

**MIAMI-DADE COUNTY,  
FLORIDA**

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

**BASED ON ACTUAL EXPENDITURES FOR THE  
FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**A CENTRAL SERVICES COST ALLOCATION PLAN**



**JANUARY 2012**

**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**TABLE OF CONTENTS**

- I. CERTIFICATE OF COST ALLOCATION
  - ORGANIZATION CHART
  - BACKGROUND AND PLAN SUMMARY
  - COST ALLOCATION METHODOLOGY
- II. COST ALLOCATION PLAN TABLE OF CONTENTS
  - SUMMARY SCHEDULES
    - SCHEDULE A – Allocated Costs by Organization
    - SCHEDULE C – Summary of Allocated Costs
    - SCHEDULE D – Detail of Allocated Costs
    - SCHEDULE E – Summary of Allocation Basis
    - SCHEDULE F – Indirect Cost Rate Proposal
  - DETAIL ALLOCATION SCHEDULES 1.1 to 20.5
- III. INDIRECT COST RATE BASE COMPUTATION
  - SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
  - SECTION II – BILLED CENTRAL SERVICES

# **Certificate of Cost Allocation**

---

## Certificate of Cost Allocation Plan

### Miami-Dade County, Florida

Fiscal Year Ended September 30, 2009

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 FY2009 actual costs to establish cost allocations or billings for FY2011 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:

MIAMI-DADE COUNTY, FLORIDA

Signature:

  
\_\_\_\_\_

Name of Official:

Edward Marquee  
\_\_\_\_\_

Title:

Deputy Mayor / Interim Finance Director  
\_\_\_\_\_

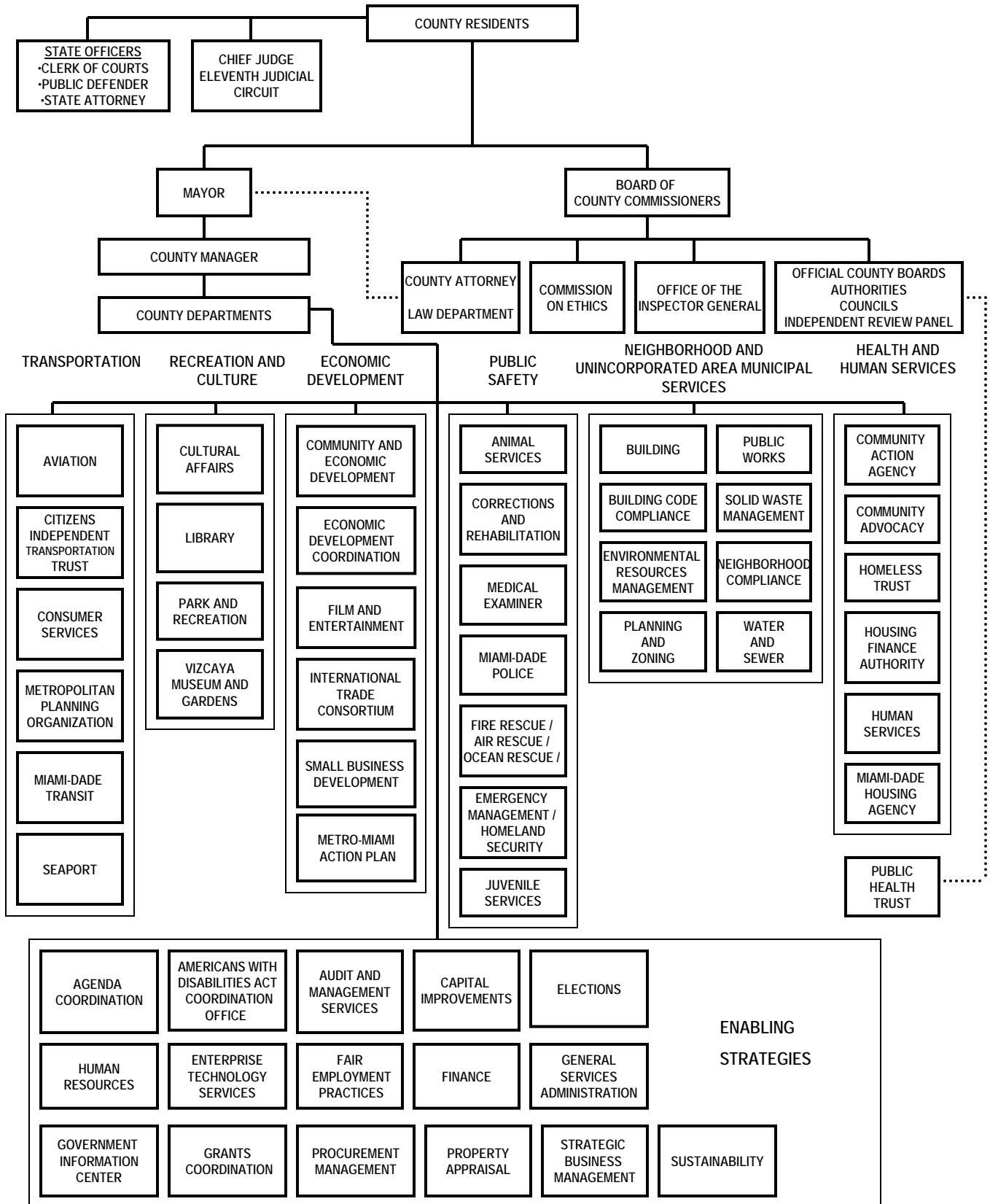
Date of Execution:

1/30/12  
\_\_\_\_\_

# **Organization Chart**

---

# MIAMI-DADE COUNTY TABLE OF ORGANIZATION 2008-2009



# **Background and Plan Summary**

---

# Miami-Dade County, Florida

## Background and Plan Summary

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

### **Description of Accounting System**

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

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

### **Accounting System**

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

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

### **Account Structure**

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



## Fund

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

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

## Department-Division-Section

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

## Index Code

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

## Object

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

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

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

### **Sub-Object**

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

### **Cost Allocation Methodology**

The cost allocation methodology for Miami-Dade County is described in the following section of the plan. A brief description of the nature and extent of the services of each Central Service Department is provided on Schedule \_1 of each Central Service Department section of the cost allocation plan.

# **Cost Allocation Methodology**

---

# Miami-Dade County, Florida

## Cost Allocation Methodology

### Part I: The Double Step-Down Methodology

---

---

#### ***I. Cost Allocation Overview***

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

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

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

---

#### ***A. Initiating the Process***

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

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

---

#### ***B. Establishing the Cost Pools to Be Allocated***

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

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

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

---

**C. Establishing the Statistical Measurements or Bases for Allocation**

---

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

---

**D. Accommodating Exceptions and Adjustments**

---

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

---

**II. The Double Step-Down Methodology**

---

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

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

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

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

---

**A. The First Step-Down**

---

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

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

## Part II: Tracking Costs in the Cost Allocation Plan

<b>I. Cost Plan Organization</b>	<p>The MAXIMUS Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none"><li>1) Title page,</li><li>2) Narrative of cost allocation methodology,</li><li>3) Rate schedule(s) when applicable,</li><li>4) Summary schedules, and</li><li>5) Detail schedules.</li></ol>
<b>A. Summary Schedules</b>	<p>The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.</p>
<b>1. Schedule A</b>	<p>Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:</p> <p>Which Central Service Department actually allocated the costs to each Receiving Department?</p> <p>This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.</p>
<b>2. Schedule C</b>	<p>Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
<b>3. Schedule D</b>	<p>Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.</p>



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

2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.

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

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

#### **4. Schedule \_\_.4**

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

The information provided includes:

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

Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

#### **5. Schedule \_\_.5**

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

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

---

---

## **II. The Tracking Process**

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

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule \_\_2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeating the steps provided above in this section.

# **Cost Allocation Plan**

---

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Table of Contents**

<b>Summary Data</b>	<b>Summary</b>	<b>Page #</b>
Schedule A - Allocated Costs By Department .....	A	1
Schedule C - Summary Of Allocated Costs .....	C	9
Schedule D - Detail Of Allocated Costs .....	D	12
Schedule E - Summary Of Allocation Basis .....	E	21
Schedule F - Indirect Cost Rate Proposal .....	F	24
<b>Depreciation</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	1.1	26
Schedule .2 - Detail Costs To Be Allocated. ....	1.2	27
Schedule .3 - Costs To Be Allocated By Activity. ....	1.3	28
Schedule .4 - Detail Activity Allocations-Equipment Depreciation .....	1.4.1	31
Schedule .4 - Detail Activity Allocations-Stephen P. Clark Center .....	1.4.2	34
Schedule .4 - Detail Activity Allocations-Galloway Road Complex .....	1.4.3	36
Schedule .4 - Detail Activity Allocations-Dade County Courthouse .....	1.4.4	37
Schedule .4 - Detail Activity Allocations-Courthouse .....	1.4.5	38
Schedule .4 - Detail Activity Allocations-South Dade Govt Ctr .....	1.4.6	39
Schedule .4 - Detail Activity Allocations-Overtown Transit Village .....	1.4.7	40
Schedule .4 - Detail Activity Allocations-Richar E. Gerstein Bldg .....	1.4.8	41
Schedule .4 - Detail Activity Allocations-E.R. Graham Bldg .....	1.4.9	42
Schedule .4 - Detail Activity Allocations-Metro Annex .....	1.4.10	43
Schedule .4 - Detail Activity Allocations-Central Facilities (CSF) .....	1.4.11	44
Schedule .4 - Detail Activity Allocations-Caleb Center .....	1.4.12	45
Schedule .4 - Detail Activity Allocations-Other Buildings .....	1.4.13	46
Schedule .5 - Allocation Summary. ....	1.5	47
<b>Leave Payouts</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	2.1	51
Schedule .2 - Detail Costs To Be Allocated. ....	2.2	52
Schedule .3 - Costs To Be Allocated By Activity. ....	2.3	53
Schedule .4 - Detail Activity Allocations-Accrued Leave .....	2.4.1	54
Schedule .5 - Allocation Summary. ....	2.5	57
<b>AG - Agenda Coordination</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	3.1	60
Schedule .2 - Detail Costs To Be Allocated. ....	3.2	61
Schedule .3 - Costs To Be Allocated By Activity. ....	3.3	62
Schedule .4 - Detail Activity Allocations-Agenda Operations .....	3.4.1	64
Schedule .5 - Allocation Summary. ....	3.5	66

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Table of Contents**

	<b>Detail</b>	<b>Page #</b>
<b>AT - County Attorney</b>		
Narrative .....	4.1	68
Schedule .2 - Detail Costs To Be Allocated. ....	4.2	69
Schedule .3 - Costs To Be Allocated By Activity. ....	4.3	71
Schedule .4 - Detail Activity Allocations-County Attorney .....	4.4.1	73
Schedule .5 - Allocation Summary. ....	4.5	76
<b>AU - Audit and Management</b>		
Narrative .....	5.1	78
Schedule .2 - Detail Costs To Be Allocated. ....	5.2	79
Schedule .3 - Costs To Be Allocated By Activity. ....	5.3	80
Schedule .4 - Detail Activity Allocations-Audit Services .....	5.4.1	82
Schedule .5 - Allocation Summary. ....	5.5	84
<b>BU - Strategic Business Management</b>		
Narrative .....	6.1	85
Schedule .2 - Detail Costs To Be Allocated. ....	6.2	86
Schedule .3 - Costs To Be Allocated By Activity. ....	6.3	88
Schedule .4 - Detail Activity Allocations-OMB Operations .....	6.4.1	92
Schedule .4 - Detail Activity Allocations-OSMB Grants Coordination .....	6.4.2	95
Schedule .4 - Detail Activity Allocations-OSBM Mgmt Plan & Strategy .....	6.4.3	96
Schedule .5 - Allocation Summary. ....	6.5	99
<b>CC - County Commission</b>		
Narrative .....	7.1	102
Schedule .2 - Detail Costs To Be Allocated. ....	7.2	103
Schedule .3 - Costs To Be Allocated By Activity. ....	7.3	105
Schedule .4 - Detail Activity Allocations-Office of the Auditor .....	7.4.1	111
Schedule .4 - Detail Activity Allocations-Intergovernmental Affairs .....	7.4.2	113
Schedule .5 - Allocation Summary. ....	7.5	116
<b>CE - County Executive</b>		
Narrative .....	8.1	119
Schedule .2 - Detail Costs To Be Allocated. ....	8.2	120
Schedule .3 - Costs To Be Allocated By Activity. ....	8.3	122
Schedule .4 - Detail Activity Allocations-Executive Office .....	8.4.1	126
Schedule .4 - Detail Activity Allocations-Admin Coordination .....	8.4.2	129
Schedule .5 - Allocation Summary. ....	8.5	132



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Table of Contents**

	<b>Detail</b>	<b>Page #</b>
<b>CQ - Capital Improvement</b>		
Narrative .....	9.1	135
Schedule .2 - Detail Costs To Be Allocated. ....	9.2	136
Schedule .3 - Costs To Be Allocated By Activity. ....	9.3	137
Schedule .4 - Detail Activity Allocations-CQ A & E .....	9.4.1	139
Schedule .5 - Allocation Summary. ....	9.5	141
<b>DA - ADA Coordination</b>		
Narrative .....	10.1	142
Schedule .2 - Detail Costs To Be Allocated. ....	10.2	143
Schedule .3 - Costs To Be Allocated By Activity. ....	10.3	145
Schedule .4 - Detail Activity Allocations-ADA Coordination .....	10.4.1	147
Schedule .5 - Allocation Summary. ....	10.5	150
<b>ER - Human Resources</b>		
Narrative .....	11.1	152
Schedule .2 - Detail Costs To Be Allocated. ....	11.2	153
Schedule .3 - Costs To Be Allocated By Activity. ....	11.3	155
Schedule .4 - Detail Activity Allocations-Personnel Services .....	11.4.1	159
Schedule .4 - Detail Activity Allocations-Career Development .....	11.4.2	162
Schedule .4 - Detail Activity Allocations-Labor Management .....	11.4.3	163
Schedule .4 - Detail Activity Allocations-Administrative Svcs .....	11.4.4	166
Schedule .5 - Allocation Summary. ....	11.5	169
<b>ET - Enterprise Technology Services</b>		
Narrative .....	12.1	172
Schedule .2 - Detail Costs To Be Allocated. ....	12.2	173
Schedule .3 - Costs To Be Allocated By Activity. ....	12.3	175
Schedule .4 - Detail Activity Allocations-ETSD Operations .....	12.4.1	181
Schedule .4 - Detail Activity Allocations-Corrections/Police & CJIS .....	12.4.2	183
Schedule .4 - Detail Activity Allocations-Indirect Cost .....	12.4.3	184
Schedule .5 - Allocation Summary. ....	12.5	187
<b>FE - Fair Employment Practices</b>		
Narrative .....	13.1	190
Schedule .2 - Detail Costs To Be Allocated. ....	13.2	191
Schedule .3 - Costs To Be Allocated By Activity. ....	13.3	193
Schedule .4 - Detail Activity Allocations-Fair Employment .....	13.4.1	195
Schedule .5 - Allocation Summary. ....	13.5	198

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
Table of Contents

Table with 3 columns: Section Name, Detail, and Page #. Rows include categories like FN - Finance, GC - Grants Coord Ops, GG - General Government, and GI - Government Information Center, with sub-items like Narrative, Schedule .2, .3, .4, and .5.





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Table of Contents**

	<b>Detail</b>	<b>Page #</b>
<b>IG - Inspector General</b>		
Narrative .....	18.1	274
Schedule .2 - Detail Costs To Be Allocated. ....	18.2	275
Schedule .3 - Costs To Be Allocated By Activity. ....	18.3	276
Schedule .4 - Detail Activity Allocations-Inspector General .....	18.4.1	278
Schedule .5 - Allocation Summary. ....	18.5	281
<b>PM - Procurement Management</b>		
Narrative .....	19.1	284
Schedule .2 - Detail Costs To Be Allocated. ....	19.2	285
Schedule .3 - Costs To Be Allocated By Activity. ....	19.3	287
Schedule .4 - Detail Activity Allocations-Procurement Mgmt .....	19.4.1	289
Schedule .5 - Allocation Summary. ....	19.5	292
<b>SB - Small Business Development</b>		
Narrative .....	20.1	295
Schedule .2 - Detail Costs To Be Allocated. ....	20.2	296
Schedule .3 - Costs To Be Allocated By Activity. ....	20.3	298
Schedule .4 - Detail Activity Allocations-Business Development .....	20.4.1	300
Schedule .5 - Allocation Summary. ....	20.5	301

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Allocated Costs By Department**

\* Group

Central Service Departments	AD - Animal Services	AV - Aviation	BC - Building Code Compliance	BL - Building	CA - Community Action Agency	CD - Housing & Comm Devlp	CL - Clerk of Court
Depreciation	5,670	0	15,376	23,931	307,944	92,563	1,529,368
Leave Payouts	70,440	1,444,614	81,463	217,389	396,462	158,332	929,194
AG - Agenda Coordination	7,685	37,148	1,281	640	1,922	35,866	105,038
AT - County Attorney	70,433	171,507	53,806	337,782	115,085	463,143	44,838
AU - Audit and Management	0	441,788	0	0	12,889	135,669	8,963
BU - Strategic Business	33,858	111,255	32,739	11,381	78,396	200,833	31,456
CC - County Commission	61,553	132,329	5,564	14,001	107,826	9,960	15,556
CE - County Executive	26,797	349,757	21,484	54,058	149,005	32,341	60,064
CQ - Capital Improvement	0	22,229	0	6,241	3,722	1,097	0
DA - ADA Coordination	1,720	1,720	1,720	1,720	1,720	1,720	1,720
ER - Human Resources	33,877	450,671	23,719	59,681	189,530	36,939	115,176
ET - Enterprise Technology	200,835	324,036	19,905	50,082	1,116,715	29,963	523,568
FE - Fair Employment	3,712	48,449	2,976	7,488	20,641	4,480	8,320
FN - Finance	26,535	103,054	27,115	73,506	129,660	58,976	97,557
GC - Grants Coord Ops	0	0	0	0	0	223,824	0
GG - General Government	19,661	29,433	14,165	37,847	1,658,150	112,440	7,081,730
GI - Government Information	1,353,741	94,130	264,382	0	156,027	91,041	78,002
IG - Inspector General	1,741	0	542	1,219	6,906	1,145	4,795
PM - Procurement	15,894	0	7,541	8,062	28,597	16,879	37,936
SB - Small Business	0	0	0	0	0	6,430	0
<b>Total Allocated</b>	<b>1,934,152</b>	<b>3,762,120</b>	<b>573,778</b>	<b>905,028</b>	<b>4,481,197</b>	<b>1,713,641</b>	<b>10,673,281</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,934,152</b>	<b>3,762,120</b>	<b>573,778</b>	<b>905,028</b>	<b>4,481,197</b>	<b>1,713,641</b>	<b>10,673,281</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,934,152</b>	<b>3,762,120</b>	<b>573,778</b>	<b>905,028</b>	<b>4,481,197</b>	<b>1,713,641</b>	<b>10,673,281</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Allocated Costs By Department**

\* Group

Central Service Departments	CR - Corrections & Rehabilitation	CS - Consumer Services	CU - Cultural Affairs	DE - Environmental Resources Mgmt	EC - Commission on Ethics & Public Trust	ED - Economic Development	EL - Elections
Depreciation	3,980,455	19,159	94,023	911,165	0	0	2,481,723
Leave Payouts	2,554,207	88,408	31,227	420,724	21,239	5,979	172,246
AG - Agenda Coordination	7,045	35,866	14,090	58,283	0	0	640
AT - County Attorney	637,264	63,894	15,320	424,844	33,255	0	84,445
AU - Audit and Management	66,293	0	2,513	0	0	0	652,024
BU - Strategic Business	179,777	24,842	48,729	82,148	28,994	4,045	24,550
CC - County Commission	212,558	7,419	2,095	34,219	957	359	7,060
CE - County Executive	639,220	28,647	8,087	119,898	0	1,387	27,260
CQ - Capital Improvement	1,201	0	0	3,026	0	0	0
DA - ADA Coordination	1,720	1,720	1,720	1,720	1,720	1,720	1,720
ER - Human Resources	1,446,365	35,152	9,310	148,641	4,081	1,701	74,625
ET - Enterprise Technology	5,571,970	91,783	7,491	111,079	27,701	10,388	204,298
FE - Fair Employment	88,545	3,968	1,120	16,608	512	192	3,776
FN - Finance	192,177	45,525	10,635	109,349	2,446	1,491	19,941
GC - Grants Coord Ops	2,900	0	0	26,097	0	0	0
GG - General Government	3,305,912	317,614	5,460	68,786	42,450	1,297	2,080,623
GI - Government Information	76,845	123,402	283,573	121,590	37,724	0	376,012
IG - Inspector General	23,372	150	2,669	9,481	0	2	9,131
PM - Procurement	130,920	5,104	6,844	19,084	0	406	9,919
SB - Small Business	0	0	20,576	31,507	0	0	0
<b>Total Allocated</b>	<b>19,118,746</b>	<b>892,653</b>	<b>565,482</b>	<b>2,718,249</b>	<b>201,079</b>	<b>28,967</b>	<b>6,229,993</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>19,118,746</b>	<b>892,653</b>	<b>565,482</b>	<b>2,718,249</b>	<b>201,079</b>	<b>28,967</b>	<b>6,229,993</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>19,118,746</b>	<b>892,653</b>	<b>565,482</b>	<b>2,718,249</b>	<b>201,079</b>	<b>28,967</b>	<b>6,229,993</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Allocated Costs By Department**

\* Group

Central Service Departments	EM - Emergency Management	FR - Fire	GS01 - General Services Administration	GS02 - Fleet Management	GS03 - Materials Management	GS05 - Risk Management	GS06 - Facilities & Utilities Mgmt
Depreciation	830	11,708,672	213,848	8,703,328	382,648	107,795	1,068,894
Leave Payouts	23,465	3,149,017	47,314	222,516	42,796	112,380	140,410
AG - Agenda Coordination	2,562	7,045	57,643	0	0	0	0
AT - County Attorney	25,595	374,960	642,309	0	0	913,580	0
AU - Audit and Management	0	0	146,385	0	0	0	0
BU - Strategic Business	12,448	182,203	3,324	13,326	2,675	6,225	8,851
CC - County Commission	1,436	154,724	93,644	113,204	3,291	7,659	10,889
CE - County Executive	5,544	597,407	14,092	63,298	12,706	29,570	42,045
CQ - Capital Improvement	0	12,399	0	0	0	0	0
DA - ADA Coordination	1,720	1,720	1,720	0	0	0	0
ER - Human Resources	6,715	839,204	44,707	69,882	14,027	32,645	46,417
ET - Enterprise Technology	41,551	553,472	13,056	58,643	11,772	27,395	315,104
FE - Fair Employment	768	82,754	1,952	8,769	1,760	4,096	5,825
FN - Finance	5,914	208,480	17,731	321,913	66,506	59,010	381,747
GC - Grants Coord Ops	0	0	19,705	0	0	0	0
GG - General Government	5,133	55,261	8,595	76,957	15,528	22,858	86,472
GI - Government Information	114,658	95,731	221,678	0	0	0	0
IG - Inspector General	377	43,443	2,815	51,115	10,560	9,370	60,616
PM - Procurement	1,682	141,883	12,007	216,536	44,722	39,676	256,793
SB - Small Business	0	13,503	0	0	0	0	0
<b>Total Allocated</b>	<b>250,398</b>	<b>18,221,878</b>	<b>1,562,525</b>	<b>9,919,487</b>	<b>608,991</b>	<b>1,372,259</b>	<b>2,424,063</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>250,398</b>	<b>18,221,878</b>	<b>1,562,525</b>	<b>9,919,487</b>	<b>608,991</b>	<b>1,372,259</b>	<b>2,424,063</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>250,398</b>	<b>18,221,878</b>	<b>1,562,525</b>	<b>9,919,487</b>	<b>608,991</b>	<b>1,372,259</b>	<b>2,424,063</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Allocated Costs By Department**

\* Group

Central Service Departments	GS09 - Design & Construction Svcs	GS10 - Real Estate Development	GS30 - General Services Major Capital	HS - Human Services	HT - Homeless Trust	IC - International Consortium	JU - Juvenile Assessment Center
Depreciation	107,097	18,901	0	748,121	16,676	14,473	53,286
Leave Payouts	138,967	26,250	0	455,628	14,382	11,755	85,391
AG - Agenda Coordination	0	0	0	0	3,843	0	640
AT - County Attorney	0	0	0	74,170	58,850	2,616	0
AU - Audit and Management	0	0	0	396,383	0	0	0
BU - Strategic Business	7,636	1,264	0	66,615	19,492	572	34,229
CC - County Commission	9,394	1,556	0	42,420	838	658	7,120
CE - County Executive	36,270	6,007	0	163,791	3,233	2,541	27,490
CQ - Capital Improvement	17,472	0	0	0	0	0	0
DA - ADA Coordination	0	0	0	1,720	1,720	1,720	1,720
ER - Human Resources	40,042	6,631	0	203,091	3,911	2,806	34,174
ET - Enterprise Technology	33,603	45,014	0	1,227,520	2,996	19,044	239,633
FE - Fair Employment	5,024	832	0	22,688	448	352	3,808
FN - Finance	122,213	10,769	85,242	429,427	11,528	3,638	20,612
GC - Grants Coord Ops	0	0	0	8,995	0	0	12,462
GG - General Government	35,820	6,323	13,099	1,386,577	3,515	35,878	76,290
GI - Government Information	0	0	0	338,951	41,489	90,736	0
IG - Inspector General	19,406	1,710	13,535	4,543	3,236	156	2,372
PM - Procurement	82,195	7,251	57,368	37,356	986	1,276	3,481
SB - Small Business	37,294	0	0	0	0	0	0
<b>Total Allocated</b>	<b>692,433</b>	<b>132,508</b>	<b>169,244</b>	<b>5,607,996</b>	<b>187,143</b>	<b>188,221</b>	<b>602,708</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>692,433</b>	<b>132,508</b>	<b>169,244</b>	<b>5,607,996</b>	<b>187,143</b>	<b>188,221</b>	<b>602,708</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>692,433</b>	<b>132,508</b>	<b>169,244</b>	<b>5,607,996</b>	<b>187,143</b>	<b>188,221</b>	<b>602,708</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Allocated Costs By Department**

\* Group

Central Service Departments	LB - Libraries	ME - Medical Examiner	MM - Miami-Dade Economic Advisory Trust	MP - Metropolitan Planning Organization	MT - Transit	NC - Neighborhood Compliance	ND - Non-Department
Depreciation	6,641,647	435,150	885	22,293	631,808	0	1,111
Leave Payouts	443,313	82,709	19,317	27,020	2,895,065	114,181	0
AG - Agenda Coordination	0	0	0	0	20,495	4,483	0
AT - County Attorney	12,704	14,012	22,980	38,299	1,080,043	0	115,085
AU - Audit and Management	0	0	12,021	0	329,664	0	0
BU - Strategic Business	71,112	32,010	4,434	19,638	216,977	25,523	434,971
CC - County Commission	38,890	4,667	838	1,017	288,064	8,257	7,598
CE - County Executive	150,160	18,020	3,233	3,927	762,582	31,880	11,320
CQ - Capital Improvement	0	0	0	1,282	77,187	0	0
DA - ADA Coordination	1,720	1,720	1,720	1,720	1,720	1,720	0
ER - Human Resources	471,515	21,764	4,378	4,421	1,146,574	45,181	12,497
ET - Enterprise Technology	139,118	135,044	24,238	3,638	4,199,356	238,924	84,836
FE - Fair Employment	20,800	2,496	448	544	105,634	4,417	1,568
FN - Finance	112,935	20,579	6,408	8,074	330,837	22,051	955,211
GC - Grants Coord Ops	0	0	0	0	0	0	0
GG - General Government	73,053	1,828,030	4,083	4,433	2,533,985	25,344	150,020
GI - Government Information	76,590	37,724	84,321	101,681	174,342	0	0
IG - Inspector General	11,942	2,326	51	756	219,471	195	61
PM - Procurement	50,176	16,648	3,597	1,102	82,310	2,610	2,262
SB - Small Business	0	0	0	0	3,215	0	0
<b>Total Allocated</b>	<b>8,315,675</b>	<b>2,652,899</b>	<b>192,952</b>	<b>239,845</b>	<b>15,099,329</b>	<b>524,766</b>	<b>1,776,540</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>8,315,675</b>	<b>2,652,899</b>	<b>192,952</b>	<b>239,845</b>	<b>15,099,329</b>	<b>524,766</b>	<b>1,776,540</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>8,315,675</b>	<b>2,652,899</b>	<b>192,952</b>	<b>239,845</b>	<b>15,099,329</b>	<b>524,766</b>	<b>1,776,540</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Allocated Costs By Department**

\* Group

Central Service Departments	OF - Film and Entertainment	OS - Sustainability	PA - Property Appraiser	PD - Police	PR - Park & Recreation	PW - Public Works	PZ - Planning & Zoning
Depreciation	8,541	0	251,666	8,358,219	5,330,846	1,391,915	222,799
Leave Payouts	5,331	4,026	249,735	4,558,114	767,367	464,221	130,299
AG - Agenda Coordination	0	1,922	2,562	11,529	33,304	147,950	39,069
AT - County Attorney	0	5,044	870,237	1,108,254	353,101	875,281	1,046,601
AU - Audit and Management	0	0	0	0	0	3,580	0
BU - Strategic Business	5,848	9,502	25,503	267,542	115,880	130,486	7,539
CC - County Commission	239	119	19,804	262,308	96,378	56,421	9,386
CE - County Executive	924	462	76,465	1,000,984	299,396	217,848	35,808
CQ - Capital Improvement	0	0	0	1,277	19,381	25,590	0
DA - ADA Coordination	1,720	1,720	1,720	1,720	1,720	1,720	1,720
ER - Human Resources	1,063	553	98,144	1,818,558	401,453	290,127	42,804
ET - Enterprise Technology	6,925	3,463	573,072	8,725,466	2,243,815	1,292,775	134,835
FE - Fair Employment	128	64	10,592	138,658	41,473	30,177	4,960
FN - Finance	2,762	1,500	12,299	195,592	970,789	288,708	47,892
GC - Grants Coord Ops	0	0	0	125,495	10,645	0	0
GG - General Government	27,649	815	1,313,708	1,543,863	710,068	1,177,682	440,496
GI - Government Information	75,755	306,285	1,045,719	244,273	333,718	232,498	79,943
IG - Inspector General	42	0	2,600	27,813	53,112	144,707	411
PM - Procurement	1,508	0	4,699	97,566	312,827	124,538	7,425
SB - Small Business	0	0	0	0	75,230	372,939	0
<b>Total Allocated</b>	<b>138,435</b>	<b>335,475</b>	<b>4,558,525</b>	<b>28,487,231</b>	<b>12,170,503</b>	<b>7,269,163</b>	<b>2,251,987</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>138,435</b>	<b>335,475</b>	<b>4,558,525</b>	<b>28,487,231</b>	<b>12,170,503</b>	<b>7,269,163</b>	<b>2,251,987</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>138,435</b>	<b>335,475</b>	<b>4,558,525</b>	<b>28,487,231</b>	<b>12,170,503</b>	<b>7,269,163</b>	<b>2,251,987</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Allocated Costs By Department**

\* Group

Central Service Departments	RB - Community Advocacy	SP - Seaport	SW - Solid Waste Management	TT - Office of the CITT	VZ - Vizcaya Museum and Gardens	All Other*	SubTotal
Depreciation	30,836	0	0	14,730	0	3,019,678	58,968,070
Leave Payouts	24,441	346,382	705,586	8,815	30,871	2,756,879	24,695,867
AG - Agenda Coordination	640	12,169	2,562	0	0	53,800	707,722
AT - County Attorney	0	483,694	99,765	51,190	25,595	3,983,327	14,792,908
AU - Audit and Management	48,250	88,224	151,151	598,297	0	557,422	3,651,516
BU - Strategic Business	1,022	85,778	49,218	28,557	49,313	493,101	3,325,817
CC - County Commission	1,257	24,531	60,549	90,979	2,812	208,812	2,241,215
CE - County Executive	4,851	94,716	233,787	1,618	10,858	806,246	6,287,084
CQ - Capital Improvement	0	16,300	4,556	0	427	97,097	310,484
DA - ADA Coordination	1,720	1,720	1,720	1,720	1,720	15,480	82,560
ER - Human Resources	5,356	121,564	295,666	1,786	13,305	1,218,676	9,989,105
ET - Enterprise Technology	36,358	87,751	216,595	1,498	10,059	1,237,245	30,273,628
FE - Fair Employment	672	13,121	32,385	224	1,504	111,682	871,410
FN - Finance	3,691	74,654	145,794	4,219	16,721	510,124	6,373,537
GC - Grants Coord Ops	0	0	0	0	0	1,434	431,557
GG - General Government	163,327	15,154	31,492	1,702	6,463	24,863,243	51,518,484
GI - Government Information	0	138,800	756,355	91,645	111,064	1,059,083	8,909,508
IG - Inspector General	997	34,227	38,819	211	5,516	2,739	830,403
PM - Procurement	1,973	70,767	64,793	754	17,750	19,837	2,073,540
SB - Small Business	0	46,296	5,787	0	48,868	233,409	895,054
<b>Total Allocated</b>	<b>325,391</b>	<b>1,755,848</b>	<b>2,896,580</b>	<b>897,945</b>	<b>352,846</b>	<b>41,249,314</b>	<b>227,229,469</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>325,391</b>	<b>1,755,848</b>	<b>2,896,580</b>	<b>897,945</b>	<b>352,846</b>	<b>41,249,314</b>	<b>227,229,469</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>325,391</b>	<b>1,755,848</b>	<b>2,896,580</b>	<b>897,945</b>	<b>352,846</b>	<b>41,249,314</b>	<b>227,229,469</b>





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Direct Billed	Unallocated	Total
Depreciation	0	0	58,968,070
Leave Payouts	0	0	24,695,867
AG - Agenda Coordination	0	0	707,722
AT - County Attorney	0	0	14,792,908
AU - Audit and Management	0	0	3,651,516
BU - Strategic Business	0	( 13,510,111)	( 10,184,294)
CC - County Commission	0	18,201,080	20,442,295
CE - County Executive	0	2,236,964	8,524,048
CQ - Capital Improvement	0	380,241	690,725
DA - ADA Coordination	0	958,344	1,040,904
ER - Human Resources	0	489,735	10,478,840
ET - Enterprise Technology	0	4,277,247	34,550,875
FE - Fair Employment	0	36,798	908,208
FN - Finance	0	( 106,458,323)	( 100,084,786)
GC - Grants Coord Ops	0	18,325,446	18,757,003
GG - General Government	0	790,021,586	841,540,070
GI - Government Information	2,808,000	3,163,179	14,880,687
IG - Inspector General	0	0	830,403
PM - Procurement	0	0	2,073,540
SB - Small Business	0	0	895,054
Total Allocated	<u>2,808,000</u>	<u>718,122,186</u>	<u>948,159,655</u>
Roll Forward	0	0	0
Cost With Roll Forward	<u>2,808,000</u>	<u>718,122,186</u>	<u>948,159,655</u>
Adjustments	0	0	0
Proposed Costs	<u><u>2,808,000</u></u>	<u><u>718,122,186</u></u>	<u><u>948,159,655</u></u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Summary Of Allocated Costs**

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
Depreciation	0	62,891,553	
Leave Payouts	0	26,827,498	
AG - Agenda Coordination	1,060,117	( 161,666)	
AT - County Attorney	20,196,997	( 3,286,681)	
AU - Audit and Management	6,595,139	( 2,345,969)	
BU - Strategic Business Management	5,295,452	( 16,193,482)	
CC - County Commission	19,420,002	( 3,034,167)	
CE - County Executive	9,028,393	( 1,704,160)	
CQ - Capital Improvement	4,759,643	( 4,422,952)	
DA - ADA Coordination	1,625,326	( 670,912)	
ER - Human Resources	10,096,358	( 1,701,125)	
ET - Enterprise Technology Services	148,116,502	( 116,906,908)	
FE - Fair Employment Practices	973,106	( 180,333)	
FN - Finance	48,075,245	( 150,158,316)	
GC - Grants Coord Ops	31,562,634	( 13,205,742)	
GG - General Government	848,857,196	( 238,454)	
GI - Government Information Center	20,209,738	( 4,312,089)	
IG - Inspector General	5,240,746	( 4,784,904)	
PM - Procurement Management	12,706,999	( 11,938,750)	
SB - Small Business Development	6,088,950	( 6,221,329)	
AD - Animal Services			1,934,152
AV - Aviation			3,762,120
BC - Building Code Compliance			573,778
BL - Building			905,028
CA - Community Action Agency			4,481,197
CD - Housing & Comm Devlp			1,713,641
CL - Clerk of Court			10,673,281
CR - Corrections & Rehabilitation			19,118,746
CS - Consumer Services			892,653
CU - Cultural Affairs			565,482
DE - Environmental Resources Mgmt			2,718,249
EC - Commission on Ethics & Public Trust			201,079
ED - Economic Development Coordination			28,967
EL - Elections			6,229,993
EM - Emergency Management			250,398

All Monetary Values Are \$ Dollars  
 MAXCars © 2012 MAXIMUS, INC.  
 Report Output Prepared By MAXIMUS



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Summary Of Allocated Costs**

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
FR - Fire			18,221,878
GS01 - General Services Administration			1,562,525
GS02 - Fleet Management			9,919,487
GS03 - Materials Management			608,991
GS05 - Risk Management			1,372,259
GS06 - Facilities & Utilities Mgmt			2,424,063
GS09 - Design & Construction Svcs			692,433
GS10 - Real Estate Development			132,508
GS30 - General Services Major Capital			169,244
HS - Human Services			5,607,996
HT - Homeless Trust			187,143
IC - International Consortium			188,221
JU - Juvenile Assessment Center			602,708
LB - Libraries			8,315,675
ME - Medical Examiner			2,652,899
MM - Miami-Dade Economic Advisory Trust			192,952
MP - Metropolitan Planning Organization			239,845
MT - Transit			15,099,329
NC - Neighborhood Compliance			524,766
ND - Non-Department			1,776,540
OF - Film and Entertainment			138,435
OS - Sustainability			335,475
PA - Property Appraiser			4,558,525
PD - Police			28,487,231
PR - Park & Recreation			12,170,503
PW - Public Works			7,269,163
PZ - Planning & Zoning			2,251,987
RB - Community Advocacy			325,391
SP - Seaport			1,755,848
SW - Solid Waste Management			2,896,580
TT - Office of the CITT			897,945
VZ - Vizcaya Museum and Gardens			352,846
All Other*			41,249,314

All Monetary Values Are \$ Dollars

MAXCars © 2012 MAXIMUS, INC.

Report Output Prepared By MAXIMUS



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			2,808,000	
Unallocated Total			718,122,186	Deviation
Totals	1,199,908,543	( 251,748,888)	948,159,655	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

* Group Department	Depreciation 1.5	Leave Payouts 2.5	AG - Agenda 3.5	AT - County Attorney 4.5	AU - Audit and 5.5	BU - Strategic Business 6.5	CC - County 7.5
Depreciation	( 62,891,553)	0	0	0	0	0	0
Leave Payouts	0	( 26,827,498)	0	0	0	0	0
AG - Agenda Coordination	31,209	9,990	( 1,134,922)	0	0	10,769	461
AT - County Attorney	163,951	194,216	0	( 18,529,621)	0	27,915	7,068
AU - Audit and Management	0	64,643	0	12,704	( 4,500,712)	23,824	3,124
BU - Strategic Business	102,140	47,239	17,934	145,912	165,377	9,588,221	199,190
CC - County Commission	211,979	161,722	124,253	1,271,914	0	38,089	( 21,062,793)
CE - County Executive	117,506	89,935	166,525	179,167	0	12,420	3,709
CQ - Capital Improvement	53,750	41,523	17,934	25,595	0	29,869	2,034
DA - ADA Coordination	15,380	4,295	0	0	0	195	239
ER - Human Resources	176,768	99,694	5,764	670,519	98,041	53,933	33,441
ET - Enterprise Technology	2,371,646	716,830	640	12,704	154,897	29,035	35,719
FE - Fair Employment	11,369	9,491	0	7,660	0	28,757	658
FN - Finance	164,568	260,180	24,339	926,471	140,363	44,801	82,058
GC - Grants Coord Ops	0	40,649	3,843	5,044	0	30,064	70,943
GG - General Government	35,433	9,504	0	0	0	94,030	0
GI - Government Information	258,068	176,220	640	82,391	0	58,505	14,120
IG - Inspector General	464	50,713	0	0	0	30,064	2,273
PM - Procurement	102,016	98,074	65,328	396,632	290,518	33,858	120,127
SB - Small Business	107,236	56,713	0	0	0	49,945	45,334
AD - Animal Services	5,670	70,440	7,685	70,433	0	33,858	61,553
AV - Aviation	0	1,444,614	37,148	171,507	441,788	111,255	132,329
BC - Building Code	15,376	81,463	1,281	53,806	0	32,739	5,564
BL - Building	23,931	217,389	640	337,782	0	11,381	14,001
CA - Community Action	307,944	396,462	1,922	115,085	12,889	78,396	107,826
CD - Housing & Comm Devlp	92,563	158,332	35,866	463,143	135,669	200,833	9,960
CL - Clerk of Court	1,529,368	929,194	105,038	44,838	8,963	31,456	15,556
CR - Corrections &	3,980,455	2,554,207	7,045	637,264	66,293	179,777	212,558
CS - Consumer Services	19,159	88,408	35,866	63,894	0	24,842	7,419
CU - Cultural Affairs	94,023	31,227	14,090	15,320	2,513	48,729	2,095
DE - Environmental	911,165	420,724	58,283	424,844	0	82,148	34,219
EC - Commission on Ethics &	0	21,239	0	33,255	0	28,994	957
ED - Economic Development	0	5,979	0	0	0	4,045	359
EL - Elections	2,481,723	172,246	640	84,445	652,024	24,550	7,060
EM - Emergency	830	23,465	2,562	25,595	0	12,448	1,436



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

* Group Department	Depreciation 1.5	Leave Payouts 2.5	AG - Agenda 3.5	AT - County Attorney 4.5	AU - Audit and 5.5	BU - Strategic Business 6.5	CC - County 7.5
FR - Fire	11,708,672	3,149,017	7,045	374,960	0	182,203	154,724
GS01 - General Services	213,848	47,314	57,643	642,309	146,385	3,324	93,644
GS02 - Fleet Management	8,703,328	222,516	0	0	0	13,326	113,204
GS03 - Materials	382,648	42,796	0	0	0	2,675	3,291
GS05 - Risk Management	107,795	112,380	0	913,580	0	6,225	7,659
GS06 - Facilities & Utilities	1,068,894	140,410	0	0	0	8,851	10,889
GS09 - Design & Construction	107,097	138,967	0	0	0	7,636	9,394
GS10 - Real Estate	18,901	26,250	0	0	0	1,264	1,556
GS30 - General Services	0	0	0	0	0	0	0
HS - Human Services	748,121	455,628	0	74,170	396,383	66,615	42,420
HT - Homeless Trust	16,676	14,382	3,843	58,850	0	19,492	838
IC - International Consortium	14,473	11,755	0	2,616	0	572	658
JU - Juvenile Assessment	53,286	85,391	640	0	0	34,229	7,120
LB - Libraries	6,641,647	443,313	0	12,704	0	71,112	38,890
ME - Medical Examiner	435,150	82,709	0	14,012	0	32,010	4,667
MM - Miami-Dade Economic	885	19,317	0	22,980	12,021	4,434	838
MP - Metropolitan Planning	22,293	27,020	0	38,299	0	19,638	1,017
MT - Transit	631,808	2,895,065	20,495	1,080,043	329,664	216,977	288,064
NC - Neighborhood	0	114,181	4,483	0	0	25,523	8,257
ND - Non-Department	1,111	0	0	115,085	0	434,971	7,598
OF - Film and Entertainment	8,541	5,331	0	0	0	5,848	239
OS - Sustainability	0	4,026	1,922	5,044	0	9,502	119
PA - Property Appraiser	251,666	249,735	2,562	870,237	0	25,503	19,804
PD - Police	8,358,219	4,558,114	11,529	1,108,254	0	267,542	262,308
PR - Park & Recreation	5,330,846	767,367	33,304	353,101	0	115,880	96,378
PW - Public Works	1,391,915	464,221	147,950	875,281	3,580	130,486	56,421
PZ - Planning & Zoning	222,799	130,299	39,069	1,046,601	0	7,539	9,386
RB - Community Advocacy	30,836	24,441	640	0	48,250	1,022	1,257
SP - Seaport	0	346,382	12,169	483,694	88,224	85,778	24,531
SW - Solid Waste	0	705,586	2,562	99,765	151,151	49,218	60,549
TT - Office of the CITT	14,730	8,815	0	51,190	598,297	28,557	90,979
VZ - Vizcaya Museum and	0	30,871	0	25,595	0	49,313	2,812
All Other*	3,019,678	2,756,879	53,800	3,983,327	557,422	493,101	208,812
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	( 13,510,111)	18,201,080



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Detail Of Allocated Costs**

* Group Department							
Total	0	0	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

* Group Department	CE - County Executive 8.5	CQ - Capital 9.5	DA - ADA Coordination 10.5	ER - Human Resources 11.5	ET - Enterprise 12.5	FE - Fair Employment 13.5	FN - Finance 14.5
Depreciation	0	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0	0
AG - Agenda Coordination	1,828	0	1,537	1,967	14,754	259	1,237
AT - County Attorney	0	0	1,548	30,168	226,226	3,965	8,821
AU - Audit and Management	12,387	0	1,548	13,446	99,999	1,752	4,016
BU - Strategic Business	10,356	0	1,548	11,149	83,606	1,465	6,614
CC - County Commission	0	0	1,548	44,524	332,783	5,832	51,448
CE - County Executive	( 8,913,391)	111	1,548	13,627	101,638	1,781	8,298
CQ - Capital Improvement	7,854	( 691,000)	1,548	7,616	4,148	977	6,747
DA - ADA Coordination	924	164	( 1,068,903)	875	6,557	115	2,033
ER - Human Resources	32,804	0	1,694	( 11,012,389)	232,783	4,079	21,701
ET - Enterprise Technology	137,915	0	1,720	173,761	( 36,397,591)	17,151	212,491
FE - Fair Employment	2,541	0	1,720	2,849	19,044	( 972,112)	1,667
FN - Finance	78,776	0	1,720	97,252	72,983	10,912	99,136,963
GC - Grants Coord Ops	8,779	0	1,720	10,966	49,100	1,216	50,830
GG - General Government	0	0	1,720	0	0	0	30,519
GI - Government Information	54,520	0	1,720	67,371	408,596	7,552	25,698
IG - Inspector General	0	0	1,720	9,691	65,791	1,216	258,430
PM - Procurement	26,797	0	1,720	32,007	24,827	3,712	249,480
SB - Small Business	13,862	0	1,720	16,280	103,881	1,920	7,793
AD - Animal Services	26,797	0	1,720	33,877	200,835	3,712	26,535
AV - Aviation	349,757	22,229	1,720	450,671	324,036	48,449	103,054
BC - Building Code	21,484	0	1,720	23,719	19,905	2,976	27,115
BL - Building	54,058	6,241	1,720	59,681	50,082	7,488	73,506
CA - Community Action	149,005	3,722	1,720	189,530	1,116,715	20,641	129,660
CD - Housing & Comm Devlp	32,341	1,097	1,720	36,939	29,963	4,480	58,976
CL - Clerk of Court	60,064	0	1,720	115,176	523,568	8,320	97,557
CR - Corrections &	639,220	1,201	1,720	1,446,365	5,571,970	88,545	192,177
CS - Consumer Services	28,647	0	1,720	35,152	91,783	3,968	45,525
CU - Cultural Affairs	8,087	0	1,720	9,310	7,491	1,120	10,635
DE - Environmental	119,898	3,026	1,720	148,641	111,079	16,608	109,349
EC - Commission on Ethics &	0	0	1,720	4,081	27,701	512	2,446
ED - Economic Development	1,387	0	1,720	1,701	10,388	192	1,491
EL - Elections	27,260	0	1,720	74,625	204,298	3,776	19,941
EM - Emergency	5,544	0	1,720	6,715	41,551	768	5,914





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

\* Group  
 Department

**Detail Of Allocated Costs**

	CE - County Executive 8.5	CQ - Capital 9.5	DA - ADA Coordination 10.5	ER - Human Resources 11.5	ET - Enterprise 12.5	FE - Fair Employment 13.5	FN - Finance 14.5
FR - Fire	597,407	12,399	1,720	839,204	553,472	82,754	208,480
GS01 - General Services	14,092	0	1,720	44,707	13,056	1,952	17,731
GS02 - Fleet Management	63,298	0	0	69,882	58,643	8,769	321,913
GS03 - Materials	12,706	0	0	14,027	11,772	1,760	66,506
GS05 - Risk Management	29,570	0	0	32,645	27,395	4,096	59,010
GS06 - Facilities & Utilities	42,045	0	0	46,417	315,104	5,825	381,747
GS09 - Design & Construction	36,270	17,472	0	40,042	33,603	5,024	122,213
GS10 - Real Estate	6,007	0	0	6,631	45,014	832	10,769
GS30 - General Services	0	0	0	0	0	0	85,242
HS - Human Services	163,791	0	1,720	203,091	1,227,520	22,688	429,427
HT - Homeless Trust	3,233	0	1,720	3,911	2,996	448	11,528
IC - International Consortium	2,541	0	1,720	2,806	19,044	352	3,638
JU - Juvenile Assessment	27,490	0	1,720	34,174	239,633	3,808	20,612
LB - Libraries	150,160	0	1,720	471,515	139,118	20,800	112,935
ME - Medical Examiner	18,020	0	1,720	21,764	135,044	2,496	20,579
MM - Miami-Dade Economic	3,233	0	1,720	4,378	24,238	448	6,408
MP - Metropolitan Planning	3,927	1,282	1,720	4,421	3,638	544	8,074
MT - Transit	762,582	77,187	1,720	1,146,574	4,199,356	105,634	330,837
NC - Neighborhood	31,880	0	1,720	45,181	238,924	4,417	22,051
ND - Non-Department	11,320	0	0	12,497	84,836	1,568	955,211
OF - Film and Entertainment	924	0	1,720	1,063	6,925	128	2,762
OS - Sustainability	462	0	1,720	553	3,463	64	1,500
PA - Property Appraiser	76,465	0	1,720	98,144	573,072	10,592	12,299
PD - Police	1,000,984	1,277	1,720	1,818,558	8,725,466	138,658	195,592
PR - Park & Recreation	299,396	19,381	1,720	401,453	2,243,815	41,473	970,789
PW - Public Works	217,848	25,590	1,720	290,127	1,292,775	30,177	288,708
PZ - Planning & Zoning	35,808	0	1,720	42,804	134,835	4,960	47,892
RB - Community Advocacy	4,851	0	1,720	5,356	36,358	672	3,691
SP - Seaport	94,716	16,300	1,720	121,564	87,751	13,121	74,654
SW - Solid Waste	233,787	4,556	1,720	295,666	216,595	32,385	145,794
TT - Office of the CITT	1,618	0	1,720	1,786	1,498	224	4,219
VZ - Vizcaya Museum and	10,858	427	1,720	13,305	10,059	1,504	16,721
All Other*	806,246	97,097	15,480	1,218,676	1,237,245	111,682	510,124
Direct Billings	0	0	0	0	0	0	0
Unallocated	2,236,964	380,241	958,344	489,735	4,277,247	36,798	( 106,458,323)



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Detail Of Allocated Costs**

* Group Department							
Total	0	0	0	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

* Group Department	GC - Grants Coord Ops 15.5	GG - General 16.5	GI - Government 17.5	IG - Inspector General 18.5	PM - Procurement 19.5	SB - Small Business 20.5	Total Plan Allocated
Depreciation	0	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0	0
AG - Agenda Coordination	0	162,460	0	0	0	0	0
AT - County Attorney	0	870,305	82,595	95	2,432	0	0
AU - Audit and Management	0	11,957	0	142	2,000	0	0
BU - Strategic Business	0	435,880	59,804	17,109	4,486	0	0
CC - County Commission	0	1,093,172	1,304,957	796	33,941	0	0
CE - County Executive	0	602,527	284,186	343	5,837	0	0
CQ - Capital Improvement	0	6,080	79,375	62,719	6,540	0	0
DA - ADA Coordination	0	80,198	0	154	865	2,495	0
ER - Human Resources	0	945,280	231,160	1,712	7,783	0	0
ET - Enterprise Technology	0	1,106,909	49,109	44,840	122,630	0	0
FE - Fair Employment	346	60,552	32,414	1	270	0	0
FN - Finance	0	41,359	982,266	3,414	14,646	0	0
GC - Grants Coord Ops	( 18,757,349)	14,264	110,891	310	1,838	0	0
GG - General Government	0	( 848,793,966)	0	19	3,999	0	0
GI - Government Information	0	1,173,448	( 18,245,937)	1,604	17,835	0	0
IG - Inspector General	0	47,925	37,598	( 963,889)	2,162	0	0
PM - Procurement	0	50,410	38,913	167	( 2,302,835)	0	0
SB - Small Business	0	551,170	71,982	61	2,031	( 897,549)	0
AD - Animal Services	0	19,661	1,353,741	1,741	15,894	0	1,934,152
AV - Aviation	0	29,433	94,130	0	0	0	3,762,120
BC - Building Code	0	14,165	264,382	542	7,541	0	573,778
BL - Building	0	37,847	0	1,219	8,062	0	905,028
CA - Community Action	0	1,658,150	156,027	6,906	28,597	0	4,481,197
CD - Housing & Comm Devlp	223,824	112,440	91,041	1,145	16,879	6,430	1,713,641
CL - Clerk of Court	0	7,081,730	78,002	4,795	37,936	0	10,673,281
CR - Corrections &	2,900	3,305,912	76,845	23,372	130,920	0	19,118,746
CS - Consumer Services	0	317,614	123,402	150	5,104	0	892,653
CU - Cultural Affairs	0	5,460	283,573	2,669	6,844	20,576	565,482
DE - Environmental	26,097	68,786	121,590	9,481	19,084	31,507	2,718,249
EC - Commission on Ethics &	0	42,450	37,724	0	0	0	201,079
ED - Economic Development	0	1,297	0	2	406	0	28,967
EL - Elections	0	2,080,623	376,012	9,131	9,919	0	6,229,993
EM - Emergency	0	5,133	114,658	377	1,682	0	250,398



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

* Group Department	GC - Grants Coord Ops 15.5	GG - General 16.5	GI - Government 17.5	IG - Inspector General 18.5	PM - Procurement 19.5	SB - Small Business 20.5	Total Plan Allocated
FR - Fire	0	55,261	95,731	43,443	141,883	13,503	18,221,878
GS01 - General Services	19,705	8,595	221,678	2,815	12,007	0	1,562,525
GS02 - Fleet Management	0	76,957	0	51,115	216,536	0	9,919,487
GS03 - Materials	0	15,528	0	10,560	44,722	0	608,991
GS05 - Risk Management	0	22,858	0	9,370	39,676	0	1,372,259
GS06 - Facilities & Utilities	0	86,472	0	60,616	256,793	0	2,424,063
GS09 - Design & Construction	0	35,820	0	19,406	82,195	37,294	692,433
GS10 - Real Estate	0	6,323	0	1,710	7,251	0	132,508
GS30 - General Services	0	13,099	0	13,535	57,368	0	169,244
HS - Human Services	8,995	1,386,577	338,951	4,543	37,356	0	5,607,996
HT - Homeless Trust	0	3,515	41,489	3,236	986	0	187,143
IC - International Consortium	0	35,878	90,736	156	1,276	0	188,221
JU - Juvenile Assessment	12,462	76,290	0	2,372	3,481	0	602,708
LB - Libraries	0	73,053	76,590	11,942	50,176	0	8,315,675
ME - Medical Examiner	0	1,828,030	37,724	2,326	16,648	0	2,652,899
MM - Miami-Dade Economic	0	4,083	84,321	51	3,597	0	192,952
MP - Metropolitan Planning	0	4,433	101,681	756	1,102	0	239,845
MT - Transit	0	2,533,985	174,342	219,471	82,310	3,215	15,099,329
NC - Neighborhood	0	25,344	0	195	2,610	0	524,766
ND - Non-Department	0	150,020	0	61	2,262	0	1,776,540
OF - Film and Entertainment	0	27,649	75,755	42	1,508	0	138,435
OS - Sustainability	0	815	306,285	0	0	0	335,475
PA - Property Appraiser	0	1,313,708	1,045,719	2,600	4,699	0	4,558,525
PD - Police	125,495	1,543,863	244,273	27,813	97,566	0	28,487,231
PR - Park & Recreation	10,645	710,068	333,718	53,112	312,827	75,230	12,170,503
PW - Public Works	0	1,177,682	232,498	144,707	124,538	372,939	7,269,163
PZ - Planning & Zoning	0	440,496	79,943	411	7,425	0	2,251,987
RB - Community Advocacy	0	163,327	0	997	1,973	0	325,391
SP - Seaport	0	15,154	138,800	34,227	70,767	46,296	1,755,848
SW - Solid Waste	0	31,492	756,355	38,819	64,793	5,787	2,896,580
TT - Office of the CITT	0	1,702	91,645	211	754	0	897,945
VZ - Vizcaya Museum and	0	6,463	111,064	5,516	17,750	48,868	352,846
All Other*	1,434	24,863,243	1,059,083	2,739	19,837	233,409	41,249,314
Direct Billings	0	0	2,808,000	0	0	0	2,808,000
Unallocated	18,325,446	790,021,586	3,163,179	0	0	0	718,122,186



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Detail Of Allocated Costs**

Department						
Total	0	0	0	0	0	948,159,655



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Depreciation</b>		
1.4.1 Equipment Depreciation	Equipment Depreciation Expense Identified to Benef	Depreciation Expense by Department - Finance
1.4.2 Stephen P. Clark Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.3 Galloway Road Complex	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.4 Dade County Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.5 Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.6 South Dade Govt Ctr	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.7 Overtown Transit Village	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.8 Richar E. Gerstein Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.9 E.R. Graham Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.10 Metro Annex	Total Square Footage Occupied by Department	GSA Detail Rent Roll - General Services Administra
1.4.11 Central Facilities (CSF)	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.12 Caleb Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administra
1.4.13 Other Buildings	Building Depreciation Identified to Benefiting Dep	Building Depreciation - Finance
<b>Leave Payouts</b>		
2.4.1 Accrued Leave	Total Salaries & Wages by Department	Expenditure Reports - Finance
<b>AG - Agenda Coordination</b>		
3.4.1 Agenda Operations	Number of Departmental Agenda Items Processed By D	Agenda Coordination Summary Report - Agenda Coordi
<b>AT - County Attorney</b>		
4.4.1 County Attorney	Percentage of Staff Effort Per Benefiting Departme	County Attorney Summary Report
<b>AU - Audit and Management</b>		
5.4.1 Audit Services	Number of Audit Hours by Benefiting Department	FY 2009 Audit Hours by Department - Audit and Mana
<b>BU - Strategic Business Management</b>		
6.4.1 OMB Operations	Staff Effort Distribution by Department	Budget Analyst Time Analysis Summary Report
6.4.2 OSMB Grants Coordination	Grant Requested Amount by Receiving Department	Grant Funding Matrix - OSMB
6.4.3 OSBM Mgmt Plan & Strategy	Number of Employees by Department	County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
CC - County Commission		
7.4.1 Office of the Auditor	Total Number of Audit Hours Per Department	Audit Hours Summary Report - Audit and Management
7.4.2 Intergovernmental Affairs	Number of Employees by Department	County Employees - Budget Document
CE - County Executive		
8.4.1 Executive Office	Number of Employees by Department	County Employees - Budget Document
8.4.2 Admin Coordination	Number of Employees by Department	County Employees - Budget Document
CQ - Capital Improvement		
9.4.1 CQ A & E	Total Capital Working Fund Charges Per Department	Capital Working Fund Charges Report - Capital Impr
DA - ADA Coordination		
10.4.1 ADA Coordination	Equal Allocation to All Departments	FY 2009 Expenditure Summary - Finance
ER - Human Resources		
11.4.1 Personnel Services	Number of Employees by Department	County Employees - Budget Document
11.4.2 Career Development	Total Number of Trainees Per Department	Trainees By Department Summary Report
11.4.3 Labor Management	Total Number of Union Employees Per Department	Human Resources Summary Report
11.4.4 Administrative Svcs	Number of Employees by Department	County Employees - Budget Document
ET - Enterprise Technology Services		
12.4.1 ETSD Operations	Number of Employees in General Fund	County Employees - Budget Document
12.4.2 Corrections/Police & CJIS	Number of Employees by Benefiting Department	County Employees - Budget Document
12.4.3 Indirect Cost	Number of Employees by Department	County Employees - Budget Document
FE - Fair Employment Practices		
13.4.1 Fair Employment	Number of Employees by Department	County Employees - Budget Document
FN - Finance		
14.4.1 Director's Office	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
14.4.2 Comptroller's Division	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
GC - Grants Coord Ops		
15.4.1 Revenue Maximization	Grant Requested Amount by Receiving Department	Grant Funding Matrix - OSMB
GG - General Government		
16.4.1 LTD & AD Insurance	Total Salaries by Department	Expenditures by Department - Finance
16.4.2 Annual Audit	Number of Accounting Transactions by Department	Transaction Summary Report by Department - Finance
16.4.3 Employee Physical Exams	Number of Employees in General Fund	County Employees - Budget Document
16.4.4 Property Insurance	Total Building Rent by General Fund Department	General and Proprietary Funds Rent Schedule - GS
16.4.5 Memberships	Number of Employees by Department	County Employees - Budget Document
16.4.6 General Fund Bldg Rental	Total Building Rent by General Fund Department	General and Proprietary Funds Rent Schedule - GS
GI - Government Information Center		
17.4.1 Call Center Operations	Total 311 Operations Costs Per Department	GIC Summary Report
17.4.2 Miami-Dade Television	Total MDTV Operations Costs Per Department	GIC Summary Report
17.4.3 OnLine Services	Total Online Operations Costs Per Department	GIC Summary Report
17.4.4 E-Gov Solutions	Total EGOV Operations Costs Per Department	GIC Summary Report
17.4.5 Graphic Design & Trans	Total Graphic & Translation Cost Per Department	GIC Summary Report
IG - Inspector General		
18.4.1 Inspector General	Purchase Order Payment Amounts by Department	PO Payment Amount and Count by Department - Financ
PM - Procurement Management		
19.4.1 Procurement Mgmt	Number of Purchase Order Transactions by Departmen	PO Payment Amount and Count by Department - Financ
SB - Small Business Development		
20.4.1 Business Development	Number of Reviews and Site Visits by Department	SB Director





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Indirect Cost Rate Proposal**

* Group Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
AD - Animal Services	1,934,152	0	0	1,934,152	5,204,479	37.1632 %
AV - Aviation	3,762,120	0	0	3,762,120	105,149,493	3.5779 %
BC - Building Code	573,778	0	0	573,778	6,018,874	9.5330 %
BL - Building	905,028	0	0	905,028	16,061,759	5.6347 %
CA - Community Action	4,481,197	0	0	4,481,197	29,292,554	15.2981 %
CD - Housing & Comm	1,713,641	0	0	1,713,641	11,698,296	14.6486 %
CL - Clerk of Court	10,673,281	0	0	10,673,281	68,653,354	15.5466 %
CR - Corrections &	19,118,746	0	0	19,118,746	188,717,100	10.1309 %
CS - Consumer Services	892,653	0	0	892,653	6,532,048	13.6657 %
CU - Cultural Affairs	565,482	0	0	565,482	2,307,184	24.5096 %
DE - Environmental	2,718,249	0	0	2,718,249	31,085,138	8.7445 %
EC - Commission on Ethics	201,079	0	0	201,079	1,569,253	12.8137 %
ED - Economic	28,967	0	0	28,967	441,756	6.5572 %
EL - Elections	6,229,993	0	0	6,229,993	12,726,376	48.9534 %
FR - Fire	18,221,878	0	0	18,221,878	232,664,544	7.8318 %
GS01 - General Services	1,562,525	0	0	1,562,525	3,464,921	45.0955 %
GS02 - Fleet Management	9,919,487	0	0	9,919,487	16,267,100	60.9788 %
GS03 - Materials	608,991	0	0	608,991	3,073,445	19.8146 %
GS05 - Risk Management	1,372,259	0	0	1,372,259	8,263,451	16.6064 %
GS06 - Facilities & Utilities	2,424,063	0	0	2,424,063	10,328,101	23.4706 %
GS09 - Design &	692,433	0	0	692,433	10,179,731	6.8021 %
GS10 - Real Estate	132,508	0	0	132,508	1,903,209	6.9623 %
HS - Human Services	5,607,996	0	0	5,607,996	33,664,015	16.6587 %
HT - Homeless Trust	187,143	0	0	187,143	1,062,609	17.6117 %
IC - International	188,221	0	0	188,221	868,498	21.6720 %
JU - Juvenile Assessment	602,708	0	0	602,708	6,309,076	9.5530 %
LB - Libraries	8,315,675	0	0	8,315,675	32,754,132	25.3882 %
ME - Medical Examiner	2,652,899	0	0	2,652,899	6,110,919	43.4124 %
MM - Miami-Dade	192,952	0	0	192,952	1,427,256	13.5191 %
MP - Metropolitan Planning	239,845	0	0	239,845	1,996,341	12.0142 %
MT - Transit	15,099,329	0	0	15,099,329	213,901,344	7.0590 %
NC - Neighborhood	524,766	0	0	524,766	8,436,258	6.2204 %
OF - Film and	138,435	0	0	138,435	393,918	35.1431 %
OS - Sustainability	335,475	0	0	335,475	695,839	48.2116 %
PA - Property Appraiser	4,558,525	0	0	4,558,525	18,451,652	24.7052 %
PD - Police	28,487,231	0	0	28,487,231	336,775,160	8.4588 %



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Indirect Cost Rate Proposal**

* Group	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
Receiving Departments						
PR - Park & Recreation	12,170,503	0	0	12,170,503	56,696,729	21.4660 %
PW - Public Works	7,269,163	0	0	7,269,163	34,298,916	21.1936 %
PZ - Planning & Zoning	2,251,987	0	0	2,251,987	9,627,109	23.3921 %
RB - Community Advocacy	325,391	0	0	325,391	1,805,851	18.0187 %
SP - Seaport	1,755,848	0	0	1,755,848	25,592,400	6.8608 %
SW - Solid Waste	2,896,580	0	0	2,896,580	52,132,111	5.5562 %
TT - Office of the CITT	897,945	0	0	897,945	651,306	137.8684 %
VZ - Vizcaya Museum and	352,846	0	0	352,846	2,280,914	15.4695 %
All Other*	41,249,314	0	0	41,249,314	22,432,824	183.8793 %
Composite Rate	225,033,287	0	0	225,033,287	1,639,967,343	13.7218 %

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

Miami-Dade County maintains a fixed asset inventory of all equipment purchased and assigned to each department. Further, in accordance with GASB 34, the County computes the depreciation expense for all county-owned capitalized equipment. The calculated **Equipment Depreciation** expense has been allocated to the departments to which the equipment is assigned. The costs shown represent the year-to-date depreciated cost as of September 30, 2009.

In addition to equipment depreciation, this schedule includes the year-to-date depreciation expense on county-owned buildings. For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Stephen P. Clark Center** – total occupied square footage by department
- **Galloway Road Complex** – total occupied square footage by department
- **Dade County Courthouse** – total occupied square footage by department
- **Courthouse** – total occupied square footage by department
- **South Dade Government Center** – total occupied square footage by department
- **Overtown Transit Village** – total occupied square footage by department
- **Richar E. Gerstein Building** – total occupied square footage by department
- **E.R. Graham Building** – total occupied square footage by department
- **Metro Annex** – total occupied square footage by department
- **Central Facilities (CSF)** – total occupied square footage by department
- **Caleb Center** – total occupied square footage by department
- **Other Buildings** – building depreciation identified to benefiting department

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
DEPRECIATION EXPENSE	62,891,553			
Total Departmental Cost Adjustments:	62,891,553			62,891,553
Total To Be Allocated:	62,891,553	0		62,891,553



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

	Total	General & Admin	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	62,891,553	0	40,919,552	2,821,027	594,414
Functional Cost	62,891,553	0	40,919,552	2,821,027	594,414
<b>Allocation Step 1</b>					
1st Allocation	62,891,553	0	40,919,552	2,821,027	594,414
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 00 Depreciation</b>					
Total Allocated	62,891,553	0	40,919,552	2,821,027	594,414



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

	Dade County Courthouse	Courthouse	South Dade Govt Ctr	Overtown Transit Village	Richar E. Gerstein Bldg
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	646,979	1,223,620	360,874	1,106,253	1,193,450
Functional Cost	646,979	1,223,620	360,874	1,106,253	1,193,450
<b>Allocation Step 1</b>					
1st Allocation	646,979	1,223,620	360,874	1,106,253	1,193,450
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 00 Depreciation</b>					
Total Allocated	646,979	1,223,620	360,874	1,106,253	1,193,450



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	186,911	41,249	796,913	250,246	12,750,065
Functional Cost	186,911	41,249	796,913	250,246	12,750,065
<b>Allocation Step 1</b>					
1st Allocation	186,911	41,249	796,913	250,246	12,750,065
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 00 Depreciation</b>					
Total Allocated	186,911	41,249	796,913	250,246	12,750,065



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

## Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,670.00	0.0139	5,670		5,670		5,670
AT - County Attorney	1,064.22	0.0026	1,064		1,064		1,064
BC - Building Code Compliance	15,376.32	0.0376	15,376		15,376		15,376
BL - Building	23,930.52	0.0585	23,931		23,931		23,931
BU - Strategic Business Management	9,876.12	0.0241	9,876		9,876		9,876
CA - Community Action Agency	80,497.54	0.1967	80,497		80,497		80,497
CC - County Commission	4,084.44	0.0100	4,085		4,085		4,085
CD - Housing & Comm Devlp	7,275.44	0.0178	7,275		7,275		7,275
CE - County Executive	452.40	0.0011	453		453		453
CL - Clerk of Court	311,993.52	0.7625	311,994		311,994		311,994
CQ - Capital Improvement	2,834.28	0.0069	2,834		2,834		2,834
CR - Corrections & Rehabilitation	311,731.38	0.7618	311,731		311,731		311,731
CS - Consumer Services	5,022.56	0.0123	5,022		5,022		5,022
CU - Cultural Affairs	55,098.24	0.1347	55,098		55,098		55,098
DE - Environmental Resources Mgmt	235,356.79	0.5752	235,357		235,357		235,357
EL - Elections	2,284,796.54	5.5836	2,284,796		2,284,796		2,284,796
EM - Emergency Management	830.04	0.0020	830		830		830
ER - Human Resources	13,306.14	0.0325	13,306		13,306		13,306
ET - Enterprise Technology Services	1,849,131.08	4.5189	1,849,131		1,849,131		1,849,131
FN - Finance	17,382.24	0.0425	17,382		17,382		17,382
FR - Fire	10,461,408.87	25.5655	10,461,412		10,461,412		10,461,412
GG - General Government	35,433.54	0.0866	35,433		35,433		35,433
GI - Government Information Center	105,876.46	0.2587	105,876		105,876		105,876
GS01 - General Services Administration	155,936.74	0.3811	155,937		155,937		155,937
GS02 - Fleet Management	8,656,563.80	21.1551	8,656,564		8,656,564		8,656,564



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS03 - Materials Management	324,327.66	0.7926	324,328		324,328		324,328
GS05 - Risk Management	4,167.42	0.0102	4,167		4,167		4,167
GS06 - Facilities & Utilities Mgmt	216,631.11	0.5294	216,631		216,631		216,631
GS09 - Design & Construction Svcs	39,969.20	0.0977	39,969		39,969		39,969
HS - Human Services	36,180.67	0.0884	36,181		36,181		36,181
HT - Homeless Trust	834.00	0.0020	834		834		834
IC - International Consortium	1,841.04	0.0045	1,841		1,841		1,841
IG - Inspector General	464.28	0.0011	464		464		464
JU - Juvenile Assessment Center	781.32	0.0019	781		781		781
LB - Libraries	5,862,349.51	14.3265	5,862,349		5,862,349		5,862,349
ME - Medical Examiner	176,029.02	0.4302	176,029		176,029		176,029
MM - Miami-Dade Economic Advisory Trust	884.88	0.0022	885		885		885
MP - Metropolitan Planning Organization	2,901.12	0.0071	2,901		2,901		2,901
ND - Non-Department	1,111.53	0.0027	1,111		1,111		1,111
PA - Property Appraiser	7,146.48	0.0175	7,147		7,147		7,147
PD - Police	7,098,915.97	17.3485	7,098,916		7,098,916		7,098,916
PM - Procurement Management	1,743.48	0.0043	1,744		1,744		1,744
PR - Park & Recreation	1,502,302.76	3.6714	1,502,303		1,502,303		1,502,303
PW - Public Works	858,941.72	2.0991	858,942		858,942		858,942
PZ - Planning & Zoning	28,463.88	0.0696	28,464		28,464		28,464
SB - Small Business Development	3,608.28	0.0088	3,608		3,608		3,608
All Other	99,027.70	0.2421	99,027		99,027		99,027
SubTotal	40,919,552.25	100.0000	40,919,552		40,919,552		40,919,552
Total	40,919,552.25	100.0000	40,919,552		40,919,552		40,919,552



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Allocation Basis: Equipment Depreciation Expense Identified to Benef

Allocation Source: Depreciation Expense by Department - Finance

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Stephen P. Clark Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AG - Agenda Coordination	6,621	1.1063	31,209		31,209		31,209
AT - County Attorney	34,557	5.7740	162,887		162,887		162,887
BU - Strategic Business Management	19,574	3.2706	92,264		92,264		92,264
CC - County Commission	39,873	6.6623	187,945		187,945		187,945
CE - County Executive	23,360	3.9032	110,109		110,109		110,109
CL - Clerk of Court	13,875	2.3183	65,401		65,401		65,401
CQ - Capital Improvement	10,802	1.8049	50,916		50,916		50,916
CU - Cultural Affairs	8,258	1.3798	38,925		38,925		38,925
DA - ADA Coordination	3,263	0.5452	15,380		15,380		15,380
EL - Elections	575	0.0961	2,710		2,710		2,710
ER - Human Resources	34,679	5.7944	163,462		163,462		163,462
ET - Enterprise Technology Services	12,660	2.1153	59,674		59,674		59,674
FE - Fair Employment Practices	2,412	0.4030	11,369		11,369		11,369
FN - Finance	25,775	4.3067	121,493		121,493		121,493
GI - Government Information Center	32,288	5.3949	152,192		152,192		152,192
GS01 - General Services Administration	10,418	1.7407	49,106		49,106		49,106
GS02 - Fleet Management	5,705	0.9532	26,891		26,891		26,891
GS03 - Materials Management	5,806	0.9701	27,367		27,367		27,367
GS05 - Risk Management	21,985	3.6734	103,628		103,628		103,628
GS06 - Facilities & Utilities Mgmt	950	0.1587	4,478		4,478		4,478
GS09 - Design & Construction Svcs	10,447	1.7456	49,243		49,243		49,243
GS10 - Real Estate Development	4,010	0.6700	18,901		18,901		18,901
HT - Homeless Trust	3,361	0.5616	15,842		15,842		15,842
IC - International Consortium	2,680	0.4478	12,632		12,632		12,632
MP - Metropolitan Planning Organization	4,114	0.6874	19,392		19,392		19,392

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Stephen P. Clark Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MT - Transit	50,462	8.4316	237,857		237,857		237,857
OF - Film and Entertainment	1,812	0.3028	8,541		8,541		8,541
PA - Property Appraiser	42,544	7.1086	200,535		200,535		200,535
PM - Procurement Management	21,273	3.5545	100,272		100,272		100,272
PW - Public Works	53,749	8.9808	253,351		253,351		253,351
PZ - Planning & Zoning	38,827	6.4875	183,014		183,014		183,014
RB - Community Advocacy	6,542	1.0931	30,836		30,836		30,836
SB - Small Business Development	21,985	3.6734	103,628		103,628		103,628
TT - Office of the CITT	3,125	0.5221	14,730		14,730		14,730
All Other	20,122	3.3621	94,847		94,847		94,847
SubTotal	598,489	100.0000	2,821,027		2,821,027		2,821,027
Total	598,489	100.0000	2,821,027		2,821,027		2,821,027

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Galloway Road Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ET - Enterprise Technology Services	82,525	76.3887	454,065		454,065		454,065
FR - Fire	6,762	6.2592	37,206		37,206		37,206
PD - Police	18,746	17.3521	103,143		103,143		103,143
SubTotal	108,033	100.0000	594,414		594,414		594,414
Total	108,033	100.0000	594,414		594,414		594,414

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Dade County Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	84,672	31.9630	206,794		206,794		206,794
All Other	180,234	68.0370	440,185		440,185		440,185
SubTotal	264,906	100.0000	646,979		646,979		646,979
Total	264,906	100.0000	646,979		646,979		646,979

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	44,631	17.1484	209,831		209,831		209,831
CR - Corrections & Rehabilitation	1,356	0.5210	6,375		6,375		6,375
GS01 - General Services Administration	787	0.3024	3,700		3,700		3,700
PD - Police	805	0.3093	3,785		3,785		3,785
All Other	212,685	81.7189	999,929		999,929		999,929
SubTotal	260,264	100.0000	1,223,620		1,223,620		1,223,620
Total	260,264	100.0000	1,223,620		1,223,620		1,223,620

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - South Dade Govt Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - County Commission	2,852	4.3901	15,843		15,843		15,843
CE - County Executive	1,250	1.9241	6,944		6,944		6,944
CL - Clerk of Court	13,907	21.4072	77,253		77,253		77,253
DE - Environmental Resources Mgmt	308	0.4741	1,711		1,711		1,711
ET - Enterprise Technology Services	735	1.1314	4,083		4,083		4,083
FN - Finance	3,603	5.5461	20,015		20,015		20,015
GS01 - General Services Administration	919	1.4146	5,105		5,105		5,105
HS - Human Services	3,479	5.3553	19,326		19,326		19,326
JU - Juvenile Assessment Center	3,386	5.2121	18,809		18,809		18,809
PA - Property Appraiser	7,918	12.1883	43,984		43,984		43,984
PD - Police	1,765	2.7169	9,805		9,805		9,805
PZ - Planning & Zoning	2,038	3.1371	11,321		11,321		11,321
All Other	22,804	35.1027	126,675		126,675		126,675
SubTotal	64,964	100.0000	360,874		360,874		360,874
Total	64,964	100.0000	360,874		360,874		360,874

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Overtown Transit Village

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CA - Community Action Agency	45,004	12.2385	135,388		135,388		135,388
CD - Housing & Comm Devlp	25,131	6.8342	75,603		75,603		75,603
DE - Environmental Resources Mgmt	149,597	40.6816	450,042		450,042		450,042
ET - Enterprise Technology Services	1,560	0.4242	4,693		4,693		4,693
GS06 - Facilities & Utilities Mgmt	1,165	0.3168	3,505		3,505		3,505
MT - Transit	130,952	35.6113	393,951		393,951		393,951
PW - Public Works	7,973	2.1682	23,986		23,986		23,986
All Other	6,344	1.7252	19,085		19,085		19,085
SubTotal	367,726	100.0000	1,106,253		1,106,253		1,106,253
Total	367,726	100.0000	1,106,253		1,106,253		1,106,253

Allocation Basis: Total Occupied Square Footage by Department  
 Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Richar E. Gerstein Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	105,185	28.1762	336,268		336,268		336,268
CR - Corrections & Rehabilitation	12,204	3.2691	39,015		39,015		39,015
PD - Police	3,352	0.8979	10,716		10,716		10,716
All Other	252,571	67.6568	807,451		807,451		807,451
SubTotal	373,312	100.0000	1,193,450		1,193,450		1,193,450
Total	373,312	100.0000	1,193,450		1,193,450		1,193,450

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - E.R. Graham Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Other	113,880	100.0000	186,911		186,911		186,911
SubTotal	113,880	100.0000	186,911		186,911		186,911
Total	113,880	100.0000	186,911		186,911		186,911

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Metro Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CA - Community Action Agency	8,913	36.0442	14,868		14,868		14,868
DE - Environmental Resources Mgmt	100	0.4044	167		167		167
FN - Finance	3,404	13.7658	5,678		5,678		5,678
GS09 - Design & Construction Svcs	10,722	43.3597	17,885		17,885		17,885
HS - Human Services	1,589	6.4259	2,651		2,651		2,651
SubTotal	24,728	100.0000	41,249		41,249		41,249
Total	24,728	100.0000	41,249		41,249		41,249

Allocation Basis: Total Square Footage Occupied by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Central Facilities (CSF)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	17,263	39.3154	313,310		313,310		313,310
DE - Environmental Resources Mgmt	12,336	28.0945	223,888		223,888		223,888
GS06 - Facilities & Utilities Mgmt	14,310	32.5901	259,715		259,715		259,715
SubTotal	43,909	100.0000	796,913		796,913		796,913
Total	43,909	100.0000	796,913		796,913		796,913

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Caleb Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - County Commission	1,883.0	1.6408	4,106		4,106		4,106
CL - Clerk of Court	3,905.6	3.4033	8,517		8,517		8,517
HS - Human Services	13,349.0	11.6321	29,109		29,109		29,109
LB - Libraries	13,197.8	11.5004	28,779		28,779		28,779
PR - Park & Recreation	18,560.0	16.1729	40,472		40,472		40,472
All Other	63,864.2	55.6505	139,263		139,263		139,263
SubTotal	114,759.6	100.0000	250,246		250,246		250,246
Total	114,759.6	100.0000	250,246		250,246		250,246

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administra



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CA - Community Action Agency	77,190.60	0.6054	77,191		77,191		77,191
CD - Housing & Comm Devlp	9,685.20	0.0760	9,685		9,685		9,685
CR - Corrections & Rehabilitation	3,623,333.89	28.4182	3,623,334		3,623,334		3,623,334
CS - Consumer Services	14,137.20	0.1109	14,137		14,137		14,137
EL - Elections	194,216.52	1.5233	194,217		194,217		194,217
FR - Fire	1,210,053.96	9.4906	1,210,054		1,210,054		1,210,054
GS02 - Fleet Management	19,872.96	0.1559	19,873		19,873		19,873
GS03 - Materials Management	30,952.92	0.2428	30,953		30,953		30,953
GS06 - Facilities & Utilities Mgmt	584,565.12	4.5848	584,565		584,565		584,565
HS - Human Services	660,853.68	5.1831	660,854		660,854		660,854
JU - Juvenile Assessment Center	33,695.76	0.2643	33,696		33,696		33,696
LB - Libraries	750,518.64	5.8864	750,519		750,519		750,519
ME - Medical Examiner	259,121.04	2.0323	259,121		259,121		259,121
PD - Police	1,131,854.04	8.8772	1,131,854		1,131,854		1,131,854
PR - Park & Recreation	3,788,072.28	29.7100	3,788,071		3,788,071		3,788,071
PW - Public Works	255,635.88	2.0050	255,636		255,636		255,636
All Other	106,305.12	0.8338	106,305		106,305		106,305
SubTotal	12,750,064.81	100.0000	12,750,065		12,750,065		12,750,065
Total	12,750,064.81	100.0000	12,750,065		12,750,065		12,750,065

Allocation Basis: Building Depreciation Identified to Benefiting Dep

Allocation Source: Building Depreciation - Finance



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Dade County	Courthouse	South Dade Govt Ctr
AD - Animal Services	5,670	5,670	0	0	0	0	0
AG - Agenda Coordination	31,209	0	31,209	0	0	0	0
AT - County Attorney	163,951	1,064	162,887	0	0	0	0
BC - Building Code	15,376	15,376	0	0	0	0	0
BL - Building	23,931	23,931	0	0	0	0	0
BU - Strategic Business	102,140	9,876	92,264	0	0	0	0
CA - Community Action	307,944	80,497	0	0	0	0	0
CC - County Commission	211,979	4,085	187,945	0	0	0	15,843
CD - Housing & Comm Devlp	92,563	7,275	0	0	0	0	0
CE - County Executive	117,506	453	110,109	0	0	0	6,944
CL - Clerk of Court	1,529,368	311,994	65,401	0	206,794	209,831	77,253
CQ - Capital Improvement	53,750	2,834	50,916	0	0	0	0
CR - Corrections &	3,980,455	311,731	0	0	0	6,375	0
CS - Consumer Services	19,159	5,022	0	0	0	0	0
CU - Cultural Affairs	94,023	55,098	38,925	0	0	0	0
DA - ADA Coordination	15,380	0	15,380	0	0	0	0
DE - Environmental	911,165	235,357	0	0	0	0	1,711
EL - Elections	2,481,723	2,284,796	2,710	0	0	0	0
EM - Emergency	830	830	0	0	0	0	0
ER - Human Resources	176,768	13,306	163,462	0	0	0	0
ET - Enterprise Technology	2,371,646	1,849,131	59,674	454,065	0	0	4,083
FE - Fair Employment	11,369	0	11,369	0	0	0	0
FN - Finance	164,568	17,382	121,493	0	0	0	20,015
FR - Fire	11,708,672	10,461,412	0	37,206	0	0	0
GG - General Government	35,433	35,433	0	0	0	0	0
GI - Government Information	258,068	105,876	152,192	0	0	0	0
GS01 - General Services	213,848	155,937	49,106	0	0	3,700	5,105
GS02 - Fleet Management	8,703,328	8,656,564	26,891	0	0	0	0
GS03 - Materials	382,648	324,328	27,367	0	0	0	0
GS05 - Risk Management	107,795	4,167	103,628	0	0	0	0
GS06 - Facilities & Utilities	1,068,894	216,631	4,478	0	0	0	0
GS09 - Design & Construction	107,097	39,969	49,243	0	0	0	0
GS10 - Real Estate	18,901	0	18,901	0	0	0	0





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Dade County	Courthouse	South Dade Govt Ctr
HS - Human Services	748,121	36,181	0	0	0	0	19,326
HT - Homeless Trust	16,676	834	15,842	0	0	0	0
IC - International Consortium	14,473	1,841	12,632	0	0	0	0
IG - Inspector General	464	464	0	0	0	0	0
JU - Juvenile Assessment	53,286	781	0	0	0	0	18,809
LB - Libraries	6,641,647	5,862,349	0	0	0	0	0
ME - Medical Examiner	435,150	176,029	0	0	0	0	0
MM - Miami-Dade Economic	885	885	0	0	0	0	0
MP - Metropolitan Planning	22,293	2,901	19,392	0	0	0	0
MT - Transit	631,808	0	237,857	0	0	0	0
ND - Non-Department	1,111	1,111	0	0	0	0	0
OF - Film and Entertainment	8,541	0	8,541	0	0	0	0
PA - Property Appraiser	251,666	7,147	200,535	0	0	0	43,984
PD - Police	8,358,219	7,098,916	0	103,143	0	3,785	9,805
PM - Procurement	102,016	1,744	100,272	0	0	0	0
PR - Park & Recreation	5,330,846	1,502,303	0	0	0	0	0
PW - Public Works	1,391,915	858,942	253,351	0	0	0	0
PZ - Planning & Zoning	222,799	28,464	183,014	0	0	0	11,321
RB - Community Advocacy	30,836	0	30,836	0	0	0	0
SB - Small Business	107,236	3,608	103,628	0	0	0	0
TT - Office of the CITT	14,730	0	14,730	0	0	0	0
All Other	3,019,678	99,027	94,847	0	440,185	999,929	126,675
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>62,891,553</b>	<b>40,919,552</b>	<b>2,821,027</b>	<b>594,414</b>	<b>646,979</b>	<b>1,223,620</b>	<b>360,874</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Overtown Transit Village	Richar E. Gerstein Bldg	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
AD - Animal Services	0	0	0	0	0	0	0
AG - Agenda Coordination	0	0	0	0	0	0	0
AT - County Attorney	0	0	0	0	0	0	0
BC - Building Code	0	0	0	0	0	0	0
BL - Building	0	0	0	0	0	0	0
BU - Strategic Business	0	0	0	0	0	0	0
CA - Community Action	135,388	0	0	14,868	0	0	77,191
CC - County Commission	0	0	0	0	0	4,106	0
CD - Housing & Comm Devlp	75,603	0	0	0	0	0	9,685
CE - County Executive	0	0	0	0	0	0	0
CL - Clerk of Court	0	336,268	0	0	313,310	8,517	0
CQ - Capital Improvement	0	0	0	0	0	0	0
CR - Corrections &	0	39,015	0	0	0	0	3,623,334
CS - Consumer Services	0	0	0	0	0	0	14,137
CU - Cultural Affairs	0	0	0	0	0	0	0
DA - ADA Coordination	0	0	0	0	0	0	0
DE - Environmental	450,042	0	0	167	223,888	0	0
EL - Elections	0	0	0	0	0	0	194,217
EM - Emergency	0	0	0	0	0	0	0
ER - Human Resources	0	0	0	0	0	0	0
ET - Enterprise Technology	4,693	0	0	0	0	0	0
FE - Fair Employment	0	0	0	0	0	0	0
FN - Finance	0	0	0	5,678	0	0	0
FR - Fire	0	0	0	0	0	0	1,210,054
GG - General Government	0	0	0	0	0	0	0
GI - Government Information	0	0	0	0	0	0	0
GS01 - General Services	0	0	0	0	0	0	0
GS02 - Fleet Management	0	0	0	0	0	0	19,873
GS03 - Materials	0	0	0	0	0	0	30,953
GS05 - Risk Management	0	0	0	0	0	0	0
GS06 - Facilities & Utilities	3,505	0	0	0	259,715	0	584,565
GS09 - Design & Construction	0	0	0	17,885	0	0	0
GS10 - Real Estate	0	0	0	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation**

Receiving Department	Overtown Transit Village	Richar E. Gerstein Bldg	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
HS - Human Services	0	0	0	2,651	0	29,109	660,854
HT - Homeless Trust	0	0	0	0	0	0	0
IC - International Consortium	0	0	0	0	0	0	0
IG - Inspector General	0	0	0	0	0	0	0
JU - Juvenile Assessment	0	0	0	0	0	0	33,696
LB - Libraries	0	0	0	0	0	28,779	750,519
ME - Medical Examiner	0	0	0	0	0	0	259,121
MM - Miami-Dade Economic	0	0	0	0	0	0	0
MP - Metropolitan Planning	0	0	0	0	0	0	0
MT - Transit	393,951	0	0	0	0	0	0
ND - Non-Department	0	0	0	0	0	0	0
OF - Film and Entertainment	0	0	0	0	0	0	0
PA - Property Appraiser	0	0	0	0	0	0	0
PD - Police	0	10,716	0	0	0	0	1,131,854
PM - Procurement	0	0	0	0	0	0	0
PR - Park & Recreation	0	0	0	0	0	40,472	3,788,071
PW - Public Works	23,986	0	0	0	0	0	255,636
PZ - Planning & Zoning	0	0	0	0	0	0	0
RB - Community Advocacy	0	0	0	0	0	0	0
SB - Small Business	0	0	0	0	0	0	0
TT - Office of the CITT	0	0	0	0	0	0	0
All Other	19,085	807,451	186,911	0	0	139,263	106,305
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>1,106,253</b>	<b>1,193,450</b>	<b>186,911</b>	<b>41,249</b>	<b>796,913</b>	<b>250,246</b>	<b>12,750,065</b>



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**LEAVE PAYOUTS**

**NATURE AND EXTENT OF SERVICES**

The **Accrued Leave** pool represents allowable payments for unused leave made to employees who retire or terminate employment. In accordance with OMB Circular A-87, Appendix B, subsection 8.g.(2), such payments are allowable and allocable as an indirect cost to all activities of the governmental unit. Accordingly, accrued leave costs have been allocated county-wide using the total salaries and wages costs identified for each department.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Leave Payouts**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
TERMINATION PAY	26,827,498			
Total Departmental Cost Adjustments:	26,827,498			26,827,498
Total To Be Allocated:	26,827,498	0		26,827,498



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009  
Schedule .3 - Costs Allocated By Activity  
For Department Leave Payouts**

	Total	General & Admin	Accrued Leave
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
TERMINATION PAY	26,827,498	0	26,827,498
Functional Cost	26,827,498	0	26,827,498
<b>Allocation Step 1</b>			
1st Allocation	26,827,498	0	26,827,498
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 01 Leave Payouts</b>			
Total Allocated	26,827,498	0	26,827,498



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Leave Payouts**

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,204,479.12	0.2626	70,440		70,440		70,440
AG - Agenda Coordination	738,098.17	0.0372	9,990		9,990		9,990
AT - County Attorney	14,349,602.86	0.7239	194,216		194,216		194,216
AU - Audit and Management	4,776,147.97	0.2410	64,643		64,643		64,643
AV - Aviation	106,735,049.00	5.3848	1,444,614		1,444,614		1,444,614
BC - Building Code Compliance	6,018,874.46	0.3037	81,463		81,463		81,463
BL - Building	16,061,758.94	0.8103	217,389		217,389		217,389
BU - Strategic Business Management	3,490,268.54	0.1761	47,239		47,239		47,239
CA - Community Action Agency	29,292,553.93	1.4778	396,462		396,462		396,462
CC - County Commission	11,948,812.50	0.6028	161,722		161,722		161,722
CD - Housing & Comm Devlp	11,698,295.54	0.5902	158,332		158,332		158,332
CE - County Executive	6,644,857.14	0.3352	89,935		89,935		89,935
CL - Clerk of Court	68,653,354.06	3.4636	929,194		929,194		929,194
CQ - Capital Improvement	3,067,913.54	0.1548	41,523		41,523		41,523
CR - Corrections & Rehabilitation	188,717,100.10	9.5209	2,554,207		2,554,207		2,554,207
CS - Consumer Services	6,532,047.60	0.3295	88,408		88,408		88,408
CU - Cultural Affairs	2,307,184.40	0.1164	31,227		31,227		31,227
DA - ADA Coordination	317,310.53	0.0160	4,295		4,295		4,295
DE - Environmental Resources Mgmt	31,085,137.59	1.5683	420,724		420,724		420,724
EC - Commission on Ethics & Public Trust	1,569,253.40	0.0792	21,239		21,239		21,239
ED - Economic Development Coordination	441,755.51	0.0223	5,979		5,979		5,979
EL - Elections	12,726,376.09	0.6421	172,246		172,246		172,246
EM - Emergency Management	1,733,724.85	0.0875	23,465		23,465		23,465
ER - Human Resources	7,365,916.66	0.3716	99,694		99,694		99,694
ET - Enterprise Technology Services	52,962,871.12	2.6720	716,830		716,830		716,830



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Leave Payouts**

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	701,234.37	0.0354	9,491		9,491		9,491
FN - Finance	19,223,342.33	0.9698	260,180		260,180		260,180
FR - Fire	232,664,544.37	11.7380	3,149,017		3,149,017		3,149,017
GC - Grants Coord Ops	3,003,358.52	0.1515	40,649		40,649		40,649
GG - General Government	702,174.13	0.0354	9,504		9,504		9,504
GI - Government Information Center	13,020,011.35	0.6569	176,220		176,220		176,220
GS01 - General Services Administration	3,495,755.35	0.1764	47,314		47,314		47,314
GS02 - Fleet Management	16,440,560.50	0.8294	222,516		222,516		222,516
GS03 - Materials Management	3,162,001.67	0.1595	42,796		42,796		42,796
GS05 - Risk Management	8,303,199.51	0.4189	112,380		112,380		112,380
GS06 - Facilities & Utilities Mgmt	10,374,174.91	0.5234	140,410		140,410		140,410
GS09 - Design & Construction Svcs	10,267,533.26	0.5180	138,967		138,967		138,967
GS10 - Real Estate Development	1,939,458.93	0.0978	26,250		26,250		26,250
HS - Human Services	33,664,015.21	1.6984	455,628		455,628		455,628
HT - Homeless Trust	1,062,609.37	0.0536	14,382		14,382		14,382
IC - International Consortium	868,498.39	0.0438	11,755		11,755		11,755
IG - Inspector General	3,746,939.03	0.1890	50,713		50,713		50,713
JU - Juvenile Assessment Center	6,309,076.29	0.3183	85,391		85,391		85,391
LB - Libraries	32,754,131.78	1.6525	443,313		443,313		443,313
ME - Medical Examiner	6,110,918.98	0.3083	82,709		82,709		82,709
MM - Miami-Dade Economic Advisory Trust	1,427,255.56	0.0720	19,317		19,317		19,317
MP - Metropolitan Planning Organization	1,996,340.69	0.1007	27,020		27,020		27,020
MT - Transit	213,901,344.34	10.7914	2,895,065		2,895,065		2,895,065
NC - Neighborhood Compliance	8,436,258.41	0.4256	114,181		114,181		114,181
OF - Film and Entertainment	393,918.15	0.0199	5,331		5,331		5,331
OS - Sustainability	297,477.32	0.0150	4,026		4,026		4,026





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Leave Payouts**

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	18,451,652.13	0.9309	249,735		249,735		249,735
PD - Police	336,775,160.13	16.9904	4,558,114		4,558,114		4,558,114
PM - Procurement Management	7,246,142.55	0.3656	98,074		98,074		98,074
PR - Park & Recreation	56,696,728.88	2.8604	767,367		767,367		767,367
PW - Public Works	34,298,915.77	1.7304	464,221		464,221		464,221
PZ - Planning & Zoning	9,627,109.34	0.4857	130,299		130,299		130,299
RB - Community Advocacy	1,805,851.08	0.0911	24,441		24,441		24,441
SB - Small Business Development	4,190,235.80	0.2114	56,713		56,713		56,713
SP - Seaport	25,592,399.85	1.2911	346,382		346,382		346,382
SW - Solid Waste Management	52,132,111.03	2.6301	705,586		705,586		705,586
TT - Office of the CITT	651,306.23	0.0329	8,815		8,815		8,815
VZ - Vizcaya Museum and Gardens	2,280,914.17	0.1151	30,871		30,871		30,871
All Other	203,691,502.98	10.2762	2,756,879		2,756,879		2,756,879
SubTotal	1,982,144,906.28	100.0000	26,827,498		26,827,498		26,827,498
Total	1,982,144,906.28	100.0000	26,827,498		26,827,498		26,827,498

Allocation Basis: Total Salaries & Wages by Department

Allocation Source: Expenditure Reports - Finance



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department Leave Payouts**

Receiving Department	Total	Accrued Leave
AD - Animal Services	70,440	70,440
AG - Agenda Coordination	9,990	9,990
AT - County Attorney	194,216	194,216
AU - Audit and Management	64,643	64,643
AV - Aviation	1,444,614	1,444,614
BC - Building Code	81,463	81,463
BL - Building	217,389	217,389
BU - Strategic Business	47,239	47,239
CA - Community Action	396,462	396,462
CC - County Commission	161,722	161,722
CD - Housing & Comm Devlp	158,332	158,332
CE - County Executive	89,935	89,935
CL - Clerk of Court	929,194	929,194
CQ - Capital Improvement	41,523	41,523
CR - Corrections &	2,554,207	2,554,207
CS - Consumer Services	88,408	88,408
CU - Cultural Affairs	31,227	31,227
DA - ADA Coordination	4,295	4,295
DE - Environmental	420,724	420,724
EC - Commission on Ethics &	21,239	21,239
ED - Economic Development	5,979	5,979
EL - Elections	172,246	172,246
EM - Emergency	23,465	23,465
ER - Human Resources	99,694	99,694
ET - Enterprise Technology	716,830	716,830
FE - Fair Employment	9,491	9,491
FN - Finance	260,180	260,180
FR - Fire	3,149,017	3,149,017
GC - Grants Coord Ops	40,649	40,649
GG - General Government	9,504	9,504
GI - Government Information	176,220	176,220
GS01 - General Services	47,314	47,314
GS02 - Fleet Management	222,516	222,516



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department Leave Payouts**

Receiving Department	Total	Accrued Leave
GS03 - Materials	42,796	42,796
GS05 - Risk Management	112,380	112,380
GS06 - Facilities & Utilities	140,410	140,410
GS09 - Design & Construction	138,967	138,967
GS10 - Real Estate	26,250	26,250
HS - Human Services	455,628	455,628
HT - Homeless Trust	14,382	14,382
IC - International Consortium	11,755	11,755
IG - Inspector General	50,713	50,713
JU - Juvenile Assessment	85,391	85,391
LB - Libraries	443,313	443,313
ME - Medical Examiner	82,709	82,709
MM - Miami-Dade Economic	19,317	19,317
MP - Metropolitan Planning	27,020	27,020
MT - Transit	2,895,065	2,895,065
NC - Neighborhood	114,181	114,181
OF - Film and Entertainment	5,331	5,331
OS - Sustainability	4,026	4,026
PA - Property Appraiser	249,735	249,735
PD - Police	4,558,114	4,558,114
PM - Procurement	98,074	98,074
PR - Park & Recreation	767,367	767,367
PW - Public Works	464,221	464,221
PZ - Planning & Zoning	130,299	130,299
RB - Community Advocacy	24,441	24,441
SB - Small Business	56,713	56,713
SP - Seaport	346,382	346,382
SW - Solid Waste	705,586	705,586
TT - Office of the CITT	8,815	8,815
VZ - Vizcaya Museum and	30,871	30,871
All Other	2,756,879	2,756,879



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department Leave Payouts**

Receiving Department	Total	Accrued Leave
Direct Billed	0	0
Total	<u>26,827,498</u>	<u>26,827,498</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**AG - AGENDA COORDINATION**

**NATURE AND EXTENT OF SERVICES**

The Office of Agenda Coordination (OAC) generates and distributes agendas for the Board of County Commission (BCC) meetings, including Committee and Subcommittee meetings, and ensures that departmental items are processed in accordance with BCC rules.

As part of the Enabling Strategies strategic area, the OAC develops and distributes the agendas, enters agenda items into the legislative database (Legistar), coordinates the placement of items on the proper agenda, trains departments on how to submit agenda items, and responds to BCC, departmental, and public requests for information. In fulfilling its purpose, the OAC coordinates its activities with a variety of County agencies, including the Clerk of the Board, BCC, County Executive Offices, County Attorney's Office, and other County departments

The cost of **Agenda Operations** have been included in this schedule and allocated to benefiting departments based on the number of departmental agenda items processed on behalf of each department.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AG - Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,060,117			1,060,117
MAJOR MACHINERY, EQUIP, & FURNITURE	( 4,842)			
Total Deductions:	<u>( 4,842)</u>			( 4,842)
Depreciation	31,209		31,209	
Leave Payouts	9,990		9,990	
BU - Strategic Business Management		10,769	10,769	
CC - County Commission		461	461	
CE - County Executive		1,828	1,828	
DA - ADA Coordination		1,537	1,537	
ER - Human Resources		1,967	1,967	
ET - Enterprise Technology Services		14,754	14,754	
FE - Fair Employment Practices		259	259	
FN - Finance		1,237	1,237	
GG - General Government		162,460	162,460	
Total Allocated Additions:	<u>41,199</u>	<u>195,272</u>	<u>236,471</u>	236,471
ADMIN REIMB - AV	( 45,771)			
ADMIN REIMB - WS	( 111,053)			
Total Departmental Cost Adjustments:	<u>( 156,824)</u>			( 156,824)
Total To Be Allocated:	<u><u>939,650</u></u>	<u><u>195,272</u></u>		<u><u>1,134,922</u></u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AG - Agenda Coordination**

	Total	General & Admin	Agenda Operations
<b>Wages &amp; Benefits</b>			
SALARIES	738,098	0	738,098
FRINGE BENEFITS	198,361	0	198,361
<b>Other Expense &amp; Cost</b>			
GENERAL AUTO & PROFESSIONAL LIAB	4,400	0	4,400
EQUIPMENT MAINTENANCE	110	0	110
ITD MAINTENANCE	612	0	612
GSA CHARGES	100,329	0	100,329
TELECOMMUNICATIONS	7,404	0	7,404
TRAINING	765	0	765
OFFICE SUPPLIES & MINOR EQUIPMENT	5,176	0	5,176
OTHER MATERIALS & SUPPLIES	20	0	20
*MAJOR MACHINERY, EQUIP, & FURNITURE	4,842	4,842	0
<b>Departmental Totals</b>			
Total Expenditures	1,060,117	4,842	1,055,275
<b>Deductions</b>			
Total Deductions	( 4,842)	( 4,842)	0
<b>Cost Adjustments</b>			
ADMIN REIMB - AV	( 45,771)	0	( 45,771)
ADMIN REIMB - WS	( 111,053)	0	( 111,053)
<b>Functional Cost</b>			
Functional Cost	898,451	0	898,451
<b>Allocation Step 1</b>			
Inbound- All Others	41,199	41,199	0
Reallocate Admin Costs		( 41,199)	41,199
1st Allocation	939,650	0	939,650



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AG - Agenda Coordination**

	Total	General & Admin	Agenda Operations
Allocation Step 2			
Inbound- All Others	195,272	195,272	0
Reallocate Admin Costs		( 195,272)	195,272
2nd Allocation	195,272	0	195,272
<b>Total For AG AG - Agenda Coordination</b>			
Total Allocated	1,134,922	0	1,134,922





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AG - Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	12	0.6772	6,363		6,363	1,322	7,685
AV - Aviation	58	3.2731	30,756		30,756	6,392	37,148
BC - Building Code Compliance	2	0.1129	1,061		1,061	220	1,281
BL - Building	1	0.0564	530		530	110	640
BU - Strategic Business Management	28	1.5801	14,848		14,848	3,086	17,934
CA - Community Action Agency	3	0.1693	1,591		1,591	331	1,922
CC - County Commission	194	10.9481	102,874		102,874	21,379	124,253
CD - Housing & Comm Devlp	56	3.1603	29,695		29,695	6,171	35,866
CE - County Executive	260	14.6731	137,874		137,874	28,651	166,525
CL - Clerk of Court	164	9.2551	86,965		86,965	18,073	105,038
CQ - Capital Improvement	28	1.5801	14,848		14,848	3,086	17,934
CR - Corrections & Rehabilitation	11	0.6208	5,833		5,833	1,212	7,045
CS - Consumer Services	56	3.1603	29,695		29,695	6,171	35,866
CU - Cultural Affairs	22	1.2415	11,666		11,666	2,424	14,090
DE - Environmental Resources Mgmt	91	5.1354	48,255		48,255	10,028	58,283
EL - Elections	1	0.0564	530		530	110	640
EM - Emergency Management	4	0.2257	2,121		2,121	441	2,562
ER - Human Resources	9	0.5079	4,772		4,772	992	5,764
ET - Enterprise Technology Services	1	0.0564	530		530	110	640
FN - Finance	38	2.1445	20,151		20,151	4,188	24,339
FR - Fire	11	0.6208	5,833		5,833	1,212	7,045
GC - Grants Coord Ops	6	0.3386	3,182		3,182	661	3,843
GI - Government Information Center	1	0.0564	530		530	110	640
GS01 - General Services Administration	90	5.0790	47,725		47,725	9,918	57,643
HT - Homeless Trust	6	0.3386	3,182		3,182	661	3,843



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AG - Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JU - Juvenile Assessment Center	1	0.0564	530		530	110	640
MT - Transit	32	1.8059	16,969		16,969	3,526	20,495
NC - Neighborhood Compliance	7	0.3950	3,712		3,712	771	4,483
OS - Sustainability	3	0.1693	1,591		1,591	331	1,922
PA - Property Appraiser	4	0.2257	2,121		2,121	441	2,562
PD - Police	18	1.0158	9,545		9,545	1,984	11,529
PM - Procurement Management	102	5.7562	54,088		54,088	11,240	65,328
PR - Park & Recreation	52	2.9345	27,574		27,574	5,730	33,304
PW - Public Works	231	13.0361	122,494		122,494	25,456	147,950
PZ - Planning & Zoning	61	3.4424	32,347		32,347	6,722	39,069
RB - Community Advocacy	1	0.0564	530		530	110	640
SP - Seaport	19	1.0722	10,075		10,075	2,094	12,169
SW - Solid Waste Management	4	0.2257	2,121		2,121	441	2,562
All Other	84	4.7404	44,543		44,543	9,257	53,800
SubTotal	1,772	100.0000	939,650		939,650	195,272	1,134,922
Total	1,772	100.0000	939,650		939,650	195,272	1,134,922

Allocation Basis: Number of Departmental Agenda Items Processed By D

Allocation Source: Agenda Coordination Summary Report - Agenda Coordi



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department AG - Agenda Coordination**

Receiving Department	Total	Agenda Operations
AD - Animal Services	7,685	7,685
AV - Aviation	37,148	37,148
BC - Building Code	1,281	1,281
BL - Building	640	640
BU - Strategic Business	17,934	17,934
CA - Community Action	1,922	1,922
CC - County Commission	124,253	124,253
CD - Housing & Comm Devlp	35,866	35,866
CE - County Executive	166,525	166,525
CL - Clerk of Court	105,038	105,038
CQ - Capital Improvement	17,934	17,934
CR - Corrections &	7,045	7,045
CS - Consumer Services	35,866	35,866
CU - Cultural Affairs	14,090	14,090
DE - Environmental	58,283	58,283
EL - Elections	640	640
EM - Emergency	2,562	2,562
ER - Human Resources	5,764	5,764
ET - Enterprise Technology	640	640
FN - Finance	24,339	24,339
FR - Fire	7,045	7,045
GC - Grants Coord Ops	3,843	3,843
GI - Government Information	640	640
GS01 - General Services	57,643	57,643
HT - Homeless Trust	3,843	3,843
JU - Juvenile Assessment	640	640
MT - Transit	20,495	20,495
NC - Neighborhood	4,483	4,483
OS - Sustainability	1,922	1,922
PA - Property Appraiser	2,562	2,562
PD - Police	11,529	11,529
PM - Procurement	65,328	65,328
PR - Park & Recreation	33,304	33,304



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department AG - Agenda Coordination**

Receiving Department	Total	Agenda Operations
PW - Public Works	147,950	147,950
PZ - Planning & Zoning	39,069	39,069
RB - Community Advocacy	640	640
SP - Seaport	12,169	12,169
SW - Solid Waste	2,562	2,562
All Other	53,800	53,800
Direct Billed	0	0
<b>Total</b>	<b>1,134,922</b>	<b>1,134,922</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**AT - COUNTY ATTORNEY**

**NATURE AND EXTENT OF SERVICES**

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

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

**County Attorney** costs included in this schedule have been allocated based on the percentage of staff effort identified to benefiting departments. The cost pool has been reduced by accrued leave payouts recorded to this department.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AT - County Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,196,997			20,196,997
POLL WORKERS	( 2,491)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	( 150)			
SPECIAL TRANSPORTATION	( 3,700)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 48,276)			
INFRASTRUCTURE	( 3,529)			
Total Deductions:	( 58,146)			( 58,146)
Depreciation	163,951		163,951	
Leave Payouts	194,216		194,216	
AT - County Attorney		141,943	141,943	
BU - Strategic Business Management		27,915	27,915	
CC - County Commission		7,068	7,068	
DA - ADA Coordination		1,548	1,548	
ER - Human Resources		30,168	30,168	
ET - Enterprise Technology Services		226,226	226,226	
FE - Fair Employment Practices		3,965	3,965	
FN - Finance		8,821	8,821	
GG - General Government		870,305	870,305	
GI - Government Information Center		82,595	82,595	
IG - Inspector General		95	95	
PM - Procurement Management		2,432	2,432	
Total Allocated Additions:	358,167	1,403,081	1,761,248	1,761,248
ACCRUED LEAVE PAYOUTS	( 379,819)			
ADMIN REIMB - AV	( 831,425)			
ADMIN REIMB - WS	( 2,017,291)			
Total Departmental Cost Adjustments:	( 3,228,535)			( 3,228,535)



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AT - County Attorney**

Total To Be Allocated:

17,268,483	1,403,081
------------	-----------

18,671,564
------------



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AT - County Attorney**

	Total	General & Admin	County Attorney
<b>Wages &amp; Benefits</b>			
SALARIES	14,726,932	0	14,726,932
FRINGE BENEFITS	4,209,780	0	4,209,780
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	2,491	2,491	0
DEPARTURE INCENTIVE PROGRAM DIP	88,054	0	88,054
OTHER COURT OPERATING EXPENSE	155,661	0	155,661
HEALTH RELATED SERVICES	199	0	199
INDUSTRIAL SERVICE RELATED	140	0	140
HEALTH INSURANCE	98	0	98
GENERAL AUTO & PROFESSIONAL LIAB	59,800	0	59,800
OUTSIDE CONTRACTUAL SVCS.	2,074	0	2,074
ITD MAINTENANCE	126,682	0	126,682
VEHICLES-RENTAL	20,535	0	20,535
OTHER RENTAL EXPENSE	285	0	285
GSA CHARGES	178,719	0	178,719
GENERAL COUNTY SUPPORT CHARGES	754	0	754
CLERK OF COURTS	27,773	0	27,773
TELECOMMUNICATIONS	133,626	0	133,626
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	159,256	0	159,256
TRAVEL	56,805	0	56,805
AUTOMOBILE REIMBURSEMENT	14,010	0	14,010
PRINTING & GRAPHICS	1,530	0	1,530
MAILING SERVICES	15,489	0	15,489
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	150	150	0
TRAINING	1,300	0	1,300
MISCELLANEOUS	12,604	0	12,604
FUEL & LUBRICANTS	587	0	587
EQUIPMENT & NON-CAPITAL TOOLS	2,999	0	2,999
OFFICE SUPPLIES & MINOR EQUIPMENT	141,757	0	141,757
OTHER MATERIALS & SUPPLIES	1,402	0	1,402
*SPECIAL TRANSPORTATION	3,700	3,700	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	48,276	48,276	0
*INFRASTRUCTURE	3,529	3,529	0





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AT - County Attorney**

	Total	General & Admin	County Attorney
<b>Departmental Totals</b>			
Total Expenditures	20,196,997	58,146	20,138,851
<b>Deductions</b>			
Total Deductions	( 58,146)	( 58,146)	0
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 379,819)	0	( 379,819)
ADMIN REIMB - AV	( 831,425)	0	( 831,425)
ADMIN REIMB - WS	( 2,017,291)	0	( 2,017,291)
Functional Cost	16,910,316	0	16,910,316
<b>Allocation Step 1</b>			
Inbound- All Others	358,167	358,167	0
Reallocate Admin Costs		( 358,167)	358,167
1st Allocation	17,268,483	0	17,268,483
<b>Allocation Step 2</b>			
Inbound- All Others	1,403,081	1,403,081	0
Reallocate Admin Costs		( 1,403,081)	1,403,081
2nd Allocation	1,403,081	0	1,403,081
<b>Total For AT AT - County Attorney</b>			
Total Allocated	18,671,564	0	18,671,564



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AT - County Attorney**

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	0.377	0.3770	65,100		65,100	5,333	70,433
AT - County Attorney	0.822	0.8220	141,943		141,943		141,943
AU - Audit and Management	0.068	0.0680	11,742		11,742	962	12,704
AV - Aviation	0.918	0.9180	158,520		158,520	12,987	171,507
BC - Building Code Compliance	0.288	0.2880	49,732		49,732	4,074	53,806
BL - Building	1.808	1.8079	312,205		312,205	25,577	337,782
BU - Strategic Business Management	0.781	0.7810	134,863		134,863	11,049	145,912
CA - Community Action Agency	0.616	0.6160	106,371		106,371	8,714	115,085
CC - County Commission	6.808	6.8078	1,175,603		1,175,603	96,311	1,271,914
CD - Housing & Comm Devlp	2.479	2.4789	428,073		428,073	35,070	463,143
CE - County Executive	0.959	0.9590	165,600		165,600	13,567	179,167
CL - Clerk of Court	0.240	0.2400	41,443		41,443	3,395	44,838
CQ - Capital Improvement	0.137	0.1370	23,657		23,657	1,938	25,595
CR - Corrections & Rehabilitation	3.411	3.4109	589,010		589,010	48,254	637,264
CS - Consumer Services	0.342	0.3420	59,056		59,056	4,838	63,894
CU - Cultural Affairs	0.082	0.0820	14,160		14,160	1,160	15,320
DE - Environmental Resources Mgmt	2.274	2.2739	392,674		392,674	32,170	424,844
EC - Commission on Ethics & Public Trust	0.178	0.1780	30,737		30,737	2,518	33,255
EL - Elections	0.452	0.4520	78,051		78,051	6,394	84,445
EM - Emergency Management	0.137	0.1370	23,657		23,657	1,938	25,595
ER - Human Resources	3.589	3.5889	619,747		619,747	50,772	670,519
ET - Enterprise Technology Services	0.068	0.0680	11,742		11,742	962	12,704
FE - Fair Employment Practices	0.041	0.0410	7,080		7,080	580	7,660
FN - Finance	4.959	4.9589	856,318		856,318	70,153	926,471
FR - Fire	2.007	2.0069	346,568		346,568	28,392	374,960



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AT - County Attorney**

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GC - Grants Coord Ops	0.027	0.0270	4,662		4,662	382	5,044
GI - Government Information Center	0.441	0.4410	76,152		76,152	6,239	82,391
GS01 - General Services Administration	3.438	3.4379	593,673		593,673	48,636	642,309
GS05 - Risk Management	4.890	4.8899	844,403		844,403	69,177	913,580
HS - Human Services	0.397	0.3970	68,554		68,554	5,616	74,170
HT - Homeless Trust	0.315	0.3150	54,394		54,394	4,456	58,850
IC - International Consortium	0.014	0.0140	2,418		2,418	198	2,616
LB - Libraries	0.068	0.0680	11,742		11,742	962	12,704
ME - Medical Examiner	0.075	0.0750	12,951		12,951	1,061	14,012
MM - Miami-Dade Economic Advisory Trust	0.123	0.1230	21,240		21,240	1,740	22,980
MP - Metropolitan Planning Organization	0.205	0.2050	35,399		35,399	2,900	38,299
MT - Transit	5.781	5.7808	998,261		998,261	81,782	1,080,043
ND - Non-Department	0.616	0.6160	106,371		106,371	8,714	115,085
OS - Sustainability	0.027	0.0270	4,662		4,662	382	5,044
PA - Property Appraiser	4.658	4.6579	804,342		804,342	65,895	870,237
PD - Police	5.932	5.9318	1,024,336		1,024,336	83,918	1,108,254
PM - Procurement Management	2.123	2.1229	366,599		366,599	30,033	396,632
PR - Park & Recreation	1.890	1.8899	326,364		326,364	26,737	353,101
PW - Public Works	4.685	4.6849	809,004		809,004	66,277	875,281
PZ - Planning & Zoning	5.602	5.6018	967,351		967,351	79,250	1,046,601
SP - Seaport	2.589	2.5889	447,068		447,068	36,626	483,694
SW - Solid Waste Management	0.534	0.5340	92,211		92,211	7,554	99,765
TT - Office of the CITT	0.274	0.2740	47,314		47,314	3,876	51,190
VZ - Vizcaya Museum and Gardens	0.137	0.1370	23,657		23,657	1,938	25,595
All Other	21.321	21.3202	3,681,703		3,681,703	301,624	3,983,327
SubTotal	100.003	100.0000	17,268,483		17,268,483	1,403,081	18,671,564



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AT - County Attorney**

Activity - County Attorney

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	100.003	100.0000	17,268,483		17,268,483	1,403,081	18,671,564

Allocation Basis: Percentage of Staff Effort Per Benefiting Departme

Allocation Source: County Attorney Summary Report



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department AT - County Attorney**

Receiving Department	Total	County Attorney
AD - Animal Services	70,433	70,433
AT - County Attorney	141,943	141,943
AU - Audit and Management	12,704	12,704
AV - Aviation	171,507	171,507
BC - Building Code	53,806	53,806
BL - Building	337,782	337,782
BU - Strategic Business	145,912	145,912
CA - Community Action	115,085	115,085
CC - County Commission	1,271,914	1,271,914
CD - Housing & Comm Devlp	463,143	463,143
CE - County Executive	179,167	179,167
CL - Clerk of Court	44,838	44,838
CQ - Capital Improvement	25,595	25,595
CR - Corrections &	637,264	637,264
CS - Consumer Services	63,894	63,894
CU - Cultural Affairs	15,320	15,320
DE - Environmental	424,844	424,844
EC - Commission on Ethics &	33,255	33,255
EL - Elections	84,445	84,445
EM - Emergency	25,595	25,595
ER - Human Resources	670,519	670,519
ET - Enterprise Technology	12,704	12,704
FE - Fair Employment	7,660	7,660
FN - Finance	926,471	926,471
FR - Fire	374,960	374,960
GC - Grants Coord Ops	5,044	5,044
GI - Government Information	82,391	82,391
GS01 - General Services	642,309	642,309
GS05 - Risk Management	913,580	913,580
HS - Human Services	74,170	74,170
HT - Homeless Trust	58,850	58,850
IC - International Consortium	2,616	2,616
LB - Libraries	12,704	12,704



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department AT - County Attorney**

Receiving Department	Total	County Attorney
ME - Medical Examiner	14,012	14,012
MM - Miami-Dade Economic	22,980	22,980
MP - Metropolitan Planning	38,299	38,299
MT - Transit	1,080,043	1,080,043
ND - Non-Department	115,085	115,085
OS - Sustainability	5,044	5,044
PA - Property Appraiser	870,237	870,237
PD - Police	1,108,254	1,108,254
PM - Procurement	396,632	396,632
PR - Park & Recreation	353,101	353,101
PW - Public Works	875,281	875,281
PZ - Planning & Zoning	1,046,601	1,046,601
SP - Seaport	483,694	483,694
SW - Solid Waste	99,765	99,765
TT - Office of the CITT	51,190	51,190
VZ - Vizcaya Museum and	25,595	25,595
All Other	3,983,327	3,983,327
Direct Billed	0	0
<b>Total</b>	<b>18,671,564</b>	<b>18,671,564</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**AU – AUDIT AND MANAGEMENT SERVICES**

**NATURE AND EXTENT OF SERVICES**

Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations and identifies opportunities to improve performance and foster accountability while promoting a more efficient and effective county government.

As part of the Enabling Strategies strategic area, AMS examines the operation of County government and external companies, contractors, and grantees to ensure that tax dollars are expended appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities, as well as responds to special audit requests from the Mayor, Board of County Commissioners, and County Manager. Audits are conducted in accordance with professional internal auditing standards, which require assessing risks, planning, and performing work to achieve desired objectives, and communicating results that are accurate, constructive, timely, and adequately supported. In addition to audit services, AMS provides management advisory, consulting, and other services to County departments.

The costs of **Audit Services** are included in this schedule and have been allocated using the number of audit hours identified to each benefiting department. The cost pool has been reduced by associated revenues and accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AU - Audit and Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,595,139			6,595,139
POLL WORKERS	( 40)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 10,297)			
MAJOR CAPITAL (AU30)	( 1,332)			
Total Deductions:	( 11,669)			( 11,669)
Leave Payouts	64,643		64,643	
AT - County Attorney	11,742	962	12,704	
BU - Strategic Business Management		23,824	23,824	
CC - County Commission		3,124	3,124	
CE - County Executive		12,387	12,387	
DA - ADA Coordination		1,548	1,548	
ER - Human Resources		13,446	13,446	
ET - Enterprise Technology Services		99,999	99,999	
FE - Fair Employment Practices		1,752	1,752	
FN - Finance		4,016	4,016	
GG - General Government		11,957	11,957	
IG - Inspector General		142	142	
PM - Procurement Management		2,000	2,000	
Total Allocated Additions:	76,385	175,157	251,542	251,542
ACCRUED LEAVE PAYOUTS	( 1,905)			
REVENUE	( 1,558,000)			
ADMIN REIMB - AV	( 226,015)			
ADMIN REIMB - WS	( 548,380)			
Total Departmental Cost Adjustments:	( 2,334,300)			( 2,334,300)
Total To Be Allocated:	4,325,555	175,157	4,500,712	4,500,712





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - Audit and Management**

	Total	General & Admin	Audit Services
<b>Wages &amp; Benefits</b>			
SALARIES	4,778,014	0	4,778,014
FRINGE BENEFITS	1,306,303	0	1,306,303
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	40	40	0
LEGAL	1,500	0	1,500
TEMPORARY HELP AGENCY	589	0	589
INDUSTRIAL SERVICE RELATED	454	0	454
GENERAL AUTO & PROFESSIONAL LIAB	26,600	0	26,600
EQUIPMENT MAINTENANCE	1,609	0	1,609
ITD MAINTENANCE	23,488	0	23,488
RENT PAYMENTS TO LESSORS	281,620	0	281,620
OTHER RENTAL EXPENSE	( 2,036)	0	( 2,036)
GSA CHARGES	2,442	0	2,442
CLERK OF COURTS	1,787	0	1,787
TELECOMMUNICATIONS	28,108	0	28,108
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	2,934	0	2,934
TRAVEL	5,744	0	5,744
AUTOMOBILE REIMBURSEMENT	19,292	0	19,292
TRAINING	59,710	0	59,710
MISCELLANEOUS	6,791	0	6,791
OFFICE SUPPLIES & MINOR EQUIPMENT	38,521	0	38,521
*MAJOR MACHINERY, EQUIP, & FURNITURE	10,297	10,297	0
*MAJOR CAPITAL (AU30)	1,332	1,332	0
<b>Departmental Totals</b>			
Total Expenditures	6,595,139	11,669	6,583,470
<b>Deductions</b>			
Total Deductions	( 11,669)	( 11,669)	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - Audit and Management**

	Total	General & Admin	Audit Services
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 1,905)	0	( 1,905)
REVENUE	( 1,558,000)	0	( 1,558,000)
ADMIN REIMB - AV	( 226,015)	0	( 226,015)
ADMIN REIMB - WS	( 548,380)	0	( 548,380)
Functional Cost	4,249,170	0	4,249,170
<b>Allocation Step 1</b>			
Inbound- All Others	76,385	76,385	0
Reallocate Admin Costs		( 76,385)	76,385
1st Allocation	4,325,555	0	4,325,555
<b>Allocation Step 2</b>			
Inbound- All Others	175,157	175,157	0
Reallocate Admin Costs		( 175,157)	175,157
2nd Allocation	175,157	0	175,157
<b>Total For AU AU - Audit and Management</b>			
Total Allocated	4,500,712	0	4,500,712



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AU - Audit and Management**

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	9,316.50	9.8160	424,595		424,595	17,193	441,788
BU - Strategic Business Management	3,487.50	3.6745	158,941		158,941	6,436	165,377
CA - Community Action Agency	271.80	0.2864	12,387		12,387	502	12,889
CD - Housing & Comm Devlp	2,861.00	3.0144	130,389		130,389	5,280	135,669
CL - Clerk of Court	189.00	0.1991	8,614		8,614	349	8,963
CR - Corrections & Rehabilitation	1,398.00	1.4729	63,713		63,713	2,580	66,293
CU - Cultural Affairs	53.00	0.0558	2,415		2,415	98	2,513
EL - Elections	13,750.00	14.4873	626,649		626,649	25,375	652,024
ER - Human Resources	2,067.50	2.1783	94,225		94,225	3,816	98,041
ET - Enterprise Technology Services	3,266.50	3.4416	148,869		148,869	6,028	154,897
FN - Finance	2,960.00	3.1187	134,900		134,900	5,463	140,363
GS01 - General Services Administration	3,087.00	3.2525	140,688		140,688	5,697	146,385
HS - Human Services	8,359.00	8.8071	380,957		380,957	15,426	396,383
MM - Miami-Dade Economic Advisory Trust	253.50	0.2671	11,553		11,553	468	12,021
MT - Transit	6,952.00	7.3247	316,834		316,834	12,830	329,664
PM - Procurement Management	6,126.50	6.4549	279,212		279,212	11,306	290,518
PW - Public Works	75.50	0.0795	3,441		3,441	139	3,580
RB - Community Advocacy	1,017.50	1.0720	46,372		46,372	1,878	48,250
SP - Seaport	1,860.50	1.9602	84,791		84,791	3,433	88,224
SW - Solid Waste Management	3,187.50	3.3584	145,269		145,269	5,882	151,151
TT - Office of the CITT	12,617.00	13.2934	575,013		575,013	23,284	598,297
All Other	11,755.00	12.3852	535,728		535,728	21,694	557,422
SubTotal	94,911.80	100.0000	4,325,555		4,325,555	175,157	4,500,712
Total	94,911.80	100.0000	4,325,555		4,325,555	175,157	4,500,712



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AU - Audit and Management**

Allocation Basis: Number of Audit Hours by Benefiting Department

Allocation Source: FY 2009 Audit Hours by Department - Audit and Mana

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department AU - Audit and Management**

Receiving Department	Total	Audit Services
AV - Aviation	441,788	441,788
BU - Strategic Business	165,377	165,377
CA - Community Action	12,889	12,889
CD - Housing & Comm Devlp	135,669	135,669
CL - Clerk of Court	8,963	8,963
CR - Corrections &	66,293	66,293
CU - Cultural Affairs	2,513	2,513
EL - Elections	652,024	652,024
ER - Human Resources	98,041	98,041
ET - Enterprise Technology	154,897	154,897
FN - Finance	140,363	140,363
GS01 - General Services	146,385	146,385
HS - Human Services	396,383	396,383
MM - Miami-Dade Economic	12,021	12,021
MT - Transit	329,664	329,664
PM - Procurement	290,518	290,518
PW - Public Works	3,580	3,580
RB - Community Advocacy	48,250	48,250
SP - Seaport	88,224	88,224
SW - Solid Waste	151,151	151,151
TT - Office of the CITT	598,297	598,297
All Other	557,422	557,422
Direct Billed	0	0
<b>Total</b>	<b>4,500,712</b>	<b>4,500,712</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**BU - STRATEGIC BUSINESS MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

The Office of Strategic Business Management (OSBM) supports the County's results-oriented government activities to maximize the use of the County's limited revenue resources. The Department's activities include supporting the strategic planning process, preparing and monitoring the County's resource allocation plan, providing management consulting and other program evaluation services to County departments, facilitating performance reporting mechanisms and administering the distribution of the Ryan White HIV/AIDS Treatment Modernization Act of 2006 federal grant. OSBM is also responsible for administering and coordinating the Miami-Dade County Tax Increment Financing (TIF) Program, and providing assessments and recommendations relative to the socio-economic impact of current and potential projects, programs, and activities, including suggestions for modifications to enhance the effectiveness of the County's resource allocation process.

As part of the Enabling Strategies, Health and Human Services, and Economic Development strategic areas, OSBM provides policy analysis regarding incorporation, annexation, and local service contracting, supports the strategic planning and business planning processes and conducts organizational, management, and business process reviews. Additionally the office researches grant and revenue generating opportunities, provides technical assistance to county departments seeking grant funding, manages and administers the federal Ryan White HIV/AIDS Treatment Modernization Act grant, promotes efforts to revitalize distressed areas, analyzes socioeconomic impacts of policy implementation and develops the annual resource allocation plan.

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

- **OMB Operations** – allocated using the staff effort identified to benefiting departments.
- **OSBM Grants Coordination** – allocated based on the total grant funded amounts identified to receiving departments.
- **OSBM Management Planning & Strategy** – allocated using the total full-time equivalent (FTE) effort attributed to each benefiting department.

The cost pools have been reduced by associated revenues and accrued leave payouts.

Costs recorded for the **Ryan White Care Grant** and **OSBM Annexation & Incorporation** have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BU - Strategic Business Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,295,452			5,295,452
POLL WORKERS	( 1,819)			
PETTY CASH & CHANGE FUNDS	( 97)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 8,010)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 42,919)			
INFRASTRUCTURE	( 17,878)			
Total Deductions:	( 70,723)			( 70,723)
Depreciation	102,140		102,140	
Leave Payouts	47,239		47,239	
AG - Agenda Coordination	14,848	3,086	17,934	
AT - County Attorney	134,863	11,049	145,912	
AU - Audit and Management	158,941	6,436	165,377	
BU - Strategic Business Management		23,293	23,293	
CC - County Commission		199,190	199,190	
CE - County Executive		10,356	10,356	
DA - ADA Coordination		1,548	1,548	
ER - Human Resources		11,149	11,149	
ET - Enterprise Technology Services		83,606	83,606	
FE - Fair Employment Practices		1,465	1,465	
FN - Finance		6,614	6,614	
GG - General Government		435,880	435,880	
GI - Government Information Center		59,804	59,804	
IG - Inspector General		17,109	17,109	
PM - Procurement Management		4,486	4,486	
Total Allocated Additions:	458,031	875,071	1,333,102	1,333,102
ADMIN REIMB - AV	( 230,772)			
ADMIN REIMB - WS	( 559,922)			
REVENUE	( 15,332,065)			



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BU - Strategic Business Management**

Total Departmental Cost Adjustments:	( 16,122,759)		( 16,122,759)
Total To Be Allocated:	( 10,439,999)	875,071	( 9,564,928)





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
<b>Wages &amp; Benefits</b>					
SALARIES	3,488,450	0	2,458,485	7,009	1,229,632
FRINGE BENEFITS	1,033,539	0	650,909	1,114	292,446
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	1,819	1,819	0	0	0
MENTAL HEALTH	240	0	0	0	0
ACCOUNTING & AUDITING	308	0	495	0	0
CONSULTING SERVICES	61,117	0	24,250	0	0
LEGAL	175	0	0	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	668	0	540	0	0
HEALTH RELATED SERVICES	( 666)	0	0	0	0
INDUSTRIAL SERVICE RELATED	( 368)	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	23,785	0	23,785	0	0
ITD MAINTENANCE	13,314	0	13,314	0	0
OTHER RENTAL EXPENSE	( 250)	0	0	0	250
GSA CHARGES	60,824	0	45,550	806	3,924
ITD	405,410	0	352,892	0	40,950
CLERK OF COURTS	350	0	50	0	300
TELECOMMUNICATIONS	27,454	0	25,912	0	1,542
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	7,045	0	0	0	6,550
TRAVEL	17,192	0	6,024	0	9,700
AUTOMOBILE REIMBURSEMENT	1,492	0	1,413	0	79
ADVERTISING	53,125	0	21,209	0	22,714
*PETTY CASH & CHANGE FUNDS	97	97	0	0	0
TRAINING	200	0	0	0	200
PRINTING & GRAPHICS	( 1,087)	0	103	0	0
MAILING SERVICES	576	0	251	0	0
MISCELLANEOUS	2,572	0	607	0	1,490
EQUIPMENT & NON-CAPITAL TOOLS	364	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	17,859	0	17,288	0	193
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	6,191	0	4,796	0	1,538
OTHER MATERIALS & SUPPLIES	17,423	0	0	0	17,423
GRANTS TO OUTSIDE ORGANIZATIONS	( 12,573)	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	8,010	8,010	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	42,919	42,919	0	0	0
*INFRASTRUCTURE	17,878	17,878	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
<b>Departmental Totals</b>					
Total Expenditures	5,295,452	70,723	3,647,873	8,929	1,628,931
<b>Deductions</b>					
Total Deductions	( 70,723)	( 70,723)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 230,772)	0	( 230,772)	0	0
ADMIN REIMB - WS	( 559,922)	0	( 559,922)	0	0
REVENUE	( 15,332,065)	0	0	0	0
Functional Cost	( 10,898,030)	0	2,857,179	8,929	1,628,931
<b>Allocation Step 1</b>					
Inbound- All Others	458,031	458,031	0	0	0
Reallocate Admin Costs		( 458,031)	( 120,084)	( 375)	( 68,462)
Unallocated Costs	14,746,117	0	0	0	0
1st Allocation	4,306,118	0	2,737,095	8,554	1,560,469
<b>Allocation Step 2</b>					
Inbound- All Others	875,071	875,071	0	0	0
Reallocate Admin Costs		( 875,071)	( 229,421)	( 717)	( 130,797)
Unallocated Costs	( 1,236,006)	0	0	0	0
2nd Allocation	( 360,935)	0	( 229,421)	( 717)	( 130,797)
<b>Total For BU BU - Strategic Business</b>					
Total Allocated	3,945,183	0	2,507,674	7,837	1,429,672



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorporation
<b>Wages &amp; Benefits</b>			
SALARIES	( 218,352)	11,676	0
FRINGE BENEFITS	86,227	2,843	0
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	0	0	0
MENTAL HEALTH	0	240	0
ACCOUNTING & AUDITING	0	( 187)	0
CONSULTING SERVICES	0	36,867	0
LEGAL	175	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	128	0
HEALTH RELATED SERVICES	0	( 666)	0
INDUSTRIAL SERVICE RELATED	0	( 368)	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0
ITD MAINTENANCE	0	0	0
OTHER RENTAL EXPENSE	0	( 500)	0
GSA CHARGES	9,927	0	617
ITD	0	11,568	0
CLERK OF COURTS	0	0	0
TELECOMMUNICATIONS	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	495	0	0
TRAVEL	1,290	178	0
AUTOMOBILE REIMBURSEMENT	0	0	0
ADVERTISING	9,099	0	103
*PETTY CASH & CHANGE FUNDS	0	0	0
TRAINING	0	0	0
PRINTING & GRAPHICS	( 1,190)	0	0
MAILING SERVICES	325	0	0
MISCELLANEOUS	475	0	0
EQUIPMENT & NON-CAPITAL TOOLS	364	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	81	297	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	( 143)	0
OTHER MATERIALS & SUPPLIES	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	0	( 12,573)	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0
*INFRASTRUCTURE	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - Strategic Business Management**

	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
<b>Departmental Totals</b>			
Total Expenditures	( 111,084)	49,360	720
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
ADMIN REIMB - AV	0	0	0
ADMIN REIMB - WS	0	0	0
REVENUE	0	( 15,332,065)	0
Functional Cost	( 111,084)	( 15,282,705)	720
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	4,669	642,313	( 30)
Unallocated Costs	106,415	14,640,392	( 690)
1st Allocation	0	0	0
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	8,920	1,227,144	( 58)
Unallocated Costs	( 8,920)	( 1,227,144)	58
2nd Allocation	0	0	0
<b>Total For BU BU - Strategic Business</b>			
Total Allocated	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1.128	1.1280	30,874		30,874	-2,658	28,216
AG - Agenda Coordination	0.376	0.3760	10,291		10,291		10,291
AT - County Attorney	0.752	0.7520	20,583		20,583		20,583
AU - Audit and Management	0.752	0.7520	20,583		20,583		20,583
AV - Aviation	1.504	1.5040	41,166		41,166	-3,544	37,622
BC - Building Code Compliance	1.128	1.1280	30,874		30,874	-2,658	28,216
BU - Strategic Business Management	0.752	0.7520	20,583		20,583		20,583
CA - Community Action Agency	1.880	1.8800	51,457		51,457	-4,430	47,027
CC - County Commission	1.128	1.1280	30,874		30,874	-2,658	28,216
CD - Housing & Comm Devlp	7.594	7.5940	207,854		207,854	-17,893	189,961
CE - County Executive	0.376	0.3760	10,291		10,291	-886	9,405
CL - Clerk of Court	0.752	0.7520	20,583		20,583	-1,772	18,811
CQ - Capital Improvement	1.128	1.1280	30,874		30,874	-2,658	28,216
CR - Corrections & Rehabilitation	1.805	1.8050	49,404		49,404	-4,253	45,151
CS - Consumer Services	0.752	0.7520	20,583		20,583	-1,772	18,811
CU - Cultural Affairs	1.880	1.8800	51,457		51,457	-4,430	47,027
DE - Environmental Resources Mgmt	2.256	2.2560	61,749		61,749	-5,316	56,433
EC - Commission on Ethics & Public Trust	1.128	1.1280	30,874		30,874	-2,658	28,216
ED - Economic Development Coordination	0.150	0.1500	4,106		4,106	-353	3,753
EL - Elections	0.752	0.7520	20,583		20,583	-1,772	18,811
EM - Emergency Management	0.451	0.4510	12,344		12,344	-1,063	11,281
ER - Human Resources	1.880	1.8800	51,457		51,457	-4,430	47,027
FE - Fair Employment Practices	1.128	1.1280	30,874		30,874	-2,658	28,216
FN - Finance	1.128	1.1280	30,874		30,874	-2,658	28,216
FR - Fire	2.256	2.2560	61,749		61,749	-5,316	56,433



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GC - Grants Coord Ops	1.128	1.1280	30,874		30,874	-2,658	28,216
GG - General Government	3.759	3.7590	102,887		102,887	-8,857	94,030
GI - Government Information Center	1.880	1.8800	51,457		51,457	-4,430	47,027
HS - Human Services	1.278	1.2780	34,980		34,980	-3,011	31,969
HT - Homeless Trust	0.752	0.7520	20,583		20,583	-1,772	18,811
IC - International Consortium	0.001	0.0015	41		41	-4	37
IG - Inspector General	1.128	1.1280	30,874		30,874	-2,658	28,216
JU - Juvenile Assessment Center	1.128	1.1280	30,874		30,874	-2,658	28,216
LB - Libraries	1.579	1.5790	43,219		43,219	-3,720	39,499
ME - Medical Examiner	1.128	1.1280	30,874		30,874	-2,658	28,216
MM - Miami-Dade Economic Advisory Trust	0.150	0.1500	4,106		4,106	-353	3,753
MP - Metropolitan Planning Organization	0.752	0.7520	20,583		20,583	-1,772	18,811
MT - Transit	2.256	2.2560	61,749		61,749	-5,316	56,433
NC - Neighborhood Compliance	0.752	0.7520	20,583		20,583	-1,772	18,811
ND - Non-Department	17.293	17.2925	473,327		473,327	-40,739	432,588
OF - Film and Entertainment	0.226	0.2260	6,186		6,186	-533	5,653
OS - Sustainability	0.376	0.3760	10,291		10,291	-886	9,405
PA - Property Appraiser	0.376	0.3760	10,291		10,291	-886	9,405
PD - Police	2.180	2.1800	59,668		59,668	-5,137	54,531
PM - Procurement Management	1.128	1.1280	30,874		30,874	-2,658	28,216
PR - Park & Recreation	2.105	2.1050	57,616		57,616	-4,960	52,656
PW - Public Works	3.383	3.3830	92,595		92,595	-7,971	84,624
SB - Small Business Development	1.880	1.8800	51,457		51,457	-4,430	47,027
SP - Seaport	2.632	2.6320	72,040		72,040	-6,202	65,838
TT - Office of the CITT	1.128	1.1280	30,874		30,874	-2,658	28,216
VZ - Vizcaya Museum and Gardens	1.880	1.8800	51,457		51,457	-4,430	47,027



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Other	12.926	12.9260	353,794		353,794	-30,456	323,338
SubTotal	<u>100.000</u>	<u>100.0000</u>	<u>2,737,095</u>		<u>2,737,095</u>	<u>-229,421</u>	<u>2,507,674</u>
Total	<u><u>100.000</u></u>	<u><u>100.0000</u></u>	<u><u>2,737,095</u></u>		<u><u>2,737,095</u></u>	<u><u>-229,421</u></u>	<u><u>2,507,674</u></u>

Allocation Basis: Staff Effort Distribution by Department

Allocation Source: Budget Analyst Time Analysis Summary Report



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

Activity - OSMB Grants Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CD - Housing & Comm Devlp	62,207,200.00	51.8214	4,434		4,434	-371	4,063
CR - Corrections & Rehabilitation	806,009.00	0.6714	57		57	-5	52
DE - Environmental Resources Mgmt	7,252,931.00	6.0420	517		517	-43	474
FE - Fair Employment Practices	99,992.00	0.0833	7		7	-1	6
GS01 - General Services Administration	5,476,644.00	4.5623	390		390	-33	357
HS - Human Services	2,500,000.00	2.0826	178		178	-15	163
JU - Juvenile Assessment Center	3,463,508.00	2.8853	247		247	-21	226
PD - Police	34,878,414.00	29.0552	2,485		2,485	-208	2,277
PR - Park & Recreation	2,958,590.00	2.4646	211		211	-18	193
All Other	398,466.00	0.3319	28		28	-2	26
SubTotal	120,041,754.00	100.0000	8,554		8,554	-717	7,837
Total	120,041,754.00	100.0000	8,554		8,554	-717	7,837

Allocation Basis: Grant Requested Amount by Receiving Department

Allocation Source: Grant Funding Matrix - OSMB





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

## Activity - OSBM Mgmt Plan &amp; Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.3949	6,163		6,163	-521	5,642
AG - Agenda Coordination	9	0.0306	478		478		478
AT - County Attorney	138	0.4698	7,332		7,332		7,332
AU - Audit and Management	61	0.2077	3,241		3,241		3,241
AV - Aviation	1,514	5.1546	80,435		80,435	-6,802	73,633
BC - Building Code Compliance	93	0.3166	4,941		4,941	-418	4,523
BL - Building	234	0.7967	12,432		12,432	-1,051	11,381
BU - Strategic Business Management	51	0.1736	2,710		2,710		2,710
CA - Community Action Agency	645	2.1960	34,267		34,267	-2,898	31,369
CC - County Commission	203	0.6911	10,785		10,785	-912	9,873
CD - Housing & Comm Devlp	140	0.4766	7,438		7,438	-629	6,809
CE - County Executive	62	0.2111	3,294		3,294	-279	3,015
CL - Clerk of Court	260	0.8852	13,813		13,813	-1,168	12,645
CQ - Capital Improvement	34	0.1158	1,806		1,806	-153	1,653
CR - Corrections & Rehabilitation	2,767	9.4205	147,005		147,005	-12,431	134,574
CS - Consumer Services	124	0.4222	6,588		6,588	-557	6,031
CU - Cultural Affairs	35	0.1192	1,859		1,859	-157	1,702
DA - ADA Coordination	4	0.0136	213		213	-18	195
DE - Environmental Resources Mgmt	519	1.7670	27,573		27,573	-2,332	25,241
EC - Commission on Ethics & Public Trust	16	0.0545	850		850	-72	778
ED - Economic Development Coordination	6	0.0204	319		319	-27	292
EL - Elections	118	0.4017	6,269		6,269	-530	5,739
EM - Emergency Management	24	0.0817	1,275		1,275	-108	1,167
ER - Human Resources	142	0.4835	7,544		7,544	-638	6,906
ET - Enterprise Technology Services	597	2.0325	31,717		31,717	-2,682	29,035

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	11	0.0375	584		584	-49	535
FN - Finance	341	1.1610	18,117		18,117	-1,532	16,585
FR - Fire	2,586	8.8043	137,388		137,388	-11,618	125,770
GC - Grants Coord Ops	38	0.1294	2,019		2,019	-171	1,848
GI - Government Information Center	236	0.8035	12,538		12,538	-1,060	11,478
GS01 - General Services Administration	61	0.2077	3,241		3,241	-274	2,967
GS02 - Fleet Management	274	0.9329	14,557		14,557	-1,231	13,326
GS03 - Materials Management	55	0.1873	2,922		2,922	-247	2,675
GS05 - Risk Management	128	0.4358	6,800		6,800	-575	6,225
GS06 - Facilities & Utilities Mgmt	182	0.6196	9,669		9,669	-818	8,851
GS09 - Design & Construction Svcs	157	0.5345	8,341		8,341	-705	7,636
GS10 - Real Estate Development	26	0.0885	1,381		1,381	-117	1,264
HS - Human Services	709	2.4139	37,668		37,668	-3,185	34,483
HT - Homeless Trust	14	0.0477	744		744	-63	681
IC - International Consortium	11	0.0375	584		584	-49	535
IG - Inspector General	38	0.1294	2,019		2,019	-171	1,848
JU - Juvenile Assessment Center	119	0.4051	6,322		6,322	-535	5,787
LB - Libraries	650	2.2130	34,533		34,533	-2,920	31,613
ME - Medical Examiner	78	0.2656	4,144		4,144	-350	3,794
MM - Miami-Dade Economic Advisory Trust	14	0.0477	744		744	-63	681
MP - Metropolitan Planning Organization	17	0.0579	903		903	-76	827
MT - Transit	3,301	11.2386	175,375		175,375	-14,831	160,544
NC - Neighborhood Compliance	138	0.4698	7,332		7,332	-620	6,712
ND - Non-Department	49	0.1668	2,603		2,603	-220	2,383
OF - Film and Entertainment	4	0.0136	213		213	-18	195
OS - Sustainability	2	0.0068	106		106	-9	97



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - Strategic Business Management**

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	331	1.1269	17,585		17,585	-1,487	16,098
PD - Police	4,333	14.7520	230,203		230,203	-19,469	210,734
PM - Procurement Management	116	0.3949	6,163		6,163	-521	5,642
PR - Park & Recreation	1,296	4.4124	68,854		68,854	-5,823	63,031
PW - Public Works	943	3.2105	50,099		50,099	-4,237	45,862
PZ - Planning & Zoning	155	0.5277	8,235		8,235	-696	7,539
RB - Community Advocacy	21	0.0715	1,116		1,116	-94	1,022
SB - Small Business Development	60	0.2043	3,188		3,188	-270	2,918
SP - Seaport	410	1.3959	21,782		21,782	-1,842	19,940
SW - Solid Waste Management	1,012	3.4455	53,765		53,765	-4,547	49,218
TT - Office of the CITT	7	0.0238	372		372	-31	341
VZ - Vizcaya Museum and Gardens	47	0.1600	2,497		2,497	-211	2,286
All Other	3,490	11.8821	185,416		185,416	-15,679	169,737
SubTotal	29,372	100.0000	1,560,469		1,560,469	-130,797	1,429,672
Total	29,372	100.0000	1,560,469		1,560,469	-130,797	1,429,672

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department BU - Strategic Business Management**

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
AD - Animal Services	33,858	28,216	0	5,642
AG - Agenda Coordination	10,769	10,291	0	478
AT - County Attorney	27,915	20,583	0	7,332
AU - Audit and Management	23,824	20,583	0	3,241
AV - Aviation	111,255	37,622	0	73,633
BC - Building Code	32,739	28,216	0	4,523
BL - Building	11,381	0	0	11,381
BU - Strategic Business	23,293	20,583	0	2,710
CA - Community Action	78,396	47,027	0	31,369
CC - County Commission	38,089	28,216	0	9,873
CD - Housing & Comm Devlp	200,833	189,961	4,063	6,809
CE - County Executive	12,420	9,405	0	3,015
CL - Clerk of Court	31,456	18,811	0	12,645
CQ - Capital Improvement	29,869	28,216	0	1,653
CR - Corrections &	179,777	45,151	52	134,574
CS - Consumer Services	24,842	18,811	0	6,031
CU - Cultural Affairs	48,729	47,027	0	1,702
DA - ADA Coordination	195	0	0	195
DE - Environmental	82,148	56,433	474	25,241
EC - Commission on Ethics &	28,994	28,216	0	778
ED - Economic Development	4,045	3,753	0	292
EL - Elections	24,550	18,811	0	5,739
EM - Emergency	12,448	11,281	0	1,167
ER - Human Resources	53,933	47,027	0	6,906
ET - Enterprise Technology	29,035	0	0	29,035
FE - Fair Employment	28,757	28,216	6	535
FN - Finance	44,801	28,216	0	16,585
FR - Fire	182,203	56,433	0	125,770
GC - Grants Coord Ops	30,064	28,216	0	1,848
GG - General Government	94,030	94,030	0	0
GI - Government Information	58,505	47,027	0	11,478
GS01 - General Services	3,324	0	357	2,967
GS02 - Fleet Management	13,326	0	0	13,326



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department BU - Strategic Business Management**

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
GS03 - Materials	2,675	0	0	2,675
GS05 - Risk Management	6,225	0	0	6,225
GS06 - Facilities & Utilities	8,851	0	0	8,851
GS09 - Design & Construction	7,636	0	0	7,636
GS10 - Real Estate	1,264	0	0	1,264
HS - Human Services	66,615	31,969	163	34,483
HT - Homeless Trust	19,492	18,811	0	681
IC - International Consortium	572	37	0	535
IG - Inspector General	30,064	28,216	0	1,848
JU - Juvenile Assessment	34,229	28,216	226	5,787
LB - Libraries	71,112	39,499	0	31,613
ME - Medical Examiner	32,010	28,216	0	3,794
MM - Miami-Dade Economic	4,434	3,753	0	681
MP - Metropolitan Planning	19,638	18,811	0	827
MT - Transit	216,977	56,433	0	160,544
NC - Neighborhood	25,523	18,811	0	6,712
ND - Non-Department	434,971	432,588	0	2,383
OF - Film and Entertainment	5,848	5,653	0	195
OS - Sustainability	9,502	9,405	0	97
PA - Property Appraiser	25,503	9,405	0	16,098
PD - Police	267,542	54,531	2,277	210,734
PM - Procurement	33,858	28,216	0	5,642
PR - Park & Recreation	115,880	52,656	193	63,031
PW - Public Works	130,486	84,624	0	45,862
PZ - Planning & Zoning	7,539	0	0	7,539
RB - Community Advocacy	1,022	0	0	1,022
SB - Small Business	49,945	47,027	0	2,918
SP - Seaport	85,778	65,838	0	19,940
SW - Solid Waste	49,218	0	0	49,218
TT - Office of the CITT	28,557	28,216	0	341
VZ - Vizcaya Museum and	49,313	47,027	0	2,286
All Other	493,101	323,338	26	169,737



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department BU - Strategic Business Management**

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &
Direct Billed	0	0	0	0
<b>Total</b>	<u>3,945,183</u>	<u>2,507,674</u>	<u>7,837</u>	<u>1,429,672</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**CC - BOARD OF COUNTY COMMISSIONERS**

**NATURE AND EXTENT OF SERVICES**

The Miami-Dade County Board of County Commissioners (BCC or the Board) is the legislative and governing body of Miami-Dade County. The Board establishes policies through the enactment of ordinances and adoption of resolutions.

The Board adopts the budget and makes all budget decisions with regard to appropriation of funds to County departments, divisions, and Constitutional Officers in accordance with State Statutes. The BCC sets the property tax millage rates, which determines the expenditures and revenue necessary to operate all County services, and enacts the County's strategic plan on an annual basis. The BCC performs policy-making functions and advocates for Miami-Dade County citizens at all levels of government. The Board also appoints the County Administrator and the County Attorney and confirms the appointment of department heads.

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

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

The cost pools have been reduced by accrued leave payouts.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - County Commission**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	19,420,002			19,420,002
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	( 50)			
PETTY CASH & CHANGE FUNDS	( 8,940)			
LAND ACQUISITION	( 6,480)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 112,951)			
Total Deductions:	( 128,421)			( 128,421)
Depreciation	211,979		211,979	
Leave Payouts	161,722		161,722	
AG - Agenda Coordination	102,874	21,379	124,253	
AT - County Attorney	1,175,603	96,311	1,271,914	
BU - Strategic Business Management	41,659	( 3,570)	38,089	
CC - County Commission		309,085	309,085	
DA - ADA Coordination		1,548	1,548	
ER - Human Resources		44,524	44,524	
ET - Enterprise Technology Services		332,783	332,783	
FE - Fair Employment Practices		5,832	5,832	
FN - Finance		51,448	51,448	
GG - General Government		1,093,172	1,093,172	
GI - Government Information Center		1,304,957	1,304,957	
IG - Inspector General		796	796	
PM - Procurement Management		33,941	33,941	
Total Allocated Additions:	1,693,837	3,292,206	4,986,043	4,986,043
ADMIN REIMB - AV	( 801,165)			
ADMIN REIMB - WS	( 1,943,869)			
ACCRUED LEAVE PAYOUTS	( 160,372)			
REVENUE	( 340)			





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - County Commission**

Total Departmental Cost Adjustments:	( 2,905,746)	( 2,905,746)
Total To Be Allocated:	18,079,672	21,371,878



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
<b>Wages &amp; Benefits</b>					
SALARIES	12,109,186	744,484	2,651,772	827,276	7,885,654
FRINGE BENEFITS	3,989,098	391,671	717,435	211,646	2,668,346
<b>Other Expense &amp; Cost</b>					
POST EMPLOYMENT BENEFITS	1,200	1,200	0	0	0
OTHER COURT OPERATING EXPENSE	( 75)	0	0	0	( 75)
ACCOUNTING & AUDITING	10,481	0	0	0	10,061
CONSULTING SERVICES	53,295	0	49,795	3,500	0
ELECTRICAL SERVICES	24,327	0	0	0	24,327
INDUSTRIAL SERVICE RELATED	104,705	26,659	9,654	2,272	66,120
OTHER OUTSIDE CONTRACTUAL SERVICES	1,800	0	0	0	1,800
GENERAL AUTO & PROFESSIONAL LIAB	80,300	9,456	12,736	3,184	54,924
OUTSIDE CONTRACTUAL SVCS.	210	0	0	0	210
EQUIPMENT MAINTENANCE	5,545	776	0	0	4,769
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	4,874	462	0	0	4,412
ITD MAINTENANCE	47,163	1,873	4,827	408	40,055
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	4,202	0	0	0	4,202
VEHICLES-RENTAL	85,649	0	0	0	85,649
COMMUNICATION EQUIPMENT-RENTAL	64,896	9,278	13,249	0	42,369
RENT PAYMENTS TO LESSORS	417,085	0	0	57,621	359,464
OTHER RENTAL EXPENSE	7,575	0	0	0	7,575
GSA CHARGES	522,643	87,607	25,309	17,738	391,989
ITD	46,020	0	24,250	0	21,770
PARKS & RECREATION SERVICES	36,126	0	0	0	36,126
CLERK OF COURTS	10,070	35	0	0	10,035
TELECOMMUNICATIONS	385,371	23,745	26,956	20,196	314,474
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	124,777	1,387	3,143	14,138	106,109
TRAVEL	121,270	5,304	9,823	27,853	78,290
AUTOMOBILE REIMBURSEMENT	37,763	1,092	651	141	35,879
ADVERTISING	233,373	0	0	11,075	222,298
PRINTING & GRAPHICS	35,054	0	0	4,994	30,060
MAILING SERVICES	17,783	2,192	27	945	14,619
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	50	50	0	0	0
*PETTY CASH & CHANGE FUNDS	8,940	8,940	0	0	0
TRAINING	9,693	0	5,858	0	3,835
REIMBURSEMENTS & REFUNDS	7,173	0	5	1,280	5,888
TAXES,LICENSES & PERMITS	1,248	0	0	0	1,248
MISCELLANEOUS	263,369	4,347	( 8)	43,618	215,412



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
FUEL & LUBRICANTS	5,583	0	0	174	5,409
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	1,552	0	125	28	1,399
CONSTRUCTION MATERIALS & SUPPLIES	1,744	134	0	0	1,610
OFFICE SUPPLIES & MINOR EQUIPMENT	132,172	17,333	9,778	2,307	102,754
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	23,205	4,537	0	16,934	1,734
CLOTHING & UNIFORMS	12,230	533	35	0	11,662
OTHER MATERIALS & SUPPLIES	14,325	0	920	20	13,385
GENERAL FUND-TRF OUT	20,500	0	0	0	20,500
SPECIAL TRANSPORTATION	21,671	0	0	0	21,671
GRANTS TO OUTSIDE ORGANIZATIONS	191,313	( 19,600)	0	0	210,913
PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	4,037	0	0	0	4,037
*LAND ACQUISITION	6,480	6,480	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	112,951	112,951	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	19,420,002	1,442,926	3,566,340	1,267,348	13,142,968
<b>Deductions</b>					
Total Deductions	( 128,421)	( 128,421)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 801,165)	0	( 801,165)	0	0
ADMIN REIMB - WS	( 1,943,869)	0	( 1,943,869)	0	0
ACCRUED LEAVE PAYOUTS	( 160,372)	( 160,372)	0	0	0
REVENUE	( 340)	0	0	0	0
Functional Cost	16,385,835	1,154,133	821,306	1,267,348	13,142,968
<b>Allocation Step 1</b>					
Inbound- All Others	1,693,837	1,693,837	0	0	0
Reallocate Admin Costs		( 2,847,970)	153,565	236,965	2,457,426
Unallocated Costs	( 15,600,488)	0	0	0	( 15,600,394)
1st Allocation	2,479,184	0	974,871	1,504,313	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

	Total	General & Admin	Office of the Auditor	Intergovernmental Affairs	County Commission
<b>Allocation Step 2</b>					
Inbound- CC - County Commission: Office of the Auditor	298,688	0	281,125	0	17,563
Inbound- All Others	2,993,518	2,993,518	0	0	0
Reallocate Admin Costs		( 2,993,518)	161,413	249,076	2,583,014
Unallocated Costs	( 2,600,592)	0	0	0	( 2,600,577)
2nd Allocation	691,614	0	442,538	249,076	0
<b>Total For CC CC - County Commission</b>					
Total Allocated	3,170,798	0	1,417,409	1,753,389	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

Sister Cities Program

<u>Wages &amp; Benefits</u>	
SALARIES	0
FRINGE BENEFITS	0
<u>Other Expense &amp; Cost</u>	
POST EMPLOYMENT BENEFITS	0
OTHER COURT OPERATING EXPENSE	0
ACCOUNTING & AUDITING	420
CONSULTING SERVICES	0
ELECTRICAL SERVICES	0
INDUSTRIAL SERVICE RELATED	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0
GENERAL AUTO & PROFESSIONAL LIAB	0
OUTSIDE CONTRACTUAL SVCS.	0
EQUIPMENT MAINTENANCE	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0
ITD MAINTENANCE	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0
VEHICLES-RENTAL	0
COMMUNICATION EQUIPMENT-RENTAL	0
RENT PAYMENTS TO LESSORS	0
OTHER RENTAL EXPENSE	0
GSA CHARGES	0
ITD	0
PARKS & RECREATION SERVICES	0
CLERK OF COURTS	0
TELECOMMUNICATIONS	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0
TRAVEL	0
AUTOMOBILE REIMBURSEMENT	0
ADVERTISING	0
PRINTING & GRAPHICS	0
MAILING SERVICES	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0
*PETTY CASH & CHANGE FUNDS	0
TRAINING	0
REIMBURSEMENTS & REFUNDS	0
TAXES,LICENSES & PERMITS	0
MISCELLANEOUS	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

Sister Cities Program

FUEL & LUBRICANTS	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0
EQUIPMENT & NON-CAPITAL TOOLS	0
CONSTRUCTION MATERIALS & SUPPLIES	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0
CLOTHING & UNIFORMS	0
OTHER MATERIALS & SUPPLIES	0
GENERAL FUND-TRF OUT	0
SPECIAL TRANSPORTATION	0
GRANTS TO OUTSIDE ORGANIZATIONS	0
PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	0
*LAND ACQUISITION	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0
<u>Departmental Totals</u>	
Total Expenditures	420
<u>Deductions</u>	
Total Deductions	0
<u>Cost Adjustments</u>	
ADMIN REIMB - AV	0
ADMIN REIMB - WS	0
ACCRUED LEAVE PAYOUTS	0
REVENUE	( 340)
Functional Cost	80
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	14
Unallocated Costs	( 94)
1st Allocation	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - County Commission**

Sister Cities Program

---

Allocation Step 2	
Inbound- CC - County Commission: Office of the Auditor	0
Inbound- All Others	0
Reallocate Admin Costs	15
Unallocated Costs	( 15)
2nd Allocation	0
Total For CC CC - County Commission	
Total Allocated	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

Activity - Office of the Auditor

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	482.75	2.9136	28,404		28,404	26,209	54,613
AV - Aviation	369.00	2.2271	21,711		21,711	20,033	41,744
BU - Strategic Business Management	3,341.00	20.1645	196,578		196,578		196,578
CA - Community Action Agency	612.00	3.6937	36,009		36,009	33,226	69,235
CC - County Commission	5,076.50	30.6390	298,688		298,688		298,688
CD - Housing & Comm Devlp	14.00	0.0845	824		824	760	1,584
CR - Corrections & Rehabilitation	415.50	2.5077	24,447		24,447	22,558	47,005
DE - Environmental Resources Mgmt	28.00	0.1690	1,647		1,647	1,520	3,167
ER - Human Resources	220.50	1.3308	12,974		12,974	11,971	24,945
FN - Finance	545.00	3.2893	32,067		32,067	29,588	61,655
GC - Grants Coord Ops	607.00	3.6635	35,715		35,715	32,955	68,670
GS01 - General Services Administration	795.50	4.8012	46,806		46,806	43,188	89,994
GS02 - Fleet Management	855.75	5.1648	50,351		50,351	46,459	96,810
MT - Transit	800.50	4.8314	47,100		47,100	43,460	90,560
ND - Non-Department	41.25	0.2490	2,427		2,427	2,239	4,666
PD - Police	27.00	0.1630	1,589		1,589	1,466	3,055
PM - Procurement Management	1,000.50	6.0385	58,867		58,867	54,320	113,187
PR - Park & Recreation	166.50	1.0049	9,797		9,797	9,039	18,836
PZ - Planning & Zoning	1.00	0.0060	59		59	54	113
SB - Small Business Development	369.00	2.2271	21,711		21,711	20,033	41,744
TT - Office of the CITT	800.50	4.8314	47,100		47,100	43,460	90,560
SubTotal	16,568.75	100.0000	974,871		974,871	442,538	1,417,409
Total	16,568.75	100.0000	974,871		974,871	442,538	1,417,409





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

Allocation Basis: Total Number of Audit Hours Per Department

Allocation Source: Audit Hours Summary Report - Audit and Management

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.3949	5,941		5,941	999	6,940
AG - Agenda Coordination	9	0.0306	461		461		461
AT - County Attorney	138	0.4698	7,068		7,068		7,068
AU - Audit and Management	61	0.2077	3,124		3,124		3,124
AV - Aviation	1,514	5.1546	77,541		77,541	13,044	90,585
BC - Building Code Compliance	93	0.3166	4,763		4,763	801	5,564
BL - Building	234	0.7967	11,985		11,985	2,016	14,001
BU - Strategic Business Management	51	0.1736	2,612		2,612		2,612
CA - Community Action Agency	645	2.1960	33,034		33,034	5,557	38,591
CC - County Commission	203	0.6911	10,397		10,397		10,397
CD - Housing & Comm Devlp	140	0.4766	7,170		7,170	1,206	8,376
CE - County Executive	62	0.2111	3,175		3,175	534	3,709
CL - Clerk of Court	260	0.8852	13,316		13,316	2,240	15,556
CQ - Capital Improvement	34	0.1158	1,741		1,741	293	2,034
CR - Corrections & Rehabilitation	2,767	9.4205	141,714		141,714	23,839	165,553
CS - Consumer Services	124	0.4222	6,351		6,351	1,068	7,419
CU - Cultural Affairs	35	0.1192	1,793		1,793	302	2,095
DA - ADA Coordination	4	0.0136	205		205	34	239
DE - Environmental Resources Mgmt	519	1.7670	26,581		26,581	4,471	31,052
EC - Commission on Ethics & Public Trust	16	0.0545	819		819	138	957
ED - Economic Development Coordination	6	0.0204	307		307	52	359
EL - Elections	118	0.4017	6,043		6,043	1,017	7,060
EM - Emergency Management	24	0.0817	1,229		1,229	207	1,436
ER - Human Resources	142	0.4835	7,273		7,273	1,223	8,496
ET - Enterprise Technology Services	597	2.0325	30,576		30,576	5,143	35,719



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	11	0.0375	563		563	95	658
FN - Finance	341	1.1610	17,465		17,465	2,938	20,403
FR - Fire	2,586	8.8043	132,444		132,444	22,280	154,724
GC - Grants Coord Ops	38	0.1294	1,946		1,946	327	2,273
GI - Government Information Center	236	0.8035	12,087		12,087	2,033	14,120
GS01 - General Services Administration	61	0.2077	3,124		3,124	526	3,650
GS02 - Fleet Management	274	0.9329	14,033		14,033	2,361	16,394
GS03 - Materials Management	55	0.1873	2,817		2,817	474	3,291
GS05 - Risk Management	128	0.4358	6,556		6,556	1,103	7,659
GS06 - Facilities & Utilities Mgmt	182	0.6196	9,321		9,321	1,568	10,889
GS09 - Design & Construction Svcs	157	0.5345	8,041		8,041	1,353	9,394
GS10 - Real Estate Development	26	0.0885	1,332		1,332	224	1,556
HS - Human Services	709	2.4139	36,312		36,312	6,108	42,420
HT - Homeless Trust	14	0.0477	717		717	121	838
IC - International Consortium	11	0.0375	563		563	95	658
IG - Inspector General	38	0.1294	1,946		1,946	327	2,273
JU - Juvenile Assessment Center	119	0.4051	6,095		6,095	1,025	7,120
LB - Libraries	650	2.2130	33,290		33,290	5,600	38,890
ME - Medical Examiner	78	0.2656	3,995		3,995	672	4,667
MM - Miami-Dade Economic Advisory Trust	14	0.0477	717		717	121	838
MP - Metropolitan Planning Organization	17	0.0579	871		871	146	1,017
MT - Transit	3,301	11.2386	169,064		169,064	28,440	197,504
NC - Neighborhood Compliance	138	0.4698	7,068		7,068	1,189	8,257
ND - Non-Department	49	0.1668	2,510		2,510	422	2,932
OF - Film and Entertainment	4	0.0136	205		205	34	239
OS - Sustainability	2	0.0068	102		102	17	119



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - County Commission**

Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	331	1.1269	16,952		16,952	2,852	19,804
PD - Police	4,333	14.7520	221,919		221,919	37,334	259,253
PM - Procurement Management	116	0.3949	5,941		5,941	999	6,940
PR - Park & Recreation	1,296	4.4124	66,376		66,376	11,166	77,542
PW - Public Works	943	3.2105	48,297		48,297	8,124	56,421
PZ - Planning & Zoning	155	0.5277	7,938		7,938	1,335	9,273
RB - Community Advocacy	21	0.0715	1,076		1,076	181	1,257
SB - Small Business Development	60	0.2043	3,073		3,073	517	3,590
SP - Seaport	410	1.3959	20,999		20,999	3,532	24,531
SW - Solid Waste Management	1,012	3.4455	51,830		51,830	8,719	60,549
TT - Office of the CITT	7	0.0238	359		359	60	419
VZ - Vizcaya Museum and Gardens	47	0.1600	2,407		2,407	405	2,812
All Other	3,490	11.8821	178,743		178,743	30,069	208,812
SubTotal	29,372	100.0000	1,504,313		1,504,313	249,076	1,753,389
Total	29,372	100.0000	1,504,313		1,504,313	249,076	1,753,389

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department CC - County Commission**

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
AD - Animal Services	61,553	54,613	6,940
AG - Agenda Coordination	461	0	461
AT - County Attorney	7,068	0	7,068
AU - Audit and Management	3,124	0	3,124
AV - Aviation	132,329	41,744	90,585
BC - Building Code	5,564	0	5,564
BL - Building	14,001	0	14,001
BU - Strategic Business	199,190	196,578	2,612
CA - Community Action	107,826	69,235	38,591
CC - County Commission	309,085	298,688	10,397
CD - Housing & Comm Devlp	9,960	1,584	8,376
CE - County Executive	3,709	0	3,709
CL - Clerk of Court	15,556	0	15,556
CQ - Capital Improvement	2,034	0	2,034
CR - Corrections &	212,558	47,005	165,553
CS - Consumer Services	7,419	0	7,419
CU - Cultural Affairs	2,095	0	2,095
DA - ADA Coordination	239	0	239
DE - Environmental	34,219	3,167	31,052
EC - Commission on Ethics &	957	0	957
ED - Economic Development	359	0	359
EL - Elections	7,060	0	7,060
EM - Emergency	1,436	0	1,436
ER - Human Resources	33,441	24,945	8,496
ET - Enterprise Technology	35,719	0	35,719
FE - Fair Employment	658	0	658
FN - Finance	82,058	61,655	20,403
FR - Fire	154,724	0	154,724
GC - Grants Coord Ops	70,943	68,670	2,273
GI - Government Information	14,120	0	14,120
GS01 - General Services	93,644	89,994	3,650
GS02 - Fleet Management	113,204	96,810	16,394
GS03 - Materials	3,291	0	3,291



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department CC - County Commission**

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
GS05 - Risk Management	7,659	0	7,659
GS06 - Facilities & Utilities	10,889	0	10,889
GS09 - Design & Construction	9,394	0	9,394
GS10 - Real Estate	1,556	0	1,556
HS - Human Services	42,420	0	42,420
HT - Homeless Trust	838	0	838
IC - International Consortium	658	0	658
IG - Inspector General	2,273	0	2,273
JU - Juvenile Assessment	7,120	0	7,120
LB - Libraries	38,890	0	38,890
ME - Medical Examiner	4,667	0	4,667
MM - Miami-Dade Economic	838	0	838
MP - Metropolitan Planning	1,017	0	1,017
MT - Transit	288,064	90,560	197,504
NC - Neighborhood	8,257	0	8,257
ND - Non-Department	7,598	4,666	2,932
OF - Film and Entertainment	239	0	239
OS - Sustainability	119	0	119
PA - Property Appraiser	19,804	0	19,804
PD - Police	262,308	3,055	259,253
PM - Procurement	120,127	113,187	6,940
PR - Park & Recreation	96,378	18,836	77,542
PW - Public Works	56,421	0	56,421
PZ - Planning & Zoning	9,386	113	9,273
RB - Community Advocacy	1,257	0	1,257
SB - Small Business	45,334	41,744	3,590
SP - Seaport	24,531	0	24,531
SW - Solid Waste	60,549	0	60,549
TT - Office of the CITT	90,979	90,560	419
VZ - Vizcaya Museum and	2,812	0	2,812
All Other	208,812	0	208,812



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department CC - County Commission**

Receiving Department	Total	Office of the Auditor	Intergovernmental Affairs
Direct Billed	0	0	0
<b>Total</b>	<u>3,170,798</u>	<u>1,417,409</u>	<u>1,753,389</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**CE – COUNTY EXECUTIVE**

**NATURE AND EXTENT OF SERVICES**

The Mayor serves as the elected head of County government. In this role, the Mayor is responsible for the management of all administrative departments and for carrying out policies adopted by the Commission.

The County Manager assists the Mayor in the administration of County government and is responsible for the day-to-day operation of a \$6.956 billion budget, approximately 30,000 employees and 57 departments. The County Manager is also responsible for overseeing the County's strategic plan and the implementation of results-oriented government to ensure that departmental goals align with the County's strategic plan, streamline government, and improve County services.

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

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

- **Executive Office** - The costs of this activity include the costs of the County Manager and have been allocated county-wide based on the number of employees identified to each department reporting to the County Manager.
- **Admin Coordination** - These costs have been allocated to all county departments reporting to the County Manager using the number of employees identified to each department.

The salary costs of Office of Sustainability (OS) staff recorded to this Department have been removed from the allocable cost pools. Additionally, the cost pools have been reduced by accrued leave payouts.

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



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CE - County Executive**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,028,393			9,028,393
LAND ACQUISITION	( 539)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 33,070)			
Total Deductions:	( 33,609)			( 33,609)
Depreciation	117,506		117,506	
Leave Payouts	89,935		89,935	
AG - Agenda Coordination	137,874	28,651	166,525	
AT - County Attorney	165,600	13,567	179,167	
BU - Strategic Business Management	13,585	( 1,165)	12,420	
CC - County Commission	3,175	534	3,709	
CE - County Executive		12,590	12,590	
CQ - Capital Improvement		111	111	
DA - ADA Coordination		1,548	1,548	
ER - Human Resources		13,627	13,627	
ET - Enterprise Technology Services		101,638	101,638	
FE - Fair Employment Practices		1,781	1,781	
FN - Finance		8,298	8,298	
GG - General Government		602,527	602,527	
GI - Government Information Center		284,186	284,186	
IG - Inspector General		343	343	
PM - Procurement Management		5,837	5,837	
Total Allocated Additions:	527,675	1,074,073	1,601,748	1,601,748
ADMIN REIMB - AV	( 364,486)			
ADMIN REIMB - WS	( 884,353)			
ACCRUED LEAVE PAYOUTS	( 23,350)			
OFFICE OF SUSTAINABILITY STAFF	( 398,362)			



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CE - County Executive**

Total Departmental Cost Adjustments:	<u>( 1,670,551)</u>		<u>( 1,670,551)</u>
Total To Be Allocated:	<u>7,851,908</u>	<u>1,074,073</u>	<u>8,925,981</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
<b>Wages &amp; Benefits</b>					
SALARIES	6,668,208	0	5,007,801	192,525	1,245,337
FRINGE BENEFITS	1,670,467	0	1,198,493	106,597	298,874
<b>Other Expense &amp; Cost</b>					
DEPARTURE INCENTIVE PROGRAM DIP	49,216	0	30,126	11,578	7,512
BANK & TRUSTEE/PAYING AGENT FEES	32	0	0	32	0
ELECTRICAL SERVICES	4,791	0	0	4,791	0
INDUSTRIAL SERVICE RELATED	106	0	0	106	0
GENERAL AUTO & PROFESSIONAL LIAB	27,052	0	0	27,052	0
EQUIPMENT MAINTENANCE	10	0	0	10	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	865	0	0	865	0
ITD MAINTENANCE	3,692	0	0	3,692	0
VEHICLES-RENTAL	19,017	0	( 11,176)	30,193	0
RENT PAYMENTS TO LESSORS	102,829	0	0	102,829	0
OTHER RENTAL EXPENSE	300	0	0	300	0
GSA CHARGES	105,176	0	852	104,324	0
CLERK OF COURTS	6,240	0	0	6,240	0
TELECOMMUNICATIONS	167,701	0	6,043	161,031	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	6,410	0	0	6,410	0
TRAVEL	33,979	0	0	33,979	0
AUTOMOBILE REIMBURSEMENT	11,222	0	0	11,222	0
ADVERTISING	42,942	0	0	42,942	0
PRINTING & GRAPHICS	3,139	0	0	3,139	0
MAILING SERVICES	1,461	0	0	1,461	0
PETTY CASH & CHANGE FUNDS	2,722	0	0	2,722	0
TAXES,LICENSES & PERMITS	128	0	0	128	0
MISCELLANEOUS	20,465	0	50	20,415	0
FUEL & LUBRICANTS	1,421	0	0	1,421	0
EQUIPMENT & NON-CAPITAL TOOLS	1,514	0	329	1,185	0
OFFICE SUPPLIES & MINOR EQUIPMENT	31,683	0	0	31,683	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	1,824	0	0	1,824	0
OTHER MATERIALS & SUPPLIES	10,172	0	0	10,172	0
*LAND ACQUISITION	539	539	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	33,070	33,070	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

	Total	General & Admin	Executive Office	Admin Coordination	Mayor's Staff
<b>Departmental Totals</b>					
Total Expenditures	9,028,393	33,609	6,232,518	920,868	1,551,723
<b>Deductions</b>					
Total Deductions	( 33,609)	( 33,609)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 364,486)	0	( 364,486)	0	0
ADMIN REIMB - WS	( 884,353)	0	( 884,353)	0	0
ACCRUED LEAVE PAYOUTS	( 23,350)	( 23,350)	0	0	0
OFFICE OF SUSTAINABILITY STAFF	( 398,362)	0	( 398,362)	0	0
Functional Cost	7,324,233	( 23,350)	4,585,317	920,868	1,551,723
<b>Allocation Step 1</b>					
Inbound- All Others	527,675	527,675	0	0	0
Reallocate Admin Costs		( 504,325)	314,728	63,207	106,507
Unallocated Costs	( 1,967,788)	0	0	0	( 1,658,230)
1st Allocation	5,884,120	0	4,900,045	984,075	0
<b>Allocation Step 2</b>					
Inbound- All Others	1,074,073	1,074,073	0	0	0
Reallocate Admin Costs		( 1,074,073)	670,285	134,612	226,831
Unallocated Costs	( 269,176)	0	0	0	( 226,831)
2nd Allocation	804,897	0	670,285	134,612	0
<b>Total For CE CE - County Executive</b>					
Total Allocated	6,689,017	0	5,570,330	1,118,687	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

Media Relations

Wages & Benefits

SALARIES	222,545
FRINGE BENEFITS	66,503

Other Expense & Cost

DEPARTURE INCENTIVE PROGRAM DIP	0
BANK & TRUSTEE/PAYING AGENT FEES	0
ELECTRICAL SERVICES	0
INDUSTRIAL SERVICE RELATED	0
GENERAL AUTO & PROFESSIONAL LIAB	0
EQUIPMENT MAINTENANCE	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0
ITD MAINTENANCE	0
VEHICLES-RENTAL	0
RENT PAYMENTS TO LESSORS	0
OTHER RENTAL EXPENSE	0
GSA CHARGES	0
CLERK OF COURTS	0
TELECOMMUNICATIONS	627
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0
TRAVEL	0
AUTOMOBILE REIMBURSEMENT	0
ADVERTISING	0
PRINTING & GRAPHICS	0
MAILING SERVICES	0
PETTY CASH & CHANGE FUNDS	0
TAXES,LICENSES & PERMITS	0
MISCELLANEOUS	0
FUEL & LUBRICANTS	0
EQUIPMENT & NON-CAPITAL TOOLS	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0
OTHER MATERIALS & SUPPLIES	0
*LAND ACQUISITION	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CE - County Executive**

Media Relations

<hr/>	
Departmental Totals	
Total Expenditures	289,675
<hr/>	
Deductions	
Total Deductions	0
<hr/>	
Cost Adjustments	
ADMIN REIMB - AV	0
ADMIN REIMB - WS	0
ACCRUED LEAVE PAYOUTS	0
OFFICE OF SUSTAINABILITY STAFF	0
<hr/>	
Functional Cost	289,675
<hr/>	
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	19,883
Unallocated Costs	( 309,558)
1st Allocation	0
<hr/>	
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	42,345
Unallocated Costs	( 42,345)
2nd Allocation	0
<hr/>	
Total For CE CE - County Executive	
Total Allocated	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116.00	0.4003	19,616		19,616	2,700	22,316
AG - Agenda Coordination	9.00	0.0311	1,522		1,522		1,522
AU - Audit and Management	61.00	0.2105	10,315		10,315		10,315
AV - Aviation	1,514.00	5.2248	256,019		256,019	35,244	291,263
BC - Building Code Compliance	93.00	0.3209	15,726		15,726	2,165	17,891
BL - Building	234.00	0.8075	39,570		39,570	5,447	45,017
BU - Strategic Business Management	51.00	0.1760	8,624		8,624		8,624
CA - Community Action Agency	645.00	2.2259	109,070		109,070	15,015	124,085
CD - Housing & Comm Devlp	140.00	0.4831	23,674		23,674	3,259	26,933
CE - County Executive	62.00	0.2140	10,484		10,484		10,484
CL - Clerk of Court	260.00	0.8973	43,966		43,966	6,052	50,018
CQ - Capital Improvement	34.00	0.1173	5,749		5,749	791	6,540
CR - Corrections & Rehabilitation	2,767.00	9.5490	467,903		467,903	64,412	532,315
CS - Consumer Services	124.00	0.4279	20,969		20,969	2,887	23,856
CU - Cultural Affairs	35.00	0.1208	5,919		5,919	815	6,734
DA - ADA Coordination	4.00	0.0138	676		676	93	769
DE - Environmental Resources Mgmt	519.00	1.7911	87,764		87,764	12,082	99,846
ED - Economic Development Coordination	6.00	0.0207	1,015		1,015	140	1,155
EL - Elections	118.00	0.4072	19,954		19,954	2,747	22,701
EM - Emergency Management	24.00	0.0828	4,058		4,058	559	4,617
ER - Human Resources	142.00	0.4900	24,012		24,012	3,306	27,318
ET - Enterprise Technology Services	597.00	2.0603	100,953		100,953	13,897	114,850
FE - Fair Employment Practices	11.00	0.0380	1,860		1,860	256	2,116
FN - Finance	341.00	1.1768	57,663		57,663	7,938	65,601
FR - Fire	2,586.00	8.9243	437,296		437,296	60,199	497,495



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GC - Grants Coord Ops	38.00	0.1311	6,426		6,426	885	7,311
GI - Government Information Center	236.00	0.8144	39,908		39,908	5,494	45,402
GS01 - General Services Administration	61.00	0.2105	10,315		10,315	1,420	11,735
GS02 - Fleet Management	274.00	0.9456	46,334		46,334	6,378	52,712
GS03 - Materials Management	55.00	0.1898	9,301		9,301	1,280	10,581
GS05 - Risk Management	128.00	0.4417	21,645		21,645	2,980	24,625
GS06 - Facilities & Utilities Mgmt	182.00	0.6281	30,776		30,776	4,237	35,013
GS09 - Design & Construction Svcs	157.00	0.5418	26,549		26,549	3,655	30,204
GS10 - Real Estate Development	26.00	0.0897	4,397		4,397	605	5,002
HS - Human Services	709.00	2.4468	119,893		119,893	16,505	136,398
HT - Homeless Trust	14.00	0.0483	2,367		2,367	326	2,693
IC - International Consortium	11.00	0.0380	1,860		1,860	256	2,116
JU - Juvenile Assessment Center	119.00	0.4107	20,123		20,123	2,770	22,893
LB - Libraries	650.00	2.2432	109,916		109,916	15,131	125,047
ME - Medical Examiner	78.00	0.2692	13,190		13,190	1,816	15,006
MM - Miami-Dade Economic Advisory Trust	14.00	0.0483	2,367		2,367	326	2,693
MP - Metropolitan Planning Organization	17.00	0.0587	2,875		2,875	396	3,271
MT - Transit	3,301.00	11.3918	558,203		558,203	76,843	635,046
NC - Neighborhood Compliance	138.00	0.4762	23,336		23,336	3,212	26,548
ND - Non-Department	49.00	0.1691	8,286		8,286	1,141	9,427
OF - Film and Entertainment	4.00	0.0138	676		676	93	769
OS - Sustainability	2.00	0.0069	338		338	47	385
PA - Property Appraiser	331.00	1.1423	55,972		55,972	7,705	63,677
PD - Police	4,333.00	14.9531	732,717		732,717	100,863	833,580
PM - Procurement Management	116.00	0.4003	19,616		19,616	2,700	22,316
PR - Park & Recreation	1,296.00	4.4725	219,155		219,155	30,169	249,324





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	943.00	3.2543	159,462		159,462	21,952	181,414
PZ - Planning & Zoning	155.00	0.5349	26,211		26,211	3,608	29,819
RB - Community Advocacy	21.00	0.0725	3,551		3,551	489	4,040
SB - Small Business Development	60.00	0.2071	10,146		10,146	1,397	11,543
SP - Seaport	410.00	1.4149	69,331		69,331	9,544	78,875
SW - Solid Waste Management	1,012.00	3.4924	171,130		171,130	23,558	194,688
TT - Office of the CITT	7.00	0.0242	1,184		1,184	163	1,347
VZ - Vizcaya Museum and Gardens	47.00	0.1622	7,948		7,948	1,094	9,042
All Other	3,490.00	12.0442	590,164		590,164	81,243	671,407
SubTotal	28,977.00	100.0000	4,900,045		4,900,045	670,285	5,570,330
Total	28,977.00	100.0000	4,900,045		4,900,045	670,285	5,570,330

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116.00	0.4003	3,939		3,939	542	4,481
AG - Agenda Coordination	9.00	0.0311	306		306		306
AU - Audit and Management	61.00	0.2105	2,072		2,072		2,072
AV - Aviation	1,514.00	5.2248	51,416		51,416	7,078	58,494
BC - Building Code Compliance	93.00	0.3209	3,158		3,158	435	3,593
BL - Building	234.00	0.8075	7,947		7,947	1,094	9,041
BU - Strategic Business Management	51.00	0.1760	1,732		1,732		1,732
CA - Community Action Agency	645.00	2.2259	21,905		21,905	3,015	24,920
CD - Housing & Comm Devlp	140.00	0.4831	4,754		4,754	654	5,408
CE - County Executive	62.00	0.2140	2,106		2,106		2,106
CL - Clerk of Court	260.00	0.8973	8,830		8,830	1,216	10,046
CQ - Capital Improvement	34.00	0.1173	1,155		1,155	159	1,314
CR - Corrections & Rehabilitation	2,767.00	9.5490	93,969		93,969	12,936	106,905
CS - Consumer Services	124.00	0.4279	4,211		4,211	580	4,791
CU - Cultural Affairs	35.00	0.1208	1,189		1,189	164	1,353
DA - ADA Coordination	4.00	0.0138	136		136	19	155
DE - Environmental Resources Mgmt	519.00	1.7911	17,626		17,626	2,426	20,052
ED - Economic Development Coordination	6.00	0.0207	204		204	28	232
EL - Elections	118.00	0.4072	4,007		4,007	552	4,559
EM - Emergency Management	24.00	0.0828	815		815	112	927
ER - Human Resources	142.00	0.4900	4,822		4,822	664	5,486
ET - Enterprise Technology Services	597.00	2.0603	20,274		20,274	2,791	23,065
FE - Fair Employment Practices	11.00	0.0380	374		374	51	425
FN - Finance	341.00	1.1768	11,581		11,581	1,594	13,175
FR - Fire	2,586.00	8.9243	87,822		87,822	12,090	99,912



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GC - Grants Coord Ops	38.00	0.1311	1,290		1,290	178	1,468
GI - Government Information Center	236.00	0.8144	8,015		8,015	1,103	9,118
GS01 - General Services Administration	61.00	0.2105	2,072		2,072	285	2,357
GS02 - Fleet Management	274.00	0.9456	9,305		9,305	1,281	10,586
GS03 - Materials Management	55.00	0.1898	1,868		1,868	257	2,125
GS05 - Risk Management	128.00	0.4417	4,347		4,347	598	4,945
GS06 - Facilities & Utilities Mgmt	182.00	0.6281	6,181		6,181	851	7,032
GS09 - Design & Construction Svcs	157.00	0.5418	5,332		5,332	734	6,066
GS10 - Real Estate Development	26.00	0.0897	883		883	122	1,005
HS - Human Services	709.00	2.4468	24,078		24,078	3,315	27,393
HT - Homeless Trust	14.00	0.0483	475		475	65	540
IC - International Consortium	11.00	0.0380	374		374	51	425
JU - Juvenile Assessment Center	119.00	0.4107	4,041		4,041	556	4,597
LB - Libraries	650.00	2.2432	22,074		22,074	3,039	25,113
ME - Medical Examiner	78.00	0.2692	2,649		2,649	365	3,014
MM - Miami-Dade Economic Advisory Trust	14.00	0.0483	475		475	65	540
MP - Metropolitan Planning Organization	17.00	0.0587	577		577	79	656
MT - Transit	3,301.00	11.3918	112,104		112,104	15,432	127,536
NC - Neighborhood Compliance	138.00	0.4762	4,687		4,687	645	5,332
ND - Non-Department	49.00	0.1691	1,664		1,664	229	1,893
OF - Film and Entertainment	4.00	0.0138	136		136	19	155
OS - Sustainability	2.00	0.0069	68		68	9	77
PA - Property Appraiser	331.00	1.1423	11,241		11,241	1,547	12,788
PD - Police	4,333.00	14.9531	147,147		147,147	20,257	167,404
PM - Procurement Management	116.00	0.4003	3,939		3,939	542	4,481
PR - Park & Recreation	1,296.00	4.4725	44,013		44,013	6,059	50,072



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CE - County Executive**

Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	943.00	3.2543	32,025		32,025	4,409	36,434
PZ - Planning & Zoning	155.00	0.5349	5,264		5,264	725	5,989
RB - Community Advocacy	21.00	0.0725	713		713	98	811
SB - Small Business Development	60.00	0.2071	2,038		2,038	281	2,319
SP - Seaport	410.00	1.4149	13,924		13,924	1,917	15,841
SW - Solid Waste Management	1,012.00	3.4924	34,368		34,368	4,731	39,099
TT - Office of the CITT	7.00	0.0242	238		238	33	271
VZ - Vizcaya Museum and Gardens	47.00	0.1622	1,596		1,596	220	1,816
All Other	3,490.00	12.0442	118,524		118,524	16,315	134,839
SubTotal	28,977.00	100.0000	984,075		984,075	134,612	1,118,687
Total	28,977.00	100.0000	984,075		984,075	134,612	1,118,687

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department CE - County Executive**

Receiving Department	Total	Executive Office	Admin Coordination
AD - Animal Services	26,797	22,316	4,481
AG - Agenda Coordination	1,828	1,522	306
AU - Audit and Management	12,387	10,315	2,072
AV - Aviation	349,757	291,263	58,494
BC - Building Code	21,484	17,891	3,593
BL - Building	54,058	45,017	9,041
BU - Strategic Business	10,356	8,624	1,732
CA - Community Action	149,005	124,085	24,920
CD - Housing & Comm Devlp	32,341	26,933	5,408
CE - County Executive	12,590	10,484	2,106
CL - Clerk of Court	60,064	50,018	10,046
CQ - Capital Improvement	7,854	6,540	1,314
CR - Corrections &	639,220	532,315	106,905
CS - Consumer Services	28,647	23,856	4,791
CU - Cultural Affairs	8,087	6,734	1,353
DA - ADA Coordination	924	769	155
DE - Environmental	119,898	99,846	20,052
ED - Economic Development	1,387	1,155	232
EL - Elections	27,260	22,701	4,559
EM - Emergency	5,544	4,617	927
ER - Human Resources	32,804	27,318	5,486
ET - Enterprise Technology	137,915	114,850	23,065
FE - Fair Employment	2,541	2,116	425
FN - Finance	78,776	65,601	13,175
FR - Fire	597,407	497,495	99,912
GC - Grants Coord Ops	8,779	7,311	1,468
GI - Government Information	54,520	45,402	9,118
GS01 - General Services	14,092	11,735	2,357
GS02 - Fleet Management	63,298	52,712	10,586
GS03 - Materials	12,706	10,581	2,125
GS05 - Risk Management	29,570	24,625	4,945
GS06 - Facilities & Utilities	42,045	35,013	7,032
GS09 - Design & Construction	36,270	30,204	6,066



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department CE - County Executive**

Receiving Department	Total	Executive Office	Admin Coordination
GS10 - Real Estate	6,007	5,002	1,005
HS - Human Services	163,791	136,398	27,393
HT - Homeless Trust	3,233	2,693	540
IC - International Consortium	2,541	2,116	425
JU - Juvenile Assessment	27,490	22,893	4,597
LB - Libraries	150,160	125,047	25,113
ME - Medical Examiner	18,020	15,006	3,014
MM - Miami-Dade Economic	3,233	2,693	540
MP - Metropolitan Planning	3,927	3,271	656
MT - Transit	762,582	635,046	127,536
NC - Neighborhood	31,880	26,548	5,332
ND - Non-Department	11,320	9,427	1,893
OF - Film and Entertainment	924	769	155
OS - Sustainability	462	385	77
PA - Property Appraiser	76,465	63,677	12,788
PD - Police	1,000,984	833,580	167,404
PM - Procurement	26,797	22,316	4,481
PR - Park & Recreation	299,396	249,324	50,072
PW - Public Works	217,848	181,414	36,434
PZ - Planning & Zoning	35,808	29,819	5,989
RB - Community Advocacy	4,851	4,040	811
SB - Small Business	13,862	11,543	2,319
SP - Seaport	94,716	78,875	15,841
SW - Solid Waste	233,787	194,688	39,099
TT - Office of the CITT	1,618	1,347	271
VZ - Vizcaya Museum and	10,858	9,042	1,816
All Other	806,246	671,407	134,839
Direct Billed	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department CE - County Executive**

Receiving Department	Total	Executive Office	Admin Coordination
Total	6,689,017	5,570,330	1,118,687



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**CQ – OFFICE OF CAPITAL IMPROVEMENTS**

**NATURE AND EXTENT OF SERVICES**

The Office of Capital Improvements (OCI) provides construction management policy support and analysis, including oversight of the County's capital improvement program.

As part of the Enabling Strategies strategic area, OCI develops and maintains the County's centralized Capital Improvements Information System (CIIS); coordinates and monitors capital improvement projects; reviews contracting documents prior to submittal to the Board of County Commissioners. OCI also creates standards for countywide construction contract language and construction management practices, policies, and procedures; manages the County's Miscellaneous Construction Contracts (MCC) for construction projects of less than \$1 million; and administers the Business Loan Assistance Program. The office is also responsible for administering the Architectural and Engineering (A&E) selection process, including the management of the Equitable Distribution Program (EDP), which was created to distribute County architectural, engineering, and design work on projects valued at less than \$1 million.

In addition, OCI is responsible for implementing the Building Better Communities (BBC) Bond Program that was passed by the voters in November 2004 and the Safe Neighborhood Parks (SNP) Bond Program that was passed by voters in 1996. The Bond Programs Division of OCI is responsible for the management of the bond programs; providing staff and legislative support for the BBC Citizens' Advisory Committee, the SNP Citizens' Oversight Committee, the municipalities, and not-for-profit organizations; developing and implementing plan schedules while managing project costs; and implementing an effective public information program.

The costs identified to **CQ A & E** have been included in this schedule and allocated to benefiting departments based on the total capital working fund charges identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

Costs recorded for the **CQ GOB Program** and **CQ SNP Program** have not been allocated in this plan.



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CQ - Capital Improvement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,759,643			4,759,643
POLL WORKERS	( 3,059)			
PETTY CASH & CHANGE FUNDS	( 21)			
GENERAL FUND-TRF OUT	( 158,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 1,834)			
Total Deductions:	( 162,914)			( 162,914)
Depreciation	53,750		53,750	
Leave Payouts	41,523		41,523	
AG - Agenda Coordination	14,848	3,086	17,934	
AT - County Attorney	23,657	1,938	25,595	
BU - Strategic Business Management	32,680	( 2,811)	29,869	
CC - County Commission	1,741	293	2,034	
CE - County Executive	6,904	950	7,854	
DA - ADA Coordination		1,548	1,548	
ER - Human Resources		7,616	7,616	
ET - Enterprise Technology Services		4,148	4,148	
FE - Fair Employment Practices		977	977	
FN - Finance		6,747	6,747	
GG - General Government		6,080	6,080	
GI - Government Information Center		79,375	79,375	
IG - Inspector General		62,719	62,719	
PM - Procurement Management		6,540	6,540	
Total Allocated Additions:	175,103	179,206	354,309	354,309
REVENUE	( 4,260,038)			
Total Departmental Cost Adjustments:	( 4,260,038)			( 4,260,038)
Total To Be Allocated:	511,794	179,206		691,000



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CQ - Capital Improvement**

	Total	General & Admin	CQ A & E	CQ GOB Program	CQ SNP Program
<b>Wages &amp; Benefits</b>					
SALARIES	3,064,854	1,163,723	786,738	1,016,543	97,850
FRINGE BENEFITS	787,208	322,218	213,528	226,045	25,417
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	3,059	3,059	0	0	0
LEGAL	42,004	0	0	42,004	0
INDUSTRIAL SERVICE RELATED	370	370	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	659	0	659	0	0
GENERAL AUTO & PROFESSIONAL LIAB	14,000	14,000	0	0	0
ITD MAINTENANCE	28,580	28,434	146	0	0
BUILDINGS COUNTY OWNED: RENTAL	227,044	137,044	0	90,000	0
COMMUNICATION EQUIPMENT-RENTAL	10,667	7,557	0	3,110	0
OTHER RENTAL EXPENSE	400	400	0	0	0
GSA CHARGES	20,279	10,239	1,093	8,195	752
ITD	270,258	200,758	16,000	53,500	0
CLERK OF COURTS	445	0	0	0	445
TELECOMMUNICATIONS	29,393	18,736	3,561	6,964	132
AUTOMOBILE REIMBURSEMENT	1,910	1,550	0	360	0
ADVERTISING	83,028	69,627	13,302	0	99
PRINTING & GRAPHICS	1,860	330	0	1,530	0
*PETTY CASH & CHANGE FUNDS	21	21	0	0	0
TRAINING	2,933	2,768	165	0	0
MISCELLANEOUS	886	821	0	65	0
OFFICE SUPPLIES & MINOR EQUIPMENT	9,951	4,657	2,584	2,224	486
*GENERAL FUND-TRF OUT	158,000	158,000	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	1,834	1,834	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	4,759,643	2,146,146	1,037,776	1,450,540	125,181
<b>Deductions</b>					
Total Deductions	( 162,914)	( 162,914)	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CQ - Capital Improvement**

	Total	General & Admin	CQ A & E	CQ GOB Program	CQ SNP Program
<b>Cost Adjustments</b>					
REVENUE	( 4,260,038)	( 1,586,600)	( 1,037,776)	( 1,503,541)	( 132,121)
Functional Cost	336,691	396,632	0	( 53,001)	( 6,940)
<b>Allocation Step 1</b>					
Inbound- All Others	175,103	175,103	0	0	0
Reallocate Admin Costs		( 571,735)	236,599	305,709	29,427
Unallocated Costs	( 275,195)	0	0	( 252,708)	( 22,487)
1st Allocation	236,599	0	236,599	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	179,206	179,206	0	0	0
Reallocate Admin Costs		( 179,206)	74,160	95,822	9,224
Unallocated Costs	( 105,046)	0	0	( 95,822)	( 9,224)
2nd Allocation	74,160	0	74,160	0	0
<b>Total For CQ CQ - Capital Improvement</b>					
Total Allocated	310,759	0	310,759	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CQ - Capital Improvement**

Activity - CQ A & E

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	187,787	7.1521	16,922		16,922	5,307	22,229
BL - Building	52,720	2.0079	4,751		4,751	1,490	6,241
CA - Community Action Agency	31,443	1.1975	2,833		2,833	889	3,722
CD - Housing & Comm Devlp	9,261	0.3527	835		835	262	1,097
CE - County Executive	1,237	0.0471	111		111		111
CR - Corrections & Rehabilitation	10,144	0.3863	914		914	287	1,201
DA - ADA Coordination	1,391	0.0530	125		125	39	164
DE - Environmental Resources Mgmt	25,567	0.9738	2,304		2,304	722	3,026
FR - Fire	104,745	3.9894	9,439		9,439	2,960	12,399
GS09 - Design & Construction Svcs	147,600	5.6215	13,301		13,301	4,171	17,472
MP - Metropolitan Planning Organization	10,832	0.4126	976		976	306	1,282
MT - Transit	652,086	24.8354	58,762		58,762	18,425	77,187
PD - Police	10,786	0.4108	972		972	305	1,277
PR - Park & Recreation	163,735	6.2361	14,754		14,754	4,627	19,381
PW - Public Works	216,190	8.2339	19,481		19,481	6,109	25,590
SP - Seaport	137,708	5.2448	12,409		12,409	3,891	16,300
SW - Solid Waste Management	38,488	1.4659	3,468		3,468	1,088	4,556
VZ - Vizcaya Museum and Gardens	3,607	0.1374	325		325	102	427
All Other	820,287	31.2418	73,917		73,917	23,180	97,097
SubTotal	2,625,614	100.0000	236,599		236,599	74,160	310,759
Total	2,625,614	100.0000	236,599		236,599	74,160	310,759



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CQ - Capital Improvement**

Allocation Basis: Total Capital Working Fund Charges Per Department

Allocation Source: Capital Working Fund Charges Report - Capital Impr

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department CQ - Capital Improvement**

Receiving Department	Total	CQ A & E
AV - Aviation	22,229	22,229
BL - Building	6,241	6,241
CA - Community Action	3,722	3,722
CD - Housing & Comm Devlp	1,097	1,097
CE - County Executive	111	111
CR - Corrections &	1,201	1,201
DA - ADA Coordination	164	164
DE - Environmental	3,026	3,026
FR - Fire	12,399	12,399
GS09 - Design & Construction	17,472	17,472
MP - Metropolitan Planning	1,282	1,282
MT - Transit	77,187	77,187
PD - Police	1,277	1,277
PR - Park & Recreation	19,381	19,381
PW - Public Works	25,590	25,590
SP - Seaport	16,300	16,300
SW - Solid Waste	4,556	4,556
VZ - Vizcaya Museum and	427	427
All Other	97,097	97,097
Direct Billed	0	0
<b>Total</b>	<b>310,759</b>	<b>310,759</b>



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**DA – ADA COORDINATION**

**NATURE AND EXTENT OF SERVICES**

The mission of the Office of Americans with Disabilities Act (ADA) Coordination is to bring Miami-Dade County government into compliance with the ADA and to heighten awareness of disability issues within County government and the community.

As part of the Enabling Strategies strategic area, the Office of ADA Coordination provides technical assistance and advises all County departments, municipalities, the Commission on Disability Issues (CODI), and the public; the Department provides construction management, building plans review, and specialized technical assistance to County departments and training to County departments and the community on ADA design requirements.

The Office of ADA Coordination also provides staff and support to the Commission on Disability Issues, maintains a network of County department ADA Coordinators, and administers and distributes disabled permit parking fines revenues to municipalities.

The costs associated with **ADA Coordination** have been allocated equally to all county departments. The cost pool has been reduced by associated revenues and accrued leave payouts.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department DA - ADA Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,625,326			1,625,326
TAX COLLECTOR DISTRIBUTION	( 304,708)			
PETTY CASH & CHANGE FUNDS	( 366)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 6,543)			
INFRASTRUCTURE	( 41)			
Total Deductions:	( 311,658)			( 311,658)
Depreciation	15,380		15,380	
Leave Payouts	4,295		4,295	
BU - Strategic Business Management	213	( 18)	195	
CC - County Commission	205	34	239	
CE - County Executive	812	112	924	
CQ - Capital Improvement	125	39	164	
DA - ADA Coordination		1,548	1,548	
ER - Human Resources		875	875	
ET - Enterprise Technology Services		6,557	6,557	
FE - Fair Employment Practices		115	115	
FN - Finance		2,033	2,033	
GG - General Government		80,198	80,198	
IG - Inspector General		154	154	
PM - Procurement Management		865	865	
SB - Small Business Development		2,495	2,495	
Total Allocated Additions:	21,030	95,007	116,037	116,037
ADMIN REIMB - AV	( 19,627)			
ADMIN REIMB - WS	( 47,622)			
ACCRUED LEAVE PAYOUTS	( 3,497)			
REVENUE	( 288,508)			





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department DA - ADA Coordination**

Total Departmental Cost Adjustments:	( 359,254)	( 359,254)
Total To Be Allocated:	975,444	95,007
		1,070,451



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DA - ADA Coordination**

	Total	General & Admin	ADA Coordination	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	320,807	0	320,807	0
FRINGE BENEFITS	93,460	0	93,460	0
<b>Other Expense &amp; Cost</b>				
INTERPRETERS	3,755	0	3,755	0
TEMPORARY HELP AGENCY	9,869	0	9,869	0
GENERAL AUTO & PROFESSIONAL LIAB	3,900	0	3,900	0
EQUIPMENT MAINTENANCE	194	0	194	0
ITD MAINTENANCE	644	0	644	0
COMMUNICATION EQUIPMENT-RENTAL	146	0	146	0
GSA CHARGES	738,215	0	2,507	735,708
GENERAL COUNTY SUPPORT CHARGES	1,056	0	0	1,056
*TAX COLLECTOR DISTRIBUTION	304,708	304,708	0	0
TELECOMMUNICATIONS	5,651	0	5,651	0
PRINTING & GRAPHICS	( 120)	0	( 120)	0
*PETTY CASH & CHANGE FUNDS	366	366	0	0
TRAINING	210	0	210	0
REIMBURSEMENTS & REFUNDS	15,000	0	15,000	0
MISCELLANEOUS	1,940	0	1,940	0
EQUIPMENT & NON-CAPITAL TOOLS	28	0	28	0
OFFICE SUPPLIES & MINOR EQUIPMENT	1,504	0	1,504	0
COMPUTER SUPPLIES	12	0	12	0
OTHER MATERIALS & SUPPLIES	( 298)	0	( 298)	0
ARCHITECTURAL/ENGINEERING COSTS	10,636	0	0	10,636
CONSTRUCTION PHASE	107,059	0	0	107,059
*MAJOR MACHINERY, EQUIP, & FURNITURE	6,543	6,543	0	0
*INFRASTRUCTURE	41	41	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,625,326	311,658	459,209	854,459



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DA - ADA Coordination**

	Total	General & Admin	ADA Coordination	Major Capital
<b>Deductions</b>				
Total Deductions	( 311,658)	( 311,658)	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	( 19,627)	0	( 19,627)	0
ADMIN REIMB - WS	( 47,622)	0	( 47,622)	0
ACCRUED LEAVE PAYOUTS	( 3,497)	0	( 3,497)	0
REVENUE	( 288,508)	0	( 288,508)	0
Functional Cost	954,414	0	99,955	854,459
<b>Allocation Step 1</b>				
Inbound- All Others	21,030	21,030	0	0
Reallocate Admin Costs		( 21,030)	2,202	18,828
Unallocated Costs	( 873,287)	0	0	( 873,287)
1st Allocation	102,157	0	102,157	0
<b>Allocation Step 2</b>				
Inbound- All Others	95,007	95,007	0	0
Reallocate Admin Costs		( 95,007)	9,950	85,057
Unallocated Costs	( 85,057)	0	0	( 85,057)
2nd Allocation	9,950	0	9,950	0
<b>Total For DA DA - ADA Coordination</b>				
Total Allocated	112,107	0	112,107	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DA - ADA Coordination**

Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1	1.5152	1,548		1,548	172	1,720
AG - Agenda Coordination	1	1.5120	1,537		1,537		1,537
AT - County Attorney	1	1.5152	1,548		1,548		1,548
AU - Audit and Management	1	1.5152	1,548		1,548		1,548
AV - Aviation	1	1.5152	1,548		1,548	172	1,720
BC - Building Code Compliance	1	1.5152	1,548		1,548	172	1,720
BL - Building	1	1.5152	1,548		1,548	172	1,720
BU - Strategic Business Management	1	1.5152	1,548		1,548		1,548
CA - Community Action Agency	1	1.5152	1,548		1,548	172	1,720
CC - County Commission	1	1.5152	1,548		1,548		1,548
CD - Housing & Comm Devlp	1	1.5152	1,548		1,548	172	1,720
CE - County Executive	1	1.5152	1,548		1,548		1,548
CL - Clerk of Court	1	1.5152	1,548		1,548	172	1,720
CQ - Capital Improvement	1	1.5152	1,548		1,548		1,548
CR - Corrections & Rehabilitation	1	1.5152	1,548		1,548	172	1,720
CS - Consumer Services	1	1.5152	1,548		1,548	172	1,720
CU - Cultural Affairs	1	1.5152	1,548		1,548	172	1,720
DA - ADA Coordination	1	1.5152	1,548		1,548		1,548
DE - Environmental Resources Mgmt	1	1.5152	1,548		1,548	172	1,720
EC - Commission on Ethics & Public Trust	1	1.5152	1,548		1,548	172	1,720
ED - Economic Development Coordination	1	1.5152	1,548		1,548	172	1,720
EL - Elections	1	1.5152	1,548		1,548	172	1,720
EM - Emergency Management	1	1.5152	1,548		1,548	172	1,720
ER - Human Resources	1	1.5152	1,548		1,548	146	1,694
ET - Enterprise Technology Services	1	1.5152	1,548		1,548	172	1,720



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DA - ADA Coordination**

Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	1	1.5152	1,548		1,548	172	1,720
FN - Finance	1	1.5152	1,548		1,548	172	1,720
FR - Fire	1	1.5152	1,548		1,548	172	1,720
GC - Grants Coord Ops	1	1.5152	1,548		1,548	172	1,720
GG - General Government	1	1.5152	1,548		1,548	172	1,720
GI - Government Information Center	1	1.5152	1,548		1,548	172	1,720
GS01 - General Services Administration	1	1.5152	1,548		1,548	172	1,720
HS - Human Services	1	1.5152	1,548		1,548	172	1,720
HT - Homeless Trust	1	1.5152	1,548		1,548	172	1,720
IC - International Consortium	1	1.5152	1,548		1,548	172	1,720
IG - Inspector General	1	1.5152	1,548		1,548	172	1,720
JU - Juvenile Assessment Center	1	1.5152	1,548		1,548	172	1,720
LB - Libraries	1	1.5152	1,548		1,548	172	1,720
ME - Medical Examiner	1	1.5152	1,548		1,548	172	1,720
MM - Miami-Dade Economic Advisory Trust	1	1.5152	1,548		1,548	172	1,720
MP - Metropolitan Planning Organization	1	1.5152	1,548		1,548	172	1,720
MT - Transit	1	1.5152	1,548		1,548	172	1,720
NC - Neighborhood Compliance	1	1.5152	1,548		1,548	172	1,720
OF - Film and Entertainment	1	1.5152	1,548		1,548	172	1,720
OS - Sustainability	1	1.5152	1,548		1,548	172	1,720
PA - Property Appraiser	1	1.5152	1,548		1,548	172	1,720
PD - Police	1	1.5152	1,548		1,548	172	1,720
PM - Procurement Management	1	1.5152	1,548		1,548	172	1,720
PR - Park & Recreation	1	1.5152	1,548		1,548	172	1,720
PW - Public Works	1	1.5152	1,548		1,548	172	1,720
PZ - Planning & Zoning	1	1.5152	1,548		1,548	172	1,720



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DA - ADA Coordination**

Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RB - Community Advocacy	1	1.5152	1,548		1,548	172	1,720
SB - Small Business Development	1	1.5152	1,548		1,548	172	1,720
SP - Seaport	1	1.5152	1,548		1,548	172	1,720
SW - Solid Waste Management	1	1.5152	1,548		1,548	172	1,720
TT - Office of the CITT	1	1.5152	1,548		1,548	172	1,720
VZ - Vizcaya Museum and Gardens	1	1.5152	1,548		1,548	172	1,720
All Other	9	13.6368	13,932		13,932	1,548	15,480
SubTotal	66	100.0000	102,157		102,157	9,950	112,107
Total	66	100.0000	102,157		102,157	9,950	112,107

Allocation Basis: Equal Allocation to All Departments

Allocation Source: FY 2009 Expenditure Summary - Finance



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department DA - ADA Coordination**

Receiving Department	Total	ADA Coordination
AD - Animal Services	1,720	1,720
AG - Agenda Coordination	1,537	1,537
AT - County Attorney	1,548	1,548
AU - Audit and Management	1,548	1,548
AV - Aviation	1,720	1,720
BC - Building Code	1,720	1,720
BL - Building	1,720	1,720
BU - Strategic Business	1,548	1,548
CA - Community Action	1,720	1,720
CC - County Commission	1,548	1,548
CD - Housing & Comm Devlp	1,720	1,720
CE - County Executive	1,548	1,548
CL - Clerk of Court	1,720	1,720
CQ - Capital Improvement	1,548	1,548
CR - Corrections &	1,720	1,720
CS - Consumer Services	1,720	1,720
CU - Cultural Affairs	1,720	1,720
DA - ADA Coordination	1,548	1,548
DE - Environmental	1,720	1,720
EC - Commission on Ethics &	1,720	1,720
ED - Economic Development	1,720	1,720
EL - Elections	1,720	1,720
EM - Emergency	1,720	1,720
ER - Human Resources	1,694	1,694
ET - Enterprise Technology	1,720	1,720
FE - Fair Employment	1,720	1,720
FN - Finance	1,720	1,720
FR - Fire	1,720	1,720
GC - Grants Coord Ops	1,720	1,720
GG - General Government	1,720	1,720
GI - Government Information	1,720	1,720
GS01 - General Services	1,720	1,720
HS - Human Services	1,720	1,720



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department DA - ADA Coordination**

Receiving Department	Total	ADA Coordination
HT - Homeless Trust	1,720	1,720
IC - International Consortium	1,720	1,720
IG - Inspector General	1,720	1,720
JU - Juvenile Assessment	1,720	1,720
LB - Libraries	1,720	1,720
ME - Medical Examiner	1,720	1,720
MM - Miami-Dade Economic	1,720	1,720
MP - Metropolitan Planning	1,720	1,720
MT - Transit	1,720	1,720
NC - Neighborhood	1,720	1,720
OF - Film and Entertainment	1,720	1,720
OS - Sustainability	1,720	1,720
PA - Property Appraiser	1,720	1,720
PD - Police	1,720	1,720
PM - Procurement	1,720	1,720
PR - Park & Recreation	1,720	1,720
PW - Public Works	1,720	1,720
PZ - Planning & Zoning	1,720	1,720
RB - Community Advocacy	1,720	1,720
SB - Small Business	1,720	1,720
SP - Seaport	1,720	1,720
SW - Solid Waste	1,720	1,720
TT - Office of the CITT	1,720	1,720
VZ - Vizcaya Museum and	1,720	1,720
All Other	15,480	15,480
Direct Billed	0	0
<b>Total</b>	<b>112,107</b>	<b>112,107</b>





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**ER – HUMAN RESOURCES**

**NATURE AND EXTENT OF SERVICES**

The Department of Human Resources (DHR) manages and provides human resources services in a fiscally responsible manner and attracts, develops, and retains an effective and dedicated County workforce. DHR functions as an internal service provider and a regulatory entity that ensures the proper administration of a comprehensive human resources system, promotes the equitable treatment of employees, and rewards results-oriented job performance.

As part of the Enabling Strategies strategic area, DHR provides centralized employee relations services including recruitment, compensation and pay plan administration, and payroll services. DHR also maintains County employee personnel and medical records, negotiates and administers labor contracts, provides and coordinates centralized County employee training through Miami-Dade County University (MDCU), and manages the Employee Suggestion Program (ESP) and Employee Support Services (ESS).

DHR provides services to all County departments and employees. The Department is the gateway through which qualified individuals become County employees, who in turn provide government services to the entire community.

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

- **Personnel Services** – the costs of personnel services have been included in this activity and allocated county-wide based on the number of employees identified to each department.
- **Career Development** – career development costs have been separately identified and allocated to benefiting departments using the number of trainees identified to each department during the fiscal year.
- **Labor Management** – the cost attributed to labor management activities have been included in this activity and allocated to benefiting departments using the number of union employees identified to each department.
- **Administrative Services** – the costs identified for Administrative Services have been allocated based on the number of employees identified to each county department.

The cost pool has been reduced by accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ER - Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,096,358			10,096,358
POLL WORKERS	( 25,139)			
PETTY CASH & CHANGE FUNDS	( 1,797)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 12,244)			
Total Deductions:	( 39,180)			( 39,180)
Depreciation	176,768		176,768	
Leave Payouts	99,694		99,694	
AG - Agenda Coordination	4,772	992	5,764	
AT - County Attorney	619,747	50,772	670,519	
AU - Audit and Management	94,225	3,816	98,041	
BU - Strategic Business Management	59,001	( 5,068)	53,933	
CC - County Commission	20,247	13,194	33,441	
CE - County Executive	28,834	3,970	32,804	
DA - ADA Coordination	1,548	146	1,694	
ER - Human Resources		32,870	32,870	
ET - Enterprise Technology Services		232,783	232,783	
FE - Fair Employment Practices		4,079	4,079	
FN - Finance		21,701	21,701	
GG - General Government		945,280	945,280	
GI - Government Information Center		231,160	231,160	
IG - Inspector General		1,712	1,712	
PM - Procurement Management		7,783	7,783	
Total Allocated Additions:	1,104,836	1,545,190	2,650,026	2,650,026
ADMIN REIMB - AV	( 458,065)			
ADMIN REIMB - WS	( 1,111,406)			
ACCRUED LEAVE PAYOUTS	( 92,474)			



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ER - Human Resources**

Total Departmental Cost Adjustments:	( 1,661,945)	( 1,661,945)
Total To Be Allocated:	9,500,069	11,045,259



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Total	General & Admin	Personnel Services	Career Development	Labor Management
<b>Wages &amp; Benefits</b>					
SALARIES	7,433,254	771,198	1,959,967	998,946	844,478
FRINGE BENEFITS	2,162,710	264,340	548,825	276,634	203,810
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	25,139	25,139	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	3,875	3,875	0	0	0
LEGAL	1,125	125	0	0	1,000
OTHER OUTSIDE CONTRACTUAL SERVICES	1,022,739	3,336	0	610,137	0
GENERAL AUTO & PROFESSIONAL LIAB	66,300	66,300	0	0	0
EQUIPMENT MAINTENANCE	10,708	9,321	1,387	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	549	494	0	0	55
ITD MAINTENANCE	88,314	71,817	7,864	588	588
COMMUNICATION EQUIPMENT-RENTAL	59,043	52,806	3,564	2,673	0
OTHER RENTAL EXPENSE	266	0	266	0	0
GSA CHARGES	173,561	52,800	17,935	81,579	1,893
ITD	97,000	97,000	0	0	0
CLERK OF COURTS	43,602	4,184	428	280	433
TELECOMMUNICATIONS	110,359	105,159	1,447	1,667	1,256
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	61	0	61	0	0
TRAVEL	12,615	6,346	6,269	0	0
AUTOMOBILE REIMBURSEMENT	1,496	0	1,116	380	0
ADVERTISING	201,244	100	197,143	0	0
PRINTING & GRAPHICS	206	33	131	17	25
MAILING SERVICES	331	0	113	0	0
*PETTY CASH & CHANGE FUNDS	1,797	1,797	0	0	0
TRAINING	2,026	249	933	745	99
REIMBURSEMENTS & REFUNDS	( 1,530,224)	( 760,874)	( 277,026)	( 370,614)	( 66,368)
TAXES,LICENSES & PERMITS	420	0	0	420	0
MISCELLANEOUS	38,022	2,251	31,393	3,877	0
FUEL & LUBRICANTS	40	40	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	57,273	6,694	21,233	4,379	1,993
OTHER MATERIALS & SUPPLIES	263	0	0	440	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	12,244	12,244	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Total	General & Admin	Personnel Services	Career Development	Labor Management
<b>Departmental Totals</b>					
Total Expenditures	10,096,358	796,774	2,523,049	1,612,148	989,262
<b>Deductions</b>					
Total Deductions	( 39,180)	( 39,180)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 458,065)	( 458,065)	0	0	0
ADMIN REIMB - WS	( 1,111,406)	( 1,111,406)	0	0	0
ACCRUED LEAVE PAYOUTS	( 92,474)	( 9,607)	( 24,471)	( 12,434)	( 10,484)
Functional Cost	8,395,233	( 821,484)	2,498,578	1,599,714	978,778
<b>Allocation Step 1</b>					
Inbound- All Others	1,104,836	1,104,836	0	0	0
Reallocate Admin Costs		( 283,352)	76,814	49,181	30,091
Unallocated Costs	( 421,223)	0	0	0	0
1st Allocation	9,078,846	0	2,575,392	1,648,895	1,008,869
<b>Allocation Step 2</b>					
Inbound- All Others	1,545,190	1,545,190	0	0	0
Reallocate Admin Costs		( 1,545,190)	418,889	268,194	164,093
Unallocated Costs	( 68,512)	0	0	0	0
2nd Allocation	1,476,678	0	418,889	268,194	164,093
<b>Total For ER ER - Human Resources</b>					
Total Allocated	10,555,524	0	2,994,281	1,917,089	1,172,962



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Administrative Svcs	Major Capital
<b>Wages &amp; Benefits</b>		
SALARIES	2,858,665	0
FRINGE BENEFITS	869,101	0
<b>Other Expense &amp; Cost</b>		
*POLL WORKERS	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0
LEGAL	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	607	408,659
GENERAL AUTO & PROFESSIONAL LIAB	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	7,457	0
COMMUNICATION EQUIPMENT-RENTAL	0	0
OTHER RENTAL EXPENSE	0	0
GSA CHARGES	19,354	0
ITD	0	0
CLERK OF COURTS	38,277	0
TELECOMMUNICATIONS	830	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	0	0
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	4,001	0
PRINTING & GRAPHICS	0	0
MAILING SERVICES	218	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	( 55,342)	0
TAXES,LICENSES & PERMITS	0	0
MISCELLANEOUS	501	0
FUEL & LUBRICANTS	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	22,974	0
OTHER MATERIALS & SUPPLIES	( 177)	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ER - Human Resources**

	Administrative Svcs	Major Capital
<b>Departmental Totals</b>		
Total Expenditures	3,766,466	408,659
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	( 35,478)	0
Functional Cost	3,730,988	408,659
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	114,702	12,564
Unallocated Costs	0	( 421,223)
1st Allocation	3,845,690	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	625,502	68,512
Unallocated Costs	0	( 68,512)
2nd Allocation	625,502	0
<b>Total For ER ER - Human Resources</b>		
Total Allocated	4,471,192	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.3949	10,171		10,171	1,695	11,866
AG - Agenda Coordination	9	0.0306	789		789		789
AT - County Attorney	138	0.4698	12,100		12,100		12,100
AU - Audit and Management	61	0.2077	5,349		5,349		5,349
AV - Aviation	1,514	5.1546	132,750		132,750	22,122	154,872
BC - Building Code Compliance	93	0.3166	8,154		8,154	1,359	9,513
BL - Building	234	0.7967	20,518		20,518	3,419	23,937
BU - Strategic Business Management	51	0.1736	4,472		4,472		4,472
CA - Community Action Agency	645	2.1960	56,555		56,555	9,425	65,980
CC - County Commission	203	0.6911	17,799		17,799		17,799
CD - Housing & Comm Devlp	140	0.4766	12,275		12,275	2,046	14,321
CE - County Executive	62	0.2111	5,436		5,436		5,436
CL - Clerk of Court	260	0.8852	22,797		22,797	3,799	26,596
CQ - Capital Improvement	34	0.1158	2,981		2,981		2,981
CR - Corrections & Rehabilitation	2,767	9.4205	242,616		242,616	40,431	283,047
CS - Consumer Services	124	0.4222	10,873		10,873	1,812	12,685
CU - Cultural Affairs	35	0.1192	3,069		3,069	511	3,580
DA - ADA Coordination	4	0.0136	351		351		351
DE - Environmental Resources Mgmt	519	1.7670	45,507		45,507	7,583	53,090
EC - Commission on Ethics & Public Trust	16	0.0545	1,403		1,403	234	1,637
ED - Economic Development Coordination	6	0.0204	526		526	88	614
EL - Elections	118	0.4017	10,346		10,346	1,724	12,070
EM - Emergency Management	24	0.0817	2,104		2,104	351	2,455
ER - Human Resources	142	0.4835	12,451		12,451		12,451
ET - Enterprise Technology Services	597	2.0325	52,346		52,346	8,723	61,069





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	11	0.0375	965		965	161	1,126
FN - Finance	341	1.1610	29,900		29,900	4,983	34,883
FR - Fire	2,586	8.8043	226,745		226,745	37,786	264,531
GC - Grants Coord Ops	38	0.1294	3,332		3,332	555	3,887
GI - Government Information Center	236	0.8035	20,693		20,693	3,448	24,141
GS01 - General Services Administration	61	0.2077	5,349		5,349	891	6,240
GS02 - Fleet Management	274	0.9329	24,025		24,025	4,004	28,029
GS03 - Materials Management	55	0.1873	4,822		4,822	804	5,626
GS05 - Risk Management	128	0.4358	11,223		11,223	1,870	13,093
GS06 - Facilities & Utilities Mgmt	182	0.6196	15,958		15,958	2,659	18,617
GS09 - Design & Construction Svcs	157	0.5345	13,766		13,766	2,294	16,060
GS10 - Real Estate Development	26	0.0885	2,280		2,280	380	2,660
HS - Human Services	709	2.4139	62,166		62,166	10,360	72,526
HT - Homeless Trust	14	0.0477	1,228		1,228	205	1,433
IC - International Consortium	11	0.0375	965		965	161	1,126
IG - Inspector General	38	0.1294	3,332		3,332	555	3,887
JU - Juvenile Assessment Center	119	0.4051	10,434		10,434	1,739	12,173
LB - Libraries	650	2.2130	56,993		56,993	9,498	66,491
ME - Medical Examiner	78	0.2656	6,839		6,839	1,140	7,979
MM - Miami-Dade Economic Advisory Trust	14	0.0477	1,228		1,228	205	1,433
MP - Metropolitan Planning Organization	17	0.0579	1,491		1,491	248	1,739
MT - Transit	3,301	11.2386	289,438		289,438	48,233	337,671
NC - Neighborhood Compliance	138	0.4698	12,100		12,100	2,016	14,116
ND - Non-Department	49	0.1668	4,296		4,296	716	5,012
OF - Film and Entertainment	4	0.0136	351		351	58	409
OS - Sustainability	2	0.0068	175		175	29	204



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	331	1.1269	29,023		29,023	4,836	33,859
PD - Police	4,333	14.7520	379,925		379,925	63,311	443,236
PM - Procurement Management	116	0.3949	10,171		10,171	1,695	11,866
PR - Park & Recreation	1,296	4.4124	113,636		113,636	18,937	132,573
PW - Public Works	943	3.2105	82,684		82,684	13,779	96,463
PZ - Planning & Zoning	155	0.5277	13,591		13,591	2,265	15,856
RB - Community Advocacy	21	0.0715	1,841		1,841	307	2,148
SB - Small Business Development	60	0.2043	5,261		5,261	877	6,138
SP - Seaport	410	1.3959	35,950		35,950	5,991	41,941
SW - Solid Waste Management	1,012	3.4455	88,734		88,734	14,787	103,521
TT - Office of the CITT	7	0.0238	614		614	102	716
VZ - Vizcaya Museum and Gardens	47	0.1600	4,121		4,121	687	4,808
All Other	3,490	11.8821	306,009		306,009	50,995	357,004
SubTotal	29,372	100.0000	2,575,392		2,575,392	418,889	2,994,281
Total	29,372	100.0000	2,575,392		2,575,392	418,889	2,994,281

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Career Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	1	0.9615	15,855		15,855	2,579	18,434
CR - Corrections & Rehabilitation	34	32.6923	539,062		539,062	87,679	626,741
FR - Fire	4	3.8462	63,419		63,419	10,315	73,734
LB - Libraries	15	14.4231	237,821		237,821	38,682	276,503
MT - Transit	9	8.6538	142,693		142,693	23,209	165,902
PD - Police	28	26.9231	443,933		443,933	72,206	516,139
PW - Public Works	1	0.9615	15,855		15,855	2,579	18,434
All Other	12	11.5385	190,257		190,257	30,945	221,202
SubTotal	104	100.0000	1,648,895		1,648,895	268,194	1,917,089
Total	104	100.0000	1,648,895		1,648,895	268,194	1,917,089

Allocation Basis: Total Number of Trainees Per Department

Allocation Source: Trainees By Department Summary Report



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Labor Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	101	0.3658	3,690		3,690	602	4,292
AU - Audit and Management	3	0.0109	110		110		110
AV - Aviation	1,085	3.9292	39,640		39,640	6,462	46,102
CA - Community Action Agency	589	2.1330	21,519		21,519	3,508	25,027
CC - County Commission	4	0.0145	146		146		146
CD - Housing & Comm Devlp	29	0.1050	1,060		1,060	173	1,233
CE - County Executive	2	0.0072	73		73		73
CL - Clerk of Court	1,150	4.1646	42,015		42,015	6,850	48,865
CQ - Capital Improvement	5	0.0181	183		183		183
CR - Corrections & Rehabilitation	2,681	9.7088	97,950		97,950	15,969	113,919
CS - Consumer Services	83	0.3006	3,032		3,032	494	3,526
CU - Cultural Affairs	9	0.0326	329		329	54	383
DE - Environmental Resources Mgmt	383	1.3870	13,993		13,993	2,281	16,274
ED - Economic Development Coordination	4	0.0145	146		146	24	170
EL - Elections	1,048	3.7952	38,288		38,288	6,242	44,530
EM - Emergency Management	14	0.0507	511		511	83	594
ER - Human Resources	50	0.1811	1,827		1,827		1,827
ET - Enterprise Technology Services	506	1.8324	18,487		18,487	3,014	21,501
FE - Fair Employment Practices	1	0.0036	37		37	6	43
FN - Finance	242	0.8764	8,841		8,841	1,441	10,282
FR - Fire	2,493	9.0280	91,081		91,081	14,849	105,930
GC - Grants Coord Ops	30	0.1086	1,096		1,096	179	1,275
GI - Government Information Center	169	0.6120	6,174		6,174	1,007	7,181
GS01 - General Services Administration	686	2.4842	25,063		25,063	4,086	29,149
HS - Human Services	524	1.8976	19,144		19,144	3,121	22,265



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Labor Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HT - Homeless Trust	8	0.0290	292		292	48	340
JU - Juvenile Assessment Center	90	0.3259	3,288		3,288	536	3,824
LB - Libraries	688	2.4915	25,136		25,136	4,098	29,234
ME - Medical Examiner	44	0.1593	1,608		1,608	262	1,870
MM - Miami-Dade Economic Advisory Trust	19	0.0688	694		694	113	807
MP - Metropolitan Planning Organization	2	0.0072	73		73	12	85
MT - Transit	3,266	11.8273	119,322		119,322	19,453	138,775
NC - Neighborhood Compliance	235	0.8510	8,586		8,586	1,400	9,986
OF - Film and Entertainment	1	0.0036	37		37	6	43
OS - Sustainability	1	0.0036	37		37	6	43
PA - Property Appraiser	323	1.1697	11,801		11,801	1,924	13,725
PD - Police	4,644	16.8176	169,665		169,665	27,658	197,323
PM - Procurement Management	57	0.2064	2,082		2,082	340	2,422
PR - Park & Recreation	1,669	6.0440	60,976		60,976	9,941	70,917
PW - Public Works	734	2.6581	26,816		26,816	4,372	31,188
PZ - Planning & Zoning	77	0.2788	2,813		2,813	459	3,272
SB - Small Business Development	23	0.0833	840		840	137	977
SP - Seaport	400	1.4485	14,614		14,614	2,382	16,996
SW - Solid Waste Management	884	3.2013	32,297		32,297	5,265	37,562
VZ - Vizcaya Museum and Gardens	31	0.1123	1,133		1,133	185	1,318
All Other	2,527	9.1512	92,324		92,324	15,051	107,375
<b>SubTotal</b>	<b>27,614</b>	<b>100.0000</b>	<b>1,008,869</b>		<b>1,008,869</b>	<b>164,093</b>	<b>1,172,962</b>
<b>Total</b>	<b>27,614</b>	<b>100.0000</b>	<b>1,008,869</b>		<b>1,008,869</b>	<b>164,093</b>	<b>1,172,962</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Allocation Basis: Total Number of Union Employees Per Department

Allocation Source: Human Resources Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

## Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.3949	15,188		15,188	2,531	17,719
AG - Agenda Coordination	9	0.0306	1,178		1,178		1,178
AT - County Attorney	138	0.4698	18,068		18,068		18,068
AU - Audit and Management	61	0.2077	7,987		7,987		7,987
AV - Aviation	1,514	5.1546	198,229		198,229	33,034	231,263
BC - Building Code Compliance	93	0.3166	12,177		12,177	2,029	14,206
BL - Building	234	0.7967	30,638		30,638	5,106	35,744
BU - Strategic Business Management	51	0.1736	6,677		6,677		6,677
CA - Community Action Agency	645	2.1960	84,450		84,450	14,073	98,523
CC - County Commission	203	0.6911	26,579		26,579		26,579
CD - Housing & Comm Devlp	140	0.4766	18,330		18,330	3,055	21,385
CE - County Executive	62	0.2111	8,118		8,118		8,118
CL - Clerk of Court	260	0.8852	34,042		34,042	5,673	39,715
CQ - Capital Improvement	34	0.1158	4,452		4,452		4,452
CR - Corrections & Rehabilitation	2,767	9.4205	362,285		362,285	60,373	422,658
CS - Consumer Services	124	0.4222	16,235		16,235	2,706	18,941
CU - Cultural Affairs	35	0.1192	4,583		4,583	764	5,347
DA - ADA Coordination	4	0.0136	524		524		524
DE - Environmental Resources Mgmt	519	1.7670	67,953		67,953	11,324	79,277
EC - Commission on Ethics & Public Trust	16	0.0545	2,095		2,095	349	2,444
ED - Economic Development Coordination	6	0.0204	786		786	131	917
EL - Elections	118	0.4017	15,450		15,450	2,575	18,025
EM - Emergency Management	24	0.0817	3,142		3,142	524	3,666
ER - Human Resources	142	0.4835	18,592		18,592		18,592
ET - Enterprise Technology Services	597	2.0325	78,165		78,165	13,026	91,191

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	11	0.0375	1,440		1,440	240	1,680
FN - Finance	341	1.1610	44,647		44,647	7,440	52,087
FR - Fire	2,586	8.8043	338,586		338,586	56,423	395,009
GC - Grants Coord Ops	38	0.1294	4,975		4,975	829	5,804
GI - Government Information Center	236	0.8035	30,900		30,900	5,149	36,049
GS01 - General Services Administration	61	0.2077	7,987		7,987	1,331	9,318
GS02 - Fleet Management	274	0.9329	35,875		35,875	5,978	41,853
GS03 - Materials Management	55	0.1873	7,201		7,201	1,200	8,401
GS05 - Risk Management	128	0.4358	16,759		16,759	2,793	19,552
GS06 - Facilities & Utilities Mgmt	182	0.6196	23,829		23,829	3,971	27,800
GS09 - Design & Construction Svcs	157	0.5345	20,556		20,556	3,426	23,982
GS10 - Real Estate Development	26	0.0885	3,404		3,404	567	3,971
HS - Human Services	709	2.4139	92,830		92,830	15,470	108,300
HT - Homeless Trust	14	0.0477	1,833		1,833	305	2,138
IC - International Consortium	11	0.0375	1,440		1,440	240	1,680
IG - Inspector General	38	0.1294	4,975		4,975	829	5,804
JU - Juvenile Assessment Center	119	0.4051	15,581		15,581	2,596	18,177
LB - Libraries	650	2.2130	85,105		85,105	14,182	99,287
ME - Medical Examiner	78	0.2656	10,213		10,213	1,702	11,915
MM - Miami-Dade Economic Advisory Trust	14	0.0477	1,833		1,833	305	2,138
MP - Metropolitan Planning Organization	17	0.0579	2,226		2,226	371	2,597
MT - Transit	3,301	11.2386	432,202		432,202	72,024	504,226
NC - Neighborhood Compliance	138	0.4698	18,068		18,068	3,011	21,079
ND - Non-Department	49	0.1668	6,416		6,416	1,069	7,485
OF - Film and Entertainment	4	0.0136	524		524	87	611
OS - Sustainability	2	0.0068	262		262	44	306





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ER - Human Resources**

Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	331	1.1269	43,338		43,338	7,222	50,560
PD - Police	4,333	14.7520	567,319		567,319	94,541	661,860
PM - Procurement Management	116	0.3949	15,188		15,188	2,531	17,719
PR - Park & Recreation	1,296	4.4124	169,686		169,686	28,277	197,963
PW - Public Works	943	3.2105	123,467		123,467	20,575	144,042
PZ - Planning & Zoning	155	0.5277	20,294		20,294	3,382	23,676
RB - Community Advocacy	21	0.0715	2,750		2,750	458	3,208
SB - Small Business Development	60	0.2043	7,856		7,856	1,309	9,165
SP - Seaport	410	1.3959	53,681		53,681	8,946	62,627
SW - Solid Waste Management	1,012	3.4455	132,502		132,502	22,081	154,583
TT - Office of the CITT	7	0.0238	917		917	153	1,070
VZ - Vizcaya Museum and Gardens	47	0.1600	6,154		6,154	1,025	7,179
All Other	3,490	11.8821	456,948		456,948	76,147	533,095
SubTotal	29,372	100.0000	3,845,690		3,845,690	625,502	4,471,192
Total	29,372	100.0000	3,845,690		3,845,690	625,502	4,471,192

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department ER - Human Resources**

Receiving Department	Total	Personnel Services	Career Development	Labor Management	Administrative Svcs
AD - Animal Services	33,877	11,866	0	4,292	17,719
AG - Agenda Coordination	1,967	789	0	0	1,178
AT - County Attorney	30,168	12,100	0	0	18,068
AU - Audit and Management	13,446	5,349	0	110	7,987
AV - Aviation	450,671	154,872	18,434	46,102	231,263
BC - Building Code	23,719	9,513	0	0	14,206
BL - Building	59,681	23,937	0	0	35,744
BU - Strategic Business	11,149	4,472	0	0	6,677
CA - Community Action	189,530	65,980	0	25,027	98,523
CC - County Commission	44,524	17,799	0	146	26,579
CD - Housing & Comm Devlp	36,939	14,321	0	1,233	21,385
CE - County Executive	13,627	5,436	0	73	8,118
CL - Clerk of Court	115,176	26,596	0	48,865	39,715
CQ - Capital Improvement	7,616	2,981	0	183	4,452
CR - Corrections &	1,446,365	283,047	626,741	113,919	422,658
CS - Consumer Services	35,152	12,685	0	3,526	18,941
CU - Cultural Affairs	9,310	3,580	0	383	5,347
DA - ADA Coordination	875	351	0	0	524
DE - Environmental	148,641	53,090	0	16,274	79,277
EC - Commission on Ethics &	4,081	1,637	0	0	2,444
ED - Economic Development	1,701	614	0	170	917
EL - Elections	74,625	12,070	0	44,530	18,025
EM - Emergency	6,715	2,455	0	594	3,666
ER - Human Resources	32,870	12,451	0	1,827	18,592
ET - Enterprise Technology	173,761	61,069	0	21,501	91,191
FE - Fair Employment	2,849	1,126	0	43	1,680
FN - Finance	97,252	34,883	0	10,282	52,087
FR - Fire	839,204	264,531	73,734	105,930	395,009
GC - Grants Coord Ops	10,966	3,887	0	1,275	5,804
GI - Government Information	67,371	24,141	0	7,181	36,049
GS01 - General Services	44,707	6,240	0	29,149	9,318
GS02 - Fleet Management	69,882	28,029	0	0	41,853
GS03 - Materials	14,027	5,626	0	0	8,401



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department ER - Human Resources**

Receiving Department	Total	Personnel Services	Career Development	Labor Management	Administrative Svcs
GS05 - Risk Management	32,645	13,093	0	0	19,552
GS06 - Facilities & Utilities	46,417	18,617	0	0	27,800
GS09 - Design & Construction	40,042	16,060	0	0	23,982
GS10 - Real Estate	6,631	2,660	0	0	3,971
HS - Human Services	203,091	72,526	0	22,265	108,300
HT - Homeless Trust	3,911	1,433	0	340	2,138
IC - International Consortium	2,806	1,126	0	0	1,680
IG - Inspector General	9,691	3,887	0	0	5,804
JU - Juvenile Assessment	34,174	12,173	0	3,824	18,177
LB - Libraries	471,515	66,491	276,503	29,234	99,287
ME - Medical Examiner	21,764	7,979	0	1,870	11,915
MM - Miami-Dade Economic	4,378	1,433	0	807	2,138
MP - Metropolitan Planning	4,421	1,739	0	85	2,597
MT - Transit	1,146,574	337,671	165,902	138,775	504,226
NC - Neighborhood	45,181	14,116	0	9,986	21,079
ND - Non-Department	12,497	5,012	0	0	7,485
OF - Film and Entertainment	1,063	409	0	43	611
OS - Sustainability	553	204	0	43	306
PA - Property Appraiser	98,144	33,859	0	13,725	50,560
PD - Police	1,818,558	443,236	516,139	197,323	661,860
PM - Procurement	32,007	11,866	0	2,422	17,719
PR - Park & Recreation	401,453	132,573	0	70,917	197,963
PW - Public Works	290,127	96,463	18,434	31,188	144,042
PZ - Planning & Zoning	42,804	15,856	0	3,272	23,676
RB - Community Advocacy	5,356	2,148	0	0	3,208
SB - Small Business	16,280	6,138	0	977	9,165
SP - Seaport	121,564	41,941	0	16,996	62,627
SW - Solid Waste	295,666	103,521	0	37,562	154,583
TT - Office of the CITT	1,786	716	0	0	1,070
VZ - Vizcaya Museum and	13,305	4,808	0	1,318	7,179
All Other	1,218,676	357,004	221,202	107,375	533,095



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department ER - Human Resources**

Receiving Department	Total	Personnel Services	Career Development	Labor Management	Administrative Svcs
Direct Billed	0	0	0	0	0
<b>Total</b>	<u>10,555,524</u>	<u>2,994,281</u>	<u>1,917,089</u>	<u>1,172,962</u>	<u>4,471,192</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**ET – ENTERPRISE TECHNOLOGY SERVICES**

**NATURE AND EXTENT OF SERVICES**

The Enterprise Technology Services Department (ETSD) provides information technology (IT) services that enable and support the operations of all County departments to make information and services easily accessible to citizens and visitors of Miami-Dade County.

As part of the Enabling Strategies strategic area, the Department plans, develops, manages, and maintains a reliable and secure IT infrastructure, including network and hardware/software “platforms,” to support departmental applications and enterprise services. ETSD partners with other County departments and management to implement and maintain technology solutions that enable efficient operations and delivery of County services. ETSD establishes and ensures that IT standards, methodologies, security, and project management practices are implemented and applied.

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

- **ETSD Operations** – the costs associated with ETSD Operations have been included in this function and allocated only to General Fund departments using the number of employees identified to each department.
- **Corrections/Police & CJIS** – costs identified for Corrections/Police and CJIS activities have been separately identified in this function and allocated to the benefiting departments based on the number of employees identified to each department.
- **Indirect Cost** – this function has no direct costs, but is only receiving other indirect costs allocated to ETSD from other central service departments. These costs have been allocated county-wide based on the number of employees identified to each department.

The cost pools have been reduced by associated revenues and accrued leave payouts.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ET - Enterprise Technology Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	148,116,502			148,116,502
POLL WORKERS	( 179,536)			
OTHER SPEC OBLIGATIONS	( 1,463,238)			
SPECIAL TRANSPORTATION	( 76,380)			
HURRICANE EXPENSES	( 697)			
GRANTS TO OUTSIDE ORGANIZATIONS	933			
911 COSTS	0			
BUILDING IMPROVEMENTS	( 545,571)			
CONSTRUCTION PHASE	( 10,650)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 3,825,428)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 6,139,808)			
INFRASTRUCTURE	( 267,577)			
Total Deductions:	( 12,507,952)			( 12,507,952)
Depreciation	2,371,646		2,371,646	
Leave Payouts	716,830		716,830	
AG - Agenda Coordination	530	110	640	
AT - County Attorney	11,742	962	12,704	
AU - Audit and Management	148,869	6,028	154,897	
BU - Strategic Business Management	31,717	( 2,682)	29,035	
CC - County Commission	30,576	5,143	35,719	
CE - County Executive	121,227	16,688	137,915	
DA - ADA Coordination	1,548	172	1,720	
ER - Human Resources	148,998	24,763	173,761	
ET - Enterprise Technology Services		978,676	978,676	
FE - Fair Employment Practices		17,151	17,151	
FN - Finance		212,491	212,491	
GG - General Government		1,106,909	1,106,909	
GI - Government Information Center		49,109	49,109	
IG - Inspector General		44,840	44,840	
PM - Procurement Management		122,630	122,630	



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ET - Enterprise Technology Services**

Total Allocated Additions:	3,583,683	2,582,990	6,166,673	6,166,673
REVENUE (34110)	( 2,371,663)			
REVENUE (34900)	( 905,883)			
REVENUE (34910)	( 70,756,928)			
REVENUE (36100)	( 6,618)			
REVENUE (36900)	( 1,249,817)			
REVENUE (36920)	( 18,798,435)			
REVENUE (38700)	( 8,354,016)			
ACCRUED LEAVE PAYOUTS	( 532,402)			
ADMIN REIMB - AVIATION	( 415,373)			
ADMIN REIMB - W&S	( 1,007,821)			
Total Departmental Cost Adjustments:	( 104,398,956)			( 104,398,956)
Total To Be Allocated:	<u>34,793,277</u>	<u>2,582,990</u>		<u>37,376,267</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
<b>Wages &amp; Benefits</b>					
SALARIES	53,315,737	0	49,777,999	3,537,738	0
FRINGE BENEFITS	13,978,716	0	13,089,158	889,558	0
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	179,536	179,536	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	6,459	0	6,459	0	0
OTHER COURT OPERATING EXPENSE	0	0	0	0	0
ACCOUNTING & AUDITING	0	0	0	0	0
LEGAL	2,674	0	2,674	0	0
BANK & TRUSTEE/PAYING AGENT FEES	4,880	0	4,880	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	16,995	0	0	0	0
TEMPORARY HELP AGENCY	3,115,799	0	2,410,400	455,331	0
HEALTH RELATED SERVICES	770	0	770	0	0
ELECTRICAL SERVICES	75,440	0	75,440	0	0
WATER AND DISPOSAL SERVICES	44	0	44	0	0
INDUSTRIAL SERVICE RELATED	1,982	0	1,982	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	2,212,050	0	1,591,518	0	0
GENERAL AUTO & PROFESSIONAL LIAB	271,500	0	271,500	0	0
OUTSIDE CONTRACTUAL SVCS.	8,058	0	8,058	0	0
EQUIPMENT MAINTENANCE	26,385	0	26,385	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	135,216	0	135,216	0	0
ITD MAINTENANCE	22,088,392	0	19,790,850	260	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	31,841	0	31,841	0	0
RADIO MAINTENANCE	0	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	1,473,096	0	1,473,096	0	0
VEHICLES-RENTAL	25,085	0	25,085	0	0
COMMUNICATION EQUIPMENT-RENTAL	56,826	0	56,826	0	0
RENT PAYMENTS TO LESSORS	389,922	0	389,922	0	0
RENTAL-ITD SYSTEM RELATED	217,056	0	217,056	0	0
GSA CHARGES	905,727	0	722,953	0	0
ITD	2,200,762	0	1,823,793	0	0
GENERAL COUNTY SUPPORT CHARGES	1,801	0	1,801	0	0
PARKS & RECREATION SERVICES	20,125	0	20,125	0	0
CLERK OF COURTS	2,479	0	2,479	0	0
TELECOMMUNICATIONS	17,879,624	0	1,555,717	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	189,890	0	189,890	0	0
TRAVEL	117,156	0	117,156	0	0
AUTOMOBILE REIMBURSEMENT	19,710	0	19,710	0	0





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
ADVERTISING	13,279	0	13,279	0	0
PRINTING & GRAPHICS	100	0	100	0	0
MAILING SERVICES	28,183	0	28,183	0	0
PETTY CASH & CHANGE FUNDS	4,330	0	4,330	0	0
TRAINING	109,144	0	109,144	0	0
REIMBURSEMENTS & REFUNDS	( 849)	0	( 849)	0	0
TAXES,LICENSES & PERMITS	1,083	0	1,083	0	0
MISCELLANEOUS	38,897	0	38,897	0	0
RESERVE & CONTINGENCIES	121,478	0	0	0	0
FUEL & LUBRICANTS	5,288	0	5,288	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	829	0	829	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	2,628,919	0	2,580,969	0	0
EQUIPMENT & NON-CAPITAL TOOLS	139,004	0	136,676	0	0
INVENTORY, MATERIALS, PARTS & SUPPLIES	54,777	0	54,777	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	0
CONSTRUCTION MATERIALS & SUPPLIES	12,126	0	12,126	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	2,280,610	0	2,280,177	0	0
COMPUTER SUPPLIES	4,539	0	4,318	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	1,083	0	1,083	0	0
CLOTHING & UNIFORMS	30,240	0	30,240	0	0
OTHER MATERIALS & SUPPLIES	10,530	0	10,530	0	0
OTHER SPECIAL REVENUE-TRF OUT	1,359,463	0	0	0	0
*OTHER SPEC OBLIGATIONS	1,463,238	1,463,238	0	0	0
LOAN AGREEMENTS	1,619,284	0	0	0	0
INTRAFUND TRANSFER	8,354,016	0	7,336,008	518,004	0
*SPECIAL TRANSPORTATION	76,380	76,380	0	0	0
*HURRICANE EXPENSES	697	697	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	( 933)	( 933)	0	0	0
*911 COSTS	0	0	0	0	0
*BUILDING IMPROVEMENTS	545,571	545,571	0	0	0
*CONSTRUCTION PHASE	10,650	10,650	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	3,825,428	3,825,428	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	6,139,808	6,139,808	0	0	0
*INFRASTRUCTURE	267,577	267,577	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Total	General & Admin	ETSD Operations	Corrections/Police & CJIS	Indirect Cost
<b>Departmental Totals</b>					
Total Expenditures	148,116,502	12,507,952	106,487,971	5,400,891	0
<b>Deductions</b>					
Total Deductions	( 12,507,952)	( 12,507,952)	0	0	0
<b>Cost Adjustments</b>					
REVENUE (34110)	( 2,371,663)	0	( 2,371,663)	0	0
REVENUE (34900)	( 905,883)	0	( 905,883)	0	0
REVENUE (34910)	( 70,756,928)	0	( 49,356,527)	( 3,214,395)	0
REVENUE (36100)	( 6,618)	0	0	0	0
REVENUE (36900)	( 1,249,817)	0	0	0	0
REVENUE (36920)	( 18,798,435)	0	( 18,798,435)	0	0
REVENUE (38700)	( 8,354,016)	0	( 8,354,016)	0	0
ACCRUED LEAVE PAYOUTS	( 532,402)	0	( 532,402)	0	0
ADMIN REIMB - AVIATION	( 415,373)	0	( 415,373)	0	0
ADMIN REIMB - W&S	( 1,007,821)	0	( 1,007,821)	0	0
Functional Cost	31,209,594	0	24,745,851	2,186,496	0
<b>Allocation Step 1</b>					
Inbound- All Others	3,583,683	0	0	0	3,583,683
Unallocated Costs	( 4,277,247)	0	0	0	0
1st Allocation	30,516,030	0	24,745,851	2,186,496	3,583,683
<b>Allocation Step 2</b>					
Inbound- All Others	2,582,990	0	0	0	2,582,990
2nd Allocation	2,582,990	0	0	0	2,582,990
<b>Total For ET ET - Enterprise Technology</b>					
Total Allocated	33,099,020	0	24,745,851	2,186,496	6,166,673



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Interagency Services	Major Capital
<b>Wages &amp; Benefits</b>		
SALARIES	0	0
FRINGE BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
*POLL WORKERS	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0
OTHER COURT OPERATING EXPENSE	0	0
ACCOUNTING & AUDITING	0	0
LEGAL	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	16,995
TEMPORARY HELP AGENCY	0	250,068
HEALTH RELATED SERVICES	0	0
ELECTRICAL SERVICES	0	0
WATER AND DISPOSAL SERVICES	0	0
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	257,578	362,954
GENERAL AUTO & PROFESSIONAL LIAB	0	0
OUTSIDE CONTRACTUAL SVCS.	0	0
EQUIPMENT MAINTENANCE	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	5,188	2,292,094
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
RADIO MAINTENANCE	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0
VEHICLES-RENTAL	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	0
RENT PAYMENTS TO LESSORS	0	0
RENTAL-ITD SYSTEM RELATED	0	0
GSA CHARGES	0	182,774
ITD	152,250	224,719
GENERAL COUNTY SUPPORT CHARGES	0	0
PARKS & RECREATION SERVICES	0	0
CLERK OF COURTS	0	0
TELECOMMUNICATIONS	16,323,614	293
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0
TRAVEL	0	0
AUTOMOBILE REIMBURSEMENT	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Interagency Services	Major Capital
ADVERTISING	0	0
PRINTING & GRAPHICS	0	0
MAILING SERVICES	0	0
PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	0	0
TAXES,LICENSES & PERMITS	0	0
MISCELLANEOUS	0	0
RESERVE & CONTINGENCIES	121,478	0
FUEL & LUBRICANTS	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	47,950
EQUIPMENT & NON-CAPITAL TOOLS	0	2,328
INVENTORY, MATERIALS, PARTS & SUPPLIES	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
CONSTRUCTION MATERIALS & SUPPLIES	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	433
COMPUTER SUPPLIES	0	221
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0
CLOTHING & UNIFORMS	0	0
OTHER MATERIALS & SUPPLIES	0	0
OTHER SPECIAL REVENUE-TRF OUT	1,359,463	0
*OTHER SPEC OBLIGATIONS	0	0
LOAN AGREEMENTS	1,619,284	0
INTRAFUND TRANSFER	500,004	0
*SPECIAL TRANSPORTATION	0	0
*HURRICANE EXPENSES	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*911 COSTS	0	0
*BUILDING IMPROVEMENTS	0	0
*CONSTRUCTION PHASE	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0
*INFRASTRUCTURE	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - Enterprise Technology Services**

	Interagency Services	Major Capital
<b>Departmental Totals</b>		
Total Expenditures	20,338,859	3,380,829
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
REVENUE (34110)	0	0
REVENUE (34900)	0	0
REVENUE (34910)	( 18,186,006)	0
REVENUE (36100)	( 6,618)	0
REVENUE (36900)	( 1,249,817)	0
REVENUE (36920)	0	0
REVENUE (38700)	0	0
ACCRUED LEAVE PAYOUTS	0	0
ADMIN REIMB - AVIATION	0	0
ADMIN REIMB - W&S	0	0
Functional Cost	896,418	3,380,829
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Unallocated Costs	( 896,418)	( 3,380,829)
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
2nd Allocation	0	0
<b>Total For ET ET - Enterprise Technology</b>		
Total Allocated	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

Activity - ETSD Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.7113	176,008		176,008		176,008
AG - Agenda Coordination	9	0.0552	13,656		13,656		13,656
AT - County Attorney	138	0.8462	209,389		209,389		209,389
AU - Audit and Management	61	0.3740	92,556		92,556		92,556
BU - Strategic Business Management	51	0.3127	77,383		77,383		77,383
CA - Community Action Agency	645	3.9549	978,667		978,667		978,667
CC - County Commission	203	1.2447	308,015		308,015		308,015
CE - County Executive	62	0.3802	94,073		94,073		94,073
CL - Clerk of Court	260	1.5942	394,501		394,501		394,501
CR - Corrections & Rehabilitation	2,767	16.9661	4,198,404		4,198,404		4,198,404
CS - Consumer Services	43	0.2637	65,244		65,244		65,244
DA - ADA Coordination	4	0.0245	6,069		6,069		6,069
EC - Commission on Ethics & Public Trust	16	0.0981	24,277		24,277		24,277
ED - Economic Development Coordination	6	0.0368	9,104		9,104		9,104
EL - Elections	118	0.7235	179,043		179,043		179,043
EM - Emergency Management	24	0.1472	36,415		36,415		36,415
ER - Human Resources	142	0.8707	215,458		215,458		215,458
ET - Enterprise Technology Services	597	3.6606	905,836		905,836		905,836
FE - Fair Employment Practices	11	0.0674	16,690		16,690		16,690
GC - Grants Coord Ops	27	0.1656	40,967		40,967		40,967
GI - Government Information Center	236	1.4471	358,086		358,086		358,086
GS06 - Facilities & Utilities Mgmt	182	1.1159	276,151		276,151		276,151
GS10 - Real Estate Development	26	0.1594	39,450		39,450		39,450
HS - Human Services	709	4.3473	1,075,775		1,075,775		1,075,775
IC - International Consortium	11	0.0674	16,690		16,690		16,690



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

Activity - ETSD Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IG - Inspector General	38	0.2330	57,658		57,658		57,658
JU - Juvenile Assessment Center	119	0.7297	180,560		180,560		180,560
ME - Medical Examiner	78	0.4783	118,350		118,350		118,350
MM - Miami-Dade Economic Advisory Trust	14	0.0858	21,242		21,242		21,242
MT - Transit	2,302	14.1149	3,492,854		3,492,854		3,492,854
NC - Neighborhood Compliance	138	0.8462	209,389		209,389		209,389
ND - Non-Department	49	0.3004	74,348		74,348		74,348
OF - Film and Entertainment	4	0.0245	6,069		6,069		6,069
OS - Sustainability	2	0.0123	3,035		3,035		3,035
PA - Property Appraiser	331	2.0296	502,230		502,230		502,230
PD - Police	4,333	26.5679	6,574,517		6,574,517		6,574,517
PR - Park & Recreation	1,296	7.9465	1,966,437		1,966,437		1,966,437
PW - Public Works	719	4.4086	1,090,948		1,090,948		1,090,948
PZ - Planning & Zoning	67	0.4108	101,660		101,660		101,660
RB - Community Advocacy	21	0.1288	31,864		31,864		31,864
SB - Small Business Development	60	0.3679	91,039		91,039		91,039
All Other	274	1.6801	415,744		415,744		415,744
SubTotal	16,309	100.0000	24,745,851		24,745,851		24,745,851
Total	16,309	100.0000	24,745,851		24,745,851		24,745,851

Allocation Basis: Number of Employees in General Fund

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

Activity - Corrections/Police & CJIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	260.00	3.3579	73,420		73,420		73,420
CR - Corrections & Rehabilitation	2,767.00	35.7355	781,355		781,355		781,355
JU - Juvenile Assessment Center	119.00	1.5369	33,604		33,604		33,604
PD - Police	4,333.00	55.9602	1,223,568		1,223,568		1,223,568
All Other	264.00	3.4095	74,549		74,549		74,549
SubTotal	7,743.00	100.0000	2,186,496		2,186,496		2,186,496
Total	7,743.00	100.0000	2,186,496		2,186,496		2,186,496

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: County Employees - Budget Document





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.3949	14,153		14,153	10,674	24,827
AG - Agenda Coordination	9	0.0306	1,098		1,098		1,098
AT - County Attorney	138	0.4698	16,837		16,837		16,837
AU - Audit and Management	61	0.2077	7,443		7,443		7,443
AV - Aviation	1,514	5.1546	184,723		184,723	139,313	324,036
BC - Building Code Compliance	93	0.3166	11,347		11,347	8,558	19,905
BL - Building	234	0.7967	28,550		28,550	21,532	50,082
BU - Strategic Business Management	51	0.1736	6,223		6,223		6,223
CA - Community Action Agency	645	2.1960	78,697		78,697	59,351	138,048
CC - County Commission	203	0.6911	24,768		24,768		24,768
CD - Housing & Comm Devlp	140	0.4766	17,081		17,081	12,882	29,963
CE - County Executive	62	0.2111	7,565		7,565		7,565
CL - Clerk of Court	260	0.8852	31,723		31,723	23,924	55,647
CQ - Capital Improvement	34	0.1158	4,148		4,148		4,148
CR - Corrections & Rehabilitation	2,767	9.4205	337,602		337,602	254,609	592,211
CS - Consumer Services	124	0.4222	15,129		15,129	11,410	26,539
CU - Cultural Affairs	35	0.1192	4,270		4,270	3,221	7,491
DA - ADA Coordination	4	0.0136	488		488		488
DE - Environmental Resources Mgmt	519	1.7670	63,323		63,323	47,756	111,079
EC - Commission on Ethics & Public Trust	16	0.0545	1,952		1,952	1,472	3,424
ED - Economic Development Coordination	6	0.0204	732		732	552	1,284
EL - Elections	118	0.4017	14,397		14,397	10,858	25,255
EM - Emergency Management	24	0.0817	2,928		2,928	2,208	5,136
ER - Human Resources	142	0.4835	17,325		17,325		17,325
ET - Enterprise Technology Services	597	2.0325	72,840		72,840		72,840



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	11	0.0375	1,342		1,342	1,012	2,354
FN - Finance	341	1.1610	41,605		41,605	31,378	72,983
FR - Fire	2,586	8.8043	315,518		315,518	237,954	553,472
GC - Grants Coord Ops	38	0.1294	4,636		4,636	3,497	8,133
GI - Government Information Center	236	0.8035	28,794		28,794	21,716	50,510
GS01 - General Services Administration	61	0.2077	7,443		7,443	5,613	13,056
GS02 - Fleet Management	274	0.9329	33,431		33,431	25,212	58,643
GS03 - Materials Management	55	0.1873	6,711		6,711	5,061	11,772
GS05 - Risk Management	128	0.4358	15,617		15,617	11,778	27,395
GS06 - Facilities & Utilities Mgmt	182	0.6196	22,206		22,206	16,747	38,953
GS09 - Design & Construction Svcs	157	0.5345	19,156		19,156	14,447	33,603
GS10 - Real Estate Development	26	0.0885	3,172		3,172	2,392	5,564
HS - Human Services	709	2.4139	86,505		86,505	65,240	151,745
HT - Homeless Trust	14	0.0477	1,708		1,708	1,288	2,996
IC - International Consortium	11	0.0375	1,342		1,342	1,012	2,354
IG - Inspector General	38	0.1294	4,636		4,636	3,497	8,133
JU - Juvenile Assessment Center	119	0.4051	14,519		14,519	10,950	25,469
LB - Libraries	650	2.2130	79,307		79,307	59,811	139,118
ME - Medical Examiner	78	0.2656	9,517		9,517	7,177	16,694
MM - Miami-Dade Economic Advisory Trust	14	0.0477	1,708		1,708	1,288	2,996
MP - Metropolitan Planning Organization	17	0.0579	2,074		2,074	1,564	3,638
MT - Transit	3,301	11.2386	402,756		402,756	303,746	706,502
NC - Neighborhood Compliance	138	0.4698	16,837		16,837	12,698	29,535
ND - Non-Department	49	0.1668	5,979		5,979	4,509	10,488
OF - Film and Entertainment	4	0.0136	488		488	368	856
OS - Sustainability	2	0.0068	244		244	184	428



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - Enterprise Technology Services**

Activity - Indirect Cost

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	331	1.1269	40,385		40,385	30,457	70,842
PD - Police	4,333	14.7520	528,675		528,675	398,706	927,381
PM - Procurement Management	116	0.3949	14,153		14,153	10,674	24,827
PR - Park & Recreation	1,296	4.4124	158,125		158,125	119,253	277,378
PW - Public Works	943	3.2105	115,056		115,056	86,771	201,827
PZ - Planning & Zoning	155	0.5277	18,912		18,912	14,263	33,175
RB - Community Advocacy	21	0.0715	2,562		2,562	1,932	4,494
SB - Small Business Development	60	0.2043	7,321		7,321	5,521	12,842
SP - Seaport	410	1.3959	50,024		50,024	37,727	87,751
SW - Solid Waste Management	1,012	3.4455	123,474		123,474	93,121	216,595
TT - Office of the CITT	7	0.0238	854		854	644	1,498
VZ - Vizcaya Museum and Gardens	47	0.1600	5,734		5,734	4,325	10,059
All Other	3,490	11.8821	425,815		425,815	321,137	746,952
SubTotal	29,372	100.0000	3,583,683		3,583,683	2,582,990	6,166,673
Total	29,372	100.0000	3,583,683		3,583,683	2,582,990	6,166,673

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department ET - Enterprise Technology Services**

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
AD - Animal Services	200,835	176,008	0	24,827
AG - Agenda Coordination	14,754	13,656	0	1,098
AT - County Attorney	226,226	209,389	0	16,837
AU - Audit and Management	99,999	92,556	0	7,443
AV - Aviation	324,036	0	0	324,036
BC - Building Code	19,905	0	0	19,905
BL - Building	50,082	0	0	50,082
BU - Strategic Business	83,606	77,383	0	6,223
CA - Community Action	1,116,715	978,667	0	138,048
CC - County Commission	332,783	308,015	0	24,768
CD - Housing & Comm Devlp	29,963	0	0	29,963
CE - County Executive	101,638	94,073	0	7,565
CL - Clerk of Court	523,568	394,501	73,420	55,647
CQ - Capital Improvement	4,148	0	0	4,148
CR - Corrections &	5,571,970	4,198,404	781,355	592,211
CS - Consumer Services	91,783	65,244	0	26,539
CU - Cultural Affairs	7,491	0	0	7,491
DA - ADA Coordination	6,557	6,069	0	488
DE - Environmental	111,079	0	0	111,079
EC - Commission on Ethics &	27,701	24,277	0	3,424
ED - Economic Development	10,388	9,104	0	1,284
EL - Elections	204,298	179,043	0	25,255
EM - Emergency	41,551	36,415	0	5,136
ER - Human Resources	232,783	215,458	0	17,325
ET - Enterprise Technology	978,676	905,836	0	72,840
FE - Fair Employment	19,044	16,690	0	2,354
FN - Finance	72,983	0	0	72,983
FR - Fire	553,472	0	0	553,472
GC - Grants Coord Ops	49,100	40,967	0	8,133
GI - Government Information	408,596	358,086	0	50,510
GS01 - General Services	13,056	0	0	13,056
GS02 - Fleet Management	58,643	0	0	58,643
GS03 - Materials	11,772	0	0	11,772



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department ET - Enterprise Technology Services**

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
GS05 - Risk Management	27,395	0	0	27,395
GS06 - Facilities & Utilities	315,104	276,151	0	38,953
GS09 - Design & Construction	33,603	0	0	33,603
GS10 - Real Estate	45,014	39,450	0	5,564
HS - Human Services	1,227,520	1,075,775	0	151,745
HT - Homeless Trust	2,996	0	0	2,996
IC - International Consortium	19,044	16,690	0	2,354
IG - Inspector General	65,791	57,658	0	8,133
JU - Juvenile Assessment	239,633	180,560	33,604	25,469
LB - Libraries	139,118	0	0	139,118
ME - Medical Examiner	135,044	118,350	0	16,694
MM - Miami-Dade Economic	24,238	21,242	0	2,996
MP - Metropolitan Planning	3,638	0	0	3,638
MT - Transit	4,199,356	3,492,854	0	706,502
NC - Neighborhood	238,924	209,389	0	29,535
ND - Non-Department	84,836	74,348	0	10,488
OF - Film and Entertainment	6,925	6,069	0	856
OS - Sustainability	3,463	3,035	0	428
PA - Property Appraiser	573,072	502,230	0	70,842
PD - Police	8,725,466	6,574,517	1,223,568	927,381
PM - Procurement	24,827	0	0	24,827
PR - Park & Recreation	2,243,815	1,966,437	0	277,378
PW - Public Works	1,292,775	1,090,948	0	201,827
PZ - Planning & Zoning	134,835	101,660	0	33,175
RB - Community Advocacy	36,358	31,864	0	4,494
SB - Small Business	103,881	91,039	0	12,842
SP - Seaport	87,751	0	0	87,751
SW - Solid Waste	216,595	0	0	216,595
TT - Office of the CITT	1,498	0	0	1,498
VZ - Vizcaya Museum and	10,059	0	0	10,059
All Other	1,237,245	415,744	74,549	746,952

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department ET - Enterprise Technology Services**

Receiving Department	Total	ETSD Operations	Corrections/Police &	Indirect Cost
Direct Billed	0	0	0	0
<b>Total</b>	<u>33,099,020</u>	<u>24,745,851</u>	<u>2,186,496</u>	<u>6,166,673</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**FE – FAIR EMPLOYMENT PRACTICES**

**NATURE AND EXTENT OF SERVICES**

The Office of Fair Employment Practices (OFEP) develops, implements, and monitors the County's diversity management and fair employment programs. The Department promotes equal employment opportunity to support the diversity of race, sex, color, national origin, religion, age, disability, ancestry, marital status, pregnancy, or veteran's status of employees and applicants and prohibits unlawful discrimination on those bases.

As part of the Enabling Strategies strategic area, OFEP fosters a barrier-free work environment in County workplaces and develops fair employment policies and practices, conducts administrative and field investigations of complaints of discrimination, performs fact-finding conferences, provides mediation to resolve workplace conflicts, and develops and administers programs focused on creating a supportive and inclusive work environment.

The services provided by OFEP are available to every Miami-Dade County employee and applicant for employment. OFEP works in conjunction partners with the Department of Human Resources, the Office of ADA Coordination, the County Attorney's Office, the U.S. Equal Employment Opportunity Commission (EEOC), the County Executive Offices and all other County departments.

The costs recorded for **Fair Employment** have been included in this schedule and allocated county-wide using the number of employees identified to each department.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FE - Fair Employment Practices**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	973,106			973,106
POLL WORKERS	( 2,780)			
PETTY CASH & CHANGE FUNDS	85			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 1,589)			
Total Deductions:	( 4,284)			( 4,284)
Depreciation	11,369		11,369	
Leave Payouts	9,491		9,491	
AT - County Attorney	7,080	580	7,660	
BU - Strategic Business Management	31,465	( 2,708)	28,757	
CC - County Commission	563	95	658	
CE - County Executive	2,234	307	2,541	
DA - ADA Coordination	1,548	172	1,720	
ER - Human Resources	2,442	407	2,849	
ET - Enterprise Technology Services	18,032	1,012	19,044	
FE - Fair Employment Practices		316	316	
FN - Finance		1,667	1,667	
GC - Grants Coord Ops		346	346	
GG - General Government		60,552	60,552	
GI - Government Information Center		32,414	32,414	
IG - Inspector General		1	1	
PM - Procurement Management		270	270	
Total Allocated Additions:	84,224	95,431	179,655	179,655
ADMIN REIMB - AV	( 50,248)			
ADMIN REIMB - WS	( 121,916)			
ACCRUED LEAVE PAYOUTS	( 3,885)			
Total Departmental Cost Adjustments:	( 176,049)			( 176,049)





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FE - Fair Employment Practices**

Total To Be Allocated:

876,997	95,431
---------	--------

972,428
---------



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FE - Fair Employment Practices**

	Total	General & Admin	Fair Employment	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	702,340	0	702,340	0
FRINGE BENEFITS	188,317	0	188,317	0
<b>Other Expense &amp; Cost</b>				
*POLL WORKERS	2,780	2,780	0	0
DEPARTURE INCENTIVE PROGRAM DIP	9,530	0	9,530	0
OTHER OUTSIDE CONTRACTUAL SERVICES	30,000	0	0	30,000
GENERAL AUTO & PROFESSIONAL LIAB	3,500	0	3,500	0
EQUIPMENT MAINTENANCE	669	0	669	0
ITD MAINTENANCE	11,086	0	11,086	0
GSA CHARGES	9,876	0	9,876	0
TELECOMMUNICATIONS	5,989	0	5,989	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	2,342	0	2,342	0
TRAVEL	1,239	0	1,239	0
MAILING SERVICES	81	0	81	0
*PETTY CASH & CHANGE FUNDS	( 85)	( 85)	0	0
TRAINING	149	0	149	0
MISCELLANEOUS	1,048	0	1,048	0
OFFICE SUPPLIES & MINOR EQUIPMENT	2,656	0	2,656	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	1,589	1,589	0	0
<b>Departmental Totals</b>				
Total Expenditures	973,106	4,284	938,822	30,000
<b>Deductions</b>				
Total Deductions	( 4,284)	( 4,284)	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	( 50,248)	0	( 50,248)	0
ADMIN REIMB - WS	( 121,916)	0	( 121,916)	0
ACCRUED LEAVE PAYOUTS	( 3,885)	0	( 3,885)	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FE - Fair Employment Practices**

	Total	General & Admin	Fair Employment	Major Capital
Functional Cost	792,773	0	762,773	30,000
<b>Allocation Step 1</b>				
Inbound- All Others	84,224	84,224	0	0
Reallocate Admin Costs		( 84,224)	81,037	3,187
Unallocated Costs	( 33,187)	0	0	( 33,187)
1st Allocation	843,810	0	843,810	0
<b>Allocation Step 2</b>				
Inbound- All Others	95,431	95,431	0	0
Reallocate Admin Costs		( 95,431)	91,820	3,611
Unallocated Costs	( 3,611)	0	0	( 3,611)
2nd Allocation	91,820	0	91,820	0
<b>Total For FE FE - Fair Employment Practices</b>				
Total Allocated	935,630	0	935,630	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FE - Fair Employment Practices**

Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.3949	3,332		3,332	380	3,712
AG - Agenda Coordination	9	0.0306	259		259		259
AT - County Attorney	138	0.4698	3,965		3,965		3,965
AU - Audit and Management	61	0.2077	1,752		1,752		1,752
AV - Aviation	1,514	5.1546	43,495		43,495	4,954	48,449
BC - Building Code Compliance	93	0.3166	2,672		2,672	304	2,976
BL - Building	234	0.7967	6,722		6,722	766	7,488
BU - Strategic Business Management	51	0.1736	1,465		1,465		1,465
CA - Community Action Agency	645	2.1960	18,530		18,530	2,111	20,641
CC - County Commission	203	0.6911	5,832		5,832		5,832
CD - Housing & Comm Devlp	140	0.4766	4,022		4,022	458	4,480
CE - County Executive	62	0.2111	1,781		1,781		1,781
CL - Clerk of Court	260	0.8852	7,469		7,469	851	8,320
CQ - Capital Improvement	34	0.1158	977		977		977
CR - Corrections & Rehabilitation	2,767	9.4205	79,491		79,491	9,054	88,545
CS - Consumer Services	124	0.4222	3,562		3,562	406	3,968
CU - Cultural Affairs	35	0.1192	1,005		1,005	115	1,120
DA - ADA Coordination	4	0.0136	115		115		115
DE - Environmental Resources Mgmt	519	1.7670	14,910		14,910	1,698	16,608
EC - Commission on Ethics & Public Trust	16	0.0545	460		460	52	512
ED - Economic Development Coordination	6	0.0204	172		172	20	192
EL - Elections	118	0.4017	3,390		3,390	386	3,776
EM - Emergency Management	24	0.0817	689		689	79	768
ER - Human Resources	142	0.4835	4,079		4,079		4,079
ET - Enterprise Technology Services	597	2.0325	17,151		17,151		17,151



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FE - Fair Employment Practices**

Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	11	0.0375	316		316		316
FN - Finance	341	1.1610	9,796		9,796	1,116	10,912
FR - Fire	2,586	8.8043	74,292		74,292	8,462	82,754
GC - Grants Coord Ops	38	0.1294	1,092		1,092	124	1,216
GI - Government Information Center	236	0.8035	6,780		6,780	772	7,552
GS01 - General Services Administration	61	0.2077	1,752		1,752	200	1,952
GS02 - Fleet Management	274	0.9329	7,872		7,872	897	8,769
GS03 - Materials Management	55	0.1873	1,580		1,580	180	1,760
GS05 - Risk Management	128	0.4358	3,677		3,677	419	4,096
GS06 - Facilities & Utilities Mgmt	182	0.6196	5,229		5,229	596	5,825
GS09 - Design & Construction Svcs	157	0.5345	4,510		4,510	514	5,024
GS10 - Real Estate Development	26	0.0885	747		747	85	832
HS - Human Services	709	2.4139	20,368		20,368	2,320	22,688
HT - Homeless Trust	14	0.0477	402		402	46	448
IC - International Consortium	11	0.0375	316		316	36	352
IG - Inspector General	38	0.1294	1,092		1,092	124	1,216
JU - Juvenile Assessment Center	119	0.4051	3,419		3,419	389	3,808
LB - Libraries	650	2.2130	18,673		18,673	2,127	20,800
ME - Medical Examiner	78	0.2656	2,241		2,241	255	2,496
MM - Miami-Dade Economic Advisory Trust	14	0.0477	402		402	46	448
MP - Metropolitan Planning Organization	17	0.0579	488		488	56	544
MT - Transit	3,301	11.2386	94,832		94,832	10,802	105,634
NC - Neighborhood Compliance	138	0.4698	3,965		3,965	452	4,417
ND - Non-Department	49	0.1668	1,408		1,408	160	1,568
OF - Film and Entertainment	4	0.0136	115		115	13	128
OS - Sustainability	2	0.0068	57		57	7	64



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FE - Fair Employment Practices**

Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	331	1.1269	9,509		9,509	1,083	10,592
PD - Police	4,333	14.7520	124,483		124,483	14,175	138,658
PM - Procurement Management	116	0.3949	3,332		3,332	380	3,712
PR - Park & Recreation	1,296	4.4124	37,232		37,232	4,241	41,473
PW - Public Works	943	3.2105	27,091		27,091	3,086	30,177
PZ - Planning & Zoning	155	0.5277	4,453		4,453	507	4,960
RB - Community Advocacy	21	0.0715	603		603	69	672
SB - Small Business Development	60	0.2043	1,724		1,724	196	1,920
SP - Seaport	410	1.3959	11,779		11,779	1,342	13,121
SW - Solid Waste Management	1,012	3.4455	29,073		29,073	3,312	32,385
TT - Office of the CITT	7	0.0238	201		201	23	224
VZ - Vizcaya Museum and Gardens	47	0.1600	1,350		1,350	154	1,504
All Other	3,490	11.8821	100,262		100,262	11,420	111,682
SubTotal	29,372	100.0000	843,810		843,810	91,820	935,630
Total	29,372	100.0000	843,810		843,810	91,820	935,630

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department FE - Fair Employment Practices**

Receiving Department	Total	Fair Employment
AD - Animal Services	3,712	3,712
AG - Agenda Coordination	259	259
AT - County Attorney	3,965	3,965
AU - Audit and Management	1,752	1,752
AV - Aviation	48,449	48,449
BC - Building Code	2,976	2,976
BL - Building	7,488	7,488
BU - Strategic Business	1,465	1,465
CA - Community Action	20,641	20,641
CC - County Commission	5,832	5,832
CD - Housing & Comm Devlp	4,480	4,480
CE - County Executive	1,781	1,781
CL - Clerk of Court	8,320	8,320
CQ - Capital Improvement	977	977
CR - Corrections &	88,545	88,545
CS - Consumer Services	3,968	3,968
CU - Cultural Affairs	1,120	1,120
DA - ADA Coordination	115	115
DE - Environmental	16,608	16,608
EC - Commission on Ethics &	512	512
ED - Economic Development	192	192
EL - Elections	3,776	3,776
EM - Emergency	768	768
ER - Human Resources	4,079	4,079
ET - Enterprise Technology	17,151	17,151
FE - Fair Employment	316	316
FN - Finance	10,912	10,912
FR - Fire	82,754	82,754
GC - Grants Coord Ops	1,216	1,216
GI - Government Information	7,552	7,552
GS01 - General Services	1,952	1,952
GS02 - Fleet Management	8,769	8,769
GS03 - Materials	1,760	1,760



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department FE - Fair Employment Practices**

Receiving Department	Total	Fair Employment
GS05 - Risk Management	4,096	4,096
GS06 - Facilities & Utilities	5,825	5,825
GS09 - Design & Construction	5,024	5,024
GS10 - Real Estate	832	832
HS - Human Services	22,688	22,688
HT - Homeless Trust	448	448
IC - International Consortium	352	352
IG - Inspector General	1,216	1,216
JU - Juvenile Assessment	3,808	3,808
LB - Libraries	20,800	20,800
ME - Medical Examiner	2,496	2,496
MM - Miami-Dade Economic	448	448
MP - Metropolitan Planning	544	544
MT - Transit	105,634	105,634
NC - Neighborhood	4,417	4,417
ND - Non-Department	1,568	1,568
OF - Film and Entertainment	128	128
OS - Sustainability	64	64
PA - Property Appraiser	10,592	10,592
PD - Police	138,658	138,658
PM - Procurement	3,712	3,712
PR - Park & Recreation	41,473	41,473
PW - Public Works	30,177	30,177
PZ - Planning & Zoning	4,960	4,960
RB - Community Advocacy	672	672
SB - Small Business	1,920	1,920
SP - Seaport	13,121	13,121
SW - Solid Waste	32,385	32,385
TT - Office of the CITT	224	224
VZ - Vizcaya Museum and	1,504	1,504
All Other	111,682	111,682



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department FE - Fair Employment Practices**

Receiving Department	Total	Fair Employment
Direct Billed	0	0
Total	<u>935,630</u>	<u>935,630</u>



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**FN – FINANCE**

**NATURE AND EXTENT OF SERVICES**

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

As part of the Enabling Strategies strategic area, the Finance Department provides fiscal and accounting controls over resources. The Department collects and distributes current and delinquent real and personal property taxes, non-ad valorem special assessments for all local taxing authorities within Miami-Dade County, local business tax receipts, and convention and tourist taxes. The Department also acts as an agent on behalf of the State of Florida to issue automobile, boat, hunting and fishing licenses; invests surplus funds and maintains sufficient cash balances in compliance with Florida Statutes and County ordinances; and manages the County's debt financing and debt issuances.

The Finance Department serves all County departments as well as those entities conducting financial transactions with Miami-Dade County. The Department works closely with the County Executive Offices, the County Attorney's Office, the Office of the Clerk, the Office of Strategic Business Management, and outside financial consultants.

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

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

The cost pools have been reduced by accrued leave payouts.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FN - Finance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	48,075,245			48,075,245
POLL WORKERS	( 70,746)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	( 30,390)			
PETTY CASH & CHANGE FUNDS	( 633)			
OTHER SPECIAL OBLIGATIONS	( 13,772,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 163,069)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	( 47,254)			
Total Deductions:	( 14,084,092)			( 14,084,092)
Depreciation	164,568		164,568	
Leave Payouts	260,180		260,180	
AG - Agenda Coordination	20,151	4,188	24,339	
AT - County Attorney	856,318	70,153	926,471	
AU - Audit and Management	134,900	5,463	140,363	
BU - Strategic Business Management	48,991	( 4,190)	44,801	
CC - County Commission	49,532	32,526	82,058	
CE - County Executive	69,244	9,532	78,776	
DA - ADA Coordination	1,548	172	1,720	
ER - Human Resources	83,388	13,864	97,252	
ET - Enterprise Technology Services	41,605	31,378	72,983	
FE - Fair Employment Practices	9,796	1,116	10,912	
FN - Finance		55,143	55,143	
GG - General Government		41,359	41,359	
GI - Government Information Center		982,266	982,266	
IG - Inspector General		3,414	3,414	
PM - Procurement Management		14,646	14,646	
Total Allocated Additions:	1,740,221	1,261,030	3,001,251	3,001,251



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FN - Finance**

ADMIN REIMB - AV	( 493,203)		
ADMIN REIMB - WS	( 1,196,660)		
ACCRUED LEAVE PAYOUTS	( 280,752)		
REVENUE	( 134,103,609)		
Total Departmental Cost Adjustments:	<u>( 136,074,224)</u>		<u>( 136,074,224)</u>
Total To Be Allocated:	<u>( 100,342,850)</u>	<u>1,261,030</u>	<u>( 99,081,820)</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
<b>Wages &amp; Benefits</b>					
SALARIES	19,433,349	0	765,022	5,909,224	10,134,141
FRINGE BENEFITS	6,212,302	0	137,923	1,910,081	3,410,214
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	70,746	70,746	0	0	0
OTHER COURT OPERATING EXPENSE	20,358	0	0	20,358	0
ACCOUNTING & AUDITING	88,451	0	0	5,870	301
CONSULTING SERVICES	469,300	0	0	48,000	321,300
LEGAL	125,453	0	0	400	400
BANK & TRUSTEE/PAYING AGENT FEES	81,331	0	0	22,010	59,321
TEMPORARY HELP AGENCY	459,930	0	0	261,001	174,812
INDUSTRIAL SERVICE RELATED	210,740	0	0	833	209,907
OTHER OUTSIDE CONTRACTUAL SERVICES	91,582	0	24,000	62	0
GENERAL AUTO & PROFESSIONAL LIAB	145,800	0	1,100	53,700	85,300
OUTSIDE CONTRACTUAL SVCS.	4,800	0	117	4,683	0
EQUIPMENT MAINTENANCE	32,411	0	1,943	16,827	13,235
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	80,307	0	0	0	80,307
ITD MAINTENANCE	228,196	0	0	211,938	16,258
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	20,066	0	0	0	20,066
BUILDINGS COUNTY OWNED: RENTAL	1,438,332	0	34,620	386,334	948,430
COMMUNICATION EQUIPMENT-RENTAL	90,067	0	0	8,529	69,867
RENT PAYMENTS TO LESSORS	211,684	0	0	211,684	0
GSA CHARGES	819,354	0	11,129	230,358	565,845
ITD	1,346,771	0	11,200	359,122	955,649
GENERAL COUNTY SUPPORT CHARGES	61,925	0	0	10,000	0
CLERK OF COURTS	80,022	0	260	73,312	6,030
TELECOMMUNICATIONS	331,451	0	5,250	59,752	255,471
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	24,860	0	195	15,862	8,408
TRAVEL	48,257	0	10,033	5,482	10,506
AUTOMOBILE REIMBURSEMENT	2,591	0	0	696	1,895
ADVERTISING	271,627	0	0	0	259,660
PRINTING & GRAPHICS	234,685	0	26	77,749	153,140
MAILING SERVICES	1,699,833	0	66	610	1,698,567
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	30,390	30,390	0	0	0
*PETTY CASH & CHANGE FUNDS	633	633	0	0	0
TRAINING	13,495	0	12,746	749	0
REIMBURSEMENTS & REFUNDS	( 786,972)	0	( 40,000)	( 746,972)	0
MISCELLANEOUS	207,589	0	2,649	10,313	194,119



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
FUEL & LUBRICANTS	116	0	0	29	87
EQUIPMENT & NON-CAPITAL TOOLS	3,355	0	0	3,355	0
OTHER REPAIR & MAINTENANCE SUPPLIES	1	0	0	0	1
OFFICE SUPPLIES & MINOR EQUIPMENT	170,628	0	12,947	75,978	74,047
COMPUTER SUPPLIES	1,370	0	0	1,370	0
CLOTHING & UNIFORMS	13,844	0	340	0	13,504
OTHER MATERIALS & SUPPLIES	1,892	0	20	207	1,605
*OTHER SPECIAL OBLIGATIONS	13,772,000	13,772,000	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	163,069	163,069	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	47,254	47,254	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	48,075,245	14,084,092	991,586	9,249,506	19,742,393
<b>Deductions</b>					
Total Deductions	( 14,084,092)	( 14,084,092)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 493,203)	0	0	( 493,203)	0
ADMIN REIMB - WS	( 1,196,660)	0	0	( 1,196,660)	0
ACCRUED LEAVE PAYOUTS	( 280,752)	0	( 11,033)	( 85,139)	( 146,776)
REVENUE	( 134,103,609)	0	0	( 2,175,772)	( 128,071,799)
<b>Functional Cost</b>	( 102,083,071)	0	980,553	5,298,732	( 108,476,182)
<b>Allocation Step 1</b>					
Inbound- Depreciation: Stephen P. Clark Center	121,493	0	17,859	99,151	0
Inbound- Depreciation: South Dade Govt Ctr	20,015	0	0	0	20,015
Inbound- Depreciation: Metro Annex	5,678	0	0	0	5,678
Inbound- All Others	1,593,035	0	62,712	484,404	830,740
Unallocated Costs	107,286,261	0	0	0	107,619,749
1st Allocation	6,943,411	0	1,061,124	5,882,287	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Total	General & Admin	Director's Office	Comptroller's Division	Tax Collector's Division
<b>Allocation Step 2</b>					
Inbound- All Others	1,261,030	0	49,642	383,450	657,604
Unallocated Costs	( 827,938)	0	0	0	( 657,604)
2nd Allocation	433,092	0	49,642	383,450	0
<b>Total For FN FN - Finance</b>					
Total Allocated	7,376,503	0	1,110,766	6,265,737	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
<b>Wages &amp; Benefits</b>		
SALARIES	1,490,570	1,134,392
FRINGE BENEFITS	427,669	326,415
<b>Other Expense &amp; Cost</b>		
*POLL WORKERS	0	0
OTHER COURT OPERATING EXPENSE	0	0
ACCOUNTING & AUDITING	2,280	80,000
CONSULTING SERVICES	100,000	0
LEGAL	124,653	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0
TEMPORARY HELP AGENCY	24,117	0
INDUSTRIAL SERVICE RELATED	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	67,520
GENERAL AUTO & PROFESSIONAL LIAB	3,100	2,600
OUTSIDE CONTRACTUAL SVCS.	0	0
EQUIPMENT MAINTENANCE	0	406
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0
ITD MAINTENANCE	0	0
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
BUILDINGS COUNTY OWNED: RENTAL	45,000	23,948
COMMUNICATION EQUIPMENT-RENTAL	5,902	5,769
RENT PAYMENTS TO LESSORS	0	0
GSA CHARGES	4,839	7,183
ITD	11,200	9,600
GENERAL COUNTY SUPPORT CHARGES	0	51,925
CLERK OF COURTS	90	330
TELECOMMUNICATIONS	3,217	7,761
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	395
TRAVEL	20,342	1,894
AUTOMOBILE REIMBURSEMENT	0	0
ADVERTISING	11,967	0
PRINTING & GRAPHICS	3,719	51
MAILING SERVICES	443	147
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0
*PETTY CASH & CHANGE FUNDS	0	0
TRAINING	0	0
REIMBURSEMENTS & REFUNDS	0	0
MISCELLANEOUS	335	173





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
FUEL & LUBRICANTS	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	4,578	3,078
COMPUTER SUPPLIES	0	0
CLOTHING & UNIFORMS	0	0
OTHER MATERIALS & SUPPLIES	60	0
*OTHER SPECIAL OBLIGATIONS	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0
<b>Departmental Totals</b>		
Total Expenditures	2,284,081	1,723,587
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
ADMIN REIMB - AV	0	0
ADMIN REIMB - WS	0	0
ACCRUED LEAVE PAYOUTS	( 21,475)	( 16,329)
REVENUE	( 2,259,898)	( 1,596,140)
Functional Cost	2,708	111,118
<b>Allocation Step 1</b>		
Inbound- Depreciation: Stephen P. Clark Center	0	4,483
Inbound- Depreciation: South Dade Govt Ctr	0	0
Inbound- Depreciation: Metro Annex	0	0
Inbound- All Others	122,188	92,991
Unallocated Costs	( 124,896)	( 208,592)
1st Allocation	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - Finance**

	Bond Admin Division	Cash Management
<hr/>		
Allocation Step 2		
Inbound- All Others	96,723	73,611
Unallocated Costs	( 96,723)	( 73,611)
2nd Allocation	0	0
<b>Total For FN FN - Finance</b>		
Total Allocated	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	13,094	0.3585	3,804		3,804	188	3,992
AG - Agenda Coordination	651	0.0178	189		189		189
AT - County Attorney	4,640	0.1270	1,348		1,348		1,348
AU - Audit and Management	2,112	0.0578	614		614		614
AV - Aviation	50,852	1.3923	14,774		14,774	731	15,505
BC - Building Code Compliance	13,380	0.3663	3,887		3,887	192	4,079
BL - Building	36,271	0.9931	10,538		10,538	522	11,060
BU - Strategic Business Management	3,479	0.0953	1,011		1,011		1,011
CA - Community Action Agency	63,980	1.7518	18,589		18,589	920	19,509
CC - County Commission	27,062	0.7410	7,863		7,863		7,863
CD - Housing & Comm Devlp	29,102	0.7968	8,455		8,455	418	8,873
CE - County Executive	4,365	0.1195	1,268		1,268		1,268
CL - Clerk of Court	48,139	1.3181	13,986		13,986	692	14,678
CQ - Capital Improvement	3,549	0.0972	1,031		1,031		1,031
CR - Corrections & Rehabilitation	94,829	2.5964	27,551		27,551	1,364	28,915
CS - Consumer Services	22,464	0.6151	6,527		6,527	323	6,850
CU - Cultural Affairs	5,248	0.1437	1,525		1,525	75	1,600
DA - ADA Coordination	1,069	0.0293	311		311		311
DE - Environmental Resources Mgmt	53,958	1.4774	15,677		15,677	776	16,453
EC - Commission on Ethics & Public Trust	1,207	0.0330	351		351	17	368
ED - Economic Development Coordination	735	0.0201	214		214	11	225
EL - Elections	9,840	0.2694	2,859		2,859	141	3,000
EM - Emergency Management	2,918	0.0799	848		848	42	890
ER - Human Resources	11,415	0.3125	3,316		3,316		3,316
ET - Enterprise Technology Services	111,772	3.0603	32,474		32,474		32,474



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	877	0.0240	255		255		255
FN - Finance	29,006	0.7942	8,427		8,427		8,427
FR - Fire	102,874	2.8167	29,889		29,889	1,479	31,368
GC - Grants Coord Ops	25,082	0.6867	7,287		7,287	361	7,648
GG - General Government	15,059	0.4123	4,375		4,375	217	4,592
GI - Government Information Center	12,681	0.3472	3,684		3,684	182	3,866
GS01 - General Services Administration	8,749	0.2395	2,542		2,542	126	2,668
GS02 - Fleet Management	158,847	4.3492	46,151		46,151	2,284	48,435
GS03 - Materials Management	32,817	0.8985	9,535		9,535	472	10,007
GS05 - Risk Management	29,118	0.7973	8,460		8,460	419	8,879
GS06 - Facilities & Utilities Mgmt	188,371	5.1576	54,729		54,729	2,709	57,438
GS09 - Design & Construction Svcs	60,306	1.6512	17,521		17,521	867	18,388
GS10 - Real Estate Development	5,314	0.1455	1,544		1,544	76	1,620
GS30 - General Services Major Capital	42,062	1.1517	12,221		12,221	605	12,826
HS - Human Services	211,899	5.8018	61,564		61,564	3,047	64,611
HT - Homeless Trust	5,688	0.1557	1,653		1,653	82	1,735
IC - International Consortium	1,795	0.0491	522		522	26	548
IG - Inspector General	127,521	3.4915	37,050		37,050	1,834	38,884
JU - Juvenile Assessment Center	10,171	0.2785	2,955		2,955	146	3,101
LB - Libraries	55,727	1.5258	16,191		16,191	801	16,992
ME - Medical Examiner	10,155	0.2780	2,950		2,950	146	3,096
MM - Miami-Dade Economic Advisory Trust	3,162	0.0866	919		919	45	964
MP - Metropolitan Planning Organization	3,984	0.1091	1,157		1,157	57	1,214
MT - Transit	163,251	4.4698	47,430		47,430	2,347	49,777
NC - Neighborhood Compliance	10,881	0.2979	3,161		3,161	156	3,317
ND - Non-Department	471,345	12.9055	136,943		136,943	6,778	143,721



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Director's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OF - Film and Entertainment	1,363	0.0373	396		396	20	416
OS - Sustainability	740	0.0203	215		215	11	226
PA - Property Appraiser	6,069	0.1662	1,763		1,763	87	1,850
PD - Police	96,514	2.6426	28,041		28,041	1,388	29,429
PM - Procurement Management	123,105	3.3706	35,767		35,767	1,770	37,537
PR - Park & Recreation	479,030	13.1164	139,175		139,175	6,892	146,067
PW - Public Works	142,462	3.9006	41,390		41,390	2,049	43,439
PZ - Planning & Zoning	23,632	0.6470	6,866		6,866	340	7,206
RB - Community Advocacy	1,822	0.0499	529		529	26	555
SB - Small Business Development	3,846	0.1053	1,117		1,117	55	1,172
SP - Seaport	36,837	1.0086	10,703		10,703	530	11,233
SW - Solid Waste Management	71,941	1.9698	20,902		20,902	1,034	21,936
TT - Office of the CITT	2,082	0.0570	605		605	30	635
VZ - Vizcaya Museum and Gardens	8,251	0.2259	2,397		2,397	119	2,516
All Other	251,719	6.8920	73,133		73,133	3,617	76,750
SubTotal	3,652,286	100.0000	1,061,124		1,061,124	49,642	1,110,766
Total	3,652,286	100.0000	1,061,124		1,061,124	49,642	1,110,766

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	13,094	0.3585	21,089		21,089	1,454	22,543
AG - Agenda Coordination	651	0.0178	1,048		1,048		1,048
AT - County Attorney	4,640	0.1270	7,473		7,473		7,473
AU - Audit and Management	2,112	0.0578	3,402		3,402		3,402
AV - Aviation	50,852	1.3923	81,901		81,901	5,648	87,549
BC - Building Code Compliance	13,380	0.3663	21,550		21,550	1,486	23,036
BL - Building	36,271	0.9931	58,417		58,417	4,029	62,446
BU - Strategic Business Management	3,479	0.0953	5,603		5,603		5,603
CA - Community Action Agency	63,980	1.7518	103,045		103,045	7,106	110,151
CC - County Commission	27,062	0.7410	43,585		43,585		43,585
CD - Housing & Comm Devlp	29,102	0.7968	46,871		46,871	3,232	50,103
CE - County Executive	4,365	0.1195	7,030		7,030		7,030
CL - Clerk of Court	48,139	1.3181	77,532		77,532	5,347	82,879
CQ - Capital Improvement	3,549	0.0972	5,716		5,716		5,716
CR - Corrections & Rehabilitation	94,829	2.5964	152,729		152,729	10,533	163,262
CS - Consumer Services	22,464	0.6151	36,180		36,180	2,495	38,675
CU - Cultural Affairs	5,248	0.1437	8,452		8,452	583	9,035
DA - ADA Coordination	1,069	0.0293	1,722		1,722		1,722
DE - Environmental Resources Mgmt	53,958	1.4774	86,903		86,903	5,993	92,896
EC - Commission on Ethics & Public Trust	1,207	0.0330	1,944		1,944	134	2,078
ED - Economic Development Coordination	735	0.0201	1,184		1,184	82	1,266
EL - Elections	9,840	0.2694	15,848		15,848	1,093	16,941
EM - Emergency Management	2,918	0.0799	4,700		4,700	324	5,024
ER - Human Resources	11,415	0.3125	18,385		18,385		18,385
ET - Enterprise Technology Services	111,772	3.0603	180,017		180,017		180,017



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	877	0.0240	1,412		1,412		1,412
FN - Finance	29,006	0.7942	46,716		46,716		46,716
FR - Fire	102,874	2.8167	165,686		165,686	11,426	177,112
GC - Grants Coord Ops	25,082	0.6867	40,396		40,396	2,786	43,182
GG - General Government	15,059	0.4123	24,254		24,254	1,673	25,927
GI - Government Information Center	12,681	0.3472	20,424		20,424	1,408	21,832
GS01 - General Services Administration	8,749	0.2395	14,091		14,091	972	15,063
GS02 - Fleet Management	158,847	4.3492	255,835		255,835	17,643	273,478
GS03 - Materials Management	32,817	0.8985	52,854		52,854	3,645	56,499
GS05 - Risk Management	29,118	0.7973	46,897		46,897	3,234	50,131
GS06 - Facilities & Utilities Mgmt	188,371	5.1576	303,386		303,386	20,923	324,309
GS09 - Design & Construction Svcs	60,306	1.6512	97,127		97,127	6,698	103,825
GS10 - Real Estate Development	5,314	0.1455	8,559		8,559	590	9,149
GS30 - General Services Major Capital	42,062	1.1517	67,744		67,744	4,672	72,416
HS - Human Services	211,899	5.8018	341,280		341,280	23,536	364,816
HT - Homeless Trust	5,688	0.1557	9,161		9,161	632	9,793
IC - International Consortium	1,795	0.0491	2,891		2,891	199	3,090
IG - Inspector General	127,521	3.4915	205,382		205,382	14,164	219,546
JU - Juvenile Assessment Center	10,171	0.2785	16,381		16,381	1,130	17,511
LB - Libraries	55,727	1.5258	89,753		89,753	6,190	95,943
ME - Medical Examiner	10,155	0.2780	16,355		16,355	1,128	17,483
MM - Miami-Dade Economic Advisory Trust	3,162	0.0866	5,093		5,093	351	5,444
MP - Metropolitan Planning Organization	3,984	0.1091	6,417		6,417	443	6,860
MT - Transit	163,251	4.4698	262,928		262,928	18,132	281,060
NC - Neighborhood Compliance	10,881	0.2979	17,525		17,525	1,209	18,734
ND - Non-Department	471,345	12.9055	759,137		759,137	52,353	811,490



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - Finance**

Activity - Comptroller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OF - Film and Entertainment	1,363	0.0373	2,195		2,195	151	2,346
OS - Sustainability	740	0.0203	1,192		1,192	82	1,274
PA - Property Appraiser	6,069	0.1662	9,775		9,775	674	10,449
PD - Police	96,514	2.6426	155,443		155,443	10,720	166,163
PM - Procurement Management	123,105	3.3706	198,270		198,270	13,673	211,943
PR - Park & Recreation	479,030	13.1164	771,514		771,514	53,208	824,722
PW - Public Works	142,462	3.9006	229,446		229,446	15,823	245,269
PZ - Planning & Zoning	23,632	0.6470	38,061		38,061	2,625	40,686
RB - Community Advocacy	1,822	0.0499	2,934		2,934	202	3,136
SB - Small Business Development	3,846	0.1053	6,194		6,194	427	6,621
SP - Seaport	36,837	1.0086	59,329		59,329	4,092	63,421
SW - Solid Waste Management	71,941	1.9698	115,867		115,867	7,991	123,858
TT - Office of the CITT	2,082	0.0570	3,353		3,353	231	3,584
VZ - Vizcaya Museum and Gardens	8,251	0.2259	13,289		13,289	916	14,205
All Other	251,719	6.8920	405,415		405,415	27,959	433,374
SubTotal	3,652,286	100.0000	5,882,287		5,882,287	383,450	6,265,737
Total	3,652,286	100.0000	5,882,287		5,882,287	383,450	6,265,737

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department FN - Finance**

Receiving Department	Total	Director's Office	Comptroller's Division
AD - Animal Services	26,535	3,992	22,543
AG - Agenda Coordination	1,237	189	1,048
AT - County Attorney	8,821	1,348	7,473
AU - Audit and Management	4,016	614	3,402
AV - Aviation	103,054	15,505	87,549
BC - Building Code	27,115	4,079	23,036
BL - Building	73,506	11,060	62,446
BU - Strategic Business	6,614	1,011	5,603
CA - Community Action	129,660	19,509	110,151
CC - County Commission	51,448	7,863	43,585
CD - Housing & Comm Devlp	58,976	8,873	50,103
CE - County Executive	8,298	1,268	7,030
CL - Clerk of Court	97,557	14,678	82,879
CQ - Capital Improvement	6,747	1,031	5,716
CR - Corrections &	192,177	28,915	163,262
CS - Consumer Services	45,525	6,850	38,675
CU - Cultural Affairs	10,635	1,600	9,035
DA - ADA Coordination	2,033	311	1,722
DE - Environmental	109,349	16,453	92,896
EC - Commission on Ethics &	2,446	368	2,078
ED - Economic Development	1,491	225	1,266
EL - Elections	19,941	3,000	16,941
EM - Emergency	5,914	890	5,024
ER - Human Resources	21,701	3,316	18,385
ET - Enterprise Technology	212,491	32,474	180,017
FE - Fair Employment	1,667	255	1,412
FN - Finance	55,143	8,427	46,716
FR - Fire	208,480	31,368	177,112
GC - Grants Coord Ops	50,830	7,648	43,182
GG - General Government	30,519	4,592	25,927
GI - Government Information	25,698	3,866	21,832
GS01 - General Services	17,731	2,668	15,063
GS02 - Fleet Management	321,913	48,435	273,478



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department FN - Finance**

Receiving Department	Total	Director's Office	Comptroller's Division
GS03 - Materials	66,506	10,007	56,499
GS05 - Risk Management	59,010	8,879	50,131
GS06 - Facilities & Utilities	381,747	57,438	324,309
GS09 - Design & Construction	122,213	18,388	103,825
GS10 - Real Estate	10,769	1,620	9,149
GS30 - General Services	85,242	12,826	72,416
HS - Human Services	429,427	64,611	364,816
HT - Homeless Trust	11,528	1,735	9,793
IC - International Consortium	3,638	548	3,090
IG - Inspector General	258,430	38,884	219,546
JU - Juvenile Assessment	20,612	3,101	17,511
LB - Libraries	112,935	16,992	95,943
ME - Medical Examiner	20,579	3,096	17,483
MM - Miami-Dade Economic	6,408	964	5,444
MP - Metropolitan Planning	8,074	1,214	6,860
MT - Transit	330,837	49,777	281,060
NC - Neighborhood	22,051	3,317	18,734
ND - Non-Department	955,211	143,721	811,490
OF - Film and Entertainment	2,762	416	2,346
OS - Sustainability	1,500	226	1,274
PA - Property Appraiser	12,299	1,850	10,449
PD - Police	195,592	29,429	166,163
PM - Procurement	249,480	37,537	211,943
PR - Park & Recreation	970,789	146,067	824,722
PW - Public Works	288,708	43,439	245,269
PZ - Planning & Zoning	47,892	7,206	40,686
RB - Community Advocacy	3,691	555	3,136
SB - Small Business	7,793	1,172	6,621
SP - Seaport	74,654	11,233	63,421
SW - Solid Waste	145,794	21,936	123,858
TT - Office of the CITT	4,219	635	3,584
VZ - Vizcaya Museum and	16,721	2,516	14,205
All Other	510,124	76,750	433,374



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department FN - Finance**

Receiving Department	Total	Director's Office	Comptroller's Division
Direct Billed	0	0	0
Total	<u>7,376,503</u>	<u>1,110,766</u>	<u>6,265,737</u>



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**GC – GRANTS COORDINATION OPERATIONS**

**NATURE AND EXTENT OF SERVICES**

The Office of Grants Coordination (OGC) was created on October 1, 2008, combining resources from the Office of Strategic Business Management (Revenue Maximization and Grants Coordination Division and Ryan White Program); Department of Human Services; Office of Community and Economic Development; and Park and Recreation Department, in order to manage and foster revenue maximization efforts in all County agencies and to administer the funding provided to community-based organizations (CBOs). Read the Office of Grants Coordination Business Plan.

The Office of Grants Coordination (OGC) is responsible for the administration and monitoring of Community-based Organization (CBO) contracts including the Mom and Pop Business Grants Program to ensure compliance; provides training and technical assistance to CBOs; and identifies grant funding opportunities to maximize revenue support to County departments and community organizations.

OGC serves as a one-stop shop to manage CBO allocations and contracts; provide direct administrative support to five advisory boards (Miami-Dade HIV/AIDS Partnership, Youth Crime Task Force, CBO Advisory Board, Dade-Miami Criminal Justice Council, and Addiction Services Board); administer the federal Ryan White HIV/AIDS Treatment Extension Act grant; manage other federal grants assigned to the Department; and leverage the County's limited resources through the effective development of alternative revenue sources by identifying and promoting grant and revenue generating opportunities.

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

- **Revenue Maximization** – the costs identified to Revenue Maximization have been included in this function and allocated to benefiting departments using the total grant requested amount.

The cost pools have been reduced by associated revenues and accrued leave payouts.

Costs recorded to **Contracts & Grants** and **Ryan White Program** have been classified as unallocable and have not been allocated in this plan.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GC - Grants Coord Ops**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,562,634			31,562,634
POLL WORKERS	( 3,977)			
INTEREST PAYMENTS	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 69,166)			
Total Deductions:	( 73,143)			( 73,143)
Leave Payouts	40,649		40,649	
AG - Agenda Coordination	3,182	661	3,843	
AT - County Attorney	4,662	382	5,044	
BU - Strategic Business Management	32,893	( 2,829)	30,064	
CC - County Commission	37,661	33,282	70,943	
CE - County Executive	7,716	1,063	8,779	
DA - ADA Coordination	1,548	172	1,720	
ER - Human Resources	9,403	1,563	10,966	
ET - Enterprise Technology Services	45,603	3,497	49,100	
FE - Fair Employment Practices	1,092	124	1,216	
FN - Finance	47,683	3,147	50,830	
GG - General Government		14,264	14,264	
GI - Government Information Center		110,891	110,891	
IG - Inspector General		310	310	
PM - Procurement Management		1,838	1,838	
Total Allocated Additions:	232,092	168,365	400,457	400,457
REVENUE	( 13,132,599)			
Total Departmental Cost Adjustments:	( 13,132,599)			( 13,132,599)
Total To Be Allocated:	18,588,984	168,365	18,757,349	18,757,349



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GC - Grants Coord Ops**

	Total	General & Admin	Revenue Maximization	Contracts & Grants	Ryan White Program
<b>Wages &amp; Benefits</b>					
SALARIES	3,010,757	443,262	283,588	1,572,142	711,765
FRINGE BENEFITS	849,004	99,534	78,686	455,156	215,628
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	3,977	3,977	0	0	0
MENTAL HEALTH	381,033	0	0	0	381,033
ACCOUNTING & AUDITING	6,770	0	0	0	6,770
CONSULTING SERVICES	4,376,045	0	0	0	4,376,045
LEGAL	148,950	0	0	0	148,950
ARCHITECTURAL & ENGINEERING RELATED SERV	598,075	0	0	0	598,075
TEMPORARY HELP AGENCY	47,024	0	0	47,024	0
HEALTH RELATED SERVICES	1,950,559	0	0	0	1,950,559
INDUSTRIAL SERVICE RELATED	593,421	0	0	0	593,421
OTHER OUTSIDE CONTRACTUAL SERVICES	1,101,974	0	0	0	1,101,974
GENERAL AUTO & PROFESSIONAL LIAB	3,315	0	0	0	3,315
EQUIPMENT MAINTENANCE	9,056	5,914	0	0	3,142
ITD MAINTENANCE	66,098	55,667	0	225	10,206
BUILDINGS COUNTY OWNED: RENTAL	29,791	0	0	0	29,791
OTHER RENTAL EXPENSE	2,737,991	0	0	0	2,737,991
GSA CHARGES	481,546	420,271	3,410	3,701	54,164
ITD	72,750	60,625	0	0	12,125
GENERAL COUNTY SUPPORT CHARGES	24,250	24,250	0	0	0
TELECOMMUNICATIONS	17,362	10,246	0	252	6,864
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	8,673	7,575	0	0	1,098
TRAVEL	9,349	7,113	154	0	2,082
AUTOMOBILE REIMBURSEMENT	752	360	0	392	0
ADVERTISING	8,553	6,178	0	2,375	0
PRINTING & GRAPHICS	706	64	0	0	642
MAILING SERVICES	657	16	437	0	204
TRAINING	5,125	0	300	3,860	965
REIMBURSEMENTS & REFUNDS	81,220	4,479	0	( 4)	76,745
MISCELLANEOUS	6,008	2,374	0	2,650	984
OFFICE SUPPLIES & MINOR EQUIPMENT	47,326	14,592	290	21,759	10,685
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	2,414,730	0	0	0	2,414,730
COMPUTER SUPPLIES	0	0	0	0	0
OTHER MATERIALS & SUPPLIES	769	764	0	5	0
SPECIAL TRANSPORTATION	166,836	0	0	0	166,836
GRANTS TO OUTSIDE ORGANIZATIONS	11,722,716	0	0	1,264,203	10,458,513

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GC - Grants Coord Ops**

	Total	General & Admin	Revenue Maximization	Contracts & Grants	Ryan White Program
MEDICAL SERVICES	510,300	0	0	0	510,300
*INTEREST PAYMENTS	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	69,166	69,166	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	31,562,634	1,236,427	366,865	3,373,740	26,585,602
<b>Deductions</b>					
Total Deductions	( 73,143)	( 73,143)	0	0	0
<b>Cost Adjustments</b>					
REVENUE	( 13,132,599)	0	0	( 1,826,750)	( 11,305,849)
Functional Cost	18,356,892	1,163,284	366,865	1,546,990	15,279,753
<b>Allocation Step 1</b>					
Inbound- All Others	232,092	34,170	21,861	121,193	54,868
Reallocate Admin Costs		( 1,197,454)	26,764	114,859	1,055,831
Unallocated Costs	( 18,173,494)	0	0	( 1,783,042)	( 16,390,452)
1st Allocation	415,490	0	415,490	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	168,365	24,788	15,859	87,915	39,803
Reallocate Admin Costs		( 24,788)	554	2,378	21,856
Unallocated Costs	( 151,952)	0	0	( 90,293)	( 61,659)
2nd Allocation	16,413	0	16,413	0	0
<b>Total For GC GC - Grants Coord Ops</b>					
Total Allocated	431,903	0	431,903	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GC - Grants Coord Ops**

Activity - Revenue Maximization

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CD - Housing & Comm Devlp	62,207,200.00	51.8214	215,312		215,312	8,512	223,824
CR - Corrections & Rehabilitation	806,009.00	0.6714	2,790		2,790	110	2,900
DE - Environmental Resources Mgmt	7,252,931.00	6.0420	25,104		25,104	993	26,097
FE - Fair Employment Practices	99,992.00	0.0833	346		346		346
GS01 - General Services Administration	5,476,644.00	4.5623	18,956		18,956	749	19,705
HS - Human Services	2,500,000.00	2.0826	8,653		8,653	342	8,995
JU - Juvenile Assessment Center	3,463,508.00	2.8853	11,988		11,988	474	12,462
PD - Police	34,878,414.00	29.0552	120,722		120,722	4,773	125,495
PR - Park & Recreation	2,958,590.00	2.4646	10,240		10,240	405	10,645
All Other	398,466.00	0.3319	1,379		1,379	55	1,434
SubTotal	120,041,754.00	100.0000	415,490		415,490	16,413	431,903
Total	120,041,754.00	100.0000	415,490		415,490	16,413	431,903

Allocation Basis: Grant Requested Amount by Receiving Department

Allocation Source: Grant Funding Matrix - OSMB





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department GC - Grants Coord Ops**

Receiving Department	Total	Revenue Maximization
CD - Housing & Comm Devlp	223,824	223,824
CR - Corrections &	2,900	2,900
DE - Environmental	26,097	26,097
FE - Fair Employment	346	346
GS01 - General Services	19,705	19,705
HS - Human Services	8,995	8,995
JU - Juvenile Assessment	12,462	12,462
PD - Police	125,495	125,495
PR - Park & Recreation	10,645	10,645
All Other	1,434	1,434
Direct Billed	0	0
<b>Total</b>	<b>431,903</b>	<b>431,903</b>



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**GG – GENERAL GOVERNMENT**

**NATURE AND EXTENT OF SERVICES**

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

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

- **LTD & AD Insurance** – the costs of long term disability and accidental death insurance have been allocated to General Fund department using the total salaries identified to each department.
- **Annual Audit** – the cost of the County's annual audit have been allocated county-wide using the number of accounting transactions identified to each department.
- **Employee Physical Exams** – the costs of employee physical examinations have been included in this activity and allocated to General Fund departments using the number of employees identified to each department.
- **Property Insurance** – property insurance costs have been included in this activity and allocated based on the total building rent identified to General Fund departments.
- **Memberships** – the cost of County membership in professional associations have been included in this activity and allocated to all County departments based on the number of employees identified to each department.
- **General Fund Building Rental** – building rental costs for General Fund departments have been included in this activity and allocated to benefiting departments based on the total building rent identified to each department.

The cost pools have been reduced by associated revenues and accrued leave payouts.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GG - General Government**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	848,857,196			848,857,196
Depreciation	35,433		35,433	
Leave Payouts	9,504		9,504	
BU - Strategic Business Management	102,887	( 8,857)	94,030	
DA - ADA Coordination	1,548	172	1,720	
FN - Finance	28,629	1,890	30,519	
GG - General Government		5,759	5,759	
IG - Inspector General		19	19	
PM - Procurement Management		3,999	3,999	
Total Allocated Additions:	178,001	2,982	180,983	180,983
ADMIN REIMB - AV	( 69,595)			
ADMIN REIMB - WS	( 168,859)			
Total Departmental Cost Adjustments:	( 238,454)			( 238,454)
Total To Be Allocated:	848,796,743	2,982		848,799,725



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
<b>Wages &amp; Benefits</b>					
SALARIES	8,157,888	0	0	0	0
FRINGE BENEFITS	239,606	0	0	0	0
<b>Other Expense &amp; Cost</b>					
POLL WORKERS	684	0	0	0	0
LONG TERM DISABILITY INSURANCE	1,722,538	0	1,722,538	0	0
ACCIDENTAL DEATH INSURANCE	412,067	0	412,067	0	0
ATTORNEY FEES	8,377,513	0	0	0	0
ACCOUNTING & AUDITING	1,374,293	0	0	1,311,771	0
CONSULTING SERVICES	1,200,296	0	0	0	0
TEMPORARY HELP AGENCY	2,017	0	0	0	0
HEALTH RELATED SERVICES	930,196	0	0	0	930,196
ELECTRICAL SERVICES	2,775	0	0	0	0
WATER AND DISPOSAL SERVICES	27,443	0	0	0	0
INDUSTRIAL SERVICE RELATED	93	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	824,806	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	36,157	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,473,937	0	0	0	0
OTHER INSURANCE EXPENSE	122,538	0	0	0	0
EQUIPMENT MAINTENANCE	1,229	0	0	0	0
ITD MAINTENANCE	1,227,410	0	0	0	0
GSA CHARGES	6,646,209	0	0	0	0
ITD	15,822	0	0	0	0
PARKS & RECREATION SERVICES	130,000	0	0	0	0
TELECOMMUNICATIONS	6,618	0	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	327,699	0	0	0	0
TRAVEL	35,671	0	0	0	0
AUTOMOBILE REIMBURSEMENT	360	0	0	0	0
ADVERTISING	1,023,127	0	0	0	0
PRINTING & GRAPHICS	42,886	0	0	0	0
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	1,307,964	0	0	0	0
TRAINING	183,333	0	0	0	0
REIMBURSEMENTS & REFUNDS	201,269	0	0	0	0
MISCELLANEOUS	( 132,350)	0	0	0	0
RESERVE & CONTINGENCIES	75,767	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	87,453	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	55	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	69,029	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
OTHER MATERIALS & SUPPLIES	430	0	0	0	0
GENERAL FUND-TRF OUT	188,720,800	0	0	0	0
OTHER SPECIAL REVENUE-TRF OUT	59,293,327	0	0	0	0
FIRE & RESCUE	24,358,000	0	0	0	0
HEALTH DEVELOPMENT	40,343,000	0	0	0	0
COMMUNITY & SOCIAL DEV	14,319,186	0	0	0	0
OTHER SPEC OBLIGATIONS	11,305,992	0	0	0	0
OTHER SPECIAL OBLIGATIONS	31,440,000	0	0	0	0
ENTERPRISE FUNDS	145,858,000	0	0	0	0
TRUST & AGENCY FUNDS	30,000	0	0	0	0
INTRAFUND TRANSFER	1,928,000	0	0	0	0
CONTRACTED TRANSPORTATION SERVICES	5,000	0	0	0	0
SPECIAL TRANSPORTATION	464	0	0	0	0
GRANTS TO OUTSIDE ORGANIZATIONS	42,150,214	0	0	0	0
CONTRACTUAL TAX INCREMENT FINANCING	50,398,608	0	0	0	0
MEDICAL SERVICES	198,911,651	0	0	0	0
MAJOR MACHINERY, EQUIP, & FURNITURE	138,694	0	0	0	0
AUTOMOBILES & VEHICLES	17,935	0	0	0	0
MACHINERY,EQUIP,FURN., & OTHER > 5000	506,372	0	0	0	0
INFRASTRUCTURE	( 22,875)	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	848,857,196	0	2,134,605	1,311,771	930,196
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 69,595)	0	0	( 50,967)	0
ADMIN REIMB - WS	( 168,859)	0	0	( 123,662)	0
Functional Cost	848,618,742	0	2,134,605	1,137,142	930,196



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
<b>Allocation Step 1</b>					
Inbound- All Others	178,001	178,001	0	0	0
Reallocate Admin Costs		( 178,001)	448	239	195
Unallocated Costs	( 790,018,810)	0	0	0	0
1st Allocation	58,777,933	0	2,135,053	1,137,381	930,391
<b>Allocation Step 2</b>					
Inbound- All Others	2,982	2,982	0	0	0
Reallocate Admin Costs		( 2,982)	7	4	3
Unallocated Costs	( 2,776)	0	0	0	0
2nd Allocation	206	0	7	4	3
<b>Total For GG GG - General Government</b>					
Total Allocated	58,778,139	0	2,135,060	1,137,385	930,394



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
<b>Wages &amp; Benefits</b>				
SALARIES	0	0	0	8,157,888
FRINGE BENEFITS	0	0	0	239,606
<b>Other Expense &amp; Cost</b>				
POLL WORKERS	0	0	0	684
LONG TERM DISABILITY INSURANCE	0	0	0	0
ACCIDENTAL DEATH INSURANCE	0	0	0	0
ATTORNEY FEES	0	0	0	8,377,513
ACCOUNTING & AUDITING	0	0	0	62,522
CONSULTING SERVICES	0	0	0	1,200,296
TEMPORARY HELP AGENCY	0	0	0	2,017
HEALTH RELATED SERVICES	0	0	0	0
ELECTRICAL SERVICES	0	0	0	2,775
WATER AND DISPOSAL SERVICES	0	0	0	27,443
INDUSTRIAL SERVICE RELATED	0	0	0	93
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	824,806
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	36,157
PROPERTY DAMAGE/FIRE INSURANCE	4,473,937	0	0	0
OTHER INSURANCE EXPENSE	0	0	0	122,538
EQUIPMENT MAINTENANCE	0	0	0	1,229
ITD MAINTENANCE	0	0	0	1,227,410
GSA CHARGES	0	0	0	6,646,209
ITD	0	0	0	15,822
PARKS & RECREATION SERVICES	0	0	0	130,000
TELECOMMUNICATIONS	0	0	0	6,618
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	327,552	0	147
TRAVEL	0	0	0	35,671
AUTOMOBILE REIMBURSEMENT	0	0	0	360
ADVERTISING	0	0	0	1,023,127
PRINTING & GRAPHICS	0	0	0	42,886
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	1,307,964
TRAINING	0	0	0	183,333
REIMBURSEMENTS & REFUNDS	0	0	0	201,269
MISCELLANEOUS	0	0	0	( 132,350)
RESERVE & CONTINGENCIES	0	0	0	75,767
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	87,453
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	55
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	69,029



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
OTHER MATERIALS & SUPPLIES	0	0	0	430
GENERAL FUND-TRF OUT	0	0	49,826,000	138,894,800
OTHER SPECIAL REVENUE-TRF OUT	0	0	0	59,293,327
FIRE & RESCUE	0	0	0	24,358,000
HEALTH DEVELOPMENT	0	0	0	40,343,000
COMMUNITY & SOCIAL DEV	0	0	0	14,319,186
OTHER SPEC OBLIGATIONS	0	0	0	11,305,992
OTHER SPECIAL OBLIGATIONS	0	0	0	31,440,000
ENTERPRISE FUNDS	0	0	0	145,858,000
TRUST & AGENCY FUNDS	0	0	0	30,000
INTRAFUND TRANSFER	0	0	0	1,928,000
CONTRACTED TRANSPORTATION SERVICES	0	0	0	5,000
SPECIAL TRANSPORTATION	0	0	0	464
GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	42,150,214
CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	50,398,608
MEDICAL SERVICES	0	0	0	198,911,651
MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	138,694
AUTOMOBILES & VEHICLES	0	0	0	17,935
MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	506,372
INFRASTRUCTURE	0	0	0	( 22,875)
<b>Departmental Totals</b>				
Total Expenditures	4,473,937	327,552	49,826,000	789,853,135
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	0	( 18,628)	0	0
ADMIN REIMB - WS	0	( 45,197)	0	0
Functional Cost	4,473,937	263,727	49,826,000	789,853,135





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - General Government**

	Property Insurance	Memberships	General Fund Bldg Rental	Other Costs
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	938	55	10,451	165,675
Unallocated Costs	0	0	0	( 790,018,810)
1st Allocation	4,474,875	263,782	49,836,451	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	16	1	175	2,776
Unallocated Costs	0	0	0	( 2,776)
2nd Allocation	16	1	175	0
<b>Total For GG GG - General Government</b>				
Total Allocated	4,474,891	263,783	49,836,626	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,204,479.12	0.3711	7,923		7,923		7,923
AG - Agenda Coordination	738,098.17	0.0526	1,124		1,124		1,124
AT - County Attorney	14,349,602.86	1.0231	21,845		21,845		21,845
AU - Audit and Management	4,776,147.97	0.3405	7,271		7,271		7,271
BC - Building Code Compliance	6,018,874.46	0.4292	9,163		9,163		9,163
BL - Building	16,061,758.94	1.1452	24,451		24,451		24,451
BU - Strategic Business Management	3,490,268.54	0.2489	5,313		5,313		5,313
CA - Community Action Agency	29,292,553.93	2.0886	44,593		44,593		44,593
CC - County Commission	11,948,812.50	0.8520	18,190		18,190		18,190
CD - Housing & Comm Devlp	11,698,295.54	0.8341	17,809		17,809		17,809
CE - County Executive	6,644,857.14	0.4738	10,116		10,116		10,116
CL - Clerk of Court	68,653,354.06	4.8951	104,512		104,512		104,512
CQ - Capital Improvement	3,067,913.54	0.2187	4,670		4,670		4,670
CR - Corrections & Rehabilitation	188,717,100.10	13.4558	287,288		287,288	1	287,289
CS - Consumer Services	6,532,047.60	0.4657	9,944		9,944		9,944
CU - Cultural Affairs	2,307,184.40	0.1645	3,512		3,512		3,512
DA - ADA Coordination	317,310.53	0.0226	483		483		483
DE - Environmental Resources Mgmt	31,085,137.59	2.2164	47,322		47,322		47,322
EC - Commission on Ethics & Public Trust	1,569,253.40	0.1119	2,389		2,389		2,389
ED - Economic Development Coordination	441,755.51	0.0315	672		672		672
EL - Elections	12,726,376.09	0.9074	19,374		19,374		19,374
EM - Emergency Management	1,733,724.85	0.1236	2,639		2,639		2,639
ER - Human Resources	7,365,916.66	0.5252	11,213		11,213		11,213
ET - Enterprise Technology Services	52,962,871.12	3.7763	80,626		80,626		80,626
FE - Fair Employment Practices	701,234.37	0.0500	1,068		1,068		1,068



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - Finance	19,223,342.33	1.3706	29,264		29,264		29,264
GC - Grants Coord Ops	3,003,358.52	0.2141	4,572		4,572		4,572
GG - General Government	702,174.13	0.0501	1,069		1,069		1,069
GI - Government Information Center	13,020,011.35	0.9283	19,821		19,821		19,821
GS01 - General Services Administration	3,495,755.35	0.2493	5,322		5,322		5,322
GS02 - Fleet Management	16,440,560.50	1.1722	25,028		25,028		25,028
GS03 - Materials Management	3,162,001.67	0.2255	4,814		4,814		4,814
GS05 - Risk Management	8,303,199.51	0.5920	12,640		12,640		12,640
GS06 - Facilities & Utilities Mgmt	10,374,174.91	0.7397	15,793		15,793		15,793
GS09 - Design & Construction Svcs	10,267,533.26	0.7321	15,630		15,630		15,630
GS10 - Real Estate Development	1,939,458.93	0.1383	2,952		2,952		2,952
HS - Human Services	33,664,015.21	2.4003	51,247		51,247		51,247
HT - Homeless Trust	1,062,609.37	0.0758	1,618		1,618		1,618
IC - International Consortium	868,498.39	0.0619	1,322		1,322		1,322
IG - Inspector General	3,746,939.03	0.2672	5,704		5,704		5,704
JU - Juvenile Assessment Center	6,309,076.29	0.4498	9,604		9,604		9,604
LB - Libraries	32,754,131.78	2.3354	49,862		49,862		49,862
ME - Medical Examiner	6,110,918.98	0.4357	9,303		9,303		9,303
MM - Miami-Dade Economic Advisory Trust	1,427,255.56	0.1018	2,173		2,173		2,173
MP - Metropolitan Planning Organization	1,996,340.69	0.1423	3,039		3,039		3,039
MT - Transit	213,901,344.34	15.2514	325,626		325,626	1	325,627
NC - Neighborhood Compliance	8,436,258.41	0.6015	12,843		12,843		12,843
OF - Film and Entertainment	393,918.15	0.0281	600		600		600
OS - Sustainability	297,477.32	0.0212	453		453		453
PA - Property Appraiser	18,451,652.13	1.3156	28,089		28,089		28,089
PD - Police	336,775,160.13	24.0128	512,676		512,676	5	512,681



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PM - Procurement Management	7,246,142.55	0.5167	11,031		11,031		11,031
PR - Park & Recreation	56,696,728.88	4.0425	86,311		86,311		86,311
PW - Public Works	34,298,915.77	2.4456	52,214		52,214		52,214
PZ - Planning & Zoning	9,627,109.34	0.6864	14,656		14,656		14,656
RB - Community Advocacy	1,805,851.08	0.1288	2,749		2,749		2,749
SB - Small Business Development	4,190,235.80	0.2988	6,379		6,379		6,379
TT - Office of the CITT	651,306.23	0.0464	991		991		991
VZ - Vizcaya Museum and Gardens	2,280,914.17	0.1626	3,472		3,472		3,472
All Other	41,171,032.98	2.9354	62,676		62,676		62,676
SubTotal	1,402,500,332.03	100.0000	2,135,053		2,135,053	7	2,135,060
Total	1,402,500,332.03	100.0000	2,135,053		2,135,053	7	2,135,060

Allocation Basis: Total Salaries by Department

Allocation Source: Expenditures by Department - Finance



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	13,094	0.3585	4,078		4,078		4,078
AG - Agenda Coordination	651	0.0178	203		203		203
AT - County Attorney	4,640	0.1270	1,445		1,445		1,445
AU - Audit and Management	2,112	0.0578	658		658		658
AV - Aviation	50,852	1.3923	15,836		15,836		15,836
BC - Building Code Compliance	13,380	0.3663	4,167		4,167		4,167
BL - Building	36,271	0.9931	11,295		11,295		11,295
BU - Strategic Business Management	3,479	0.0953	1,083		1,083		1,083
CA - Community Action Agency	63,980	1.7518	19,924		19,924		19,924
CC - County Commission	27,062	0.7410	8,428		8,428		8,428
CD - Housing & Comm Devlp	29,102	0.7968	9,063		9,063		9,063
CE - County Executive	4,365	0.1195	1,359		1,359		1,359
CL - Clerk of Court	48,139	1.3181	14,991		14,991		14,991
CQ - Capital Improvement	3,549	0.0972	1,105		1,105		1,105
CR - Corrections & Rehabilitation	94,829	2.5964	29,531		29,531		29,531
CS - Consumer Services	22,464	0.6151	6,996		6,996		6,996
CU - Cultural Affairs	5,248	0.1437	1,634		1,634		1,634
DA - ADA Coordination	1,069	0.0293	333		333		333
DE - Environmental Resources Mgmt	53,958	1.4774	16,803		16,803		16,803
EC - Commission on Ethics & Public Trust	1,207	0.0330	376		376		376
ED - Economic Development Coordination	735	0.0201	229		229		229
EL - Elections	9,840	0.2694	3,064		3,064		3,064
EM - Emergency Management	2,918	0.0799	909		909		909
ER - Human Resources	11,415	0.3125	3,555		3,555		3,555
ET - Enterprise Technology Services	111,772	3.0603	34,808		34,808		34,808



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	877	0.0240	273		273		273
FN - Finance	29,006	0.7942	9,033		9,033		9,033
FR - Fire	102,874	2.8167	32,037		32,037		32,037
GC - Grants Coord Ops	25,082	0.6867	7,811		7,811		7,811
GG - General Government	15,059	0.4123	4,690		4,690		4,690
GI - Government Information Center	12,681	0.3472	3,949		3,949		3,949
GS01 - General Services Administration	8,749	0.2395	2,725		2,725		2,725
GS02 - Fleet Management	158,847	4.3492	49,468		49,468		49,468
GS03 - Materials Management	32,817	0.8985	10,220		10,220		10,220
GS05 - Risk Management	29,118	0.7973	9,068		9,068		9,068
GS06 - Facilities & Utilities Mgmt	188,371	5.1576	58,662		58,662		58,662
GS09 - Design & Construction Svcs	60,306	1.6512	18,780		18,780		18,780
GS10 - Real Estate Development	5,314	0.1455	1,655		1,655		1,655
GS30 - General Services Major Capital	42,062	1.1517	13,099		13,099		13,099
HS - Human Services	211,899	5.8018	65,989		65,989		65,989
HT - Homeless Trust	5,688	0.1557	1,771		1,771		1,771
IC - International Consortium	1,795	0.0491	559		559		559
IG - Inspector General	127,521	3.4915	39,712		39,712		39,712
JU - Juvenile Assessment Center	10,171	0.2785	3,167		3,167		3,167
LB - Libraries	55,727	1.5258	17,354		17,354		17,354
ME - Medical Examiner	10,155	0.2780	3,162		3,162		3,162
MM - Miami-Dade Economic Advisory Trust	3,162	0.0866	985		985		985
MP - Metropolitan Planning Organization	3,984	0.1091	1,241		1,241		1,241
MT - Transit	163,251	4.4698	50,839		50,839		50,839
NC - Neighborhood Compliance	10,881	0.2979	3,389		3,389		3,389
ND - Non-Department	471,345	12.9055	146,784		146,784	1	146,785



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OF - Film and Entertainment	1,363	0.0373	424		424		424
OS - Sustainability	740	0.0203	230		230		230
PA - Property Appraiser	6,069	0.1662	1,890		1,890		1,890
PD - Police	96,514	2.6426	30,056		30,056		30,056
PM - Procurement Management	123,105	3.3706	38,337		38,337		38,337
PR - Park & Recreation	479,030	13.1164	149,176		149,176	3	149,179
PW - Public Works	142,462	3.9006	44,365		44,365		44,365
PZ - Planning & Zoning	23,632	0.6470	7,359		7,359		7,359
RB - Community Advocacy	1,822	0.0499	567		567		567
SB - Small Business Development	3,846	0.1053	1,198		1,198		1,198
SP - Seaport	36,837	1.0086	11,472		11,472		11,472
SW - Solid Waste Management	71,941	1.9698	22,404		22,404		22,404
TT - Office of the CITT	2,082	0.0570	648		648		648
VZ - Vizcaya Museum and Gardens	8,251	0.2259	2,569		2,569		2,569
All Other	251,719	6.8920	78,391		78,391		78,391
SubTotal	3,652,286	100.0000	1,137,381		1,137,381	4	1,137,385
Total	3,652,286	100.0000	1,137,381		1,137,381	4	1,137,385

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: Transaction Summary Report by Department - Finance



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.7113	6,618		6,618		6,618
AG - Agenda Coordination	9	0.0552	513		513		513
AT - County Attorney	138	0.8462	7,873		7,873		7,873
AU - Audit and Management	61	0.3740	3,480		3,480		3,480
BU - Strategic Business Management	51	0.3127	2,909		2,909		2,909
CA - Community Action Agency	645	3.9549	36,796		36,796		36,796
CC - County Commission	203	1.2447	11,581		11,581		11,581
CE - County Executive	62	0.3802	3,537		3,537		3,537
CL - Clerk of Court	260	1.5942	14,832		14,832		14,832
CR - Corrections & Rehabilitation	2,767	16.9661	157,851		157,851	1	157,852
CS - Consumer Services	43	0.2637	2,453		2,453		2,453
DA - ADA Coordination	4	0.0245	228		228		228
EC - Commission on Ethics & Public Trust	16	0.0981	913		913		913
ED - Economic Development Coordination	6	0.0368	342		342		342
EL - Elections	118	0.7235	6,732		6,732		6,732
EM - Emergency Management	24	0.1472	1,369		1,369		1,369
ER - Human Resources	142	0.8707	8,101		8,101		8,101
ET - Enterprise Technology Services	597	3.6606	34,057		34,057		34,057
FE - Fair Employment Practices	11	0.0674	628		628		628
GC - Grants Coord Ops	27	0.1656	1,540		1,540		1,540
GI - Government Information Center	236	1.4471	13,463		13,463		13,463
GS06 - Facilities & Utilities Mgmt	182	1.1159	10,383		10,383		10,383
GS10 - Real Estate Development	26	0.1594	1,483		1,483		1,483
HS - Human Services	709	4.3473	40,447		40,447		40,447
IC - International Consortium	11	0.0674	628		628		628





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IG - Inspector General	38	0.2330	2,168		2,168		2,168
JU - Juvenile Assessment Center	119	0.7297	6,789		6,789		6,789
ME - Medical Examiner	78	0.4783	4,450		4,450		4,450
MM - Miami-Dade Economic Advisory Trust	14	0.0858	799		799		799
MT - Transit	2,302	14.1149	131,324		131,324		131,324
NC - Neighborhood Compliance	138	0.8462	7,873		7,873		7,873
ND - Non-Department	49	0.3004	2,795		2,795		2,795
OF - Film and Entertainment	4	0.0245	228		228		228
OS - Sustainability	2	0.0123	114		114		114
PA - Property Appraiser	331	2.0296	18,883		18,883		18,883
PD - Police	4,333	26.5679	247,186		247,186	2	247,188
PR - Park & Recreation	1,296	7.9465	73,934		73,934		73,934
PW - Public Works	719	4.4086	41,017		41,017		41,017
PZ - Planning & Zoning	67	0.4108	3,822		3,822		3,822
RB - Community Advocacy	21	0.1288	1,198		1,198		1,198
SB - Small Business Development	60	0.3679	3,423		3,423		3,423
All Other	274	1.6801	15,631		15,631		15,631
<b>SubTotal</b>	<b>16,309</b>	<b>100.0000</b>	<b>930,391</b>		<b>930,391</b>	<b>3</b>	<b>930,394</b>
<b>Total</b>	<b>16,309</b>	<b>100.0000</b>	<b>930,391</b>		<b>930,391</b>	<b>3</b>	<b>930,394</b>

Allocation Basis: Number of Employees in General Fund

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AG - Agenda Coordination	146,489.63	0.2956	13,227		13,227		13,227
AT - County Attorney	764,573.63	1.5428	69,037		69,037		69,037
BU - Strategic Business Management	388,824.75	0.7846	35,109		35,109		35,109
CA - Community Action Agency	1,415,296.31	2.8558	127,795		127,795	1	127,796
CC - County Commission	960,982.50	1.9391	86,772		86,772		86,772
CD - Housing & Comm Devlp	76,932.29	0.1552	6,947		6,947		6,947
CE - County Executive	535,590.00	1.0807	48,361		48,361		48,361
CL - Clerk of Court	6,337,230.08	12.7874	572,222		572,222	2	572,224
CR - Corrections & Rehabilitation	2,560,775.04	5.1672	231,226		231,226	1	231,227
CS - Consumer Services	271,104.53	0.5470	24,479		24,479		24,479
DA - ADA Coordination	72,193.88	0.1457	6,519		6,519		6,519
EC - Commission on Ethics & Public Trust	35,247.38	0.0711	3,183		3,183		3,183
EL - Elections	1,870,943.25	3.7752	168,937		168,937	1	168,938
ER - Human Resources	840,521.63	1.6960	75,895		75,895		75,895
ET - Enterprise Technology Services	868,736.06	1.7530	78,443		78,443		78,443
FE - Fair Employment Practices	53,365.50	0.1077	4,819		4,819		4,819
GI - Government Information Center	1,034,841.08	2.0881	93,441		93,441		93,441
HS - Human Services	1,115,533.12	2.2510	100,727		100,727		100,727
IC - International Consortium	30,359.09	0.0613	2,741		2,741		2,741
JU - Juvenile Assessment Center	50,790.00	0.1025	4,586		4,586		4,586
ME - Medical Examiner	1,651,968.00	3.3334	149,165		149,165	1	149,166
MT - Transit	1,821,812.62	3.6761	164,501		164,501	1	164,502
OF - Film and Entertainment	24,054.30	0.0485	2,172		2,172		2,172
PA - Property Appraiser	1,151,435.25	2.3234	103,969		103,969		103,969
PD - Police	652,444.50	1.3165	58,913		58,913		58,913

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PR - Park & Recreation	354,960.00	0.7162	32,051		32,051		32,051
PW - Public Works	941,330.25	1.8994	84,998		84,998		84,998
PZ - Planning & Zoning	377,098.50	0.7609	34,050		34,050		34,050
RB - Community Advocacy	144,741.75	0.2921	13,069		13,069		13,069
SB - Small Business Development	492,402.26	0.9936	44,462		44,462		44,462
All Other	22,515,628.04	45.4329	2,033,059		2,033,059	9	2,033,068
SubTotal	49,558,205.22	100.0000	4,474,875		4,474,875	16	4,474,891
Total	49,558,205.22	100.0000	4,474,875		4,474,875	16	4,474,891

Allocation Basis: Total Building Rent by General Fund Department

Allocation Source: General and Proprietary Funds Rent Schedule - GS

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	116	0.3949	1,042		1,042		1,042
AG - Agenda Coordination	9	0.0306	81		81		81
AT - County Attorney	138	0.4698	1,239		1,239		1,239
AU - Audit and Management	61	0.2077	548		548		548
AV - Aviation	1,514	5.1546	13,597		13,597		13,597
BC - Building Code Compliance	93	0.3166	835		835		835
BL - Building	234	0.7967	2,101		2,101		2,101
BU - Strategic Business Management	51	0.1736	458		458		458
CA - Community Action Agency	645	2.1960	5,793		5,793		5,793
CC - County Commission	203	0.6911	1,823		1,823		1,823
CD - Housing & Comm Devlp	140	0.4766	1,257		1,257		1,257
CE - County Executive	62	0.2111	557		557		557
CL - Clerk of Court	260	0.8852	2,335		2,335		2,335
CQ - Capital Improvement	34	0.1158	305		305		305
CR - Corrections & Rehabilitation	2,767	9.4205	24,850		24,850		24,850
CS - Consumer Services	124	0.4222	1,114		1,114		1,114
CU - Cultural Affairs	35	0.1192	314		314		314
DA - ADA Coordination	4	0.0136	36		36		36
DE - Environmental Resources Mgmt	519	1.7670	4,661		4,661		4,661
EC - Commission on Ethics & Public Trust	16	0.0545	144		144		144
ED - Economic Development Coordination	6	0.0204	54		54		54
EL - Elections	118	0.4017	1,060		1,060		1,060
EM - Emergency Management	24	0.0817	216		216		216
ER - Human Resources	142	0.4835	1,275		1,275		1,275
ET - Enterprise Technology Services	597	2.0325	5,361		5,361		5,361



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FE - Fair Employment Practices	11	0.0375	99		99		99
FN - Finance	341	1.1610	3,062		3,062		3,062
FR - Fire	2,586	8.8043	23,224		23,224		23,224
GC - Grants Coord Ops	38	0.1294	341		341		341
GI - Government Information Center	236	0.8035	2,119		2,119		2,119
GS01 - General Services Administration	61	0.2077	548		548		548
GS02 - Fleet Management	274	0.9329	2,461		2,461		2,461
GS03 - Materials Management	55	0.1873	494		494		494
GS05 - Risk Management	128	0.4358	1,150		1,150		1,150
GS06 - Facilities & Utilities Mgmt	182	0.6196	1,634		1,634		1,634
GS09 - Design & Construction Svcs	157	0.5345	1,410		1,410		1,410
GS10 - Real Estate Development	26	0.0885	233		233		233
HS - Human Services	709	2.4139	6,367		6,367		6,367
HT - Homeless Trust	14	0.0477	126		126		126
IC - International Consortium	11	0.0375	99		99		99
IG - Inspector General	38	0.1294	341		341		341
JU - Juvenile Assessment Center	119	0.4051	1,069		1,069		1,069
LB - Libraries	650	2.2130	5,837		5,837		5,837
ME - Medical Examiner	78	0.2656	700		700		700
MM - Miami-Dade Economic Advisory Trust	14	0.0477	126		126		126
MP - Metropolitan Planning Organization	17	0.0579	153		153		153
MT - Transit	3,301	11.2386	29,645		29,645		29,645
NC - Neighborhood Compliance	138	0.4698	1,239		1,239		1,239
ND - Non-Department	49	0.1668	440		440		440
OF - Film and Entertainment	4	0.0136	36		36		36
OS - Sustainability	2	0.0068	18		18		18



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - Property Appraiser	331	1.1269	2,973		2,973		2,973
PD - Police	4,333	14.7520	38,913		38,913	1	38,914
PM - Procurement Management	116	0.3949	1,042		1,042		1,042
PR - Park & Recreation	1,296	4.4124	11,639		11,639		11,639
PW - Public Works	943	3.2105	8,469		8,469		8,469
PZ - Planning & Zoning	155	0.5277	1,392		1,392		1,392
RB - Community Advocacy	21	0.0715	189		189		189
SB - Small Business Development	60	0.2043	539		539		539
SP - Seaport	410	1.3959	3,682		3,682		3,682
SW - Solid Waste Management	1,012	3.4455	9,088		9,088		9,088
TT - Office of the CITT	7	0.0238	63		63		63
VZ - Vizcaya Museum and Gardens	47	0.1600	422		422		422
All Other	3,490	11.8821	31,344		31,344		31,344
SubTotal	29,372	100.0000	263,782		263,782	1	263,783
Total	29,372	100.0000	263,782		263,782	1	263,783

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees - Budget Document



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

## Activity - General Fund Bldg Rental

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AG - Agenda Coordination	146,489.63	0.2956	147,312		147,312		147,312
AT - County Attorney	764,573.63	1.5428	768,866		768,866		768,866
BU - Strategic Business Management	388,824.75	0.7846	391,008		391,008		391,008
CA - Community Action Agency	1,415,296.31	2.8558	1,423,242		1,423,242	6	1,423,248
CC - County Commission	960,982.50	1.9391	966,378		966,378		966,378
CD - Housing & Comm Devlp	76,932.29	0.1552	77,364		77,364		77,364
CE - County Executive	535,590.00	1.0807	538,597		538,597		538,597
CL - Clerk of Court	6,337,230.08	12.7874	6,372,811		6,372,811	25	6,372,836
CR - Corrections & Rehabilitation	2,560,775.04	5.1672	2,575,153		2,575,153	10	2,575,163
CS - Consumer Services	271,104.53	0.5470	272,627		272,627	1	272,628
DA - ADA Coordination	72,193.88	0.1457	72,599		72,599		72,599
EC - Commission on Ethics & Public Trust	35,247.38	0.0711	35,445		35,445		35,445
EL - Elections	1,870,943.25	3.7752	1,881,448		1,881,448	7	1,881,455
ER - Human Resources	840,521.63	1.6960	845,241		845,241		845,241
ET - Enterprise Technology Services	868,736.06	1.7530	873,614		873,614		873,614
FE - Fair Employment Practices	53,365.50	0.1077	53,665		53,665		53,665
GI - Government Information Center	1,034,841.08	2.0881	1,040,651		1,040,651	4	1,040,655
HS - Human Services	1,115,533.12	2.2510	1,121,796		1,121,796	4	1,121,800
IC - International Consortium	30,359.09	0.0613	30,529		30,529		30,529
JU - Juvenile Assessment Center	50,790.00	0.1025	51,075		51,075		51,075
ME - Medical Examiner	1,651,968.00	3.3334	1,661,243		1,661,243	6	1,661,249
MT - Transit	1,821,812.62	3.6761	1,832,041		1,832,041	7	1,832,048
OF - Film and Entertainment	24,054.30	0.0485	24,189		24,189		24,189
PA - Property Appraiser	1,151,435.25	2.3234	1,157,900		1,157,900	4	1,157,904
PD - Police	652,444.50	1.3165	656,108		656,108	3	656,111

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - General Government**

Activity - General Fund Bldg Rental

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PR - Park & Recreation	354,960.00	0.7162	356,953		356,953	1	356,954
PW - Public Works	941,330.25	1.8994	946,615		946,615	4	946,619
PZ - Planning & Zoning	377,098.50	0.7609	379,216		379,216	1	379,217
RB - Community Advocacy	144,741.75	0.2921	145,554		145,554	1	145,555
SB - Small Business Development	492,402.26	0.9936	495,167		495,167	2	495,169
All Other	22,515,628.04	45.4329	22,642,044		22,642,044	89	22,642,133
SubTotal	49,558,205.22	100.0000	49,836,451		49,836,451	175	49,836,626
Total	49,558,205.22	100.0000	49,836,451		49,836,451	175	49,836,626

Allocation Basis: Total Building Rent by General Fund Department

Allocation Source: General and Proprietary Funds Rent Schedule - GS





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department GG - General Government**

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	General Fund Bldg
AD - Animal Services	19,661	7,923	4,078	6,618	0	1,042	0
AG - Agenda Coordination	162,460	1,124	203	513	13,227	81	147,312
AT - County Attorney	870,305	21,845	1,445	7,873	69,037	1,239	768,866
AU - Audit and Management	11,957	7,271	658	3,480	0	548	0
AV - Aviation	29,433	0	15,836	0	0	13,597	0
BC - Building Code	14,165	9,163	4,167	0	0	835	0
BL - Building	37,847	24,451	11,295	0	0	2,101	0
BU - Strategic Business	435,880	5,313	1,083	2,909	35,109	458	391,008
CA - Community Action	1,658,150	44,593	19,924	36,796	127,796	5,793	1,423,248
CC - County Commission	1,093,172	18,190	8,428	11,581	86,772	1,823	966,378
CD - Housing & Comm Devlp	112,440	17,809	9,063	0	6,947	1,257	77,364
CE - County Executive	602,527	10,116	1,359	3,537	48,361	557	538,597
CL - Clerk of Court	7,081,730	104,512	14,991	14,832	572,224	2,335	6,372,836
CQ - Capital Improvement	6,080	4,670	1,105	0	0	305	0
CR - Corrections &	3,305,912	287,289	29,531	157,852	231,227	24,850	2,575,163
CS - Consumer Services	317,614	9,944	6,996	2,453	24,479	1,114	272,628
CU - Cultural Affairs	5,460	3,512	1,634	0	0	314	0
DA - ADA Coordination	80,198	483	333	228	6,519	36	72,599
DE - Environmental	68,786	47,322	16,803	0	0	4,661	0
EC - Commission on Ethics &	42,450	2,389	376	913	3,183	144	35,445
ED - Economic Development	1,297	672	229	342	0	54	0
EL - Elections	2,080,623	19,374	3,064	6,732	168,938	1,060	1,881,455
EM - Emergency	5,133	2,639	909	1,369	0	216	0
ER - Human Resources	945,280	11,213	3,555	8,101	75,895	1,275	845,241
ET - Enterprise Technology	1,106,909	80,626	34,808	34,057	78,443	5,361	873,614
FE - Fair Employment	60,552	1,068	273	628	4,819	99	53,665
FN - Finance	41,359	29,264	9,033	0	0	3,062	0
FR - Fire	55,261	0	32,037	0	0	23,224	0
GC - Grants Coord Ops	14,264	4,572	7,811	1,540	0	341	0
GG - General Government	5,759	1,069	4,690	0	0	0	0
GI - Government Information	1,173,448	19,821	3,949	13,463	93,441	2,119	1,040,655
GS01 - General Services	8,595	5,322	2,725	0	0	548	0
GS02 - Fleet Management	76,957	25,028	49,468	0	0	2,461	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department GG - General Government**

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	General Fund Bldg
GS03 - Materials	15,528	4,814	10,220	0	0	494	0
GS05 - Risk Management	22,858	12,640	9,068	0	0	1,150	0
GS06 - Facilities & Utilities	86,472	15,793	58,662	10,383	0	1,634	0
GS09 - Design & Construction	35,820	15,630	18,780	0	0	1,410	0
GS10 - Real Estate	6,323	2,952	1,655	1,483	0	233	0
GS30 - General Services	13,099	0	13,099	0	0	0	0
HS - Human Services	1,386,577	51,247	65,989	40,447	100,727	6,367	1,121,800
HT - Homeless Trust	3,515	1,618	1,771	0	0	126	0
IC - International Consortium	35,878	1,322	559	628	2,741	99	30,529
IG - Inspector General	47,925	5,704	39,712	2,168	0	341	0
JU - Juvenile Assessment	76,290	9,604	3,167	6,789	4,586	1,069	51,075
LB - Libraries	73,053	49,862	17,354	0	0	5,837	0
ME - Medical Examiner	1,828,030	9,303	3,162	4,450	149,166	700	1,661,249
MM - Miami-Dade Economic	4,083	2,173	985	799	0	126	0
MP - Metropolitan Planning	4,433	3,039	1,241	0	0	153	0
MT - Transit	2,533,985	325,627	50,839	131,324	164,502	29,645	1,832,048
NC - Neighborhood	25,344	12,843	3,389	7,873	0	1,239	0
ND - Non-Department	150,020	0	146,785	2,795	0	440	0
OF - Film and Entertainment	27,649	600	424	228	2,172	36	24,189
OS - Sustainability	815	453	230	114	0	18	0
PA - Property Appraiser	1,313,708	28,089	1,890	18,883	103,969	2,973	1,157,904
PD - Police	1,543,863	512,681	30,056	247,188	58,913	38,914	656,111
PM - Procurement	50,410	11,031	38,337	0	0	1,042	0
PR - Park & Recreation	710,068	86,311	149,179	73,934	32,051	11,639	356,954
PW - Public Works	1,177,682	52,214	44,365	41,017	84,998	8,469	946,619
PZ - Planning & Zoning	440,496	14,656	7,359	3,822	34,050	1,392	379,217
RB - Community Advocacy	163,327	2,749	567	1,198	13,069	189	145,555
SB - Small Business	551,170	6,379	1,198	3,423	44,462	539	495,169
SP - Seaport	15,154	0	11,472	0	0	3,682	0
SW - Solid Waste	31,492	0	22,404	0	0	9,088	0
TT - Office of the CITT	1,702	991	648	0	0	63	0
VZ - Vizcaya Museum and	6,463	3,472	2,569	0	0	422	0
All Other	24,863,243	62,676	78,391	15,631	2,033,068	31,344	22,642,133



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department GG - General Government**

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	General Fund Bldg
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>58,778,139</u>	<u>2,135,060</u>	<u>1,137,385</u>	<u>930,394</u>	<u>4,474,891</u>	<u>263,783</u>	<u>49,836,626</u>



**MIAMI-DADE COUNTY, FLORIDA  
OMB CIRCULAR A-87 COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**GI – GOVERNMENT INFORMATION CENTER**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GI - Government Information Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,209,738			20,209,738
POLL WORKERS	( 4,312)			
PETTY CASH & CHANGE FUNDS	( 770)			
SPECIAL TRANSPORTATION	( 900)			
BUILDING ACQUISITION	( 30,337)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 324,744)			
Total Deductions:	( 361,063)			( 361,063)
Depreciation	258,068		258,068	
Leave Payouts	176,220		176,220	
AG - Agenda Coordination	530	110	640	
AT - County Attorney	76,152	6,239	82,391	
BU - Strategic Business Management	63,995	( 5,490)	58,505	
CC - County Commission	12,087	2,033	14,120	
CE - County Executive	47,923	6,597	54,520	
DA - ADA Coordination	1,548	172	1,720	
ER - Human Resources	57,767	9,604	67,371	
ET - Enterprise Technology Services	386,880	21,716	408,596	
FE - Fair Employment Practices	6,780	772	7,552	
FN - Finance	24,108	1,590	25,698	
GG - General Government	1,173,444	4	1,173,448	
IG - Inspector General		1,604	1,604	
PM - Procurement Management		17,835	17,835	
Total Allocated Additions:	2,285,502	62,786	2,348,288	2,348,288
ADMIN REIMB - AV	( 676,405)			
ADMIN REIMB - WS	( 1,641,165)			
ACCRUED LEAVE PAYOUTS	( 44,743)			
REVENUE	( 1,588,713)			



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GI - Government Information Center**

Total Departmental Cost Adjustments:	( 3,951,026)	( 3,951,026)
Total To Be Allocated:	18,183,151	18,245,937



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
<b>Wages &amp; Benefits</b>					
SALARIES	13,058,538	747,878	6,834,140	1,393,626	1,258,819
FRINGE BENEFITS	4,184,355	197,614	2,366,705	391,828	362,781
<b>Other Expense &amp; Cost</b>					
*POLL WORKERS	4,312	4,312	0	0	0
LEGAL	200	0	200	0	0
BANK & TRUSTEE/PAYING AGENT FEES	129	0	0	129	0
TEMPORARY HELP AGENCY	263,754	15,189	71,523	0	103,844
ELECTRICAL SERVICES	2,435	0	0	0	0
WATER AND DISPOSAL SERVICES	106	0	0	0	0
INDUSTRIAL SERVICE RELATED	999	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	129,405	0	0	67,071	0
GENERAL AUTO & PROFESSIONAL LIAB	93,800	3,600	58,400	6,400	7,100
EQUIPMENT MAINTENANCE	7,695	3,681	1,482	0	1,266
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	242	0	0	242	0
ITD MAINTENANCE	584,279	1,199	484,111	47,268	459
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	37,307	0	37,307	0	0
BUILDINGS COUNTY OWNED: RENTAL	33,600	0	33,600	0	0
COMMUNICATION EQUIPMENT-RENTAL	12,938	12,451	0	0	352
RENT PAYMENTS TO LESSORS	85,041	0	0	0	0
OTHER RENTAL EXPENSE	1,780	0	0	1,480	0
GSA CHARGES	568,290	7,516	8,147	92,563	11,527
ITD	112,262	0	48,000	0	13,500
CLERK OF COURTS	805	565	0	0	0
TELECOMMUNICATIONS	296,877	29,255	189,832	18,472	24,286
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	26,973	119	0	0	0
TRAVEL	25,527	3,830	835	2,496	7,009
AUTOMOBILE REIMBURSEMENT	7,035	720	1,752	1,680	0
ADVERTISING	1,407,325	0	0	0	0
PRINTING & GRAPHICS	1,707	90	0	0	0
MAILING SERVICES	3,543	0	0	462	0
*PETTY CASH & CHANGE FUNDS	770	770	0	0	0
TRAINING	46,686	865	( 4,716)	0	15,000
REIMBURSEMENTS & REFUNDS	( 1,310,114)	( 5)	0	0	0
TAXES,LICENSES & PERMITS	540	0	0	0	0
MISCELLANEOUS	( 59,177)	6,793	1,755	537	323
AUTOMOTIVE REPAIR & MAINT SUPPLIES	86	0	0	86	0
EQUIPMENT & NON-CAPITAL TOOLS	2,499	352	0	605	880



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
OFFICE SUPPLIES & MINOR EQUIPMENT	116,684	10,748	12,223	3,252	15,541
COMPUTER SUPPLIES	13,703	0	6,128	2,967	2,184
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	431	0	287	0	0
CLOTHING & UNIFORMS	35,610	0	7,550	1,610	1,391
OTHER MATERIALS & SUPPLIES	54,780	0	222	29,720	0
*SPECIAL TRANSPORTATION	900	900	0	0	0
*BUILDING ACQUISITION	30,337	30,337	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	324,744	324,744	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	20,209,738	1,403,523	10,159,483	2,062,494	1,826,262
<b>Deductions</b>					
Total Deductions	( 361,063)	( 361,063)	0	0	0
<b>Cost Adjustments</b>					
ADMIN REIMB - AV	( 676,405)	0	( 676,405)	0	0
ADMIN REIMB - WS	( 1,641,165)	0	( 1,641,165)	0	0
ACCRUED LEAVE PAYOUTS	( 44,743)	( 2,561)	( 23,424)	( 4,773)	( 4,312)
REVENUE	( 1,588,713)	0	0	0	( 1,537,056)
<b>Functional Cost</b>	<b>15,897,649</b>	<b>1,039,899</b>	<b>7,818,489</b>	<b>2,057,721</b>	<b>284,894</b>
<b>Allocation Step 1</b>					
Inbound- All Others	2,285,502	2,285,502	0	0	0
Reallocate Admin Costs		( 3,325,401)	1,749,903	460,551	63,765
Unallocated Costs	( 3,152,294)	0	0	0	0
1st Allocation	15,030,857	0	9,568,392	2,518,272	348,659
<b>Allocation Step 2</b>					
Inbound- All Others	62,786	62,786	0	0	0
Reallocate Admin Costs		( 62,786)	33,039	8,696	1,204
Unallocated Costs	( 10,885)	0	0	0	0
2nd Allocation	51,901	0	33,039	8,696	1,204





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
<u>Total For GI GI - Government Information Center</u>					
Total Allocated	15,082,758	0	9,601,431	2,526,968	349,863



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
<b>Wages &amp; Benefits</b>				
SALARIES	579,593	871,507	1,372,975	0
FRINGE BENEFITS	164,049	269,523	431,855	0
<b>Other Expense &amp; Cost</b>				
*POLL WORKERS	0	0	0	0
LEGAL	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0
TEMPORARY HELP AGENCY	0	25,421	47,777	0
ELECTRICAL SERVICES	0	0	2,435	0
WATER AND DISPOSAL SERVICES	0	0	106	0
INDUSTRIAL SERVICE RELATED	0	0	999	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	62,334	0
GENERAL AUTO & PROFESSIONAL LIAB	2,800	5,600	9,900	0
EQUIPMENT MAINTENANCE	0	0	1,266	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0
ITD MAINTENANCE	36,190	0	10,992	4,060
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	87	48	0
RENT PAYMENTS TO LESSORS	0	0	85,041	0
OTHER RENTAL EXPENSE	0	0	300	0
GSA CHARGES	0	32,498	407,591	8,448
ITD	50,762	0	0	0
CLERK OF COURTS	0	70	170	0
TELECOMMUNICATIONS	661	2,536	31,835	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	10,218	16,636	0	0
TRAVEL	7,534	435	3,388	0
AUTOMOBILE REIMBURSEMENT	0	840	2,043	0
ADVERTISING	1,997	121,180	1,284,148	0
PRINTING & GRAPHICS	0	72	1,545	0
MAILING SERVICES	0	93	2,988	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0
TRAINING	2,525	1,021	31,991	0
REIMBURSEMENTS & REFUNDS	0	( 20,000)	( 1,290,109)	0
TAXES,LICENSES & PERMITS	0	0	540	0
MISCELLANEOUS	0	( 82,781)	14,196	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	15	647	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
OFFICE SUPPLIES & MINOR EQUIPMENT	1,465	20,434	53,021	0
COMPUTER SUPPLIES	192	2,232	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	144	0
CLOTHING & UNIFORMS	0	294	24,765	0
OTHER MATERIALS & SUPPLIES	0	124	4,785	19,929
*SPECIAL TRANSPORTATION	0	0	0	0
*BUILDING ACQUISITION	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	857,986	1,267,837	2,599,716	32,437
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
ADMIN REIMB - AV	0	0	0	0
ADMIN REIMB - WS	0	0	0	0
ACCRUED LEAVE PAYOUTS	( 1,985)	( 2,985)	( 4,703)	0
REVENUE	0	0	( 51,657)	0
Functional Cost	856,001	1,264,852	2,543,356	32,437
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	191,586	283,095	569,242	7,259
Unallocated Costs	0	0	( 3,112,598)	( 39,696)
1st Allocation	1,047,587	1,547,947	0	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	3,617	5,345	10,748	137
Unallocated Costs	0	0	( 10,748)	( 137)
2nd Allocation	3,617	5,345	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GI - Government Information Center**

	E-Gov Solutions	Graphic Design & Trans	Other Customer Svc Devlp	Major Capital
<u>Total For GI GI - Government Information Center</u>				
Total Allocated	1,051,204	1,553,292	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - Call Center Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	855,562.40	13.3132	1,273,856		1,273,856	5,146	1,279,002
AT - County Attorney	9,722.30	0.1513	14,476		14,476		14,476
AV - Aviation	9,722.30	0.1513	14,476		14,476	58	14,534
BC - Building Code Compliance	116,667.60	1.8154	173,708		173,708	702	174,410
BU - Strategic Business Management	9,722.30	0.1513	14,476		14,476		14,476
CA - Community Action Agency	9,722.30	0.1513	14,476		14,476	58	14,534
CC - County Commission	106,945.30	1.6641	159,232		159,232		159,232
CD - Housing & Comm Devlp	9,722.30	0.1513	14,476		14,476	58	14,534
CE - County Executive	9,722.30	0.1513	14,476		14,476		14,476
CL - Clerk of Court	9,722.30	0.1513	14,476		14,476	58	14,534
CQ - Capital Improvement	9,722.30	0.1513	14,476		14,476		14,476
CR - Corrections & Rehabilitation	9,722.30	0.1513	14,476		14,476	58	14,534
CS - Consumer Services	9,722.30	0.1513	14,476		14,476	58	14,534
CU - Cultural Affairs	116,667.60	1.8154	173,708		173,708	702	174,410
DE - Environmental Resources Mgmt	9,722.30	0.1513	14,476		14,476	58	14,534
EC - Commission on Ethics & Public Trust	9,722.30	0.1513	14,476		14,476	58	14,534
EL - Elections	126,389.90	1.9667	188,183		188,183	760	188,943
EM - Emergency Management	9,722.30	0.1513	14,476		14,476	58	14,534
ER - Human Resources	116,667.60	1.8154	173,708		173,708		173,708
ET - Enterprise Technology Services	9,722.30	0.1513	14,476		14,476		14,476
FE - Fair Employment Practices	9,722.30	0.1513	14,476		14,476		14,476
FN - Finance	641,671.80	9.9849	955,392		955,392		955,392
FR - Fire	9,722.30	0.1513	14,476		14,476	58	14,534
GC - Grants Coord Ops	9,722.30	0.1513	14,476		14,476		14,476
GS01 - General Services Administration	106,945.30	1.6641	159,232		159,232	643	159,875



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - Call Center Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HS - Human Services	204,168.30	3.1770	303,988		303,988	1,228	305,216
HT - Homeless Trust	9,722.30	0.1513	14,476		14,476	58	14,534
IC - International Consortium	9,722.30	0.1513	14,476		14,476	58	14,534
IG - Inspector General	9,722.00	0.1513	14,475		14,475	58	14,533
LB - Libraries	9,722.30	0.1513	14,476		14,476	58	14,534
ME - Medical Examiner	9,722.30	0.1513	14,476		14,476	58	14,534
MM - Miami-Dade Economic Advisory Trust	9,722.30	0.1513	14,476		14,476	58	14,534
MP - Metropolitan Planning Organization	9,722.30	0.1513	14,476		14,476	58	14,534
MT - Transit	1,895,848.50	29.5006	2,822,734	-2,808,000	14,734	11,416	26,150
OF - Film and Entertainment	9,722.30	0.1513	14,476		14,476	58	14,534
OS - Sustainability	9,722.30	0.1513	14,476		14,476	58	14,534
PA - Property Appraiser	651,394.10	10.1362	969,867		969,867	3,918	973,785
PD - Police	106,945.30	1.6641	159,232		159,232	643	159,875
PM - Procurement Management	9,722.30	0.1513	14,476		14,476	58	14,534
PR - Park & Recreation	106,945.30	1.6641	159,232		159,232	643	159,875
PW - Public Works	106,945.30	1.6641	159,232		159,232	643	159,875
PZ - Planning & Zoning	9,722.30	0.1513	14,476		14,476	58	14,534
SB - Small Business Development	9,722.30	0.1513	14,476		14,476	58	14,534
SP - Seaport	9,722.30	0.1513	14,476		14,476	58	14,534
SW - Solid Waste Management	388,892.00	6.0514	579,025		579,025	2,339	581,364
TT - Office of the CITT	9,722.30	0.1513	14,476		14,476	58	14,534
VZ - Vizcaya Museum and Gardens	9,722.30	0.1513	14,476		14,476	58	14,534
All Other	466,670.80	7.2617	694,832		694,832	2,806	697,638
<b>SubTotal</b>	<b>6,426,440.40</b>	<b>100.0000</b>	<b>9,568,392</b>	<b>-2,808,000</b>	<b>6,760,392</b>	<b>33,039</b>	<b>6,793,431</b>
<b>Direct Billed</b>				<b>2,808,000</b>	<b>2,808,000</b>		<b>2,808,000</b>
<b>Total</b>	<b>6,426,440.40</b>	<b>100.0000</b>	<b>9,568,392</b>		<b>9,568,392</b>	<b>33,039</b>	<b>9,601,431</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Allocation Basis: Total 311 Operations Costs Per Department

Allocation Source: GIC Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	13,872.00	1.9594	49,342		49,342	264	49,606
AT - County Attorney	10,635.20	1.5022	37,829		37,829		37,829
AV - Aviation	10,635.20	1.5022	37,829		37,829	203	38,032
BC - Building Code Compliance	18,496.00	2.6125	65,790		65,790	352	66,142
CA - Community Action Agency	23,120.00	3.2656	82,237		82,237	435	82,672
CC - County Commission	196,566.24	27.7643	699,189		699,189		699,189
CD - Housing & Comm Devlp	10,635.20	1.5022	37,829		37,829	203	38,032
CE - County Executive	23,120.00	3.2656	82,237		82,237		82,237
CL - Clerk of Court	10,635.20	1.5022	37,829		37,829	203	38,032
CQ - Capital Improvement	10,635.20	1.5022	37,829		37,829		37,829
CS - Consumer Services	10,635.20	1.5022	37,829		37,829	203	38,032
CU - Cultural Affairs	23,120.00	3.2656	82,237		82,237	441	82,678
DE - Environmental Resources Mgmt	23,120.00	3.2656	82,237		82,237	441	82,678
EL - Elections	18,496.00	2.6125	65,790		65,790	352	66,142
EM - Emergency Management	10,635.20	1.5022	37,829		37,829	203	38,032
FR - Fire	10,635.20	1.5022	37,829		37,829	203	38,032
GC - Grants Coord Ops	10,635.20	1.5022	37,829		37,829		37,829
IC - International Consortium	10,635.20	1.5022	37,829		37,829	203	38,032
LB - Libraries	9,941.60	1.4042	35,362		35,362	189	35,551
MM - Miami-Dade Economic Advisory Trust	10,635.20	1.5022	37,829		37,829	203	38,032
MP - Metropolitan Planning Organization	10,635.20	1.5022	37,829		37,829	203	38,032
MT - Transit	23,120.00	3.2656	82,237		82,237	441	82,678
OF - Film and Entertainment	10,635.00	1.5022	37,828		37,828	203	38,031
OS - Sustainability	13,872.00	1.9594	49,342		49,342	264	49,606
PA - Property Appraiser	10,635.20	1.5022	37,829		37,829	203	38,032





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PD - Police	16,184.00	2.2859	57,566		57,566	308	57,874
PR - Park & Recreation	23,120.00	3.2656	82,237		82,237	441	82,678
PW - Public Works	10,635.20	1.5022	37,829		37,829	203	38,032
PZ - Planning & Zoning	10,635.20	1.5022	37,829		37,829	203	38,032
SB - Small Business Development	10,635.20	1.5022	37,829		37,829	203	38,032
SP - Seaport	23,120.00	3.2656	82,237		82,237	441	82,678
SW - Solid Waste Management	21,964.00	3.1023	78,126		78,126	419	78,545
TT - Office of the CITT	13,872.00	1.9594	49,342		49,342	264	49,606
VZ - Vizcaya Museum and Gardens	10,635.20	1.5022	37,829		37,829	203	38,032
All Other	31,443.20	4.4413	111,843		111,843	599	112,442
SubTotal	707,980.44	100.0000	2,518,272		2,518,272	8,696	2,526,968
Total	707,980.44	100.0000	2,518,272		2,518,272	8,696	2,526,968

Allocation Basis: Total MDTV Operations Costs Per Department

Allocation Source: GIC Summary Report



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - OnLine Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	4,880.00	1.4733	5,137		5,137	33	5,170
AT - County Attorney	4,880.00	1.4733	5,137		5,137		5,137
AV - Aviation	9,760.00	2.9466	10,274		10,274	66	10,340
BC - Building Code Compliance	4,880.00	1.4733	5,137		5,137	33	5,170
CA - Community Action Agency	4,880.00	1.4733	5,137		5,137	33	5,170
CC - County Commission	63,440.00	19.1529	66,770		66,770		66,770
CD - Housing & Comm Devlp	4,880.00	1.4733	5,137		5,137	33	5,170
CE - County Executive	47,580.00	14.3646	50,084		50,084		50,084
CR - Corrections & Rehabilitation	4,880.00	1.4733	5,137		5,137	33	5,170
CS - Consumer Services	4,880.00	1.4733	5,137		5,137	33	5,170
CU - Cultural Affairs	7,320.00	2.2099	7,705		7,705	50	7,755
EC - Commission on Ethics & Public Trust	4,880.00	1.4733	5,137		5,137	33	5,170
EL - Elections	15,860.00	4.7882	16,695		16,695	113	16,808
EM - Emergency Management	15,860.00	4.7882	16,695		16,695	108	16,803
ER - Human Resources	17,690.00	5.3407	18,621		18,621		18,621
ET - Enterprise Technology Services	15,860.00	4.7882	16,695		16,695		16,695
FN - Finance	4,880.00	1.4733	5,137		5,137		5,137
GS01 - General Services Administration	15,860.00	4.7882	16,695		16,695	108	16,803
HS - Human Services	4,880.00	1.4733	5,137		5,137	33	5,170
HT - Homeless Trust	4,880.00	1.4733	5,137		5,137	33	5,170
IC - International Consortium	4,880.00	1.4733	5,137		5,137	33	5,170
LB - Libraries	4,880.00	1.4733	5,137		5,137	33	5,170
ME - Medical Examiner	4,880.00	1.4733	5,137		5,137	33	5,170
MM - Miami-Dade Economic Advisory Trust	4,880.00	1.4733	5,137		5,137	33	5,170
OF - Film and Entertainment	4,880.00	1.4733	5,137		5,137	33	5,170



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - OnLine Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PD - Police	4,880.00	1.4733	5,137		5,137	33	5,170
PM - Procurement Management	4,880.00	1.4733	5,137		5,137	33	5,170
PR - Park & Recreation	4,880.00	1.4733	5,137		5,137	33	5,170
PW - Public Works	4,880.00	1.4733	5,137		5,137	33	5,170
PZ - Planning & Zoning	4,880.00	1.4733	5,137		5,137	33	5,170
VZ - Vizcaya Museum and Gardens	4,880.00	1.4733	5,137		5,137	33	5,170
All Other	14,640.00	4.4199	15,411		15,411	99	15,510
SubTotal	331,230.00	100.0000	348,659		348,659	1,204	349,863
Total	331,230.00	100.0000	348,659		348,659	1,204	349,863

Allocation Basis: Total Online Operations Costs Per Department

Allocation Source: GIC Summary Report



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	13,221.75	1.7123	17,938		17,938	82	18,020
AT - County Attorney	13,221.75	1.7123	17,938		17,938		17,938
AV - Aviation	17,629.00	2.2831	23,918		23,918	109	24,027
BC - Building Code Compliance	13,221.75	1.7123	17,938		17,938	82	18,020
BU - Strategic Business Management	13,221.75	1.7123	17,938		17,938		17,938
CA - Community Action Agency	13,221.75	1.7123	17,938		17,938	82	18,020
CC - County Commission	26,443.50	3.4247	35,876		35,876		35,876
CD - Housing & Comm Devlp	17,629.00	2.2831	23,918		23,918	109	24,027
CE - County Executive	17,629.00	2.2831	23,918		23,918		23,918
CL - Clerk of Court	13,221.75	1.7123	17,938		17,938	82	18,020
CQ - Capital Improvement	17,629.00	2.2831	23,918		23,918		23,918
CR - Corrections & Rehabilitation	13,221.75	1.7123	17,938		17,938	82	18,020
CS - Consumer Services	13,221.75	1.7123	17,938		17,938	82	18,020
CU - Cultural Affairs	13,221.75	1.7123	17,938		17,938	82	18,020
DE - Environmental Resources Mgmt	13,221.75	1.7123	17,938		17,938	82	18,020
EC - Commission on Ethics & Public Trust	13,221.75	1.7123	17,938		17,938	82	18,020
EL - Elections	13,221.75	1.7123	17,938		17,938	82	18,020
EM - Emergency Management	22,036.25	2.8539	29,897		29,897	137	30,034
ER - Human Resources	26,443.50	3.4247	35,876		35,876		35,876
ET - Enterprise Technology Services	13,221.75	1.7123	17,938		17,938		17,938
FE - Fair Employment Practices	13,221.75	1.7123	17,938		17,938		17,938
FN - Finance	13,221.75	1.7123	17,938		17,938		17,938
FR - Fire	13,221.75	1.7123	17,938		17,938	82	18,020
GC - Grants Coord Ops	35,258.00	4.5673	47,838		47,838		47,838
GS01 - General Services Administration	13,221.75	1.7123	17,938		17,938	82	18,020



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HS - Human Services	13,221.75	1.7123	17,938		17,938	82	18,020
HT - Homeless Trust	13,221.75	1.7123	17,938		17,938	82	18,020
IC - International Consortium	13,221.75	1.7123	17,938		17,938	82	18,020
IG - Inspector General	13,221.75	1.7123	17,938		17,938	82	18,020
LB - Libraries	13,221.75	1.7123	17,938		17,938	82	18,020
ME - Medical Examiner	13,221.75	1.7123	17,938		17,938	82	18,020
MM - Miami-Dade Economic Advisory Trust	13,221.75	1.7123	17,938		17,938	82	18,020
MP - Metropolitan Planning Organization	13,221.75	1.7123	17,938		17,938	82	18,020
MT - Transit	13,221.75	1.7123	17,938		17,938	82	18,020
OF - Film and Entertainment	13,221.75	1.7123	17,938		17,938	82	18,020
OS - Sustainability	31,732.20	4.1096	43,052		43,052	201	43,253
PA - Property Appraiser	13,221.75	1.7123	17,938		17,938	82	18,020
PD - Police	13,221.75	1.7123	17,938		17,938	82	18,020
PM - Procurement Management	13,221.75	1.7123	17,938		17,938	82	18,020
PR - Park & Recreation	13,221.75	1.7123	17,938		17,938	82	18,020
PW - Public Works	13,221.75	1.7123	17,938		17,938	82	18,020
PZ - Planning & Zoning	13,221.75	1.7123	17,938		17,938	82	18,020
SB - Small Business Development	13,221.75	1.7123	17,938		17,938	82	18,020
SP - Seaport	13,221.75	1.7123	17,938		17,938	82	18,020
SW - Solid Waste Management	17,629.00	2.2831	23,918		23,918	109	24,027
TT - Office of the CITT	13,221.75	1.7123	17,938		17,938	82	18,020
VZ - Vizcaya Museum and Gardens	13,221.75	1.7123	17,938		17,938	82	18,020
All Other	52,887.00	6.8492	71,752		71,752	328	72,080
SubTotal	772,150.20	100.0000	1,047,587		1,047,587	3,617	1,051,204
Total	772,150.20	100.0000	1,047,587		1,047,587	3,617	1,051,204



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Allocation Basis: Total EGOV Operations Costs Per Department

Allocation Source: GIC Summary Report

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	832.84	0.1248	1,933		1,933	10	1,943
AT - County Attorney	3,109.10	0.4661	7,215		7,215		7,215
AV - Aviation	3,085.38	0.4625	7,160		7,160	37	7,197
BC - Building Code Compliance	274.69	0.0412	637		637	3	640
BU - Strategic Business Management	11,803.53	1.7694	27,390		27,390		27,390
CA - Community Action Agency	15,276.04	2.2900	35,448		35,448	183	35,631
CC - County Commission	148,198.41	22.2160	343,890		343,890		343,890
CD - Housing & Comm Devlp	3,977.53	0.5963	9,230		9,230	48	9,278
CE - County Executive	48,899.51	7.3304	113,471		113,471		113,471
CL - Clerk of Court	3,179.32	0.4766	7,378		7,378	38	7,416
CQ - Capital Improvement	1,358.50	0.2036	3,152		3,152		3,152
CR - Corrections & Rehabilitation	16,772.36	2.5143	38,920		38,920	201	39,121
CS - Consumer Services	20,427.04	3.0622	47,401		47,401	245	47,646
CU - Cultural Affairs	304.10	0.0456	706		706	4	710
DE - Environmental Resources Mgmt	2,725.53	0.4086	6,325		6,325	33	6,358
EL - Elections	36,913.56	5.5336	85,657		85,657	442	86,099
EM - Emergency Management	6,540.33	0.9804	15,177		15,177	78	15,255
ER - Human Resources	1,273.34	0.1909	2,955		2,955		2,955
FN - Finance	1,637.22	0.2454	3,799		3,799		3,799
FR - Fire	10,780.45	1.6161	25,016		25,016	129	25,145
GC - Grants Coord Ops	4,631.75	0.6943	10,748		10,748		10,748
GS01 - General Services Administration	11,566.80	1.7339	26,841		26,841	139	26,980
HS - Human Services	4,521.21	0.6778	10,491		10,491	54	10,545
HT - Homeless Trust	1,614.21	0.2420	3,746		3,746	19	3,765
IC - International Consortium	6,422.20	0.9627	14,903		14,903	77	14,980



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GI - Government Information Center**

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IG - Inspector General	2,162.87	0.3242	5,019		5,019	26	5,045
LB - Libraries	1,421.12	0.2130	3,298		3,298	17	3,315
MM - Miami-Dade Economic Advisory Trust	3,672.00	0.5505	8,521		8,521	44	8,565
MP - Metropolitan Planning Organization	13,331.16	1.9984	30,935		30,935	160	31,095
MT - Transit	20,362.28	3.0525	47,250		47,250	244	47,494
OS - Sustainability	85,272.00	12.7829	197,873		197,873	1,019	198,892
PA - Property Appraiser	6,809.09	1.0207	15,800		15,800	82	15,882
PD - Police	1,429.42	0.2143	3,317		3,317	17	3,334
PM - Procurement Management	510.00	0.0765	1,183		1,183	6	1,189
PR - Park & Recreation	29,142.82	4.3687	67,626		67,626	349	67,975
PW - Public Works	4,887.93	0.7327	11,342		11,342	59	11,401
PZ - Planning & Zoning	1,794.96	0.2691	4,165		4,165	22	4,187
SB - Small Business Development	598.72	0.0898	1,389		1,389	7	1,396
SP - Seaport	10,104.17	1.5147	23,447		23,447	121	23,568
SW - Solid Waste Management	31,048.33	4.6544	72,047		72,047	372	72,419
TT - Office of the CITT	4,066.48	0.6096	9,436		9,436	49	9,485
VZ - Vizcaya Museum and Gardens	15,137.99	2.2693	35,127		35,127	181	35,308
All Other	69,202.26	10.3740	160,583		160,583	830	161,413
SubTotal	667,078.55	100.0000	1,547,947		1,547,947	5,345	1,553,292
Total	667,078.55	100.0000	1,547,947		1,547,947	5,345	1,553,292

Allocation Basis: Total Graphic & Translation Cost Per Department

Allocation Source: GIC Summary Report





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department GI - Government Information Center**

Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans
AD - Animal Services	1,353,741	1,279,002	49,606	5,170	18,020	1,943
AT - County Attorney	82,595	14,476	37,829	5,137	17,938	7,215
AV - Aviation	94,130	14,534	38,032	10,340	24,027	7,197
BC - Building Code	264,382	174,410	66,142	5,170	18,020	640
BU - Strategic Business	59,804	14,476	0	0	17,938	27,390
CA - Community Action	156,027	14,534	82,672	5,170	18,020	35,631
CC - County Commission	1,304,957	159,232	699,189	66,770	35,876	343,890
CD - Housing & Comm Devlp	91,041	14,534	38,032	5,170	24,027	9,278
CE - County Executive	284,186	14,476	82,237	50,084	23,918	113,471
CL - Clerk of Court	78,002	14,534	38,032	0	18,020	7,416
CQ - Capital Improvement	79,375	14,476	37,829	0	23,918	3,152
CR - Corrections &	76,845	14,534	0	5,170	18,020	39,121
CS - Consumer Services	123,402	14,534	38,032	5,170	18,020	47,646
CU - Cultural Affairs	283,573	174,410	82,678	7,755	18,020	710
DE - Environmental	121,590	14,534	82,678	0	18,020	6,358
EC - Commission on Ethics &	37,724	14,534	0	5,170	18,020	0
EL - Elections	376,012	188,943	66,142	16,808	18,020	86,099
EM - Emergency	114,658	14,534	38,032	16,803	30,034	15,255
ER - Human Resources	231,160	173,708	0	18,621	35,876	2,955
ET - Enterprise Technology	49,109	14,476	0	16,695	17,938	0
FE - Fair Employment	32,414	14,476	0	0	17,938	0
FN - Finance	982,266	955,392	0	5,137	17,938	3,799
FR - Fire	95,731	14,534	38,032	0	18,020	25,145
GC - Grants Coord Ops	110,891	14,476	37,829	0	47,838	10,748
GS01 - General Services	221,678	159,875	0	16,803	18,020	26,980
HS - Human Services	338,951	305,216	0	5,170	18,020	10,545
HT - Homeless Trust	41,489	14,534	0	5,170	18,020	3,765
IC - International Consortium	90,736	14,534	38,032	5,170	18,020	14,980
IG - Inspector General	37,598	14,533	0	0	18,020	5,045
LB - Libraries	76,590	14,534	35,551	5,170	18,020	3,315
ME - Medical Examiner	37,724	14,534	0	5,170	18,020	0
MM - Miami-Dade Economic	84,321	14,534	38,032	5,170	18,020	8,565
MP - Metropolitan Planning	101,681	14,534	38,032	0	18,020	31,095



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department GI - Government Information Center**

Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans
MT - Transit	174,342	26,150	82,678	0	18,020	47,494
OF - Film and Entertainment	75,755	14,534	38,031	5,170	18,020	0
OS - Sustainability	306,285	14,534	49,606	0	43,253	198,892
PA - Property Appraiser	1,045,719	973,785	38,032	0	18,020	15,882
PD - Police	244,273	159,875	57,874	5,170	18,020	3,334
PM - Procurement	38,913	14,534	0	5,170	18,020	1,189
PR - Park & Recreation	333,718	159,875	82,678	5,170	18,020	67,975
PW - Public Works	232,498	159,875	38,032	5,170	18,020	11,401
PZ - Planning & Zoning	79,943	14,534	38,032	5,170	18,020	4,187
SB - Small Business	71,982	14,534	38,032	0	18,020	1,396
SP - Seaport	138,800	14,534	82,678	0	18,020	23,568
SW - Solid Waste	756,355	581,364	78,545	0	24,027	72,419
TT - Office of the CITT	91,645	14,534	49,606	0	18,020	9,485
VZ - Vizcaya Museum and	111,064	14,534	38,032	5,170	18,020	35,308
All Other	1,059,083	697,638	112,442	15,510	72,080	161,413
Direct Billed	2,808,000	2,808,000	0	0	0	0
<b>Total</b>	<b>15,082,758</b>	<b>9,601,431</b>	<b>2,526,968</b>	<b>349,863</b>	<b>1,051,204</b>	<b>1,553,292</b>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**IG – INSPECTOR GENERAL**

**NATURE AND EXTENT OF SERVICES**

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

As part of the Enabling Strategies strategic area, the OIG is authorized to detect, investigate, and, where possible, prevent fraud, waste, mismanagement, and abuse of power in County projects, programs, and contracts. Furthermore, the OIG routinely reviews and evaluates proposals, contracts, and programs for such criteria as cost and quality control, time management, program and project management, performance standards, consultant performance, subcontracting assignments, and safety issues. The OIG also investigates a variety of cases, including investigations of contractors doing business and/or receiving funds from the County and cases of employee and official misconduct.

The OIG's jurisdiction encompasses all County departments, agencies, instrumentalities, and the programs thereunder. This jurisdiction extends to all County employees, public officials, elected officials, and vendors and contractors doing business with the County.

The cost of the **Inspector General** have been allocated county-wide using the total purchase order payment amounts identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IG - Inspector General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,240,746			5,240,746
MAJOR MACHINERY, EQUIP, & FURNITURE	( 13,782)			
Total Deductions:	( 13,782)			( 13,782)
Depreciation	464		464	
Leave Payouts	50,713		50,713	
BU - Strategic Business Management	32,893	( 2,829)	30,064	
CC - County Commission	1,946	327	2,273	
DA - ADA Coordination	1,548	172	1,720	
ER - Human Resources	8,307	1,384	9,691	
ET - Enterprise Technology Services	62,294	3,497	65,791	
FE - Fair Employment Practices	1,092	124	1,216	
FN - Finance	242,432	15,998	258,430	
GG - General Government	47,925		47,925	
GI - Government Information Center	37,432	166	37,598	
IG - Inspector General		62	62	
PM - Procurement Management		2,162	2,162	
Total Allocated Additions:	487,046	21,063	508,109	508,109
ADMIN REIMB - AV	( 107,171)			
ADMIN REIMB - WS	( 260,030)			
ACCRUED LEAVE PAYOUTS	( 2,442)			
REVENUE	( 4,401,479)			
Total Departmental Cost Adjustments:	( 4,771,122)			( 4,771,122)
Total To Be Allocated:	942,888	21,063		963,951



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IG - Inspector General**

	Total	General & Admin	Inspector General
<b>Wages &amp; Benefits</b>			
SALARIES	3,749,382	0	3,749,382
FRINGE BENEFITS	994,831	0	994,831
<b>Other Expense &amp; Cost</b>			
OTHER COURT OPERATING EXPENSE	1,099	0	1,099
ACCOUNTING & AUDITING	6,000	0	6,000
LEGAL	25,082	0	25,082
INDUSTRIAL SERVICE RELATED	995	0	995
GENERAL AUTO & PROFESSIONAL LIAB	16,600	0	16,600
OUTSIDE CONTRACTUAL SVCS.	7,813	0	7,813
EQUIPMENT MAINTENANCE	18,649	0	18,649
ITD MAINTENANCE	17,332	0	17,332
BUILDINGS COUNTY OWNED: RENTAL	168,888	0	168,888
VEHICLES-RENTAL	29,137	0	29,137
RENT PAYMENTS TO LESSORS	14,338	0	14,338
GSA CHARGES	17,562	0	17,562
CLERK OF COURTS	1,857	0	1,857
TELECOMMUNICATIONS	50,152	0	50,152
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	11,082	0	11,082
TRAVEL	37,688	0	37,688
AUTOMOBILE REIMBURSEMENT	1,259	0	1,259
PRINTING & GRAPHICS	6,863	0	6,863
OTHER COMMUNICATION EXPENSES	24,138	0	24,138
INVESTIGATIVE EXPENSES	5,185,000	0	5,185,000
TRAINING	3,123	0	3,123
REIMBURSEMENTS & REFUNDS	( 5,185,000)	0	( 5,185,000)
TAXES,LICENSES & PERMITS	716	0	716
MISCELLANEOUS	2,932	0	2,932
OFFICE SUPPLIES & MINOR EQUIPMENT	18,797	0	18,797
CLOTHING & UNIFORMS	289	0	289
OTHER MATERIALS & SUPPLIES	360	0	360
*MAJOR MACHINERY, EQUIP, & FURNITURE	13,782	13,782	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IG - Inspector General**

	Total	General & Admin	Inspector General
<b>Departmental Totals</b>			
Total Expenditures	5,240,746	13,782	5,226,964
<b>Deductions</b>			
Total Deductions	( 13,782)	( 13,782)	0
<b>Cost Adjustments</b>			
ADMIN REIMB - AV	( 107,171)	0	( 107,171)
ADMIN REIMB - WS	( 260,030)	0	( 260,030)
ACCRUED LEAVE PAYOUTS	( 2,442)	0	( 2,442)
REVENUE	( 4,401,479)	0	( 4,401,479)
Functional Cost	455,842	0	455,842
<b>Allocation Step 1</b>			
Inbound- All Others	487,046	487,046	0
Reallocate Admin Costs		( 487,046)	487,046
1st Allocation	942,888	0	942,888
<b>Allocation Step 2</b>			
Inbound- All Others	21,063	21,063	0
Reallocate Admin Costs		( 21,063)	21,063
2nd Allocation	21,063	0	21,063
<b>Total For IG IG - Inspector General</b>			
Total Allocated	963,951	0	963,951



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IG - Inspector General**

Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1,655,149.48	0.1800	1,697		1,697	44	1,741
AT - County Attorney	92,402.10	0.0100	95		95		95
AU - Audit and Management	138,735.61	0.0151	142		142		142
BC - Building Code Compliance	515,461.49	0.0560	528		528	14	542
BL - Building	1,158,653.51	0.1260	1,188		1,188	31	1,219
BU - Strategic Business Management	16,690,240.18	1.8146	17,109		17,109		17,109
CA - Community Action Agency	6,565,794.78	0.7138	6,731		6,731	175	6,906
CC - County Commission	776,257.35	0.0844	796		796		796
CD - Housing & Comm Devlp	1,088,516.79	0.1183	1,116		1,116	29	1,145
CE - County Executive	334,250.81	0.0363	343		343		343
CL - Clerk of Court	4,558,538.71	0.4956	4,673		4,673	122	4,795
CQ - Capital Improvement	61,182,449.81	6.6518	62,719		62,719		62,719
CR - Corrections & Rehabilitation	22,220,820.26	2.4159	22,779		22,779	593	23,372
CS - Consumer Services	142,653.73	0.0155	146		146	4	150
CU - Cultural Affairs	2,537,330.89	0.2759	2,601		2,601	68	2,669
DA - ADA Coordination	150,105.36	0.0163	154		154		154
DE - Environmental Resources Mgmt	9,014,994.55	0.9801	9,241		9,241	240	9,481
ED - Economic Development Coordination	2,369.92	0.0003	2		2		2
EL - Elections	8,680,658.74	0.9438	8,899		8,899	232	9,131
EM - Emergency Management	358,322.18	0.0390	367		367	10	377
ER - Human Resources	1,670,140.47	0.1816	1,712		1,712		1,712
ET - Enterprise Technology Services	43,741,738.27	4.7557	44,840		44,840		44,840
FE - Fair Employment Practices	1,026.29	0.0001	1		1		1
FN - Finance	3,330,399.47	0.3621	3,414		3,414		3,414
FR - Fire	41,303,565.57	4.4906	42,341		42,341	1,102	43,443



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IG - Inspector General**

Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GC - Grants Coord Ops	302,004.47	0.0328	310		310		310
GG - General Government	18,997.00	0.0021	19		19		19
GI - Government Information Center	1,564,992.47	0.1701	1,604		1,604		1,604
GS01 - General Services Administration	2,676,317.08	0.2910	2,744		2,744	71	2,815
GS02 - Fleet Management	48,598,434.92	5.2837	49,819		49,819	1,296	51,115
GS03 - Materials Management	10,040,293.33	1.0916	10,292		10,292	268	10,560
GS05 - Risk Management	8,908,526.45	0.9685	9,132		9,132	238	9,370
GS06 - Facilities & Utilities Mgmt	57,630,944.92	6.2657	59,079		59,079	1,537	60,616
GS09 - Design & Construction Svcs	18,450,126.36	2.0059	18,914		18,914	492	19,406
GS10 - Real Estate Development	1,625,899.26	0.1768	1,667		1,667	43	1,710
GS30 - General Services Major Capital	12,868,724.26	1.3991	13,192		13,192	343	13,535
HS - Human Services	4,319,642.28	0.4696	4,428		4,428	115	4,543
HT - Homeless Trust	3,076,331.65	0.3345	3,154		3,154	82	3,236
IC - International Consortium	148,180.41	0.0161	152		152	4	156
IG - Inspector General	60,569.85	0.0066	62		62		62
JU - Juvenile Assessment Center	2,255,404.82	0.2452	2,312		2,312	60	2,372
LB - Libraries	11,354,250.81	1.2344	11,639		11,639	303	11,942
ME - Medical Examiner	2,211,276.87	0.2404	2,267		2,267	59	2,326
MM - Miami-Dade Economic Advisory Trust	49,158.69	0.0053	50		50	1	51
MP - Metropolitan Planning Organization	718,983.36	0.0782	737		737	19	756
MT - Transit	208,665,150.48	22.6861	213,906		213,906	5,565	219,471
NC - Neighborhood Compliance	185,341.10	0.0202	190		190	5	195
ND - Non-Department	57,148.71	0.0062	59		59	2	61
OF - Film and Entertainment	39,576.45	0.0043	41		41	1	42
PA - Property Appraiser	2,472,110.81	0.2688	2,534		2,534	66	2,600
PD - Police	26,443,489.53	2.8750	27,108		27,108	705	27,813





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IG - Inspector General**

Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PM - Procurement Management	158,856.10	0.0173	163		163	4	167
PR - Park & Recreation	50,496,214.17	5.4900	51,765		51,765	1,347	53,112
PW - Public Works	137,582,370.26	14.9581	141,038		141,038	3,669	144,707
PZ - Planning & Zoning	390,818.19	0.0425	401		401	10	411
RB - Community Advocacy	947,808.64	0.1030	972		972	25	997
SB - Small Business Development	57,949.89	0.0063	59		59	2	61
SP - Seaport	32,541,742.81	3.5380	33,359		33,359	868	34,227
SW - Solid Waste Management	36,907,587.58	4.0126	37,835		37,835	984	38,819
TT - Office of the CITT	200,462.95	0.0218	206		206	5	211
VZ - Vizcaya Museum and Gardens	5,243,927.96	0.5701	5,376		5,376	140	5,516
All Other	2,604,536.78	0.2833	2,669		2,669	70	2,739
<b>SubTotal</b>	<b>919,784,727.99</b>	<b>100.0000</b>	<b>942,888</b>		<b>942,888</b>	<b>21,063</b>	<b>963,951</b>
<b>Total</b>	<b>919,784,727.99</b>	<b>100.0000</b>	<b>942,888</b>		<b>942,888</b>	<b>21,063</b>	<b>963,951</b>

Allocation Basis: Purchase Order Payment Amounts by Department

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



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department IG - Inspector General**

Receiving Department	Total	Inspector General
AD - Animal Services	1,741	1,741
AT - County Attorney	95	95
AU - Audit and Management	142	142
BC - Building Code	542	542
BL - Building	1,219	1,219
BU - Strategic Business	17,109	17,109
CA - Community Action	6,906	6,906
CC - County Commission	796	796
CD - Housing & Comm Devlp	1,145	1,145
CE - County Executive	343	343
CL - Clerk of Court	4,795	4,795
CQ - Capital Improvement	62,719	62,719
CR - Corrections &	23,372	23,372
CS - Consumer Services	150	150
CU - Cultural Affairs	2,669	2,669
DA - ADA Coordination	154	154
DE - Environmental	9,481	9,481
ED - Economic Development	2	2
EL - Elections	9,131	9,131
EM - Emergency	377	377
ER - Human Resources	1,712	1,712
ET - Enterprise Technology	44,840	44,840
FE - Fair Employment	1	1
FN - Finance	3,414	3,414
FR - Fire	43,443	43,443
GC - Grants Coord Ops	310	310
GG - General Government	19	19
GI - Government Information	1,604	1,604
GS01 - General Services	2,815	2,815
GS02 - Fleet Management	51,115	51,115
GS03 - Materials	10,560	10,560
GS05 - Risk Management	9,370	9,370
GS06 - Facilities & Utilities	60,616	60,616



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department IG - Inspector General**

Receiving Department	Total	Inspector General
GS09 - Design & Construction	19,406	19,406
GS10 - Real Estate	1,710	1,710
GS30 - General Services	13,535	13,535
HS - Human Services	4,543	4,543
HT - Homeless Trust	3,236	3,236
IC - International Consortium	156	156
IG - Inspector General	62	62
JU - Juvenile Assessment	2,372	2,372
LB - Libraries	11,942	11,942
ME - Medical Examiner	2,326	2,326
MM - Miami-Dade Economic	51	51
MP - Metropolitan Planning	756	756
MT - Transit	219,471	219,471
NC - Neighborhood	195	195
ND - Non-Department	61	61
OF - Film and Entertainment	42	42
PA - Property Appraiser	2,600	2,600
PD - Police	27,813	27,813
PM - Procurement	167	167
PR - Park & Recreation	53,112	53,112
PW - Public Works	144,707	144,707
PZ - Planning & Zoning	411	411
RB - Community Advocacy	997	997
SB - Small Business	61	61
SP - Seaport	34,227	34,227
SW - Solid Waste	38,819	38,819
TT - Office of the CITT	211	211
VZ - Vizcaya Museum and	5,516	5,516
All Other	2,739	2,739



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department IG - Inspector General**

Receiving Department	Total	Inspector General
Direct Billed	0	0
Total	<u>963,951</u>	<u>963,951</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**PM – PROCUREMENT MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

The Department of Procurement Management (DPM) is responsible for the purchase of goods and services. Utilizing technology and sound business practices, DPM promotes full and open competition, with integrity and community inclusion, and ensures implementation of fair and transparent procurement practices.

As part of the Enabling Strategies strategic area, DPM provides value added procurement services to all departments and offices within County government to meet the needs of the community. The Department manages the purchase of goods and services for over 1,400 active contracts valued at approximately \$3.6 billion and manage a database of 14,000 registered vendors. DPM performs multiple functions while managing the County's procurement activities, including finalizing needs assessments and scopes of work with users, advertising solicitations, holding bid openings/closings, reviewing technical responses, conducting market research, making vendor selections, conducting negotiations, and awarding and administering contracts.

The cost of **Procurement Management** is included in this schedule and allocated to benefiting departments using the number of purchase order transactions identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PM - Procurement Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,706,999			12,706,999
POLL WORKERS	( 20,036)			
GENERAL FUND-TRF OUT	( 1,240,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 5,380)			
Total Deductions:	( 1,265,416)			( 1,265,416)
Depreciation	102,016		102,016	
Leave Payouts	98,074		98,074	
AG - Agenda Coordination	54,088	11,240	65,328	
AT - County Attorney	366,599	30,033	396,632	
AU - Audit and Management	279,212	11,306	290,518	
BU - Strategic Business Management	37,037	( 3,179)	33,858	
CC - County Commission	64,808	55,319	120,127	
CE - County Executive	23,555	3,242	26,797	
DA - ADA Coordination	1,548	172	1,720	
ER - Human Resources	27,441	4,566	32,007	
ET - Enterprise Technology Services	14,153	10,674	24,827	
FE - Fair Employment Practices	3,332	380	3,712	
FN - Finance	234,037	15,443	249,480	
GG - General Government	50,410		50,410	
GI - Government Information Center	38,734	179	38,913	
IG - Inspector General	163	4	167	
PM - Procurement Management		2,324	2,324	
Total Allocated Additions:	1,395,207	141,703	1,536,910	1,536,910
ACCRUED LEAVE PAYOUTS	( 16,931)			
REVENUE	( 10,656,403)			
Total Departmental Cost Adjustments:	( 10,673,334)			( 10,673,334)



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PM - Procurement Management**

Total To Be Allocated:

<u>2,163,456</u>	<u>141,703</u>
------------------	----------------

<u>2,305,159</u>
------------------

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PM - Procurement Management**

	Total	General & Admin	Procurement Mgmt
<b>Wages &amp; Benefits</b>			
SALARIES	7,243,038	0	7,243,038
FRINGE BENEFITS	2,152,871	0	2,152,871
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	20,036	20,036	0
OTHER COURT OPERATING EXPENSE	25	0	25
CONSULTING SERVICES	183,422	0	183,422
LEGAL	658	0	658
TEMPORARY HELP AGENCY	77,045	0	77,045
GENERAL AUTO & PROFESSIONAL LIAB	49,800	0	49,800
EQUIPMENT MAINTENANCE	6,776	0	6,776
ITD MAINTENANCE	84,470	0	84,470
BUILDINGS COUNTY OWNED: RENTAL	596,176	0	596,176
COMMUNICATION EQUIPMENT-RENTAL	17,931	0	17,931
OTHER RENTAL EXPENSE	2,738	0	2,738
GSA CHARGES	39,458	0	39,458
ITD	467,481	0	467,481
GENERAL COUNTY SUPPORT CHARGES	346,000	0	346,000
CLERK OF COURTS	3,992	0	3,992
TELECOMMUNICATIONS	64,264	0	64,264
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	8,616	0	8,616
TRAVEL	8,133	0	8,133
AUTOMOBILE REIMBURSEMENT	436	0	436
ADVERTISING	11,741	0	11,741
PRINTING & GRAPHICS	387	0	387
MAILING SERVICES	( 137)	0	( 137)
TRAINING	18,210	0	18,210
TAXES,LICENSES & PERMITS	400	0	400
MISCELLANEOUS	( 395)	0	( 395)
EQUIPMENT & NON-CAPITAL TOOLS	356	0	356
OFFICE SUPPLIES & MINOR EQUIPMENT	57,671	0	57,671
OTHER MATERIALS & SUPPLIES	20	0	20
*GENERAL FUND-TRF OUT	1,240,000	1,240,000	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	5,380	5,380	0





**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PM - Procurement Management**

	Total	General & Admin	Procurement Mgmt
<b>Departmental Totals</b>			
Total Expenditures	12,706,999	1,265,416	11,441,583
<b>Deductions</b>			
Total Deductions	( 1,265,416)	( 1,265,416)	0
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 16,931)	0	( 16,931)
REVENUE	( 10,656,403)	0	( 10,656,403)
Functional Cost	768,249	0	768,249
<b>Allocation Step 1</b>			
Inbound- All Others	1,395,207	1,395,207	0
Reallocate Admin Costs		( 1,395,207)	1,395,207
1st Allocation	2,163,456	0	2,163,456
<b>Allocation Step 2</b>			
Inbound- All Others	141,703	141,703	0
Reallocate Admin Costs		( 141,703)	141,703
2nd Allocation	141,703	0	141,703
<b>Total For PM PM - Procurement Management</b>			
Total Allocated	2,305,159	0	2,305,159



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PM - Procurement Management**

Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	274.00	0.6845	14,809		14,809	1,085	15,894
AT - County Attorney	45.00	0.1124	2,432		2,432		2,432
AU - Audit and Management	37.00	0.0924	2,000		2,000		2,000
BC - Building Code Compliance	130.00	0.3248	7,026		7,026	515	7,541
BL - Building	139.00	0.3472	7,512		7,512	550	8,062
BU - Strategic Business Management	83.00	0.2073	4,486		4,486		4,486
CA - Community Action Agency	493.00	1.2316	26,645		26,645	1,952	28,597
CC - County Commission	628.00	1.5688	33,941		33,941		33,941
CD - Housing & Comm Devlp	291.00	0.7270	15,727		15,727	1,152	16,879
CE - County Executive	108.00	0.2698	5,837		5,837		5,837
CL - Clerk of Court	654.00	1.6338	35,346		35,346	2,590	37,936
CQ - Capital Improvement	121.00	0.3023	6,540		6,540		6,540
CR - Corrections & Rehabilitation	2,257.00	5.6383	121,982		121,982	8,938	130,920
CS - Consumer Services	88.00	0.2198	4,756		4,756	348	5,104
CU - Cultural Affairs	118.00	0.2948	6,377		6,377	467	6,844
DA - ADA Coordination	16.00	0.0400	865		865		865
DE - Environmental Resources Mgmt	329.00	0.8219	17,781		17,781	1,303	19,084
ED - Economic Development Coordination	7.00	0.0175	378		378	28	406
EL - Elections	171.00	0.4272	9,242		9,242	677	9,919
EM - Emergency Management	29.00	0.0724	1,567		1,567	115	1,682
ER - Human Resources	144.00	0.3597	7,783		7,783		7,783
ET - Enterprise Technology Services	2,269.00	5.6682	122,630		122,630		122,630
FE - Fair Employment Practices	5.00	0.0125	270		270		270
FN - Finance	271.00	0.6770	14,646		14,646		14,646
FR - Fire	2,446.00	6.1104	132,196		132,196	9,687	141,883



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PM - Procurement Management**

Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GC - Grants Coord Ops	34.00	0.0849	1,838		1,838		1,838
GG - General Government	74.00	0.1849	3,999		3,999		3,999
GI - Government Information Center	330.00	0.8244	17,835		17,835		17,835
GS01 - General Services Administration	207.00	0.5171	11,187		11,187	820	12,007
GS02 - Fleet Management	3,733.00	9.3255	201,753		201,753	14,783	216,536
GS03 - Materials Management	771.00	1.9261	41,669		41,669	3,053	44,722
GS05 - Risk Management	684.00	1.7087	36,967		36,967	2,709	39,676
GS06 - Facilities & Utilities Mgmt	4,427.00	11.0592	239,261		239,261	17,532	256,793
GS09 - Design & Construction Svcs	1,417.00	3.5398	76,583		76,583	5,612	82,195
GS10 - Real Estate Development	125.00	0.3123	6,756		6,756	495	7,251
GS30 - General Services Major Capital	989.00	2.4706	53,451		53,451	3,917	57,368
HS - Human Services	644.00	1.6088	34,806		34,806	2,550	37,356
HT - Homeless Trust	17.00	0.0425	919		919	67	986
IC - International Consortium	22.00	0.0550	1,189		1,189	87	1,276
IG - Inspector General	40.00	0.0999	2,162		2,162		2,162
JU - Juvenile Assessment Center	60.00	0.1499	3,243		3,243	238	3,481
LB - Libraries	865.00	2.1609	46,750		46,750	3,426	50,176
ME - Medical Examiner	287.00	0.7170	15,511		15,511	1,137	16,648
MM - Miami-Dade Economic Advisory Trust	62.00	0.1549	3,351		3,351	246	3,597
MP - Metropolitan Planning Organization	19.00	0.0475	1,027		1,027	75	1,102
MT - Transit	1,419.00	3.5448	76,691		76,691	5,619	82,310
NC - Neighborhood Compliance	45.00	0.1124	2,432		2,432	178	2,610
ND - Non-Department	39.00	0.0974	2,108		2,108	154	2,262
OF - Film and Entertainment	26.00	0.0650	1,405		1,405	103	1,508
PA - Property Appraiser	81.00	0.2023	4,378		4,378	321	4,699
PD - Police	1,682.00	4.2018	90,905		90,905	6,661	97,566



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PM - Procurement Management**

Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PM - Procurement Management	43.00	0.1074	2,324		2,324		2,324
PR - Park & Recreation	5,393.00	13.4724	291,469		291,469	21,358	312,827
PW - Public Works	2,147.00	5.3635	116,036		116,036	8,502	124,538
PZ - Planning & Zoning	128.00	0.3198	6,918		6,918	507	7,425
RB - Community Advocacy	34.00	0.0849	1,838		1,838	135	1,973
SB - Small Business Development	35.00	0.0874	1,892		1,892	139	2,031
SP - Seaport	1,220.00	3.0477	65,936		65,936	4,831	70,767
SW - Solid Waste Management	1,117.00	2.7904	60,369		60,369	4,424	64,793
TT - Office of the CITT	13.00	0.0325	703		703	51	754
VZ - Vizcaya Museum and Gardens	306.00	0.7644	16,538		16,538	1,212	17,750
All Other	342.00	0.8544	18,483		18,483	1,354	19,837
<b>SubTotal</b>	<b>40,030.00</b>	<b>100.0000</b>	<b>2,163,456</b>		<b>2,163,456</b>	<b>141,703</b>	<b>2,305,159</b>
<b>Total</b>	<b>40,030.00</b>	<b>100.0000</b>	<b>2,163,456</b>		<b>2,163,456</b>	<b>141,703</b>	<b>2,305,159</b>

Allocation Basis: Number of Purchase Order Transactions by Departmen

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



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department PM - Procurement Management**

Receiving Department	Total	Procurement Mgmt
AD - Animal Services	15,894	15,894
AT - County Attorney	2,432	2,432
AU - Audit and Management	2,000	2,000
BC - Building Code	7,541	7,541
BL - Building	8,062	8,062
BU - Strategic Business	4,486	4,486
CA - Community Action	28,597	28,597
CC - County Commission	33,941	33,941
CD - Housing & Comm Devlp	16,879	16,879
CE - County Executive	5,837	5,837
CL - Clerk of Court	37,936	37,936
CQ - Capital Improvement	6,540	6,540
CR - Corrections &	130,920	130,920
CS - Consumer Services	5,104	5,104
CU - Cultural Affairs	6,844	6,844
DA - ADA Coordination	865	865
DE - Environmental	19,084	19,084
ED - Economic Development	406	406
EL - Elections	9,919	9,919
EM - Emergency	1,682	1,682
ER - Human Resources	7,783	7,783
ET - Enterprise Technology	122,630	122,630
FE - Fair Employment	270	270
FN - Finance	14,646	14,646
FR - Fire	141,883	141,883
GC - Grants Coord Ops	1,838	1,838
GG - General Government	3,999	3,999
GI - Government Information	17,835	17,835
GS01 - General Services	12,007	12,007
GS02 - Fleet Management	216,536	216,536
GS03 - Materials	44,722	44,722
GS05 - Risk Management	39,676	39,676
GS06 - Facilities & Utilities	256,793	256,793



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department PM - Procurement Management**

Receiving Department	Total	Procurement Mgmt
GS09 - Design & Construction	82,195	82,195
GS10 - Real Estate	7,251	7,251
GS30 - General Services	57,368	57,368
HS - Human Services	37,356	37,356
HT - Homeless Trust	986	986
IC - International Consortium	1,276	1,276
IG - Inspector General	2,162	2,162
JU - Juvenile Assessment	3,481	3,481
LB - Libraries	50,176	50,176
ME - Medical Examiner	16,648	16,648
MM - Miami-Dade Economic	3,597	3,597
MP - Metropolitan Planning	1,102	1,102
MT - Transit	82,310	82,310
NC - Neighborhood	2,610	2,610
ND - Non-Department	2,262	2,262
OF - Film and Entertainment	1,508	1,508
PA - Property Appraiser	4,699	4,699
PD - Police	97,566	97,566
PM - Procurement	2,324	2,324
PR - Park & Recreation	312,827	312,827
PW - Public Works	124,538	124,538
PZ - Planning & Zoning	7,425	7,425
RB - Community Advocacy	1,973	1,973
SB - Small Business	2,031	2,031
SP - Seaport	70,767	70,767
SW - Solid Waste	64,793	64,793
TT - Office of the CITT	754	754
VZ - Vizcaya Museum and	17,750	17,750
All Other	19,837	19,837

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department PM - Procurement Management**

Receiving Department	Total	Procurement Mgmt
Direct Billed	0	0
Total	<u>2,305,159</u>	<u>2,305,159</u>



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**SB – SMALL BUSINESS DEVELOPMENT**

**NATURE AND EXTENT OF SERVICES**

The Department of Small Business Development (SBD) administers Miami-Dade County small business programs to foster economic growth by providing contracting and business development opportunities for certified small business enterprises and ensuring that employees working on County projects earn responsible and living wages. SBD coordinates and implements various programs that provide financial, business management, bonding, and technical assistance to promote economic growth in Miami-Dade County's local economy.

As part of the Economic Development Strategic area, SBD is committed to the growth and development of small businesses by providing management, technical, and financial resource assistance and contracting opportunities through the application of small business program measures and compliance monitoring of County contracts. In an effort to foster competitiveness and economic empowerment of small businesses, the Department collaborates with advisory boards, the Living Wage Commission, the local business community and various industries, financial institutions, and governmental agencies to provide services such as mentoring, training, bonding, and financial assistance to all certified business enterprises.

The cost of **Business Development** is included in this schedule and has been allocated using the number of reviews and site visits identified to benefiting departments. The cost pool has been reduced by associated revenues and accrued leave payouts.



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SB - Small Business Development**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,088,950			6,088,950
POLL WORKERS	( 23,052)			
PETTY CASH & CHANGE FUNDS	( 474)			
SPECIAL SERVICES	( 968)			
NON-EMPLOYEE PAYROLL PMT(PYRLL USE	( 351,787)			
SPECIAL TRANSPORTATION	( 680)			
MAJOR MACHINERY, EQUIP, & FURNITURE	( 10,571)			
Total Deductions:	( 387,532)			( 387,532)
Depreciation	107,236		107,236	
Leave Payouts	56,713		56,713	
BU - Strategic Business Management	54,645	( 4,700)	49,945	
CC - County Commission	24,784	20,550	45,334	
CE - County Executive	12,184	1,678	13,862	
DA - ADA Coordination	1,548	172	1,720	
ER - Human Resources	13,957	2,323	16,280	
ET - Enterprise Technology Services	98,360	5,521	103,881	
FE - Fair Employment Practices	1,724	196	1,920	
FN - Finance	7,311	482	7,793	
GG - General Government	551,168	2	551,170	
GI - Government Information Center	71,632	350	71,982	
IG - Inspector General	59	2	61	
PM - Procurement Management	1,892	139	2,031	
Total Allocated Additions:	1,003,213	26,715	1,029,928	1,029,928
ACCRUED LEAVE PAYOUTS	( 9,692)			
REVENUE	( 5,824,105)			
Total Departmental Cost Adjustments:	( 5,833,797)			( 5,833,797)

**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SB - Small Business Development**

Total To Be Allocated:

<u>870,834</u>	<u>26,715</u>
----------------	---------------

<u>897,549</u>
----------------



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SB - Small Business Development**

	Total	General & Admin	Business Development
<b>Wages &amp; Benefits</b>			
SALARIES	4,176,876	0	4,176,876
FRINGE BENEFITS	1,260,020	0	1,260,020
<b>Other Expense &amp; Cost</b>			
*POLL WORKERS	23,052	23,052	0
TEMPORARY HELP AGENCY	20,212	0	20,212
INDUSTRIAL SERVICE RELATED	634	0	634
OTHER OUTSIDE CONTRACTUAL SERVICES	60,340	0	60,340
GENERAL AUTO & PROFESSIONAL LIAB	31,000	0	31,000
EQUIPMENT MAINTENANCE	3,000	0	3,000
ITD MAINTENANCE	23,947	0	23,947
COMMUNICATION EQUIPMENT-RENTAL	400	0	400
GSA CHARGES	35,181	0	35,181
ITD	2,650	0	2,650
CLERK OF COURTS	2,855	0	2,855
TELECOMMUNICATIONS	41,315	0	41,315
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	1,272	0	1,272
TRAVEL	1,253	0	1,253
ADVERTISING	3,894	0	3,894
PRINTING & GRAPHICS	225	0	225
*PETTY CASH & CHANGE FUNDS	474	474	0
TRAINING	200	0	200
MISCELLANEOUS	3,807	0	3,807
*SPECIAL SERVICES	968	968	0
*NON-EMPLOYEE PAYROLL PMT(PYRLL USE ONLY)	351,787	351,787	0
OFFICE SUPPLIES & MINOR EQUIPMENT	30,694	0	30,694
COMPUTER SUPPLIES	1,006	0	1,006
CLOTHING & UNIFORMS	500	0	500
OTHER MATERIALS & SUPPLIES	137	0	137
*SPECIAL TRANSPORTATION	680	680	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	10,571	10,571	0



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SB - Small Business Development**

	Total	General & Admin	Business Development
<b>Departmental Totals</b>			
Total Expenditures	6,088,950	387,532	5,701,418
<b>Deductions</b>			
Total Deductions	( 387,532)	( 387,532)	0
<b>Cost Adjustments</b>			
ACCRUED LEAVE PAYOUTS	( 9,692)	0	( 9,692)
REVENUE	( 5,824,105)	0	( 5,824,105)
Functional Cost	( 132,379)	0	( 132,379)
<b>Allocation Step 1</b>			
Inbound- All Others	1,003,213	1,003,213	0
Reallocate Admin Costs		( 1,003,213)	1,003,213
1st Allocation	870,834	0	870,834
<b>Allocation Step 2</b>			
Inbound- All Others	26,715	26,715	0
Reallocate Admin Costs		( 26,715)	26,715
2nd Allocation	26,715	0	26,715
<b>Total For SB SB - Small Business Development</b>			
Total Allocated	897,549	0	897,549



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SB - Small Business Development**

Activity - Business Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CD - Housing & Comm Devlp	10	0.7163	6,238		6,238	192	6,430
CU - Cultural Affairs	32	2.2923	19,962		19,962	614	20,576
DA - ADA Coordination	4	0.2865	2,495		2,495		2,495
DE - Environmental Resources Mgmt	49	3.5100	30,567		30,567	940	31,507
FR - Fire	21	1.5043	13,100		13,100	403	13,503
GS09 - Design & Construction Svcs	58	4.1547	36,181		36,181	1,113	37,294
MT - Transit	5	0.3582	3,119		3,119	96	3,215
PR - Park & Recreation	117	8.3811	72,985		72,985	2,245	75,230
PW - Public Works	580	41.5473	361,808		361,808	11,131	372,939
SP - Seaport	72	5.1576	44,914		44,914	1,382	46,296
SW - Solid Waste Management	9	0.6447	5,614		5,614	173	5,787
VZ - Vizcaya Museum and Gardens	76	5.4441	47,409		47,409	1,459	48,868
All Other	363	26.0029	226,442		226,442	6,967	233,409
SubTotal	1,396	100.0000	870,834		870,834	26,715	897,549
Total	1,396	100.0000	870,834		870,834	26,715	897,549

Allocation Basis: Number of Reviews and Site Visits by Department

Allocation Source: SB Director



**MIAMI-DADE COUNTY, FLORIDA**  
**OMB CIRCULAR A-87 COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**  
**Schedule .5 - Allocation Summary**  
**For Department SB - Small Business Development**

Receiving Department	Total	Business Development
CD - Housing & Comm Devlp	6,430	6,430
CU - Cultural Affairs	20,576	20,576
DA - ADA Coordination	2,495	2,495
DE - Environmental	31,507	31,507
FR - Fire	13,503	13,503
GS09 - Design & Construction	37,294	37,294
MT - Transit	3,215	3,215
PR - Park & Recreation	75,230	75,230
PW - Public Works	372,939	372,939
SP - Seaport	46,296	46,296
SW - Solid Waste	5,787	5,787
VZ - Vizcaya Museum and	48,868	48,868
All Other	233,409	233,409
Direct Billed	0	0
<b>Total</b>	<b>897,549</b>	<b>897,549</b>



# **Indirect Cost Rate Base Computation**

---

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>AD ANIMAL SERVICES DEPARTMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	4,047,040.95
		00112	PART TIME EMPLOYEE	178,566.02
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	648.51
		00120	EXECUTIVE BENEFIT PAYMENTS	19,592.16
		00122	FLEX DOLLARS	118,301.50
		00125	LONGEVITY PAYMENTS	20,027.10
		00126	WORKING OUT OF CLASSIFICATION	4,954.11
		00128	TUITION REFUND	128.36
		00131	MILITARY ACTIVE DUTY	27,236.49
		00132	MILITARY LEAVE PAY	4,492.50
		00133	JURY DUTY PAY	1,552.72
		00134	UNION ACTIVITY PAY	54.50
		00135	JOB INJURY PAY	39,679.79
		00136	UNIFORM & LIEU OF ALLOWANCES	7,697.18
		00137	TOOL ALLOWANCE	76.92
		00150	SICK PAY	146,930.48
		00151	HOLIDAY PAY	212,649.45
		00152	ANNUAL LEAVE PAY	241,085.62
		00153	COMPENSATORY TIME PAY	3,236.98
		00160	EMPLOYEE OVERTIME OT	119,877.04
		00180	CROSS INDEX SALARIES DISTRIBUTION	19,760.00
		00192	SALARIES REIMBURSEMENTS	(19,099.89)
		00197	WAGE ACCRUALS	9,990.63
	<b>001 SALARIES Total</b>			<b>5,204,479.12</b>
<b>BC BUILDING CODE COMPLIANCE DEPARTMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	4,877,718.11
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	23,824.81
		00120	EXECUTIVE BENEFIT PAYMENTS	72,120.64
		00122	FLEX DOLLARS	94,228.88
		00125	LONGEVITY PAYMENTS	47,463.92
		00126	WORKING OUT OF CLASSIFICATION	69.17
		00128	TUITION REFUND	3,616.37
		00133	JURY DUTY PAY	2,162.27
		00135	JOB INJURY PAY	3,546.35
		00150	SICK PAY	177,772.86
		00151	HOLIDAY PAY	266,288.54
		00152	ANNUAL LEAVE PAY	335,676.84
		00160	EMPLOYEE OVERTIME OT	10,964.84
		00170	EXTRA DUTY PAY	101,775.00



**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>BC BUILDING CODE COMPLIANCE DEPARTMENT</b>	<b>001 SALARIES</b>	00192	SALARIES REIMBURSEMENTS	(1,654.68)
		00197	WAGE ACCRUALS	3,300.54
	<b>001 SALARIES Total</b>			<b>6,018,874.46</b>
<b>BL BUILDING DEPT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	13,047,498.98
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	11,970.26
		00120	EXECUTIVE BENEFIT PAYMENTS	121,379.42
		00122	FLEX DOLLARS	226,442.82
		00125	LONGEVITY PAYMENTS	162,842.94
		00126	WORKING OUT OF CLASSIFICATION	4,364.42
		00128	TUITION REFUND	16,257.86
		00131	MILITARY ACTIVE DUTY	11,405.65
		00132	MILITARY LEAVE PAY	1,399.30
		00133	JURY DUTY PAY	10,055.98
		00134	UNION ACTIVITY PAY	629.18
		00135	JOB INJURY PAY	38,446.64
		00139	AWARDS & SPECIAL RECOGNITION	3,180.00
		00150	SICK PAY	425,605.40
		00151	HOLIDAY PAY	727,783.42
		00152	ANNUAL LEAVE PAY	1,033,964.27
		00160	EMPLOYEE OVERTIME OT	175,651.55
		00170	EXTRA DUTY PAY	114,932.00
		00180	CROSS INDEX SALARIES DISTRIBUTION	(2,544.00)
		00183	HURRICANE SALARIES	704.44
		00184	HURRICANE OVERTIME	4,330.36
		00192	SALARIES REIMBURSEMENTS	(3,549.44)
		00197	WAGE ACCRUALS	(70,992.51)
	<b>001 SALARIES Total</b>			<b>16,061,758.94</b>
<b>CA COMMUNITY ACTION AGENCY</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	22,977,925.02
		00112	PART TIME EMPLOYEE	651,550.08
		00113	VACATION RELIEF AND SEASONAL HELP	854,473.75
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	47,191.91
		00120	EXECUTIVE BENEFIT PAYMENTS	109,832.42
		00122	FLEX DOLLARS	652,669.88
		00123	FLEX RETROACTIVE ADJUSTMENT	(49.14)
		00125	LONGEVITY PAYMENTS	292,359.27
		00126	WORKING OUT OF CLASSIFICATION	4,198.94
		00128	TUITION REFUND	30,890.29
		00129	DEATH BENEFIT PAYMENTS	8,801.84

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>CA COMMUNITY ACTION AGENCY</b>	<b>001 SALARIES</b>	00133	JURY DUTY PAY	19,940.07
		00135	JOB INJURY PAY	78,856.22
		00136	UNIFORM & LIEU OF ALLOWANCES	4,750.00
		00139	AWARDS & SPECIAL RECOGNITION	3,100.97
		00150	SICK PAY	939,148.28
		00151	HOLIDAY PAY	1,235,476.78
		00152	ANNUAL LEAVE PAY	1,707,248.85
		00160	EMPLOYEE OVERTIME OT	63,010.92
		00180	CROSS INDEX SALARIES DISTRIBUTION	6,189,979.86
		00192	SALARIES REIMBURSEMENTS	(6,614,039.10)
		00197	WAGE ACCRUALS	35,236.82
	<b>001 SALARIES Total</b>			<b>29,292,553.93</b>
<b>CD HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	7,715,149.18
		00113	VACATION RELIEF AND SEASONAL HELP	393.44
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	14,668.80
		00120	EXECUTIVE BENEFIT PAYMENTS	104,599.61
		00122	FLEX DOLLARS	138,109.38
		00125	LONGEVITY PAYMENTS	102,774.88
		00126	WORKING OUT OF CLASSIFICATION	227.05
		00128	TUITION REFUND	1,386.96
		00131	MILITARY ACTIVE DUTY	5,257.12
		00133	JURY DUTY PAY	5,666.19
		00135	JOB INJURY PAY	7,766.86
		00139	AWARDS & SPECIAL RECOGNITION	185.60
		00150	SICK PAY	225,011.67
		00151	HOLIDAY PAY	416,169.86
		00152	ANNUAL LEAVE PAY	533,073.23
		00160	EMPLOYEE OVERTIME OT	48,711.62
		00180	CROSS INDEX SALARIES DISTRIBUTION	2,459,838.23
		00192	SALARIES REIMBURSEMENTS	(48,599.55)
		00197	WAGE ACCRUALS	(32,094.59)
	<b>001 SALARIES Total</b>			<b>11,698,295.54</b>
<b>CL CLERK OF COURT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	53,940,195.26
		00111	COMPENSATION OF ELECTED OFFICIALS	172,040.74
		00112	PART TIME EMPLOYEE	1,134,204.96
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,635.88
		00120	EXECUTIVE BENEFIT PAYMENTS	369,250.24
		00122	FLEX DOLLARS	1,547,600.30

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>CL CLERK OF COURT</b>	<b>001 SALARIES</b>	00123	FLEX RETROACTIVE ADJUSTMENT	(69.94)
		00125	LONGEVITY PAYMENTS	735,423.18
		00126	WORKING OUT OF CLASSIFICATION	8,783.01
		00128	TUITION REFUND	82,878.49
		00129	DEATH BENEFIT PAYMENTS	28,346.97
		00131	MILITARY ACTIVE DUTY	9,375.55
		00132	MILITARY LEAVE PAY	1,806.89
		00133	JURY DUTY PAY	46,387.93
		00134	UNION ACTIVITY PAY	47,087.36
		00135	JOB INJURY PAY	21,982.30
		00139	AWARDS & SPECIAL RECOGNITION	3,831.97
		00150	SICK PAY	2,040,062.51
		00151	HOLIDAY PAY	2,899,835.13
		00152	ANNUAL LEAVE PAY	4,023,271.79
		00160	EMPLOYEE OVERTIME OT	1,685,570.40
		00180	CROSS INDEX SALARIES DISTRIBUTION	75,526,643.28
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	30,540.30
		00192	SALARIES REIMBURSEMENTS	(75,556,469.95)
		00197	WAGE ACCRUALS	(147,860.49)
	<b>001 SALARIES Total</b>			<b>68,653,354.06</b>
<b>CR CORRECTIONS &amp; REHABILITATION</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	135,410,454.84
		00112	PART TIME EMPLOYEE	93,906.17
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	98,519.85
		00120	EXECUTIVE BENEFIT PAYMENTS	129,230.35
		00122	FLEX DOLLARS	2,914,711.34
		00125	LONGEVITY PAYMENTS	1,723,822.95
		00126	WORKING OUT OF CLASSIFICATION	101,637.31
		00128	TUITION REFUND	151,861.97
		00129	DEATH BENEFIT PAYMENTS	26,324.34
		00131	MILITARY ACTIVE DUTY	314,579.31
		00132	MILITARY LEAVE PAY	116,540.81
		00133	JURY DUTY PAY	58,184.42
		00134	UNION ACTIVITY PAY	30,836.27
		00135	JOB INJURY PAY	422,313.82
		00136	UNIFORM & LIEU OF ALLOWANCES	620,992.30
		00137	TOOL ALLOWANCE	19,249.23
		00138	EMPLOYEE SUGGESTION AWARD	11,626.13
		00139	AWARDS & SPECIAL RECOGNITION	1,670.39

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>CR CORRECTIONS &amp; REHABILITATION</b>	<b>001 SALARIES</b>	00150	SICK PAY	4,075,193.66
		00151	HOLIDAY PAY	8,769,985.41
		00152	ANNUAL LEAVE PAY	10,532,710.23
		00153	COMPENSATORY TIME PAY	1,631,668.51
		00160	EMPLOYEE OVERTIME OT	22,092,726.99
		00170	EXTRA DUTY PAY	30,396.75
		00171	EXTRA DUTY REIMBURSEMENTS	(41,835.55)
		00192	SALARIES REIMBURSEMENTS	(18,744.28)
		00193	OVERTIME REIMBURSEMENTS	(373,585.93)
		00197	WAGE ACCRUALS	(227,877.49)
	<b>001 SALARIES Total</b>			<b>188,717,100.10</b>
<b>CS CONSUMER SERVICES</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	5,343,149.21
		00112	PART TIME EMPLOYEE	24,899.16
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	13,696.16
		00120	EXECUTIVE BENEFIT PAYMENTS	74,020.45
		00122	FLEX DOLLARS	114,361.96
		00125	LONGEVITY PAYMENTS	67,566.49
		00126	WORKING OUT OF CLASSIFICATION	2,434.94
		00128	TUITION REFUND	30,526.96
		00132	MILITARY LEAVE PAY	7,926.48
		00133	JURY DUTY PAY	2,584.14
		00134	UNION ACTIVITY PAY	699.59
		00135	JOB INJURY PAY	1,199.85
		00139	AWARDS & SPECIAL RECOGNITION	1,755.00
		00150	SICK PAY	215,358.33
		00151	HOLIDAY PAY	279,660.19
		00152	ANNUAL LEAVE PAY	402,256.04
		00160	EMPLOYEE OVERTIME OT	14,656.46
		00180	CROSS INDEX SALARIES DISTRIBUTION	(26,825.00)
		00192	SALARIES REIMBURSEMENTS	(36,400.00)
		00197	WAGE ACCRUALS	(1,478.81)
	<b>001 SALARIES Total</b>			<b>6,532,047.60</b>
<b>CU CULTURAL AFFAIRS</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	1,838,649.84
		00112	PART TIME EMPLOYEE	46,855.84
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	451.40
		00120	EXECUTIVE BENEFIT PAYMENTS	78,074.14
		00122	FLEX DOLLARS	30,480.82
		00125	LONGEVITY PAYMENTS	13,904.38

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>CU CULTURAL AFFAIRS</b>	<b>001 SALARIES</b>	00128	TUITION REFUND	7,185.00
		00133	JURY DUTY PAY	1,325.54
		00150	SICK PAY	68,260.84
		00151	HOLIDAY PAY	98,519.90
		00152	ANNUAL LEAVE PAY	120,127.32
		00160	EMPLOYEE OVERTIME OT	726.53
		00197	WAGE ACCRUALS	2,622.85
	<b>001 SALARIES Total</b>			<b>2,307,184.40</b>
<b>DE DPT ENVIRONMENTAL RESOURCES MANAGEMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	25,367,935.31
		00112	PART TIME EMPLOYEE	329,221.53
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	104,602.32
		00120	EXECUTIVE BENEFIT PAYMENTS	92,075.80
		00122	FLEX DOLLARS	507,855.96
		00123	FLEX RETROACTIVE ADJUSTMENT	(39.52)
		00125	LONGEVITY PAYMENTS	289,457.65
		00126	WORKING OUT OF CLASSIFICATION	11,787.64
		00128	TUITION REFUND	20,760.82
		00131	MILITARY ACTIVE DUTY	19,178.32
		00132	MILITARY LEAVE PAY	6,135.75
		00133	JURY DUTY PAY	18,513.27
		00134	UNION ACTIVITY PAY	230.29
		00135	JOB INJURY PAY	4,063.49
		00139	AWARDS & SPECIAL RECOGNITION	556.79
		00150	SICK PAY	1,061,689.67
		00151	HOLIDAY PAY	1,383,405.01
		00152	ANNUAL LEAVE PAY	2,167,765.58
		00160	EMPLOYEE OVERTIME OT	157,125.25
		00180	CROSS INDEX SALARIES DISTRIBUTION	3,787,046.93
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	461.22
		00184	HURRICANE OVERTIME	(1,910.07)
		00185	CROSS INDEX OVERTIME DISTRIB	730.13
		00192	SALARIES REIMBURSEMENTS	(4,219,353.77)
		00197	WAGE ACCRUALS	(24,157.78)
	<b>001 SALARIES Total</b>			<b>31,085,137.59</b>
<b>EC COMMISSION ON ETHICS AND PUBLIC TRUST</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	1,224,777.73
		00112	PART TIME EMPLOYEE	62,260.00
		00113	VACATION RELIEF AND SEASONAL HELP	14,399.00
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	563.18

**Miami-Dade County, Florida  
Schedule of Direct Salaries  
for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>EC COMMISSION ON ETHICS AND PUBLIC TRUST</b>	<b>001 SALARIES</b>	00120	EXECUTIVE BENEFIT PAYMENTS	49,205.25
		00122	FLEX DOLLARS	16,039.40
		00128	TUITION REFUND	4,859.32
		00150	SICK PAY	48,364.47
		00151	HOLIDAY PAY	66,340.73
		00152	ANNUAL LEAVE PAY	77,339.29
		00160	EMPLOYEE OVERTIME OT	74.25
		00197	WAGE ACCRUALS	5,030.78
	<b>001 SALARIES Total</b>			<b>1,569,253.40</b>
<b>ED OFFICE OF ECONOMIC DEVELOPMENT COORD</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	356,620.35
		00120	EXECUTIVE BENEFIT PAYMENTS	20,724.94
		00122	FLEX DOLLARS	4,394.84
		00125	LONGEVITY PAYMENTS	1,565.51
		00150	SICK PAY	12,231.58
		00151	HOLIDAY PAY	17,526.65
		00152	ANNUAL LEAVE PAY	20,896.99
		00192	SALARIES REIMBURSEMENTS	(4,545.72)
		00197	WAGE ACCRUALS	12,340.37
	<b>001 SALARIES Total</b>			<b>441,755.51</b>
<b>EH DPT. OF EMGNCY MNGMT/HOMELAND SCTY</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	1,495,193.72
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	59.74
		00120	EXECUTIVE BENEFIT PAYMENTS	17,886.45
		00122	FLEX DOLLARS	22,827.26
		00125	LONGEVITY PAYMENTS	7,136.99
		00129	DEATH BENEFIT PAYMENTS	10,511.08
		00133	JURY DUTY PAY	893.30
		00150	SICK PAY	30,833.73
		00151	HOLIDAY PAY	78,575.47
		00152	ANNUAL LEAVE PAY	73,293.53
		00160	EMPLOYEE OVERTIME OT	800.38
		00180	CROSS INDEX SALARIES DISTRIBUTION	244,732.55
		00188	AIRPORT OVERTIME REIMBURSEMENT	168.56
		00192	SALARIES REIMBURSEMENTS	(248,588.35)
		00197	WAGE ACCRUALS	(599.56)
	<b>001 SALARIES Total</b>			<b>1,733,724.85</b>
<b>EL ELECTIONS</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	5,903,387.93
		00113	VACATION RELIEF AND SEASONAL HELP	2,899,099.17
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	255,718.50

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>EL ELECTIONS</b>	<b>001 SALARIES</b>	00120	EXECUTIVE BENEFIT PAYMENTS	120,445.42
		00122	FLEX DOLLARS	120,507.88
		00125	LONGEVITY PAYMENTS	51,623.78
		00128	TUITION REFUND	8,298.00
		00133	JURY DUTY PAY	5,244.76
		00135	JOB INJURY PAY	6,259.61
		00139	AWARDS & SPECIAL RECOGNITION	556.80
		00150	SICK PAY	156,885.60
		00151	HOLIDAY PAY	302,653.72
		00152	ANNUAL LEAVE PAY	410,060.24
		00160	EMPLOYEE OVERTIME OT	2,851,580.39
		00180	CROSS INDEX SALARIES DISTRIBUTION	40,000.00
		00185	CROSS INDEX OVERTIME DISTRIB	185.54
		00192	SALARIES REIMBURSEMENTS	(3,730.00)
		00197	WAGE ACCRUALS	(402,401.25)
	<b>001 SALARIES Total</b>			<b>12,726,376.09</b>
<b>EZ EMPOWERMENT ZONE</b>	<b>001 SALARIES</b>	00150	SICK PAY	(16,129.29)
		00152	ANNUAL LEAVE PAY	(48,051.63)
	<b>001 SALARIES Total</b>			<b>(64,180.92)</b>
<b>FR FIRE DEPARTMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	173,432,661.46
		00112	PART TIME EMPLOYEE	2,484,879.93
		00113	VACATION RELIEF AND SEASONAL HELP	9,773.00
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	41,533.69
		00116	EMERGENCY PREPAREDNESS PAY	370.56
		00120	EXECUTIVE BENEFIT PAYMENTS	163,519.81
		00122	FLEX DOLLARS	2,698,063.34
		00125	LONGEVITY PAYMENTS	1,733,578.52
		00126	WORKING OUT OF CLASSIFICATION	582,516.47
		00128	TUITION REFUND	454,935.28
		00129	DEATH BENEFIT PAYMENTS	33,080.61
		00131	MILITARY ACTIVE DUTY	394,519.32
		00132	MILITARY LEAVE PAY	345,406.49
		00133	JURY DUTY PAY	61,563.90
		00134	UNION ACTIVITY PAY	544,293.90
		00135	JOB INJURY PAY	1,318,171.04
		00136	UNIFORM & LIEU OF ALLOWANCES	4,975.00
		00137	TOOL ALLOWANCE	22,655.08
		00138	EMPLOYEE SUGGESTION AWARD	13,908.70

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>FR FIRE DEPARTMENT</b>	<b>001 SALARIES</b>	00139	AWARDS & SPECIAL RECOGNITION	1,900.97
		00150	SICK PAY	7,460,676.91
		00151	HOLIDAY PAY	11,392,478.33
		00152	ANNUAL LEAVE PAY	12,435,032.60
		00153	COMPENSATORY TIME PAY	334,091.96
		00160	EMPLOYEE OVERTIME OT	14,209,078.67
		00162	OT SPECIAL EVENTS POLICE / FIRE	415,569.98
		00170	EXTRA DUTY PAY	1,385,930.11
		00180	CROSS INDEX SALARIES DISTRIBUTION	205,867.90
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	54,168.30
		00184	HURRICANE OVERTIME	(23,640.31)
		00188	AIRPORT OVERTIME REIMBURSEMENT	1,157,937.30
		00189	AIR RESCUE OVERTIME REIMBURSEMENT	(43,360.79)
		00192	SALARIES REIMBURSEMENTS	(53,751.88)
		00194	EIP REIMBURSEMENTS	(680,685.67)
		00197	WAGE ACCRUALS	72,843.89
	<b>001 SALARIES Total</b>			<b>232,664,544.37</b>
<b>HF HOUSING FINANCE AUTHORITY</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	808,105.14
		00120	EXECUTIVE BENEFIT PAYMENTS	36,189.98
		00122	FLEX DOLLARS	9,693.10
		00125	LONGEVITY PAYMENTS	19,304.40
		00132	MILITARY LEAVE PAY	6,766.87
		00133	JURY DUTY PAY	387.00
		00150	SICK PAY	25,812.17
		00151	HOLIDAY PAY	42,393.23
		00152	ANNUAL LEAVE PAY	73,755.97
		00197	WAGE ACCRUALS	(1,116.68)
	<b>001 SALARIES Total</b>			<b>1,021,291.18</b>
<b>HS DPT OF HUMAN SERVICES</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	27,602,484.58
		00112	PART TIME EMPLOYEE	394,114.29
		00113	VACATION RELIEF AND SEASONAL HELP	229,822.81
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	49,084.02
		00115	DEPENDENCY OR CLASSROOM ALLOWANCE	(5,685.14)
		00120	EXECUTIVE BENEFIT PAYMENTS	140,461.15
		00122	FLEX DOLLARS	723,024.51
		00125	LONGEVITY PAYMENTS	453,179.61
		00126	WORKING OUT OF CLASSIFICATION	13,403.61
		00128	TUITION REFUND	37,425.99



**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>HS DPT OF HUMAN SERVICES</b>	<b>001 SALARIES</b>	00129	DEATH BENEFIT PAYMENTS	13,631.06
		00133	JURY DUTY PAY	17,552.40
		00134	UNION ACTIVITY PAY	1,907.66
		00135	JOB INJURY PAY	40,142.62
		00136	UNIFORM & LIEU OF ALLOWANCES	32,875.00
		00139	AWARDS & SPECIAL RECOGNITION	4,791.70
		00150	SICK PAY	1,211,663.19
		00151	HOLIDAY PAY	1,553,968.47
		00152	ANNUAL LEAVE PAY	1,982,872.03
		00160	EMPLOYEE OVERTIME OT	415,168.09
		00180	CROSS INDEX SALARIES DISTRIBUTION	4,639,895.63
		00190	FIREWATCH OVERTIME REIMBURSEMENTS	1,261.75
		00192	SALARIES REIMBURSEMENTS	(5,694,601.88)
		00197	WAGE ACCRUALS	(194,427.94)
	<b>001 SALARIES Total</b>			<b>33,664,015.21</b>
<b>HT HOMELESS TRUST</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	837,403.83
		00120	EXECUTIVE BENEFIT PAYMENTS	45,779.74
		00122	FLEX DOLLARS	15,415.98
		00123	FLEX RETROACTIVE ADJUSTMENT	(67.24)
		00125	LONGEVITY PAYMENTS	12,040.46
		00128	TUITION REFUND	10,617.44
		00133	JURY DUTY PAY	249.71
		00150	SICK PAY	19,074.21
		00151	HOLIDAY PAY	45,351.89
		00152	ANNUAL LEAVE PAY	76,968.34
		00180	CROSS INDEX SALARIES DISTRIBUTION	328,230.79
		00192	SALARIES REIMBURSEMENTS	(328,230.79)
		00197	WAGE ACCRUALS	(224.99)
	<b>001 SALARIES Total</b>			<b>1,062,609.37</b>
<b>HU HURRICANE RECOVERY</b>	<b>001 SALARIES</b>	00160	EMPLOYEE OVERTIME OT	(80,274.30)
		00180	CROSS INDEX SALARIES DISTRIBUTION	(55,400.42)
		00183	HURRICANE SALARIES	162,995.13
		00184	HURRICANE OVERTIME	(697,877.99)
		00190	FIREWATCH OVERTIME REIMBURSEMENTS	473.02
	<b>001 SALARIES Total</b>			<b>(670,084.56)</b>
<b>IC INTERNATIONAL CONSORTIUM</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	690,016.05
		00112	PART TIME EMPLOYEE	35,532.34
		00120	EXECUTIVE BENEFIT PAYMENTS	41,809.68

**Miami-Dade County, Florida  
Schedule of Direct Salaries  
for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>IC INTERNATIONAL CONSORTIUM</b>	<b>001 SALARIES</b>	00122	FLEX DOLLARS	11,301.50
		00125	LONGEVITY PAYMENTS	1,020.99
		00133	JURY DUTY PAY	6,824.79
		00150	SICK PAY	18,700.52
		00151	HOLIDAY PAY	38,745.93
		00152	ANNUAL LEAVE PAY	24,782.53
		00160	EMPLOYEE OVERTIME OT	1,195.27
		00192	SALARIES REIMBURSEMENTS	(1,000.00)
		00197	WAGE ACCRUALS	(431.21)
	<b>001 SALARIES Total</b>			<b>868,498.39</b>
<b>JS JUSTICE SYSTEM SUPPORT</b>	<b>001 SALARIES</b>	00180	CROSS INDEX SALARIES DISTRIBUTION	145,000.00
	<b>001 SALARIES Total</b>			<b>145,000.00</b>
<b>JU JUVENILE ASSESSMENT CENTER (JAC)</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	5,315,308.21
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	6,465.59
		00120	EXECUTIVE BENEFIT PAYMENTS	71,459.10
		00122	FLEX DOLLARS	125,509.13
		00125	LONGEVITY PAYMENTS	38,319.83
		00126	WORKING OUT OF CLASSIFICATION	1,921.99
		00128	TUITION REFUND	8,217.73
		00129	DEATH BENEFIT PAYMENTS	3,647.86
		00133	JURY DUTY PAY	1,701.31
		00135	JOB INJURY PAY	10,732.28
		00150	SICK PAY	181,815.64
		00151	HOLIDAY PAY	301,099.58
		00152	ANNUAL LEAVE PAY	286,180.77
		00160	EMPLOYEE OVERTIME OT	20,720.63
		00180	CROSS INDEX SALARIES DISTRIBUTION	(71,289.23)
		00192	SALARIES REIMBURSEMENTS	(1,063.17)
		00197	WAGE ACCRUALS	8,329.04
	<b>001 SALARIES Total</b>			<b>6,309,076.29</b>
<b>LB LIBRARIES</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	24,938,581.55
		00112	PART TIME EMPLOYEE	2,552,241.99
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	136,568.73
		00120	EXECUTIVE BENEFIT PAYMENTS	63,521.40
		00122	FLEX DOLLARS	647,906.64
		00123	FLEX RETROACTIVE ADJUSTMENT	(178.88)
		00125	LONGEVITY PAYMENTS	276,370.93
		00126	WORKING OUT OF CLASSIFICATION	3,227.93

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>LB LIBRARIES</b>	<b>001 SALARIES</b>	00128	TUITION REFUND	31,286.33
		00129	DEATH BENEFIT PAYMENTS	9,235.82
		00132	MILITARY LEAVE PAY	683.87
		00133	JURY DUTY PAY	19,002.96
		00134	UNION ACTIVITY PAY	82.82
		00135	JOB INJURY PAY	7,658.84
		00137	TOOL ALLOWANCE	5,403.63
		00138	EMPLOYEE SUGGESTION AWARD	332.20
		00139	AWARDS & SPECIAL RECOGNITION	1,829.79
		00150	SICK PAY	810,997.09
		00151	HOLIDAY PAY	1,287,446.14
		00152	ANNUAL LEAVE PAY	1,694,315.64
		00160	EMPLOYEE OVERTIME OT	242,417.82
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,686,692.25
		00184	HURRICANE OVERTIME	206.45
		00185	CROSS INDEX OVERTIME DISTRIB	2,660.07
		00192	SALARIES REIMBURSEMENTS	(1,682,768.00)
		00197	WAGE ACCRUALS	18,407.77
	<b>001 SALARIES Total</b>			<b>32,754,131.78</b>
<b>ME MEDICAL EXAMINER</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	4,946,491.02
		00112	PART TIME EMPLOYEE	69,823.54
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	7,022.91
		00120	EXECUTIVE BENEFIT PAYMENTS	94,399.42
		00122	FLEX DOLLARS	81,252.36
		00125	LONGEVITY PAYMENTS	46,671.05
		00128	TUITION REFUND	4,592.09
		00133	JURY DUTY PAY	1,094.99
		00150	SICK PAY	119,531.26
		00151	HOLIDAY PAY	261,380.79
		00152	ANNUAL LEAVE PAY	267,390.73
		00160	EMPLOYEE OVERTIME OT	203,073.20
		00197	WAGE ACCRUALS	8,195.62
	<b>001 SALARIES Total</b>			<b>6,110,918.98</b>
<b>MM MIAMI-DADE ECONOMIC ADVISORY TRUST</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	1,133,644.51
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,551.08
		00120	EXECUTIVE BENEFIT PAYMENTS	26,669.82
		00122	FLEX DOLLARS	24,211.82
		00125	LONGEVITY PAYMENTS	13,122.79

**Miami-Dade County, Florida  
Schedule of Direct Salaries  
for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>MM MIAMI-DADE ECONOMIC ADVISORY TRUST</b>	<b>001 SALARIES</b>	00128	TUITION REFUND	5,040.00
		00133	JURY DUTY PAY	1,836.74
		00150	SICK PAY	48,953.05
		00151	HOLIDAY PAY	57,422.64
		00152	ANNUAL LEAVE PAY	72,753.21
		00160	EMPLOYEE OVERTIME OT	11,312.59
		00180	CROSS INDEX SALARIES DISTRIBUTION	296,372.75
		00192	SALARIES REIMBURSEMENTS	(275,000.00)
		00197	WAGE ACCRUALS	8,364.56
			<b>001 SALARIES Total</b>	
<b>MP METROPOLITAN PLANNING ORGANIZATION</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	1,289,942.34
		00120	EXECUTIVE BENEFIT PAYMENTS	107,733.32
		00122	FLEX DOLLARS	17,905.90
		00125	LONGEVITY PAYMENTS	23,161.84
		00133	JURY DUTY PAY	1,929.60
		00150	SICK PAY	23,837.78
		00151	HOLIDAY PAY	68,842.41
		00152	ANNUAL LEAVE PAY	108,778.13
		00160	EMPLOYEE OVERTIME OT	101.87
		00180	CROSS INDEX SALARIES DISTRIBUTION	1,852,764.94
	00192	SALARIES REIMBURSEMENTS	(1,499,444.85)	
	00197	WAGE ACCRUALS	787.41	
	<b>001 SALARIES Total</b>			<b>1,996,340.69</b>
<b>MT METRO-DADE TRANSIT AGENCY</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	151,472,533.72
		00112	PART TIME EMPLOYEE	7,273,658.78
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	178,221.53
		00120	EXECUTIVE BENEFIT PAYMENTS	183,403.42
		00122	FLEX DOLLARS	3,577,239.88
		00123	FLEX RETROACTIVE ADJUSTMENT	(28.57)
		00124	SALARY BONUS	67,730.81
		00125	LONGEVITY PAYMENTS	1,670,668.52
		00126	WORKING OUT OF CLASSIFICATION	55,633.96
		00128	TUITION REFUND	137,701.20
		00129	DEATH BENEFIT PAYMENTS	90,526.68
		00131	MILITARY ACTIVE DUTY	46,541.19
		00132	MILITARY LEAVE PAY	25,855.25
		00133	JURY DUTY PAY	97,997.92
00134	UNION ACTIVITY PAY	702,663.18		

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>MT METRO-DADE TRANSIT AGENCY</b>	<b>001 SALARIES</b>	00135	JOB INJURY PAY	1,125,308.11
		00136	UNIFORM & LIEU OF ALLOWANCES	117,454.20
		00137	TOOL ALLOWANCE	193,741.10
		00138	EMPLOYEE SUGGESTION AWARD	23,279.80
		00139	AWARDS & SPECIAL RECOGNITION	9,411.88
		00150	SICK PAY	7,567,452.13
		00151	HOLIDAY PAY	7,197,972.44
		00152	ANNUAL LEAVE PAY	10,432,931.81
		00160	EMPLOYEE OVERTIME OT	21,943,177.13
		00180	CROSS INDEX SALARIES DISTRIBUTION	11,590,235.78
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	59,472.33
		00184	HURRICANE OVERTIME	(49,913.33)
		00185	CROSS INDEX OVERTIME DISTRIB	1,038,684.50
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(6,640.00)
		00192	SALARIES REIMBURSEMENTS	(12,008,193.34)
		00193	OVERTIME REIMBURSEMENTS	(1,072,312.40)
		00197	WAGE ACCRUALS	158,934.73
	<b>001 SALARIES Total</b>			<b>213,901,344.34</b>
<b>NC OFC. NEIGHBORHOOD COMPLIANCE</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	6,692,695.88
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	73,959.62
		00120	EXECUTIVE BENEFIT PAYMENTS	86,481.97
		00122	FLEX DOLLARS	149,330.30
		00125	LONGEVITY PAYMENTS	107,346.35
		00126	WORKING OUT OF CLASSIFICATION	975.59
		00128	TUITION REFUND	27,710.22
		00133	JURY DUTY PAY	2,330.76
		00134	UNION ACTIVITY PAY	749.13
		00135	JOB INJURY PAY	286.18
		00139	AWARDS & SPECIAL RECOGNITION	2,345.00
		00150	SICK PAY	325,025.82
		00151	HOLIDAY PAY	402,142.76
		00152	ANNUAL LEAVE PAY	632,019.37
		00160	EMPLOYEE OVERTIME OT	62,652.23
		00180	CROSS INDEX SALARIES DISTRIBUTION	864,462.41
		00184	HURRICANE OVERTIME	(5,938.67)
		00185	CROSS INDEX OVERTIME DISTRIB	532.90
		00192	SALARIES REIMBURSEMENTS	(1,144,256.15)
		00193	OVERTIME REIMBURSEMENTS	(1,539.88)

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>NC OFC. NEIGHBORHOOD COMPLIANCE</b>	<b>001 SALARIES</b>	00197	WAGE ACCRUALS	156,946.62
	<b>001 SALARIES Total</b>			<b>8,436,258.41</b>
<b>OC ADMINISTRATIVE OFFICE OF THE COURTS</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	9,996,903.70
		00112	PART TIME EMPLOYEE	247,135.12
		00120	EXECUTIVE BENEFIT PAYMENTS	20,227.52
		00122	FLEX DOLLARS	258,135.16
		00125	LONGEVITY PAYMENTS	61,190.41
		00128	TUITION REFUND	2,153.88
		00131	MILITARY ACTIVE DUTY	14,764.14
		00132	MILITARY LEAVE PAY	1,285.13
		00133	JURY DUTY PAY	2,941.18
		00135	JOB INJURY PAY	86.61
		00150	SICK PAY	219,072.24
		00151	HOLIDAY PAY	492,938.22
		00152	ANNUAL LEAVE PAY	347,765.75
		00160	EMPLOYEE OVERTIME OT	27,054.41
		00197	WAGE ACCRUALS	6,273.90
	<b>001 SALARIES Total</b>			<b>11,697,927.37</b>
<b>OF OFFICE OF FILM AND ENTERTAINMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	310,522.90
		00120	EXECUTIVE BENEFIT PAYMENTS	25,517.50
		00122	FLEX DOLLARS	4,303.30
		00125	LONGEVITY PAYMENTS	2,945.83
		00133	JURY DUTY PAY	539.53
		00150	SICK PAY	11,502.76
		00151	HOLIDAY PAY	16,658.42
		00152	ANNUAL LEAVE PAY	23,931.09
		00197	WAGE ACCRUALS	(2,003.18)
	<b>001 SALARIES Total</b>			<b>393,918.15</b>
<b>OS OFFICE OF SUSTAINABILITY</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	186,336.21
		00120	EXECUTIVE BENEFIT PAYMENTS	15,685.18
		00122	FLEX DOLLARS	2,125.30
		00125	LONGEVITY PAYMENTS	1,466.45
		00150	SICK PAY	1,757.64
		00151	HOLIDAY PAY	9,750.38
		00152	ANNUAL LEAVE PAY	12,427.00
		00180	CROSS INDEX SALARIES DISTRIBUTION	58,408.75
		00197	WAGE ACCRUALS	9,520.41
	<b>001 SALARIES Total</b>			<b>297,477.32</b>

1 - Plus \$398,362 reclassified from CE (County Executive). Total Salaries equals \$695,839

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>PA PROPERTY APPRAISER</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	15,167,724.41
		00113	VACATION RELIEF AND SEASONAL HELP	31,056.54
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	24,570.19
		00120	EXECUTIVE BENEFIT PAYMENTS	87,055.62
		00122	FLEX DOLLARS	311,484.38
		00125	LONGEVITY PAYMENTS	208,683.95
		00126	WORKING OUT OF CLASSIFICATION	1,035.15
		00128	TUITION REFUND	19,476.45
		00131	MILITARY ACTIVE DUTY	219.10
		00132	MILITARY LEAVE PAY	1,744.26
		00133	JURY DUTY PAY	9,600.40
		00134	UNION ACTIVITY PAY	75,362.99
		00135	JOB INJURY PAY	134.10
		00139	AWARDS & SPECIAL RECOGNITION	3,821.20
		00150	SICK PAY	551,808.46
		00151	HOLIDAY PAY	800,624.46
		00152	ANNUAL LEAVE PAY	985,203.30
		00160	EMPLOYEE OVERTIME OT	141,558.65
		00180	CROSS INDEX SALARIES DISTRIBUTION	10,989.12
		00185	CROSS INDEX OVERTIME DISTRIB	1,874.82
		00197	WAGE ACCRUALS	17,624.58
	<b>001 SALARIES Total</b>			<b>18,451,652.13</b>
<b>PD METRO-DADE POLICE DEPARTMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	249,549,614.10
		00112	PART TIME EMPLOYEE	6,356,018.36
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	173,561.60
		00120	EXECUTIVE BENEFIT PAYMENTS	78,954.00
		00122	FLEX DOLLARS	4,699,198.78
		00123	FLEX RETROACTIVE ADJUSTMENT	(52.78)
		00125	LONGEVITY PAYMENTS	3,430,101.63
		00126	WORKING OUT OF CLASSIFICATION	600,744.40
		00128	TUITION REFUND	387,965.23
		00129	DEATH BENEFIT PAYMENTS	60,285.00
		00131	MILITARY ACTIVE DUTY	220,458.58
		00132	MILITARY LEAVE PAY	176,442.06
		00133	JURY DUTY PAY	26,591.05
		00134	UNION ACTIVITY PAY	174,873.18
		00135	JOB INJURY PAY	644,211.81
		00136	UNIFORM & LIEU OF ALLOWANCES	1,236,229.13

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>PD METRO-DADE POLICE DEPARTMENT</b>	<b>001 SALARIES</b>	00137	TOOL ALLOWANCE	8,011.60
		00138	EMPLOYEE SUGGESTION AWARD	1,646.57
		00139	AWARDS & SPECIAL RECOGNITION	4,811.95
		00150	SICK PAY	4,609,785.20
		00151	HOLIDAY PAY	14,743,472.37
		00152	ANNUAL LEAVE PAY	19,106,270.96
		00153	COMPENSATORY TIME PAY	5,251,391.15
		00160	EMPLOYEE OVERTIME OT	40,135,326.74
		00170	EXTRA DUTY PAY	5,429,413.50
		00171	EXTRA DUTY REIMBURSEMENTS	(6,024,249.00)
		00172	OFF REGULAR DUTY COLLECTIONS	(7,915,532.18)
		00173	OFF REGULAR DUTY DISTRIBUTIONS	7,848,852.81
		00174	OVERTIME FEDERAL REIMBURSEMENT	(1,481,041.19)
		00180	CROSS INDEX SALARIES DISTRIBUTION	6,304,102.17
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	21,280.22
		00184	HURRICANE OVERTIME	12,283.23
		00185	CROSS INDEX OVERTIME DISTRIB	10,911,654.48
		00192	SALARIES REIMBURSEMENTS	(12,267,847.62)
		00193	OVERTIME REIMBURSEMENTS	(17,670,723.26)
		00197	WAGE ACCRUALS	(68,945.70)
	<b>001 SALARIES Total</b>			<b>336,775,160.13</b>
<b>PI PRIVATE INDUSTRY COUNCIL PAYROLL ONLY</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	4,034,061.74
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	5,068.80
		00120	EXECUTIVE BENEFIT PAYMENTS	35,497.00
		00122	FLEX DOLLARS	72,596.18
		00125	LONGEVITY PAYMENTS	34,861.08
		00126	WORKING OUT OF CLASSIFICATION	4,020.54
		00133	JURY DUTY PAY	355.41
		00135	JOB INJURY PAY	455.76
		00139	AWARDS & SPECIAL RECOGNITION	556.79
		00150	SICK PAY	121,922.03
		00151	HOLIDAY PAY	208,441.22
		00152	ANNUAL LEAVE PAY	231,267.31
		00160	EMPLOYEE OVERTIME OT	4,623.37
			<b>001 SALARIES Total</b>	
<b>PR PARK &amp; RECREATION</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	46,559,726.25
		00112	PART TIME EMPLOYEE	10,978,614.17
		00113	VACATION RELIEF AND SEASONAL HELP	2,276,292.50



**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>PR PARK &amp; RECREATION</b>	<b>001 SALARIES</b>	00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	62,131.27
		00120	EXECUTIVE BENEFIT PAYMENTS	125,690.42
		00122	FLEX DOLLARS	1,297,233.60
		00123	FLEX RETROACTIVE ADJUSTMENT	(459.94)
		00125	LONGEVITY PAYMENTS	456,098.53
		00126	WORKING OUT OF CLASSIFICATION	4,887.96
		00128	TUITION REFUND	91,653.51
		00129	DEATH BENEFIT PAYMENTS	13,898.14
		00131	MILITARY ACTIVE DUTY	7,372.88
		00132	MILITARY LEAVE PAY	2,165.04
		00133	JURY DUTY PAY	32,508.35
		00134	UNION ACTIVITY PAY	372.92
		00135	JOB INJURY PAY	140,968.92
		00136	UNIFORM & LIEU OF ALLOWANCES	100.00
		00137	TOOL ALLOWANCE	40,690.68
		00139	AWARDS & SPECIAL RECOGNITION	12,483.51
		00150	SICK PAY	1,680,693.53
		00151	HOLIDAY PAY	2,367,366.74
		00152	ANNUAL LEAVE PAY	3,266,424.46
		00160	EMPLOYEE OVERTIME OT	501,734.74
		00180	CROSS INDEX SALARIES DISTRIBUTION	148,091.27
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	3,521.00
		00184	HURRICANE OVERTIME	(38,157.55)
		00185	CROSS INDEX OVERTIME DISTRIB	156,830.11
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(2,763.14)
		00192	SALARIES REIMBURSEMENTS	(13,227,421.12)
		00193	OVERTIME REIMBURSEMENTS	(256,157.59)
		00197	WAGE ACCRUALS	(5,862.28)
	<b>001 SALARIES Total</b>			<b>56,696,728.88</b>
<b>PW PUBLIC WORKS DEPARTMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	39,140,470.57
		00112	PART TIME EMPLOYEE	320,270.12
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	62,061.28
		00120	EXECUTIVE BENEFIT PAYMENTS	75,046.78
		00122	FLEX DOLLARS	959,498.64
		00123	FLEX RETROACTIVE ADJUSTMENT	(30.68)
		00125	LONGEVITY PAYMENTS	446,485.52
		00126	WORKING OUT OF CLASSIFICATION	25,889.59
		00128	TUITION REFUND	51,643.66

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>PW PUBLIC WORKS DEPARTMENT</b>	<b>001 SALARIES</b>	00129	DEATH BENEFIT PAYMENTS	7,589.94
		00132	MILITARY LEAVE PAY	5,635.37
		00133	JURY DUTY PAY	45,063.33
		00134	UNION ACTIVITY PAY	4,435.81
		00135	JOB INJURY PAY	25,039.06
		00137	TOOL ALLOWANCE	3,076.80
		00139	AWARDS & SPECIAL RECOGNITION	14,025.34
		00150	SICK PAY	1,247,604.07
		00151	HOLIDAY PAY	2,218,429.64
		00152	ANNUAL LEAVE PAY	2,854,518.72
		00160	EMPLOYEE OVERTIME OT	1,079,977.05
		00171	EXTRA DUTY REIMBURSEMENTS	(252,000.00)
		00175	OVERTIME STATE REIMBURSEMENT	(1,879.74)
		00180	CROSS INDEX SALARIES DISTRIBUTION	997,474.77
		00183	HURRICANE SALARIES	(2,212.92)
		00184	HURRICANE OVERTIME	1,294.08
		00191	FIREWATCH SALARIES REIMBURSEMENTS	(76,571.03)
		00192	SALARIES REIMBURSEMENTS	(14,934,199.10)
		00197	WAGE ACCRUALS	(19,720.90)
	<b>001 SALARIES Total</b>			<b>34,298,915.77</b>
<b>PZ DPT PLANNING &amp; ZONING.</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	8,198,640.01
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	12,008.52
		00120	EXECUTIVE BENEFIT PAYMENTS	94,520.78
		00122	FLEX DOLLARS	145,673.12
		00125	LONGEVITY PAYMENTS	101,472.01
		00126	WORKING OUT OF CLASSIFICATION	4,954.99
		00128	TUITION REFUND	5,408.64
		00129	DEATH BENEFIT PAYMENTS	7,434.88
		00131	MILITARY ACTIVE DUTY	3,158.30
		00132	MILITARY LEAVE PAY	3,616.72
		00133	JURY DUTY PAY	6,197.27
		00135	JOB INJURY PAY	85.87
		00139	AWARDS & SPECIAL RECOGNITION	465.00
		00150	SICK PAY	316,920.40
		00151	HOLIDAY PAY	437,317.36
		00152	ANNUAL LEAVE PAY	600,516.88
		00160	EMPLOYEE OVERTIME OT	17,287.31
		00180	CROSS INDEX SALARIES DISTRIBUTION	232,559.33

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.				
Department & Title	Object & Title	Subobject Code	Subobject Title	Total
<b>PZ DPT PLANNING &amp; ZONING.</b>	<b>001 SALARIES</b>	00192	SALARIES REIMBURSEMENTS	(564,756.11)
		00193	OVERTIME REIMBURSEMENTS	(893.70)
		00197	WAGE ACCRUALS	4,521.76
	<b>001 SALARIES Total</b>			<b>9,627,109.34</b>
<b>RB COMMUNITY ADVOCACY(FORMER COMM RELATION)</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	1,636,566.60
		00120	EXECUTIVE BENEFIT PAYMENTS	79,859.85
		00122	FLEX DOLLARS	22,920.30
		00125	LONGEVITY PAYMENTS	26,935.39
		00133	JURY DUTY PAY	337.45
		00150	SICK PAY	48,677.51
		00151	HOLIDAY PAY	85,687.83
		00152	ANNUAL LEAVE PAY	133,417.86
		00160	EMPLOYEE OVERTIME OT	244.29
		00180	CROSS INDEX SALARIES DISTRIBUTION	(124,759.99)
		00192	SALARIES REIMBURSEMENTS	(106,960.01)
		00197	WAGE ACCRUALS	2,924.00
	<b>001 SALARIES Total</b>			<b>1,805,851.08</b>
<b>SA STATE ATTORNEY OFFICE</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	285,298.81
		00122	FLEX DOLLARS	12,061.88
		00133	JURY DUTY PAY	106.77
		00150	SICK PAY	4,851.84
		00151	HOLIDAY PAY	13,754.17
		00152	ANNUAL LEAVE PAY	10,413.43
		00160	EMPLOYEE OVERTIME OT	305.80
		00192	SALARIES REIMBURSEMENTS	292,057.77
		00197	WAGE ACCRUALS	102.73
	<b>001 SALARIES Total</b>			<b>618,953.20</b>
<b>SP SEAPORT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	18,658,564.60
		00112	PART TIME EMPLOYEE	813,879.46
		00113	VACATION RELIEF AND SEASONAL HELP	198,320.30
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	18,704.72
		00120	EXECUTIVE BENEFIT PAYMENTS	124,470.10
		00122	FLEX DOLLARS	449,901.48
		00125	LONGEVITY PAYMENTS	181,413.52
		00126	WORKING OUT OF CLASSIFICATION	2,978.99
		00128	TUITION REFUND	6,640.58
		00129	DEATH BENEFIT PAYMENTS	8,229.34
		00131	MILITARY ACTIVE DUTY	21,616.66

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>SP SEAPORT</b>	<b>001 SALARIES</b>	00132	MILITARY LEAVE PAY	10,001.75
		00133	JURY DUTY PAY	12,456.56
		00134	UNION ACTIVITY PAY	10,981.37
		00135	JOB INJURY PAY	52,820.43
		00136	UNIFORM & LIEU OF ALLOWANCES	75.00
		00137	TOOL ALLOWANCE	19,960.74
		00138	EMPLOYEE SUGGESTION AWARD	12,695.88
		00139	AWARDS & SPECIAL RECOGNITION	1,121.80
		00150	SICK PAY	561,767.83
		00151	HOLIDAY PAY	1,000,531.94
		00152	ANNUAL LEAVE PAY	1,304,447.16
		00160	EMPLOYEE OVERTIME OT	1,346,977.30
		00180	CROSS INDEX SALARIES DISTRIBUTION	15,128.04
		00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	535,644.58
		00183	HURRICANE SALARIES	(4,515.84)
		00184	HURRICANE OVERTIME	(8,631.10)
		00192	SALARIES REIMBURSEMENTS	211,313.86
		00197	WAGE ACCRUALS	24,902.80
	<b>001 SALARIES Total</b>			<b>25,592,399.85</b>
<b>SW SOLID WASTE MANAGEMENT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	39,291,364.69
		00112	PART TIME EMPLOYEE	214,785.25
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	52,472.31
		00120	EXECUTIVE BENEFIT PAYMENTS	150,551.72
		00122	FLEX DOLLARS	1,044,308.86
		00123	FLEX RETROACTIVE ADJUSTMENT	133.16
		00125	LONGEVITY PAYMENTS	579,200.47
		00126	WORKING OUT OF CLASSIFICATION	44,070.95
		00128	TUITION REFUND	44,765.36
		00129	DEATH BENEFIT PAYMENTS	15,839.06
		00131	MILITARY ACTIVE DUTY	21,630.31
		00132	MILITARY LEAVE PAY	7,183.08
		00133	JURY DUTY PAY	35,315.65
		00134	UNION ACTIVITY PAY	91,524.00
		00135	JOB INJURY PAY	309,604.05
		00136	UNIFORM & LIEU OF ALLOWANCES	168,750.00
		00137	TOOL ALLOWANCE	2,999.88
		00138	EMPLOYEE SUGGESTION AWARD	2,494.64
		00139	AWARDS & SPECIAL RECOGNITION	70,737.90

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>SW SOLID WASTE MANAGEMENT</b>	<b>001 SALARIES</b>	00150	SICK PAY	1,269,287.76
		00151	HOLIDAY PAY	2,606,212.98
		00152	ANNUAL LEAVE PAY	3,196,147.05
		00160	EMPLOYEE OVERTIME OT	2,765,000.10
		00180	CROSS INDEX SALARIES DISTRIBUTION	314,260.90
		00184	HURRICANE OVERTIME	(22,072.30)
		00185	CROSS INDEX OVERTIME DISTRIB	197.57
		00192	SALARIES REIMBURSEMENTS	(325,192.00)
		00197	WAGE ACCRUALS	180,537.63
	<b>001 SALARIES Total</b>			<b>52,132,111.03</b>
<b>TM TEAM METRO</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	401,121.28
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	197.39
		00120	EXECUTIVE BENEFIT PAYMENTS	6,269.72
		00122	FLEX DOLLARS	8,445.46
		00125	LONGEVITY PAYMENTS	4,338.38
		00126	WORKING OUT OF CLASSIFICATION	225.73
		00128	TUITION REFUND	6,308.50
		00133	JURY DUTY PAY	7.09
		00150	SICK PAY	9,774.90
		00151	HOLIDAY PAY	5,346.92
		00152	ANNUAL LEAVE PAY	29,280.72
		00160	EMPLOYEE OVERTIME OT	532.90
		00180	CROSS INDEX SALARIES DISTRIBUTION	22.84
		00192	SALARIES REIMBURSEMENTS	(222,802.97)
		00193	OVERTIME REIMBURSEMENTS	(532.90)
		00197	WAGE ACCRUALS	(246,627.52)
	<b>001 SALARIES Total</b>			<b>1,908.44</b>
<b>TT OFFICE OF THE CITT</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	503,500.12
		00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,993.88
		00120	EXECUTIVE BENEFIT PAYMENTS	51,290.70
		00122	FLEX DOLLARS	6,503.60
		00125	LONGEVITY PAYMENTS	3,218.51
		00128	TUITION REFUND	1,247.50
		00133	JURY DUTY PAY	146.66
		00150	SICK PAY	26,895.68
		00151	HOLIDAY PAY	27,593.44
		00152	ANNUAL LEAVE PAY	32,286.22
		00160	EMPLOYEE OVERTIME OT	1,188.56

**Miami-Dade County, Florida**  
**Schedule of Direct Salaries**  
**for the Fiscal Year Ended September 30, 2009**

<b>Sum of YTD - Actual + Inter. + Intra. Exp. Bal.</b>				
<b>Department &amp; Title</b>	<b>Object &amp; Title</b>	<b>Subobject Code</b>	<b>Subobject Title</b>	<b>Total</b>
<b>TT OFFICE OF THE CITT</b>	<b>001 SALARIES</b>	00197	WAGE ACCRUALS	(6,558.64)
	<b>001 SALARIES Total</b>			<b>651,306.23</b>
<b>VZ VIZCAYA</b>	<b>001 SALARIES</b>	00110	EMPLOYEE REGULAR	2,272,862.43
		00112	PART TIME EMPLOYEE	89,669.32
		00113	VACATION RELIEF AND SEASONAL HELP	2,531.06
		00120	EXECUTIVE BENEFIT PAYMENTS	72,731.40
		00122	FLEX DOLLARS	53,972.64
		00125	LONGEVITY PAYMENTS	16,900.78
		00126	WORKING OUT OF CLASSIFICATION	713.24
		00128	TUITION REFUND	1,656.00
		00133	JURY DUTY PAY	437.71
		00135	JOB INJURY PAY	5,408.08
		00137	TOOL ALLOWANCE	499.98
		00150	SICK PAY	5,294.46
		00151	HOLIDAY PAY	109,944.89
		00152	ANNUAL LEAVE PAY	129,380.84
		00160	EMPLOYEE OVERTIME OT	63,062.79
		00180	CROSS INDEX SALARIES DISTRIBUTION	(199,451.35)
		00192	SALARIES REIMBURSEMENTS	(349,904.00)
		00197	WAGE ACCRUALS	5,203.90
	<b>001 SALARIES Total</b>			<b>2,280,914.17</b>
<b>Grand Total</b>				<b>1,477,744,975.00</b>

Miami-Dade County, Florida  
Schedule of Direct Salaries - General Services (GS)  
for the Fiscal Year Ended September 30, 2009

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.								
Department Code	Department Title	Division Code	Division Title	Object Code	Object Title	Subsubject Code	Subsubject Title	Total
GS	GENERAL SERVICES ADMINISTRATION	GS01	GSA-ADMINISTRATION	001	SALARIES	00110	EMPLOYEE REGULAR	2,965,415.94
						00112	PART TIME EMPLOYEE	76,438.11
						00113	VACATION RELIEF AND SEASONAL HELP	-
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	16,190.57
						00120	EXECUTIVE BENEFIT PAYMENTS	47,729.74
						00122	FLEX DOLLARS	64,084.60
						00125	LONGEVITY PAYMENTS	32,019.65
						00126	WORKING OUT OF CLASSIFICATION	3.72
						00128	TUITION REFUND	7,804.86
						00132	MILITARY LEAVE PAY	1,847.82
						00133	JURY DUTY PAY	2,075.22
						00137	TOOL ALLOWANCE	(19.23)
						00138	EMPLOYEE SUGGESTION AWARD	-
						00139	AWARDS & SPECIAL RECOGNITION	1,178.89
						00150	SICK PAY	94,083.52
						00151	HOLIDAY PAY	157,987.10
						00152	ANNUAL LEAVE PAY	214,263.25
						00160	EMPLOYEE OVERTIME OT	54,802.25
						00180	CROSS INDEX SALARIES DISTRIBUTION	28,369.42
						00192	SALARIES REIMBURSEMENTS	(306,155.42)
						00197	WAGE ACCRUALS	6,800.94
						<b>SALARIES Total</b>		<b>3,464,920.95</b>
			<b>GSA-ADMINISTRATION Total</b>					<b>3,464,920.95</b>
		GS02	FLEET MANAGEMENT	001	SALARIES	00110	EMPLOYEE REGULAR	12,284,422.67
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	6,290.42
						00120	EXECUTIVE BENEFIT PAYMENTS	9,449.96
						00122	FLEX DOLLARS	288,215.28
						00123	FLEX RETROACTIVE ADJUSTMENT	14.12
						00125	LONGEVITY PAYMENTS	176,112.12
						00126	WORKING OUT OF CLASSIFICATION	(105.22)
						00131	MILITARY ACTIVE DUTY	22,826.98
						00132	MILITARY LEAVE PAY	5,364.07
						00133	JURY DUTY PAY	7,067.30
						00134	UNION ACTIVITY PAY	407.86
						00135	JOB INJURY PAY	196,515.82
						00137	TOOL ALLOWANCE	76,559.14
						00138	EMPLOYEE SUGGESTION AWARD	796.29
						00139	AWARDS & SPECIAL RECOGNITION	2,760.97
						00150	SICK PAY	337,945.38
						00151	HOLIDAY PAY	699,810.02
						00152	ANNUAL LEAVE PAY	1,010,159.22
						00160	EMPLOYEE OVERTIME OT	1,074,916.52
						00180	CROSS INDEX SALARIES DISTRIBUTION	-
						00184	HURRICANE OVERTIME	(1,288.28)
						00185	CROSS INDEX OVERTIME DISTRIB	(0.00)
						00192	SALARIES REIMBURSEMENTS	87,778.29
						00193	OVERTIME REIMBURSEMENTS	(258.76)
						00197	WAGE ACCRUALS	(18,660.55)
						<b>SALARIES Total</b>		<b>16,267,099.62</b>
			<b>FLEET MANAGEMENT Total</b>					<b>16,267,099.62</b>
		GS03	MATERIALS MANAGEMENT	001	SALARIES	00110	EMPLOYEE REGULAR	2,334,087.95

Miami-Dade County, Florida  
Schedule of Direct Salaries - General Services (GS)  
for the Fiscal Year Ended September 30, 2009

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.								
Department Code	Department Title	Division Code	Division Title	Object Code	Object Title	Subsubject Code	Subsubject Title	Total
		GS03	<b>MATERIALS MANAGEMENT</b>	001	<b>SALARIES</b>	00112	PART TIME EMPLOYEE	83,916.36
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	15,837.37
						00120	EXECUTIVE BENEFIT PAYMENTS	9,449.96
						00122	FLEX DOLLARS	59,045.50
						00125	LONGEVITY PAYMENTS	33,228.01
						00126	WORKING OUT OF CLASSIFICATION	1,308.11
						00128	TUITION REFUND	576.32
						00133	JURY DUTY PAY	2,284.59
						00135	JOB INJURY PAY	19,118.32
						00139	AWARDS & SPECIAL RECOGNITION	135.00
						00150	SICK PAY	79,798.25
						00151	HOLIDAY PAY	130,761.92
						00152	ANNUAL LEAVE PAY	181,921.38
						00160	EMPLOYEE OVERTIME OT	151,773.88
						00192	SALARIES REIMBURSEMENTS	(2,886.86)
						00193	OVERTIME REIMBURSEMENTS	(443.87)
						00197	WAGE ACCRUALS	(26,467.14)
						<b>SALARIES Total</b>		<b>3,073,445.05</b>
			<b>MATERIALS MANAGEMENT Total</b>					<b>3,073,445.05</b>
		GS05	<b>RISK MANAGEMENT</b>	001	<b>SALARIES</b>	00110	EMPLOYEE REGULAR	6,555,813.19
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	25,565.25
						00120	EXECUTIVE BENEFIT PAYMENTS	13,169.84
						00122	FLEX DOLLARS	130,175.62
						00125	LONGEVITY PAYMENTS	80,855.91
						00128	TUITION REFUND	3,132.50
						00133	JURY DUTY PAY	3,780.78
						00135	JOB INJURY PAY	1,111.52
						00139	AWARDS & SPECIAL RECOGNITION	736.80
						00150	SICK PAY	262,717.57
						00151	HOLIDAY PAY	356,335.05
						00152	ANNUAL LEAVE PAY	455,376.49
						00160	EMPLOYEE OVERTIME OT	5,275.67
						00180	CROSS INDEX SALARIES DISTRIBUTION	515,000.00
						00192	SALARIES REIMBURSEMENTS	(161,131.25)
						00195	SICK LEAVE REIMBURSEMENT	-
						00197	WAGE ACCRUALS	15,536.05
						<b>SALARIES Total</b>		<b>8,263,450.99</b>
			<b>RISK MANAGEMENT Total</b>					<b>8,263,450.99</b>
		GS06	<b>FACILITIES &amp; UTILITIES MANAGEMENT</b>	001	<b>SALARIES</b>	00110	EMPLOYEE REGULAR	7,768,236.91
						00112	PART TIME EMPLOYEE	366,881.34
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,434.18
						00120	EXECUTIVE BENEFIT PAYMENTS	10,169.96
						00122	FLEX DOLLARS	193,439.46
						00123	FLEX RETROACTIVE ADJUSTMENT	46.65
						00125	LONGEVITY PAYMENTS	70,639.43
						00126	WORKING OUT OF CLASSIFICATION	2,416.14
						00128	TUITION REFUND	1,113.00
						00131	MILITARY ACTIVE DUTY	15,942.72
						00132	MILITARY LEAVE PAY	7,577.00
						00133	JURY DUTY PAY	2,012.53
						00134	UNION ACTIVITY PAY	38,182.09



Miami-Dade County, Florida  
Schedule of Direct Salaries - General Services (GS)  
for the Fiscal Year Ended September 30, 2009

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.								
Department Code	Department Title	Division Code	Division Title	Object Code	Object Title	Subsubject Code	Subsubject Title	Total
						00135	JOB INJURY PAY	16,090.84
						00137	TOOL ALLOWANCE	27,979.65
						00139	AWARDS & SPECIAL RECOGNITION	1,576.79
						00150	SICK PAY	279,267.89
						00151	HOLIDAY PAY	423,808.48
						00152	ANNUAL LEAVE PAY	526,751.57
						00160	EMPLOYEE OVERTIME OT	517,549.17
						00180	CROSS INDEX SALARIES DISTRIBUTION	630,252.28
						00184	HURRICANE OVERTIME	51.74
						00185	CROSS INDEX OVERTIME DISTRIB	-
						00192	SALARIES REIMBURSEMENTS	(586,221.55)
						00197	WAGE ACCRUALS	12,902.88
						<b>SALARIES Total</b>		<b>10,328,101.15</b>
			<b>FACILITIES &amp; UTILITIES MANAGEMENT Total</b>					<b>10,328,101.15</b>
		GS09	<b>DESIGN &amp; CONSTRUCTION SERVICES</b>	001	<b>SALARIES</b>	00110	EMPLOYEE REGULAR	8,248,153.95
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	12,872.24
						00120	EXECUTIVE BENEFIT PAYMENTS	10,169.96
						00122	FLEX DOLLARS	150,662.20
						00125	LONGEVITY PAYMENTS	83,080.51
						00126	WORKING OUT OF CLASSIFICATION	(325.74)
						00128	TUITION REFUND	-
						00133	JURY DUTY PAY	5,052.17
						00134	UNION ACTIVITY PAY	5,919.90
						00135	JOB INJURY PAY	35,248.22
						00137	TOOL ALLOWANCE	20,037.66
						00138	EMPLOYEE SUGGESTION AWARD	54.15
						00139	AWARDS & SPECIAL RECOGNITION	1,484.77
						00150	SICK PAY	335,536.67
						00151	HOLIDAY PAY	436,236.01
						00152	ANNUAL LEAVE PAY	557,275.83
						00160	EMPLOYEE OVERTIME OT	208,538.97
						00180	CROSS INDEX SALARIES DISTRIBUTION	22,850.62
						00191	FIREWATCH SALARIES REIMBURSEMENTS	(2,357.39)
						00192	SALARIES REIMBURSEMENTS	33,402.72
						00193	OVERTIME REIMBURSEMENTS	(357.18)
						00197	WAGE ACCRUALS	16,195.24
						<b>SALARIES Total</b>		<b>10,179,731.48</b>
			<b>DESIGN &amp; CONSTRUCTION SERVICES Total</b>					<b>10,179,731.48</b>
		GS10	<b>REAL ESTATE DEVELOPMENT</b>	001	<b>SALARIES</b>	00110	EMPLOYEE REGULAR	1,644,346.71
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,653.24
						00120	EXECUTIVE BENEFIT PAYMENTS	10,169.96
						00122	FLEX DOLLARS	25,992.50
						00125	LONGEVITY PAYMENTS	15,294.22
						00128	TUITION REFUND	2,963.88
						00133	JURY DUTY PAY	713.21
						00150	SICK PAY	52,300.44
						00151	HOLIDAY PAY	85,342.57
						00152	ANNUAL LEAVE PAY	106,896.04
						00160	EMPLOYEE OVERTIME OT	803.20
						00180	CROSS INDEX SALARIES DISTRIBUTION	-
						00192	SALARIES REIMBURSEMENTS	(46,238.00)

Miami-Dade County, Florida  
 Schedule of Direct Salaries - General Services (GS)  
 for the Fiscal Year Ended September 30, 2009

Sum of YTD - Actual + Inter. + Intra. Exp. Bal.								
Department Code	Department Title	Division Cc	Division Title	Object Code	Object Title	Subobject Code	Subobject Title	Total
		GS10	REAL ESTATE DEVELOPMENT	001	SALARIES	00197	WAGE ACCRUALS	971.29
					SALARIES Total			1,903,209.26
			REAL ESTATE DEVELOPMENT Total					1,903,209.26
<b>GS Total</b>								<b>53,479,958.50</b>
<b>Grand Total</b>								<b>53,479,958.50</b>

AV AVIATION

FAML6450 ORGANIZATION SUMMARY INQUIRY

10/01/2010 2:01 PM

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

FISCAL MO/YEAR : 13 2009 ADADJ2009

INDEX CODE : 51AVIATION PAYROLL COST ONLY

OBJECT		<i>Subobject</i>	<i>Description</i>	<i>Actual</i>
001	Salaries	110	EMPLOYEE REGULAR	77,248,291
		112	PART TIME EMPLOYEE	169,009
		113	VACATION RELIEF AN	151,142
		114	POLL WORKERS (COUN	3,401
		120	EXECUTIVE BENEFIT	169,877
		122	FLEX DOLLARS	1,538,251
		123	FLEX RETROACTIVE A	-135
		125	LONGEVITY PAYMENTS	1,296,885
		126	WORKING OUT OF CLA	113,126
		128	TUITION REFUND	120,595
		132	MILITARY LEAVE PAY	10,653
		133	JURY DUTY PAY	48,368
		134	UNION ACTIVITY PA	150,326
		135	JOB INJURY PAY	117,427
		136	UNIFORM & LIEU OF	207,199
		137	TOOL ALLOWANCE	98,381
		138	EMPLOYEE SUGGESTIO	7,531
		139	AWARDS & SPECIAL R	3,623
		150	SICK PAY	2,807,028
		151	HOLIDAY PAY	4,481,745
		152	ANNUAL LEAVE PAY	6,016,168
		153	COMPENSATORY TIME	321,782
		160	EMPLOYEE OVERTIME	9,863,235
		170	EXTRA DUTY PAY	114,836
		182	PAY&LEAVE EARN'D O	90,749
			TOTAL SALARIES	<u>105,149,493</u>

HD PUBLIC HOUSING

FAML6450 ORGANIZATION SUMMARY INQUIRY

10/01/2010 12:45 PM

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

FISCAL MO/YEAR : 13 2009 ADADJ2009

INDEX CODE : 51HUD PAYROLL COST ONLY(HUD)

OBJECT		<i>Subobject</i>	<i>Description</i>	<i>Actual</i>
001	Salaries	110	EMPLOYEE REGULAR	17,862,709
		112	PART TIME EMPLOYEE	202,146
		114	POLL WORKERS (COUN	9,745
		120	EXECUTIVE BENEFIT	44,213
		122	FLEX DOLLARS	466,394
		125	LONGEVITY PAYMENTS	192,835
		126	WORKING OUT OF CLA	19,442
		128	TUITION REFUND	18,351
		131	MILITARY ACTIVE DU	5,731
		132	MILITARY LEAVE PAY	7,177
		133	JURY DUTY PAY	10,026
		134	UNION ACTIVITY PA	2,381
		135	JOB INJURY PAY	195,159
		137	TOOL ALLOWANCE	54,517
		139	AWARDS & SPECIAL R	1,402
		150	SICK PAY	769,408
		151	HOLIDAY PAY	1,003,892
		152	ANNUAL LEAVE PAY	1,262,732
		160	EMPLOYEE OVERTIME	304,564
			TOTAL SALARIES	<u>22,432,824</u>

**WS WATER AND SEWER**

**FAML6450 ORGANIZATION SUMMARY INQUIRY 10/01/2010 12:51 PM**

BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :  
 FISCAL MO/YEAR : 13 2009 ADADJ2009  
 INDEX CODE : 51WASAD PAYROLL COST ONLY(WASAD)

OBJECT		<i>Subobject</i>	<i>Description</i>	<i>Actual</i>
001	Salaries	110	EMPLOYEE REGULAR	122,249,022
		114	POLL WORKERS (COUN	319,849
		120	EXECUTIVE BENEFIT	153,898
		122	FLEX DOLLARS	2,733,183
		123	FLEX RETROACTIVE A	-132
		125	LONGEVITY PAYMENTS	1,636,084
		126	WORKING OUT OF CLA	243,697
		128	TUITION REFUND	81,414
		131	MILITARY ACTIVE DU	29,096
		132	MILITARY LEAVE PAY	23,305
		133	JURY DUTY PAY	81,980
		134	UNION ACTIVITY PA	249,558
		135	JOB INJURY PAY	506,805
		137	TOOL ALLOWANCE	217,455
		138	EMPLOYEE SUGGESTIO	16,077
		139	AWARDS & SPECIAL R	10,056
		150	SICK PAY	4,187,274
		151	HOLIDAY PAY	6,682,702
		152	ANNUAL LEAVE PAY	9,236,793
		160	EMPLOYEE OVERTIME	12,119,160
		170	EXTRA DUTY PAY	160
		182	PAY&LEAVE EARN'D O	169,010
			TOTAL SALARIES	<u>160,946,446</u>

# **Schedule of Expenditure of Federal Awards**

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>				
Retired and Senior Volunteer Program	94.002	07SRSFL0007	N/A	\$ 123,125
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	07SFSFL006	N/A	(272)
		07SFSFL006	N/A	129,349
		07SFSFL006	N/A	99,561
				<u>228,638</u>
Senior Companion Program	94.016	07SCSFL0004	N/A	376,555
		N/A	N/A	46,028
				<u>422,583</u>
Total Foster Grandparent/Senior Companion Cluster				<u>651,221</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE TOTAL</b>				<u>\$ 774,346</u>
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y8010	N/A	\$ 17,818
		Y9010	N/A	201,665
Passed through Florida Department of Health:				
Child and Adult Care Food Program		A-1108	N/A	1,629
		S-724	N/A	1,657,364
		D-816	N/A	85
		D-816	N/A	983,310
				<u>2,861,871</u>
Child Nutrition Cluster:				
Passed through Florida Department of Education:				
Summer Food Service Program for Children	10.559	04-0225	N/A	188,888
		04-0225	N/A	1,174,420
				<u>1,363,308</u>
<b>U.S. DEPARTMENT OF AGRICULTURE TOTAL</b>				<u>\$ 4,225,179</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>				
Air Pollution Control Program Support	66.001	A-00402408-0	N/A	\$ 418,983
Surveys, Studies, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108-0	N/A	84,943
		XA83219701-3	N/A	90,227
				<u>175,170</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY TOTAL</b>				<u>\$ 594,153</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</b>				
Aging Cluster:				
Passed through Alliance on Aging, Inc.:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AA-818	N/A	\$ 91,557
		AA-918	N/A	313,100
		AA-918-A	N/A	243
		AA-817	N/A	12,533
		AA-917	N/A	209,132
				<u>626,565</u>
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	OAA-817	N/A	68,241
		OAA-717	N/A	(832)
		AA-918	N/A	408,109
		AA-918	N/A	93,760
		AA-918-A	N/A	196,185
		AA-918-A	N/A	48,780
		AA-817	N/A	120,000
				<u>934,243</u>
<b>Total Aging Cluster</b>				<u>1,560,808</u>
National Family Caregiver Support	93.052	OAA-817	N/A	22,821
		AA-918	N/A	78,493
				<u>101,314</u>
Rural Access to Emergency Devices Grant	93.259	D67RH04125	N/A	211,185
Passed through Florida Department of Health: State Cities Readiness Initiatives Grant	93.283	DES56	N/A	(3,268)
Passed through Early Learning Coalition of Miami-Dade Monroe, Inc: Temporary Assistance for Needy Families	93.558	C07-106	N/A	793
		C08-114	N/A	29,969,531
		C09-113	N/A	5,278,733
		C09-105	N/A	222,601
		C08-110	N/A	697,354
Passed through Florida Coalition Against Domestic Violence:		09-2222	N/A	711,413
		09-2222	N/A	261,843
				<u>37,142,268</u>



MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>				
<b>Passed through Florida Department of Revenue:</b>				
Child Support Enforcement	93.563	N/A	N/A	\$ 4,568,329
		CSLSD1	N/A	141,162
		CSLSD2	N/A	55,902
				<u>4,765,393</u>
<b>Passed through Florida Department of Children and Families:</b>				
Refugee & Entrant Assistance State Administered Program	93.566	LK869	N/A	(9,802)
		LK869	N/A	1,274,638
<b>Passed through Early Learning Coalition of Miami-Dade and Monroe County:</b>				
		C07-126	N/A	115,033
		C08-120	N/A	1,648,165
				<u>3,028,034</u>
<b>Passed through Florida Department of Community Affairs:</b>				
Low-Income Home Energy Assistance	93.568	08LH-7B-11-23-04-018	N/A	149,082
		09LH-7K-11-23-04-018	N/A	256,260
		08-EA-7B-11-23-01-017	N/A	1,682,018
		09-EA-7K-11-23-01-017	N/A	9,904,864
				<u>11,992,224</u>
<b>Passed through South Florida Workforce:</b>				
Refugee and Entrant Assistance Targeted Assistance	93.584	RET-DT-PY07-09-00	N/A	122,415
<b>Passed through Florida Department of Community Affairs:</b>				
<b>Community Services Block Grant Cluster:</b>				
Community Services Block Grant	93.569	09SB-6V-11-23-01-017	N/A	3,527,239
		08SB-61-11-23-01-017	N/A	(232,146)
				3,295,093
ARRA – Community Services Block Grant	93.710	10S13-8B-11-23-01-117	N/A	76,299
				<u>3,371,392</u>
<b>CCDF Cluster:</b>				
<b>Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:</b>				
Child Care and Development Block Grant	93.575	C07-106	N/A	841
		C08-114	N/A	31,768,581
		C09-113	N/A	5,595,611
		C08-110	N/A	739,216
		C09-105	N/A	235,964
				<u>38,340,213</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>				
<b>Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:</b>				
Child Care Mandatory & Matching Funds of the Child Care & Development Fund	93.596	C07-106	N/A	\$ 658
		C08-114	N/A	24,861,986
		C09-113	N/A	4,379,107
		C09-105	N/A	184,664
		C08-110	N/A	578,508
				<u>30,004,923</u>
ARRA – Child Care and Development Block Grant	93.713	C09-113	N/A	4,969,652
<b>TOTAL CCDF Cluster</b>				<u>73,314,788</u>
Head Start Program	93.600	04 CH0119/42	N/A	257,415
		04 CH0119/43	N/A	41,470,071
		04 CH0119/44	N/A	8,441,692
				<u>50,179,178</u>
<b>Passed through Florida Department of State:</b>				
Voting Access for Individuals with Disabilities Grants to States	93.617	N/A	N/A	(3,436)
		N/A	N/A	<u>(6,622)</u>
				<u>(10,058)</u>
<b>Passed through Florida Development Disability Counsel:</b>				
Developmental Disabilities Basic Support and Advocacy Grants	93.630	LOA736EM09	N/A	9,017
<b>Passed through South Florida Workforce:</b>				
Social Services Block Grant	93.667	C07-106	N/A	2
		C08-114	N/A	61,431
		C09-113	N/A	10,820
		C09-105	N/A	456
		C08-110	N/A	1,429
				<u>74,138</u>
<b>Passed through Florida Coalition Against Domestic Violence:</b>				
Family Violence Prevention & Services/Grants for Battered Women's Shelters Grants to States & Indian Tribes	93.671	09-2222	N/A	277,666
		09-2222	N/A	85,337
				<u>363,003</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>				
HIV Emergency Relief Project Grants	93.914	3H89HA0005S	N/A	\$ (15,742)
		3H89HA0005T	\$ 11,994,379	13,096,744
		H89HA00005	10,229,062	11,261,187
		H3MHA08463	52,675	58,144
		5H3MHA08463-02	158,791	2,237,580
			<u>22,434,907</u>	<u>26,637,913</u>
Passed through Florida Department of Children and Families: Block Grants for Prevention and Treatment of Substance Abuse	93.959	KD228-28	N/A	2,103,056
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES TOTAL</b>			<b>\$ 22,434,907</b>	<b>\$ 214,962,800</b>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</b>				
<b>CDBG – Entitlement Grants Cluster:</b>				
Community Development Block Grant/Entitlement Grants	14.218	B-98-UC-12-0006	N/A	\$ 160,089
		B-99-UC-12-0006	N/A	(87,470)
		B-2000-UC-12-0006	N/A	(7,300)
		B-2001-UC-12-0006	N/A	(103,770)
		B-04-UC-12-0006	\$ 248,587	970,211
		B-05-UC-12-0006	N/A	590,583
		B-06-UC-12-0006	380,080	541,920
		B-07-UC-12-0006	2,589,887	2,852,630
		B-08-UC-12-0006	5,021,026	7,293,774
		B-09-UC-12-0006	7,627,093	11,498,735
		B-08-UN-12-0004-NSP	N/A	605,949
<b>CDBG ENTITLEMENT GRANTS CLUSTER TOTAL</b>			<b>15,866,673</b>	<b>24,315,351</b>
<b>Passed through Florida Department of Community Affairs:</b>				
Community Development Block Grant/States Program	14.228	07-DB-3V-23-01-Z06	5,153,978	5,156,216
		08-DB-D3-11-23-01-A01	1,864,083	2,207,359
			<u>7,018,061</u>	<u>7,363,575</u>
Emergency Shelter Grants Program	14.231	S09-UC-120006	N/A	449,466
		S07-UC-120003	N/A	4,956
		S08-UC-120006	N/A	337,058
				<u>791,480</u>
Supportive Housing Program	14.235	FL 14B000014	N/A	6,468
		FL 14B100001	545,941	562,052
		FL 14B20002 thru FL14B200031	24,278	33,632

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT (continued)</b>				
Supportive Housing Program (continued)	14.235	FL14B300011	N/A	\$ 693
		FL14B96-0001 thru 0018	\$ 68,744	68,743
		FL14B97-0101 thru 0119	44,740	46,388
		FL14B4	N/A	9,120
		FL14B5	3,349	16,427
		FL4B6	N/A	2,314,425
		FL4B7	12,468,604	12,779,931
		FL14B8800001	1,485,897	1,501,552
			<u>14,641,553</u>	<u>17,339,431</u>
HOME Investment Partnerships Program	14.239	M-95-UC-12-0202	N/A	94,161
		M-99-UC-12-0202	N/A	341
		M-00-UC-12-0202	N/A	203,724
		M-01-UC-12-0202	N/A	400,602
		M02/03-UC-12-0202	180,777	743,237
		M-05-UC-12-0202	1,755,639	1,119,976
		M-06-UC-12-0202	221,133	289,075
		M-07-UC-12-0202	N/A	1,568,432
		M-08-UC-12-0202	434,342	1,363,452
		M-09-UC-12-0202	455,693	1,177,684
			<u>3,047,584</u>	<u>6,960,684</u>
Empowerment Zones Program	14.244	EZ-99-FL-0003	N/A	331,413
ARRA – Homelessness Prevention and Rapid Re-Housing Recovery	14.257	S09-UY-12-0003	404,528	404,528
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT TOTAL</b>			<u>\$ 40,978,399</u>	<u>\$ 57,506,462</u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
Department of Justice – Law Enforcement Trust Fund	16.000	N/A	N/A	\$ 1,303,070
<b>Passed through Florida Department of Juvenile Justice:</b>				
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	Q7003	N/A	101,085
Part E – Developing, Testing, and Demonstrating Promising New Programs	16.541	2002-RG-CX-0011	N/A	16,215
		2005-JL-FX-0130	N/A	63,498
		2005-JW-BX-K066	N/A	(10,000)
		2008-JL-FX-0536	N/A	89,671
				<u>159,384</u>
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2005-DA-BX-K063	N/A	54,623
		2008-DN-BX-K306	N/A	290,781

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF JUSTICE (continued)</b>				
Passed through Florida Department of Law Enforcement:				
		2006-DN-BX-0041	N/A	\$ 508
		2008-CD-BX-0020	N/A	55,415
				<u>401,327</u>
Passed through State of Florida Department of Legal Affairs/Office of Attorney General:				
Crime Victim Assistance	16.575	V7113	N/A	21,869
		V8043	N/A	55,268
		V8165	N/A	98,041
				<u>175,178</u>
Passed through the Florida Department of Law Enforcement:				
Edward Byrne Memorial Formula Grant Program	16.579	2008-JAGC-DADE-02-Q9-144	N/A	2,468
		2008-JAGC-DADE-03-Q9-112	N/A	7,929
		2008-JAGC-DADE-08-Q9-126	N/A	703
		2008-JAGC-DADE-11-Q9-104	N/A	3,628
		2008-JAGC-DADE-15-Q9-141	N/A	2,005
		2008-JAGC-DADE-16-Q9-073	N/A	3,978
		2008-JAGC-DADE-22-Q9-111	N/A	43,598
		2008-JAGC-DADE-23-Q9-102	N/A	81
		2008-JAGC-DADE-27-Q9-062	N/A	1,978
		2008-JAGC-DADE-30-Q9-105	N/A	1,596
		2008-JAGC-DADE-33-Q9-113	N/A	50,318
		2008-JAGC-DADE-34-Q9-087	N/A	148
				<u>118,430</u>
Edward Byrne Memorial State and Local Law Enforcement Assist.				
	16.580	2005-VT-BX-0021	N/A	81,089
		2007-DD-BX-K801	N/A	150,000
				<u>231,089</u>
Drug Court Discretionary Grant				
	16.585	2005-DC-BX-0027	N/A	6,494
		2005-DC-BX-0050	N/A	294,397
				<u>300,891</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders				
	16.590	2006-WE-AX-0069	N/A	348,362
Public Safety Partnership and Community Policing Grants				
	16.710	2005CKWX0249	N/A	3,269
Edward Byrne Memorial Justice Assistance Grant Program				
	16.738	2007-DJ-BX-0683	N/A	193,779
		2008-DJ-BX-0570	N/A	16,520
				<u>210,299</u>
Passed through the Florida Department of Law Enforcement				
Edward Byrne Memorial Justice Assistance Grant Program		2007-JAGC-DADE-13-P3-164	N/A	212,474

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF JUSTICE (continued)</b>				
Edward Byrne Memorial Justice Assistance Grant Program (continued)	16.738			
		2008-JAGC-DADE-21-Q9-148	N/A	\$ (18,514)
		2008-JAGC-DADE-04-Q9-108	N/A	1,372
		2008-JAGC-DADE-05-Q9-146	N/A	14,179
		2008-JAGC-DADE-09-Q9-107	N/A	2,382
		2008-JAGC-DADE-10-Q9-136	N/A	31,181
		2008-JAGC-DADE-12-Q9-124	N/A	2,713
		2008-JAGC-DADE-14-Q9-142	N/A	1,977
		2008-JAGC-DADE-18-Q9-047	N/A	3,591
		2008-JAGC-DADE-20-Q9-046	N/A	2,409
		2008-JAGG-DADE-24-Q9-045	N/A	6,865
		2008-JAGC-DADE-25-Q9-106	N/A	1,106
		2009-JAGC-DADE-1-T7-070	N/A	302,253
		2009-JAGC-DADE-2-T7-006	\$ 40,236	40,236
		2009-JAGC-DADE-3-T7002	N/A	70,565
			40,236	674,789
Forensic DNA Backlog Reduction Program	16.741	2006-DN-BX-K207	N/A	271,128
		2007-DN-BX-K113	N/A	88,844
		2006-DN-BX-K052	N/A	200,224
				560,196
Paul Coverdell Forensic Sciences Improvement Grant Program Passed through Florida Department of Law Enforcement:	16.742	2008-CD-BX-0049	N/A	95,000
		2007-CD-BX-0002	N/A	39,719
				134,719
Support for Adam Walsh Act Implementation Grant Program	16.750	2008-AW-BX-0023	N/A	65,163
<b>U.S. DEPARTMENT OF JUSTICE TOTAL</b>			<b>\$ 40,236</b>	<b>\$ 4,787,251</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>				
<b>Highway Planning and Construction Cluster:</b>				
<b>Passed through the Florida Department of Transportation:</b>				
Highway Planning and Construction	20.205	AC369	N/A	\$ 7,759
		AOM 29	N/A	59,756
		AOW 70	N/A	246,386
		AP919	N/A	144,519
		AL 730	N/A	1,333
		APN79	N/A	10,126
		N/A	N/A	93,950
		A5117	N/A	(1,938)
		A5117	N/A	1,990,271
		A5117	N/A	37,423
		AOC24/AOC13	N/A	770,898
		AOL72/AOL73	N/A	64,782

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF TRANSPORTATION (continued)</b>				
Highway Planning and Construction	20.205			
		251-265-1 (A0547)	N/A	\$ 275,403
		416-660-1 (A0539)	N/A	90,280
		418-337-1	N/A	6,580
		AP149	N/A	30,435
		AP377	N/A	204,020
				<u>4,031,983</u>
 Passed through the Florida Department of Transportation: ARRA – Highway Planning and Construction	20.205			
		APK32	N/A	20,004
		APK20	N/A	7,752
		APK21	N/A	6,853
 Passed through the Florida Department of Transportation: ARRA – Highway Planning and Construction	20.205			
		APK23	N/A	4,109
		APL38	N/A	8,059
		APL03	N/A	1,548
		APL04	N/A	984
		APL37	N/A	5
		APL64	N/A	6,298
		APL74	N/A	3,465
		APL65	N/A	6,398
		APM57	N/A	6,298
		APM58	N/A	6,298
		APN47	N/A	6,298
		APN48	N/A	6,298
		APN21	N/A	6,298
				<u>96,965</u>
 Highway Planning and Construction Cluster Total				<u>4,128,948</u>
 Passed through the Florida Department of Transportation: Federal Transit Metropolitan Planning Grants	20.505			
		AON 98	N/A	41,942
		AOX 24	N/A	522,938
		APA 50	N/A	768,655
				<u>1,333,535</u>
 State and Community Highway Safety	20.600			
		APH24	N/A	63,063
 <b>U.S. DEPARTMENT OF TRANSPORTATION TOTAL</b>				<u>\$ 5,525,546</u>
 <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through City of Miami: Urban Areas Security Initiative	97.008	04-DS-15-11-23-02-199	\$ 191,197	\$ 80,681

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (continued)</b>				
<b>Passed through the United Way of America:</b>				
Emergency Food and Shelter National Board Program	97.024	22-1594-00	N/A	\$ 39,551
		22-1594-00	N/A	165,475
Emergency Food and Shelter Program Cluster				205,026
National Urban Search & Rescue (US&R) Response System	97.025	EMW-2003-CA-0099	N/A	5,573
		EMW-2004-CA-0317	N/A	(531)
		EMW-2005-CA-0246	N/A	693
		EMW-2006-CA-0208	N/A	15
		EMV-2007-CA-0163	N/A	10,669
		EMW-2008-CA-0520	N/A	767,335
		EMW-2008-CA-1491	N/A	1,228,634
		2009-DR-24-K006	N/A	79,977
				2,092,365
<b>Passed through Florida Department of Community Affairs:</b>				
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	00-RM-AA-11-23-01-098	N/A	(165,910)
		01-RM-LS-11-23-01-036	N/A	357,153
		05-PA-C%-11-23-01-746	N/A	(51,685)
		05-PA-G%-11-23-01-746	N/A	137,285
		06-KF-B&-11-23-00-505	N/A	6,258
		06-RT-&W-11-23-02-500	N/A	(49,308)
		06-WL-&K-11-23-02-551	N/A	1,825,875
		09-PA-C2-11-23-13-579	N/A	14,822
				2,074,490
<b>Passed through Florida Department of Community Affairs:</b>				
Hazard Mitigation Grant	97.039	08HM-6G-11-23-01-044	N/A	3,160
		09HM-37-11-23-01-029	N/A	111,839
		08HM-6G-11-16-02-019-1602-23	N/A	27,933
		08-HM-6G-11-23-01-036	N/A	6,577
		09-HM-6G-11-23-01-005	N/A	36,164
				185,673
<b>Passed through Florida Department of Community Affairs:</b>				
Emergency Management Performance Grants (EMPG)	97.042	09-BG-20-11-23-01-077	N/A	138,907
		09-BG-03-11-23-01-373	N/A	26,656
				165,563
<b>Passed through Florida Department of Community Affairs:</b>				
Pre-Disaster Mitigation	97.047	06DM-68-11-23-01-360	\$ 719,598	719,598
		06DM-68-11-23-01-358	231,150	231,150
		06DM-68-11-23-01-357	N/A	46,865
			950,748	997,613



MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (continued)</b>				
Port Security Grant Program	97.056	2006-GB-T6-0083	N/A	\$ 1,348,949
		D TSA2003G01066	N/A	820,631
		HSTS04-04-G-GPS323	N/A	612,744
		HSTS04-04-G-GPS597	N/A	164,342
		2005-GB-T5-0123	N/A	279,904
		2005-GB-T5-0128	N/A	1,001,053
		2007-GB-T7-0313	N/A	727,875
				<u>4,955,498</u>
Passed through Florida Department of Community Affairs: Homeland Security Grant Program	97.067	07-CC-5R-11-23-01-333	N/A	580
		07-DS-5N-11-23-01-406	N/A	86,903
		07-DS-3W-11-23-02-459	N/A	75,000
		07-DS-5N-11-23-01-422	N/A	10,389
		07-DS-5N-11-23-01-423	N/A	1,050
		07-DS-5N-11-23-01-460	N/A	73,955
		07-DS-5N-11-23-01-501	N/A	107,687
		08-DS-01-11-23-01-105	N/A	207,540
		08-DS-60-11-23-01-311	N/A	20,187
		08-DS-60-11-23-01-342	N/A	133,897
		09-CC-49-11-21-02-295	N/A	2,214
		09-CI-49-11-23-02-249	N/A	565
Passed through Florida Department of Law Enforcement:		2007-SHSP-DADE-1-QS-046	N/A	27,090
		2008-SHSP-DADE-1-S4-053	N/A	2,127
		2008-SHSP-DADE-2-S4-054	N/A	151,984
		2008-SHSP-DADE-3-S4-055	N/A	15,037
		2009-LETP-DADE-2-S3-077	N/A	73,151
Passed through City of Miami:		06DS-4H-11-23-02-342	562,654	499,035
		07DS-5S-11-23-02-379	328,046	1,212,907
		09DS-24-11-23-02-011	N/A	18,743
Passed through Florida Department of Financial Services:		FM235	N/A	50
		07-DS-5N-13-00-16-217	N/A	752
		07-DS-5N-13-00-16-217	N/A	347
		08DS-60-13-00-16-373	N/A	470
			<u>890,700</u>	<u>2,721,660</u>
Metropolitan Medical Response System	97.071	EMW-2004-GR-0752	N/A	515

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (continued)</b>				
Passed through Florida Department of Law Enforcement: Buffer Zone Protection Program (BZPP)	97.078	2008-BZPP-DADE-2-S5-006	N/A	\$ 163,740
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	364,083
<b>U.S. DEPARTMENT OF HOMELAND SECURITY TOTAL</b>			<u>\$ 2,032,645</u>	<u>\$ 14,006,907</u>
<b>OTHER GRANTING AGENCIES</b>				
<b>Executive Office of the President:</b>				
<b>Office of National Drug Control Policy:</b>				
HIDTA Grant	7.000	I6PMIP597Z	N/A	\$ 7,981
		18PMIP597Z	N/A	196,199
		G09MI0004A	N/A	36,230
		17PMIP597Z	N/A	7,915
<b>Total Executive Office of the President, Office of National Drug Control Policy</b>				<u>\$ 248,325</u>
<b>U.S. Department of Commerce:</b>				
<b>Passed through Florida Department of Community Affairs:</b>				
Public Safety Interoperable Communications Grant Program	11.555	09-DS-31-11-23-01-352	N/A	\$ 155,341
<b>National Oceanic and Atmospheric Administration:</b>				
Habitat Conservation	11.463	NA07NMF4630146	N/A	\$ 115,715
<b>U.S. Department of Treasury:</b>				
Law Enforcement Trust Fund	21.000	N/A	N/A	\$ 669,966
<b>Department of Interior:</b>				
<b>Fish and Wildlife Cluster:</b>				
Fish and Wildlife Management Assistance	15.608	1448-40181-02-J-054	N/A	\$ 3,649
<b>Passed through Florida Department of Environmental Protection:</b>				
Outdoor Recreation Acquisition, Development, and Planning	15.916	LWCF 12-00480 LWS01	N/A N/A	109,737 4,673
<b>Total U.S. Department of Interior</b>				<u>\$ 114,410</u> <u>\$ 118,059</u>
<b>U.S. Department of Labor:</b>				
<b>National Farmworker Jobs Program Cluster:</b>				
<b>Passed through Florida Department of Education:</b>				
National Farm Worker Jobs Program	17.264	761-4058A-8CFJ1	N/A	\$ 22,856
		761-4059A-9CFJ1	N/A	156,485
		761-4050A-0CFJ1	N/A	88,576
<b>Total U.S. Department of Labor</b>				<u>\$ 267,917</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
<b>Institute of Museum and Library Services:</b>				
National Leadership Grants	45.312	AL-00-08-0004-08	N/A	\$ 10,000
<b>National Endowment of the Arts:</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024	07-4400-7103	N/A	\$ 4,361
<b>U.S. Department of Energy:</b>				
<b>Passed through Florida Department of Community Affairs:</b>				
Weatherization Assistance for Low-Income Persons	81.042	08WX-7H-11-23-04-018	N/A	\$ 78,603
		09WX-7W-11-23-04-018	N/A	148,718
				<u>227,321</u>
ARRA-Weatherization Assistance for Low-Income Persons		10WX-7X-11-23-04-318/718	N/A	108,854
Total U.S. Department of Energy				<u>\$ 336,175</u>
<b>U.S. Department of Education:</b>				
<b>Passed through Florida Department of Labor &amp; Employment Security:</b>				
Rehabilitation Services—Service Projects	84.128	07-174VH017	N/A	\$ 54,742
<b>Social Security Administration:</b>				
Supplemental Security Income	96.006	FL 0005	N/A	\$ 566
<b>Elections Assistance Commission:</b>				
<b>Passed through Florida Department of State:</b>				
Help America Vote Act Requirement Systems	90.401	N/A	N/A	\$ 319,175
<b>GRAND TOTAL</b>				<u>\$ 304,682,986</u>

See accompanying notes to the 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, 2009

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>				
Beach Erosion Control Program	37.003	04-DA1	N/A	\$ 1,434,379
Florida Recreation Development Assistance Program	37.017	L0811	N/A	248,439
Local Government Cleanup Contracting	37.024	GC-624	N/A	1,015,042
<b>Passed through South Florida Water Management:</b>				
Statewide Surface Water Restoration & Wastewater Project	37.039	OT050659	N/A	(1,984)
		ML070553	N/A	217,572
				215,588
Ambient Air Monitoring Agreement	37.042	SO337	N/A	77,065
Title V Air Permitting and Compliance	37.043	SO283	N/A	212,186
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION TOTAL</b>				<b>\$ 3,202,699</b>
<b>DEPARTMENT OF CHILDREN AND FAMILIES:</b>				
Community Care for Disabled Adults	60.008	KG-063	N/A	\$ 13,713
		KG-063	N/A	137,349
				151,062
Homeless Challenge Grant	60.014	KFZ25	\$ 96,000	96,000
Homeless Grant – In-Aid Project	60.021	KF120	N/A	14,506
		KF121	177,892	179,474
			177,892	193,980
Substance Abuse Treatment and Aftercare Services for Children	60.030	KD228-34	N/A	56,971
Adult Mental Health – Special Projects – Recovery and Resiliency	60.063	KH192	356,391	356,391
Public Safety, Mental Health & Substance Abuse	60.115	LHZ15	N/A	298,173
<b>Passed through Florida Coalition Against Domestic Violence:</b>				
Advocates FCADV DV Program	N/A	09-2222	N/A	406,148
	N/A	09-2222	N/A	120,513
				526,661
<b>DEPARTMENT OF CHILDREN AND FAMILIES TOTAL</b>				<b>\$ 630,283</b>
				<b>\$ 1,679,238</b>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

<u>STATE GRANTS</u>	<u>C.S.F.A.</u>	<u>GRANT/CONTRACT NUMBER</u>	<u>PASS-THRU AMOUNT TO SUBRECIPIENT</u>	<u>STATE EXPENDITURES</u>
<b>DEPARTMENT OF COMMUNITY AFFAIRS:</b>				
Emergency Management Programs	52.008	09-BG-03-11-23-01-373	N/A	\$ 98,726
Residential Construction Mitigation Project	52.016	08RC-B5-11-23-157	N/A	(981)
Florida Local Update of Census Addresses	52.038	08-DD-J3-11-23-01-018	N/A	(893)
<b>DEPARTMENT OF COMMUNITY AFFAIRS TOTAL</b>				<u>\$ 96,852</u>
<b>DEPARTMENT OF TRANSPORTATION:</b>				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AL633 APJ65	N/A N/A	\$ 67,461 574
				<u>68,035</u>
Seaport Grants	55.005	41830819401 42309419401 41820519401 42364419401 42309319401 25445229401 42419519401	N/A N/A N/A N/A N/A N/A N/A	311,459 4,378,131 30,624 1,510,919 1,358,274 52,749 222,931
				<u>7,865,087</u>
Commuter Assistance/Rideshare Grants	55.007	AK406 AL633	N/A N/A	68,285 435,314
				<u>503,599</u>
County Incentive Grant Program	55.008	42048119401 AOY52	N/A N/A	20,842 892,419
				<u>913,261</u>
Intermodal Development Program	55.014	42053429401	N/A	203,621
State Highway Project Reimbursement	55.023	AOY82 AP047	N/A N/A	437,609 1,756,304
				<u>2,193,913</u>
NPDES Second Interlocal Agreement	N/A	AC262	N/A	934,818
<b>DEPARTMENT OF TRANSPORTATION TOTAL</b>				<u>\$ 12,682,334</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>DEPARTMENT OF STATE:</b>				
Discipline-Based Arts Grants Program	45.002	09-0510	N/A	\$ 13,196
		09-8017	N/A	14,758
		09-0516	N/A	13,786
				<u>41,740</u>
Public Library Contruction Program	45.020	05-PLC-32	N/A	200,000
State Aid to Libraries	45.030	08-ST-34	N/A	1,682,768
DCC Courtroom 6-1 Restoration Project	45.032	SC619	N/A	16,647
PAC Stage Equipment in Ballet/Opera House	45.041	07-9101	N/A	135,687
<b>DEPARTMENT OF STATE TOTAL</b>				<u>\$ 2,076,842</u>
<b>AGENCY FOR WORKFORCE INOVATION:</b>				
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.:				
School Readiness Services	75.005	C07-106	N/A	\$ 29
		C08-114	N/A	1,096,981
		C09-113	N/A	193,219
		C08-110	N/A	25,525
		C09-105	N/A	8,148
				<u>1,323,902</u>
Voluntary Pre-kindergarten Program	75.007	C07-107	N/A	266,498
		C08-113	N/A	40,817,850
		C09-114	N/A	7,157,586
				<u>48,241,934</u>
<b>AGENCY FOR WORKFORCE INOVATION TOTAL</b>				<u>\$ 49,565,836</u>
<b>DEPARTMENT OF JUVENILE JUSTICE:</b>				
Passed through Dade Community Foundation:				
Community Partnership Grants	80.004	X1200	N/A	\$ (76)
Juvenile Assessment Centers	80.020	K5K01	N/A	(380)
		KD22834	N/A	264,784
		X1543	N/A	726,416
				<u>990,820</u>
Diversion Services	80.022	K6K01	N/A	190,889
		X1439	N/A	618,548
				<u>809,437</u>
<b>DEPARTMENT OF JUVENILE JUSTICE TOTAL</b>				<u>\$ 1,800,181</u>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:</b>				
Mosquito Control	42.003	014966	N/A	\$ 9,661
Transfer to Local Government – Restore Tree Canopy	N/A	N/A	N/A	514,929
Off-Highway Vehicle Safety and Recreation	42.020	13893 014824	N/A N/A	71,959 22,984
				94,943
<b>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES TOTAL</b>				<b>\$ 619,533</b>
<b>FLORIDA DEPARTMENT OF HEALTH:</b>				
County Grant Awards	64.005	C7013 C8013	N/A \$ 139,883	\$ 13,338 822,300
			139,883	835,638
Anti-Venom Bank DET85 Grant	N/A	DET85	N/A	1,466
<b>FLORIDA DEPARTMENT OF HEALTH TOTAL</b>				<b>\$ 139,883</b>
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS:</b>				
<b>Passed through Alliance on Aging:</b>				
Community Care for the Elderly	65.010	2004-13 2004-13	N/A N/A	\$ 2,775 53,230
				56,005
Respite for Elders Living in Everyday Families (Relief)	65.006	KR-817	N/A	71,710
Respite for Elders Living in Everyday Families (Relief)		KR-917	N/A	7,170
		KR-1017	N/A	203
				79,083
Local Services Program	65.009	KL818 KL836	N/A N/A	323,220 9,739
				332,959
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS TOTAL</b>				<b>\$ 468,047</b>

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
<b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT:</b>				
Statewide Criminal Analysis Laboratory System	71.002	N/A	N/A	\$ 642,397
Drug Control/Money Laundering Investigations – Matching Funds	71.005	N/A	N/A	65,967
		N/A	N/A	12,185
		N/A	N/A	14,079
		N/A	N/A	10,709
				<u>102,940</u>
<b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT TOTAL</b>				<u>\$ 745,337</u>
<b>FLORIDA DEPARTMENT OF MANAGEMENT SERVICES:</b>				
E911 State Grant Program	72.002	S2-08-10-6	N/A	\$ 19,307
		S-08-04-15	N/A	619,805
<b>FLORIDA DEPARTMENT OF MANAGEMENT SERVICES TOTAL</b>				<u>\$ 639,112</u>
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION:</b>				
Florida Boating Improvement Program	77.006	06074	N/A	\$ 12,974
		07075	N/A	32,383
				<u>45,357</u>
Artificial Reef Grants Program	77.007	FWC-08253	N/A	2,222
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION TOTAL</b>				<u>\$ 47,579</u>
<b>EXECUTIVE OFFICE OF THE GOVERNOR:</b>				
Enterprise Florida, Inc.	31.003	N/A	N/A	\$ 84,338
<b>FLORIDA HOUSING FINANCE CORPORATION:</b>				
State Housing Initiatives Partnership Program	52.901	N/A	N/A	\$ 6,628,591
			N/A	3,545,862
			N/A	(1,095,277)
<b>FLORIDA HOUSING FINANCE CORPORATION TOTAL</b>				<u>\$ 9,079,176</u>
<b>GRAND TOTAL</b>				<u>\$ 83,624,208</u>

See accompanying notes to the schedule of Expenditures of Federal Awards and State Financial Assistance.



## MIAMI-DADE COUNTY, FLORIDA

### Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance

Year ended September 30, 2009

#### (1) General

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) presents the activity of all federal awards programs and state financial assistance projects of the General Government, Solid Waste Management, and Seaport (General Segment) operations of Miami-Dade County, Florida (the County) for the year ended September 30, 2009. Federal awards programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule. The schedule does not include the Miami-Dade Aviation Department; Miami-Dade Transit; the Public Health Trust of Miami-Dade County; and Miami-Dade Housing Agency.

#### (2) Basis of Presentation

The Schedule includes the federal and state grant activity of certain funds and departments of the County and is presented on the accrual basis of accounting. Under the accrual basis, expenditures are recognized in the period liabilities are incurred. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 215.97, *Florida Statutes*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The County records financial transactions for grants in numerous individual funds. The accompanying grant financial activity represents expenditures recorded by the County during the year ended September 30, 2009 and accordingly does not include a full year's financial activity for grants awarded or terminated on dates not coinciding with the County's fiscal year. Unless otherwise noted, negative receipts and expenditures reflected within a specific grant financial statement represent a reallocation of financial transactions with similar grants from the same respective grantor agency.

The majority of grant awards administered by the County are operated on a reimbursement basis. Various reimbursement procedures are used for such funds. Consequently, timing differences between expenditures and program reimbursement exist.

Several programs are funded jointly by county, state, and federal funds. Costs incurred in such programs are applied against federal grant funds to the extent of grant award provisions and against state and county funds for the balance.

#### (3) Program Clusters

OMB Circular A-133 defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, similar programs deemed to be a cluster of programs are tested accordingly.

#### (4) Disaster Grants – Public Assistance

The County experienced various disasters, which include: Hurricane Irene (1999), the No Name Storm (2000), Hurricanes Charley, Frances, and Jeanne (2004), Hurricanes Katrina and Rita (2005), and Wilma (2006). Cost of repairs, renovation, and clean-up continue to be reimbursed through FEMA and state grants, insurance proceeds, and general fund appropriations.

**MIAMI-DADE COUNTY, FLORIDA**

**Notes to the Schedule of Expenditures of Federal  
Awards and State Financial Assistance**

Year ended September 30, 2009

For the year ended September 30, 2009, expenditures were reported for items covered by FEMA, state, and local funds. The information reflected for the FEMA grant (grant award, expenditures, and receipts) relates to approved project worksheets.

The FEMA Office of the Inspector General may conduct audits of certain hurricane-related expenditures within three years of closing the project. However, it is management's opinion that no material liabilities will result from any potential audits.

**(5) Subrecipients**

Certain program funds are passed through the County to subrecipient organizations. The Schedule does not contain separate statements disclosing how the subrecipients outside of the County's control utilized these funds.

**(6) Outstanding Loans**

The Community Development Block Grant, the HOME Investment Partnerships Program, and the State Housing Initiatives Partnership Program processed loans under the grant programs. New loans made during the year ended September 30, 2009 are included as expenditures in the schedule of federal awards and state financial assistance. The outstanding loan balances at September 30, 2009 were \$20,083,307, \$86,530,216, and \$85,431,288, respectively.

**(7) Contingency**

The grant revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability to the County. In the opinion of management, no material liabilities will result from any such audits.

## **Section II – Billed Central Services**

---

Miami-Dade County, Florida  
General Services Administration (GSA)  
Schedule of Allowable Costs and Revenues  
for the Fiscal Year Ended September 30, 2009

OBJECT	OBJECT DESCRIPTION	GS01	GS02	GS03	GS05	GS06	GS09	GS10	GS30	Grand Total
		GSA-ADMINISTRATION	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MANAGEMENT	DESIGN & CONSTRUCTION SERVICES	REAL ESTATE DEVELOPMENT	MAJOR CAPITAL	
001	SALARIES	3,495,755.35	16,440,560.50	3,162,001.67	8,303,199.51	10,374,174.91	10,267,533.26	1,939,458.93		53,982,684.13
010	FRINGE BENEFITS	1,032,492.81	5,511,765.68	1,000,318.44	2,582,735.75	3,299,154.41	3,074,288.99	523,464.79		17,024,220.87
031	DEPARTURE INCENTIVE PROGRAM DIP	11,577.90	-	11,577.90						23,155.80
116	OTHER COURT OPERATING EXPENSE	-					50.00			50.00
210	ACCOUNTING & AUDITING	4.67				89,793.21		-	8,752.00	98,549.88
211	CONSULTING SERVICES					(4,267.84)				(4,267.84)
212	LEGAL	(762.80)	3,462.80			820.85	350.00			3,870.85
213	BANK & TRUSTEE/PAYING AGENT FEES	-		16,401.38	2,295.84	2,143.99				20,841.21
214	ARCHITECTURAL & ENGINEERING RELATED SERV	3,300.00				1,816.99				5,116.99
215	TEMPORARY HELP AGENCY	216,412.51	209,172.22	59,699.58	10,844.74	282,220.76	750,793.28			1,529,143.09
216	HEALTH RELATED SERVICES					-		2,100.00		2,100.00
220	ELECTRICAL SERVICES	42,317.51	319,638.53	113,658.13		11,774,053.19	34,968.69	45,141.30		12,329,777.35
221	WATER AND DISPOSAL SERVICES	6,339.33	194,672.41	21,132.18		2,182,243.56	34,554.43	2,249.02	12,484.00	2,453,674.93
223	INDUSTRIAL SERVICE RELATED	402,084.79	651,691.10	20,265.85	14.95	28,267,684.42	313,006.50	420.22	2,409.90	29,657,577.73
224	OTHER OUTSIDE CONTRACTUAL SERVICES	(10,440.18)	23,129.54	3,200.00	643,651.93	314,640.60	53.00	-	9,207.29	983,442.18
232	GENERAL AUTO & PROFESSIONAL LIAB	26,200.00	119,399.00	24,001.00	55,900.00	82,600.00	61,600.00	10,900.00		380,600.00
240	OUTSIDE CONTRACTUAL SVCS.	322.02	5,599,230.38	9,765.00		53,581.47	6.90			5,662,905.77
241	EQUIPMENT MAINTENANCE	38,519.97	5,333.14	1,903.14	22,054.70	14,299.05	2,250.56	3,572.91		87,933.47
244	OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	194,334.84	23,491.26	2,416.63		2,951,102.16		10,050.00		3,181,394.89
245	ITD MAINTENANCE	13,130.67	17,647.40	66,699.89	5,904.50	190,322.21	12,089.32	782.00	52,809.00	359,384.99
246	RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	-	1,845.54	221.00	666.71	18,805.88	8,920.70			30,459.83
251	BUILDINGS COUNTY OWNED: RENTAL	218,972.00	287,314.40	124,436.00	553,132.00	820,344.15	358,948.00	84,284.00		2,447,430.55
252	VEHICLES-RENTAL		(3,587.05)							(3,587.05)
253	COMMUNICATION EQUIPMENT-RENTAL	429.11	4,181.39	69.69	2,521.52	10,966.52	18,597.48	393.37		37,159.08
254	HEAVY EQUIPMENT RENTAL					8,468.00	-			8,468.00
255	RENT PAYMENTS TO LESSORS	193,846.65		633,005.05	17,457.00	5,154,317.22	260,326.17			6,258,952.09
260	GSA CHARGES	(581,118.18)	1,866,412.65	1,650,540.29	219,601.45	7,533,775.43	12,884,203.83	48,543.74	2,231,708.02	25,853,667.23
261	ITD	46,309.28	513,656.17	84,193.75	168,247.20	1,996,530.65	584,057.05	65,355.55		3,458,349.65
262	GENERAL COUNTY SUPPORT CHARGES	240.00	10,301.67	1,145.64	3,800,000.00	8,172.37	296.79	8,000.00	101,380.00	3,929,536.47
264	CORRECTIONS AND REHAB SERVICES	47,555.00								47,555.00
265	PARKS & RECREATION SERVICES	13,071.50	23,764.57			179,595.85			272,990.03	489,421.95
266	CLERK OF COURTS	922.80	399.54		40,238.20	10.00	2,820.00	30.00		44,420.54
290	TAX COLLECTOR DISTRIBUTION					549,617.04				549,617.04
310	TELECOMMUNICATIONS	77,463.09	103,760.86	19,686.27	71,757.60	267,500.32	89,661.41	12,223.71	(2,786.08)	639,267.18
311	PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	102.00	18,447.97	640.00	19,920.94	22.08	325.59	348.00		39,806.58
312	TRAVEL	9,417.70	5,331.88	6,582.60	6,804.05	8,239.20	1,886.40	443.59		38,705.42
313	AUTOMOBILE REIMBURSEMENT	93,556.09	8,383,251.86	2,381.01	4,751.00	7,207.86	25,895.09	875.00		8,517,917.91
314	ADVERTISING	3,032.00	9,864.00	8,724.90	929.00	5,312.50	-	2,179.80	2,317.00	32,359.20
315	PRINTING & GRAPHICS	126.06	-	691,154.19	679.55	-	-	-	(6.31)	691,953.49
316	MAILING SERVICES	-		259,162.53	4,971.11	9,285.57	85.80	288.51	(47.54)	273,745.98
318	REFUNDS, CASH SHORTAGES & BAD DEBT EXP					5,510.00				5,510.00
319	PETTY CASH & CHANGE FUNDS	78.50	316.70	662.73	149.19	1,460.49	651.93			3,319.54
320	TRAINING	8,355.00	56,880.00	1,653.00	70.00	18,715.01	24,557.50	200.00		110,430.51
321	REIMBURSEMENTS & REFUNDS	(390,197.15)	10,968.06	1,570,451.68	(1.31)	(2,055,005.70)	56,595.53		(209,420.96)	(1,016,609.85)
322	TAXES,LICENSES & PERMITS	800.00	38,859.17	779.74	-	26,149.07	210,821.22	32,454.72	7,646.25	317,510.17
330	MISCELLANEOUS	1,051.94	37,271.11	19,771.29	12,240.24	56,039.67	38,610.67	6,213.00		171,197.92
410	FUEL & LUBRICANTS	475.45	28,617,019.95			32,917.93				28,650,413.33
430	AUTOMOTIVE REPAIR & MAINT SUPPLIES		12,367,704.77			(148.66)				12,367,556.11
431	BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	10,554.89	484.38	-		439,029.31		915.00		450,983.58
432	EQUIPMENT & NON-CAPITAL TOOLS	3,451.00	1,494,001.16	292.00	540.00	47,128.47	1,511.78	70.75	231.62	1,547,226.78
433	INVENTORY, MATERIALS, PARTS & SUPPLIES		3,874.92			444,727.96	29,527.25			478,130.13
435	OTHER REPAIR & MAINTENANCE SUPPLIES	10,349.72		2,653.79		204,355.32	-	134.67		217,493.50

Miami-Dade County, Florida  
 General Services Administration (GSA)  
 Schedule of Allowable Costs and Revenues  
 for the Fiscal Year Ended September 30, 2009

	GS01	GS02	GS03	GS05	GS06	GS09	GS10	GS30	Grand Total	
OBJECT	OBJECT DESCRIPTION	GSA- ADMINISTRATION	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MANAGEMENT	DESIGN & CONSTRUCTION SERVICES	REAL ESTATE DEVELOPMENT	MAJOR CAPITAL	
450	CONSTRUCTION MATERIALS & SUPPLIES	-	295.85			172,655.84			7,340.20	180,291.89
470	OFFICE SUPPLIES & MINOR EQUIPMENT	20,642.44	103,171.93	7,303,847.97	106,062.44	88,290.12	54,102.43	11,099.80	622.80	7,687,839.93
471	COMPUTER SUPPLIES	7,413.85	17,237.11	364.98	5,477.45	14,485.43	3,289.64	1,169.14		49,437.60
490	CHEMICALS					(6,400.00)	1,175.40	3,000.00		(2,224.60)
491	RECREATIONAL SUPPLIES					1,287.90				1,287.90
492	INSTITUTIONAL, MEDICAL & FOOD SUPPLIES		5,386.65			22.10				5,408.75
493	CLOTHING & UNIFORMS	-	81,646.57	2,938.59	85.00	16,943.43	14,561.12			116,174.71
496	OTHER MATERIALS & SUPPLIES	-	11,080.00		3,548.71	66,632.07	109,467.00	1,759.34		192,487.12
501	GENERAL FUND-TRF OUT	100,000.00	2,100,000.00	2,247,796.92		16,384,000.00	-	260,000.00		21,091,796.92
522	OTHER SPEC OBLIGATIONS					7,189,000.00	1,345,000.00		330,000.00	8,864,000.00
531	BOND PROJECTS								75,073.48	75,073.48
532	OTHER SPECIAL OBLIGATIONS								485,000.00	485,000.00
570	INTRAFUND TRANSFER	-	1,527,000.00	278,400.00	553,300.00	1,600,000.00	4,906,000.00	57,000.00		8,921,700.00
602	SPECIAL TRANSPORTATION	1,950.00					1,350.00			3,300.00
603	IN-KIND CONTRIBUTED SERVICES	300,358.44								300,358.44
606	GRANTS TO OUTSIDE ORGANIZATIONS								108,475.00	108,475.00
710	PRINCIPAL PAYMENTS	26,390.13				1,050,222.85				1,076,612.98
730	INTEREST PAYMENTS					1,871,196.36				1,871,196.36
910	LAND ACQUISITION	4,750.00	100.00			4,750.00		7,931.16		17,531.16
921	BUILDING IMPROVEMENTS					7,362,156.04				7,362,156.04
930	IMPROVEMENTS OTHER THAN BUILDINGS								8,429.65	8,429.65
941	ARCHITECTURAL/ENGINEERING COSTS		-			3,312.68	-		2,710,487.66	2,713,800.34
942	CONSTRUCTION PHASE								12,828,001.21	12,828,001.21
950	MAJOR MACHINERY, EQUIP, & FURNITURE	(522,792.07)	275,901.20	5,146.00	19,822.46	31,668.66	117,562.78	-	5,859,395.35	5,786,704.38
951	AUTOMOBILES & VEHICLES		5,406,846.96							5,406,846.96
952	OTHER CAPITALIZABLE ITEMS		161,783.44							161,783.44
990	INFRASTRUCTURE		1,384,592.87			408.79	1,902.41	3,350.45	756.66	1,391,011.18
<b>Sub-Total - Expenditures</b>		<b>5,179,146.63</b>	<b>94,046,562.21</b>	<b>19,429,742.40</b>	<b>17,239,573.43</b>	<b>111,526,065.72</b>	<b>35,704,255.90</b>	<b>3,146,402.47</b>	<b>24,903,256.23</b>	<b>311,175,004.99</b>
<b>Less Unallowable Expenditures:</b>										
	ACCRUED LEAVE PAYOUTS	30,834.40	173,460.88	88,556.62	39,748.52	46,073.76	87,801.78	36,249.67		502,725.63
318	REFUNDS, CASH SHORTAGES & BAD DEBT EXP					5,510.00				5,510.00
319	PETTY CASH & CHANGE FUNDS	78.50	316.70	662.73	149.19	1,460.49	651.93			3,319.54
501	GENERAL FUND-TRF OUT	100,000.00	2,100,000.00	2,247,796.92	-	16,384,000.00	-	260,000.00	-	21,091,796.92
522	OTHER SPEC OBLIGATIONS	-	-	-	-	7,189,000.00	1,345,000.00	-	330,000.00	8,864,000.00
531	BOND PROJECTS	-	-	-	-	-	-	-	75,073.48	75,073.48
532	OTHER SPECIAL OBLIGATIONS	-	-	-	-	-	-	-	485,000.00	485,000.00
602	SPECIAL TRANSPORTATION	1,950.00	-	-	-	-	1,350.00	-	-	3,300.00
603	IN-KIND CONTRIBUTED SERVICES	300,358.44	-	-	-	-	-	-	-	300,358.44
606	GRANTS TO OUTSIDE ORGANIZATIONS	-	-	-	-	-	-	-	108,475.00	108,475.00
710	PRINCIPAL PAYMENTS	26,390.13	-	-	-	1,050,222.85	-	-	-	1,076,612.98
910	LAND ACQUISITION	4,750.00	100.00	-	-	4,750.00	-	7,931.16	-	17,531.16
921	BUILDING IMPROVEMENTS	-	-	-	-	7,362,156.04	-	-	-	7,362,156.04
930	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-	-	8,429.65	8,429.65
941	ARCHITECTURAL/ENGINEERING COSTS	-	-	-	-	3,312.68	-	-	2,710,487.66	2,713,800.34
942	CONSTRUCTION PHASE	-	-	-	-	-	-	-	12,828,001.21	12,828,001.21
950	MAJOR MACHINERY, EQUIP, & FURNITURE	(522,792.07)	275,901.20	5,146.00	19,822.46	31,668.66	117,562.78	-	5,859,395.35	5,786,704.38
951	AUTOMOBILES & VEHICLES	-	5,406,846.96	-	-	-	-	-	-	5,406,846.96
952	OTHER CAPITALIZABLE ITEMS	-	161,783.44	-	-	-	-	-	-	161,783.44
990	INFRASTRUCTURE	-	1,384,592.87	-	-	408.79	1,902.41	3,350.45	756.66	1,391,011.18
<b>Sub-Total Unallowable Expenditures</b>		<b>(58,430.60)</b>	<b>9,503,002.05</b>	<b>2,342,162.27</b>	<b>59,720.17</b>	<b>32,078,563.27</b>	<b>1,554,268.90</b>	<b>307,531.28</b>	<b>22,405,619.01</b>	<b>68,192,436.35</b>
<b>Net Expenditures</b>		<b>5,237,577.23</b>	<b>84,543,560.16</b>	<b>17,087,580.13</b>	<b>17,179,853.26</b>	<b>79,447,502.45</b>	<b>34,149,987.00</b>	<b>2,838,871.19</b>	<b>2,497,637.22</b>	<b>242,982,568.64</b>

Miami-Dade County, Florida  
 General Services Administration (GSA)  
 Schedule of Allowable Costs and Revenues  
 for the Fiscal Year Ended September 30, 2009

OBJECT	OBJECT DESCRIPTION	GS01	GS02	GS03	GS05	GS06	GS09	GS10	GS30	Grand Total
		GSA- ADMINISTRATION	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MANAGEMENT	DESIGN & CONSTRUCTION SERVICES	REAL ESTATE DEVELOPMENT	MAJOR CAPITAL	
<b>Add Allowable Indirect Costs:</b>										
	Depreciation	213,848.00	8,703,328.00	382,648.00	107,795.00	1,068,894.00	107,097.00	18,901.00		10,602,511.00
	Leave Payouts	47,314.00	222,516.00	42,796.00	112,380.00	140,410.00	138,967.00	26,250.00		730,633.00
AG	AG - Agenda Coordination	57,643.00								57,643.00
AT	AT - County Attorney	642,309.00			913,580.00					1,555,889.00
AU	AU - Audit and Management	146,385.00								146,385.00
BU	BU - Strategic Business Management	3,324.00	13,326.00	2,675.00	6,225.00	8,851.00	7,636.00	1,264.00		43,301.00
CC	CC - County Commission	93,644.00	113,204.00	3,291.00	7,659.00	10,889.00	9,394.00	1,556.00		239,637.00
CE	CE - County Executive	14,092.00	63,298.00	12,706.00	29,570.00	42,045.00	36,270.00	6,007.00		203,988.00
CQ	CQ - Capital Improvement						17,472.00			17,472.00
DA	DA - ADA Coordination	1,720.00								1,720.00
ER	ER - Human Resources	44,707.00	69,882.00	14,027.00	32,645.00	46,417.00	40,042.00	6,631.00		254,351.00
ET	ET - Enterprise Technology Services	13,056.00	58,643.00	11,772.00	27,395.00	315,104.00	33,603.00	45,014.00		504,587.00
FE	FE - Fair Employment Practices	1,952.00	8,769.00	1,760.00	4,096.00	5,825.00	5,024.00	832.00		28,258.00
FN	FN - Finance	17,731.00	321,913.00	66,506.00	59,010.00	381,747.00	122,213.00	10,769.00	85,242.00	1,065,131.00
GC	GC - Grants Coordination	19,705.00								19,705.00
GG	GG - General Government	8,595.00	76,957.00	15,528.00	22,858.00	86,472.00	35,820.00	6,323.00	13,099.00	265,652.00
GI	GI - Government Information Center	221,678.00								221,678.00
IG	IG - Inspector General	2,815.00	51,115.00	10,560.00	9,370.00	60,616.00	19,406.00	1,710.00	13,535.00	169,127.00
PM	PM - Procurement Management	12,007.00	216,536.00	44,722.00	39,676.00	256,793.00	82,195.00	7,251.00	57,368.00	716,548.00
SB	SB - Small Business Development						37,294.00			37,294.00
<b>Sub-Total Allowable Indirect Costs</b>		<b>1,562,525.00</b>	<b>9,919,487.00</b>	<b>608,991.00</b>	<b>1,372,259.00</b>	<b>2,424,063.00</b>	<b>692,433.00</b>	<b>132,508.00</b>	<b>169,244.00</b>	<b>16,881,510.00</b>
<b>TOTAL ALLOWABLE COSTS</b>		<b>\$ 6,800,102.23</b>	<b>\$ 94,463,047.16</b>	<b>\$ 17,696,571.13</b>	<b>\$ 18,552,112.26</b>	<b>\$ 81,871,565.45</b>	<b>\$ 34,842,420.00</b>	<b>\$ 2,971,379.19</b>	<b>\$ 2,666,881.22</b>	<b>\$ 259,864,078.64</b>
<b>REVENUES:</b>										
334	STATE GRANTS	298,173.42							2,178,596.00	2,476,769.42
341	GENERAL GOV (NOT COURT RELATED)							590,785.00		590,785.00
343	PHYSICAL ENVIRONMENT CHG & FEES		1,001,891.63							1,001,891.63
344	TRANSPORTATION REVENUES	2,842,490.14								2,842,490.14
349	OTHER CHARGES FOR SERVICES	10,088.13	85,949,544.71	17,293,329.76		52,693,049.00	32,294,699.21	1,648,217.96		189,888,928.77
361	INTEREST EARNINGS	2,184.80	92,268.63			224,574.77			1,797,351.24	2,116,379.44
362	RENTS & ROYALTIES					533,263.64		429,505.67		962,769.31
364	FIXED ASSETS		1,010,100.00							1,010,100.00
366	CONTRIBUTIONS/DONATIONS PRIVATE SOURCES					(56,552.29)				(56,552.29)
369	OTHER MISCELLANEOUS REVENUES		38,451.75			232,125.55			1,574,000.00	1,844,577.30
381	INTERFUND TRANSFERS	100,000.00	2,100,000.00	2,247,796.92	17,310,000.00	50,997,000.00		539,000.00	16,361,869.50	89,655,666.42
387	INTRAFUND TRANSFERS	3,415,700.00				1,506,000.00	4,000,000.00			8,921,700.00
389	NONOPERATING SOURCES					-				-
390	IN-KIND CONTRIBUTIONS	300,358.44								300,358.44
<b>TOTAL REVENUES</b>		<b>6,968,994.93</b>	<b>90,192,256.72</b>	<b>19,541,126.68</b>	<b>17,310,000.00</b>	<b>106,129,460.67</b>	<b>36,294,699.21</b>	<b>3,207,508.63</b>	<b>21,911,816.74</b>	<b>301,555,863.58</b>
<b>NET (OVER)/ UNDER RECOVERY</b>		<b>\$ (168,892.70)</b>	<b>\$ 4,270,790.44</b>	<b>\$ (1,844,555.55)</b>	<b>\$ 1,242,112.26</b>	<b>\$ (24,257,895.22)</b>	<b>\$ (1,452,279.21)</b>	<b>\$ (236,129.44)</b>	<b>\$ (19,244,935.52)</b>	<b>\$ (41,691,784.94)</b>