096
				<u>6,626,554</u>
County Incentive Grant Program (CIGP)	55.008	APF57		<u>53,473</u>
Economic Development Transportation Fund	55.032	G0N06		2,985,615
		G0K51		3,000,000
				<u>5,985,615</u>
Seaport Investment Program	55.034	AR795		<u>104,697</u>
Florida Shared-Use Nonmotorized (Sun) Trail Network Program	55.038	G0L04		14,064
Local Transportation Projects	55.039	G0W24		<u>5,000,000</u>
Joint Participation Agreement	55.000	ARA38		<u>692,525</u>
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION				<u>\$ 18,516,420</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

STATE GRANTS		C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES					
Community Care for Disabled Adults	60.008	KG071 KG071		\$ 147,682 51,605 199,287	
Homeless Challenge Grant	60.014	KPZ45		110,589	
Homeless Special Projects	60.027	KP004		107,142	
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program	60.115	LHZ50		285,730	
Passed through Florida Coalition Against Domestic Violence: Domestic Violence Program	60.134	19-2222-BN		\$ 6,233	6,233
Child Abuse Domestic Violence Training	60.139	19-2222-BN 19-2222-BN		5,918 5,918	1,004 5,918 6,922
Passed through South Florida Behavioral Health Network: Substance Abuse and Mental Health- Crisis Prevention and Stabilization Services	60.155	MME 225-9-42		215,700	215,700
Passed through Florida Coalition Against Domestic Violence: Domestic Violence Services	60.000	19-2222 BN 19-2222 DVS 19-2222 TRANSP 20-2222 DVS		57,763 20,472 29,265 107,500	4,096 934,744 20,472 149,400 1,108,712
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				\$ 335,351	\$ 2,040,315

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF HEALTH					
County Grant Awards	64.005		C6013 C7013	\$ 40,221 40,221	\$ 14,950 92,928 107,878
TOTAL FLORIDA DEPARTMENT OF HEALTH					
FLORIDA DEPARTMENT OF ELDER AFFAIRS					
Passed through Alliance on Aging Respite for Elders Living in Everyday Families (RELIEF)	65.006		KR-1817 KR-1917	\$ 105,479 30,438 135,917	
Passed through Alliance on Aging Local Services Program	65.009		KL-1818 KL-1918	\$ 222,266 222,266 369,375	
Passed through Alliance on Aging Community Care for the Elderly	65.010		2004-13	3,669	
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS					
FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
Statewide Criminal Analysis Laboratory System	71.002		2019-SFA-CL-13-8A-002	\$ 730,346	
Victim or Witness Assistance	71.006		VC006	28,573	
Assistance with Investigative Operations	71.010		2019-SFA-EST-13-9M-015	6,174	
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
(Continued)					
				\$ 508,961	\$ 765,093

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES				
Florida Arts License Plate Project	76.041	N/A	\$ 18,697	\$ 18,697
TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES				
			\$ 18,697	\$ 18,697
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION				
Florida Boat Improvement Program	77.006	17206	\$	\$ 17,289
Artificial Reef Grants Program	77.007	18107		54,249
Vamos a Pescar	77.000	N/A		10,500
TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION				
			\$ 394,269	\$ 25,415,748
TOTAL STATE EXPENDITURES				

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

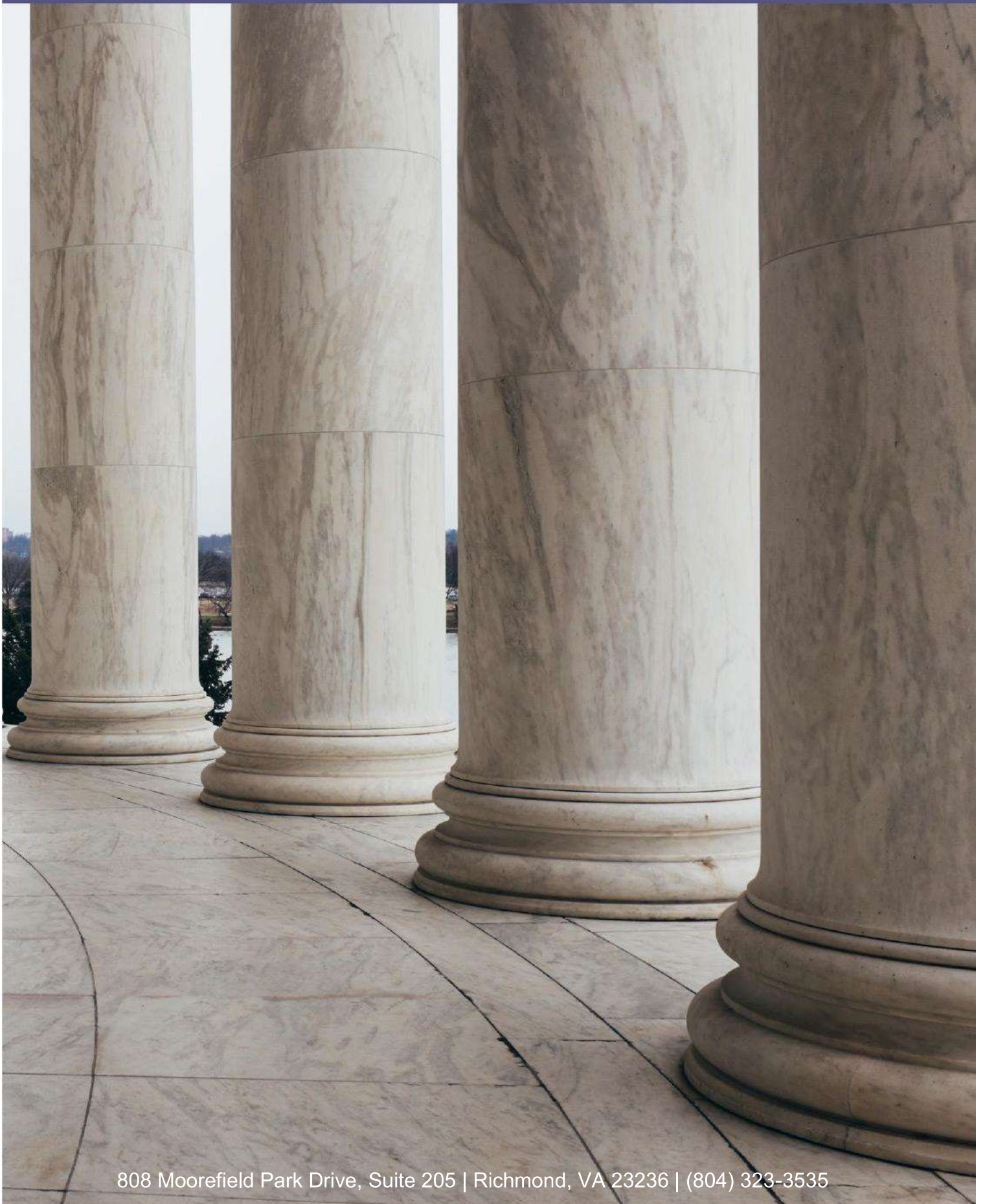
N/A is "Not Applicable."

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

**Schedule of Expenditures of Federal Awards and
State Financial Assistance
Year Ended September 30, 2019**

Federal/State Grantor/Pass-Through Grantor/Program or Cluster	Federal CFDA Number	Expenditures
Federal:		
U.S. Department of Housing and Urban Development:		
Low Rent Public Housing	14.850	\$ 43,526,408
Emergency Solutions Grant Program	14.231	2,341,310
HOME Investment Partnerships Program	14.239	6,528,591
Demolition and Revitalization of Severely Distressed Public Housing	14.866	24,344
PIH Family Self-Sufficiency Program	14.896	111,415
Community Development Block Grants/Entitlement Grants	14.218	14,830,269
Housing Voucher Cluster:		
Section 8 Housing Choice Vouchers	14.871	\$ 172,314,807
Mainstream Vouchers	14.879	<u>1,669,738</u>
Total Housing Voucher Cluster		173,984,545
Public Housing Capital Fund	14.872	12,801,507
Project Based Cluster		
Section 8 Housing Assistance Payments Program	14.195	6,125,484
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	19,269,925
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	<u>1,280,399</u>
Total Project Based Cluster		<u>26,675,808</u>
Total Federal Expenditures		280,824,197
State:		
Florida Housing Finance Corporation		
State Housing Initiatives Partnerships Program	40.901	<u>1,437,271</u>
Total State Expenditures		<u>1,437,271</u>
Total Federal and State Expenditures		<u><u>\$ 282,261,468</u></u>

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