



Central Services Cost Allocation Plan Miami-Dade County, Florida

OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended September 30, 2020

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

OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended September 30, 2020

Certificate of Cost Allocation Plan

Miami-Dade County, Florida

Fiscal Year October 1, 2019 through September 30, 2020

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

- (1) All costs included in this proposal based on FY 2020 actual costs to establish cost allocations or billings for FY 2022 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:

MIAMI-DADE COUNTY, FLORIDA

Signature:



Name of Official:

Barbara Gomez

Title:

Finance Director

Date of Execution:

09/26/2024

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
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Section A: Cost Allocation Methodology and Process

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MIAMI-DADE COUNTY, FLORIDA utilizing Maximus Consulting Services, Inc. (Maximus) proprietary, web-based cost allocation system, MAXCAP™. MIAMI-DADE COUNTY, FLORIDA used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2020.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

- Application of federal cost principles or full costing principles, as applicable

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- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXCAP Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following

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Cost Allocation Methodology and Process

explanations define the purposes of each of the typical schedules included in the cost allocation plan.

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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

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department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

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

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

Schedule __.4 includes:

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

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

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

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

A.2.6 Tracking Costs within the CAP

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

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

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Cost Allocation Methodology and Process**

which detail allocation schedules to review.

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

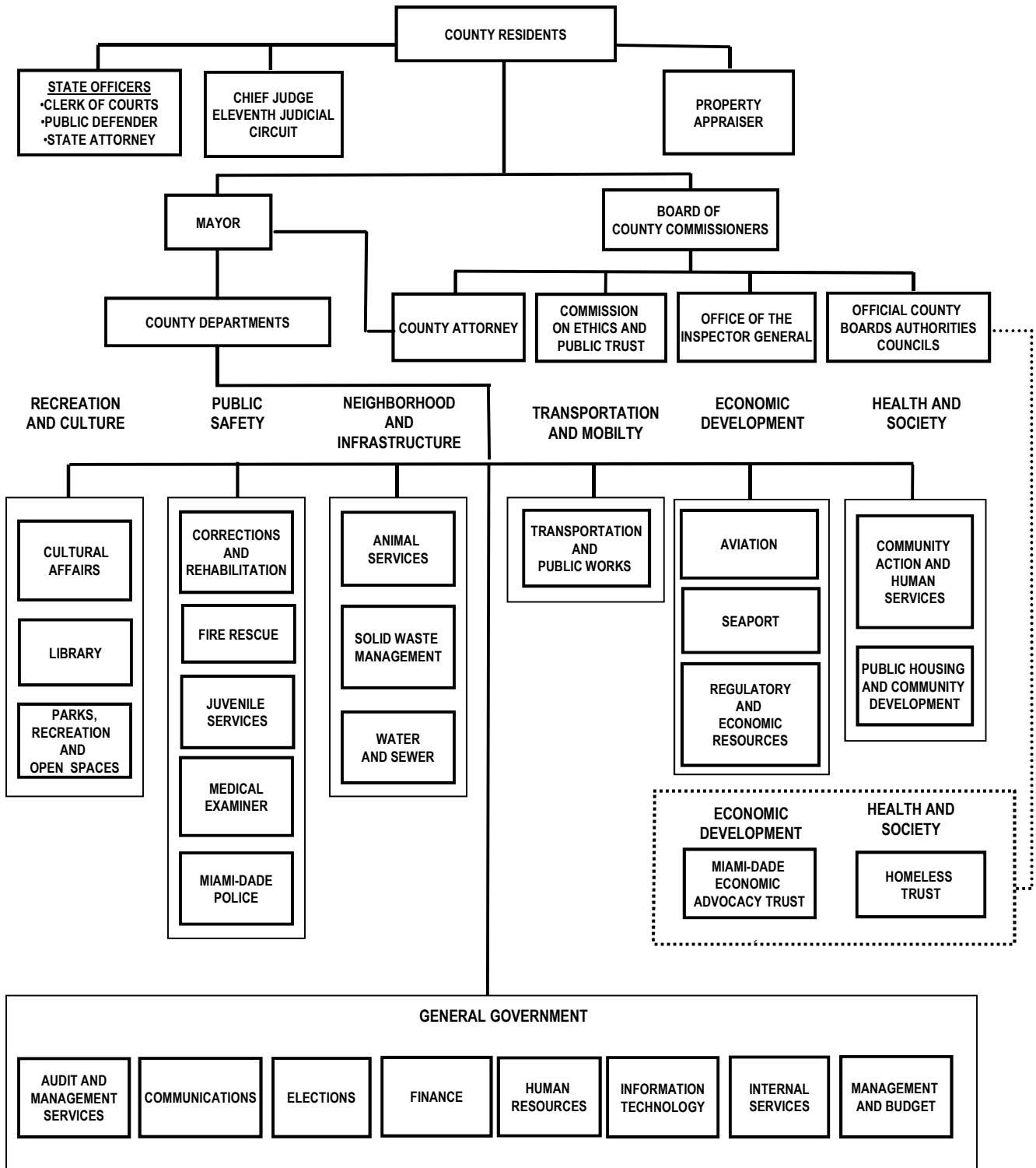
At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central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

Section B: Organizational Chart

MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

by STRATEGIC AREA
2019-20



Section C: Cost Allocation Plan

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule A - Allocated Costs By Department**

Central Service Departments	AD - ANIMAL SERVICES	AV - AVIATION	BU - GRANTS COORD	CL - CLERK OF COURT	CO - COMMUNITY ACTION & HUMAN SERVICES
DEPRECIATION	885,978	0	0	2,059,626	668,663
CC - COUNTY COMMISSION	25,132	397,000	0	179,718	37,734
AT - COUNTY ATTORNEY	82,449	1,238,792	0	222,612	113,367
AU - AUDIT & MGMT	146,624	440,724	0	0	0
BU - MGMT & BUDGET	67,460	233,449	1,515,638	207,287	211,661
CT - COMMUNICATIONS	573,715	78,862	0	105,381	752,334
ET - INFORMATION TECH	33,300	0	0	420,903	123,465
FN - FINANCE	66,751	364,792	0	165,804	255,858
GG - GENERAL GOVT	42,466	27,441	0	9,582,542	1,106,210
HR - HUMAN RESOURCES	111,417	642,313	0	475,122	285,774
ID - INTERNAL SERVICES	(5,429)	0	0	(1,014)	(61,973)
IG - INSPECTOR GENERAL	10,913	0	0	2,038	124,582
MA - MAYOR	27,708	157,441	0	0	102,730
LEAVE PAYMENTS	238,551	2,051,126	0	1,112,954	585,490
Allocated Costs for Fiscal 2020	2,307,035	5,631,940	1,515,638	14,532,971	4,305,895
Roll Forwards	(682,543)	77,496	(805,361)	(686,997)	(10,013)
Fixed Costs	1,624,492	5,709,436	710,278	13,845,974	4,295,883

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Schedule A - Allocated Costs By Department**

Central Service Departments	CR - CORRECTIONS & REHABILITATION	CU - CULTURAL AFFAIRS	EC - ETHICS AND PUBLIC TRUST	EL - ELECTIONS	FR - FIRE
DEPRECIATION	4,879,240	7,667,868	0	1,231,901	14,485,436
CC - COUNTY COMMISSION	113,835	16,131	516	4,051	120,741
AT - COUNTY ATTORNEY	694,631	206,122	16,490	237,040	447,285
AU - AUDIT & MGMT	25,085	0	0	31,476	496,487
BU - MGMT & BUDGET	272,653	129,344	41,014	109,701	314,018
CT - COMMUNICATIONS	106,388	87,711	88,957	199,098	366,014
ET - INFORMATION TECH	1,186,144	50,099	1,834	14,393	1,286,024
FN - FINANCE	176,806	39,521	4,367	35,032	315,826
GG - GENERAL GOVT	1,031,646	371,400	3,231	2,424,578	447,244
HR - HUMAN RESOURCES	1,468,762	34,177	2,905	45,431	1,384,993
ID - INTERNAL SERVICES	(18,855)	(4,613)	(9)	(13,440)	(174,430)
IG - INSPECTOR GENERAL	37,903	9,273	18	27,017	350,650
MA - MAYOR	336,485	12,445	0	11,975	319,461
LEAVE PAYMENTS	4,317,332	117,921	34,183	143,082	5,583,228
Allocated Costs for Fiscal 2020	14,628,056	8,737,399	193,504	4,501,337	25,742,976
Roll Forwards	(623,993)	(427,723)	(38,239)	(40,554)	(605,679)
Fixed Costs	14,004,063	8,309,675	155,265	4,460,783	25,137,297

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Schedule A - Allocated Costs By Department**

Central Service Departments	HD - PUBLIC HOUSING & COMM DEVELOP	HT - HOMELESS TRUST	HU - HURRICANE RECOVERY	ID - INTERNAL SERVICES (GRANTEE)	JA - JUDICIAL ADMINISTRATION
DEPRECIATION	200,683	271,630	0	8,939	7,406,062
CC - COUNTY COMMISSION	47,003	2,950	0	0	11,360
AT - COUNTY ATTORNEY	434,917	82,449	0	0	68,020
AU - AUDIT & MGMT	91,873	29,186	0	0	0
BU - MGMT & BUDGET	84,471	79,663	9,596	0	107,817
CT - COMMUNICATIONS	176,916	92,179	0	0	76,415
ET - INFORMATION TECH	133,754	8,507	0	0	0
FN - FINANCE	74,504	20,936	28,982	0	3
GG - GENERAL GOVT	33,069	5,873	48,488	22,334	20,996,881
HR - HUMAN RESOURCES	132,908	6,372	0	0	26,039
ID - INTERNAL SERVICES	(4,463)	(31,530)	0	14,636,399	0
IG - INSPECTOR GENERAL	8,971	63,383	0	0	0
MA - MAYOR	33,226	0	0	0	0
LEAVE PAYMENTS	409,927	29,559	1,178,744	0	0
Allocated Costs for Fiscal 2020	1,857,759	661,157	1,265,810	14,667,672	28,692,597
Roll Forwards	(228,054)	(142,077)	1,260,525	(9,128,180)	1,587,043
Fixed Costs	1,629,705	519,081	2,526,335	5,539,493	30,279,640

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Schedule A - Allocated Costs By Department**

Central Service Departments	JU - JUVENILE SERVICES	LB - LIBRARIES	ME - MEDICAL EXAMINER	MM - ECONOMIC ADVOCACY TRUST	MP - METRO PLANNING ORG
DEPRECIATION	131,096	6,612,058	974,334	25,435	21,289
CC - COUNTY COMMISSION	8,830	30,982	4,787	596	755
AT - COUNTY ATTORNEY	8,245	30,918	68,020	13,810	84,510
AU - AUDIT & MGMT	0	0	0	0	0
BU - MGMT & BUDGET	102,986	114,348	57,250	42,916	4,741
CT - COMMUNICATIONS	81,535	98,033	78,049	92,183	76,598
ET - INFORMATION TECH	37,662	333,204	11,712	2,117	8,980
FN - FINANCE	25,537	106,484	33,210	9,795	11,289
GG - GENERAL GOVT	635,783	43,627	2,097,283	138,185	4,985
HR - HUMAN RESOURCES	41,417	316,337	31,653	6,099	1,730
ID - INTERNAL SERVICES	(2,769)	(11,443)	(1,060)	(71)	(3,008)
IG - INSPECTOR GENERAL	5,566	23,004	2,130	142	6,047
MA - MAYOR	10,684	82,771	9,745	0	2,231
LEAVE PAYMENTS	127,161	521,228	139,122	24,181	44,891
Allocated Costs for Fiscal 2020	1,213,733	8,301,551	3,506,234	355,386	265,037
Roll Forwards	(59,254)	964,763	82,329	(113,822)	(47,033)
Fixed Costs	1,154,480	9,266,314	3,588,563	241,565	218,003

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Schedule A - Allocated Costs By Department**

Central Service Departments	MT - TRANSP & PW	OC - ADMIN OFF OF THE COURTS	PA - PROPERTY APPRAISER	PD - POLICE	PE - REGULATORY & ECONOMIC RESOURCES
DEPRECIATION	4,441,253	18,567	632,891	15,576,803	2,512,764
CC - COUNTY COMMISSION	520,143	0	22,116	199,270	340,019
AT - COUNTY ATTORNEY	1,280,017	26,796	591,570	1,082,140	1,399,567
AU - AUDIT & MGMT	408,236	6,870	426	25,405	290,478
BU - MGMT & BUDGET	519,030	86,901	38,888	432,324	255,660
CT - COMMUNICATIONS	908,671	0	258,454	95,292	213,915
ET - INFORMATION TECH	1,795,518	0	54,748	1,882,269	438,127
FN - FINANCE	555,367	54,698	28,486	318,593	416,591
GG - GENERAL GOVT	2,549,086	15,129	2,375,305	4,476,175	756,285
HR - HUMAN RESOURCES	1,892,777	0	182,915	2,330,162	409,269
ID - INTERNAL SERVICES	(347,493)	(285)	(3,455)	(41,694)	(6,696)
IG - INSPECTOR GENERAL	698,562	572	6,945	83,816	13,461
MA - MAYOR	446,024	0	0	533,962	108,835
LEAVE PAYMENTS	5,031,265	249,130	584,355	8,266,838	1,490,906
Allocated Costs for Fiscal 2020	20,698,456	458,378	4,773,646	35,261,355	8,639,182
Roll Forwards	(3,787,718)	(45,415)	(473,114)	2,379,010	(663,935)
Fixed Costs	16,910,737	412,964	4,300,532	37,640,365	7,975,246

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule A - Allocated Costs By Department**

Central Service Departments	PR - PARKS, REC & OPEN SPACES	PU - PUBLIC DEFENDER	SP - SEAPORT	IT - OFFICE OF THE CITT	VZ - VIZCAYA
DEPRECIATION	9,051,936	409,843	0	25,859	0
CC - COUNTY COMMISSION	162,529	0	31,275	2,980	0
AT - COUNTY ATTORNEY	257,652	0	739,978	44,110	0
AU - AUDIT & MGMT	87,026	0	148,541	115,680	0
BU - MGMT & BUDGET	861,635	632	97,999	2,020	3,009
CT - COMMUNICATIONS	348,839	0	103,349	90,788	78,853
ET - INFORMATION TECH	336,531	0	203,703	0	0
FN - FINANCE	1,933,032	1,907	100,795	6,102	56
GG - GENERAL GOVT	761,602	2,361,150	8,374	1,422	28
HR - HUMAN RESOURCES	1,088,913	0	198,018	0	0
ID - INTERNAL SERVICES	(79,530)	(3)	(202,276)	(73)	0
IG - INSPECTOR GENERAL	159,876	6	406,627	145	0
MA - MAYOR	280,013	0	50,602	0	0
LEAVE PAYMENTS	1,360,910	0	492,017	20,247	0
Allocated Costs for Fiscal 2020	16,610,964	2,773,535	2,379,001	309,282	81,946
Roll Forwards	(1,399,632)	82,033	66,055	(545,879)	(158,598)
Fixed Costs	15,211,332	2,855,567	2,445,056	(236,596)	(76,651)

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule A - Allocated Costs By Department**

Central Service Departments	PUBLIC HEALTH TRUST	ALL OTHER*	Total Allocated	Direct Billed	Unallocated
DEPRECIATION	0	15,806,535	96,006,689	0	0
CC - COUNTY COMMISSION	40	171,665	2,452,155	0	22,296,667
AT - COUNTY ATTORNEY	2,902,196	827,373	13,201,076	0	0
AU - AUDIT & MGMT	0	456,702	2,800,822	0	0
BU - MGMT & BUDGET	196,849	1,397,890	7,598,851	0	0
CT - COMMUNICATIONS	76,415	924,955	6,229,897	0	626,961
ET - INFORMATION TECH	473	1,660,510	10,023,975	0	(2,401,862)
FN - FINANCE	576,316	1,797,822	7,525,268	0	(16,011,466)
GG - GENERAL GOVT	59,925	7,730,529	60,158,274	0	953,305,426
HR - HUMAN RESOURCES	91	1,788,082	12,903,675	0	2,250,262
ID - INTERNAL SERVICES	0	(64,386)	13,556,402	0	(22,766,337)
IG - INSPECTOR GENERAL	0	129,431	2,171,078	0	0
MA - MAYOR	0	433,462	2,959,798	0	2,482,740
LEAVE PAYMENTS	0	5,331,434	39,485,782	0	0
Allocated Costs for Fiscal 2020	3,812,304	38,392,005	277,073,742	0	939,782,390
Roll Forwards	883,136	(1,106,554)	(14,437,975)		
Fixed Costs	4,695,440	37,285,451	262,635,766		

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule A - Allocated Costs By Department**

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
DEPRECIATION	(131,300,430)	0	
CC - COUNTY COMMISSION	42,304	704,407	
AT - COUNTY ATTORNEY	0	58,450	
AU - AUDIT & MGMT	2,122,900	4,000	
BU - MGMT & BUDGET	13,603,015	15,239,423	
CT - COMMUNICATIONS	7,992,095	303,996	
ET - INFORMATION TECH	217,308,579	38,716,997	
FN - FINANCE	54,755,184	6,850,003	
GG - GENERAL GOVT	0	10,310,105	
HR - HUMAN RESOURCES	177,033	15,000	
ID - INTERNAL SERVICES	261,002,346	51,257,165	
IG - INSPECTOR GENERAL	5,690,042	34,492	
MA - MAYOR	681	551,774	
LEAVE PAYMENTS	0	0	
Allocated Costs for Fiscal 2020	431,393,749	124,045,812	1,772,295,693

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2020	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
AD - ANIMAL SERVICES	2,307,035	2,989,578	(682,543)	1,624,492	0	1,624,492
AV - AVIATION	5,631,940	5,554,444	77,496	5,709,436	0	5,709,436
BU - GRANTS COORD	1,515,638	2,320,999	(805,361)	710,278	0	710,278
CL - CLERK OF COURT	14,532,971	15,219,968	(686,997)	13,845,974	0	13,845,974
CO - COMMUNITY ACTION & HUMAN SERVICES	4,305,895	4,315,908	(10,013)	4,295,883	0	4,295,883
CR - CORRECTIONS & REHABILITATION	14,628,056	15,252,049	(623,993)	14,004,063	0	14,004,063
CU - CULTURAL AFFAIRS	8,737,399	9,165,122	(427,723)	8,309,675	0	8,309,675
EC - ETHICS AND PUBLIC TRUST	193,504	231,743	(38,239)	155,265	0	155,265
EL - ELECTIONS	4,501,337	4,541,891	(40,554)	4,460,783	0	4,460,783
FR - FIRE	25,742,976	26,348,655	(605,679)	25,137,297	0	25,137,297
HD - PUBLIC HOUSING & COMM DEVELOP	1,857,759	2,085,813	(228,054)	1,629,705	0	1,629,705
HT - HOMELESS TRUST	661,157	803,234	(142,077)	519,081	0	519,081
HU - HURRICANE RECOVERY	1,265,810	5,285	1,260,525	2,526,335	0	2,526,335
ID - INTERNAL SERVICES (GRANTEE)	14,667,672	23,795,852	(9,128,180)	5,539,493	0	5,539,493
JA - JUDICIAL ADMINISTRATION	28,692,597	27,105,554	1,587,043	30,279,640	0	30,279,640
JU - JUVENILE SERVICES	1,213,733	1,272,987	(59,254)	1,154,480	0	1,154,480
LB - LIBRARIES	8,301,551	7,336,788	964,763	9,266,314	0	9,266,314
ME - MEDICAL EXAMINER	3,506,234	3,423,905	82,329	3,588,563	0	3,588,563
MM - ECONOMIC ADVOCACY TRUST	355,386	469,208	(113,822)	241,565	0	241,565
MP - METRO PLANNING ORG	265,037	312,070	(47,033)	218,003	0	218,003
MT - TRANSP & PW	20,698,456	24,486,174	(3,787,718)	16,910,737	0	16,910,737
OC - ADMIN OFF OF THE COURTS	458,378	503,793	(45,415)	412,964	0	412,964
PA - PROPERTY APPRAISER	4,773,646	5,246,759	(473,114)	4,300,532	0	4,300,532
PD - POLICE	35,261,355	32,882,345	2,379,010	37,640,365	0	37,640,365
PE - REGULATORY & ECONOMIC RESOURCES	8,639,182	9,303,117	(663,935)	7,975,246	0	7,975,246
PR - PARKS, REC & OPEN SPACES	16,610,964	18,010,596	(1,399,632)	15,211,332	0	15,211,332
PU - PUBLIC DEFENDER	2,773,535	2,691,502	82,033	2,855,567	0	2,855,567
SP - SEAPORT	2,379,001	2,312,946	66,055	2,445,056	0	2,445,056
TT - OFFICE OF THE CITT	309,282	855,161	(545,879)	(236,596)	0	(236,596)
VZ - VIZCAYA	81,946	240,544	(158,598)	(76,651)	0	(76,651)
PUBLIC HEALTH TRUST	3,812,304	2,929,168	883,136	4,695,440	0	4,695,440
ALL OTHER*	38,392,005	39,498,559	(1,106,554)	37,285,451	0	37,285,451
Total Allocated	277,073,742	291,511,717	(14,437,975)	262,635,766	0	262,635,766
Direct Billed	0					
Unallocated Total	939,782,390					
Cost Adjustments	431,393,749					
Disallowed Total	124,045,812					
Total Expenditures	1,772,295,693					

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
DEPRECIATION	0		131,300,430		0	
CC - COUNTY COMMISSION	22,774,385	(704,407)	(42,304)	(22,296,667)	0	
AT - COUNTY ATTORNEY	18,973,013	(58,450)	0		0	
AU - AUDIT & MGMT	4,547,467	(4,000)	(2,122,900)		0	
BU - MGMT & BUDGET	34,489,914	(15,239,423)	(13,603,015)		0	
CT - COMMUNICATIONS	15,467,027	(303,996)	(7,992,095)	(626,961)	0	
ET - INFORMATION TECH	253,107,474	(38,716,997)	(217,308,579)	2,401,862	0	
FN - FINANCE	53,153,036	(6,850,003)	(54,755,184)	16,011,466	0	
GG - GENERAL GOVT	1,017,756,239	(10,310,105)	0	(953,305,426)	0	
HR - HUMAN RESOURCES	11,673,741	(15,000)	(177,033)	(2,250,262)	0	
ID - INTERNAL SERVICES	288,668,006	(51,257,165)	(261,002,346)	22,766,337	0	
IG - INSPECTOR GENERAL	6,721,000	(34,492)	(5,690,042)		0	
MA - MAYOR	4,835,538	(551,774)	(681)	(2,482,740)	0	
LEAVE PAYMENTS	40,128,853		0		0	
AD - ANIMAL SERVICES						2,307,035
AV - AVIATION						5,631,940
BU - GRANTS COORD						1,515,638
CL - CLERK OF COURT						14,532,971
CO - COMMUNITY ACTION & HUMAN SERVICES						4,305,895
CR - CORRECTIONS & REHABILITATION						14,628,056
CU - CULTURAL AFFAIRS						8,737,399
EC - ETHICS AND PUBLIC TRUST						193,504
EL - ELECTIONS						4,501,337
FR - FIRE						25,742,976
HD - PUBLIC HOUSING & COMM DEVELOP						1,857,759
HT - HOMELESS TRUST						661,157
HU - HURRICANE RECOVERY						1,265,810
ID - INTERNAL SERVICES (GRANTEE)						14,667,672
JA - JUDICIAL ADMINISTRATION						28,692,597
JU - JUVENILE SERVICES						1,213,733
LB - LIBRARIES						8,301,551
ME - MEDICAL EXAMINER						3,506,234
MM - ECONOMIC ADVOCACY TRUST						355,386
MP - METRO PLANNING ORG						265,037
MT - TRANSP & PW						20,698,456
OC - ADMIN OFF OF THE COURTS						458,378
PA - PROPERTY APPRAISER						4,773,646
PD - POLICE						35,261,355
PE - REGULATORY & ECONOMIC RESOURCES						8,639,182
PR - PARKS, REC & OPEN SPACES						16,610,964
PU - PUBLIC DEFENDER						2,773,535
SP - SEAPORT						2,379,001
TT - OFFICE OF THE CITT						309,282
VZ - VIZCAYA						81,946
PUBLIC HEALTH TRUST						3,812,304
ALL OTHER*						38,392,005
Totals	1,772,295,693	(124,045,812)	(431,393,749)	(939,782,390)	0	277,073,742

Deviation: 0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
DEPRECIATION		
1.4.1 EQUIPMENT DEPRECIATION	EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT	FY20 DEPRECIATION DETAIL REPORT - FINANCE
1.4.2 STEPHEN P. CLARK CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.3 GALLOWAY ROAD COMPLEX	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.4 COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.5 DADE COUNTY COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.6 CHILDREN'S COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.7 SOUTH DADE GOVT CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.8 NORTH DADE JUSTICE CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.9 OVERTOWN TRANSIT VILLAGE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.10 E.R. GRAHAM BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.11 CENTRAL FACILITIES (CSF)	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.12 CALEB CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.13 CO-OP EXTENSION	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.14 PUBLIC DEFENDERS BUILDING	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.15 WEST LOT	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.16 RADIO SHOP	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.17 CULTURAL ARTS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.18 MEDICAL EXAMINERS BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.19 RECORDS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
1.4.20 ISD FACILITIES	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
1.4.21 OTHER BUILDINGS	BUILDING DEPRECIATION EXPENSE BY DEPARTMENT	FY20 DEPRECIATION DETAIL REPORT - FINANCE
CC - COUNTY COMMISSION		
2.4.1 AUDITOR	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY20 AUDIT HOURS - COMMISSION AUDITOR
2.4.2 INTERGOV'T AFFAIRS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
2.4.3 AGENDA COORDINATION	NUMBER OF AGENDA ITEMS BY DEPARTMENT	FY20 AGENDA ITEMS - AGENDA COORDINATION
2.4.4 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
AT - COUNTY ATTORNEY		
3.4.1 COUNTY ATTORNEY	PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT	FY20 ATTORNEY TIME - ATTORNEY'S OFFICE
3.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
AU - AUDIT & MGMT		
4.4.1 AUDIT SERVICES	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY20 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES
4.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
BU - MGMT & BUDGET		
5.4.1 MANAGEMENT & BUDGET	STAFF EFFORT DISTRIBUTION BY DEPARTMENT	FY20 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET
5.4.2 GRANTS COORDINATION	DIRECT ALLOCATION TO GRANTS COORDINATION	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
5.4.3 MGMT PLANNING & STRATEGY	NUMBER OF EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
5.4.4 ERP	NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT	FY20 TRANSACTION COUNT - FINANCE
5.4.5 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
CT - COMMUNICATIONS		
6.4.1 CALL CENTER OPERATIONS	311 OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.2 TELEVISION	TOTAL MDTV OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.3 ONLINE SERVICES	TOTAL ON-LINE SERVICES OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.4 GRAPHIC DES & TRANSL SVCS	TOTAL GRAPHIC & TRANSLATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.5 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
ET - INFORMATION TECH		
7.4.1 INFO TECH	NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.2 CORRECTIONS/POLICE & CJIS	NUMBER OF CORRECTIONS/POLICE & CJIS EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
7.4.4 INDIRECT COSTS	NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
FN - FINANCE		
8.4.1 FINANCE	NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT	FY20 TRANSACTION COUNT - FINANCE
8.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
GG - GENERAL GOVT		
9.4.1 INSURANCE	REGULAR SALARIES BY GENERAL FUND DEPARTMENT	FY20 EXPENDITURE REPORT - FINANCE
9.4.2 EXTERNAL ANNUAL AUDIT	NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT	FY20 TRANSACTION COUNT - FINANCE
9.4.3 TRAINING	NUMBER OF EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.4 EMPLOYEE PHYSICAL EXAMS	NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.5 PROPERTY INSURANCE	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
9.4.6 SOFTWARE MAINTENANCE	NUMBER OF EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.7 PRINTING	TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT	FY20 ADOPTED BUDGET - MANAGEMENT AND BUDGET
9.4.8 MEMBERSHIPS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.9 EMPLOYEE AWARDS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.10 GENERAL FUND BLDG RENTAL	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY20 ISD RENT ROLL - INTERNAL SERVICES
9.4.11 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
HR - HUMAN RESOURCES		

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
10.4.1 HUMAN RESOURCES	NUMBER OF EMPLOYEES BY DEPARTMENT	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
10.4.2 EMPLOYEE & LABOR RELATION	NUMBER OF UNION EMPLOYEES BY DEPARTMENT	FY20 UNION EMPLOYEE COUNT - HUMAN RESOURCES
10.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
ID - INTERNAL SERVICES		
11.4.1 FLEET MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.2 MATERIALS MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.4 FACILITIES & UTILITIES MG	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.5 PROCUREMENT MGMT	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.6 SMALL BUSINESS DEVELOP	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.7 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
IG - INSPECTOR GENERAL		
12.4.1 INSPECTOR GENERAL	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
12.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE	DIRECT ASSIGNMENT
MA - MAYOR		
13.4.1 COUNTY ADMIN	NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR	FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES
LEAVE PAYMENTS		
14.4.1 LEAVE PAYMENTS	EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT	FY20 EXPENDITURES - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule F - Indirect Cost Rate Proposal

Department	FY 2018 Actual			FY 2020 Actual		
	Fixed Costs	Direct Cost Base	Indirect Cost Rate	Fixed Costs	Direct Cost Base	Indirect Cost Rate
	(a)	(b)	(c) = (a)/(b)	(d)	(e)	(f) = (d)/(e)
AD - ANIMAL SERVICES	3,593,385	10,455,842	34.3672%	1,624,492	11,940,439	13.6050%
AV - AVIATION	6,361,780	92,834,812	6.8528%	5,709,436	102,667,280	5.5611%
BU - GRANTS COORD	2,995,543	2,612,407	114.6660%	710,277	2,654,902	26.7534%
CL - CLERK OF COURT	14,332,154	58,979,175	24.3004%	13,845,974	55,707,942	24.8546%
CO - COMMUNITY ACTION & HUMAN SERVICES	3,655,710	25,611,548	14.2737%	4,295,883	29,306,183	14.6586%
CR - CORRECTIONS & REHABILITATION	10,867,267	212,802,425	5.1067%	14,004,063	216,100,256	6.4804%
CU - CULTURAL AFFAIRS	16,149,988	5,613,043	287.7225%	8,309,675	5,902,420	140.7842%
EC - ETHICS AND PUBLIC TRUST	311,718	1,525,998	20.4272%	155,265	1,710,996	9.0745%
EL - ELECTIONS	4,492,455	6,964,777	64.5025%	4,460,783	7,161,857	62.2853%
FR - FIRE	26,040,922	263,537,503	9.8813%	25,137,297	279,463,523	8.9948%
HD - PUBLIC HOUSING & COMMUNITY DEVELOP	2,126,930	22,915,365	9.2817%	1,629,705	20,518,556	7.9426%
HT - HOMELESS TRUST	1,166,855	1,492,519	78.1802%	519,080	1,479,529	35.0841%
ID - INTERNAL SERVICES (GRANTEE)	31,334,983	44,976,733	69.6693%	5,539,493	45,973,259	12.0494%
JU - JUVENILE SERVICES	1,619,658	6,309,547	25.6700%	1,154,480	6,364,953	18.1381%
LB - LIBRARIES	8,013,891	24,258,171	33.0358%	9,266,314	26,089,604	35.5173%
ME - MEDICAL EXAMINER	3,475,244	6,695,707	51.9026%	3,588,563	6,963,604	51.5331%
MM - ECONOMIC ADVOCACY TRUST	622,505	1,262,008	49.3265%	241,565	1,210,362	19.9581%
MP - METROPOLITAN PLANNING ORGANIZATION	304,630	2,325,791	13.0979%	218,003	2,246,977	9.7021%
MT - TRANSPORTATION & PUBLIC WORKS	25,744,901	261,366,224	9.8501%	16,910,737	251,835,517	6.7150%
OC - ADMIN OFFICE OF THE COURTS	528,295	12,693,306	4.1620%	412,963	12,469,996	3.3117%
PA - PROPERTY APPRAISER	5,208,031	27,904,038	18.6641%	4,300,532	29,249,366	14.7030%
PD - POLICE	29,688,396	368,312,461	8.0607%	37,640,365	413,789,258	9.0965%
PE - REGULATORY & ECONOMIC RESOURCES	10,505,143	69,837,290	15.0423%	7,975,246	74,625,958	10.6870%
PR - PARKS, REC & OPEN SPACES	20,430,158	61,576,353	33.1786%	15,211,332	68,119,144	22.3305%
SP - SEAPORT	2,390,165	21,765,196	10.9816%	2,445,056	24,627,472	9.9282%
TT - OFFICE OF THE CITT	1,017,217	929,735	109.4093%	(236,596)	1,013,472	0.0000%
VZ - VIZCAYA	132,397	24,035	550.8508%	(76,651)	-	0.0000%
ALL OTHER	26,286,914	254,687,376	10.3212%	37,285,452	266,860,186	13.9719%
TOTALS	259,397,235	1,870,269,385	13.8695%	222,278,784	1,966,053,009	11.3058%

Direct Cost Base = Total Salaries less Leave Payouts

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department DEPRECIATION

Miami-Dade County maintains a fixed asset inventory of all equipment purchased and assigned to each department. Further, in accordance with GASB 34, the County computes the depreciation expense for all county-owned capitalized equipment. The calculated Equipment Depreciation expense has been allocated to the departments to which the equipment is assigned. The costs shown represent the fiscal year depreciated cost as of September 30, 2020.

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

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

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

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

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
DEPRECIATION EXPENSE	131,300,430			
Total Departmental Cost	131,300,430			
Adjustments:	131,300,430			
Total To Be Allocated:	131,300,430			

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION**

	Total	G&A	EQUIPMENT DEPRECIATION	STEPHEN P. CLARK CENTER	GALLOWAY ROAD COMPLEX
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	131,300,430	0	60,141,021	3,185,379	2,392,110
Functional Cost	131,300,430	0	60,141,021	3,185,379	2,392,110
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	131,300,430	0	60,141,021	3,185,379	2,392,110
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For DEPRECIATION					
Schedule .3 Total	131,300,430	0	60,141,021	3,185,379	2,392,110

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION**

	COURTHOUSE	DADE COUNTY COURTHOUSE	CHILDREN'S COURTHOUSE	SOUTH DADE GOVT CENTER	NORTH DADE JUSTICE CENTER
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	1,229,557	1,088,377	2,630,298	499,282	68,851
Functional Cost	1,229,557	1,088,377	2,630,298	499,282	68,851
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,229,557	1,088,377	2,630,298	499,282	68,851
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For DEPRECIATION					
Schedule .3 Total	1,229,557	1,088,377	2,630,298	499,282	68,851

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION

	OVERTOWN TRANSIT VILLAGE	E.R. GRAHAM BLDG	CENTRAL FACILITIES (CSF)	CALEB CENTER	CO-OP EXTENSION
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	2,924,488	291,726	1,043,840	582,178	14,137
Functional Cost	2,924,488	291,726	1,043,840	582,178	14,137
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,924,488	291,726	1,043,840	582,178	14,137
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For DEPRECIATION					
Schedule .3 Total	2,924,488	291,726	1,043,840	582,178	14,137

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION

	PUBLIC DEFENDERS BUILDING	WEST LOT	RADIO SHOP	CULTURAL ARTS CENTER	MEDICAL EXAMINERS BLDG
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	163,454	499,469	95,122	1,594,926	387,907
Functional Cost	163,454	499,469	95,122	1,594,926	387,907
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	163,454	499,469	95,122	1,594,926	387,907
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For DEPRECIATION					
Schedule .3 Total	163,454	499,469	95,122	1,594,926	387,907

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION**

	RECORDS CENTER	ISD FACILITIES	OTHER BUILDINGS
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DEPRECIATION EXPENSE	240,628	831,175	51,396,505
Functional Cost	240,628	831,175	51,396,505
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	240,628	831,175	51,396,505
Allocation Step 2			
2nd Allocation	0	0	0
Total For DEPRECIATION			
Schedule .3 Total	240,628	831,175	51,396,505

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	15,997.08	0.026599	15,997		15,997		15,997
AD - ANIMAL SERVICES	424,221.56	0.705378	424,222		424,222		424,222
AT - COUNTY ATTORNEY	4,225.92	0.007027	4,226		4,226		4,226
BU - MGMT & BUDGET	2,203,869.60	3.664503	2,203,870		2,203,870		2,203,870
CL - CLERK OF COURT	136,933.88	0.227688	136,934		136,934		136,934
CO - COMMUNITY ACTION & HUMAN SERVICES	129,197.82	0.214825	129,198		129,198		129,198
CR - CORRECTIONS & REHABILITATION	1,417,891.63	2.357611	1,417,891		1,417,891		1,417,891
CT - COMMUNICATIONS	92,854.98	0.154395	92,855		92,855		92,855
CU - CULTURAL AFFAIRS	221,196.55	0.367796	221,196		221,196		221,196
EL - ELECTIONS	1,058,125.68	1.759408	1,058,126		1,058,126		1,058,126
ET - INFORMATION TECH	7,354,173.63	12.228215	7,354,173		7,354,173		7,354,173
FN - FINANCE	211,074.02	0.350965	211,074		211,074		211,074
FR - FIRE	12,539,888.14	20.850807	12,539,888		12,539,888		12,539,888
GG - GENERAL GOVT	685,400.47	1.139656	685,401		685,401		685,401
HR - HUMAN RESOURCES	55,157.88	0.091714	55,158		55,158		55,158
HT - HOMELESS TRUST	1,360.56	0.002262	1,360		1,360		1,360
ID - INTERNAL SERVICES	2,147,718.56	3.571137	2,147,718		2,147,718		2,147,718
IG - INSPECTOR GENERAL	17,868.60	0.029711	17,869		17,869		17,869
JA - JUDICIAL ADMINISTRATION	975,992.04	1.622839	975,992		975,992		975,992
JU - JUVENILE SERVICES	15,850.46	0.026355	15,850		15,850		15,850
LB - LIBRARIES	3,894,267.85	6.475227	3,894,268		3,894,268		3,894,268
ME - MEDICAL EXAMINER	378,973.54	0.630142	378,974		378,974		378,974
MT - TRANSP & PW	3,296,849.02	5.481864	3,296,849		3,296,849		3,296,849
OC - ADMIN OFF OF THE COURTS	18,566.57	0.030872	18,567		18,567		18,567
PA - PROPERTY APPRAISER	150,409.71	0.250095	150,410		150,410		150,410
PD - POLICE	14,028,260.35	23.325612	14,028,261		14,028,261		14,028,261
PE - REGULATORY & ECONOMIC RESOURCES	1,223,080.46	2.033688	1,223,081		1,223,081		1,223,081
PR - PARKS, REC & OPEN SPACES	2,517,507.70	4.186008	2,517,508		2,517,508		2,517,508
PU - PUBLIC DEFENDER	11,918.98	0.019818	11,919		11,919		11,919
ALL OTHER*	4,912,188.03	8.167783	4,912,188		4,912,188		4,912,188
Schedule .4 Total for EQUIPMENT DEPRECIATION	60,141,021.27	100.000000	60,141,021		60,141,021	0	60,141,021

Allocation Basis: EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT
Allocation Source: FY20 DEPRECIATION DETAIL REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - STEPHEN P. CLARK CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	61,586.00	10.005085	318,700		318,700		318,700
AT - COUNTY ATTORNEY	37,058.00	6.020336	191,771		191,771		191,771
BU - MGMT & BUDGET	21,985.00	3.571620	113,770		113,770		113,770
CL - CLERK OF COURT	27,200.00	4.418834	140,757		140,757		140,757
CT - COMMUNICATIONS	18,407.00	2.990348	95,254		95,254		95,254
CU - CULTURAL AFFAIRS	11,682.00	1.897824	60,453		60,453		60,453
EL - ELECTIONS	560.00	0.090976	2,898		2,898		2,898
ET - INFORMATION TECH	12,080.00	1.962482	62,512		62,512		62,512
FN - FINANCE	26,761.00	4.347515	138,485		138,485		138,485
HR - HUMAN RESOURCES	39,694.00	6.448573	205,411		205,411		205,411
HT - HOMELESS TRUST	3,363.00	0.546343	17,403		17,403		17,403
ID - INTERNAL SERVICES	93,864.00	15.248876	485,734		485,734		485,734
MA - MAYOR	21,985.00	3.571620	113,770		113,770		113,770
MM - ECONOMIC ADVOCACY TRUST	4,915.00	0.798477	25,435		25,435		25,435
MP - METRO PLANNING ORG	4,114.00	0.668349	21,289		21,289		21,289
MT - TRANSP & PW	104,310.00	16.945906	539,791		539,791		539,791
PA - PROPERTY APPRAISER	63,744.00	10.355667	329,867		329,867		329,867
PE - REGULATORY & ECONOMIC RESOURCES	37,721.00	6.128045	195,201		195,201		195,201
PR - PARKS, REC & OPEN SPACES	2,950.00	0.479249	15,266		15,266		15,266
TT - OFFICE OF THE CITT	4,997.00	0.811798	25,859		25,859		25,859
ALL OTHER*	16,571.00	2.692077	85,753		85,753		85,753
Schedule .4 Total for STEPHEN P. CLARK CENTER	615,547.00	100.000000	3,185,379		3,185,379	0	3,185,379

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - GALLOWAY ROAD COMPLEX

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ET - INFORMATION TECH	92,895.00	82.741759	1,979,274		1,979,274		1,979,274
FR - FIRE	7,223.00	6.433540	153,897		153,897		153,897
PD - POLICE	12,153.00	10.824701	258,939		258,939		258,939
Schedule .4 Total for GALLOWAY ROAD COMPLEX	112,271.00	100.000000	2,392,110		2,392,110	0	2,392,110

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	49,635.00	19.071020	234,489		234,489		234,489
CR - CORRECTIONS & REHABILITATION	1,356.00	0.521009	6,406		6,406		6,406
ID - INTERNAL SERVICES	787.00	0.302385	3,718		3,718		3,718
JA - JUDICIAL ADMINISTRATION	183,920.00	70.666709	868,887		868,887		868,887
PD - POLICE	805.00	0.309301	3,803		3,803		3,803
PU - PUBLIC DEFENDER	6,086.00	2.338395	28,752		28,752		28,752
ALL OTHER*	17,675.00	6.791181	83,501		83,501		83,501
Schedule .4 Total for COURTHOUSE	260,264.00	100.000000	1,229,557		1,229,557	0	1,229,557

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - DADE COUNTY COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	57,447.00	24.169791	263,058		263,058		263,058
JA - JUDICIAL ADMINISTRATION	180,234.00	75.830209	825,319		825,319		825,319
Schedule .4 Total for DADE COUNTY COURTHOUSE	237,681.00	100.000000	1,088,377		1,088,377	0	1,088,377

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - CHILDREN'S COURTHOUSE

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - SOUTH DADE GOVT CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	6,017.00	9.106594	45,468		45,468		45,468
CL - CLERK OF COURT	13,907.00	21.047932	105,089		105,089		105,089
CO - COMMUNITY ACTION & HUMAN SERVICES	492.00	0.744631	3,718		3,718		3,718
ET - INFORMATION TECH	735.00	1.112406	5,554		5,554		5,554
FR - FIRE	2,262.00	3.423486	17,093		17,093		17,093
ID - INTERNAL SERVICES	919.00	1.390886	6,944		6,944		6,944
ID - INTERNAL SERVICES (GRANTEE)	1,183.00	1.790444	8,939		8,939		8,939
JA - JUDICIAL ADMINISTRATION	16,406.00	24.830111	123,972		123,972		123,972
JU - JUVENILE SERVICES	3,386.00	5.124635	25,586		25,586		25,586
PA - PROPERTY APPRAISER	13,730.00	20.780046	103,751		103,751		103,751
PD - POLICE	443.00	0.670471	3,348		3,348		3,348
PE - REGULATORY & ECONOMIC RESOURCES	1,706.00	2.581993	12,891		12,891		12,891
ALL OTHER*	4,887.00	7.396365	36,929		36,929		36,929
Schedule .4 Total for SOUTH DADE GOVT CENTER	66,073.00	100.000000	499,282		499,282	0	499,282

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - NORTH DADE JUSTICE CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	13,290.00	32.235374	22,194		22,194		22,194
JA - JUDICIAL ADMINISTRATION	27,045.00	65.598623	45,165		45,165		45,165
PD - POLICE	286.00	0.693703	478		478		478
ALL OTHER*	607.00	1.472300	1,014		1,014		1,014
Schedule .4 Total for NORTH DADE JUSTICE CENTER	41,228.00	100.000000	68,851		68,851	0	68,851

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - OVERTOWN TRANSIT VILLAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AU - AUDIT & MGMT	10,932.00	1.655824	48,424		48,424		48,424
CL - CLERK OF COURT	43,962.00	6.658740	194,734		194,734		194,734
CO - COMMUNITY ACTION & HUMAN SERVICES	56,404.00	8.543278	249,847		249,847		249,847
CR - CORRECTIONS & REHABILITATION	1,912.00	0.289603	8,469		8,469		8,469
ET - INFORMATION TECH	2,019.00	0.305809	8,943		8,943		8,943
HD - PUBLIC HOUSING & COMM DEVELOP	45,305.00	6.862159	200,683		200,683		200,683
HR - HUMAN RESOURCES	4,471.00	0.677204	19,805		19,805		19,805
ID - INTERNAL SERVICES	1,651.00	0.250070	7,313		7,313		7,313
IG - INSPECTOR GENERAL	20,241.00	3.065819	89,660		89,660		89,660
JA - JUDICIAL ADMINISTRATION	16,668.00	2.524632	73,833		73,833		73,833
JU - JUVENILE SERVICES	20,241.00	3.065819	89,660		89,660		89,660
MT - TRANSP & PW	105,976.00	16.051741	469,431		469,431		469,431
PA - PROPERTY APPRAISER	11,031.00	1.670819	48,863		48,863		48,863
PD - POLICE	40,798.00	6.179502	180,719		180,719		180,719
PE - REGULATORY & ECONOMIC RESOURCES	179,691.00	27.217043	795,959		795,959		795,959
ALL OTHER*	98,913.00	14.981938	438,145		438,145		438,145
Schedule .4 Total for OVERTOWN TRANSIT VILLAGE	660,215.00	100.000000	2,924,488		2,924,488	0	2,924,488

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - E.R. GRAHAM BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ALL OTHER*	113,880.00	100.000000	291,726		291,726		291,726
Schedule .4 Total for E.R. GRAHAM BLDG	113,880.00	100.000000	291,726		291,726	0	291,726

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - CENTRAL FACILITIES (CSF)

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - CALEB CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	6,344.00	6.496286	37,820		37,820		37,820
CL - CLERK OF COURT	2,576.00	2.637836	15,357		15,357		15,357
CO - COMMUNITY ACTION & HUMAN SERVICES	14,402.00	14.747716	85,858		85,858		85,858
CU - CULTURAL AFFAIRS	18,560.00	19.005528	110,646		110,646		110,646
GG - GENERAL GOVT	8,844.00	9.056298	52,724		52,724		52,724
ID - INTERNAL SERVICES	1,406.00	1.439751	8,382		8,382		8,382
JA - JUDICIAL ADMINISTRATION	15,297.00	15.664200	91,194		91,194		91,194
LB - LIBRARIES	13,197.80	13.514609	78,679		78,679		78,679
ALL OTHER*	17,029.00	17.437776	101,519		101,519		101,519
Schedule .4 Total for CALEB CENTER	97,655.80	100.000000	582,178		582,178	0	582,178

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - CO-OP EXTENSION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PR - PARKS, REC & OPEN SPACES	16,368.00	100.000000	14,137		14,137		14,137
Schedule .4 Total for CO-OP EXTENSION	16,368.00	100.000000	14,137		14,137	0	14,137

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - PUBLIC DEFENDERS BUILDING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PU - PUBLIC DEFENDER	77,838.00	100.000000	163,454		163,454		163,454
Schedule .4 Total for PUBLIC DEFENDERS BUILDING	77,838.00	100.000000	163,454		163,454	0	163,454

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - WEST LOT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ALL OTHER*	1.00	100.000000	499,469		499,469		499,469
Schedule .4 Total for WEST LOT	1.00	100.000000	499,469		499,469	0	499,469

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - RADIO SHOP

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - CULTURAL ARTS CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	16,532.00	7.100582	113,249		113,249		113,249
ET - INFORMATION TECH	3,033.00	1.302690	20,777		20,777		20,777
LB - LIBRARIES	145,859.00	62.647212	999,177		999,177		999,177
ALL OTHER*	67,402.00	28.949516	461,723		461,723		461,723
Schedule .4 Total for CULTURAL ARTS CENTER	232,826.00	100.000000	1,594,926		1,594,926	0	1,594,926

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - MEDICAL EXAMINERS BLDG

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - RECORDS CENTER

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - ISD FACILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES	100	100.000000	831,175		831,175		831,175
Schedule .4 Total for ISD FACILITIES	100	100.000000	831,175		831,175	0	831,175

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION**

Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	639,309.41	0.898419	461,756		461,756		461,756
CO - COMMUNITY ACTION & HUMAN SERVICES	276,961.58	0.389213	200,042		200,042		200,042
CR - CORRECTIONS & REHABILITATION	4,684,222.93	6.582718	3,383,287		3,383,287		3,383,287
CU - CULTURAL AFFAIRS	10,073,164.80	14.155774	7,275,573		7,275,573		7,275,573
EL - ELECTIONS	236,582.64	0.332469	170,877		170,877		170,877
ET - INFORMATION TECH	602,840.64	0.847169	435,415		435,415		435,415
FR - FIRE	2,456,907.54	3.452681	1,774,557		1,774,557		1,774,557
GG - GENERAL GOVT	18,164,927.91	25.527092	13,120,033		13,120,033		13,120,033
HR - HUMAN RESOURCES	661,506.84	0.929613	477,789		477,789		477,789
HT - HOMELESS TRUST	350,097.96	0.491991	252,866		252,866		252,866
ID - INTERNAL SERVICES	4,329,606.60	6.084377	3,127,157		3,127,157		3,127,157
JA - JUDICIAL ADMINISTRATION	3,872,340.22	5.441782	2,796,886		2,796,886		2,796,886
LB - LIBRARIES	2,270,520.36	3.190752	1,639,935		1,639,935		1,639,935
ME - MEDICAL EXAMINER	287,223.00	0.403633	207,453		207,453		207,453
MT - TRANSP & PW	187,161.20	0.263017	135,182		135,182		135,182
PD - POLICE	1,507,879.14	2.119016	1,089,100		1,089,100		1,089,100
PR - PARKS, REC & OPEN SPACES	9,006,327.89	12.656552	6,505,025		6,505,025		6,505,025
ALL OTHER*	11,551,828.06	16.233732	8,343,571		8,343,571		8,343,571
Schedule .4 Total for OTHER BUILDINGS	71,159,408.72	100.000000	51,396,505		51,396,505	0	51,396,505

Allocation Basis: BUILDING DEPRECIATION EXPENSE BY DEPARTMENT
Allocation Source: FY20 DEPRECIATION DETAIL REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	Total	EQUIPMENT DEPRECIATION	STEPHEN P. CLARK CENTER	GALLOWAY ROAD COMPLEX	COURTHOUSE
CC - COUNTY COMMISSION	417,984	15,997	318,700	0	0
AD - ANIMAL SERVICES	885,978	424,222	0	0	0
AT - COUNTY ATTORNEY	195,997	4,226	191,771	0	0
AU - AUDIT & MGMT	48,424	0	0	0	0
BU - MGMT & BUDGET	2,317,639	2,203,870	113,770	0	0
CL - CLERK OF COURT	2,059,626	136,934	140,757	0	234,489
CO - COMMUNITY ACTION & HUMAN SERVICES	668,663	129,198	0	0	0
CR - CORRECTIONS & REHABILITATION	4,879,240	1,417,891	0	0	6,406
CT - COMMUNICATIONS	188,109	92,855	95,254	0	0
CU - CULTURAL AFFAIRS	7,667,868	221,196	60,453	0	0
EL - ELECTIONS	1,231,901	1,058,126	2,898	0	0
ET - INFORMATION TECH	9,961,771	7,354,173	62,512	1,979,274	0
FN - FINANCE	349,559	211,074	138,485	0	0
FR - FIRE	14,485,436	12,539,888	0	153,897	0
GG - GENERAL GOVT	13,858,158	685,401	0	0	0
HD - PUBLIC HOUSING & COMM DEVELOP	200,683	0	0	0	0
HR - HUMAN RESOURCES	758,163	55,158	205,411	0	0
HT - HOMELESS TRUST	271,630	1,360	17,403	0	0
ID - INTERNAL SERVICES	6,976,640	2,147,718	485,734	0	3,718
ID - INTERNAL SERVICES (GRANTEE)	8,939	0	0	0	0
IG - INSPECTOR GENERAL	107,528	17,869	0	0	0
JA - JUDICIAL ADMINISTRATION	7,406,062	975,992	0	0	868,887
JU - JUVENILE SERVICES	131,096	15,850	0	0	0
LB - LIBRARIES	6,612,058	3,894,268	0	0	0
MA - MAYOR	113,770	0	113,770	0	0
ME - MEDICAL EXAMINER	974,334	378,974	0	0	0
MM - ECONOMIC ADVOCACY TRUST	25,435	0	25,435	0	0
MP - METRO PLANNING ORG	21,289	0	21,289	0	0
MT - TRANSP & PW	4,441,253	3,296,849	539,791	0	0
OC - ADMIN OFF OF THE COURTS	18,567	18,567	0	0	0
PA - PROPERTY APPRAISER	632,891	150,410	329,867	0	0
PD - POLICE	15,576,803	14,028,261	0	258,939	3,803
PE - REGULATORY & ECONOMIC RESOURCES	2,512,764	1,223,081	195,201	0	0
PR - PARKS, REC & OPEN SPACES	9,051,936	2,517,508	15,266	0	0
PU - PUBLIC DEFENDER	409,843	11,919	0	0	28,752
TT - OFFICE OF THE CITT	25,859	0	25,859	0	0
ALL OTHER*	15,806,535	4,912,188	85,753	0	83,501
Direct Bill	0	0	0	0	0
Total	131,300,430	60,141,021	3,185,379	2,392,110	1,229,557

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	DADE COUNTY COURTHOUSE	CHILDREN'S COURTHOUSE	SOUTH DADE GOVT CENTER	NORTH DADE JUSTICE CENTER	OVERTOWN TRANSIT VILLAGE
CC - COUNTY COMMISSION	0	0	45,468	0	0
AD - ANIMAL SERVICES	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	48,424
BU - MGMT & BUDGET	0	0	0	0	0
CL - CLERK OF COURT	263,058	193,425	105,089	22,194	194,734
CO - COMMUNITY ACTION & HUMAN SERVICES	0	0	3,718	0	249,847
CR - CORRECTIONS & REHABILITATION	0	63,186	0	0	8,469
CT - COMMUNICATIONS	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0
EL - ELECTIONS	0	0	0	0	0
ET - INFORMATION TECH	0	0	5,554	0	8,943
FN - FINANCE	0	0	0	0	0
FR - FIRE	0	0	17,093	0	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMM DEVELOP	0	0	0	0	200,683
HR - HUMAN RESOURCES	0	0	0	0	19,805
HT - HOMELESS TRUST	0	0	0	0	0
ID - INTERNAL SERVICES	0	0	6,944	0	7,313
ID - INTERNAL SERVICES (GRANTEE)	0	0	8,939	0	0
IG - INSPECTOR GENERAL	0	0	0	0	89,660
JA - JUDICIAL ADMINISTRATION	825,319	1,604,814	123,972	45,165	73,833
JU - JUVENILE SERVICES	0	0	25,586	0	89,660
LB - LIBRARIES	0	0	0	0	0
MA - MAYOR	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0
MM - ECONOMIC ADVOCACY TRUST	0	0	0	0	0
MP - METRO PLANNING ORG	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	469,431
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	0	0	103,751	0	48,863
PD - POLICE	0	12,156	3,348	478	180,719
PE - REGULATORY & ECONOMIC RESOURCES	0	0	12,891	0	795,959
PR - PARKS, REC & OPEN SPACES	0	0	0	0	0
PU - PUBLIC DEFENDER	0	205,719	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0
ALL OTHER*	0	550,997	36,929	1,014	438,145
Direct Bill	0	0	0	0	0
Total	1,088,377	2,630,298	499,282	68,851	2,924,488

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	E.R. GRAHAM BLDG	CENTRAL FACILITIES (CSF)	CALEB CENTER	CO-OP EXTENSION	PUBLIC DEFENDERS BUILDING
CC - COUNTY COMMISSION	0	0	37,820	0	0
AD - ANIMAL SERVICES	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	0
BU - MGMT & BUDGET	0	0	0	0	0
CL - CLERK OF COURT	0	399,712	15,357	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0	0	85,858	0	0
CR - CORRECTIONS & REHABILITATION	0	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	110,646	0	0
EL - ELECTIONS	0	0	0	0	0
ET - INFORMATION TECH	0	0	0	0	0
FN - FINANCE	0	0	0	0	0
FR - FIRE	0	0	0	0	0
GG - GENERAL GOVT	0	0	52,724	0	0
HD - PUBLIC HOUSING & COMM DEVELOP	0	0	0	0	0
HR - HUMAN RESOURCES	0	0	0	0	0
HT - HOMELESS TRUST	0	0	0	0	0
ID - INTERNAL SERVICES	0	358,497	8,382	0	0
ID - INTERNAL SERVICES (GRANTEE)	0	0	0	0	0
IG - INSPECTOR GENERAL	0	0	0	0	0
JA - JUDICIAL ADMINISTRATION	0	0	91,194	0	0
JU - JUVENILE SERVICES	0	0	0	0	0
LB - LIBRARIES	0	0	78,679	0	0
MA - MAYOR	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0
MM - ECONOMIC ADVOCACY TRUST	0	0	0	0	0
MP - METRO PLANNING ORG	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	0
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	0	0	0	0	0
PD - POLICE	0	0	0	0	0
PE - REGULATORY & ECONOMIC RESOURCES	0	285,631	0	0	0
PR - PARKS, REC & OPEN SPACES	0	0	0	14,137	0
PU - PUBLIC DEFENDER	0	0	0	0	163,454
TT - OFFICE OF THE CITT	0	0	0	0	0
ALL OTHER*	291,726	0	101,519	0	0
Direct Bill	0	0	0	0	0
Total	291,726	1,043,840	582,178	14,137	163,454

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	WEST LOT	RADIO SHOP	CULTURAL ARTS CENTER	MEDICAL EXAMINERS BLDG	RECORDS CENTER
CC - COUNTY COMMISSION	0	0	0	0	0
AD - ANIMAL SERVICES	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	0
BU - MGMT & BUDGET	0	0	0	0	0
CL - CLERK OF COURT	0	0	113,249	0	240,628
CO - COMMUNITY ACTION & HUMAN SERVICES	0	0	0	0	0
CR - CORRECTIONS & REHABILITATION	0	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0
EL - ELECTIONS	0	0	0	0	0
ET - INFORMATION TECH	0	95,122	20,777	0	0
FN - FINANCE	0	0	0	0	0
FR - FIRE	0	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING & COMM DEVELOP	0	0	0	0	0
HR - HUMAN RESOURCES	0	0	0	0	0
HT - HOMELESS TRUST	0	0	0	0	0
ID - INTERNAL SERVICES	0	0	0	0	0
ID - INTERNAL SERVICES (GRANTEE)	0	0	0	0	0
IG - INSPECTOR GENERAL	0	0	0	0	0
JA - JUDICIAL ADMINISTRATION	0	0	0	0	0
JU - JUVENILE SERVICES	0	0	0	0	0
LB - LIBRARIES	0	0	999,177	0	0
MA - MAYOR	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	387,907	0
MM - ECONOMIC ADVOCACY TRUST	0	0	0	0	0
MP - METRO PLANNING ORG	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	0
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	0	0	0	0	0
PD - POLICE	0	0	0	0	0
PE - REGULATORY & ECONOMIC RESOURCES	0	0	0	0	0
PR - PARKS, REC & OPEN SPACES	0	0	0	0	0
PU - PUBLIC DEFENDER	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0
ALL OTHER*	499,469	0	461,723	0	0
Direct Bill	0	0	0	0	0
Total	499,469	95,122	1,594,926	387,907	240,628

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department DEPRECIATION**

Receiving Department	ISD FACILITIES	OTHER BUILDINGS
CC - COUNTY COMMISSION	0	0
AD - ANIMAL SERVICES	0	461,756
AT - COUNTY ATTORNEY	0	0
AU - AUDIT & MGMT	0	0
BU - MGMT & BUDGET	0	0
CL - CLERK OF COURT	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0	200,042
CR - CORRECTIONS & REHABILITATION	0	3,383,287
CT - COMMUNICATIONS	0	0
CU - CULTURAL AFFAIRS	0	7,275,573
EL - ELECTIONS	0	170,877
ET - INFORMATION TECH	0	435,415
FN - FINANCE	0	0
FR - FIRE	0	1,774,557
GG - GENERAL GOVT	0	13,120,033
HD - PUBLIC HOUSING & COMM DEVELOP	0	0
HR - HUMAN RESOURCES	0	477,789
HT - HOMELESS TRUST	0	252,866
ID - INTERNAL SERVICES	831,175	3,127,157
ID - INTERNAL SERVICES (GRANTEE)	0	0
IG - INSPECTOR GENERAL	0	0
JA - JUDICIAL ADMINISTRATION	0	2,796,886
JU - JUVENILE SERVICES	0	0
LB - LIBRARIES	0	1,639,935
MA - MAYOR	0	0
ME - MEDICAL EXAMINER	0	207,453
MM - ECONOMIC ADVOCACY TRUST	0	0
MP - METRO PLANNING ORG	0	0
MT - TRANSP & PW	0	135,182
OC - ADMIN OFF OF THE COURTS	0	0
PA - PROPERTY APPRAISER	0	0
PD - POLICE	0	1,089,100
PE - REGULATORY & ECONOMIC RESOURCES	0	0
PR - PARKS, REC & OPEN SPACES	0	6,505,025
PU - PUBLIC DEFENDER	0	0
TT - OFFICE OF THE CITT	0	0
ALL OTHER*	0	8,343,571
Direct Bill	0	0
Total	831,175	51,396,505

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department CC - COUNTY COMMISSION

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department CC - COUNTY COMMISSION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	22,774,385			22,774,385
Deductions:				
318 REFUNDS, CASH SHORT & BAD DEBT EXP	0			
501 GENERAL FUND-TRF OUT	0			
510 OTHER SPECIAL REVENUE-TRF OUT	0			
523 LOAN AGREEMENTS	-21,000			
602 SPECIAL TRANSPORTATION	-19,475			
605 HURRICANE EXPENSES	-3,435			
606 GRANTS TO OUTSIDE ORGANIZATIONS	-626,230			
616 PP&E OUTSIDE AGENCIES BY OCED	-6,637			
GRANT				
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-27,630			
951 AUTOMOBILES & VEHICLES	0			
990 INFRASTRUCTURE	0			
991 INFRASTRUCTURE	0			
MAINTENANCE				
Total Deductions:	-704,407			-704,407
Cost Adjustments:				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	-2,827			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
361 INTEREST EARNINGS	-852			
366 CONTRIB/DONATIONS PRIVATE SOURCES	-38,625			
Total Departmental Cost Adjustments:	-42,304			-42,304
Inbound Costs:				
DEPRECIATION	417,984		417,984	
CC - COUNTY COMMISSION		110,327	110,327	
AT - COUNTY ATTORNEY		1,898,131	1,898,131	
BU - MGMT & BUDGET		55,447	55,447	
CT - COMMUNICATIONS		509,544	509,544	
ET - INFORMATION TECH		6,417	6,417	
FN - FINANCE		60,092	60,092	
GG - GENERAL GOVT		1,957,413	1,957,413	
HR - HUMAN RESOURCES		18,212	18,212	
ID - INTERNAL SERVICES		-557	-557	
IG - INSPECTOR GENERAL		745	745	
LEAVE PAYMENTS		272,395	272,395	
Total Allocated Additions:	417,984	4,888,165	5,306,149	5,306,149
Total To Be Allocated:	22,445,658	4,888,165		27,333,823

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION**

	Total	G&A	AUDITOR	INTERGOV'T AFFAIRS	AGENDA COORDINATION
Other Expense & Cost					
001 SALARIES	13,647,640	621,322	1,438,579	565,758	458,400
010 FRINGE BENEFITS	5,956,918	519,022	549,225	205,461	192,172
035 POST EMPLOYMENT BENEFITS	3,600	3,600	0	0	0
115 INTERPRETERS	550	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	(1,353)	(1,353)	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0	0
220 ELECTRICAL SERVICES	10,102	0	0	0	0
221 WATER AND DISPOSAL SERVICES	1,687	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	39,284	3,445	244	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	2,513	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	50,635	1,300	1,000	200	200
233 METROBUS AND METRORAIL	0	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	1,035	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	712	0	0	0	0
241 EQUIPMENT MAINTENANCE	0	0	0	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	315	0	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
252 VEHICLES-RENTAL	53,390	0	0	597	0
253 COMMUNICATION EQUIPMENT- RENTAL	47,088	3,838	4,830	0	6,505
255 RENT PAYMENTS TO LESSORS	497,749	0	0	24,494	0
259 OTHER RENTAL EXPENSE	15,641	0	0	0	0
260 GSA CHARGES	347,387	8,719	84,456	0	55
261 ITD	211,025	75,960	24,541	3,495	2,136
262 GENERAL COUNTY SUPPORT CHARGES	4,646	3,480	0	0	0
265 PARKS & RECREATION SERVICES	30,651	0	0	0	0
266 CLERK OF COURTS	11,119	0	0	0	0
310 TELECOMMUNICATIONS	209,375	16,070	13,199	6,037	3,300
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	90,918	0	42,408	18,696	0
312 TRAVEL	152,717	153	1,860	49,116	0
313 AUTOMOBILE REIMBURSEMENT	27,355	821	1,628	2,031	0
314 ADVERTISING	238,225	0	1,826	15,624	0
315 PRINTING & GRAPHICS	83,481	40	320	0	0
316 MAILING SERVICES	16,293	2,750	0	102	0
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	2,147	513	0	0	0
320 TRAINING	22,767	0	14,007	0	0
321 REIMBURSEMENTS & REFUNDS	16	0	0	0	0
322 TAXES,LICENSES & PERMITS	9,847	0	0	0	0
330 MISCELLANEOUS	115,024	959	31,095	2,045	0
410 FUEL & LUBRICANTS	1,812	0	0	0	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	2,040	30	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	13,779	201	3,953	744	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	44	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION

	Total	G&A	AUDITOR	INTERGOV'T AFFAIRS	AGENDA COORDINATION
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	97,066	7,132	4,138	0	4,729
490 CHEMICALS	775	0	0	0	0
491 RECREATIONAL SUPPLIES	0	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	24,375	1,638	62	0	0
493 CLOTHING & UNIFORMS	29,152	0	1,303	0	0
496 OTHER MATERIALS & SUPPLIES	436	340	0	0	0
*501 GENERAL FUND-TRF OUT	0	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*523 LOAN AGREEMENTS	21,000	0	0	0	0
*602 SPECIAL TRANSPORTATION	19,475	0	0	0	0
*605 HURRICANE EXPENSES	3,435	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	626,230	0	0	0	0
*616 PP&E OUTSIDE AGENCIES BY OCED GRANT	6,637	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	27,630	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*990 INFRASTRUCTURE	0	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	22,774,385				
Deductions					
*Total Disallowed Costs	(704,407)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(2,827)	0	0	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	0	0
00155 TERMINATION PAYMENTS	0	0	0	0	0
REVENUES:	0	0	0	0	0
361 INTEREST EARNINGS	(852)	0	0	0	0
366 CONTRIB/DONATIONS PRIVATE SOURCES	(38,625)	0	0	0	0
Functional Cost	22,027,674	1,269,980	2,218,674	894,400	667,497
Allocation Step 1					
Inbound - All Others	417,984	19,018	44,056	17,346	14,044
Reallocate Admin Costs		(1,288,998)	142,305	55,943	45,373
Unallocated Costs	(18,332,850)	0	0	0	0
1st Allocation	4,112,808	0	2,405,035	967,689	726,914
Allocation Step 2					
Inbound - All Others	4,888,165	222,411	515,212	202,859	164,242
Reallocate Admin Costs		(222,411)	24,554	9,653	7,829
Unallocated Costs	(3,963,816)	0	0	0	0
2nd Allocation	924,349	0	539,767	212,511	172,071

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION

	Total	G&A	AUDITOR	INTERGOV'T AFFAIRS	AGENDA COORDINATION
Total For CC - COUNTY COMMISSION Schedule .3 Total	5,037,157	0	2,944,802	1,180,200	898,985

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION

	LEAVE PAYMENTS	COUNTY COMMISSION**
Other Expense & Cost		
001 SALARIES	0	10,563,581
010 FRINGE BENEFITS	0	4,491,038
035 POST EMPLOYMENT BENEFITS	0	0
115 INTERPRETERS	0	550
116 OTHER COURT OPERATING EXPENSE	0	0
210 ACCOUNTING & AUDITING	0	0
220 ELECTRICAL SERVICES	0	10,102
221 WATER AND DISPOSAL SERVICES	0	1,687
223 INDUSTRIAL SERVICE RELATED	0	35,595
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	2,513
232 GENERAL AUTO & PROFESSIONAL LIAB	0	47,935
233 METROBUS AND METRORAIL	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	0	1,035
240 OUTSIDE CONTRACTUAL SVCS.	0	712
241 EQUIPMENT MAINTENANCE	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	0	315
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
252 VEHICLES-RENTAL	0	52,793
253 COMMUNICATION EQUIPMENT- RENTAL	0	31,915
255 RENT PAYMENTS TO LESSORS	0	473,255
259 OTHER RENTAL EXPENSE	0	15,641
260 GSA CHARGES	0	254,157
261 ITD	0	104,893
262 GENERAL COUNTY SUPPORT CHARGES	0	1,166
265 PARKS & RECREATION SERVICES	0	30,651
266 CLERK OF COURTS	0	11,119
310 TELECOMMUNICATIONS	0	170,769
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	29,814
312 TRAVEL	0	101,588
313 AUTOMOBILE REIMBURSEMENT	0	22,875
314 ADVERTISING	0	220,775
315 PRINTING & GRAPHICS	0	83,121
316 MAILING SERVICES	0	13,441
317 OTHER COMMUNICATION EXPENSES	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0
319 PETTY CASH & CHANGE FUNDS	0	1,634
320 TRAINING	0	8,760
321 REIMBURSEMENTS & REFUNDS	0	16
322 TAXES,LICENSES & PERMITS	0	9,847
330 MISCELLANEOUS	0	80,925
410 FUEL & LUBRICANTS	0	1,812
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	0	2,010
432 EQUIPMENT & NON-CAPITAL TOOLS	0	8,881
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	44

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION

	LEAVE PAYMENTS	COUNTY COMMISSION**
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	81,067
490 CHEMICALS	0	775
491 RECREATIONAL SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	0	22,675
493 CLOTHING & UNIFORMS	0	27,849
496 OTHER MATERIALS & SUPPLIES	0	96
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*523 LOAN AGREEMENTS	0	0
*602 SPECIAL TRANSPORTATION	0	0
*605 HURRICANE EXPENSES	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*616 PP&E OUTSIDE AGENCIES BY OCED GRANT	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*951 AUTOMOBILES & VEHICLES	0	0
*990 INFRASTRUCTURE	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
00114 POLL WORKERS (CO EMPLOYEES ONLY)	0	(2,827)
00154 PAYMENT FOR UNUSED SICK LEAVE	7,709	(7,709)
00155 TERMINATION PAYMENTS	5,461	(5,461)
REVENUES:	0	0
361 INTEREST EARNINGS	0	(852)
366 CONTRIB/DONATIONS PRIVATE SOURCES	0	(38,625)
Functional Cost	13,170	16,963,953
Allocation Step 1		
Inbound - All Others	0	323,520
Reallocate Admin Costs	0	1,045,378
Unallocated Costs	0	(18,332,850)
1st Allocation	13,170	0
Allocation Step 2		
Inbound - All Others	0	3,783,441
Reallocate Admin Costs	0	180,376
Unallocated Costs	0	(3,963,816)
2nd Allocation	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION

	LEAVE PAYMENTS	COUNTY COMMISSION**
Total For CC - COUNTY COMMISSION		
Schedule .3 Total	13,170	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION**

Activity - AUDITOR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	329.00	4.281624	102,975		102,975		102,975
AD - ANIMAL SERVICES	35.00	0.455492	10,955		10,955	2,569	13,523
AV - AVIATION	826.00	10.749610	258,532		258,532	60,618	319,150
HR - HUMAN RESOURCES	4,253.00	55.348777	1,331,157		1,331,157	312,118	1,643,276
ID - INTERNAL SERVICES	1,203.00	15.655908	376,530		376,530	88,285	464,815
IG - INSPECTOR GENERAL	40.00	0.520562	12,520		12,520	2,935	15,455
MT - TRANSP & PW	651.00	8.472150	203,758		203,758	47,775	251,534
PE - REGULATORY & ECONOMIC RESOURCES	347.00	4.515877	108,608		108,608	25,465	134,074
Schedule .4 Total for AUDITOR	7,684.00	100.000000	2,405,035		2,405,035	539,767	2,944,802

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT
Allocation Source: FY20 AUDIT HOURS - COMMISSION AUDITOR

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION**

Activity - INTERGOV'T AFFAIRS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	0.635337	6,148		6,148		6,148
AD - ANIMAL SERVICES	236	0.793331	7,677		7,677	1,697	9,374
AT - COUNTY ATTORNEY	129	0.433643	4,196		4,196	927	5,124
AU - AUDIT & MGMT	35	0.117655	1,139		1,139	252	1,390
AV - AVIATION	1,341	4.507866	43,622		43,622	9,641	53,263
BU - MGMT & BUDGET	81	0.272287	2,635		2,635	582	3,217
CL - CLERK OF COURT	1,017	3.418717	33,083		33,083	7,312	40,394
CO - COMMUNITY ACTION & HUMAN SERVICES	875	2.941374	28,463		28,463	6,291	34,754
CR - CORRECTIONS & REHABILITATION	2,866	9.634261	93,230		93,230	20,605	113,835
CT - COMMUNICATIONS	158	0.531128	5,140		5,140	1,136	6,276
CU - CULTURAL AFFAIRS	106	0.356326	3,448		3,448	762	4,210
EC - ETHICS AND PUBLIC TRUST	13	0.043700	423		423	93	516
EL - ELECTIONS	102	0.342880	3,318		3,318	733	4,051
ET - INFORMATION TECH	822	2.763211	26,739		26,739	5,910	32,649
FN - FINANCE	354	1.189996	11,515		11,515	2,545	14,060
FR - FIRE	2,721	9.146833	88,513		88,513	19,562	108,075
HD - PUBLIC HOUSING & COMM DEVELOP	283	0.951324	9,206		9,206	2,035	11,240
HR - HUMAN RESOURCES	118	0.396665	3,838		3,838	848	4,687
HT - HOMELESS TRUST	18	0.060508	586		586	129	715
ID - INTERNAL SERVICES	833	2.800188	27,097		27,097	5,989	33,086
IG - INSPECTOR GENERAL	38	0.127740	1,236		1,236	273	1,509
JA - JUDICIAL ADMINISTRATION	286	0.961409	9,303		9,303	2,056	11,360
JU - JUVENILE SERVICES	91	0.305903	2,960		2,960	654	3,614
LB - LIBRARIES	705	2.369907	22,933		22,933	5,068	28,002
MA - MAYOR	32	0.107570	1,041		1,041	230	1,271
ME - MEDICAL EXAMINER	83	0.279010	2,700		2,700	597	3,297
MM - ECONOMIC ADVOCACY TRUST	15	0.050424	488		488	108	596
MP - METRO PLANNING ORG	19	0.063870	618		618	136	755
MT - TRANSP & PW	3,799	12.770606	123,580		123,580	27,312	150,892
PA - PROPERTY APPRAISER	388	1.304289	12,621		12,621	2,789	15,411
PD - POLICE	4,548	15.288426	147,944		147,944	32,699	180,643
PE - REGULATORY & ECONOMIC RESOURCES	927	3.116176	30,155		30,155	6,665	36,819
PR - PARKS, REC & OPEN SPACES	2,385	8.017346	77,583		77,583	17,147	94,730
SP - SEAPORT	431	1.448837	14,020		14,020	3,099	17,119
PUBLIC HEALTH TRUST	1	0.003362	33		33	7	40
ALL OTHER*	3,703	12.447895	120,457		120,457	26,622	147,079
Schedule .4 Total for INTERGOV'T AFFAIRS	29,748	100.000000	967,689		967,689	212,511	1,180,200

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION**

Activity - AGENDA COORDINATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	2	0.165700	1,204		1,204		1,204
AD - ANIMAL SERVICES	3	0.248550	1,807		1,807	428	2,235
AT - COUNTY ATTORNEY	1	0.082850	602		602	143	745
AV - AVIATION	33	2.734051	19,874		19,874	4,712	24,586
BU - MGMT & BUDGET	50	4.142502	30,112		30,112	7,140	37,252
CL - CLERK OF COURT	187	15.492958	112,620		112,620	26,703	139,324
CO - COMMUNITY ACTION & HUMAN SERVICES	4	0.331400	2,409		2,409	571	2,980
CU - CULTURAL AFFAIRS	16	1.325601	9,636		9,636	2,285	11,921
FN - FINANCE	21	1.739851	12,647		12,647	2,999	15,646
FR - FIRE	17	1.408451	10,238		10,238	2,428	12,666
HD - PUBLIC HOUSING & COMM DEVELOP	48	3.976802	28,908		28,908	6,854	35,762
HR - HUMAN RESOURCES	9	0.745650	5,420		5,420	1,285	6,705
HT - HOMELESS TRUST	3	0.248550	1,807		1,807	428	2,235
ID - INTERNAL SERVICES	143	11.847556	86,122		86,122	20,420	106,542
JU - JUVENILE SERVICES	7	0.579950	4,216		4,216	1,000	5,215
LB - LIBRARIES	4	0.331400	2,409		2,409	571	2,980
MA - MAYOR	91	7.539354	54,805		54,805	12,995	67,799
ME - MEDICAL EXAMINER	2	0.165700	1,204		1,204	286	1,490
MT - TRANSP & PW	158	13.090307	95,155		95,155	22,562	117,717
PA - PROPERTY APPRAISER	9	0.745650	5,420		5,420	1,285	6,705
PD - POLICE	25	2.071251	15,056		15,056	3,570	18,626
PE - REGULATORY & ECONOMIC RESOURCES	227	18.806960	136,710		136,710	32,416	169,126
PR - PARKS, REC & OPEN SPACES	91	7.539354	54,805		54,805	12,995	67,799
SP - SEAPORT	19	1.574151	11,443		11,443	2,713	14,156
TT - OFFICE OF THE CITT	4	0.331400	2,409		2,409	571	2,980
ALL OTHER*	33	2.734051	19,874		19,874	4,712	24,587
Schedule .4 Total for AGENDA COORDINATION	1,207	100.000000	726,914		726,914	172,071	898,985

Allocation Basis: NUMBER OF AGENDA ITEMS BY DEPARTMENT
Allocation Source: FY20 AGENDA ITEMS - AGENDA COORDINATION

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	13,170		13,170		13,170
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	13,170		13,170	0	13,170

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department CC - COUNTY COMMISSION**

Receiving Department	Total	AUDITOR	INTERGOV'T AFFAIRS	AGENDA COORDINATION	LEAVE PAYMENTS
CC - COUNTY COMMISSION	110,327	102,975	6,148	1,204	0
AD - ANIMAL SERVICES	25,132	13,523	9,374	2,235	0
AT - COUNTY ATTORNEY	5,869	0	5,124	745	0
AU - AUDIT & MGMT	1,390	0	1,390	0	0
AV - AVIATION	397,000	319,150	53,263	24,586	0
BU - MGMT & BUDGET	40,469	0	3,217	37,252	0
CL - CLERK OF COURT	179,718	0	40,394	139,324	0
CO - COMMUNITY ACTION & HUMAN SERVICES	37,734	0	34,754	2,980	0
CR - CORRECTIONS & REHABILITATION	113,835	0	113,835	0	0
CT - COMMUNICATIONS	6,276	0	6,276	0	0
CU - CULTURAL AFFAIRS	16,131	0	4,210	11,921	0
EC - ETHICS AND PUBLIC TRUST	516	0	516	0	0
EL - ELECTIONS	4,051	0	4,051	0	0
ET - INFORMATION TECH	32,649	0	32,649	0	0
FN - FINANCE	29,706	0	14,060	15,646	0
FR - FIRE	120,741	0	108,075	12,666	0
HD - PUBLIC HOUSING & COMM DEVELOP	47,003	0	11,240	35,762	0
HR - HUMAN RESOURCES	1,654,668	1,643,276	4,687	6,705	0
HT - HOMELESS TRUST	2,950	0	715	2,235	0
ID - INTERNAL SERVICES	604,443	464,815	33,086	106,542	0
IG - INSPECTOR GENERAL	16,964	15,455	1,509	0	0
JA - JUDICIAL ADMINISTRATION	11,360	0	11,360	0	0
JU - JUVENILE SERVICES	8,830	0	3,614	5,215	0
LB - LIBRARIES	30,982	0	28,002	2,980	0
MA - MAYOR	69,070	0	1,271	67,799	0
ME - MEDICAL EXAMINER	4,787	0	3,297	1,490	0
MM - ECONOMIC ADVOCACY TRUST	596	0	596	0	0
MP - METRO PLANNING ORG	755	0	755	0	0
MT - TRANSP & PW	520,143	251,534	150,892	117,717	0
PA - PROPERTY APPRAISER	22,116	0	15,411	6,705	0
PD - POLICE	199,270	0	180,643	18,626	0
PE - REGULATORY & ECONOMIC RESOURCES	340,019	134,074	36,819	169,126	0
PR - PARKS, REC & OPEN SPACES	162,529	0	94,730	67,799	0
SP - SEAPORT	31,275	0	17,119	14,156	0
TT - OFFICE OF THE CITT	2,980	0	0	2,980	0
PUBLIC HEALTH TRUST	40	0	40	0	0
LEAVE PAYMENTS	13,170	0	0	0	13,170
ALL OTHER*	171,665	0	147,079	24,587	0
Direct Bill	0	0	0	0	0
Total	5,037,157	2,944,802	1,180,200	898,985	13,170

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department AT - COUNTY ATTORNEY

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department AT - COUNTY ATTORNEY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,973,013			18,973,013
Deductions:				
602 SPECIAL TRANSPORTATION	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-53,094			
990 INFRASTRUCTURE	-5,356			
Total Deductions:	-58,450			-58,450
Cost Adjustments:				
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
DEPRECIATION	195,997		195,997	
CC - COUNTY COMMISSION	4,799	1,070	5,869	
AT - COUNTY ATTORNEY		150,795	150,795	
BU - MGMT & BUDGET		27,947	27,947	
CT - COMMUNICATIONS		74,259	74,259	
ET - INFORMATION TECH		4,380	4,380	
FN - FINANCE		8,224	8,224	
GG - GENERAL GOVT		1,039,735	1,039,735	
HR - HUMAN RESOURCES		11,304	11,304	
ID - INTERNAL SERVICES		-153	-153	
IG - INSPECTOR GENERAL		204	204	
LEAVE PAYMENTS		253,354	253,354	
Total Allocated Additions:	200,795	1,571,119	1,771,915	1,771,915
Total To Be Allocated:	19,115,358	1,571,119		20,686,478

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department AT - COUNTY ATTORNEY

	Total	G&A	COUNTY ATTORNEY	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	12,948,362	0	12,948,362	0
010 FRINGE BENEFITS	5,491,279	0	5,491,279	0
031 DEPARTURE INCENTIVE PROGRAM DIP	14,449	0	14,449	0
111 COURT REPORTING	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	(251,619)	0	(251,619)	0
212 LEGAL	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	480	0	480	0
232 GENERAL AUTO & PROFESSIONAL LIAB	7,283	0	7,283	0
245 ITD MAINTENANCE	21,409	0	21,409	0
252 VEHICLES-RENTAL	18,425	0	18,425	0
260 GSA CHARGES	28,246	0	28,246	0
261 ITD	120,451	0	120,451	0
262 GENERAL COUNTY SUPPORT CHARGES	12	0	12	0
266 CLERK OF COURTS	35,519	0	35,519	0
310 TELECOMMUNICATIONS	121,825	0	121,825	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	158,820	0	158,820	0
312 TRAVEL	56,016	0	56,016	0
313 AUTOMOBILE REIMBURSEMENT	19,754	0	19,754	0
315 PRINTING & GRAPHICS	380	0	380	0
316 MAILING SERVICES	9,759	0	9,759	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0
320 TRAINING	1,000	0	1,000	0
321 REIMBURSEMENTS & REFUNDS	(207)	0	(207)	0
330 MISCELLANEOUS	45,509	0	45,509	0
431 BLDGS, RDWYS & STRUCT REPR & MNT SUP	0	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	33,252	0	33,252	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	34,159	0	34,159	0
*602 SPECIAL TRANSPORTATION	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	53,094	0	0	0
*990 INFRASTRUCTURE	5,356	0	0	0
Departmental Total				
Expenditures Per Financial Statement	18,973,013			
Deductions				
*Total Disallowed Costs	(58,450)	0	0	0
Cost Adjustments				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(78,215)	78,215
00155 TERMINATION PAYMENTS	0	0	(188,727)	188,727
Functional Cost	18,914,563	0	18,647,621	266,942
Allocation Step 1				
Inbound - All Others	200,795	0	200,795	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department AT - COUNTY ATTORNEY**

	Total	G&A	COUNTY ATTORNEY	LEAVE PAYMENTS
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	19,115,358	0	18,848,416	266,942
Allocation Step 2				
Inbound - All Others	1,571,119	0	1,571,119	0
2nd Allocation	1,571,119	0	1,571,119	0
Total For AT - COUNTY ATTORNEY				
Schedule .3 Total	20,686,478	0	20,419,536	266,942

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department AT - COUNTY ATTORNEY**

Activity - COUNTY ATTORNEY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	10.070	10.070504	1,898,131		1,898,131		1,898,131
AD - ANIMAL SERVICES	0.400	0.400020	75,397		75,397	7,051	82,449
AT - COUNTY ATTORNEY	0.800	0.800040	150,795		150,795		150,795
AV - AVIATION	6.010	6.010301	1,132,847		1,132,847	105,946	1,238,792
BU - MGMT & BUDGET	1.120	1.120056	211,113		211,113	19,744	230,856
CL - CLERK OF COURT	1.080	1.080054	203,573		203,573	19,039	222,612
CO - COMMUNITY ACTION & HUMAN SERVICES	0.550	0.550028	103,672		103,672	9,696	113,367
CR - CORRECTIONS & REHABILITATION	3.370	3.370169	635,223		635,223	59,407	694,631
CT - COMMUNICATIONS	0.330	0.330017	62,203		62,203	5,817	68,020
CU - CULTURAL AFFAIRS	1.000	1.000050	188,494		188,494	17,628	206,122
EC - ETHICS AND PUBLIC TRUST	0.080	0.080004	15,079		15,079	1,410	16,490
EL - ELECTIONS	1.150	1.150058	216,768		216,768	20,273	237,040
FN - FINANCE	3.360	3.360168	633,338		633,338	59,231	692,569
FR - FIRE	2.170	2.170109	409,031		409,031	38,253	447,285
HD - PUBLIC HOUSING & COMM DEVELOP	2.110	2.110106	397,722		397,722	37,196	434,917
HR - HUMAN RESOURCES	3.230	3.230162	608,834		608,834	56,939	665,774
HT - HOMELESS TRUST	0.400	0.400020	75,397		75,397	7,051	82,449
ID - INTERNAL SERVICES	15.290	15.290753	2,882,065		2,882,065	269,537	3,151,601
JA - JUDICIAL ADMINISTRATION	0.330	0.330017	62,203		62,203	5,817	68,020
JU - JUVENILE SERVICES	0.040	0.040002	7,540		7,540	705	8,245
LB - LIBRARIES	0.150	0.150008	28,274		28,274	2,644	30,918
MA - MAYOR	1.750	1.750088	329,864		329,864	30,849	360,713
ME - MEDICAL EXAMINER	0.330	0.330017	62,203		62,203	5,817	68,020
MM - ECONOMIC ADVOCACY TRUST	0.067	0.067003	12,629		12,629	1,181	13,810
MP - METRO PLANNING ORG	0.410	0.410021	77,282		77,282	7,228	84,510
MT - TRANSP & PW	6.210	6.210311	1,170,545		1,170,545	109,472	1,280,017
OC - ADMIN OFF OF THE COURTS	0.130	0.130007	24,504		24,504	2,292	26,796
PA - PROPERTY APPRAISER	2.870	2.870144	540,977		540,977	50,593	591,570
PD - POLICE	5.250	5.250263	989,591		989,591	92,548	1,082,140
PE - REGULATORY & ECONOMIC RESOURCES	6.790	6.790340	1,279,872		1,279,872	119,696	1,399,567
PR - PARKS, REC & OPEN SPACES	1.250	1.250063	235,617		235,617	22,035	257,652
SP - SEAPORT	3.590	3.590180	676,692		676,692	63,285	739,978
TT - OFFICE OF THE CITT	0.214	0.214011	40,338		40,338	3,772	44,110
PUBLIC HEALTH TRUST	14.080	14.080704	2,653,990		2,653,990	248,206	2,902,196
ALL OTHER*	4.014	4.014202	756,614		756,614	70,760	827,373
Schedule .4 Total for COUNTY ATTORNEY	99.995	100.000000	18,848,416		18,848,416	1,571,119	20,419,536

Allocation Basis: PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT
Allocation Source: FY20 ATTORNEY TIME - ATTORNEY'S OFFICE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department AT - COUNTY ATTORNEY

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	266,942		266,942		266,942
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	266,942		266,942	0	266,942

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department AT - COUNTY ATTORNEY**

Receiving Department	Total	COUNTY ATTORNEY	LEAVE PAYMENTS
CC - COUNTY COMMISSION	1,898,131	1,898,131	0
AD - ANIMAL SERVICES	82,449	82,449	0
AT - COUNTY ATTORNEY	150,795	150,795	0
AV - AVIATION	1,238,792	1,238,792	0
BU - MGMT & BUDGET	230,856	230,856	0
CL - CLERK OF COURT	222,612	222,612	0
CO - COMMUNITY ACTION & HUMAN SERVICES	113,367	113,367	0
CR - CORRECTIONS & REHABILITATION	694,631	694,631	0
CT - COMMUNICATIONS	68,020	68,020	0
CU - CULTURAL AFFAIRS	206,122	206,122	0
EC - ETHICS AND PUBLIC TRUST	16,490	16,490	0
EL - ELECTIONS	237,040	237,040	0
FN - FINANCE	692,569	692,569	0
FR - FIRE	447,285	447,285	0
HD - PUBLIC HOUSING & COMM DEVELOP	434,917	434,917	0
HR - HUMAN RESOURCES	665,774	665,774	0
HT - HOMELESS TRUST	82,449	82,449	0
ID - INTERNAL SERVICES	3,151,601	3,151,601	0
JA - JUDICIAL ADMINISTRATION	68,020	68,020	0
JU - JUVENILE SERVICES	8,245	8,245	0
LB - LIBRARIES	30,918	30,918	0
MA - MAYOR	360,713	360,713	0
ME - MEDICAL EXAMINER	68,020	68,020	0
MM - ECONOMIC ADVOCACY TRUST	13,810	13,810	0
MP - METRO PLANNING ORG	84,510	84,510	0
MT - TRANSP & PW	1,280,017	1,280,017	0
OC - ADMIN OFF OF THE COURTS	26,796	26,796	0
PA - PROPERTY APPRAISER	591,570	591,570	0
PD - POLICE	1,082,140	1,082,140	0
PE - REGULATORY & ECONOMIC RESOURCES	1,399,567	1,399,567	0
PR - PARKS, REC & OPEN SPACES	257,652	257,652	0
SP - SEAPORT	739,978	739,978	0
TT - OFFICE OF THE CITT	44,110	44,110	0
PUBLIC HEALTH TRUST	2,902,196	2,902,196	0
LEAVE PAYMENTS	266,942	0	266,942
ALL OTHER*	827,373	827,373	0
Direct Bill	0	0	0
Total	20,686,478	20,419,536	266,942

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department AU - AUDIT & MGMT

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department AU - AUDIT & MGMT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,547,467			4,547,467
Deductions:				
501 GENERAL FUND-TRF OUT	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-4,000			
Total Deductions:	-4,000			-4,000
Cost Adjustments:				
00154 TERMINATION PAYMENTS	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-2,122,900			
Total Departmental Cost Adjustments:	-2,122,900			-2,122,900
Inbound Costs:				
DEPRECIATION	48,424		48,424	
CC - COUNTY COMMISSION	1,139	252	1,390	
BU - MGMT & BUDGET		22,109	22,109	
CT - COMMUNICATIONS		66,018	66,018	
ET - INFORMATION TECH		1,188	1,188	
FN - FINANCE		3,909	3,909	
GG - GENERAL GOVT		306,069	306,069	
HR - HUMAN RESOURCES		4,305	4,305	
ID - INTERNAL SERVICES		-9	-9	
IG - INSPECTOR GENERAL		12	12	
MA - MAYOR		4,005	4,005	
LEAVE PAYMENTS		63,495	63,495	
Total Allocated Additions:	49,563	471,353	520,916	520,916
Total To Be Allocated:	2,470,130	471,353		2,941,483

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department AU - AUDIT & MGMT

	Total	G&A	AUDIT SERVICES	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	3,186,224	0	3,186,224	0
010 FRINGE BENEFITS	1,218,503	0	1,218,503	0
232 GENERAL AUTO & PROFESSIONAL LIAB	1,363	0	1,363	0
245 ITD MAINTENANCE	10,668	0	10,668	0
253 COMMUNICATION EQUIPMENT- RENTAL	7,763	0	7,763	0
260 GSA CHARGES	2,116	0	2,116	0
261 ITD	47,717	0	47,717	0
266 CLERK OF COURTS	3,649	0	3,649	0
310 TELECOMMUNICATIONS	30,167	0	30,167	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	1,412	0	1,412	0
312 TRAVEL	900	0	900	0
313 AUTOMOBILE REIMBURSEMENT	1,400	0	1,400	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0
320 TRAINING	2,626	0	2,626	0
330 MISCELLANEOUS	10,758	0	10,758	0
432 EQUIPMENT & NON-CAPITAL TOOLS	5,144	0	5,144	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	13,057	0	13,057	0
*501 GENERAL FUND-TRF OUT	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	4,000	0	0	0
Departmental Total				
Expenditures Per Financial Statement	4,547,467			
Deductions				
*Total Disallowed Costs	(4,000)	0	0	0
Cost Adjustments				
00154 TERMINATION PAYMENTS	0	0	(6,739)	6,739
00155 TERMINATION PAYMENTS	0	0	(1,305)	1,305
REVENUES:	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(2,122,900)	0	(2,122,900)	0
Functional Cost	2,420,567	0	2,412,523	8,044
Allocation Step 1				
Inbound - All Others	49,563	0	49,563	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,470,130	0	2,462,086	8,044
Allocation Step 2				
Inbound - All Others	471,353	0	471,353	0
2nd Allocation	471,353	0	471,353	0
Total For AU - AUDIT & MGMT				
Schedule .3 Total	2,941,483	0	2,933,439	8,044

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department AU - AUDIT & MGMT**

Activity - AUDIT SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	2,753	4.998366	123,064		123,064	23,560	146,624
AV - AVIATION	8,275	15.024148	369,907		369,907	70,817	440,724
CR - CORRECTIONS & REHABILITATION	471	0.855151	21,055		21,055	4,031	25,085
EL - ELECTIONS	591	1.073024	26,419		26,419	5,058	31,476
ET - INFORMATION TECH	12	0.021787	536		536	103	639
FN - FINANCE	1,755	3.186390	78,452		78,452	15,019	93,471
FR - FIRE	9,322	16.925088	416,710		416,710	79,777	496,487
HD - PUBLIC HOUSING & COMM DEVELOP	1,725	3.131922	77,111		77,111	14,762	91,873
HT - HOMELESS TRUST	548	0.994953	24,497		24,497	4,690	29,186
ID - INTERNAL SERVICES	28	0.050837	1,252		1,252	240	1,491
MA - MAYOR	695	1.261847	31,068		31,068	5,948	37,016
MT - TRANSP & PW	7,665	13.916627	342,639		342,639	65,596	408,236
OC - ADMIN OFF OF THE COURTS	129	0.234213	5,767		5,767	1,104	6,870
PA - PROPERTY APPRAISER	8	0.014525	358		358	68	426
PD - POLICE	477	0.866045	21,323		21,323	4,082	25,405
PE - REGULATORY & ECONOMIC RESOURCES	5,454	9.902320	243,804		243,804	46,675	290,478
PR - PARKS, REC & OPEN SPACES	1,634	2.966702	73,043		73,043	13,984	87,026
SP - SEAPORT	2,789	5.063728	124,673		124,673	23,868	148,541
TT - OFFICE OF THE CITT	2,172	3.943498	97,092		97,092	18,588	115,680
ALL OTHER*	8,575	15.568829	383,318		383,318	73,384	456,702
Schedule .4 Total for AUDIT SERVICES	55,078	100.000000	2,462,086		2,462,086	471,353	2,933,439

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT
Allocation Source: FY20 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department AU - AUDIT & MGMT

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	8,044		8,044		8,044
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	8,044		8,044	0	8,044

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department AU - AUDIT & MGMT**

Receiving Department	Total	AUDIT SERVICES	LEAVE PAYMENTS
AD - ANIMAL SERVICES	146,624	146,624	0
AV - AVIATION	440,724	440,724	0
CR - CORRECTIONS & REHABILITATION	25,085	25,085	0
EL - ELECTIONS	31,476	31,476	0
ET - INFORMATION TECH	639	639	0
FN - FINANCE	93,471	93,471	0
FR - FIRE	496,487	496,487	0
HD - PUBLIC HOUSING & COMM DEVELOP	91,873	91,873	0
HT - HOMELESS TRUST	29,186	29,186	0
ID - INTERNAL SERVICES	1,491	1,491	0
MA - MAYOR	37,016	37,016	0
MT - TRANSP & PW	408,236	408,236	0
OC - ADMIN OFF OF THE COURTS	6,870	6,870	0
PA - PROPERTY APPRAISER	426	426	0
PD - POLICE	25,405	25,405	0
PE - REGULATORY & ECONOMIC RESOURCES	290,478	290,478	0
PR - PARKS, REC & OPEN SPACES	87,026	87,026	0
SP - SEAPORT	148,541	148,541	0
TT - OFFICE OF THE CITT	115,680	115,680	0
LEAVE PAYMENTS	8,044	0	8,044
ALL OTHER*	456,702	456,702	0
Direct Bill	0	0	0
Total	2,941,483	2,933,439	8,044

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department BU - MGMT & BUDGET

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department BU - MGMT & BUDGET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	34,489,914			34,489,914
Deductions:				
318 REFUNDS, CASH SHORT & BAD DEBT EXP	-400			
602 SPECIAL TRANSPORTATION	-84,768			
606 GRANTS TO OUTSIDE ORGANIZATIONS	-14,778,630			
613 MEDICAL SERVICES	-345,300			
910 LAND ACQUISITION	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	0			
955 MACHINERY,EQUIP,FURN & OTHER > 5000	-8,156			
990 INFRASTRUCTURE	-1,437			
991 INFRASTRUCTURE	-20,732			
MAINTENANCE				
Total Deductions:	-15,239,423			-15,239,423
Cost Adjustments:				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	-41,188			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
331 FEDERAL GRANTS	-25,190,308			
R36100 INTEREST EARNINGS	-193			
369 OTHER MISCELLANEOUS REVENUES	-110,000			
DIRECT COST ADJUSTMENT	11,738,674			
Total Departmental Cost Adjustments:	-13,603,015			-13,603,015
Inbound Costs:				
DEPRECIATION	2,317,639		2,317,639	
CC - COUNTY COMMISSION	32,747	7,722	40,469	
AT - COUNTY ATTORNEY	211,113	19,744	230,856	
BU - MGMT & BUDGET		198,174	198,174	
CT - COMMUNICATIONS		124,298	124,298	
ET - INFORMATION TECH		2,750	2,750	
FN - FINANCE		33,144	33,144	
GG - GENERAL GOVT		564,893	564,893	
HR - HUMAN RESOURCES		21,535	21,535	
ID - INTERNAL SERVICES		-60,973	-60,973	
IG - INSPECTOR GENERAL		81,524	81,524	
MA - MAYOR		9,269	9,269	
LEAVE PAYMENTS		126,798	126,798	
Total Allocated Additions:	2,561,499	1,128,878	3,690,378	3,690,378
Total To Be Allocated:	8,208,975	1,128,878		9,337,854

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET

	Total	G&A	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY
Other Expense & Cost					
001 SALARIES	6,474,783	0	1,288,327	2,659,090	875,333
010 FRINGE BENEFITS	2,518,766	0	773,103	1,009,814	262,934
114 MENTAL HEALTH	72,085	0	0	72,085	0
115 INTERPRETERS	0	0	0	0	0
210 ACCOUNTING & AUDITING	23,228	0	0	23,228	0
211 CONSULTING SERVICES	3,328,213	0	0	3,328,213	0
212 LEGAL	92,563	0	0	92,563	0
214 ARCHITECTURAL & ENGINEER RELATED SRV	369,392	0	0	369,392	0
215 TEMPORARY HELP AGENCY	0	0	0	0	0
216 HEALTH RELATED SERVICES	1,638,421	0	0	1,638,421	0
223 INDUSTRIAL SERVICE RELATED	234,620	0	0	234,620	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	2,110,777	0	0	2,019,577	0
232 GENERAL AUTO & PROFESSIONAL LIAB	9,361	0	3,684	4,677	1,000
241 EQUIPMENT MAINTENANCE	5,872	0	4,651	1,221	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	0	0	0	0	0
245 ITD MAINTENANCE	3,726	0	0	0	3,726
251 BUILDINGS COUNTY OWNED: RENTAL	60,000	0	0	60,000	0
259 OTHER RENTAL EXPENSE	75	0	75	0	0
260 GSA CHARGES	55,301	0	51,885	3,394	22
261 ITD	212,817	0	66,418	142,919	3,480
262 GENERAL COUNTY SUPPORT CHARGES	(39,000)	0	(50,000)	11,000	0
266 CLERK OF COURTS	12,710	0	5,100	7,489	121
290 TAX COLLECTOR DISTRIBUTION	0	0	0	0	0
310 TELECOMMUNICATIONS	94,924	0	71,576	5,976	17,372
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	7,927	0	660	1,267	6,000
312 TRAVEL	5,206	0	1,879	1,826	1,501
313 AUTOMOBILE REIMBURSEMENT	11	0	0	11	0
314 ADVERTISING	38,546	0	33,875	4,671	0
315 PRINTING & GRAPHICS	80	0	80	0	0
316 MAILING SERVICES	126	0	35	91	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	400	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0	0
320 TRAINING	1,440	0	670	570	200
321 REIMBURSEMENTS & REFUNDS	107,046	0	(5,130)	112,176	0
330 MISCELLANEOUS	1,588	0	1,371	75	142
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	0	0	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	34,683	0	7,082	7,470	20,131
470 OFFICE SUPPLIES & MINOR EQUIPMENT	7,551	0	4,358	2,654	539
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	1,767,653	0	0	1,767,653	0
496 OTHER MATERIALS & SUPPLIES	0	0	0	0	0
*602 SPECIAL TRANSPORTATION	84,768	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	14,778,630	0	0	0	0
*613 MEDICAL SERVICES	345,300	0	0	0	0
*910 LAND ACQUISITION	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET

	Total	G&A	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY
*955 MACHINERY,EQUIP,FURN & OTHER > 5000	8,156	0	0	0	0
*990 INFRASTRUCTURE	1,437	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	20,732	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	34,489,914				
Deductions					
*Total Disallowed Costs	(15,239,423)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(41,188)	0	(16,782)	(16,128)	(8,278)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(8,908)	(3,444)	(105,079)
00155 TERMINATION PAYMENTS	0	0	0	(744)	(9,849)
REVENUES:	0	0	0	0	0
331 FEDERAL GRANTS	(25,190,308)	0	0	(25,190,308)	0
R36100 INTEREST EARNINGS	(193)	0	0	(193)	0
369 OTHER MISCELLANEOUS REVENUES	(110,000)	0	0	(110,000)	0
DIRECT COST ADJUSTMENT	11,738,674	0	0	11,738,674	0
Functional Cost	5,647,476	0	2,234,009	0	1,069,295
Allocation Step 1					
Inbound - All Others	2,561,499	0	509,738	1,052,008	346,315
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	8,208,975	0	2,743,747	1,052,008	1,415,610
Allocation Step 2					
Inbound - All Others	1,128,878	0	224,647	463,631	152,624
2nd Allocation	1,128,878	0	224,647	463,631	152,624
Total For BU - MGMT & BUDGET					
Schedule .3 Total	9,337,854	0	2,968,394	1,515,638	1,568,234

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET

ERP LEAVE PAYMENTS

Other Expense & Cost		
001 SALARIES	1,652,033	0
010 FRINGE BENEFITS	472,915	0
114 MENTAL HEALTH	0	0
115 INTERPRETERS	0	0
210 ACCOUNTING & AUDITING	0	0
211 CONSULTING SERVICES	0	0
212 LEGAL	0	0
214 ARCHITECTURAL & ENGINEER RELATED SRV	0	0
215 TEMPORARY HELP AGENCY	0	0
216 HEALTH RELATED SERVICES	0	0
223 INDUSTRIAL SERVICE RELATED	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	91,200	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0
241 EQUIPMENT MAINTENANCE	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	0	0
245 ITD MAINTENANCE	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	0	0
261 ITD	0	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0
266 CLERK OF COURTS	0	0
290 TAX COLLECTOR DISTRIBUTION	0	0
310 TELECOMMUNICATIONS	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0
312 TRAVEL	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0
314 ADVERTISING	0	0
315 PRINTING & GRAPHICS	0	0
316 MAILING SERVICES	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0
319 PETTY CASH & CHANGE FUNDS	0	0
320 TRAINING	0	0
321 REIMBURSEMENTS & REFUNDS	0	0
330 MISCELLANEOUS	0	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*602 SPECIAL TRANSPORTATION	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*613 MEDICAL SERVICES	0	0
*910 LAND ACQUISITION	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET

	ERP	LEAVE PAYMENTS
*955 MACHINERY,EQUIP,FURN & OTHER > 5000	0	0
*990 INFRASTRUCTURE	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
00114 POLL WORKERS (CO EMPLOYEES ONLY)	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	117,431
00155 TERMINATION PAYMENTS	0	10,593
REVENUES:	0	0
331 FEDERAL GRANTS	0	0
R36100 INTEREST EARNINGS	0	0
369 OTHER MISCELLANEOUS REVENUES	0	0
DIRECT COST ADJUSTMENT	0	0
Functional Cost	2,216,148	128,024
Allocation Step 1		
Inbound - All Others	653,438	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	2,869,586	128,024
Allocation Step 2		
Inbound - All Others	287,977	0
2nd Allocation	287,977	0
Total For BU - MGMT & BUDGET		
Schedule .3 Total	3,157,563	128,024

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET

Activity - MANAGEMENT & BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	1.0	1.000000	27,437		27,437		27,437
AD - ANIMAL SERVICES	1.1	1.100000	30,181		30,181	2,719	32,900
AT - COUNTY ATTORNEY	0.7	0.700000	19,206		19,206		19,206
AU - AUDIT & MGMT	0.7	0.700000	19,206		19,206		19,206
AV - AVIATION	1.4	1.400000	38,412		38,412	3,460	41,872
BU - MGMT & BUDGET	6.7	6.700000	183,831		183,831		183,831
CL - CLERK OF COURT	3.3	3.300000	90,544		90,544	8,155	98,699
CO - COMMUNITY ACTION & HUMAN SERVICES	2.7	2.700000	74,081		74,081	6,673	80,754
CR - CORRECTIONS & REHABILITATION	2.1	2.100000	57,619		57,619	5,190	62,809
CT - COMMUNICATIONS	3.4	3.400000	93,287		93,287	8,403	101,690
CU - CULTURAL AFFAIRS	3.7	3.700000	101,519		101,519	9,144	110,663
EC - ETHICS AND PUBLIC TRUST	1.3	1.300000	35,669		35,669	3,213	38,881
EL - ELECTIONS	3.1	3.100000	85,056		85,056	7,661	92,717
ET - INFORMATION TECH	1.9	1.900000	52,131		52,131	4,696	56,827
FN - FINANCE	2.0	2.000000	54,875		54,875	4,943	59,818
FR - FIRE	2.2	2.200000	60,362		60,362	5,437	65,799
GG - GENERAL GOVT	2.4	2.400000	65,850		65,850	5,931	71,781
HD - PUBLIC HOUSING & COMM DEVELOP	1.5	1.500000	41,156		41,156	3,707	44,863
HR - HUMAN RESOURCES	1.8	1.800000	49,387		49,387	4,448	53,836
HT - HOMELESS TRUST	2.4	2.400000	65,850		65,850	5,931	71,781
ID - INTERNAL SERVICES	4.7	4.700000	128,956		128,956	11,615	140,571
IG - INSPECTOR GENERAL	1.9	1.900000	52,131		52,131	4,696	56,827
JA - JUDICIAL ADMINISTRATION	3.1	3.100000	85,056		85,056	7,661	92,717
JU - JUVENILE SERVICES	3.0	3.000000	82,312		82,312	7,414	89,726
LB - LIBRARIES	1.4	1.400000	38,412		38,412	3,460	41,872
MA - MAYOR	0.3	0.300000	8,231		8,231	741	8,973
ME - MEDICAL EXAMINER	1.4	1.400000	38,412		38,412	3,460	41,872
MM - ECONOMIC ADVOCACY TRUST	1.3	1.300000	35,669		35,669	3,213	38,881
MT - TRANSP & PW	4.5	4.500000	123,469		123,469	11,121	134,590
OC - ADMIN OFF OF THE COURTS	2.3	2.300000	63,106		63,106	5,684	68,790
PA - PROPERTY APPRAISER	0.3	0.300000	8,231		8,231	741	8,973
PD - POLICE	2.9	2.900000	79,569		79,569	7,167	86,736
PE - REGULATORY & ECONOMIC RESOURCES	2.3	2.300000	63,106		63,106	5,684	68,790
PR - PARKS, REC & OPEN SPACES	3.2	3.200000	87,800		87,800	7,908	95,708
SP - SEAPORT	1.4	1.400000	38,412		38,412	3,460	41,872
VZ - VIZCAYA	0.1	0.100000	2,744		2,744	247	2,991
PUBLIC HEALTH TRUST	0.2	0.200000	5,487		5,487	494	5,982
ALL OTHER*	20.3	20.300000	556,981		556,981	50,169	607,149
Schedule .4 Total for MANAGEMENT & BUDGET	100.0	100.000000	2,743,747		2,743,747	224,647	2,968,394

Allocation Basis: STAFF EFFORT DISTRIBUTION BY DEPARTMENT
Allocation Source: FY20 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET

Activity - GRANTS COORDINATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BU - GRANTS COORD	100	100.000000	1,052,008		1,052,008	463,631	1,515,638
Schedule .4 Total for GRANTS COORDINATION	100	100.000000	1,052,008		1,052,008	463,631	1,515,638

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET**

Activity - MGMT PLANNING & STRATEGY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	0.635337	8,994		8,994		8,994
AD - ANIMAL SERVICES	236	0.793331	11,230		11,230	1,229	12,459
AT - COUNTY ATTORNEY	129	0.433643	6,139		6,139		6,139
AU - AUDIT & MGMT	35	0.117655	1,666		1,666		1,666
AV - AVIATION	1,341	4.507866	63,814		63,814	6,982	70,796
BU - MGMT & BUDGET	81	0.272287	3,855		3,855		3,855
CL - CLERK OF COURT	1,017	3.418717	48,396		48,396	5,295	53,691
CO - COMMUNITY ACTION & HUMAN SERVICES	875	2.941374	41,638		41,638	4,556	46,194
CR - CORRECTIONS & REHABILITATION	2,866	9.634261	136,384		136,384	14,922	151,305
CT - COMMUNICATIONS	158	0.531128	7,519		7,519	823	8,341
CU - CULTURAL AFFAIRS	106	0.356326	5,044		5,044	552	5,596
EC - ETHICS AND PUBLIC TRUST	13	0.043700	619		619	68	686
EL - ELECTIONS	102	0.342880	4,854		4,854	531	5,385
ET - INFORMATION TECH	822	2.763211	39,116		39,116	4,280	43,396
FN - FINANCE	354	1.189996	16,846		16,846	1,843	18,689
FR - FIRE	2,721	9.146833	129,483		129,483	14,167	143,650
HD - PUBLIC HOUSING & COMM DEVELOP	283	0.951324	13,467		13,467	1,473	14,940
HR - HUMAN RESOURCES	118	0.396665	5,615		5,615	614	6,230
HT - HOMELESS TRUST	18	0.060508	857		857	94	950
ID - INTERNAL SERVICES	833	2.800188	39,640		39,640	4,337	43,977
IG - INSPECTOR GENERAL	38	0.127740	1,808		1,808	198	2,006
JA - JUDICIAL ADMINISTRATION	286	0.961409	13,610		13,610	1,489	15,099
JU - JUVENILE SERVICES	91	0.305903	4,330		4,330	474	4,804
LB - LIBRARIES	705	2.369907	33,549		33,549	3,671	37,219
MA - MAYOR	32	0.107570	1,523		1,523	167	1,689
ME - MEDICAL EXAMINER	83	0.279010	3,950		3,950	432	4,382
MM - ECONOMIC ADVOCACY TRUST	15	0.050424	714		714	78	792
MP - METRO PLANNING ORG	19	0.063870	904		904	99	1,003
MT - TRANSP & PW	3,799	12.770606	180,782		180,782	19,780	200,562
PA - PROPERTY APPRAISER	388	1.304289	18,464		18,464	2,020	20,484
PD - POLICE	4,548	15.288426	216,424		216,424	23,680	240,104
PE - REGULATORY & ECONOMIC RESOURCES	927	3.116176	44,113		44,113	4,826	48,939
PR - PARKS, REC & OPEN SPACES	2,385	8.017346	113,494		113,494	12,418	125,912
SP - SEAPORT	431	1.448837	20,510		20,510	2,244	22,754
PUBLIC HEALTH TRUST	1	0.003362	48		48	5	53
ALL OTHER*	3,703	12.447895	176,214		176,214	19,280	195,493
Schedule .4 Total for MGMT PLANNING & STRATEGY	29,748	100.000000	1,415,610		1,415,610	152,624	1,568,234

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET**

Activity - ERP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	19,137	0.662657	19,016		19,016		19,016
AD - ANIMAL SERVICES	20,192	0.699188	20,064		20,064	2,037	22,101
AT - COUNTY ATTORNEY	2,619	0.090688	2,602		2,602		2,602
AU - AUDIT & MGMT	1,245	0.043111	1,237		1,237		1,237
AV - AVIATION	110,348	3.821019	109,647		109,647	11,133	120,780
BU - MGMT & BUDGET	10,555	0.365488	10,488		10,488		10,488
CL - CLERK OF COURT	50,155	1.736716	49,837		49,837	5,060	54,897
CO - COMMUNITY ACTION & HUMAN SERVICES	77,396	2.679990	76,905		76,905	7,808	84,713
CR - CORRECTIONS & REHABILITATION	53,483	1.851955	53,143		53,143	5,396	58,539
CT - COMMUNICATIONS	6,086	0.210740	6,047		6,047	614	6,661
CU - CULTURAL AFFAIRS	11,955	0.413966	11,879		11,879	1,206	13,085
EC - ETHICS AND PUBLIC TRUST	1,321	0.045742	1,313		1,313	133	1,446
EL - ELECTIONS	10,597	0.366942	10,530		10,530	1,069	11,599
ET - INFORMATION TECH	82,995	2.873867	82,468		82,468	8,373	90,842
FN - FINANCE	27,195	0.941681	27,022		27,022	2,744	29,766
FR - FIRE	95,536	3.308124	94,929		94,929	9,639	104,568
GG - GENERAL GOVT	5,677	0.196577	5,641		5,641	573	6,214
HD - PUBLIC HOUSING & COMM DEVELOP	22,537	0.780388	22,394		22,394	2,274	24,668
HR - HUMAN RESOURCES	9,459	0.327537	9,399		9,399	954	10,353
HT - HOMELESS TRUST	6,333	0.219293	6,293		6,293	639	6,932
HU - HURRICANE RECOVERY	8,767	0.303575	8,711		8,711	884	9,596
ID - INTERNAL SERVICES	267,334	9.256971	265,637		265,637	26,971	292,608
IG - INSPECTOR GENERAL	178,309	6.174303	177,177		177,177	17,990	195,167
JA - JUDICIAL ADMINISTRATION	1	0.000035	1		1	0	1
JU - JUVENILE SERVICES	7,725	0.267493	7,676		7,676	779	8,455
LB - LIBRARIES	32,211	1.115370	32,007		32,007	3,250	35,256
MA - MAYOR	951	0.032930	945		945	96	1,041
ME - MEDICAL EXAMINER	10,046	0.347863	9,982		9,982	1,014	10,996
MM - ECONOMIC ADVOCACY TRUST	2,963	0.102600	2,944		2,944	299	3,243
MP - METRO PLANNING ORG	3,415	0.118251	3,393		3,393	344	3,738
MT - TRANSP & PW	167,996	5.817195	166,929		166,929	16,949	183,879
OC - ADMIN OFF OF THE COURTS	16,546	0.572938	16,441		16,441	1,669	18,110
PA - PROPERTY APPRAISER	8,617	0.298381	8,562		8,562	869	9,432
PD - POLICE	96,373	3.337107	95,761		95,761	9,723	105,484
PE - REGULATORY & ECONOMIC RESOURCES	126,017	4.363589	125,217		125,217	12,714	137,931
PR - PARKS, REC & OPEN SPACES	584,733	20.247539	581,021		581,021	58,994	640,015
PU - PUBLIC DEFENDER	577	0.019980	573		573	58	632
SP - SEAPORT	30,490	1.055777	30,296		30,296	3,076	33,373
TT - OFFICE OF THE CITT	1,846	0.063921	1,834		1,834	186	2,020
VZ - VIZCAYA	17	0.000589	17		17	2	19
PUBLIC HEALTH TRUST	174,333	6.036626	173,226		173,226	17,589	190,815
ALL OTHER*	543,833	18.831298	540,380		540,380	54,867	595,248
Schedule .4 Total for ERP	2,887,921	100.000000	2,869,586		2,869,586	287,977	3,157,563

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT
Allocation Source: FY20 TRANSACTION COUNT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	128,024		128,024		128,024
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	128,024		128,024	0	128,024

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department BU - MGMT & BUDGET**

Receiving Department	Total	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING & STRATEGY	ERP
CC - COUNTY COMMISSION	55,447	27,437	0	8,994	19,016
AD - ANIMAL SERVICES	67,460	32,900	0	12,459	22,101
AT - COUNTY ATTORNEY	27,947	19,206	0	6,139	2,602
AU - AUDIT & MGMT	22,109	19,206	0	1,666	1,237
AV - AVIATION	233,449	41,872	0	70,796	120,780
BU - MGMT & BUDGET	198,174	183,831	0	3,855	10,488
BU - GRANTS COORD	1,515,638	0	1,515,638	0	0
CL - CLERK OF COURT	207,287	98,699	0	53,691	54,897
CO - COMMUNITY ACTION & HUMAN SERVICES	211,661	80,754	0	46,194	84,713
CR - CORRECTIONS & REHABILITATION	272,653	62,809	0	151,305	58,539
CT - COMMUNICATIONS	116,693	101,690	0	8,341	6,661
CU - CULTURAL AFFAIRS	129,344	110,663	0	5,596	13,085
EC - ETHICS AND PUBLIC TRUST	41,014	38,881	0	686	1,446
EL - ELECTIONS	109,701	92,717	0	5,385	11,599
ET - INFORMATION TECH	191,064	56,827	0	43,396	90,842
FN - FINANCE	108,273	59,818	0	18,689	29,766
FR - FIRE	314,018	65,799	0	143,650	104,568
GG - GENERAL GOVT	77,995	71,781	0	0	6,214
HD - PUBLIC HOUSING & COMM DEVELOP	84,471	44,863	0	14,940	24,668
HR - HUMAN RESOURCES	70,419	53,836	0	6,230	10,353
HT - HOMELESS TRUST	79,663	71,781	0	950	6,932
HU - HURRICANE RECOVERY	9,596	0	0	0	9,596
ID - INTERNAL SERVICES	477,156	140,571	0	43,977	292,608
IG - INSPECTOR GENERAL	253,999	56,827	0	2,006	195,167
JA - JUDICIAL ADMINISTRATION	107,817	92,717	0	15,099	1
JU - JUVENILE SERVICES	102,986	89,726	0	4,804	8,455
LB - LIBRARIES	114,348	41,872	0	37,219	35,256
MA - MAYOR	11,703	8,973	0	1,689	1,041
ME - MEDICAL EXAMINER	57,250	41,872	0	4,382	10,996
MM - ECONOMIC ADVOCACY TRUST	42,916	38,881	0	792	3,243
MP - METRO PLANNING ORG	4,741	0	0	1,003	3,738
MT - TRANSP & PW	519,030	134,590	0	200,562	183,879
OC - ADMIN OFF OF THE COURTS	86,901	68,790	0	0	18,110
PA - PROPERTY APPRAISER	38,888	8,973	0	20,484	9,432
PD - POLICE	432,324	86,736	0	240,104	105,484
PE - REGULATORY & ECONOMIC RESOURCES	255,660	68,790	0	48,939	137,931
PR - PARKS, REC & OPEN SPACES	861,635	95,708	0	125,912	640,015
PU - PUBLIC DEFENDER	632	0	0	0	632
SP - SEAPORT	97,999	41,872	0	22,754	33,373
TT - OFFICE OF THE CITT	2,020	0	0	0	2,020
VZ - VIZCAYA	3,009	2,991	0	0	19
PUBLIC HEALTH TRUST	196,849	5,982	0	53	190,815
LEAVE PAYMENTS	128,024	0	0	0	0
ALL OTHER*	1,397,890	607,149	0	195,493	595,248
Direct Bill	0	0	0	0	0
Total	9,337,854	2,968,394	1,515,638	1,568,234	3,157,563

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department BU - MGMT & BUDGET**

Receiving Department	LEAVE PAYMENTS
CC - COUNTY COMMISSION	0
AD - ANIMAL SERVICES	0
AT - COUNTY ATTORNEY	0
AU - AUDIT & MGMT	0
AV - AVIATION	0
BU - MGMT & BUDGET	0
BU - GRANTS COORD	0
CL - CLERK OF COURT	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0
CR - CORRECTIONS & REHABILITATION	0
CT - COMMUNICATIONS	0
CU - CULTURAL AFFAIRS	0
EC - ETHICS AND PUBLIC TRUST	0
EL - ELECTIONS	0
ET - INFORMATION TECH	0
FN - FINANCE	0
FR - FIRE	0
GG - GENERAL GOVT	0
HD - PUBLIC HOUSING & COMM DEVELOP	0
HR - HUMAN RESOURCES	0
HT - HOMELESS TRUST	0
HU - HURRICANE RECOVERY	0
ID - INTERNAL SERVICES	0
IG - INSPECTOR GENERAL	0
JA - JUDICIAL ADMINISTRATION	0
JU - JUVENILE SERVICES	0
LB - LIBRARIES	0
MA - MAYOR	0
ME - MEDICAL EXAMINER	0
MM - ECONOMIC ADVOCACY TRUST	0
MP - METRO PLANNING ORG	0
MT - TRANSP & PW	0
OC - ADMIN OFF OF THE COURTS	0
PA - PROPERTY APPRAISER	0
PD - POLICE	0
PE - REGULATORY & ECONOMIC RESOURCES	0
PR - PARKS, REC & OPEN SPACES	0
PU - PUBLIC DEFENDER	0
SP - SEAPORT	0
TT - OFFICE OF THE CITT	0
VZ - VIZCAYA	0
PUBLIC HEALTH TRUST	0
LEAVE PAYMENTS	128,024
ALL OTHER*	0
Direct Bill	0
Total	128,024

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department CT - COMMUNICATIONS

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department CT - COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,467,027			15,467,027
Deductions:				
318 REFUNDS, CASH SHORT & BAD DEBT EXP	0			
510 OTHER SPECIAL REVENUE-TRF OUT	0			
602 SPECIAL TRANSPORTATION	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-303,996			
Total Deductions:	-303,996			-303,996
Cost Adjustments:				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	-35,600			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
344 TRANSPORTATION REVENUES	-128,756			
349 OTHER CHARGES FOR SERVICES	-7,827,739			
369 OTHER MISCELLANEOUS REVENUES	0			
Total Departmental Cost Adjustments:	-7,992,095			-7,992,095
Inbound Costs:				
DEPRECIATION	188,109		188,109	
CC - COUNTY COMMISSION	5,140	1,136	6,276	
AT - COUNTY ATTORNEY	62,203	5,817	68,020	
BU - MGMT & BUDGET	106,853	9,839	116,693	
ET - INFORMATION TECH		5,364	5,364	
FN - FINANCE		19,111	19,111	
GG - GENERAL GOVT		796,933	796,933	
HR - HUMAN RESOURCES		71,595	71,595	
ID - INTERNAL SERVICES		-1,197	-1,197	
IG - INSPECTOR GENERAL		1,601	1,601	
MA - MAYOR		18,080	18,080	
LEAVE PAYMENTS		174,547	174,547	
Total Allocated Additions:	362,305	1,102,825	1,465,130	1,465,130
Total To Be Allocated:	7,533,241	1,102,825		8,636,066

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS

	Total	G&A	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES
Other Expense & Cost					
001 SALARIES	8,742,817	(2,014,310)	6,227,415	1,599,387	1,438,593
010 FRINGE BENEFITS	3,657,372	(676,860)	2,470,704	516,150	825,651
210 ACCOUNTING & AUDITING	12,123	0	0	0	0
212 LEGAL	0	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	3	0	0	0	3
215 TEMPORARY HELP AGENCY	75,613	0	0	0	43,826
223 INDUSTRIAL SERVICE RELATED	319	0	319	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	90,041	0	0	32,230	57,811
232 GENERAL AUTO & PROFESSIONAL LIAB	7,832	0	0	0	7,832
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	0	0	0	0	0
245 ITD MAINTENANCE	280,529	1	1,853	181,321	97,354
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	33,600	0	33,600	0	0
252 VEHICLES-RENTAL	119	0	0	119	0
253 COMMUNICATION EQUIPMENT- RENTAL	17,545	4,982	2,601	0	0
259 OTHER RENTAL EXPENSE	0	0	0	0	0
260 GSA CHARGES	(12,310)	20,352	8,561	(53,480)	17,856
261 ITD	1,149,723	23,256	1,021,190	44,600	48,197
262 GENERAL COUNTY SUPPORT CHARGES	885	2,000	0	0	0
266 CLERK OF COURTS	333	41	0	0	0
310 TELECOMMUNICATIONS	53,472	45,416	4,272	330	2,189
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	101,514	518	0	83,617	5,657
312 TRAVEL	10,410	519	397	2,043	0
313 AUTOMOBILE REIMBURSEMENT	3,935	0	0	1,400	2,535
314 ADVERTISING	272,055	10,551	1,316	472	0
315 PRINTING & GRAPHICS	(1,355)	0	0	0	0
316 MAILING SERVICES	426	0	0	0	426
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	82	82	0	0	0
320 TRAINING	2,700	0	1,300	0	1,000
321 REIMBURSEMENTS & REFUNDS	0	0	0	0	0
322 TAXES,LICENSES & PERMITS	197	0	0	197	0
330 MISCELLANEOUS	14,629	7,332	50	0	1,662
410 FUEL & LUBRICANTS	0	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	21,594	0	18,415	0	3,179
432 EQUIPMENT & NON-CAPITAL TOOLS	152,173	739	97,942	26,259	25,599
435 OTHER REPAIR & MAINTENANCE SUPPLIES	400	0	0	0	400
470 OFFICE SUPPLIES & MINOR EQUIPMENT	371,584	2,206	10,128	326,752	27,255
471 COMPUTER SUPPLIES	0	0	0	0	0
493 CLOTHING & UNIFORMS	7,413	0	1,259	0	6,154
496 OTHER MATERIALS & SUPPLIES	95,258	0	0	0	95,258
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	303,996	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS**

	Total	G&A	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES
Departmental Total					
Expenditures Per Financial Statement	15,467,027				
Deductions					
*Total Disallowed Costs	(303,996)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(35,600)	(7,681)	(2,530)	(15,052)	(1,800)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(2,127)	0	0	0
00155 TERMINATION PAYMENTS	0	0	(93)	(724)	(1,082)
REVENUES:	0	0	0	0	0
344 TRANSPORTATION REVENUES	(128,756)	0	(128,756)	0	0
349 OTHER CHARGES FOR SERVICES	(7,827,739)	(7,822,000)	0	0	(5,739)
369 OTHER MISCELLANEOUS REVENUES	0	0	0	0	0
Functional Cost	7,170,936	(10,404,983)	9,769,943	2,745,621	2,699,816
Allocation Step 1					
Inbound - All Others	362,305	(83,475)	258,106	66,266	59,599
Reallocate Admin Costs		10,488,458	(6,071,768)	(1,559,634)	(1,402,307)
Unallocated Costs	(558,485)	0	0	0	0
1st Allocation	6,974,756	0	3,956,281	1,252,253	1,357,108
Allocation Step 2					
Inbound - All Others	1,102,825	(254,091)	785,654	201,707	181,414
Reallocate Admin Costs		254,091	(147,093)	(37,783)	(33,972)
Unallocated Costs	(68,476)	0	0	0	0
2nd Allocation	1,034,349	0	638,561	163,923	147,442
Total For CT - COMMUNICATIONS					
Schedule .3 Total	8,009,105	0	4,594,841	1,416,176	1,504,551

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS

	GRAPHIC DES & TRANSL SVCS	LEAVE PAYMENTS	OTHER COSTS**
Other Expense & Cost			
001 SALARIES	823,876	0	667,856
010 FRINGE BENEFITS	293,594	0	228,133
210 ACCOUNTING & AUDITING	12,123	0	0
212 LEGAL	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0	0
215 TEMPORARY HELP AGENCY	31,787	0	0
223 INDUSTRIAL SERVICE RELATED	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	0	0	0
245 ITD MAINTENANCE	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0	0
252 VEHICLES-RENTAL	0	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	4,981	0	4,981
259 OTHER RENTAL EXPENSE	0	0	0
260 GSA CHARGES	(5,582)	0	(17)
261 ITD	6,320	0	6,160
262 GENERAL COUNTY SUPPORT CHARGES	(1,205)	0	90
266 CLERK OF COURTS	292	0	0
310 TELECOMMUNICATIONS	559	0	706
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBER	0	0	11,722
312 TRAVEL	4,831	0	2,620
313 AUTOMOBILE REIMBURSEMENT	0	0	0
314 ADVERTISING	0	0	259,716
315 PRINTING & GRAPHICS	(1,355)	0	0
316 MAILING SERVICES	0	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	0
319 PETTY CASH & CHANGE FUNDS	0	0	0
320 TRAINING	0	0	400
321 REIMBURSEMENTS & REFUNDS	0	0	0
322 TAXES,LICENSES & PERMITS	0	0	0
330 MISCELLANEOUS	1,300	0	4,285
410 FUEL & LUBRICANTS	0	0	0
431 BLDGS, RDWYS, & STRUCT REP & MNT SUP	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	1,634	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	5,243	0	0
471 COMPUTER SUPPLIES	0	0	0
493 CLOTHING & UNIFORMS	0	0	0
496 OTHER MATERIALS & SUPPLIES	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS

	GRAPHIC DES & TRANSL SVCS	LEAVE PAYMENTS	OTHER COSTS**
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(4,023)	0	(4,514)
00154 PAYMENT FOR UNUSED SICK LEAVE	(2,007)	4,134	0
00155 TERMINATION PAYMENTS	0	1,899	0
REVENUES:	0	0	0
344 TRANSPORTATION REVENUES	0	0	0
349 OTHER CHARGES FOR SERVICES	0	0	0
369 OTHER MISCELLANEOUS REVENUES	0	0	0
Functional Cost	1,172,368	6,033	1,182,138
Allocation Step 1			
Inbound - All Others	34,129	0	27,680
Reallocate Admin Costs	(803,416)	0	(651,333)
Unallocated Costs	0	0	(558,485)
1st Allocation	403,081	6,033	0
Allocation Step 2			
Inbound - All Others	103,886	0	84,256
Reallocate Admin Costs	(19,463)	0	(15,779)
Unallocated Costs	0	0	(68,476)
2nd Allocation	84,422	0	0
Total For CT - COMMUNICATIONS			
Schedule .3 Total	487,504	6,033	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS**

Activity - CALL CENTER OPERATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	90,350.65	1.894243	74,942		74,942		74,942
AD - ANIMAL SERVICES	517,366.30	10.846825	429,131		429,131	72,245	501,376
AT - COUNTY ATTORNEY	35,499.19	0.744257	29,445		29,445		29,445
AU - AUDIT & MGMT	35,499.19	0.744257	29,445		29,445		29,445
AV - AVIATION	35,499.19	0.744257	29,445		29,445	4,957	34,402
BU - MGMT & BUDGET	35,499.19	0.744257	29,445		29,445		29,445
CL - CLERK OF COURT	35,499.19	0.744257	29,445		29,445	4,957	34,402
CO - COMMUNITY ACTION & HUMAN SERVICES	701,656.31	14.710551	581,991		581,991	97,979	679,970
CR - CORRECTIONS & REHABILITATION	35,499.19	0.744257	29,445		29,445	4,957	34,402
CU - CULTURAL AFFAIRS	36,840.42	0.772377	30,557		30,557	5,144	35,702
EC - ETHICS AND PUBLIC TRUST	35,499.19	0.744257	29,445		29,445	4,957	34,402
EL - ELECTIONS	86,434.71	1.812144	71,694		71,694	12,070	83,763
ET - INFORMATION TECH	35,499.19	0.744257	29,445		29,445	4,957	34,402
FN - FINANCE	284,987.69	5.974899	236,384		236,384	39,796	276,180
FR - FIRE	302,106.09	6.333795	250,583		250,583	42,186	292,769
HD - PUBLIC HOUSING & COMM DEVELOP	72,348.12	1.516812	60,009		60,009	10,103	70,112
HR - HUMAN RESOURCES	44,805.57	0.939370	37,164		37,164	6,257	43,421
HT - HOMELESS TRUST	35,499.19	0.744257	29,445		29,445	4,957	34,402
ID - INTERNAL SERVICES	35,499.19	0.744257	29,445		29,445	4,957	34,402
IG - INSPECTOR GENERAL	35,499.19	0.744257	29,445		29,445	4,957	34,402
JA - JUDICIAL ADMINISTRATION	35,499.19	0.744257	29,445		29,445	4,957	34,402
JU - JUVENILE SERVICES	35,499.19	0.744257	29,445		29,445	4,957	34,402
LB - LIBRARIES	35,499.19	0.744257	29,445		29,445	4,957	34,402
MA - MAYOR	35,499.19	0.744257	29,445		29,445	4,957	34,402
ME - MEDICAL EXAMINER	35,499.19	0.744257	29,445		29,445	4,957	34,402
MM - ECONOMIC ADVOCACY TRUST	35,499.19	0.744257	29,445		29,445	4,957	34,402
MP - METRO PLANNING ORG	35,499.19	0.744257	29,445		29,445	4,957	34,402
MT - TRANSP & PW	784,140.50	16.439869	650,408		650,408	109,496	759,904
PA - PROPERTY APPRAISER	215,578.37	4.519701	178,812		178,812	30,103	208,916
PD - POLICE	35,499.19	0.744257	29,445		29,445	4,957	34,402
PE - REGULATORY & ECONOMIC RESOURCES	50,692.23	1.062786	42,047		42,047	7,079	49,125
PR - PARKS, REC & OPEN SPACES	35,995.42	0.754661	29,856		29,856	5,026	34,883
SP - SEAPORT	35,499.19	0.744257	29,445		29,445	4,957	34,402
TT - OFFICE OF THE CITT	35,499.19	0.744257	29,445		29,445	4,957	34,402
VZ - VIZCAYA	35,499.19	0.744257	29,445		29,445	4,957	34,402
PUBLIC HEALTH TRUST	35,499.19	0.744257	29,445		29,445	4,957	34,402
ALL OTHER*	729,965.04	15.304056	605,471		605,471	101,933	707,404
Schedule .4 Total for CALL CENTER OPERATIONS	4,769,748.79	100.000000	3,956,281		3,956,281	638,561	4,594,841

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS**

Activity - TELEVISION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	53,749.68	4.041525	50,610		50,610		50,610
AD - ANIMAL SERVICES	36,670.11	2.757285	34,528		34,528	5,154	39,682
AT - COUNTY ATTORNEY	21,067.75	1.584118	19,837		19,837		19,837
AU - AUDIT & MGMT	20,638.50	1.551842	19,433		19,433		19,433
AV - AVIATION	22,296.28	1.676493	20,994		20,994	3,134	24,128
BU - MGMT & BUDGET	68,233.04	5.130552	64,247		64,247		64,247
CL - CLERK OF COURT	44,571.21	3.351381	41,968		41,968	6,265	48,233
CO - COMMUNITY ACTION & HUMAN SERVICES	26,004.08	1.955289	24,485		24,485	3,655	28,140
CR - CORRECTIONS & REHABILITATION	20,978.94	1.577440	19,754		19,754	2,949	22,702
CU - CULTURAL AFFAIRS	25,420.90	1.911438	23,936		23,936	3,573	27,509
EC - ETHICS AND PUBLIC TRUST	32,050.53	2.409931	30,178		30,178	4,505	34,683
EL - ELECTIONS	58,086.55	4.367621	54,694		54,694	8,164	62,858
ET - INFORMATION TECH	22,866.14	1.719342	21,531		21,531	3,214	24,744
FN - FINANCE	30,540.77	2.296410	28,757		28,757	4,293	33,050
FR - FIRE	32,398.37	2.436086	30,506		30,506	4,554	35,060
HD - PUBLIC HOUSING & COMM DEVELOP	48,618.59	3.655710	45,779		45,779	6,834	52,612
HR - HUMAN RESOURCES	87,171.69	6.554580	82,080		82,080	12,253	94,332
HT - HOMELESS TRUST	25,671.04	1.930247	24,172		24,172	3,608	27,780
ID - INTERNAL SERVICES	40,733.15	3.062791	38,354		38,354	5,725	44,079
IG - INSPECTOR GENERAL	29,445.45	2.214051	27,726		27,726	4,139	31,864
JA - JUDICIAL ADMINISTRATION	20,460.88	1.538487	19,266		19,266	2,876	22,142
JU - JUVENILE SERVICES	20,801.32	1.564085	19,586		19,586	2,924	22,510
LB - LIBRARIES	21,793.02	1.638652	20,520		20,520	3,063	23,583
MA - MAYOR	24,723.74	1.859018	23,280		23,280	3,475	26,755
ME - MEDICAL EXAMINER	21,970.64	1.652008	20,687		20,687	3,088	23,775
MM - ECONOMIC ADVOCACY TRUST	22,732.93	1.709326	21,405		21,405	3,195	24,600
MP - METRO PLANNING ORG	20,549.69	1.545164	19,349		19,349	2,888	22,238
MT - TRANSP & PW	59,056.05	4.440520	55,607		55,607	8,301	63,907
PA - PROPERTY APPRAISER	26,973.58	2.028187	25,398		25,398	3,791	29,189
PD - POLICE	24,901.36	1.872373	23,447		23,447	3,500	26,947
PE - REGULATORY & ECONOMIC RESOURCES	94,693.86	7.120183	89,163		89,163	13,310	102,472
PR - PARKS, REC & OPEN SPACES	37,023.87	2.783884	34,861		34,861	5,204	40,065
SP - SEAPORT	27,447.24	2.063802	25,844		25,844	3,858	29,702
TT - OFFICE OF THE CITT	24,102.07	1.812274	22,694		22,694	3,388	26,082
VZ - VIZCAYA	20,579.29	1.547390	19,377		19,377	2,893	22,270
PUBLIC HEALTH TRUST	20,460.88	1.538487	19,266		19,266	2,876	22,142
ALL OTHER*	94,452.38	7.102028	88,935		88,935	13,276	102,211
Schedule .4 Total for TELEVISION	1,329,935.57	100.000000	1,252,253		1,252,253	163,923	1,416,176

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS**

Activity - ONLINE SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	333,930.18	23.031441	312,562		312,562		312,562
AD - ANIMAL SERVICES	20,068.28	1.384126	18,784		18,784	2,798	21,582
AT - COUNTY ATTORNEY	24,959.87	1.721503	23,363		23,363		23,363
AU - AUDIT & MGMT	16,733.11	1.154097	15,662		15,662		15,662
AV - AVIATION	16,733.11	1.154097	15,662		15,662	2,333	17,995
BU - MGMT & BUDGET	16,733.11	1.154097	15,662		15,662		15,662
CL - CLERK OF COURT	18,956.56	1.307450	17,744		17,744	2,643	20,386
CO - COMMUNITY ACTION & HUMAN SERVICES	21,624.70	1.491474	20,241		20,241	3,015	23,256
CR - CORRECTIONS & REHABILITATION	33,320.03	2.298111	31,188		31,188	4,646	35,833
CU - CULTURAL AFFAIRS	18,956.56	1.307450	17,744		17,744	2,643	20,386
EC - ETHICS AND PUBLIC TRUST	16,733.11	1.154097	15,662		15,662	2,333	17,995
EL - ELECTIONS	19,623.59	1.353456	18,368		18,368	2,736	21,104
ET - INFORMATION TECH	16,733.11	1.154097	15,662		15,662	2,333	17,995
FN - FINANCE	16,733.11	1.154097	15,662		15,662	2,333	17,995
FR - FIRE	16,733.11	1.154097	15,662		15,662	2,333	17,995
HD - PUBLIC HOUSING & COMM DEVELOP	41,470.63	2.860264	38,817		38,817	5,782	44,599
HR - HUMAN RESOURCES	52,664.03	3.632282	49,294		49,294	7,342	56,636
HT - HOMELESS TRUST	25,537.97	1.761375	23,904		23,904	3,561	27,464
ID - INTERNAL SERVICES	16,955.46	1.169432	15,870		15,870	2,364	18,234
IG - INSPECTOR GENERAL	18,511.87	1.276779	17,327		17,327	2,581	19,908
JA - JUDICIAL ADMINISTRATION	16,733.11	1.154097	15,662		15,662	2,333	17,995
JU - JUVENILE SERVICES	16,733.11	1.154097	15,662		15,662	2,333	17,995
LB - LIBRARIES	30,518.49	2.104886	28,566		28,566	4,255	32,820
MA - MAYOR	86,371.50	5.957115	80,845		80,845	12,042	92,887
ME - MEDICAL EXAMINER	16,733.11	1.154097	15,662		15,662	2,333	17,995
MM - ECONOMIC ADVOCACY TRUST	21,669.17	1.494541	20,283		20,283	3,021	23,304
MP - METRO PLANNING ORG	16,733.11	1.154097	15,662		15,662	2,333	17,995
MT - TRANSP & PW	50,796.33	3.503466	47,546		47,546	7,082	54,628
PA - PROPERTY APPRAISER	16,733.11	1.154097	15,662		15,662	2,333	17,995
PD - POLICE	18,289.53	1.261444	17,119		17,119	2,550	19,669
PE - REGULATORY & ECONOMIC RESOURCES	38,300.56	2.641622	35,850		35,850	5,340	41,190
PR - PARKS, REC & OPEN SPACES	197,188.14	13.600232	184,570		184,570	27,493	212,063
SP - SEAPORT	32,297.25	2.227569	30,231		30,231	4,503	34,733
TT - OFFICE OF THE CITT	22,069.39	1.522144	20,657		20,657	3,077	23,734
VZ - VIZCAYA	16,733.11	1.154097	15,662		15,662	2,333	17,995
PUBLIC HEALTH TRUST	16,733.11	1.154097	15,662		15,662	2,333	17,995
ALL OTHER*	71,544.43	4.934480	66,966		66,966	9,975	76,941
Schedule .4 Total for ONLINE SERVICES	1,449,888.06	100.000000	1,357,108		1,357,108	147,442	1,504,551

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS**

Activity - GRAPHIC DES & TRANSL SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	100,366.63	17.721141	71,431		71,431		71,431
AD - ANIMAL SERVICES	12,260.47	2.164759	8,726		8,726	2,349	11,075
AT - COUNTY ATTORNEY	2,268.19	0.400481	1,614		1,614		1,614
AU - AUDIT & MGMT	2,076.89	0.366704	1,478		1,478		1,478
AV - AVIATION	2,587.03	0.456777	1,841		1,841	496	2,337
BU - MGMT & BUDGET	20,996.54	3.707235	14,943		14,943		14,943
CL - CLERK OF COURT	2,612.53	0.461279	1,859		1,859	501	2,360
CO - COMMUNITY ACTION & HUMAN SERVICES	23,212.45	4.098485	16,520		16,520	4,447	20,967
CR - CORRECTIONS & REHABILITATION	14,890.86	2.629191	10,598		10,598	2,853	13,451
CU - CULTURAL AFFAIRS	4,554.24	0.804115	3,241		3,241	872	4,114
EC - ETHICS AND PUBLIC TRUST	2,076.89	0.366704	1,478		1,478	398	1,876
EL - ELECTIONS	34,731.95	6.132415	24,719		24,719	6,654	31,373
ET - INFORMATION TECH	8,118.81	1.433490	5,778		5,778	1,555	7,334
FN - FINANCE	3,677.44	0.649304	2,617		2,617	705	3,322
FR - FIRE	22,351.59	3.946488	15,908		15,908	4,282	20,190
HD - PUBLIC HOUSING & COMM DEVELOP	10,619.75	1.875066	7,558		7,558	2,035	9,593
HR - HUMAN RESOURCES	30,236.38	5.338659	21,519		21,519	5,793	27,312
HT - HOMELESS TRUST	2,803.83	0.495056	1,995		1,995	537	2,533
ID - INTERNAL SERVICES	9,046.62	1.597308	6,438		6,438	1,733	8,172
IG - INSPECTOR GENERAL	2,076.89	0.366704	1,478		1,478	398	1,876
JA - JUDICIAL ADMINISTRATION	2,076.89	0.366704	1,478		1,478	398	1,876
JU - JUVENILE SERVICES	7,337.66	1.295567	5,222		5,222	1,406	6,628
LB - LIBRARIES	8,000.84	1.412661	5,694		5,694	1,533	7,227
MA - MAYOR	16,995.17	3.000737	12,095		12,095	3,256	15,351
ME - MEDICAL EXAMINER	2,076.89	0.366704	1,478		1,478	398	1,876
MM - ECONOMIC ADVOCACY TRUST	10,934.12	1.930573	7,782		7,782	2,095	9,877
MP - METRO PLANNING ORG	2,172.54	0.383593	1,546		1,546	416	1,963
MT - TRANSP & PW	33,469.36	5.909487	23,820		23,820	6,412	30,232
PA - PROPERTY APPRAISER	2,606.16	0.460154	1,855		1,855	499	2,354
PD - POLICE	15,802.73	2.790194	11,247		11,247	3,028	14,274
PE - REGULATORY & ECONOMIC RESOURCES	23,389.72	4.129784	16,646		16,646	4,481	21,128
PR - PARKS, REC & OPEN SPACES	68,448.72	12.085585	48,715		48,715	13,113	61,828
SP - SEAPORT	4,994.23	0.881802	3,554		3,554	957	4,511
TT - OFFICE OF THE CITT	7,273.90	1.284309	5,177		5,177	1,394	6,570
VZ - VIZCAYA	4,633.94	0.818187	3,298		3,298	888	4,186
PUBLIC HEALTH TRUST	2,076.89	0.366704	1,478		1,478	398	1,876
ALL OTHER*	42,510.88	7.505894	30,255		30,255	8,144	38,399
Schedule .4 Total for GRAPHIC DES & TRANSL SVCS	566,366.62	100.000000	403,081		403,081	84,422	487,504

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

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	6,033		6,033		6,033
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	6,033		6,033	0	6,033

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department CT - COMMUNICATIONS**

Receiving Department	Total	CALL CENTER OPERATIONS	TELEVISION	ONLINE SERVICES	GRAPHIC DES & TRANSL SVCS
CC - COUNTY COMMISSION	509,544	74,942	50,610	312,562	71,431
AD - ANIMAL SERVICES	573,715	501,376	39,682	21,582	11,075
AT - COUNTY ATTORNEY	74,259	29,445	19,837	23,363	1,614
AU - AUDIT & MGMT	66,018	29,445	19,433	15,662	1,478
AV - AVIATION	78,862	34,402	24,128	17,995	2,337
BU - MGMT & BUDGET	124,298	29,445	64,247	15,662	14,943
CL - CLERK OF COURT	105,381	34,402	48,233	20,386	2,360
CO - COMMUNITY ACTION & HUMAN SERVICES	752,334	679,970	28,140	23,256	20,967
CR - CORRECTIONS & REHABILITATION	106,388	34,402	22,702	35,833	13,451
CU - CULTURAL AFFAIRS	87,711	35,702	27,509	20,386	4,114
EC - ETHICS AND PUBLIC TRUST	88,957	34,402	34,683	17,995	1,876
EL - ELECTIONS	199,098	83,763	62,858	21,104	31,373
ET - INFORMATION TECH	84,475	34,402	24,744	17,995	7,334
FN - FINANCE	330,546	276,180	33,050	17,995	3,322
FR - FIRE	366,014	292,769	35,060	17,995	20,190
HD - PUBLIC HOUSING & COMM DEVELOP	176,916	70,112	52,612	44,599	9,593
HR - HUMAN RESOURCES	221,702	43,421	94,332	56,636	27,312
HT - HOMELESS TRUST	92,179	34,402	27,780	27,464	2,533
ID - INTERNAL SERVICES	104,887	34,402	44,079	18,234	8,172
IG - INSPECTOR GENERAL	88,050	34,402	31,864	19,908	1,876
JA - JUDICIAL ADMINISTRATION	76,415	34,402	22,142	17,995	1,876
JU - JUVENILE SERVICES	81,535	34,402	22,510	17,995	6,628
LB - LIBRARIES	98,033	34,402	23,583	32,820	7,227
MA - MAYOR	169,395	34,402	26,755	92,887	15,351
ME - MEDICAL EXAMINER	78,049	34,402	23,775	17,995	1,876
MM - ECONOMIC ADVOCACY TRUST	92,183	34,402	24,600	23,304	9,877
MP - METRO PLANNING ORG	76,598	34,402	22,238	17,995	1,963
MT - TRANSP & PW	908,671	759,904	63,907	54,628	30,232
PA - PROPERTY APPRAISER	258,454	208,916	29,189	17,995	2,354
PD - POLICE	95,292	34,402	26,947	19,669	14,274
PE - REGULATORY & ECONOMIC RESOURCES	213,915	49,125	102,472	41,190	21,128
PR - PARKS, REC & OPEN SPACES	348,839	34,883	40,065	212,063	61,828
SP - SEAPORT	103,349	34,402	29,702	34,733	4,511
TT - OFFICE OF THE CITT	90,788	34,402	26,082	23,734	6,570
VZ - VIZCAYA	78,853	34,402	22,270	17,995	4,186
PUBLIC HEALTH TRUST	76,415	34,402	22,142	17,995	1,876
LEAVE PAYMENTS	6,033	0	0	0	0
ALL OTHER*	924,955	707,404	102,211	76,941	38,399
Direct Bill	0	0	0	0	0
Total	8,009,105	4,594,841	1,416,176	1,504,551	487,504

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department CT - COMMUNICATIONS**

Receiving Department	LEAVE PAYMENTS
CC - COUNTY COMMISSION	0
AD - ANIMAL SERVICES	0
AT - COUNTY ATTORNEY	0
AU - AUDIT & MGMT	0
AV - AVIATION	0
BU - MGMT & BUDGET	0
CL - CLERK OF COURT	0
CO - COMMUNITY ACTION & HUMAN SERVICES	0
CR - CORRECTIONS & REHABILITATION	0
CU - CULTURAL AFFAIRS	0
EC - ETHICS AND PUBLIC TRUST	0
EL - ELECTIONS	0
ET - INFORMATION TECH	0
FN - FINANCE	0
FR - FIRE	0
HD - PUBLIC HOUSING & COMM DEVELOP	0
HR - HUMAN RESOURCES	0
HT - HOMELESS TRUST	0
ID - INTERNAL SERVICES	0
IG - INSPECTOR GENERAL	0
JA - JUDICIAL ADMINISTRATION	0
JU - JUVENILE SERVICES	0
LB - LIBRARIES	0
MA - MAYOR	0
ME - MEDICAL EXAMINER	0
MM - ECONOMIC ADVOCACY TRUST	0
MP - METRO PLANNING ORG	0
MT - TRANSP & PW	0
PA - PROPERTY APPRAISER	0
PD - POLICE	0
PE - REGULATORY & ECONOMIC RESOURCES	0
PR - PARKS, REC & OPEN SPACES	0
SP - SEAPORT	0
TT - OFFICE OF THE CITT	0
VZ - VIZCAYA	0
PUBLIC HEALTH TRUST	0
LEAVE PAYMENTS	6,033
ALL OTHER*	0
Direct Bill	0
Total	6,033

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department ET - INFORMATION TECH

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

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

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

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

The cost pools have been reduced by associated revenues.

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department ET - INFORMATION TECH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	253,107,474			253,107,474
Deductions:				
318 REFUNDS, CASH SHORT & BAD DEBT EXP	0			
501 GENERAL FUND-TRF OUT	-397,892			
510 OTHER SPECIAL REVENUE-TRF OUT	-6,371,800			
522 OTHER SPEC OBLIGATIONS	-335,000			
523 LOAN AGREEMENTS	-677,000			
570 INTRAFUND TRANSFER	-19,481,000			
602 SPECIAL TRANSPORTATION	-93,432			
609 CONTRACTUAL TAX INCREMENT FINANCING	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-7,615,538			
941 ARCHITECTURAL/ENGINEERING COSTS	75,000			
951 AUTOMOBILES & VEHICLES	-42,498			
952 OTHER CAPITALIZABLE ITEMS	0			
955 MACHINERY,EQUIP,FURN & OTHER	-3,777,837			
> 5000				
Total Deductions:	-38,716,997			-38,716,997
Cost Adjustments:				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	-332,377			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-3,698,596			
349 OTHER CHARGES FOR SERVICES	-212,158,233			
351 JUDGEMENTS & FINES	-396,126			
361 INTEREST EARNINGS	-2,478			
369 OTHER MISCELLANEOUS REVENUES	-720,769			
Total Departmental Cost Adjustments:	-217,308,579			-217,308,579
Inbound Costs:				
DEPRECIATION	9,961,771		9,961,771	
CC - COUNTY COMMISSION	26,739	5,910	32,649	
AU - AUDIT & MGMT	536	103	639	
BU - MGMT & BUDGET	173,716	17,349	191,064	
CT - COMMUNICATIONS	72,416	12,059	84,475	
ET - INFORMATION TECH		27,908	27,908	
FN - FINANCE		260,614	260,614	
GG - GENERAL GOVT		190,669	190,669	
HR - HUMAN RESOURCES		390,066	390,066	
ID - INTERNAL SERVICES		-143,672	-143,672	
IG - INSPECTOR GENERAL		192,099	192,099	
MA - MAYOR		94,062	94,062	
LEAVE PAYMENTS		1,802,119	1,802,119	
Total Allocated Additions:	10,235,178	2,849,285	13,084,463	13,084,463
Total To Be Allocated:	7,317,076	2,849,285		10,166,361

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH

	Total	G&A	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS
Other Expense & Cost					
001 SALARIES	92,112,191	2,532,297	82,711,898	6,867,996	0
010 FRINGE BENEFITS	30,350,014	4,020,728	24,321,065	2,008,221	0
210 ACCOUNTING & AUDITING	19,956	0	19,956	0	0
211 CONSULTING SERVICES	114,400	0	114,400	0	0
212 LEGAL	0	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	643	643	0	0	0
215 TEMPORARY HELP AGENCY	392,584	32,102	360,482	0	0
220 ELECTRICAL SERVICES	81,311	0	81,311	0	0
223 INDUSTRIAL SERVICE RELATED	1,103	315	788	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	9,253,783	308,257	8,866,047	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	81,340	81,340	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	22,903	0	22,903	0	0
241 EQUIPMENT MAINTENANCE	21,896	0	21,896	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	241,020	0	241,020	0	0
245 ITD MAINTENANCE	39,244,592	1,960,467	36,732,834	380,184	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	31,081	24,169	6,912	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	3,593,840	3,593,840	0	0	0
252 VEHICLES-RENTAL	32,213	0	32,213	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	123,826	120,108	3,718	0	0
254 HEAVY EQUIPMENT RENTAL	0	0	0	0	0
255 RENT PAYMENTS TO LESSORS	22,814	5,895	16,919	0	0
257 RENTAL-ITD SYSTEM RELATED	0	0	0	0	0
259 OTHER RENTAL EXPENSE	127,849	20,028	107,821	0	0
260 GSA CHARGES	1,035,671	237,444	798,137	90	0
261 ITD	14,144,251	404,838	12,620,966	184,266	0
262 GENERAL COUNTY SUPPORT CHARGES	233,000	0	233,000	0	0
265 PARKS & RECREATION SERVICES	0	0	0	0	0
266 CLERK OF COURTS	0	0	0	0	0
310 TELECOMMUNICATIONS	13,945,539	736,396	1,737,832	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	428,096	426,046	2,050	0	0
312 TRAVEL	41,812	40,061	1,751	0	0
313 AUTOMOBILE REIMBURSEMENT	21,397	5,259	16,138	0	0
314 ADVERTISING	33,337	32,986	351	0	0
316 MAILING SERVICES	2,572	0	2,572	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	2,086	2,086	0	0	0
320 TRAINING	142,845	142,845	0	0	0
321 REIMBURSEMENTS & REFUNDS	(77,756)	(70,565)	(7,191)	0	0
322 TAXES,LICENSES & PERMITS	254	0	254	0	0
330 MISCELLANEOUS	40,980	4,236	36,744	0	0
410 FUEL & LUBRICANTS	1,440	0	1,440	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	132,529	0	132,529	0	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	1,118,556	52,760	1,065,796	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	6,545,035	277,951	6,267,084	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH

	Total	G&A	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS
433 INVENTORY, MATERIALS, PARTS & SUPP	3,052	0	3,052	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	2,673	0	2,673	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	6,464	0	6,464	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	575,538	76,574	498,964	0	0
471 COMPUTER SUPPLIES	58,504	80	58,424	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	0	0	0	0	0
493 CLOTHING & UNIFORMS	56,977	354	56,623	0	0
496 OTHER MATERIALS & SUPPLIES	26,266	75	26,191	0	0
*501 GENERAL FUND-TRF OUT	397,892	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	6,371,800	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	335,000	0	0	0	0
*523 LOAN AGREEMENTS	677,000	0	0	0	0
*570 INTRAFUND TRANSFER	19,481,000	0	0	0	0
*602 SPECIAL TRANSPORTATION	93,432	0	0	0	0
*609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	7,615,538	0	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	(75,000)	0	0	0	0
*951 AUTOMOBILES & VEHICLES	42,498	0	0	0	0
*952 OTHER CAPITALIZABLE ITEMS	0	0	0	0	0
*955 MACHINERY,EQUIP,FURN & OTHER > 5000	3,777,837	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	253,107,474				
Deductions					
*Total Disallowed Costs	(38,716,997)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(332,377)	(89,097)	(210,987)	(32,293)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(281,776)	(614,968)	(106,362)	1,003,106
00155 TERMINATION PAYMENTS	0	(297,905)	(516,252)	(91,441)	905,598
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(3,698,596)	0	(3,698,596)	0	0
349 OTHER CHARGES FOR SERVICES	(212,158,233)	(3,920,203)	(185,887,952)	(7,690,030)	0
351 JUDGEMENTS & FINES	(396,126)	0	0	0	0
361 INTEREST EARNINGS	(2,478)	0	(712)	0	0
369 OTHER MISCELLANEOUS REVENUES	(720,769)	0	(720,769)	0	0
Functional Cost	(2,918,102)	10,480,634	(14,426,209)	1,520,631	1,908,704
Allocation Step 1					
Inbound - All Others	10,235,178	0	0	0	0
Reallocate Admin Costs		(10,480,634)	9,676,769	803,865	0
Unallocated Costs	2,401,862	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH**

	Total	G&A	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS
1st Allocation	9,718,938	0	(4,749,440)	2,324,496	1,908,704
Allocation Step 2					
Inbound - All Others	2,849,285	0	0	0	0
2nd Allocation	2,849,285	0	0	0	0
Total For ET - INFORMATION TECH					
Schedule .3 Total	12,568,223	0	(4,749,440)	2,324,496	1,908,704

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH

	INDIRECT COSTS	INTERAGENCY SVCS**
Other Expense & Cost		
001 SALARIES	0	0
010 FRINGE BENEFITS	0	0
210 ACCOUNTING & AUDITING	0	0
211 CONSULTING SERVICES	0	0
212 LEGAL	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0
215 TEMPORARY HELP AGENCY	0	0
220 ELECTRICAL SERVICES	0	0
223 INDUSTRIAL SERVICE RELATED	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	79,479
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	0
241 EQUIPMENT MAINTENANCE	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	0	0
245 ITD MAINTENANCE	0	171,107
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0
252 VEHICLES-RENTAL	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	0	0
254 HEAVY EQUIPMENT RENTAL	0	0
255 RENT PAYMENTS TO LESSORS	0	0
257 RENTAL-ITD SYSTEM RELATED	0	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	0	0
261 ITD	0	934,181
262 GENERAL COUNTY SUPPORT CHARGES	0	0
265 PARKS & RECREATION SERVICES	0	0
266 CLERK OF COURTS	0	0
310 TELECOMMUNICATIONS	0	11,471,311
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0
312 TRAVEL	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0
314 ADVERTISING	0	0
316 MAILING SERVICES	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0
319 PETTY CASH & CHANGE FUNDS	0	0
320 TRAINING	0	0
321 REIMBURSEMENTS & REFUNDS	0	0
322 TAXES,LICENSES & PERMITS	0	0
330 MISCELLANEOUS	0	0
410 FUEL & LUBRICANTS	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH

	INDIRECT COSTS	INTERAGENCY SVCS**
433 INVENTORY, MATERIALS, PARTS & SUPP	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
471 COMPUTER SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	0	0
493 CLOTHING & UNIFORMS	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*523 LOAN AGREEMENTS	0	0
*570 INTRAFUND TRANSFER	0	0
*602 SPECIAL TRANSPORTATION	0	0
*609 CONTRACTUAL TAX INCREMENT FINANCING	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0
*951 AUTOMOBILES & VEHICLES	0	0
*952 OTHER CAPITALIZABLE ITEMS	0	0
*955 MACHINERY,EQUIP,FURN & OTHER > 5000	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
00114 POLL WORKERS (CO EMPLOYEES ONLY)	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0
00155 TERMINATION PAYMENTS	0	0
REVENUES:	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	0
349 OTHER CHARGES FOR SERVICES	0	(14,660,048)
351 JUDGEMENTS & FINES	0	(396,126)
361 INTEREST EARNINGS	0	(1,766)
369 OTHER MISCELLANEOUS REVENUES	0	0
Functional Cost	0	(2,401,862)
Allocation Step 1		
Inbound - All Others	10,235,178	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	2,401,862

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH**

	INDIRECT COSTS	INTERAGENCY SVCS**
1st Allocation	10,235,178	0
Allocation Step 2		
Inbound - All Others	2,849,285	0
2nd Allocation	2,849,285	0
Total For ET - INFORMATION TECH		
Schedule .3 Total	13,084,463	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH**

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	1.319280	(62,658)		(62,658)		(62,658)
AD - ANIMAL SERVICES	236	1.647354	(78,240)		(78,240)		(78,240)
AT - COUNTY ATTORNEY	129	0.900461	(42,767)		(42,767)		(42,767)
AU - AUDIT & MGMT	35	0.244311	(11,603)		(11,603)		(11,603)
BU - MGMT & BUDGET	81	0.565406	(26,854)		(26,854)		(26,854)
CL - CLERK OF COURT	1,017	7.098981	(337,162)		(337,162)		(337,162)
CO - COMMUNITY ACTION & HUMAN SERVICES	875	6.107776	(290,085)		(290,085)		(290,085)
CR - CORRECTIONS & REHABILITATION	2,866	20.005584	(950,153)		(950,153)		(950,153)
CT - COMMUNICATIONS	158	1.102890	(52,381)		(52,381)		(52,381)
EC - ETHICS AND PUBLIC TRUST	13	0.090744	(4,310)		(4,310)		(4,310)
EL - ELECTIONS	102	0.711992	(33,816)		(33,816)		(33,816)
ET - INFORMATION TECH	822	5.737819	(272,514)		(272,514)		(272,514)
HR - HUMAN RESOURCES	118	0.823677	(39,120)		(39,120)		(39,120)
IG - INSPECTOR GENERAL	38	0.265252	(12,598)		(12,598)		(12,598)
JU - JUVENILE SERVICES	91	0.635209	(30,169)		(30,169)		(30,169)
MA - MAYOR	32	0.223370	(10,609)		(10,609)		(10,609)
ME - MEDICAL EXAMINER	83	0.579366	(27,517)		(27,517)		(27,517)
MM - ECONOMIC ADVOCACY TRUST	15	0.104705	(4,973)		(4,973)		(4,973)
PA - PROPERTY APPRAISER	388	2.708362	(128,632)		(128,632)		(128,632)
PD - POLICE	4,548	31.746476	(1,507,780)		(1,507,780)		(1,507,780)
PR - PARKS, REC & OPEN SPACES	2,385	16.648052	(790,689)		(790,689)		(790,689)
ALL OTHER*	105	0.732933	(34,810)		(34,810)		(34,810)
Schedule .4 Total for INFO TECH	14,326	100.000000	(4,749,440)		(4,749,440)	0	(4,749,440)

Allocation Basis: NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH**

Activity - CORRECTIONS/POLICE & CJIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CL - CLERK OF COURT	1,017	11.933818	277,401		277,401		277,401
CR - CORRECTIONS & REHABILITATION	2,866	33.630603	781,742		781,742		781,742
JU - JUVENILE SERVICES	91	1.067824	24,822		24,822		24,822
PD - POLICE	4,548	53.367755	1,240,531		1,240,531		1,240,531
Schedule .4 Total for CORRECTIONS/POLICE & CJIS	8,522	100.000000	2,324,496		2,324,496	0	2,324,496

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

Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	1,908,704		1,908,704		1,908,704
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	1,908,704		1,908,704	0	1,908,704

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH**

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	0.674879	69,075		69,075		69,075
AD - ANIMAL SERVICES	236	0.842707	86,253		86,253	25,288	111,541
AT - COUNTY ATTORNEY	129	0.460632	47,147		47,147		47,147
AU - AUDIT & MGMT	35	0.124978	12,792		12,792		12,792
BU - MGMT & BUDGET	81	0.289234	29,604		29,604		29,604
CL - CLERK OF COURT	1,017	3.631494	371,690		371,690	108,974	480,664
CO - COMMUNITY ACTION & HUMAN SERVICES	875	3.124442	319,792		319,792	93,758	413,550
CR - CORRECTIONS & REHABILITATION	2,866	10.233887	1,047,457		1,047,457	307,098	1,354,555
CT - COMMUNICATIONS	158	0.564185	57,745		57,745		57,745
CU - CULTURAL AFFAIRS	106	0.378504	38,741		38,741	11,358	50,099
EC - ETHICS AND PUBLIC TRUST	13	0.046420	4,751		4,751	1,393	6,144
EL - ELECTIONS	102	0.364221	37,279		37,279	10,930	48,208
ET - INFORMATION TECH	822	2.935190	300,422		300,422		300,422
FN - FINANCE	354	1.264060	129,379		129,379	37,932	167,311
FR - FIRE	2,721	9.716122	994,462		994,462	291,561	1,286,024
HD - PUBLIC HOUSING & COMM DEVELOP	283	1.010534	103,430		103,430	30,324	133,754
HR - HUMAN RESOURCES	118	0.421353	43,126		43,126	12,644	55,770
HT - HOMELESS TRUST	18	0.064274	6,579		6,579	1,929	8,507
ID - INTERNAL SERVICES	833	2.974469	304,442		304,442	89,258	393,700
IG - INSPECTOR GENERAL	38	0.135690	13,888		13,888	4,072	17,960
JU - JUVENILE SERVICES	91	0.324942	33,258		33,258	9,751	43,009
LB - LIBRARIES	705	2.517408	257,661		257,661	75,542	333,204
MA - MAYOR	32	0.114265	11,695		11,695	3,429	15,124
ME - MEDICAL EXAMINER	83	0.296376	30,335		30,335	8,894	39,228
MM - ECONOMIC ADVOCACY TRUST	15	0.053562	5,482		5,482	1,607	7,089
MP - METRO PLANNING ORG	19	0.067845	6,944		6,944	2,036	8,980
MT - TRANSP & PW	3,799	13.565435	1,388,446		1,388,446	407,071	1,795,518
PA - PROPERTY APPRAISER	388	1.385467	141,805		141,805	41,575	183,380
PD - POLICE	4,548	16.239957	1,662,189		1,662,189	487,328	2,149,517
PE - REGULATORY & ECONOMIC RESOURCES	927	3.310123	338,797		338,797	99,330	438,127
PR - PARKS, REC & OPEN SPACES	2,385	8.516336	871,662		871,662	255,558	1,127,220
SP - SEAPORT	431	1.539011	157,521		157,521	46,183	203,703
PUBLIC HEALTH TRUST	1	0.003571	366		366	107	473
ALL OTHER*	3,587	12.808427	1,310,965		1,310,965	384,355	1,695,320
Schedule .4 Total for INDIRECT COSTS	28,005	100.000000	10,235,178		10,235,178	2,849,285	13,084,463

Allocation Basis: NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department ET - INFORMATION TECH**

Receiving Department	Total	INFO TECH	CORRECTIONS/POL ICE & CJIS	LEAVE PAYMENTS	INDIRECT COSTS
CC - COUNTY COMMISSION	6,417	(62,658)	0	0	69,075
AD - ANIMAL SERVICES	33,300	(78,240)	0	0	111,541
AT - COUNTY ATTORNEY	4,380	(42,767)	0	0	47,147
AU - AUDIT & MGMT	1,188	(11,603)	0	0	12,792
BU - MGMT & BUDGET	2,750	(26,854)	0	0	29,604
CL - CLERK OF COURT	420,903	(337,162)	277,401	0	480,664
CO - COMMUNITY ACTION & HUMAN SERVICES	123,465	(290,085)	0	0	413,550
CR - CORRECTIONS & REHABILITATION	1,186,144	(950,153)	781,742	0	1,354,555
CT - COMMUNICATIONS	5,364	(52,381)	0	0	57,745
CU - CULTURAL AFFAIRS	50,099	0	0	0	50,099
EC - ETHICS AND PUBLIC TRUST	1,834	(4,310)	0	0	6,144
EL - ELECTIONS	14,393	(33,816)	0	0	48,208
ET - INFORMATION TECH	27,908	(272,514)	0	0	300,422
FN - FINANCE	167,311	0	0	0	167,311
FR - FIRE	1,286,024	0	0	0	1,286,024
HD - PUBLIC HOUSING & COMM DEVELOP	133,754	0	0	0	133,754
HR - HUMAN RESOURCES	16,650	(39,120)	0	0	55,770
HT - HOMELESS TRUST	8,507	0	0	0	8,507
ID - INTERNAL SERVICES	393,700	0	0	0	393,700
IG - INSPECTOR GENERAL	5,362	(12,598)	0	0	17,960
JU - JUVENILE SERVICES	37,662	(30,169)	24,822	0	43,009
LB - LIBRARIES	333,204	0	0	0	333,204
MA - MAYOR	4,515	(10,609)	0	0	15,124
ME - MEDICAL EXAMINER	11,712	(27,517)	0	0	39,228
MM - ECONOMIC ADVOCACY TRUST	2,117	(4,973)	0	0	7,089
MP - METRO PLANNING ORG	8,980	0	0	0	8,980
MT - TRANSP & PW	1,795,518	0	0	0	1,795,518
PA - PROPERTY APPRAISER	54,748	(128,632)	0	0	183,380
PD - POLICE	1,882,269	(1,507,780)	1,240,531	0	2,149,517
PE - REGULATORY & ECONOMIC RESOURCES	438,127	0	0	0	438,127
PR - PARKS, REC & OPEN SPACES	336,531	(790,689)	0	0	1,127,220
SP - SEAPORT	203,703	0	0	0	203,703
PUBLIC HEALTH TRUST	473	0	0	0	473
LEAVE PAYMENTS	1,908,704	0	0	1,908,704	0
ALL OTHER*	1,660,510	(34,810)	0	0	1,695,320
Direct Bill	0	0	0	0	0
Total	12,568,223	(4,749,440)	2,324,496	1,908,704	13,084,463

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department FN - FINANCE

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

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

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department FN - FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	53,153,036			53,153,036
Deductions:				
318 REFUNDS, CASH SHORT & BAD DEBT EXP	-53,301			
501 GENERAL FUND-TRF OUT	-520,440			
532 OTHER SPECIAL OBLIGATIONS	-6,200,000			
570 INTRAFUND TRANSFER	0			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-76,262			
955 MACHINERY,EQUIP,FURN & OTHER	0			
> 5000				
Total Deductions:	-6,850,003			-6,850,003
Cost Adjustments:				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	-86,585			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
319 OTHER TAXES	-2,100,000			
341 GENERAL GOV (NOT COURT RELATED)	-37,870,090			
345 ECONOMIC ENVIRONMENT REVENUES	-2,674,208			
349 OTHER CHARGES FOR SERVICES	-11,987,406			
361 INTEREST EARNINGS	-33,834			
369 OTHER MISCELLANEOUS REVENUES	-3,061			
Total Departmental Cost Adjustments:	-54,755,184			-54,755,184
Inbound Costs:				
DEPRECIATION	349,559		349,559	
CC - COUNTY COMMISSION	24,163	5,544	29,706	
AT - COUNTY ATTORNEY	633,338	59,231	692,569	
AU - AUDIT & MGMT	78,452	15,019	93,471	
BU - MGMT & BUDGET	98,743	9,530	108,273	
CT - COMMUNICATIONS	283,420	47,126	330,546	
ET - INFORMATION TECH	129,379	37,932	167,311	
FN - FINANCE		85,395	85,395	
GG - GENERAL GOVT		68,714	68,714	
HR - HUMAN RESOURCES		151,470	151,470	
ID - INTERNAL SERVICES		-5,376	-5,376	
IG - INSPECTOR GENERAL		7,188	7,188	
MA - MAYOR		40,508	40,508	
LEAVE PAYMENTS		477,888	477,888	
Total Allocated Additions:	1,597,054	1,000,169	2,597,222	2,597,222
Total To Be Allocated:	-6,855,097	1,000,169		-5,854,929

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department FN - FINANCE

	Total	G&A	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR**
Other Expense & Cost					
001 SALARIES	24,554,656	703,125	10,821,191	0	13,030,340
010 FRINGE BENEFITS	10,038,735	249,813	4,129,758	0	5,659,164
116 OTHER COURT OPERATING EXPENSE	36,828	0	0	0	36,828
210 ACCOUNTING & AUDITING	11,420	0	6,458	0	4,962
211 CONSULTING SERVICES	301,661	0	300,011	0	1,650
212 LEGAL	1,836	0	0	0	1,836
213 BANK & TRUSTEE/PAYING AGENT FEES	209,617	0	0	0	209,617
215 TEMPORARY HELP AGENCY	59,779	0	59,779	0	0
223 INDUSTRIAL SERVICE RELATED	285,413	0	200	0	285,213
224 OTHER OUTSIDE CONTRACTUAL SERVICES	556,550	83,720	339,593	0	133,237
232 GENERAL AUTO & PROFESSIONAL LIAB	13,165	242	5,629	0	7,294
241 EQUIPMENT MAINTENANCE	19,425	0	165	0	19,260
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	23,594	0	0	0	23,594
245 ITD MAINTENANCE	1,055,165	0	7,188	0	1,047,977
251 BUILDINGS COUNTY OWNED: RENTAL	2,723,587	45,533	689,559	0	1,988,495
252 VEHICLES-RENTAL	0	0	0	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	50,172	8,169	21,370	0	20,633
255 RENT PAYMENTS TO LESSORS	2,200	0	2,200	0	0
260 GSA CHARGES	837,118	1,124	308,784	0	527,210
261 ITD	2,617,838	22,427	1,445,258	0	1,150,153
262 GENERAL COUNTY SUPPORT CHARGES	357,000	5,094	153,552	0	198,354
266 CLERK OF COURTS	184,595	262	160,972	0	23,361
310 TELECOMMUNICATIONS	181,871	6,688	31,962	0	143,221
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	17,843	4,124	3,590	0	10,129
312 TRAVEL	13,303	5,368	6,676	0	1,259
313 AUTOMOBILE REIMBURSEMENT	1,507	0	807	0	700
314 ADVERTISING	42,975	0	5,445	0	37,530
315 PRINTING & GRAPHICS	166,130	0	14,579	0	151,551
316 MAILING SERVICES	1,697,224	88	10,283	0	1,686,853
317 OTHER COMMUNICATION EXPENSES	29,690	0	0	0	29,690
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	53,301	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	603	10	262	0	331
320 TRAINING	33,317	730	11,234	0	21,353
321 REIMBURSEMENTS & REFUNDS	(235,440)	(111,320)	(124,120)	0	0
322 TAXES,LICENSES & PERMITS	76	0	0	0	76
330 MISCELLANEOUS	233,608	1,389	33,911	0	198,308
410 FUEL & LUBRICANTS	0	0	0	0	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	6,942	0	293	0	6,649
432 EQUIPMENT & NON-CAPITAL TOOLS	74,400	392	24,869	0	49,139
470 OFFICE SUPPLIES & MINOR EQUIPMENT	93,485	495	21,345	0	71,645
471 COMPUTER SUPPLIES	763	0	0	0	763
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	1,140	0	0	0	1,140
493 CLOTHING & UNIFORMS	2,932	0	0	0	2,932
496 OTHER MATERIALS & SUPPLIES	310	0	0	0	310

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department FN - FINANCE

	Total	G&A	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR**
*501 GENERAL FUND-TRF OUT	520,440	0	0	0	0
*532 OTHER SPECIAL OBLIGATIONS	6,200,000	0	0	0	0
*570 INTRAFUND TRANSFER	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	76,262	0	0	0	0
*955 MACHINERY,EQUIP,FURN & OTHER > 5000	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	53,153,036				
Deductions					
*Total Disallowed Costs	(6,850,003)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(86,585)	(59)	(27,986)	0	(58,540)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(4,560)	(307,115)	383,768	(72,093)
00155 TERMINATION PAYMENTS	0	0	(143,000)	250,608	(107,608)
REVENUES:	0	0	0	0	0
319 OTHER TAXES	(2,100,000)	0	0	0	(2,100,000)
341 GENERAL GOV (NOT COURT RELATED)	(37,870,090)	0	(752,955)	0	(37,117,135)
345 ECONOMIC ENVIRONMENT REVENUES	(2,674,208)	0	(2,674,208)	0	0
349 OTHER CHARGES FOR SERVICES	(11,987,406)	0	(6,680,958)	0	(5,306,448)
361 INTEREST EARNINGS	(33,834)	0	(24,335)	0	(9,499)
369 OTHER MISCELLANEOUS REVENUES	(3,061)	0	(2,450)	0	(611)
Functional Cost	(8,452,151)	1,022,854	7,879,796	634,376	(17,989,177)
Allocation Step 1					
Inbound - All Others	1,597,054	45,676	703,822	0	847,556
Reallocate Admin Costs		(1,068,530)	484,792	0	583,738
Unallocated Costs	16,557,883	0	0	0	16,557,883
1st Allocation	9,702,786	0	9,068,410	634,376	0
Allocation Step 2					
Inbound - All Others	1,000,169	28,605	440,774	0	530,790
Reallocate Admin Costs		(28,605)	12,978	0	15,627
Unallocated Costs	(546,417)	0	0	0	(546,417)
2nd Allocation	453,752	0	453,752	0	0
Total For FN - FINANCE					
Schedule .3 Total	10,156,538	0	9,522,162	634,376	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department FN - FINANCE**

Activity - FINANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	19,137	0.662657	60,092		60,092		60,092
AD - ANIMAL SERVICES	20,192	0.699188	63,405		63,405	3,346	66,751
AT - COUNTY ATTORNEY	2,619	0.090688	8,224		8,224		8,224
AU - AUDIT & MGMT	1,245	0.043111	3,909		3,909		3,909
AV - AVIATION	110,348	3.821019	346,506		346,506	18,287	364,792
BU - MGMT & BUDGET	10,555	0.365488	33,144		33,144		33,144
CL - CLERK OF COURT	50,155	1.736716	157,493		157,493	8,312	165,804
CO - COMMUNITY ACTION & HUMAN SERVICES	77,396	2.679990	243,032		243,032	12,826	255,858
CR - CORRECTIONS & REHABILITATION	53,483	1.851955	167,943		167,943	8,863	176,806
CT - COMMUNICATIONS	6,086	0.210740	19,111		19,111		19,111
CU - CULTURAL AFFAIRS	11,955	0.413966	37,540		37,540	1,981	39,521
EC - ETHICS AND PUBLIC TRUST	1,321	0.045742	4,148		4,148	219	4,367
EL - ELECTIONS	10,597	0.366942	33,276		33,276	1,756	35,032
ET - INFORMATION TECH	82,995	2.873867	260,614		260,614		260,614
FN - FINANCE	27,195	0.941681	85,395		85,395		85,395
FR - FIRE	95,536	3.308124	299,994		299,994	15,832	315,826
GG - GENERAL GOVT	5,677	0.196577	17,826		17,826	941	18,767
HD - PUBLIC HOUSING & COMM DEVELOP	22,537	0.780388	70,769		70,769	3,735	74,504
HR - HUMAN RESOURCES	9,459	0.327537	29,702		29,702	1,568	31,270
HT - HOMELESS TRUST	6,333	0.219293	19,886		19,886	1,049	20,936
HU - HURRICANE RECOVERY	8,767	0.303575	27,529		27,529	1,453	28,982
ID - INTERNAL SERVICES	267,334	9.256971	839,460		839,460	44,302	883,762
IG - INSPECTOR GENERAL	178,309	6.174303	559,911		559,911	29,549	589,460
JA - JUDICIAL ADMINISTRATION	1	0.000035	3		3	0	3
JU - JUVENILE SERVICES	7,725	0.267493	24,257		24,257	1,280	25,537
LB - LIBRARIES	32,211	1.115370	101,146		101,146	5,338	106,484
MA - MAYOR	951	0.032930	2,986		2,986	157	3,144
ME - MEDICAL EXAMINER	10,046	0.347863	31,546		31,546	1,665	33,210
MM - ECONOMIC ADVOCACY TRUST	2,963	0.102600	9,304		9,304	491	9,795
MP - METRO PLANNING ORG	3,415	0.118251	10,723		10,723	566	11,289
MT - TRANSP & PW	167,996	5.817195	527,527		527,527	27,840	555,367
OC - ADMIN OFF OF THE COURTS	16,546	0.572938	51,956		51,956	2,742	54,698
PA - PROPERTY APPRAISER	8,617	0.298381	27,058		27,058	1,428	28,486
PD - POLICE	96,373	3.337107	302,623		302,623	15,971	318,593
PE - REGULATORY & ECONOMIC RESOURCES	126,017	4.363589	395,708		395,708	20,883	416,591
PR - PARKS, REC & OPEN SPACES	584,733	20.247539	1,836,130		1,836,130	96,903	1,933,032
PU - PUBLIC DEFENDER	577	0.019980	1,812		1,812	96	1,907
SP - SEAPORT	30,490	1.055777	95,742		95,742	5,053	100,795
TT - OFFICE OF THE CITT	1,846	0.063921	5,797		5,797	306	6,102
VZ - VIZCAYA	17	0.000589	53		53	3	56
PUBLIC HEALTH TRUST	174,333	6.036626	547,426		547,426	28,890	576,316
ALL OTHER*	543,833	18.831298	1,707,699		1,707,699	90,123	1,797,822
Schedule .4 Total for FINANCE	2,887,921	100.000000	9,068,410		9,068,410	453,752	9,522,162

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT
Allocation Source: FY20 TRANSACTION COUNT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department FN - FINANCE

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	634,376		634,376		634,376
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	634,376		634,376	0	634,376

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department FN - FINANCE**

Receiving Department	Total	FINANCE	LEAVE PAYMENTS
CC - COUNTY COMMISSION	60,092	60,092	0
AD - ANIMAL SERVICES	66,751	66,751	0
AT - COUNTY ATTORNEY	8,224	8,224	0
AU - AUDIT & MGMT	3,909	3,909	0
AV - AVIATION	364,792	364,792	0
BU - MGMT & BUDGET	33,144	33,144	0
CL - CLERK OF COURT	165,804	165,804	0
CO - COMMUNITY ACTION & HUMAN SERVICES	255,858	255,858	0
CR - CORRECTIONS & REHABILITATION	176,806	176,806	0
CT - COMMUNICATIONS	19,111	19,111	0
CU - CULTURAL AFFAIRS	39,521	39,521	0
EC - ETHICS AND PUBLIC TRUST	4,367	4,367	0
EL - ELECTIONS	35,032	35,032	0
ET - INFORMATION TECH	260,614	260,614	0
FN - FINANCE	85,395	85,395	0
FR - FIRE	315,826	315,826	0
GG - GENERAL GOVT	18,767	18,767	0
HD - PUBLIC HOUSING & COMM DEVELOP	74,504	74,504	0
HR - HUMAN RESOURCES	31,270	31,270	0
HT - HOMELESS TRUST	20,936	20,936	0
HU - HURRICANE RECOVERY	28,982	28,982	0
ID - INTERNAL SERVICES	883,762	883,762	0
IG - INSPECTOR GENERAL	589,460	589,460	0
JA - JUDICIAL ADMINISTRATION	3	3	0
JU - JUVENILE SERVICES	25,537	25,537	0
LB - LIBRARIES	106,484	106,484	0
MA - MAYOR	3,144	3,144	0
ME - MEDICAL EXAMINER	33,210	33,210	0
MM - ECONOMIC ADVOCACY TRUST	9,795	9,795	0
MP - METRO PLANNING ORG	11,289	11,289	0
MT - TRANSP & PW	555,367	555,367	0
OC - ADMIN OFF OF THE COURTS	54,698	54,698	0
PA - PROPERTY APPRAISER	28,486	28,486	0
PD - POLICE	318,593	318,593	0
PE - REGULATORY & ECONOMIC RESOURCES	416,591	416,591	0
PR - PARKS, REC & OPEN SPACES	1,933,032	1,933,032	0
PU - PUBLIC DEFENDER	1,907	1,907	0
SP - SEAPORT	100,795	100,795	0
TT - OFFICE OF THE CITT	6,102	6,102	0
VZ - VIZCAYA	56	56	0
PUBLIC HEALTH TRUST	576,316	576,316	0
LEAVE PAYMENTS	634,376	0	634,376
ALL OTHER*	1,797,822	1,797,822	0
Direct Bill	0	0	0
Total	10,156,538	9,522,162	634,376

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department GG - GENERAL GOVT

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department GG - GENERAL GOVT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,017,756,239			1,017,756,239
Deductions:				
318 REFUNDS, CASH SHORT & BAD DEBT EXP	-10,310,105			
Total Deductions:	-10,310,105			-10,310,105
Inbound Costs:				
DEPRECIATION	13,858,158		13,858,158	
BU - MGMT & BUDGET	71,491	6,504	77,995	
FN - FINANCE	17,826	941	18,767	
GG - GENERAL GOVT		2,474	2,474	
LEAVE PAYMENTS		4,650	4,650	
Total Allocated Additions:	13,947,475	14,569	13,962,044	13,962,044
Total To Be Allocated:	1,021,393,609	14,569		1,021,408,178

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT**

	Total	G&A	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
Other Expense & Cost					
001 SALARIES	563,531	0	0	0	0
010 FRINGE BENEFITS	1,413,857	0	1,374,288	0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
112 ATTORNEY FEES	3,990,228	0	0	0	0
113 EXPERT WITNESS FEES	1,965	0	0	0	0
115 INTERPRETERS	11,445	0	0	0	0
210 ACCOUNTING & AUDITING	853,552	0	0	810,000	43,552
211 CONSULTING SERVICES	1,608,651	0	0	0	0
215 TEMPORARY HELP AGENCY	27,708	0	0	0	0
216 HEALTH RELATED SERVICES	1,490,205	0	0	0	0
220 ELECTRICAL SERVICES	0	0	0	0	0
221 WATER AND DISPOSAL SERVICES	24,842	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	1,807,505	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	3,616,183	0	0	0	0
236 OTHER INSURANCE EXPENSE	92,020	0	0	0	0
245 ITD MAINTENANCE	43,254	0	0	0	0
259 OTHER RENTAL EXPENSE	11,905	0	0	0	0
260 GSA CHARGES	71,514	0	0	0	0
261 ITD	0	0	0	0	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
266 CLERK OF COURTS	83	0	0	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	304,819	0	0	0	0
312 TRAVEL	0	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	468	0	0	0	0
314 ADVERTISING	177,722	0	0	0	0
316 MAILING SERVICES	1,704	0	0	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	10,310,105	0	0	0	0
320 TRAINING	0	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	(5,351,520)	0	0	0	0
330 MISCELLANEOUS	1,653,353	0	0	0	0
340 RESERVE & CONTINGENCIES	0	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0	0
490 CHEMICALS	0	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	720	0	0	0	0
501 GENERAL FUND-TRF OUT	287,959,470	0	0	0	0
510 OTHER SPECIAL REVENUE-TRF OUT	57,907,121	0	0	0	0
511 FIRE & RESCUE	33,717,012	0	0	0	0
513 HEALTH DEVELOPMENT	32,727,000	0	0	0	0
522 OTHER SPEC OBLIGATIONS	10,746,000	0	0	0	0
532 OTHER SPECIAL OBLIGATIONS	20,770,000	0	0	0	0
540 ENTERPRISE FUNDS	207,660,000	0	0	0	0
560 TRUST & AGENCY FUNDS	30,000	0	0	0	0
570 INTRAFUND TRANSFER	0	0	0	0	0
602 SPECIAL TRANSPORTATION	0	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	34,130,536	0	0	0	0
609 CONTRACTUAL TAX INCREMENT FINANCING	71,703,940	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT

	Total	G&A	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
613 MEDICAL SERVICES	237,788,008	0	0	0	0
910 LAND ACQUISITION	0	0	0	0	0
940 PLANNING PHASE	0	0	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	(108,667)	0	0	0	0
942 CONSTRUCTION PHASE	0	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,017,756,239				
Deductions					
*Total Disallowed Costs	(10,310,105)	0	0	0	0
Functional Cost	1,007,446,134	0	1,374,288	810,000	43,552
Allocation Step 1					
Inbound - All Others	13,947,475	13,947,475	0	0	0
Reallocate Admin Costs		(13,947,475)	19,026	11,214	603
Unallocated Costs	(953,291,828)	0	0	0	0
1st Allocation	68,101,781	0	1,393,314	821,214	44,155
Allocation Step 2					
Inbound - All Others	14,569	14,569	0	0	0
Reallocate Admin Costs		(14,569)	20	12	1
Unallocated Costs	(13,598)	0	0	0	0
2nd Allocation	971	0	20	12	1
Total For GG - GENERAL GOVT					
Schedule .3 Total	68,102,752	0	1,393,334	821,226	44,156

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT

	EMPLOYEE PHYSICAL EXAMS	PROPERTY INSURANCE	SOFTWARE MAINTENANCE	PRINTING	MEMBERSHIPS
Other Expense & Cost					
001 SALARIES	0	0	0	0	0
010 FRINGE BENEFITS	0	0	0	0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
112 ATTORNEY FEES	0	0	0	0	0
113 EXPERT WITNESS FEES	0	0	0	0	0
115 INTERPRETERS	0	0	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0	0
211 CONSULTING SERVICES	0	0	0	0	0
215 TEMPORARY HELP AGENCY	0	0	0	0	0
216 HEALTH RELATED SERVICES	1,490,205	0	0	0	0
220 ELECTRICAL SERVICES	0	0	0	0	0
221 WATER AND DISPOSAL SERVICES	0	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	0	3,616,183	0	0	0
236 OTHER INSURANCE EXPENSE	0	92,020	0	0	0
245 ITD MAINTENANCE	0	0	43,254	0	0
259 OTHER RENTAL EXPENSE	0	0	0	0	0
260 GSA CHARGES	0	0	0	56,865	0
261 ITD	0	0	0	0	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
266 CLERK OF COURTS	0	0	0	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	0	0	304,819
312 TRAVEL	0	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0	0	0	0
314 ADVERTISING	0	0	0	0	0
316 MAILING SERVICES	0	0	0	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	0	0	0
320 TRAINING	0	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	0	0	0	0	0
330 MISCELLANEOUS	0	0	0	0	0
340 RESERVE & CONTINGENCIES	0	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0	0
490 CHEMICALS	0	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	0	0	0	0	0
501 GENERAL FUND-TRF OUT	0	0	0	0	0
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
511 FIRE & RESCUE	0	0	0	0	0
513 HEALTH DEVELOPMENT	0	0	0	0	0
522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
532 OTHER SPECIAL OBLIGATIONS	0	0	0	0	0
540 ENTERPRISE FUNDS	0	0	0	0	0
560 TRUST & AGENCY FUNDS	0	0	0	0	0
570 INTRAFUND TRANSFER	0	0	0	0	0
602 SPECIAL TRANSPORTATION	0	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT

	EMPLOYEE PHYSICAL EXAMS	PROPERTY INSURANCE	SOFTWARE MAINTENANCE	PRINTING	MEMBERSHIPS
613 MEDICAL SERVICES	0	0	0	0	0
910 LAND ACQUISITION	0	0	0	0	0
940 PLANNING PHASE	0	0	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0
942 CONSTRUCTION PHASE	0	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,490,205	3,708,203	43,254	56,865	304,819
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	20,631	51,338	599	787	4,220
Unallocated Costs	0	0	0	0	0
1st Allocation	1,510,836	3,759,541	43,853	57,652	309,039
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	22	54	1	1	4
Unallocated Costs	0	0	0	0	0
2nd Allocation	22	54	1	1	4
Total For GG - GENERAL GOVT					
Schedule .3 Total	1,510,858	3,759,594	43,853	57,653	309,043

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT

	EMPLOYEE AWARDS	GENERAL FUND BLDG RENTAL	LEAVE PAYMENTS	OTHER COSTS**
Other Expense & Cost				
001 SALARIES	0	0	330,765	232,766
010 FRINGE BENEFITS	0	0	0	39,569
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0
112 ATTORNEY FEES	0	0	0	3,990,228
113 EXPERT WITNESS FEES	0	0	0	1,965
115 INTERPRETERS	0	0	0	11,445
210 ACCOUNTING & AUDITING	0	0	0	0
211 CONSULTING SERVICES	0	0	0	1,608,651
215 TEMPORARY HELP AGENCY	0	0	0	27,708
216 HEALTH RELATED SERVICES	0	0	0	0
220 ELECTRICAL SERVICES	0	0	0	0
221 WATER AND DISPOSAL SERVICES	0	0	0	24,842
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	1,807,505
234 PROPERTY DAMAGE/FIRE INSURANCE	0	0	0	0
236 OTHER INSURANCE EXPENSE	0	0	0	0
245 ITD MAINTENANCE	0	0	0	0
259 OTHER RENTAL EXPENSE	0	0	0	11,905
260 GSA CHARGES	0	0	0	14,649
261 ITD	0	0	0	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
266 CLERK OF COURTS	0	0	0	83
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	0	0
312 TRAVEL	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0	0	468
314 ADVERTISING	0	0	0	177,722
316 MAILING SERVICES	0	0	0	1,704
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	0	0
320 TRAINING	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	105,873	0	0	(5,457,393)
330 MISCELLANEOUS	0	0	0	1,653,353
340 RESERVE & CONTINGENCIES	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0
490 CHEMICALS	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	0	0	0	720
501 GENERAL FUND-TRF OUT	0	58,904,004	0	229,055,466
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	57,907,121
511 FIRE & RESCUE	0	0	0	33,717,012
513 HEALTH DEVELOPMENT	0	0	0	32,727,000
522 OTHER SPEC OBLIGATIONS	0	0	0	10,746,000
532 OTHER SPECIAL OBLIGATIONS	0	0	0	20,770,000
540 ENTERPRISE FUNDS	0	0	0	207,660,000
560 TRUST & AGENCY FUNDS	0	0	0	30,000
570 INTRAFUND TRANSFER	0	0	0	0
602 SPECIAL TRANSPORTATION	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	34,130,536
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	71,703,940

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT

	EMPLOYEE AWARDS	GENERAL FUND BLDG RENTAL	LEAVE PAYMENTS	OTHER COSTS**
613 MEDICAL SERVICES	0	0	0	237,788,008
910 LAND ACQUISITION	0	0	0	0
940 PLANNING PHASE	0	0	0	0
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	(108,667)
942 CONSTRUCTION PHASE	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	105,873	58,904,004	330,765	940,274,306
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	1,466	815,490	4,579	13,017,522
Unallocated Costs	0	0	0	(953,291,828)
1st Allocation	107,339	59,719,494	335,344	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	2	852	5	13,598
Unallocated Costs	0	0	0	(13,598)
2nd Allocation	2	852	5	0
Total For GG - GENERAL GOVT				
Schedule .3 Total	107,340	59,720,346	335,349	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	13,634,470.07	0.755887	10,532		10,532		10,532
AD - ANIMAL SERVICES	11,940,439.25	0.661971	9,223		9,223	0	9,223
AT - COUNTY ATTORNEY	12,681,420.56	0.703051	9,796		9,796		9,796
AU - AUDIT & MGMT	3,178,180.54	0.176196	2,455		2,455		2,455
BU - MGMT & BUDGET	6,346,759.25	0.351861	4,903		4,903		4,903
CL - CLERK OF COURT	55,707,941.80	3.088416	43,031		43,031	1	43,032
CO - COMMUNITY ACTION & HUMAN SERVICES	29,306,182.66	1.624718	22,637		22,637	0	22,638
CR - CORRECTIONS & REHABILITATION	216,100,255.8 0	11.980472	166,926		166,926	3	166,928
CT - COMMUNICATIONS	8,736,784.11	0.484362	6,749		6,749		6,749
CU - CULTURAL AFFAIRS	5,902,419.51	0.327227	4,559		4,559	0	4,559
EC - ETHICS AND PUBLIC TRUST	1,710,995.50	0.094857	1,322		1,322	0	1,322
EL - ELECTIONS	7,161,856.85	0.397049	5,532		5,532	0	5,532
ET - INFORMATION TECH	90,203,486.65	5.000829	69,677		69,677		69,677
FN - FINANCE	23,920,279.58	1.326126	18,477		18,477		18,477
FR - FIRE	279,463,523.2 0	15.493294	215,870		215,870	3	215,874
GG - GENERAL GOVT	232,765.53	0.012904	180		180		180
HR - HUMAN RESOURCES	7,932,214.16	0.439757	6,127		6,127	0	6,127
HT - HOMELESS TRUST	1,479,528.61	0.082024	1,143		1,143	0	1,143
HU - HURRICANE RECOVERY	59,000,975.28	3.270980	45,575		45,575	1	45,576
ID - INTERNAL SERVICES	63,031,392.00	3.494424	48,688		48,688	1	48,689
IG - INSPECTOR GENERAL	4,884,491.35	0.270793	3,773		3,773	0	3,773
JU - JUVENILE SERVICES	6,364,952.75	0.352869	4,917		4,917	0	4,917
LB - LIBRARIES	26,089,604.15	1.446392	20,153		20,153	0	20,153
MA - MAYOR	2,708,089.96	0.150135	2,092		2,092	0	2,092
ME - MEDICAL EXAMINER	6,963,604.20	0.386058	5,379		5,379	0	5,379
MM - ECONOMIC ADVOCACY TRUST	1,210,361.65	0.067102	935		935		935
MP - METRO PLANNING ORG	2,246,976.89	0.124571	1,736		1,736	0	1,736
MT - TRANSP & PW	251,835,516.9 0	13.961614	194,529		194,529	3	194,532
OC - ADMIN OFF OF THE COURTS	12,469,995.95	0.691329	9,632		9,632	0	9,633
PA - PROPERTY APPRAISER	29,249,366.13	1.621568	22,594		22,594	0	22,594
PD - POLICE	413,789,258.4 0	22.940234	319,630		319,630	5	319,635
PE - REGULATORY & ECONOMIC RESOURCES	74,625,957.87	4.137220	57,644		57,644	1	57,645
PR - PARKS, REC & OPEN SPACES	68,119,144.27	3.776486	52,618		52,618	1	52,619
TT - OFFICE OF THE CITT	1,013,472.13	0.056186	783		783		783
ALL OTHER*	4,528,145.48	0.251038	3,498		3,498	0	3,498
Schedule .4 Total for INSURANCE	1,803,770,808. 99	100.000000	1,393,314		1,393,314	20	1,393,334

Allocation Basis: REGULAR SALARIES BY GENERAL FUND DEPARTMENT
Allocation Source: FY20 EXPENDITURE REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - EXTERNAL ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	19,137	0.774093	6,357		6,357		6,357
AD - ANIMAL SERVICES	20,192	0.816768	6,707		6,707	0	6,708
AT - COUNTY ATTORNEY	2,619	0.105939	870		870		870
AU - AUDIT & MGMT	1,245	0.050360	414		414		414
BU - MGMT & BUDGET	10,555	0.426951	3,506		3,506		3,506
CL - CLERK OF COURT	50,155	2.028774	16,661		16,661	0	16,661
CO - COMMUNITY ACTION & HUMAN SERVICES	77,396	3.130674	25,710		25,710	0	25,710
CR - CORRECTIONS & REHABILITATION	53,483	2.163392	17,766		17,766	0	17,766
CT - COMMUNICATIONS	6,086	0.246179	2,022		2,022		2,022
CU - CULTURAL AFFAIRS	11,955	0.483581	3,971		3,971	0	3,971
EC - ETHICS AND PUBLIC TRUST	1,321	0.053435	439		439		439
EL - ELECTIONS	10,597	0.428649	3,520		3,520	0	3,520
ET - INFORMATION TECH	82,995	3.357154	27,569		27,569		27,569
FN - FINANCE	27,195	1.100040	9,034		9,034		9,034
FR - FIRE	95,536	3.864439	31,735		31,735	0	31,736
GG - GENERAL GOVT	5,677	0.229635	1,886		1,886		1,886
HR - HUMAN RESOURCES	9,459	0.382617	3,142		3,142	0	3,142
HT - HOMELESS TRUST	6,333	0.256170	2,104		2,104	0	2,104
HU - HURRICANE RECOVERY	8,767	0.354626	2,912		2,912	0	2,912
ID - INTERNAL SERVICES	267,334	10.813682	88,803		88,803	1	88,805
IG - INSPECTOR GENERAL	178,309	7.212613	59,231		59,231	1	59,232
JA - JUDICIAL ADMINISTRATION	1	0.000040	0		0		0
JU - JUVENILE SERVICES	7,725	0.312477	2,566		2,566	0	2,566
LB - LIBRARIES	32,211	1.302938	10,700		10,700	0	10,700
MA - MAYOR	951	0.038468	316		316		316
ME - MEDICAL EXAMINER	10,046	0.406362	3,337		3,337	0	3,337
MM - ECONOMIC ADVOCACY TRUST	2,963	0.119854	984		984		984
MP - METRO PLANNING ORG	3,415	0.138137	1,134		1,134		1,134
OC - ADMIN OFF OF THE COURTS	16,546	0.669287	5,496		5,496	0	5,496
PA - PROPERTY APPRAISER	8,617	0.348558	2,862		2,862	0	2,862
PD - POLICE	96,373	3.898296	32,013		32,013	0	32,014
PE - REGULATORY & ECONOMIC RESOURCES	126,017	5.097398	41,861		41,861	1	41,861
PR - PARKS, REC & OPEN SPACES	584,733	23.652495	194,238		194,238	3	194,241
PU - PUBLIC DEFENDER	577	0.023340	192		192		192
TT - OFFICE OF THE CITT	1,846	0.074671	613		613		613
VZ - VIZCAYA	17	0.000688	6		6		6
PUBLIC HEALTH TRUST	174,333	7.051784	57,910		57,910	1	57,911
ALL OTHER*	459,466	18.585436	152,626		152,626	2	152,628
Schedule .4 Total for EXTERNAL ANNUAL AUDIT	2,472,183	100.000000	821,214		821,214	12	821,226

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT
Allocation Source: FY20 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	0.635337	281		281		281
AD - ANIMAL SERVICES	236	0.793331	350		350		350
AT - COUNTY ATTORNEY	129	0.433643	191		191		191
AU - AUDIT & MGMT	35	0.117655	52		52		52
AV - AVIATION	1,341	4.507866	1,990		1,990	0	1,990
BU - MGMT & BUDGET	81	0.272287	120		120		120
CL - CLERK OF COURT	1,017	3.418717	1,510		1,510	0	1,510
CO - COMMUNITY ACTION & HUMAN SERVICES	875	2.941374	1,299		1,299	0	1,299
CR - CORRECTIONS & REHABILITATION	2,866	9.634261	4,254		4,254	0	4,254
CT - COMMUNICATIONS	158	0.531128	235		235		235
CU - CULTURAL AFFAIRS	106	0.356326	157		157		157
EC - ETHICS AND PUBLIC TRUST	13	0.043700	19		19		19
EL - ELECTIONS	102	0.342880	151		151		151
ET - INFORMATION TECH	822	2.763211	1,220		1,220		1,220
FN - FINANCE	354	1.189996	525		525		525
FR - FIRE	2,721	9.146833	4,039		4,039	0	4,039
HD - PUBLIC HOUSING & COMM DEVELOP	283	0.951324	420		420		420
HR - HUMAN RESOURCES	118	0.396665	175		175		175
HT - HOMELESS TRUST	18	0.060508	27		27		27
ID - INTERNAL SERVICES	833	2.800188	1,236		1,236	0	1,236
IG - INSPECTOR GENERAL	38	0.127740	56		56		56
JA - JUDICIAL ADMINISTRATION	286	0.961409	425		425		425
JU - JUVENILE SERVICES	91	0.305903	135		135		135
LB - LIBRARIES	705	2.369907	1,046		1,046		1,046
MA - MAYOR	32	0.107570	47		47		47
ME - MEDICAL EXAMINER	83	0.279010	123		123		123
MM - ECONOMIC ADVOCACY TRUST	15	0.050424	22		22		22
MP - METRO PLANNING ORG	19	0.063870	28		28		28
MT - TRANSP & PW	3,799	12.770606	5,639		5,639	0	5,639
PA - PROPERTY APPRAISER	388	1.304289	576		576		576
PD - POLICE	4,548	15.288426	6,751		6,751	0	6,751
PE - REGULATORY & ECONOMIC RESOURCES	927	3.116176	1,376		1,376	0	1,376
PR - PARKS, REC & OPEN SPACES	2,385	8.017346	3,540		3,540	0	3,540
SP - SEAPORT	431	1.448837	640		640		640
PUBLIC HEALTH TRUST	1	0.003362	1		1		1
ALL OTHER*	3,703	12.447895	5,496		5,496	0	5,496
Schedule .4 Total for TRAINING	29,748	100.000000	44,155		44,155	1	44,156

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - EMPLOYEE PHYSICAL EXAMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	1.180291	17,832		17,832		17,832
AD - ANIMAL SERVICES	236	1.473803	22,267		22,267	0	22,267
AT - COUNTY ATTORNEY	129	0.805595	12,171		12,171		12,171
AU - AUDIT & MGMT	35	0.218572	3,302		3,302		3,302
BU - MGMT & BUDGET	81	0.505839	7,642		7,642		7,642
CL - CLERK OF COURT	1,017	6.351090	95,955		95,955	2	95,956
CO - COMMUNITY ACTION & HUMAN SERVICES	875	5.464310	82,557		82,557	1	82,558
CR - CORRECTIONS & REHABILITATION	2,866	17.897958	270,409		270,409	4	270,413
CT - COMMUNICATIONS	158	0.986698	14,907		14,907		14,907
CU - CULTURAL AFFAIRS	106	0.661962	10,001		10,001	0	10,001
EC - ETHICS AND PUBLIC TRUST	13	0.081184	1,227		1,227	0	1,227
EL - ELECTIONS	102	0.636982	9,624		9,624	0	9,624
ET - INFORMATION TECH	822	5.133329	77,556		77,556		77,556
FN - FINANCE	354	2.210704	33,400		33,400		33,400
HD - PUBLIC HOUSING & COMM DEVELOP	283	1.767314	26,701		26,701	0	26,702
HT - HOMELESS TRUST	18	0.112409	1,698		1,698	0	1,698
ID - INTERNAL SERVICES	833	5.202023	78,594		78,594	1	78,595
IG - INSPECTOR GENERAL	38	0.237307	3,585		3,585	0	3,585
JA - JUDICIAL ADMINISTRATION	286	1.786049	26,984		26,984	0	26,985
JU - JUVENILE SERVICES	91	0.568288	8,586		8,586	0	8,586
MA - MAYOR	32	0.199838	3,019		3,019	0	3,019
ME - MEDICAL EXAMINER	83	0.518329	7,831		7,831	0	7,831
MM - ECONOMIC ADVOCACY TRUST	15	0.093674	1,415		1,415	0	1,415
MP - METRO PLANNING ORG	19	0.118654	1,793		1,793	0	1,793
PA - PROPERTY APPRAISER	388	2.423031	36,608		36,608	1	36,609
PD - POLICE	4,548	28.401924	429,107		429,107	7	429,114
PR - PARKS, REC & OPEN SPACES	2,385	14.894149	225,026		225,026	4	225,030
ALL OTHER*	11	0.068694	1,038		1,038		1,038
Schedule .4 Total for EMPLOYEE PHYSICAL EXAMS	16,013	100.000000	1,510,836		1,510,836	22	1,510,858

Allocation Basis: NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	1,626,571.00	3.023438	113,667		113,667		113,667
AT - COUNTY ATTORNEY	859,745.00	1.598077	60,080		60,080		60,080
AU - AUDIT & MGMT	253,622.00	0.471428	17,724		17,724		17,724
BU - MGMT & BUDGET	463,652.00	0.861827	32,401		32,401		32,401
CL - CLERK OF COURT	7,974,432.00	14.822716	557,266		557,266	9	557,275
CO - COMMUNITY ACTION & HUMAN SERVICES	812,855.00	1.510919	56,804		56,804	1	56,804
CR - CORRECTIONS & REHABILITATION	444,511.00	0.826248	31,063		31,063	0	31,064
CT - COMMUNICATIONS	652,911.00	1.213618	45,626		45,626		45,626
CU - CULTURAL AFFAIRS	296,960.00	0.551983	20,752		20,752	0	20,752
EL - ELECTIONS	2,037,267.00	3.786832	142,367		142,367	2	142,370
FR - FIRE	126,009.00	0.234223	8,806		8,806	0	8,806
HR - HUMAN RESOURCES	1,024,628.00	1.904558	71,603		71,603	1	71,604
ID - INTERNAL SERVICES (GRANTEE)	18,928.00	0.035183	1,323		1,323	0	1,323
IG - INSPECTOR GENERAL	469,591.00	0.872866	32,816		32,816	0	32,816
JA - JUDICIAL ADMINISTRATION	17,767,358.00	33.025614	1,241,611		1,241,611	19	1,241,631
JU - JUVENILE SERVICES	523,767.00	0.973568	36,602		36,602	1	36,602
MA - MAYOR	510,052.00	0.948075	35,643		35,643	1	35,644
ME - MEDICAL EXAMINER	1,762,099.00	3.275355	123,138		123,138	2	123,140
MM - ECONOMIC ADVOCACY TRUST	114,028.00	0.211953	7,968		7,968	0	7,969
MT - TRANSP & PW	1,935,902.00	3.598416	135,284		135,284	2	135,286
PA - PROPERTY APPRAISER	1,954,459.00	3.632910	136,581		136,581	2	136,583
PD - POLICE	3,060,660.00	5.689094	213,884		213,884	3	213,887
PE - REGULATORY & ECONOMIC RESOURCES	541,975.00	1.007412	37,874		37,874	1	37,875
PR - PARKS, REC & OPEN SPACES	209,511.00	0.389435	14,641		14,641	0	14,641
PU - PUBLIC DEFENDER	2,000,890.00	3.719215	139,825		139,825	2	139,828
ALL OTHER*	6,356,339.00	11.815037	444,191		444,191	7	444,198
Schedule .4 Total for PROPERTY INSURANCE	53,798,722.00	100.000000	3,759,541		3,759,541	54	3,759,594

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - SOFTWARE MAINTENANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	0.635337	279		279		279
AD - ANIMAL SERVICES	236	0.793331	348		348		348
AT - COUNTY ATTORNEY	129	0.433643	190		190		190
AU - AUDIT & MGMT	35	0.117655	52		52		52
AV - AVIATION	1,341	4.507866	1,977		1,977	0	1,977
BU - MGMT & BUDGET	81	0.272287	119		119		119
CL - CLERK OF COURT	1,017	3.418717	1,499		1,499	0	1,499
CO - COMMUNITY ACTION & HUMAN SERVICES	875	2.941374	1,290		1,290	0	1,290
CR - CORRECTIONS & REHABILITATION	2,866	9.634261	4,225		4,225	0	4,225
CT - COMMUNICATIONS	158	0.531128	233		233		233
CU - CULTURAL AFFAIRS	106	0.356326	156		156		156
EC - ETHICS AND PUBLIC TRUST	13	0.043700	19		19		19
EL - ELECTIONS	102	0.342880	150		150		150
ET - INFORMATION TECH	822	2.763211	1,212		1,212		1,212
FN - FINANCE	354	1.189996	522		522		522
FR - FIRE	2,721	9.146833	4,011		4,011	0	4,011
HD - PUBLIC HOUSING & COMM DEVELOP	283	0.951324	417		417		417
HR - HUMAN RESOURCES	118	0.396665	174		174		174
HT - HOMELESS TRUST	18	0.060508	27		27		27
ID - INTERNAL SERVICES	833	2.800188	1,228		1,228	0	1,228
IG - INSPECTOR GENERAL	38	0.127740	56		56		56
JA - JUDICIAL ADMINISTRATION	286	0.961409	422		422		422
JU - JUVENILE SERVICES	91	0.305903	134		134		134
LB - LIBRARIES	705	2.369907	1,039		1,039		1,039
MA - MAYOR	32	0.107570	47		47		47
ME - MEDICAL EXAMINER	83	0.279010	122		122		122
MM - ECONOMIC ADVOCACY TRUST	15	0.050424	22		22		22
MP - METRO PLANNING ORG	19	0.063870	28		28		28
MT - TRANSP & PW	3,799	12.770606	5,600		5,600	0	5,600
PA - PROPERTY APPRAISER	388	1.304289	572		572		572
PD - POLICE	4,548	15.288426	6,705		6,705	0	6,705
PE - REGULATORY & ECONOMIC RESOURCES	927	3.116176	1,367		1,367	0	1,367
PR - PARKS, REC & OPEN SPACES	2,385	8.017346	3,516		3,516	0	3,516
SP - SEAPORT	431	1.448837	635		635		635
PUBLIC HEALTH TRUST	1	0.003362	1		1		1
ALL OTHER*	3,703	12.447895	5,459		5,459	0	5,459
Schedule .4 Total for SOFTWARE MAINTENANCE	29,748	100.000000	43,853		43,853	1	43,853

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - PRINTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	26,510	0.412503	238		238		238
AD - ANIMAL SERVICES	29,705	0.462218	266		266		266
AT - COUNTY ATTORNEY	29,711	0.462311	267		267		267
AU - AUDIT & MGMT	5,181	0.080618	46		46		46
AV - AVIATION	524,286	8.158028	4,703		4,703	0	4,703
BU - MGMT & BUDGET	43,407	0.675424	389		389		389
CL - CLERK OF COURT	20,927	0.325630	188		188		188
CO - COMMUNITY ACTION & HUMAN SERVICES	149,058	2.319382	1,337		1,337	0	1,337
CR - CORRECTIONS & REHABILITATION	383,686	5.970255	3,442		3,442	0	3,442
CT - COMMUNICATIONS	20,424	0.317803	183		183		183
CU - CULTURAL AFFAIRS	74,922	1.165806	672		672		672
EC - ETHICS AND PUBLIC TRUST	2,571	0.040005	23		23		23
EL - ELECTIONS	32,454	0.504993	291		291		291
ET - INFORMATION TECH	215,048	3.346203	1,929		1,929		1,929
FN - FINANCE	200,716	3.123194	1,801		1,801		1,801
FR - FIRE	536,638	8.350228	4,814		4,814	0	4,814
GG - GENERAL GOVT	45,516	0.708241	408		408		408
HD - PUBLIC HOUSING & COMM DEVELOP	174,863	2.720914	1,569		1,569	0	1,569
HR - HUMAN RESOURCES	15,454	0.240468	139		139		139
HT - HOMELESS TRUST	69,490	1.081283	623		623		623
ID - INTERNAL SERVICES	261,710	4.072276	2,348		2,348	0	2,348
IG - INSPECTOR GENERAL	7,374	0.114741	66		66		66
JA - JUDICIAL ADMINISTRATION	42,733	0.664937	383		383		383
JU - JUVENILE SERVICES	16,700	0.259856	150		150		150
LB - LIBRARIES	91,425	1.422597	820		820		820
MA - MAYOR	4,838	0.075281	43		43		43
ME - MEDICAL EXAMINER	14,743	0.229405	132		132		132
MM - ECONOMIC ADVOCACY TRUST	5,381	0.083730	48		48		48
MT - TRANSP & PW	653,791	10.173159	5,865		5,865	0	5,865
PA - PROPERTY APPRAISER	54,657	0.850477	490		490		490
PD - POLICE	764,598	11.897341	6,859		6,859	0	6,860
PE - REGULATORY & ECONOMIC RESOURCES	173,349	2.697356	1,555		1,555	0	1,555
PR - PARKS, REC & OPEN SPACES	229,545	3.571780	2,059		2,059	0	2,059
SP - SEAPORT	118,900	1.850115	1,067		1,067		1,067
TT - OFFICE OF THE CITT	2,857	0.044456	26		26		26
VZ - VIZCAYA	2,500	0.038901	22		22		22
PUBLIC HEALTH TRUST	222,563	3.463139	1,997		1,997	0	1,997
ALL OTHER*	1,158,396	18.024946	10,392		10,392	0	10,392
Schedule .4 Total for PRINTING	6,426,627	100.000000	57,652		57,652	1	57,653

Allocation Basis: TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT
Allocation Source: FY20 ADOPTED BUDGET - MANAGEMENT AND BUDGET

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - MEMBERSHIPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	0.635337	1,963		1,963		1,963
AD - ANIMAL SERVICES	236	0.793331	2,452		2,452	0	2,452
AT - COUNTY ATTORNEY	129	0.433643	1,340		1,340		1,340
AU - AUDIT & MGMT	35	0.117655	364		364		364
AV - AVIATION	1,341	4.507866	13,931		13,931	0	13,931
BU - MGMT & BUDGET	81	0.272287	841		841		841
CL - CLERK OF COURT	1,017	3.418717	10,565		10,565	0	10,565
CO - COMMUNITY ACTION & HUMAN SERVICES	875	2.941374	9,090		9,090	0	9,090
CR - CORRECTIONS & REHABILITATION	2,866	9.634261	29,774		29,774	0	29,774
CT - COMMUNICATIONS	158	0.531128	1,641		1,641		1,641
CU - CULTURAL AFFAIRS	106	0.356326	1,101		1,101		1,101
EC - ETHICS AND PUBLIC TRUST	13	0.043700	135		135		135
EL - ELECTIONS	102	0.342880	1,060		1,060		1,060
ET - INFORMATION TECH	822	2.763211	8,539		8,539		8,539
FN - FINANCE	354	1.189996	3,678		3,678		3,678
FR - FIRE	2,721	9.146833	28,267		28,267	0	28,268
HD - PUBLIC HOUSING & COMM DEVELOP	283	0.951324	2,940		2,940	0	2,940
HR - HUMAN RESOURCES	118	0.396665	1,226		1,226	0	1,226
HT - HOMELESS TRUST	18	0.060508	187		187		187
ID - INTERNAL SERVICES	833	2.800188	8,654		8,654	0	8,654
IG - INSPECTOR GENERAL	38	0.127740	395		395		395
JA - JUDICIAL ADMINISTRATION	286	0.961409	2,971		2,971	0	2,971
JU - JUVENILE SERVICES	91	0.305903	945		945		945
LB - LIBRARIES	705	2.369907	7,324		7,324	0	7,324
MA - MAYOR	32	0.107570	332		332		332
ME - MEDICAL EXAMINER	83	0.279010	862		862		862
MM - ECONOMIC ADVOCACY TRUST	15	0.050424	156		156		156
MP - METRO PLANNING ORG	19	0.063870	197		197		197
MT - TRANSP & PW	3,799	12.770606	39,466		39,466	1	39,467
PA - PROPERTY APPRAISER	388	1.304289	4,031		4,031	0	4,031
PD - POLICE	4,548	15.288426	47,247		47,247	1	47,248
PE - REGULATORY & ECONOMIC RESOURCES	927	3.116176	9,630		9,630	0	9,630
PR - PARKS, REC & OPEN SPACES	2,385	8.017346	24,777		24,777	0	24,777
SP - SEAPORT	431	1.448837	4,477		4,477	0	4,478
PUBLIC HEALTH TRUST	1	0.003362	10		10		10
ALL OTHER*	3,703	12.447895	38,469		38,469	1	38,469
Schedule .4 Total for MEMBERSHIPS	29,748	100.000000	309,039		309,039	4	309,043

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - EMPLOYEE AWARDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	0.635337	682		682		682
AD - ANIMAL SERVICES	236	0.793331	852		852		852
AT - COUNTY ATTORNEY	129	0.433643	465		465		465
AU - AUDIT & MGMT	35	0.117655	126		126		126
AV - AVIATION	1,341	4.507866	4,839		4,839	0	4,839
BU - MGMT & BUDGET	81	0.272287	292		292		292
CL - CLERK OF COURT	1,017	3.418717	3,670		3,670	0	3,670
CO - COMMUNITY ACTION & HUMAN SERVICES	875	2.941374	3,157		3,157	0	3,157
CR - CORRECTIONS & REHABILITATION	2,866	9.634261	10,341		10,341	0	10,341
CT - COMMUNICATIONS	158	0.531128	570		570		570
CU - CULTURAL AFFAIRS	106	0.356326	382		382		382
EC - ETHICS AND PUBLIC TRUST	13	0.043700	47		47		47
EL - ELECTIONS	102	0.342880	368		368		368
ET - INFORMATION TECH	822	2.763211	2,966		2,966		2,966
FN - FINANCE	354	1.189996	1,277		1,277		1,277
FR - FIRE	2,721	9.146833	9,818		9,818	0	9,818
HD - PUBLIC HOUSING & COMM DEVELOP	283	0.951324	1,021		1,021		1,021
HR - HUMAN RESOURCES	118	0.396665	426		426		426
HT - HOMELESS TRUST	18	0.060508	65		65		65
ID - INTERNAL SERVICES	833	2.800188	3,006		3,006	0	3,006
IG - INSPECTOR GENERAL	38	0.127740	137		137		137
JA - JUDICIAL ADMINISTRATION	286	0.961409	1,032		1,032		1,032
JU - JUVENILE SERVICES	91	0.305903	328		328		328
LB - LIBRARIES	705	2.369907	2,544		2,544	0	2,544
MA - MAYOR	32	0.107570	115		115		115
ME - MEDICAL EXAMINER	83	0.279010	299		299		299
MM - ECONOMIC ADVOCACY TRUST	15	0.050424	54		54		54
MP - METRO PLANNING ORG	19	0.063870	69		69		69
MT - TRANSP & PW	3,799	12.770606	13,708		13,708	0	13,708
PA - PROPERTY APPRAISER	388	1.304289	1,400		1,400	0	1,400
PD - POLICE	4,548	15.288426	16,411		16,411	0	16,411
PE - REGULATORY & ECONOMIC RESOURCES	927	3.116176	3,345		3,345	0	3,345
PR - PARKS, REC & OPEN SPACES	2,385	8.017346	8,606		8,606	0	8,606
SP - SEAPORT	431	1.448837	1,555		1,555	0	1,555
PUBLIC HEALTH TRUST	1	0.003362	4		4		4
ALL OTHER*	3,703	12.447895	13,361		13,361	0	13,362
Schedule .4 Total for EMPLOYEE AWARDS	29,748	100.000000	107,339		107,339	2	107,340

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT**

Activity - GENERAL FUND BLDG RENTAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	1,626,571.00	3.023438	1,805,582		1,805,582		1,805,582
AT - COUNTY ATTORNEY	859,745.00	1.598077	954,364		954,364		954,364
AU - AUDIT & MGMT	253,622.00	0.471428	281,534		281,534		281,534
BU - MGMT & BUDGET	463,652.00	0.861827	514,679		514,679		514,679
CL - CLERK OF COURT	7,974,432.00	14.822716	8,852,051		8,852,051	136	8,852,187
CO - COMMUNITY ACTION & HUMAN SERVICES	812,855.00	1.510919	902,313		902,313	14	902,327
CR - CORRECTIONS & REHABILITATION	444,511.00	0.826248	493,431		493,431	8	493,439
CT - COMMUNICATIONS	652,911.00	1.213618	724,767		724,767		724,767
CU - CULTURAL AFFAIRS	296,960.00	0.551983	329,641		329,641	5	329,646
EL - ELECTIONS	2,037,267.00	3.786832	2,261,477		2,261,477	35	2,261,512
FR - FIRE	126,009.00	0.234223	139,877		139,877	2	139,879
HR - HUMAN RESOURCES	1,024,628.00	1.904558	1,137,392		1,137,392	18	1,137,410
ID - INTERNAL SERVICES (GRANTEE)	18,928.00	0.035183	21,011		21,011	0	21,011
IG - INSPECTOR GENERAL	469,591.00	0.872866	521,271		521,271	8	521,279
JA - JUDICIAL ADMINISTRATION	17,767,358.00	33.025614	19,722,730		19,722,730	303	19,723,033
JU - JUVENILE SERVICES	523,767.00	0.973568	581,410		581,410	9	581,419
MA - MAYOR	510,052.00	0.948075	566,186		566,186	9	566,194
ME - MEDICAL EXAMINER	1,762,099.00	3.275355	1,956,025		1,956,025	30	1,956,055
MM - ECONOMIC ADVOCACY TRUST	114,028.00	0.211953	126,577		126,577	2	126,579
MT - TRANSP & PW	1,935,902.00	3.598416	2,148,956		2,148,956	33	2,148,989
PA - PROPERTY APPRAISER	1,954,459.00	3.632910	2,169,555		2,169,555	33	2,169,589
PD - POLICE	3,060,660.00	5.689094	3,397,498		3,397,498	52	3,397,550
PE - REGULATORY & ECONOMIC RESOURCES	541,975.00	1.007412	601,621		601,621	9	601,631
PR - PARKS, REC & OPEN SPACES	209,511.00	0.389435	232,569		232,569	4	232,572
PU - PUBLIC DEFENDER	2,000,890.00	3.719215	2,221,096		2,221,096	34	2,221,130
ALL OTHER*	6,356,339.00	11.815037	7,055,880		7,055,880	108	7,055,989
Schedule .4 Total for GENERAL FUND BLDG RENTAL	53,798,722.00	100.000000	59,719,494		59,719,494	852	59,720,346

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT
Allocation Source: FY20 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	335,344		335,344	5	335,349
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	335,344		335,344	5	335,349

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

Receiving Department	Total	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING	EMPLOYEE PHYSICAL EXAMS
CC - COUNTY COMMISSION	1,957,413	10,532	6,357	281	17,832
AD - ANIMAL SERVICES	42,466	9,223	6,708	350	22,267
AT - COUNTY ATTORNEY	1,039,735	9,796	870	191	12,171
AU - AUDIT & MGMT	306,069	2,455	414	52	3,302
AV - AVIATION	27,441	0	0	1,990	0
BU - MGMT & BUDGET	564,893	4,903	3,506	120	7,642
CL - CLERK OF COURT	9,582,542	43,032	16,661	1,510	95,956
CO - COMMUNITY ACTION & HUMAN SERVICES	1,106,210	22,638	25,710	1,299	82,558
CR - CORRECTIONS & REHABILITATION	1,031,646	166,928	17,766	4,254	270,413
CT - COMMUNICATIONS	796,933	6,749	2,022	235	14,907
CU - CULTURAL AFFAIRS	371,400	4,559	3,971	157	10,001
EC - ETHICS AND PUBLIC TRUST	3,231	1,322	439	19	1,227
EL - ELECTIONS	2,424,578	5,532	3,520	151	9,624
ET - INFORMATION TECH	190,669	69,677	27,569	1,220	77,556
FN - FINANCE	68,714	18,477	9,034	525	33,400
FR - FIRE	447,244	215,874	31,736	4,039	0
GG - GENERAL GOVT	2,474	180	1,886	0	0
HD - PUBLIC HOUSING & COMM DEVELOP	33,069	0	0	420	26,702
HR - HUMAN RESOURCES	1,220,422	6,127	3,142	175	0
HT - HOMELESS TRUST	5,873	1,143	2,104	27	1,698
HU - HURRICANE RECOVERY	48,488	45,576	2,912	0	0
ID - INTERNAL SERVICES	232,561	48,689	88,805	1,236	78,595
ID - INTERNAL SERVICES (GRANTEE)	22,334	0	0	0	0
IG - INSPECTOR GENERAL	621,396	3,773	59,232	56	3,585
JA - JUDICIAL ADMINISTRATION	20,996,881	0	0	425	26,985
JU - JUVENILE SERVICES	635,783	4,917	2,566	135	8,586
LB - LIBRARIES	43,627	20,153	10,700	1,046	0
MA - MAYOR	607,851	2,092	316	47	3,019
ME - MEDICAL EXAMINER	2,097,283	5,379	3,337	123	7,831
MM - ECONOMIC ADVOCACY TRUST	138,185	935	984	22	1,415
MP - METRO PLANNING ORG	4,985	1,736	1,134	28	1,793
MT - TRANSP & PW	2,549,086	194,532	0	5,639	0
OC - ADMIN OFF OF THE COURTS	15,129	9,633	5,496	0	0
PA - PROPERTY APPRAISER	2,375,305	22,594	2,862	576	36,609
PD - POLICE	4,476,175	319,635	32,014	6,751	429,114
PE - REGULATORY & ECONOMIC RESOURCES	756,285	57,645	41,861	1,376	0
PR - PARKS, REC & OPEN SPACES	761,602	52,619	194,241	3,540	225,030
PU - PUBLIC DEFENDER	2,361,150	0	192	0	0
SP - SEAPORT	8,374	0	0	640	0
TT - OFFICE OF THE CITT	1,422	783	613	0	0
VZ - VIZCAYA	28	0	6	0	0
PUBLIC HEALTH TRUST	59,925	0	57,911	1	0
LEAVE PAYMENTS	335,349	0	0	0	0
ALL OTHER*	7,730,529	3,498	152,628	5,496	1,038
Direct Bill	0	0	0	0	0
Total	68,102,752	1,393,334	821,226	44,156	1,510,858

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

Receiving Department	PROPERTY INSURANCE	SOFTWARE MAINTENANCE	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS
CC - COUNTY COMMISSION	113,667	279	238	1,963	682
AD - ANIMAL SERVICES	0	348	266	2,452	852
AT - COUNTY ATTORNEY	60,080	190	267	1,340	465
AU - AUDIT & MGMT	17,724	52	46	364	126
AV - AVIATION	0	1,977	4,703	13,931	4,839
BU - MGMT & BUDGET	32,401	119	389	841	292
CL - CLERK OF COURT	557,275	1,499	188	10,565	3,670
CO - COMMUNITY ACTION & HUMAN SERVICES	56,804	1,290	1,337	9,090	3,157
CR - CORRECTIONS & REHABILITATION	31,064	4,225	3,442	29,774	10,341
CT - COMMUNICATIONS	45,626	233	183	1,641	570
CU - CULTURAL AFFAIRS	20,752	156	672	1,101	382
EC - ETHICS AND PUBLIC TRUST	0	19	23	135	47
EL - ELECTIONS	142,370	150	291	1,060	368
ET - INFORMATION TECH	0	1,212	1,929	8,539	2,966
FN - FINANCE	0	522	1,801	3,678	1,277
FR - FIRE	8,806	4,011	4,814	28,268	9,818
GG - GENERAL GOVT	0	0	408	0	0
HD - PUBLIC HOUSING & COMM DEVELOP	0	417	1,569	2,940	1,021
HR - HUMAN RESOURCES	71,604	174	139	1,226	426
HT - HOMELESS TRUST	0	27	623	187	65
HU - HURRICANE RECOVERY	0	0	0	0	0
ID - INTERNAL SERVICES	0	1,228	2,348	8,654	3,006
ID - INTERNAL SERVICES (GRANTEE)	1,323	0	0	0	0
IG - INSPECTOR GENERAL	32,816	56	66	395	137
JA - JUDICIAL ADMINISTRATION	1,241,631	422	383	2,971	1,032
JU - JUVENILE SERVICES	36,602	134	150	945	328
LB - LIBRARIES	0	1,039	820	7,324	2,544
MA - MAYOR	35,644	47	43	332	115
ME - MEDICAL EXAMINER	123,140	122	132	862	299
MM - ECONOMIC ADVOCACY TRUST	7,969	22	48	156	54
MP - METRO PLANNING ORG	0	28	0	197	69
MT - TRANSP & PW	135,286	5,600	5,865	39,467	13,708
OC - ADMIN OFF OF THE COURTS	0	0	0	0	0
PA - PROPERTY APPRAISER	136,583	572	490	4,031	1,400
PD - POLICE	213,887	6,705	6,860	47,248	16,411
PE - REGULATORY & ECONOMIC RESOURCES	37,875	1,367	1,555	9,630	3,345
PR - PARKS, REC & OPEN SPACES	14,641	3,516	2,059	24,777	8,606
PU - PUBLIC DEFENDER	139,828	0	0	0	0
SP - SEAPORT	0	635	1,067	4,478	1,555
TT - OFFICE OF THE CITT	0	0	26	0	0
VZ - VIZCAYA	0	0	22	0	0
PUBLIC HEALTH TRUST	0	1	1,997	10	4
LEAVE PAYMENTS	0	0	0	0	0
ALL OTHER*	444,198	5,459	10,392	38,469	13,362
Direct Bill	0	0	0	0	0
Total	3,759,594	43,853	57,653	309,043	107,340

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT**

Receiving Department	GENERAL FUND BLDG RENTAL	LEAVE PAYMENTS
CC - COUNTY COMMISSION	1,805,582	0
AD - ANIMAL SERVICES	0	0
AT - COUNTY ATTORNEY	954,364	0
AU - AUDIT & MGMT	281,534	0
AV - AVIATION	0	0
BU - MGMT & BUDGET	514,679	0
CL - CLERK OF COURT	8,852,187	0
CO - COMMUNITY ACTION & HUMAN SERVICES	902,327	0
CR - CORRECTIONS & REHABILITATION	493,439	0
CT - COMMUNICATIONS	724,767	0
CU - CULTURAL AFFAIRS	329,646	0
EC - ETHICS AND PUBLIC TRUST	0	0
EL - ELECTIONS	2,261,512	0
ET - INFORMATION TECH	0	0
FN - FINANCE	0	0
FR - FIRE	139,879	0
GG - GENERAL GOVT	0	0
HD - PUBLIC HOUSING & COMM DEVELOP	0	0
HR - HUMAN RESOURCES	1,137,410	0
HT - HOMELESS TRUST	0	0
HU - HURRICANE RECOVERY	0	0
ID - INTERNAL SERVICES	0	0
ID - INTERNAL SERVICES (GRANTEE)	21,011	0
IG - INSPECTOR GENERAL	521,279	0
JA - JUDICIAL ADMINISTRATION	19,723,033	0
JU - JUVENILE SERVICES	581,419	0
LB - LIBRARIES	0	0
MA - MAYOR	566,194	0
ME - MEDICAL EXAMINER	1,956,055	0
MM - ECONOMIC ADVOCACY TRUST	126,579	0
MP - METRO PLANNING ORG	0	0
MT - TRANSP & PW	2,148,989	0
OC - ADMIN OFF OF THE COURTS	0	0
PA - PROPERTY APPRAISER	2,169,589	0
PD - POLICE	3,397,550	0
PE - REGULATORY & ECONOMIC RESOURCES	601,631	0
PR - PARKS, REC & OPEN SPACES	232,572	0
PU - PUBLIC DEFENDER	2,221,130	0
SP - SEAPORT	0	0
TT - OFFICE OF THE CITT	0	0
VZ - VIZCAYA	0	0
PUBLIC HEALTH TRUST	0	0
LEAVE PAYMENTS	0	335,349
ALL OTHER*	7,055,989	0
Direct Bill	0	0
Total	59,720,346	335,349

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department HR - HUMAN RESOURCES

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

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

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

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

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

The cost recorded for **Intangible Capital Project** has been separately identified and has not been allocated within this cost allocation plan.

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department HR - HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,673,741			11,673,741
Deductions:				
318 REFUNDS, CASH SHORT & BAD DEBT EXP	-15,000			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	0			
Total Deductions:	-15,000			-15,000
Cost Adjustments:				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	-25,216			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-151,817			
Total Departmental Cost Adjustments:	-177,033			-177,033
Inbound Costs:				
DEPRECIATION	758,163		758,163	
CC - COUNTY COMMISSION	1,340,416	314,252	1,654,668	
AT - COUNTY ATTORNEY	608,834	56,939	665,774	
BU - MGMT & BUDGET	64,402	6,017	70,419	
CT - COMMUNICATIONS	190,057	31,644	221,702	
ET - INFORMATION TECH	4,006	12,644	16,650	
FN - FINANCE	29,702	1,568	31,270	
GG - GENERAL GOVT	1,220,404	19	1,220,422	
HR - HUMAN RESOURCES		36,328	36,328	
ID - INTERNAL SERVICES		-843	-843	
IG - INSPECTOR GENERAL		1,128	1,128	
MA - MAYOR		13,503	13,503	
LEAVE PAYMENTS		158,473	158,473	
Total Allocated Additions:	4,215,984	631,670	4,847,654	4,847,654
Total To Be Allocated:	15,697,692	631,670		16,329,362

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department HR - HUMAN RESOURCES

	Total	G&A	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
Other Expense & Cost					
001 SALARIES	8,017,685	4,603,933	514,061	2,403,241	0
010 FRINGE BENEFITS	3,059,511	1,638,785	418,944	852,847	0
115 INTERPRETERS	1,580	1,580	0	0	0
212 LEGAL	325	0	325	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	42	0	42	0	0
215 TEMPORARY HELP AGENCY	4,422	0	4,422	0	0
216 HEALTH RELATED SERVICES	0	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	1,444	929	490	25	0
232 GENERAL AUTO & PROFESSIONAL LIAB	3,647	147	2,700	800	0
241 EQUIPMENT MAINTENANCE	43,674	0	43,674	0	0
245 ITD MAINTENANCE	15,363	1,999	0	13,364	0
252 VEHICLES-RENTAL	0	0	0	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	26,795	3,535	16,320	6,940	0
259 OTHER RENTAL EXPENSE	0	0	0	0	0
260 GSA CHARGES	59,952	9,631	14,000	36,321	0
261 ITD	380,453	16,059	139,899	224,495	0
262 GENERAL COUNTY SUPPORT CHARGES	170	20	0	150	0
266 CLERK OF COURTS	16,491	293	292	15,906	0
310 TELECOMMUNICATIONS	81,614	7,494	60,929	13,191	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	189	0	189	0	0
312 TRAVEL	1,128	560	568	0	0
313 AUTOMOBILE REIMBURSEMENT	95	0	0	95	0
314 ADVERTISING	3,034	0	0	3,034	0
315 PRINTING & GRAPHICS	1,017	19	294	704	0
316 MAILING SERVICES	326	0	0	326	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	15,000	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	171	0	171	0	0
320 TRAINING	444	200	244	0	0
321 REIMBURSEMENTS & REFUNDS	(157,384)	(13,325)	(136,810)	(7,249)	0
322 TAXES, LICENSES & PERMITS	170	0	0	170	0
330 MISCELLANEOUS	44,392	(30,152)	2,964	71,580	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	161	0	0	161	0
432 EQUIPMENT & NON-CAPITAL TOOLS	26,712	1,800	20,293	4,619	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	22,387	203	20,346	1,838	0
493 CLOTHING & UNIFORMS	2,731	0	2,731	0	0
496 OTHER MATERIALS & SUPPLIES	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	11,673,741				
Deductions					
*Total Disallowed Costs	(15,000)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(25,216)	(19,498)	(2,235)	(3,483)	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department HR - HUMAN RESOURCES

	Total	G&A	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(24,903)	(7,488)	(7,929)	40,320
00155 TERMINATION PAYMENTS	0	(9,401)	0	(35,751)	45,152
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(151,817)	0	(77,600)	(74,217)	0
 Functional Cost	 11,481,708	 6,189,908	 1,039,765	 3,521,178	 85,472
Allocation Step 1 -----					
Inbound - All Others	4,215,984	2,421,240	270,245	1,263,530	0
Reallocate Admin Costs		(8,611,148)	1,296,839	6,062,248	0
Unallocated Costs	(2,158,415)	0	0	0	0
1st Allocation	13,539,277	0	2,606,848	10,846,957	85,472
Allocation Step 2 -----					
Inbound - All Others	631,670	362,769	40,490	189,311	0
Reallocate Admin Costs		(362,769)	54,633	255,390	0
Unallocated Costs	(91,846)	0	0	0	0
2nd Allocation	539,824	0	95,123	444,701	0
Total For HR - HUMAN RESOURCES -----					
Schedule .3 Total	14,079,101	0	2,701,971	11,291,658	85,472

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department HR - HUMAN RESOURCES

	INTANGIBLE CAPITAL EXPENDITURES
Other Expense & Cost	
001 SALARIES	496,450
010 FRINGE BENEFITS	148,935
115 INTERPRETERS	0
212 LEGAL	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0
215 TEMPORARY HELP AGENCY	0
216 HEALTH RELATED SERVICES	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0
241 EQUIPMENT MAINTENANCE	0
245 ITD MAINTENANCE	0
252 VEHICLES-RENTAL	0
253 COMMUNICATION EQUIPMENT- RENTAL	0
259 OTHER RENTAL EXPENSE	0
260 GSA CHARGES	0
261 ITD	0
262 GENERAL COUNTY SUPPORT CHARGES	0
266 CLERK OF COURTS	0
310 TELECOMMUNICATIONS	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0
312 TRAVEL	0
313 AUTOMOBILE REIMBURSEMENT	0
314 ADVERTISING	0
315 PRINTING & GRAPHICS	0
316 MAILING SERVICES	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0
319 PETTY CASH & CHANGE FUNDS	0
320 TRAINING	0
321 REIMBURSEMENTS & REFUNDS	0
322 TAXES,LICENSES & PERMITS	0
330 MISCELLANEOUS	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0
493 CLOTHING & UNIFORMS	0
496 OTHER MATERIALS & SUPPLIES	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
00114 POLL WORKERS (CO EMPLOYEES ONLY)	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department HR - HUMAN RESOURCES

	INTANGIBLE CAPITAL EXPENDITURE
00154 PAYMENT FOR UNUSED SICK LEAVE	0
00155 TERMINATION PAYMENTS	0
REVENUES:	0
341 GENERAL GOV (NOT COURT RELATED)	0
 Functional Cost	 645,385
 Allocation Step 1 -----	
Inbound - All Others	260,969
Reallocate Admin Costs	1,252,061
Unallocated Costs	(2,158,415)
1st Allocation	0
 Allocation Step 2 -----	
Inbound - All Others	39,100
Reallocate Admin Costs	52,747
Unallocated Costs	(91,846)
2nd Allocation	0
 Total For HR - HUMAN RESOURCES -----	
Schedule .3 Total	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department HR - HUMAN RESOURCES**

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	189	0.635337	16,562		16,562		16,562
AD - ANIMAL SERVICES	236	0.793331	20,681		20,681	806	21,487
AT - COUNTY ATTORNEY	129	0.433643	11,304		11,304		11,304
AU - AUDIT & MGMT	35	0.117655	3,067		3,067		3,067
AV - AVIATION	1,341	4.507866	117,513		117,513	4,578	122,091
BU - MGMT & BUDGET	81	0.272287	7,098		7,098		7,098
CL - CLERK OF COURT	1,017	3.418717	89,121		89,121	3,472	92,593
CO - COMMUNITY ACTION & HUMAN SERVICES	875	2.941374	76,677		76,677	2,987	79,664
CR - CORRECTIONS & REHABILITATION	2,866	9.634261	251,151		251,151	9,785	260,935
CT - COMMUNICATIONS	158	0.531128	13,846		13,846		13,846
CU - CULTURAL AFFAIRS	106	0.356326	9,289		9,289	362	9,651
EC - ETHICS AND PUBLIC TRUST	13	0.043700	1,139		1,139	44	1,184
EL - ELECTIONS	102	0.342880	8,938		8,938	348	9,287
ET - INFORMATION TECH	822	2.763211	72,033		72,033		72,033
FN - FINANCE	354	1.189996	31,021		31,021		31,021
FR - FIRE	2,721	9.146833	238,444		238,444	9,290	247,734
HD - PUBLIC HOUSING & COMM DEVELOP	283	0.951324	24,800		24,800	966	25,766
HR - HUMAN RESOURCES	118	0.396665	10,340		10,340		10,340
HT - HOMELESS TRUST	18	0.060508	1,577		1,577	61	1,639
ID - INTERNAL SERVICES	833	2.800188	72,997		72,997	2,844	75,841
IG - INSPECTOR GENERAL	38	0.127740	3,330		3,330	130	3,460
JA - JUDICIAL ADMINISTRATION	286	0.961409	25,062		25,062	976	26,039
JU - JUVENILE SERVICES	91	0.305903	7,974		7,974	311	8,285
LB - LIBRARIES	705	2.369907	61,780		61,780	2,407	64,187
MA - MAYOR	32	0.107570	2,804		2,804	109	2,913
ME - MEDICAL EXAMINER	83	0.279010	7,273		7,273	283	7,557
MM - ECONOMIC ADVOCACY TRUST	15	0.050424	1,314		1,314	51	1,366
MP - METRO PLANNING ORG	19	0.063870	1,665		1,665	65	1,730
MT - TRANSP & PW	3,799	12.770606	332,910		332,910	12,970	345,880
PA - PROPERTY APPRAISER	388	1.304289	34,001		34,001	1,325	35,326
PD - POLICE	4,548	15.288426	398,546		398,546	15,528	414,075
PE - REGULATORY & ECONOMIC RESOURCES	927	3.116176	81,234		81,234	3,165	84,399
PR - PARKS, REC & OPEN SPACES	2,385	8.017346	209,000		209,000	8,143	217,143
SP - SEAPORT	431	1.448837	37,769		37,769	1,471	39,240
PUBLIC HEALTH TRUST	1	0.003362	88		88	3	91
ALL OTHER*	3,703	12.447895	324,498		324,498	12,642	337,140
Schedule .4 Total for HUMAN RESOURCES	29,748	100.000000	2,606,848		2,606,848	95,123	2,701,971

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department HR - HUMAN RESOURCES**

Activity - EMPLOYEE & LABOR RELATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	4	0.015211	1,650		1,650		1,650
AD - ANIMAL SERVICES	209	0.794798	86,211		86,211	3,719	89,931
AU - AUDIT & MGMT	3	0.011409	1,238		1,238		1,238
AV - AVIATION	1,209	4.597657	498,706		498,706	21,516	520,222
BU - MGMT & BUDGET	35	0.133100	14,437		14,437		14,437
CL - CLERK OF COURT	889	3.380742	366,708		366,708	15,821	382,529
CO - COMMUNITY ACTION & HUMAN SERVICES	479	1.821570	197,585		197,585	8,525	206,109
CR - CORRECTIONS & REHABILITATION	2,807	10.674627	1,157,872		1,157,872	49,955	1,207,827
CT - COMMUNICATIONS	140	0.532400	57,749		57,749		57,749
CU - CULTURAL AFFAIRS	57	0.216763	23,512		23,512	1,014	24,526
EC - ETHICS AND PUBLIC TRUST	4	0.015211	1,650		1,650	71	1,721
EL - ELECTIONS	84	0.319440	34,650		34,650	1,495	36,144
ET - INFORMATION TECH	771	2.932005	318,033		318,033		318,033
FN - FINANCE	292	1.110435	120,448		120,448		120,448
FR - FIRE	2,643	10.050958	1,090,223		1,090,223	47,036	1,137,260
HD - PUBLIC HOUSING & COMM DEVELOP	249	0.946912	102,711		102,711	4,431	107,142
HR - HUMAN RESOURCES	63	0.239580	25,987		25,987		25,987
HT - HOMELESS TRUST	11	0.041831	4,537		4,537	196	4,733
ID - INTERNAL SERVICES	704	2.677213	290,396		290,396	12,529	302,925
JU - JUVENILE SERVICES	77	0.292820	31,762		31,762	1,370	33,132
LB - LIBRARIES	586	2.228476	241,722		241,722	10,429	252,151
ME - MEDICAL EXAMINER	56	0.212960	23,100		23,100	997	24,096
MM - ECONOMIC ADVOCACY TRUST	11	0.041831	4,537		4,537	196	4,733
MT - TRANSP & PW	3,595	13.671281	1,482,918		1,482,918	63,979	1,546,897
PA - PROPERTY APPRAISER	343	1.304381	141,486		141,486	6,104	147,590
PD - POLICE	4,453	16.934137	1,836,839		1,836,839	79,249	1,916,087
PE - REGULATORY & ECONOMIC RESOURCES	755	2.871159	311,433		311,433	13,436	324,870
PR - PARKS, REC & OPEN SPACES	2,026	7.704594	835,714		835,714	36,056	871,770
SP - SEAPORT	369	1.403255	152,210		152,210	6,567	158,777
ALL OTHER*	3,372	12.823244	1,390,932		1,390,932	60,010	1,450,942
Schedule .4 Total for EMPLOYEE & LABOR RELATION	26,296	100.000000	10,846,957		10,846,957	444,701	11,291,658

Allocation Basis: NUMBER OF UNION EMPLOYEES BY DEPARTMENT
Allocation Source: FY20 UNION EMPLOYEE COUNT - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department HR - HUMAN RESOURCES

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	85,472		85,472		85,472
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	85,472		85,472	0	85,472

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department HR - HUMAN RESOURCES**

Receiving Department	Total	HUMAN RESOURCES	EMPLOYEE & LABOR RELATION	LEAVE PAYMENTS
CC - COUNTY COMMISSION	18,212	16,562	1,650	0
AD - ANIMAL SERVICES	111,417	21,487	89,931	0
AT - COUNTY ATTORNEY	11,304	11,304	0	0
AU - AUDIT & MGMT	4,305	3,067	1,238	0
AV - AVIATION	642,313	122,091	520,222	0
BU - MGMT & BUDGET	21,535	7,098	14,437	0
CL - CLERK OF COURT	475,122	92,593	382,529	0
CO - COMMUNITY ACTION & HUMAN SERVICES	285,774	79,664	206,109	0
CR - CORRECTIONS & REHABILITATION	1,468,762	260,935	1,207,827	0
CT - COMMUNICATIONS	71,595	13,846	57,749	0
CU - CULTURAL AFFAIRS	34,177	9,651	24,526	0
EC - ETHICS AND PUBLIC TRUST	2,905	1,184	1,721	0
EL - ELECTIONS	45,431	9,287	36,144	0
ET - INFORMATION TECH	390,066	72,033	318,033	0
FN - FINANCE	151,470	31,021	120,448	0
FR - FIRE	1,384,993	247,734	1,137,260	0
HD - PUBLIC HOUSING & COMM DEVELOP	132,908	25,766	107,142	0
HR - HUMAN RESOURCES	36,328	10,340	25,987	0
HT - HOMELESS TRUST	6,372	1,639	4,733	0
ID - INTERNAL SERVICES	378,766	75,841	302,925	0
IG - INSPECTOR GENERAL	3,460	3,460	0	0
JA - JUDICIAL ADMINISTRATION	26,039	26,039	0	0
JU - JUVENILE SERVICES	41,417	8,285	33,132	0
LB - LIBRARIES	316,337	64,187	252,151	0
MA - MAYOR	2,913	2,913	0	0
ME - MEDICAL EXAMINER	31,653	7,557	24,096	0
MM - ECONOMIC ADVOCACY TRUST	6,099	1,366	4,733	0
MP - METRO PLANNING ORG	1,730	1,730	0	0
MT - TRANSP & PW	1,892,777	345,880	1,546,897	0
PA - PROPERTY APPRAISER	182,915	35,326	147,590	0
PD - POLICE	2,330,162	414,075	1,916,087	0
PE - REGULATORY & ECONOMIC RESOURCES	409,269	84,399	324,870	0
PR - PARKS, REC & OPEN SPACES	1,088,913	217,143	871,770	0
SP - SEAPORT	198,018	39,240	158,777	0
PUBLIC HEALTH TRUST	91	91	0	0
LEAVE PAYMENTS	85,472	0	0	85,472
ALL OTHER*	1,788,082	337,140	1,450,942	0
Direct Bill	0	0	0	0
Total	14,079,101	2,701,971	11,291,658	85,472

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department ID - INTERNAL SERVICES

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department ID - INTERNAL SERVICES**

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

The cost of **Real Estate Development, Major Capital** and **Intangible CAP Project** have been separately identified and have not been allocated within this cost allocation plan.

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department ID - INTERNAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	288,668,006			288,668,006
Deductions:				
314 ADVERTISING - OTHER	0			
318 REFUNDS, CASH SHORT & BAD DEBT EXP	-2,068			
501 GENERAL FUND-TRF OUT	-16,314,261			
510 OTHER SPECIAL REVENUE-TRF OUT	0			
522 OTHER SPEC OBLIGATIONS	-17,669,920			
523 LOAN AGREEMENTS	-696,000			
570 INTRAFUND TRANSFER	-7,367,768			
602 SPECIAL TRANSPORTATION	-8,659			
605 HURRICANE EXPENSES	0			
606 GRANTS TO OUTSIDE ORGANIZATIONS	0			
611 TRUST FUND REIMB	0			
710 PRINCIPAL PAYMENTS	-1,401,686			
730 INTEREST PAYMENTS	-1,990,342			
770 DEBT ISSUANCE COSTS	-1,500			
910 LAND ACQUISITION	0			
921 BUILDING IMPROVEMENTS	-1,187,712			
930 IMPROVEMENTS OTHER THAN BUILDINGS	0			
940 PLANNING PHASE	0			
941 ARCHITECTURAL/ENGINEERING COSTS	0			
942 CONSTRUCTION PHASE	-3,834,152			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-781,018			
951 AUTOMOBILES & VEHICLES	0			
955 MACHINERY,EQUIP,FURN & OTHER	0			
> 5000				
990 INFRASTRUCTURE	-2,079			
991 INFRASTRUCTURE	0			
MAINTENANCE				
Total Deductions:	-51,257,165			-51,257,165
Cost Adjustments:				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	-208,654			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	-19,790,974			
343 PHYSICAL ENVIRONMENT CHG & FEES	-1,654,548			
344 TRANSPORTATION REVENUES	-1,876,516			
349 OTHER CHARGES FOR SERVICES	-167,769,247			
351 JUDGEMENTS & FINES	-306,594			
361 INTEREST EARNINGS	19,134			
362 RENTS & ROYALTIES	-1,213,356			
364 REV FROM SALE OF FIXED ASSETS	-14,376,419			
366 CONTRIB/DONATIONS PRIVATE SOURCES	-527,236			
369 OTHER MISCELLANEOUS REVENUES	-2,875,208			
381 INTERFUND TRANSFERS	-90,364,755			
383 INSTALLMENT PURCHASES	25,000			
DIRECT COST ADJUSTMENT	39,917,027			

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department ID - INTERNAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Total Departmental Cost				
Adjustments:	-261,002,346			-261,002,346
Inbound Costs:				
DEPRECIATION	6,976,640		6,976,640	
CC - COUNTY COMMISSION	489,749	114,694	604,443	
AT - COUNTY ATTORNEY	2,882,065	269,537	3,151,601	
AU - AUDIT & MGMT	1,252	240	1,491	
BU - MGMT & BUDGET	434,233	42,924	477,156	
CT - COMMUNICATIONS	90,108	14,780	104,887	
ET - INFORMATION TECH	304,442	89,258	393,700	
FN - FINANCE	839,460	44,302	883,762	
GG - GENERAL GOVT	232,557	4	232,561	
HR - HUMAN RESOURCES	363,393	15,373	378,766	
ID - INTERNAL SERVICES		-181,245	-181,245	
IG - INSPECTOR GENERAL		242,336	242,336	
MA - MAYOR		95,321	95,321	
LEAVE PAYMENTS		1,259,265	1,259,265	
Total Allocated Additions:	12,613,898	2,006,786	14,620,684	14,620,684
Total To Be Allocated:	-10,977,607	2,006,786		-8,970,821

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	Total	G&A	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
Other Expense & Cost					
001 SALARIES	63,664,579	3,666,220	15,973,008	3,054,978	7,051,407
010 FRINGE BENEFITS	25,686,878	1,458,136	6,783,935	1,312,097	2,767,776
111 COURT REPORTING	154	0	0	0	0
115 INTERPRETERS	5,205	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	40	0	0	0	40
210 ACCOUNTING & AUDITING	94,581	0	0	0	0
211 CONSULTING SERVICES	41,077	0	29,858	0	0
212 LEGAL	3,350	3,350	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	33,536	0	0	0	394
214 ARCHITECTURAL & ENGINEER RELATED SRV	1,275	0	1,275	0	0
215 TEMPORARY HELP AGENCY	322,438	0	0	0	0
220 ELECTRICAL SERVICES	8,673,556	0	215,283	84,221	0
221 WATER AND DISPOSAL SERVICES	1,757,410	0	103,885	31,746	0
222 OTHER UTILITIES RELATED	816	0	816	0	0
223 INDUSTRIAL SERVICE RELATED	33,304,062	0	464,958	77,589	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	4,882,825	0	46,664	4,125,899	1,143
230 HEALTH INSURANCE	7,612	0	26	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	130,227	8,865	42,084	4,484	14,674
233 METROBUS AND METRORAIL	0	0	0	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	7,076,200	0	6,819,145	1,146	0
241 EQUIPMENT MAINTENANCE	325,948	0	1,393	0	0
242 PARKS MAINTENANCE	0	0	0	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	7,027,968	0	26,064	2,009	0
245 ITD MAINTENANCE	196,242	893	21,131	13,830	2,443
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	3,928,339	343,447	57,348	171,277	574,985
252 VEHICLES-RENTAL	5,203	0	555	0	148
253 COMMUNICATION EQUIPMENT- RENTAL	77,272	9,700	9,175	0	27,251
254 HEAVY EQUIPMENT RENTAL	5,251	0	0	3,763	0
255 RENT PAYMENTS TO LESSORS	6,445,767	0	0	402,728	0
259 OTHER RENTAL EXPENSE	6,168	287	0	0	0
260 GSA CHARGES	18,633,264	10,151	1,161,361	2,064,946	56,167
261 ITD	6,099,082	278,174	1,127,265	169,148	484,118
262 GENERAL COUNTY SUPPORT CHARGES	5,078,060	33,863	163,046	30,101	3,858,380
265 PARKS & RECREATION SERVICES	2,804	0	0	0	0
266 CLERK OF COURTS	58,981	10,494	0	0	24,198
290 TAX COLLECTOR DISTRIBUTION	631,972	0	0	0	0
310 TELECOMMUNICATIONS	606,405	38,509	128,827	31,749	86,622
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	83,304	1,827	16,293	105	12,755
312 TRAVEL	43,198	12,063	2,668	0	5,962
313 AUTOMOBILE REIMBURSEMENT	68,348	51	36,900	4,103	5,400
314 ADVERTISING	41,437	14,189	537	1,418	200
*314 ADVERTISING - OTHER	0	0	0	0	0
315 PRINTING & GRAPHICS	1,675,624	0	0	1,656,857	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	Total	G&A	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
316 MAILING SERVICES	99,190	63	0	99,084	43
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	2,068	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	1,293	307	192	121	0
320 TRAINING	85,667	7,475	13,295	1,000	2,600
321 REIMBURSEMENTS & REFUNDS	(2,006,688)	0	(401)	(8)	0
322 TAXES, LICENSES & PERMITS	670,947	112	359,343	133,433	0
330 MISCELLANEOUS	303,776	2,017	48,291	418	48,172
410 FUEL & LUBRICANTS	21,477,402	0	21,469,571	0	0
340 RESERVE & CONTINGENCIES	456	0	40	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	12,228,166	0	12,194,216	258	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	675,926	1,257	6,157	3,963	107
432 EQUIPMENT & NON-CAPITAL TOOLS	1,077,024	13,644	800,897	17,482	26,865
433 INVENTORY, MATERIALS, PARTS & SUPP	116,709	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	537,856	0	(1,203)	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	167,716	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	4,982,406	9,754	118,617	4,729,744	28,306
471 COMPUTER SUPPLIES	2,891	0	0	0	0
490 CHEMICALS	0	0	0	0	0
491 RECREATIONAL SUPPLIES	0	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	1,831	0	1,686	0	0
493 CLOTHING & UNIFORMS	119,844	0	39,152	11,348	2,006
496 OTHER MATERIALS & SUPPLIES	141,971	0	12,230	0	0
*501 GENERAL FUND-TRF OUT	16,314,261	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	17,669,920	0	0	0	0
*523 LOAN AGREEMENTS	696,000	0	0	0	0
*570 INTRAFUND TRANSFER	7,367,768	0	0	0	0
*602 SPECIAL TRANSPORTATION	8,659	0	0	0	0
*605 HURRICANE EXPENSES	0	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*611 TRUST FUND REIMB	0	0	0	0	0
*710 PRINCIPAL PAYMENTS	1,401,686	0	0	0	0
*730 INTEREST PAYMENTS	1,990,342	0	0	0	0
*770 DEBT ISSUANCE COSTS	1,500	0	0	0	0
*910 LAND ACQUISITION	0	0	0	0	0
*921 BUILDING IMPROVEMENTS	1,187,712	0	0	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
*940 PLANNING PHASE	0	0	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0
*942 CONSTRUCTION PHASE	3,834,152	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	781,018	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*955 MACHINERY, EQUIP, FURN & OTHER > 5000	0	0	0	0	0
*990 INFRASTRUCTURE	2,079	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	Total	G&A	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	288,668,006				
Deductions					
*Total Disallowed Costs	(51,257,165)	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(208,654)	(45,904)	(9,665)	(31,182)	(30,475)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(64,450)	(44,022)	(37,843)	(462)
00155 TERMINATION PAYMENTS	0	(54,806)	(95,061)	(29,025)	(27,816)
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(19,790,974)	0	0	0	0
343 PHYSICAL ENVIRONMENT CHG & FEES	(1,654,548)	0	(1,654,548)	0	0
344 TRANSPORTATION REVENUES	(1,876,516)	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(167,769,247)	(84,295)	(70,708,645)	(18,853,290)	0
351 JUDGEMENTS & FINES	(306,594)	0	0	0	0
361 INTEREST EARNINGS	19,134	0	(308)	0	0
362 RENTS & ROYALTIES	(1,213,356)	0	0	0	0
364 REV FROM SALE OF FIXED ASSETS	(14,376,419)	0	(39,465)	0	0
366 CONTRIB/DONATIONS PRIVATE SOURCES	(527,236)	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	(2,875,208)	0	0	0	0
381 INTERFUND TRANSFERS	(90,364,755)	(677,606)	0	0	(16,576,490)
383 INSTALLMENT PURCHASES	25,000	0	0	0	0
DIRECT COST ADJUSTMENT	39,917,027	0	4,256,131	710,303	1,553,081
Functional Cost	(23,591,505)	4,997,787	0	0	0
Allocation Step 1					
Inbound - All Others	12,613,898	726,560	3,164,827	605,467	1,397,620
Reallocate Admin Costs		(5,724,347)	1,523,821	291,369	672,611
Unallocated Costs	22,858,971	0	0	0	0
1st Allocation	11,881,363	0	4,688,648	896,836	2,070,231
Allocation Step 2					
Inbound - All Others	2,006,786	115,591	503,503	96,325	222,352
Reallocate Admin Costs		(115,591)	30,770	5,884	13,582
Unallocated Costs	(92,634)	0	0	0	0
2nd Allocation	1,914,152	0	534,273	102,209	235,934
Total For ID - INTERNAL SERVICES					
Schedule .3 Total	13,795,515	0	5,222,921	999,045	2,306,164

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	REAL ESTATE DEVELOPMENT**
Other Expense & Cost					
001 SALARIES	18,683,536	7,481,044	4,984,911	0	1,695,027
010 FRINGE BENEFITS	7,624,725	2,796,733	2,002,134	0	591,419
111 COURT REPORTING	0	154	0	0	0
115 INTERPRETERS	5,205	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	0	0	0	0	0
210 ACCOUNTING & AUDITING	1,381	86,350	0	0	6,850
211 CONSULTING SERVICES	11,219	0	0	0	0
212 LEGAL	0	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	33,142	0	0	0	0
214 ARCHITECTURAL & ENGINEER RELATED SRV	0	0	0	0	0
215 TEMPORARY HELP AGENCY	92,375	97,288	19,214	0	16,266
220 ELECTRICAL SERVICES	8,350,477	0	0	0	23,575
221 WATER AND DISPOSAL SERVICES	1,609,803	0	0	0	11,976
222 OTHER UTILITIES RELATED	0	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	32,682,761	0	80	0	2,725
224 OTHER OUTSIDE CONTRACTUAL SERVICES	260,896	18,250	20,000	0	2,137
230 HEALTH INSURANCE	7,586	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	28,532	16,813	11,922	0	2,853
233 METROBUS AND METRORAIL	0	0	0	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	255,909	0	0	0	0
241 EQUIPMENT MAINTENANCE	319,701	0	0	0	0
242 PARKS MAINTENANCE	0	0	0	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	6,422,448	0	0	0	214,765
245 ITD MAINTENANCE	73,156	184	84,185	0	420
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	1,635,405	627,554	390,500	0	127,823
252 VEHICLES-RENTAL	4,381	0	119	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	8,955	10,156	6,577	0	5,458
254 HEAVY EQUIPMENT RENTAL	1,488	0	0	0	0
255 RENT PAYMENTS TO LESSORS	3,813,255	0	0	0	2,229,784
259 OTHER RENTAL EXPENSE	1,115	4,766	0	0	0
260 GSA CHARGES	11,019,755	40,304	29,284	0	107,077
261 ITD	2,499,969	935,553	529,365	0	56,715
262 GENERAL COUNTY SUPPORT CHARGES	251,590	560,981	54,558	0	12,541
265 PARKS & RECREATION SERVICES	2,804	0	0	0	0
266 CLERK OF COURTS	4,180	13,688	5,252	0	1,169
290 TAX COLLECTOR DISTRIBUTION	631,972	0	0	0	0
310 TELECOMMUNICATIONS	252,265	36,587	19,625	0	12,221
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	2,170	22,485	989	0	26,680
312 TRAVEL	6,043	9,000	7,462	0	0
313 AUTOMOBILE REIMBURSEMENT	34,868	129	700	0	(13,803)
314 ADVERTISING	4,417	8,342	11,819	0	0
*314 ADVERTISING - OTHER	0	0	0	0	0
315 PRINTING & GRAPHICS	18,330	227	87	0	10

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	REAL ESTATE DEVELOPMENT**
316 MAILING SERVICES	0	0	0	0	0
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	0	88	52	0	533
320 TRAINING	53,098	3,713	3,070	0	1,416
321 REIMBURSEMENTS & REFUNDS	(2,006,279)	0	0	0	0
322 TAXES, LICENSES & PERMITS	155,810	8,137	87	0	964
330 MISCELLANEOUS	58,643	2,469	144,150	0	(384)
410 FUEL & LUBRICANTS	7,831	0	0	0	0
340 RESERVE & CONTINGENCIES	416	0	0	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	33,673	0	0	0	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	663,394	820	0	0	228
432 EQUIPMENT & NON-CAPITAL TOOLS	180,173	18,110	19,771	0	0
433 INVENTORY, MATERIALS, PARTS & SUPP	116,709	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	539,059	0	0	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	164,488	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	63,888	15,826	13,219	0	3,052
471 COMPUTER SUPPLIES	2,891	0	0	0	0
490 CHEMICALS	0	0	0	0	0
491 RECREATIONAL SUPPLIES	0	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	145	0	0	0	0
493 CLOTHING & UNIFORMS	66,837	501	0	0	0
496 OTHER MATERIALS & SUPPLIES	129,741	0	0	0	0
*501 GENERAL FUND-TRF OUT	0	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
*523 LOAN AGREEMENTS	0	0	0	0	0
*570 INTRAFUND TRANSFER	0	0	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0	0	0
*605 HURRICANE EXPENSES	0	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*611 TRUST FUND REIMB	0	0	0	0	0
*710 PRINCIPAL PAYMENTS	0	0	0	0	0
*730 INTEREST PAYMENTS	0	0	0	0	0
*770 DEBT ISSUANCE COSTS	0	0	0	0	0
*910 LAND ACQUISITION	0	0	0	0	0
*921 BUILDING IMPROVEMENTS	0	0	0	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
*940 PLANNING PHASE	0	0	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0
*942 CONSTRUCTION PHASE	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*955 MACHINERY, EQUIP, FURN & OTHER > 5000	0	0	0	0	0
*990 INFRASTRUCTURE	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS	REAL ESTATE DEVELOPMENT**
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(24,482)	(34,303)	(24,105)	0	(8,538)
00154 PAYMENT FOR UNUSED SICK LEAVE	(156,597)	(5,173)	(5,559)	315,127	(1,021)
00155 TERMINATION PAYMENTS	(56,796)	(13,569)	(4,933)	318,060	(36,054)
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	(12,182,780)	(7,608,194)	0	0
343 PHYSICAL ENVIRONMENT CHG & FEES	0	0	0	0	0
344 TRANSPORTATION REVENUES	(1,876,516)	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(69,832,387)	(2,894,788)	0	0	(5,395,842)
351 JUDGEMENTS & FINES	(306,594)	0	0	0	0
361 INTEREST EARNINGS	115,262	(25,929)	(12,217)	0	(43,327)
362 RENTS & ROYALTIES	(1,015,274)	0	0	0	(198,082)
364 REV FROM SALE OF FIXED ASSETS	0	0	0	0	(14,336,954)
366 CONTRIB/DONATIONS PRIVATE SOURCES	0	0	(527,236)	0	0
369 OTHER MISCELLANEOUS REVENUES	(236,071)	(2,237,118)	(402,019)	0	0
381 INTERFUND TRANSFERS	(56,919,388)	0	(747,800)	0	(2,836,216)
383 INSTALLMENT PURCHASES	25,000	0	0	0	0
DIRECT COST ADJUSTMENT	33,397,512	0	0	0	0
Functional Cost	0	(4,577,408)	(972,931)	633,187	(17,716,537)
Allocation Step 1					
Inbound - All Others	3,700,918	1,482,133	987,668	0	335,530
Reallocate Admin Costs	1,782,562	713,826	475,693	0	161,999
Unallocated Costs	0	0	0	0	17,219,008
1st Allocation	5,483,480	(2,381,449)	490,430	633,187	0
Allocation Step 2					
Inbound - All Others	588,793	235,797	157,131	0	53,380
Reallocate Admin Costs	35,995	14,414	9,606	0	3,271
Unallocated Costs	0	0	0	0	(56,652)
2nd Allocation	624,788	250,211	166,737	0	0
Total For ID - INTERNAL SERVICES					
Schedule .3 Total	6,108,268	(2,131,238)	657,167	633,187	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	MAJOR CAPITAL**	INTANGIBLE CAP PROJECT**
Other Expense & Cost		
001 SALARIES	787,650	286,798
010 FRINGE BENEFITS	263,885	86,038
111 COURT REPORTING	0	0
115 INTERPRETERS	0	0
116 OTHER COURT OPERATING EXPENSE	0	0
210 ACCOUNTING & AUDITING	0	0
211 CONSULTING SERVICES	0	0
212 LEGAL	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0
214 ARCHITECTURAL & ENGINEER RELATED SRV	0	0
215 TEMPORARY HELP AGENCY	97,295	0
220 ELECTRICAL SERVICES	0	0
221 WATER AND DISPOSAL SERVICES	0	0
222 OTHER UTILITIES RELATED	0	0
223 INDUSTRIAL SERVICE RELATED	75,949	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	407,836	0
230 HEALTH INSURANCE	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0
233 METROBUS AND METRORAIL	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	0
241 EQUIPMENT MAINTENANCE	4,854	0
242 PARKS MAINTENANCE	0	0
244 OUTSIDE MAINT:BUILDINGS & GROUNDS	362,682	0
245 ITD MAINTENANCE	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0
252 VEHICLES-RENTAL	0	0
253 COMMUNICATION EQUIPMENT- RENTAL	0	0
254 HEAVY EQUIPMENT RENTAL	0	0
255 RENT PAYMENTS TO LESSORS	0	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	4,144,219	0
261 ITD	18,775	0
262 GENERAL COUNTY SUPPORT CHARGES	113,000	0
265 PARKS & RECREATION SERVICES	0	0
266 CLERK OF COURTS	0	0
290 TAX COLLECTOR DISTRIBUTION	0	0
310 TELECOMMUNICATIONS	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0
312 TRAVEL	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0
314 ADVERTISING	515	0
*314 ADVERTISING - OTHER	0	0
315 PRINTING & GRAPHICS	113	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES**

	MAJOR CAPITAL**	INTANGIBLE CAP PROJECT**
316 MAILING SERVICES	0	0
317 OTHER COMMUNICATION EXPENSES	0	0
*318 REFUNDS, CASH SHORT & BAD DEBT EXP	0	0
319 PETTY CASH & CHANGE FUNDS	0	0
320 TRAINING	0	0
321 REIMBURSEMENTS & REFUNDS	0	0
322 TAXES,LICENSES & PERMITS	13,061	0
330 MISCELLANEOUS	0	0
410 FUEL & LUBRICANTS	0	0
340 RESERVE & CONTINGENCIES	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	19	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	82	0
433 INVENTORY, MATERIALS, PARTS & SUPP	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	3,228	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
471 COMPUTER SUPPLIES	0	0
490 CHEMICALS	0	0
491 RECREATIONAL SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	0	0
493 CLOTHING & UNIFORMS	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*523 LOAN AGREEMENTS	0	0
*570 INTRAFUND TRANSFER	0	0
*602 SPECIAL TRANSPORTATION	0	0
*605 HURRICANE EXPENSES	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0
*611 TRUST FUND REIMB	0	0
*710 PRINCIPAL PAYMENTS	0	0
*730 INTEREST PAYMENTS	0	0
*770 DEBT ISSUANCE COSTS	0	0
*910 LAND ACQUISITION	0	0
*921 BUILDING IMPROVEMENTS	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0
*940 PLANNING PHASE	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0
*942 CONSTRUCTION PHASE	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*951 AUTOMOBILES & VEHICLES	0	0
*955 MACHINERY,EQUIP,FURN & OTHER > 5000	0	0
*990 INFRASTRUCTURE	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	MAJOR CAPITAL**	INTANGIBLE CAP PROJECT**
*991 INFRASTRUCTURE MAINTENANCE	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
00114 POLL WORKERS (CO EMPLOYEES ONLY)	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0
00155 TERMINATION PAYMENTS	0	0
REVENUES:	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	0
343 PHYSICAL ENVIRONMENT CHG & FEES	0	0
344 TRANSPORTATION REVENUES	0	0
349 OTHER CHARGES FOR SERVICES	0	0
351 JUDGEMENTS & FINES	0	0
361 INTEREST EARNINGS	(14,347)	0
362 RENTS & ROYALTIES	0	0
364 REV FROM SALE OF FIXED ASSETS	0	0
366 CONTRIB/DONATIONS PRIVATE SOURCES	0	0
369 OTHER MISCELLANEOUS REVENUES	0	0
381 INTERFUND TRANSFERS	(12,607,255)	0
383 INSTALLMENT PURCHASES	0	0
DIRECT COST ADJUSTMENT	0	0
Functional Cost	(6,328,439)	372,836
Allocation Step 1		
Inbound - All Others	156,412	56,762
Reallocate Admin Costs	74,989	27,477
Unallocated Costs	6,097,038	(457,075)
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	24,884	9,030
Reallocate Admin Costs	1,514	555
Unallocated Costs	(26,398)	(9,585)
2nd Allocation	0	0
Total For ID - INTERNAL SERVICES		
Schedule .3 Total	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - FLEET MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES (GRANTEE)	100	100.000000	4,688,648		4,688,648	534,273	5,222,921
Schedule .4 Total for FLEET MANAGEMENT	100	100.000000	4,688,648		4,688,648	534,273	5,222,921

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

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - MATERIALS MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES (GRANTEE)	100	100.000000	896,836		896,836	102,209	999,045
Schedule .4 Total for MATERIALS MANAGEMENT	100	100.000000	896,836		896,836	102,209	999,045

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

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES (GRANTEE)	100	100.000000	2,070,231		2,070,231	235,934	2,306,164
Schedule .4 Total for RISK MANAGEMENT	100	100.000000	2,070,231		2,070,231	235,934	2,306,164

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

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - FACILITIES & UTILITIES MG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ID - INTERNAL SERVICES (GRANTEE)	100	100.000000	5,483,480		5,483,480	624,788	6,108,268
Schedule .4 Total for FACILITIES & UTILITIES MG	100	100.000000	5,483,480		5,483,480	624,788	6,108,268

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES**

Activity - PROCUREMENT MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	471,562.13	0.029452	(701)		(701)		(701)
AD - ANIMAL SERVICES	6,370,864.14	0.397904	(9,476)		(9,476)	1,258	(8,218)
AT - COUNTY ATTORNEY	129,233.95	0.008072	(192)		(192)		(192)
AU - AUDIT & MGMT	7,763.38	0.000485	(12)		(12)		(12)
BU - MGMT & BUDGET	51,624,980.27	3.224336	(76,786)		(76,786)		(76,786)
CL - CLERK OF COURT	1,189,546.99	0.074295	(1,769)		(1,769)	235	(1,535)
CO - COMMUNITY ACTION & HUMAN SERVICES	72,728,597.81	4.542403	(108,175)		(108,175)	14,357	(93,818)
CR - CORRECTIONS & REHABILITATION	22,127,011.12	1.381984	(32,911)		(32,911)	4,368	(28,543)
CT - COMMUNICATIONS	1,013,570.38	0.063304	(1,508)		(1,508)		(1,508)
CU - CULTURAL AFFAIRS	5,413,106.46	0.338086	(8,051)		(8,051)	1,069	(6,983)
EC - ETHICS AND PUBLIC TRUST	10,337.87	0.000646	(15)		(15)	2	(14)
EL - ELECTIONS	15,772,090.15	0.985076	(23,459)		(23,459)	3,114	(20,346)
ET - INFORMATION TECH	121,645,849.9 4	7.597623	(180,934)		(180,934)		(180,934)
FN - FINANCE	4,551,952.31	0.284301	(6,770)		(6,770)		(6,770)
FR - FIRE	204,702,685.7 9	12.785095	(304,471)		(304,471)	40,410	(264,061)
HD - PUBLIC HOUSING & COMM DEVELOP	5,237,152.52	0.327096	(7,790)		(7,790)	1,034	(6,756)
HR - HUMAN RESOURCES	714,142.20	0.044603	(1,062)		(1,062)		(1,062)
HT - HOMELESS TRUST	37,001,812.65	2.311018	(55,036)		(55,036)	7,304	(47,731)
ID - INTERNAL SERVICES	153,458,163.6 0	9.584521	(228,251)		(228,251)		(228,251)
IG - INSPECTOR GENERAL	43,490.66	0.002716	(65)		(65)	8	(56)
JU - JUVENILE SERVICES	3,249,562.11	0.202958	(4,833)		(4,833)	641	(4,192)
LB - LIBRARIES	13,429,207.71	0.838747	(19,974)		(19,974)	2,651	(17,323)
MA - MAYOR	11,429.23	0.000714	(17)		(17)	2	(15)
ME - MEDICAL EXAMINER	1,243,649.78	0.077675	(1,850)		(1,850)	245	(1,604)
MM - ECONOMIC ADVOCACY TRUST	82,804.37	0.005172	(123)		(123)	16	(107)
MP - METRO PLANNING ORG	3,530,038.83	0.220475	(5,250)		(5,250)	697	(4,554)
MT - TRANSP & PW	407,806,312.3 1	25.470318	(606,562)		(606,562)	80,506	(526,056)
OC - ADMIN OFF OF THE COURTS	333,916.69	0.020855	(497)		(497)	66	(431)
PA - PROPERTY APPRAISER	4,054,271.75	0.253217	(6,030)		(6,030)	800	(5,230)
PD - POLICE	48,930,239.47	3.056031	(72,778)		(72,778)	9,659	(63,119)
PE - REGULATORY & ECONOMIC RESOURCES	7,858,459.63	0.490815	(11,689)		(11,689)	1,551	(10,137)
PR - PARKS, REC & OPEN SPACES	93,332,210.98	5.829240	(138,820)		(138,820)	18,424	(120,396)
PU - PUBLIC DEFENDER	3,268.46	0.000204	(5)		(5)	1	(4)
SP - SEAPORT	237,380,703.1 2	14.826063	(353,075)		(353,075)	46,861	(306,214)
TT - OFFICE OF THE CITT	84,968.44	0.005307	(126)		(126)	17	(110)
ALL OTHER*	75,559,192.80	4.719193	(112,385)		(112,385)	14,916	(97,470)
Schedule .4 Total for PROCUREMENT MGMT	1,601,104,150. 00	100.000000	(2,381,449)		(2,381,449)	250,211	(2,131,238)

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES**

Activity - SMALL BUSINESS DEVELOP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	471,562.13	0.029452	144		144		144
AD - ANIMAL SERVICES	6,370,864.14	0.397904	1,951		1,951	838	2,789
AT - COUNTY ATTORNEY	129,233.95	0.008072	40		40		40
AU - AUDIT & MGMT	7,763.38	0.000485	2		2		2
BU - MGMT & BUDGET	51,624,980.27	3.224336	15,813		15,813		15,813
CL - CLERK OF COURT	1,189,546.99	0.074295	364		364	156	521
CO - COMMUNITY ACTION & HUMAN SERVICES	72,728,597.81	4.542403	22,277		22,277	9,567	31,845
CR - CORRECTIONS & REHABILITATION	22,127,011.12	1.381984	6,778		6,778	2,911	9,688
CT - COMMUNICATIONS	1,013,570.38	0.063304	310		310		310
CU - CULTURAL AFFAIRS	5,413,106.46	0.338086	1,658		1,658	712	2,370
EC - ETHICS AND PUBLIC TRUST	10,337.87	0.000646	3		3	1	4
EL - ELECTIONS	15,772,090.15	0.985076	4,831		4,831	2,075	6,906
ET - INFORMATION TECH	121,645,849.94	7.597623	37,261		37,261		37,261
FN - FINANCE	4,551,952.31	0.284301	1,394		1,394		1,394
FR - FIRE	204,702,685.79	12.785095	62,702		62,702	26,928	89,630
HD - PUBLIC HOUSING & COMM DEVELOP	5,237,152.52	0.327096	1,604		1,604	689	2,293
HR - HUMAN RESOURCES	714,142.20	0.044603	219		219		219
HT - HOMELESS TRUST	37,001,812.65	2.311018	11,334		11,334	4,867	16,201
ID - INTERNAL SERVICES	153,458,163.60	9.584521	47,005		47,005		47,005
IG - INSPECTOR GENERAL	43,490.66	0.002716	13		13	6	19
JU - JUVENILE SERVICES	3,249,562.11	0.202958	995		995	427	1,423
LB - LIBRARIES	13,429,207.71	0.838747	4,113		4,113	1,767	5,880
MA - MAYOR	11,429.23	0.000714	4		4	1	5
ME - MEDICAL EXAMINER	1,243,649.78	0.077675	381		381	164	545
MM - ECONOMIC ADVOCACY TRUST	82,804.37	0.005172	25		25	11	36
MP - METRO PLANNING ORG	3,530,038.83	0.220475	1,081		1,081	464	1,546
MT - TRANSP & PW	407,806,312.31	25.470318	124,915		124,915	53,648	178,563
OC - ADMIN OFF OF THE COURTS	333,916.69	0.020855	102		102	44	146
PA - PROPERTY APPRAISER	4,054,271.75	0.253217	1,242		1,242	533	1,775
PD - POLICE	48,930,239.47	3.056031	14,988		14,988	6,437	21,424
PE - REGULATORY & ECONOMIC RESOURCES	7,858,459.63	0.490815	2,407		2,407	1,034	3,441
PR - PARKS, REC & OPEN SPACES	93,332,210.98	5.829240	28,588		28,588	12,278	40,866
PU - PUBLIC DEFENDER	3,268.46	0.000204	1		1	0	1
SP - SEAPORT	237,380,703.12	14.826063	72,712		72,712	31,227	103,939
TT - OFFICE OF THE CITT	84,968.44	0.005307	26		26	11	37
ALL OTHER*	75,559,192.80	4.719193	23,144		23,144	9,939	33,084
Schedule .4 Total for SMALL BUSINESS DEVELOP	1,601,104,150.00	100.000000	490,430		490,430	166,737	657,167

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

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	633,187		633,187		633,187
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	633,187		633,187	0	633,187

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department ID - INTERNAL SERVICES**

Receiving Department	Total	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MG
CC - COUNTY COMMISSION	(557)	0	0	0	0
AD - ANIMAL SERVICES	(5,429)	0	0	0	0
AT - COUNTY ATTORNEY	(153)	0	0	0	0
AU - AUDIT & MGMT	(9)	0	0	0	0
BU - MGMT & BUDGET	(60,973)	0	0	0	0
CL - CLERK OF COURT	(1,014)	0	0	0	0
CO - COMMUNITY ACTION & HUMAN SERVICES	(61,973)	0	0	0	0
CR - CORRECTIONS & REHABILITATION	(18,855)	0	0	0	0
CT - COMMUNICATIONS	(1,197)	0	0	0	0
CU - CULTURAL AFFAIRS	(4,613)	0	0	0	0
EC - ETHICS AND PUBLIC TRUST	(9)	0	0	0	0
EL - ELECTIONS	(13,440)	0	0	0	0
ET - INFORMATION TECH	(143,672)	0	0	0	0
FN - FINANCE	(5,376)	0	0	0	0
FR - FIRE	(174,430)	0	0	0	0
HD - PUBLIC HOUSING & COMM DEVELOP	(4,463)	0	0	0	0
HR - HUMAN RESOURCES	(843)	0	0	0	0
HT - HOMELESS TRUST	(31,530)	0	0	0	0
ID - INTERNAL SERVICES	(181,245)	0	0	0	0
ID - INTERNAL SERVICES (GRANTEE)	14,636,399	5,222,921	999,045	2,306,164	6,108,268
IG - INSPECTOR GENERAL	(37)	0	0	0	0
JU - JUVENILE SERVICES	(2,769)	0	0	0	0
LB - LIBRARIES	(11,443)	0	0	0	0
MA - MAYOR	(10)	0	0	0	0
ME - MEDICAL EXAMINER	(1,060)	0	0	0	0
MM - ECONOMIC ADVOCACY TRUST	(71)	0	0	0	0
MP - METRO PLANNING ORG	(3,008)	0	0	0	0
MT - TRANSP & PW	(347,493)	0	0	0	0
OC - ADMIN OFF OF THE COURTS	(285)	0	0	0	0
PA - PROPERTY APPRAISER	(3,455)	0	0	0	0
PD - POLICE	(41,694)	0	0	0	0
PE - REGULATORY & ECONOMIC RESOURCES	(6,696)	0	0	0	0
PR - PARKS, REC & OPEN SPACES	(79,530)	0	0	0	0
PU - PUBLIC DEFENDER	(3)	0	0	0	0
SP - SEAPORT	(202,276)	0	0	0	0
TT - OFFICE OF THE CITT	(73)	0	0	0	0
LEAVE PAYMENTS	633,187	0	0	0	0
ALL OTHER*	(64,386)	0	0	0	0
Direct Bill	0	0	0	0	0
Total	13,795,515	5,222,921	999,045	2,306,164	6,108,268

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department ID - INTERNAL SERVICES**

Receiving Department	PROCUREMENT MGMT	SMALL BUSINESS DEVELOP	LEAVE PAYMENTS
CC - COUNTY COMMISSION	(701)	144	0
AD - ANIMAL SERVICES	(8,218)	2,789	0
AT - COUNTY ATTORNEY	(192)	40	0
AU - AUDIT & MGMT	(12)	2	0
BU - MGMT & BUDGET	(76,786)	15,813	0
CL - CLERK OF COURT	(1,535)	521	0
CO - COMMUNITY ACTION & HUMAN SERVICES	(93,818)	31,845	0
CR - CORRECTIONS & REHABILITATION	(28,543)	9,688	0
CT - COMMUNICATIONS	(1,508)	310	0
CU - CULTURAL AFFAIRS	(6,983)	2,370	0
EC - ETHICS AND PUBLIC TRUST	(14)	4	0
EL - ELECTIONS	(20,346)	6,906	0
ET - INFORMATION TECH	(180,934)	37,261	0
FN - FINANCE	(6,770)	1,394	0
FR - FIRE	(264,061)	89,630	0
HD - PUBLIC HOUSING & COMM DEVELOP	(6,756)	2,293	0
HR - HUMAN RESOURCES	(1,062)	219	0
HT - HOMELESS TRUST	(47,731)	16,201	0
ID - INTERNAL SERVICES	(228,251)	47,005	0
ID - INTERNAL SERVICES (GRANTEE)	0	0	0
IG - INSPECTOR GENERAL	(56)	19	0
JU - JUVENILE SERVICES	(4,192)	1,423	0
LB - LIBRARIES	(17,323)	5,880	0
MA - MAYOR	(15)	5	0
ME - MEDICAL EXAMINER	(1,604)	545	0
MM - ECONOMIC ADVOCACY TRUST	(107)	36	0
MP - METRO PLANNING ORG	(4,554)	1,546	0
MT - TRANSP & PW	(526,056)	178,563	0
OC - ADMIN OFF OF THE COURTS	(431)	146	0
PA - PROPERTY APPRAISER	(5,230)	1,775	0
PD - POLICE	(63,119)	21,424	0
PE - REGULATORY & ECONOMIC RESOURCES	(10,137)	3,441	0
PR - PARKS, REC & OPEN SPACES	(120,396)	40,866	0
PU - PUBLIC DEFENDER	(4)	1	0
SP - SEAPORT	(306,214)	103,939	0
TT - OFFICE OF THE CITT	(110)	37	0
LEAVE PAYMENTS	0	0	633,187
ALL OTHER*	(97,470)	33,084	0
Direct Bill	0	0	0
Total	(2,131,238)	657,167	633,187

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department IG - INSPECTOR GENERAL

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department IG - INSPECTOR GENERAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,721,000			6,721,000
Deductions:				
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-34,492			
Total Deductions:	-34,492			-34,492
Cost Adjustments:				
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GEN GOV (NOT COURT RELATED)	-5,662,350			
361 INTEREST EARNINGS	-27,692			
369 OTHER MISCELLANEOUS	0			
REVENUES	0			
Total Departmental Cost Adjustments:	-5,690,042			-5,690,042
Inbound Costs:				
DEPRECIATION	107,528		107,528	
CC - COUNTY COMMISSION	13,756	3,209	16,964	
BU - MGMT & BUDGET	231,116	22,883	253,999	
CT - COMMUNICATIONS	75,976	12,075	88,050	
ET - INFORMATION TECH	1,290	4,072	5,362	
FN - FINANCE	559,911	29,549	589,460	
GG - GENERAL GOVT	621,387	9	621,396	
HR - HUMAN RESOURCES	3,330	130	3,460	
ID - INTERNAL SERVICES	-51	14	-37	
IG - INSPECTOR GENERAL		69	69	
LEAVE PAYMENTS		97,584	97,584	
Total Allocated Additions:	1,614,242	169,593	1,783,836	1,783,836
Total To Be Allocated:	2,610,708	169,593		2,780,302

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department IG - INSPECTOR GENERAL

	Total	G&A	INSPECTOR GENERAL	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	4,966,790	0	4,966,790	0
010 FRINGE BENEFITS	1,532,517	0	1,532,517	0
035 POST EMPLOYMENT BENEFITS	300	0	300	0
116 OTHER COURT OPERATING EXPENSE	200	0	200	0
223 INDUSTRIAL SERVICE RELATED	30	0	30	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	2,597	0	2,597	0
241 EQUIPMENT MAINTENANCE	7,399	0	7,399	0
245 ITD MAINTENANCE	0	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
252 VEHICLES-RENTAL	0	0	0	0
255 RENT PAYMENTS TO LESSORS	0	0	0	0
260 GSA CHARGES	24,148	0	24,148	0
261 ITD	52,421	0	52,421	0
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
266 CLERK OF COURTS	1,472	0	1,472	0
310 TELECOMMUNICATIONS	30,866	0	30,866	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	20,300	0	20,300	0
312 TRAVEL	17,813	0	17,813	0
313 AUTOMOBILE REIMBURSEMENT	304	0	304	0
314 ADVERTISING	1,348	0	1,348	0
315 PRINTING & GRAPHICS	0	0	0	0
320 TRAINING	6,546	0	6,546	0
321 REIMBURSEMENTS & REFUNDS	(5,090,000)	0	(5,090,000)	0
330 MISCELLANEOUS	5,099,850	0	5,099,850	0
341 GENERAL GOV (NOT COURT RELATED)	(1)	0	(1)	0
431 BLDGS, RDWYS & STRUCT REP & MNT SUP	0	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	1,738	0	1,738	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	7,075	0	7,075	0
471 COMPUTER SUPPLIES	241	0	241	0
493 CLOTHING & UNIFORMS	1,827	0	1,827	0
496 OTHER MATERIALS & SUPPLIES	72	0	72	0
613 MEDICAL SERVICES	655	0	655	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	34,492	0	0	0
Departmental Total				
Expenditures Per Financial Statement	6,721,000			
Deductions				
*Total Disallowed Costs	(34,492)	0	0	0
Cost Adjustments				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	0
00155 TERMINATION PAYMENTS	0	0	(82,299)	82,299
REVENUES:	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department IG - INSPECTOR GENERAL**

	Total	G&A	INSPECTOR GENERAL	LEAVE PAYMENTS
341 GEN GOV (NOT COURT RELATED)	(5,662,350)	0	(5,662,350)	0
361 INTEREST EARNINGS	(27,692)	0	(27,692)	0
369 OTHER MISCELLANEOUS REVENUES	0	0	0	0
Functional Cost	996,466	0	914,167	82,299
Allocation Step 1				
Inbound - All Others	1,614,242	0	1,614,242	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,610,708	0	2,528,409	82,299
Allocation Step 2				
Inbound - All Others	169,593	0	169,593	0
2nd Allocation	169,593	0	169,593	0
Total For IG - INSPECTOR GENERAL				
Schedule .3 Total	2,780,302	0	2,698,003	82,299

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department IG - INSPECTOR GENERAL**

Activity - INSPECTOR GENERAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	471,562.13	0.029452	745		745		745
AD - ANIMAL SERVICES	6,370,864.14	0.397904	10,061		10,061	852	10,913
AT - COUNTY ATTORNEY	129,233.95	0.008072	204		204		204
AU - AUDIT & MGMT	7,763.38	0.000485	12		12		12
BU - MGMT & BUDGET	51,624,980.27	3.224336	81,524		81,524		81,524
CL - CLERK OF COURT	1,189,546.99	0.074295	1,878		1,878	159	2,038
CO - COMMUNITY ACTION & HUMAN SERVICES	72,728,597.81	4.542403	114,851		114,851	9,732	124,582
CR - CORRECTIONS & REHABILITATION	22,127,011.12	1.381984	34,942		34,942	2,961	37,903
CT - COMMUNICATIONS	1,013,570.38	0.063304	1,601		1,601		1,601
CU - CULTURAL AFFAIRS	5,413,106.46	0.338086	8,548		8,548	724	9,273
EC - ETHICS AND PUBLIC TRUST	10,337.87	0.000646	16		16	1	18
EL - ELECTIONS	15,772,090.15	0.985076	24,907		24,907	2,110	27,017
ET - INFORMATION TECH	121,645,849.94	7.597623	192,099		192,099		192,099
FN - FINANCE	4,551,952.31	0.284301	7,188		7,188		7,188
FR - FIRE	204,702,685.79	12.785095	323,260		323,260	27,391	350,650
HD - PUBLIC HOUSING & COMM DEVELOP	5,237,152.52	0.327096	8,270		8,270	701	8,971
HR - HUMAN RESOURCES	714,142.20	0.044603	1,128		1,128		1,128
HT - HOMELESS TRUST	37,001,812.65	2.311018	58,432		58,432	4,951	63,383
ID - INTERNAL SERVICES	153,458,163.60	9.584521	242,336		242,336		242,336
IG - INSPECTOR GENERAL	43,490.66	0.002716	69		69		69
JU - JUVENILE SERVICES	3,249,562.11	0.202958	5,132		5,132	435	5,566
LB - LIBRARIES	13,429,207.71	0.838747	21,207		21,207	1,797	23,004
MA - MAYOR	11,429.23	0.000714	18		18	2	20
ME - MEDICAL EXAMINER	1,243,649.78	0.077675	1,964		1,964	166	2,130
MM - ECONOMIC ADVOCACY TRUST	82,804.37	0.005172	131		131	11	142
MP - METRO PLANNING ORG	3,530,038.83	0.220475	5,574		5,574	472	6,047
MT - TRANSP & PW	407,806,312.31	25.470318	643,994		643,994	54,568	698,562
OC - ADMIN OFF OF THE COURTS	333,916.69	0.020855	527		527	45	572
PA - PROPERTY APPRAISER	4,054,271.75	0.253217	6,402		6,402	542	6,945
PD - POLICE	48,930,239.47	3.056031	77,269		77,269	6,547	83,816
PE - REGULATORY & ECONOMIC RESOURCES	7,858,459.63	0.490815	12,410		12,410	1,051	13,461
PR - PARKS, REC & OPEN SPACES	93,332,210.98	5.829240	147,387		147,387	12,489	159,876
PU - PUBLIC DEFENDER	3,268.46	0.000204	5		5	0	6
SP - SEAPORT	237,380,703.12	14.826063	374,864		374,864	31,763	406,627
TT - OFFICE OF THE CITT	84,968.44	0.005307	134		134	11	145
ALL OTHER*	75,559,192.80	4.719193	119,320		119,320	10,110	129,431
Schedule .4 Total for INSPECTOR GENERAL	1,601,104,150.00	100.000000	2,528,409		2,528,409	169,593	2,698,003

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

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department IG - INSPECTOR GENERAL

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEAVE PAYMENTS	100	100.000000	82,299		82,299		82,299
Schedule .4 Total for LEAVE PAYMENTS	100	100.000000	82,299		82,299	0	82,299

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department IG - INSPECTOR GENERAL**

Receiving Department	Total	INSPECTOR GENERAL	LEAVE PAYMENTS
CC - COUNTY COMMISSION	745	745	0
AD - ANIMAL SERVICES	10,913	10,913	0
AT - COUNTY ATTORNEY	204	204	0
AU - AUDIT & MGMT	12	12	0
BU - MGMT & BUDGET	81,524	81,524	0
CL - CLERK OF COURT	2,038	2,038	0
CO - COMMUNITY ACTION & HUMAN SERVICES	124,582	124,582	0
CR - CORRECTIONS & REHABILITATION	37,903	37,903	0
CT - COMMUNICATIONS	1,601	1,601	0
CU - CULTURAL AFFAIRS	9,273	9,273	0
EC - ETHICS AND PUBLIC TRUST	18	18	0
EL - ELECTIONS	27,017	27,017	0
ET - INFORMATION TECH	192,099	192,099	0
FN - FINANCE	7,188	7,188	0
FR - FIRE	350,650	350,650	0
HD - PUBLIC HOUSING & COMM DEVELOP	8,971	8,971	0
HR - HUMAN RESOURCES	1,128	1,128	0
HT - HOMELESS TRUST	63,383	63,383	0
ID - INTERNAL SERVICES	242,336	242,336	0
IG - INSPECTOR GENERAL	69	69	0
JU - JUVENILE SERVICES	5,566	5,566	0
LB - LIBRARIES	23,004	23,004	0
MA - MAYOR	20	20	0
ME - MEDICAL EXAMINER	2,130	2,130	0
MM - ECONOMIC ADVOCACY TRUST	142	142	0
MP - METRO PLANNING ORG	6,047	6,047	0
MT - TRANSP & PW	698,562	698,562	0
OC - ADMIN OFF OF THE COURTS	572	572	0
PA - PROPERTY APPRAISER	6,945	6,945	0
PD - POLICE	83,816	83,816	0
PE - REGULATORY & ECONOMIC RESOURCES	13,461	13,461	0
PR - PARKS, REC & OPEN SPACES	159,876	159,876	0
PU - PUBLIC DEFENDER	6	6	0
SP - SEAPORT	406,627	406,627	0
TT - OFFICE OF THE CITT	145	145	0
LEAVE PAYMENTS	82,299	0	82,299
ALL OTHER*	129,431	129,431	0
Direct Bill	0	0	0
Total	2,780,302	2,698,003	82,299

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department MA - MAYOR

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

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department MA - MAYOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,835,538			4,835,538
Deductions:				
314 ADVERTISING	-517			
510 OTHER SPECIAL REVENUE-TRF OUT	0			
602 SPECIAL TRANSPORTATION	0			
605 HURRICANE EXPENSES	0			
606 GRANTS TO OUTSIDE ORGANIZATIONS	-544,410			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	-6,847			
Total Deductions:	-551,774			-551,774
Cost Adjustments:				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	-681			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
Total Departmental Cost Adjustments:	-681			-681
Inbound Costs:				
DEPRECIATION	113,770		113,770	
CC - COUNTY COMMISSION	55,846	13,225	69,070	
AT - COUNTY ATTORNEY	329,864	30,849	360,713	
AU - AUDIT & MGMT	31,068	5,948	37,016	
BU - MGMT & BUDGET	10,699	1,004	11,703	
CT - COMMUNICATIONS	145,664	23,730	169,395	
ET - INFORMATION TECH	1,086	3,429	4,515	
FN - FINANCE	2,986	157	3,144	
GG - GENERAL GOVT	607,842	9	607,851	
HR - HUMAN RESOURCES	2,804	109	2,913	
ID - INTERNAL SERVICES	-14	4	-10	
IG - INSPECTOR GENERAL	18	2	20	
LEAVE PAYMENTS		54,103	54,103	
Total Allocated Additions:	1,301,633	132,569	1,434,202	1,434,202
Total To Be Allocated:	5,584,716	132,569		5,717,285

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department MA - MAYOR**

	Total	G&A	COUNTY ADMIN	MAYOR'S STAFF**
Other Expense & Cost				
001 SALARIES	2,708,090	0	1,532,237	1,175,853
010 FRINGE BENEFITS	1,402,138	0	793,330	608,808
031 DEPARTURE INCENTIVE PROGRAM DIP	27,260	0	15,424	11,836
115 INTERPRETERS	0	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	180	0	102	78
232 GENERAL AUTO & PROFESSIONAL LIAB	1,315	0	744	571
241 EQUIPMENT MAINTENANCE	125	0	71	54
259 OTHER RENTAL EXPENSE	6,779	0	3,836	2,943
260 GSA CHARGES	8,049	0	4,554	3,495
261 ITD	64,624	0	36,564	28,060
262 GENERAL COUNTY SUPPORT CHARGES	0	0	0	0
266 CLERK OF COURTS	2,843	0	1,609	1,234
310 TELECOMMUNICATIONS	44,958	0	25,437	19,521
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	145	0	82	63
312 TRAVEL	5,073	0	2,870	2,203
313 AUTOMOBILE REIMBURSEMENT	2,158	0	1,221	937
*314 ADVERTISING	517	0	0	0
316 MAILING SERVICES	90	0	51	39
319 PETTY CASH & CHANGE FUNDS	1,509	0	854	655
320 TRAINING	200	0	113	87
330 MISCELLANEOUS	1,648	0	932	716
432 EQUIPMENT & NON-CAPITAL TOOLS	155	0	88	67
470 OFFICE SUPPLIES & MINOR EQUIPMENT	6,425	0	3,635	2,790
492 INSTITUTIONAL, MEDICAL & FOOD SUPP	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0	0
*605 HURRICANE EXPENSES	0	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	544,410	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	6,847	0	0	0
Departmental Total				
Expenditures Per Financial Statement	4,835,538			
Deductions				
*Total Disallowed Costs	(551,774)	0	0	0
Cost Adjustments				
00114 POLL WORKERS (CO EMPLOYEES ONLY)	(681)	0	(681)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	0
00155 TERMINATION PAYMENTS	0	0	0	0
Functional Cost	4,283,083	0	2,423,073	1,860,010

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department MA - MAYOR**

	Total	G&A	COUNTY ADMIN	MAYOR'S STAFF**
Allocation Step 1				
Inbound - All Others	1,301,633	0	736,464	565,169
Reallocate Admin Costs		0	0	0
Unallocated Costs	(2,425,179)	0	0	(2,425,179)
1st Allocation	3,159,537	0	3,159,537	0
Allocation Step 2				
Inbound - All Others	132,569	0	75,008	57,561
Unallocated Costs	(57,561)	0	0	(57,561)
2nd Allocation	75,008	0	75,008	0
Total For MA - MAYOR				
Schedule .3 Total	3,234,546	0	3,234,546	0

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department MA - MAYOR**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
AD - ANIMAL SERVICES	236	0.854732	27,006		27,006	702	27,708
AU - AUDIT & MGMT	35	0.126761	4,005		4,005		4,005
AV - AVIATION	1,341	4.856760	153,451		153,451	3,990	157,441
BU - MGMT & BUDGET	81	0.293361	9,269		9,269		9,269
CO - COMMUNITY ACTION & HUMAN SERVICES	875	3.169027	100,127		100,127	2,603	102,730
CR - CORRECTIONS & REHABILITATION	2,866	10.379921	327,957		327,957	8,527	336,485
CT - COMMUNICATIONS	158	0.572236	18,080		18,080		18,080
CU - CULTURAL AFFAIRS	106	0.383905	12,130		12,130	315	12,445
EL - ELECTIONS	102	0.369418	11,672		11,672	303	11,975
ET - INFORMATION TECH	822	2.977074	94,062		94,062		94,062
FN - FINANCE	354	1.282098	40,508		40,508		40,508
FR - FIRE	2,721	9.854768	311,365		311,365	8,096	319,461
HD - PUBLIC HOUSING & COMM DEVELOP	283	1.024954	32,384		32,384	842	33,226
HR - HUMAN RESOURCES	118	0.427366	13,503		13,503		13,503
ID - INTERNAL SERVICES	833	3.016914	95,321		95,321		95,321
JU - JUVENILE SERVICES	91	0.329579	10,413		10,413	271	10,684
LB - LIBRARIES	705	2.553330	80,673		80,673	2,098	82,771
ME - MEDICAL EXAMINER	83	0.300605	9,498		9,498	247	9,745
MP - METRO PLANNING ORG	19	0.068813	2,174		2,174	56	2,231
MT - TRANSP & PW	3,799	13.759009	434,721		434,721	11,303	446,024
PD - POLICE	4,548	16.471695	520,430		520,430	13,533	533,962
PE - REGULATORY & ECONOMIC RESOURCES	927	3.357358	106,077		106,077	2,758	108,835
PR - PARKS, REC & OPEN SPACES	2,385	8.637862	272,917		272,917	7,096	280,013
SP - SEAPORT	431	1.560972	49,319		49,319	1,282	50,602
ALL OTHER*	3,692	13.371482	422,477		422,477	10,985	433,462
Schedule .4 Total for COUNTY ADMIN	27,611	100.000000	3,159,537		3,159,537	75,008	3,234,546

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR
Allocation Source: FY20 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department MA - MAYOR**

Receiving Department	Total	COUNTY ADMIN
AD - ANIMAL SERVICES	27,708	27,708
AU - AUDIT & MGMT	4,005	4,005
AV - AVIATION	157,441	157,441
BU - MGMT & BUDGET	9,269	9,269
CO - COMMUNITY ACTION & HUMAN SERVICES	102,730	102,730
CR - CORRECTIONS & REHABILITATION	336,485	336,485
CT - COMMUNICATIONS	18,080	18,080
CU - CULTURAL AFFAIRS	12,445	12,445
EL - ELECTIONS	11,975	11,975
ET - INFORMATION TECH	94,062	94,062
FN - FINANCE	40,508	40,508
FR - FIRE	319,461	319,461
HD - PUBLIC HOUSING & COMM DEVELOP	33,226	33,226
HR - HUMAN RESOURCES	13,503	13,503
ID - INTERNAL SERVICES	95,321	95,321
JU - JUVENILE SERVICES	10,684	10,684
LB - LIBRARIES	82,771	82,771
ME - MEDICAL EXAMINER	9,745	9,745
MP - METRO PLANNING ORG	2,231	2,231
MT - TRANSP & PW	446,024	446,024
PD - POLICE	533,962	533,962
PE - REGULATORY & ECONOMIC RESOURCES	108,835	108,835
PR - PARKS, REC & OPEN SPACES	280,013	280,013
SP - SEAPORT	50,602	50,602
ALL OTHER*	433,462	433,462
Direct Bill	0	0
Total	3,234,546	3,234,546

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .1 - Nature and Extent of Services
For Department LEAVE PAYMENTS**

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

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .2 - Costs To Be Allocated
For Department LEAVE PAYMENTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	40,128,853			40,128,853
Inbound Costs:				
CC - COUNTY COMMISSION	13,170		13,170	
AT - COUNTY ATTORNEY	266,942		266,942	
AU - AUDIT & MGMT	8,044		8,044	
BU - MGMT & BUDGET	128,024		128,024	
CT - COMMUNICATIONS	6,033		6,033	
ET - INFORMATION TECH	1,908,704		1,908,704	
FN - FINANCE	634,376		634,376	
GG - GENERAL GOVT	335,344	5	335,349	
HR - HUMAN RESOURCES	85,472		85,472	
ID - INTERNAL SERVICES	633,187		633,187	
IG - INSPECTOR GENERAL	82,299		82,299	
Total Allocated Additions:	4,101,595	5	4,101,600	4,101,600
Total To Be Allocated:	44,230,448	5		44,230,453

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department LEAVE PAYMENTS**

	Total	G&A	LEAVE PAYMENTS
Other Expense & Cost			
ANIMAL SERVICES DEPARTMENT	41,285	0	41,285
AVIATION	1,297,297	0	1,297,297
CLERK OF COURT	1,122,029	0	1,122,029
COMMUNITY ACTION & HUMAN SERVICES	448,350	0	448,350
CORRECTIONS & REHABILITATION	3,236,445	0	3,236,445
CULTURAL AFFAIRS	9,004	0	9,004
ELECTIONS	233,877	0	233,877
FIRE DEPARTMENT	5,119,017	0	5,119,017
PUBLIC HOUSING & COMMUNITY DEVELOP	469,371	0	469,371
HOMELESS TRUST	4,959	0	4,959
JUVENILE ASSESSMENT CENTER (JAC)	44,152	0	44,152
LIBRARIES	199,968	0	199,968
MEDICAL EXAMINER	94,272	0	94,272
METROPOLITAN PLANNING ORGANIZATION	276,463	0	276,463
DEPT OF TRANSPRTION & PUBLIC WORKS FY16	3,468,403	0	3,468,403
NON-DEPARTMENT	5,109	0	5,109
ADMINISTRATIVE OFFICE OF THE COURTS	13,415	0	13,415
PROPERTY APPRAISER	624,987	0	624,987
METRO-DADE POLICE DEPARTMENT	16,956,238	0	16,956,238
REGULATORY & ECONOMIC RESOURCES	1,434,048	0	1,434,048
PARKS, RECREATION AND OPEN SPACES	1,455,609	0	1,455,609
STATE ATTORNEY OFFICE	0	0	0
SEAPORT	337,228	0	337,228
SOLID WASTE MANAGEMENT	720,150	0	720,150
VIZCAYA	0	0	0
WATER & SEWER	2,517,177	0	2,517,177
Departmental Total			
Expenditures Per Financial Statement	40,128,853		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	40,128,853	0	40,128,853
Allocation Step 1			
Inbound - All Others	4,101,595	0	4,101,595
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	44,230,448	0	44,230,448
Allocation Step 2			
Inbound - All Others	5	0	5
2nd Allocation	5	0	5

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department LEAVE PAYMENTS

	Total	G&A	LEAVE PAYMENTS
Total For LEAVE PAYMENTS			
Schedule .3 Total	44,230,453	0	44,230,453

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .4 - Detail Activity Allocations
For Department LEAVE PAYMENTS**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CC - COUNTY COMMISSION	13,634,470.07	0.615853	272,395		272,395		272,395
AD - ANIMAL SERVICES	11,940,439.25	0.539336	238,551		238,551	0	238,551
AT - COUNTY ATTORNEY	12,681,420.56	0.572805	253,354		253,354		253,354
AU - AUDIT & MGMT	3,178,180.54	0.143555	63,495		63,495		63,495
AV - AVIATION	102,667,280.16	4.637361	2,051,126		2,051,126	0	2,051,126
BU - MGMT & BUDGET	6,346,759.25	0.286676	126,798		126,798		126,798
CL - CLERK OF COURT	55,707,941.80	2.516262	1,112,954		1,112,954	0	1,112,954
CO - COMMUNITY ACTION & HUMAN SERVICES	29,306,182.66	1.323726	585,490		585,490	0	585,490
CR - CORRECTIONS & REHABILITATION	216,100,255.80	9.760995	4,317,332		4,317,332	1	4,317,332
CT - COMMUNICATIONS	8,736,784.11	0.394630	174,547		174,547		174,547
CU - CULTURAL AFFAIRS	5,902,419.51	0.266605	117,921		117,921	0	117,921
EC - ETHICS AND PUBLIC TRUST	1,710,995.50	0.077284	34,183		34,183		34,183
EL - ELECTIONS	7,161,856.85	0.323493	143,082		143,082	0	143,082
ET - INFORMATION TECH	90,203,486.65	4.074386	1,802,119		1,802,119		1,802,119
FN - FINANCE	23,920,279.58	1.080451	477,888		477,888		477,888
FR - FIRE	279,463,523.20	12.623040	5,583,227		5,583,227	1	5,583,228
GG - GENERAL GOVT	232,765.53	0.010514	4,650		4,650		4,650
HD - PUBLIC HOUSING & COMM DEVELOP	20,518,555.61	0.926799	409,927		409,927	0	409,927
HR - HUMAN RESOURCES	7,932,214.16	0.358289	158,473		158,473		158,473
HT - HOMELESS TRUST	1,479,528.61	0.066829	29,559		29,559		29,559
HU - HURRICANE RECOVERY	59,000,975.28	2.665005	1,178,744		1,178,744	0	1,178,744
ID - INTERNAL SERVICES	63,031,392.00	2.847054	1,259,265		1,259,265		1,259,265
IG - INSPECTOR GENERAL	4,884,491.35	0.220627	97,584		97,584		97,584
JU - JUVENILE SERVICES	6,364,952.75	0.287497	127,161		127,161	0	127,161
LB - LIBRARIES	26,089,604.15	1.178437	521,228		521,228	0	521,228
MA - MAYOR	2,708,089.96	0.122321	54,103		54,103		54,103
ME - MEDICAL EXAMINER	6,963,604.20	0.314538	139,122		139,122	0	139,122
MM - ECONOMIC ADVOCACY TRUST	1,210,361.65	0.054671	24,181		24,181		24,181
MP - METRO PLANNING ORG	2,246,976.89	0.101493	44,891		44,891		44,891
MT - TRANSP & PW	251,835,516.90	11.375115	5,031,264		5,031,264	1	5,031,265
OC - ADMIN OFF OF THE COURTS	12,469,995.95	0.563255	249,130		249,130	0	249,130
PA - PROPERTY APPRAISER	29,249,366.13	1.321160	584,355		584,355	0	584,355
PD - POLICE	413,789,258.40	18.690376	8,266,837		8,266,837	1	8,266,838
PE - REGULATORY & ECONOMIC RESOURCES	74,625,957.87	3.370767	1,490,905		1,490,905	0	1,490,906
PR - PARKS, REC & OPEN SPACES	68,119,144.27	3.076862	1,360,910		1,360,910	0	1,360,910
SP - SEAPORT	24,627,472.01	1.112394	492,017		492,017	0	492,017
TT - OFFICE OF THE CITT	1,013,472.13	0.045777	20,247		20,247		20,247
ALL OTHER*	266,860,185.58	12.053762	5,331,433		5,331,433	1	5,331,434
Schedule .4 Total for LEAVE PAYMENTS	2,213,916,156.87	100.000000	44,230,448		44,230,448	5	44,230,453

Allocation Basis: EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT
Allocation Source: FY20 EXPENDITURES - FINANCE

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Schedule .5 - Allocation Summary
For Department LEAVE PAYMENTS**

Receiving Department	Total	LEAVE PAYMENTS
CC - COUNTY COMMISSION	272,395	272,395
AD - ANIMAL SERVICES	238,551	238,551
AT - COUNTY ATTORNEY	253,354	253,354
AU - AUDIT & MGMT	63,495	63,495
AV - AVIATION	2,051,126	2,051,126
BU - MGMT & BUDGET	126,798	126,798
CL - CLERK OF COURT	1,112,954	1,112,954
CO - COMMUNITY ACTION & HUMAN SERVICES	585,490	585,490
CR - CORRECTIONS & REHABILITATION	4,317,332	4,317,332
CT - COMMUNICATIONS	174,547	174,547
CU - CULTURAL AFFAIRS	117,921	117,921
EC - ETHICS AND PUBLIC TRUST	34,183	34,183
EL - ELECTIONS	143,082	143,082
ET - INFORMATION TECH	1,802,119	1,802,119
FN - FINANCE	477,888	477,888
FR - FIRE	5,583,228	5,583,228
GG - GENERAL GOVT	4,650	4,650
HD - PUBLIC HOUSING & COMM DEVELOP	409,927	409,927
HR - HUMAN RESOURCES	158,473	158,473
HT - HOMELESS TRUST	29,559	29,559
HU - HURRICANE RECOVERY	1,178,744	1,178,744
ID - INTERNAL SERVICES	1,259,265	1,259,265
IG - INSPECTOR GENERAL	97,584	97,584
JU - JUVENILE SERVICES	127,161	127,161
LB - LIBRARIES	521,228	521,228
MA - MAYOR	54,103	54,103
ME - MEDICAL EXAMINER	139,122	139,122
MM - ECONOMIC ADVOCACY TRUST	24,181	24,181
MP - METRO PLANNING ORG	44,891	44,891
MT - TRANSP & PW	5,031,265	5,031,265
OC - ADMIN OFF OF THE COURTS	249,130	249,130
PA - PROPERTY APPRAISER	584,355	584,355
PD - POLICE	8,266,838	8,266,838
PE - REGULATORY & ECONOMIC RESOURCES	1,490,906	1,490,906
PR - PARKS, REC & OPEN SPACES	1,360,910	1,360,910
SP - SEAPORT	492,017	492,017
TT - OFFICE OF THE CITT	20,247	20,247
ALL OTHER*	5,331,434	5,331,434
Direct Bill	0	0
Total	44,230,453	44,230,453

Section D: Supplemental Data

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation**

Sum of YTD - Actual Exp. Bal. Department & Title	Subobject & Title	Total
AD ANIMAL SERVICES DEPARTMENT	00110 EMPLOYEE REGULAR	10,285,198.13
	00112 PART TIME EMPLOYEE	19,022.15
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	9,086.46
	00122 FLEX DOLLARS	260,704.58
	00125 LONGEVITY PAYMENTS	44,226.48
	00126 WORKING OUT OF CLASSIFICATION	6,431.76
	00128 TUITION REFUND	39,914.64
	00129 DEATH BENEFIT PAYMENTS	9,003.82
	00131 MILITARY ACTIVE DUTY	6,663.36
	00132 MILITARY LEAVE PAY	867.42
	00133 JURY DUTY PAY	602.26
	00134 UNION ACTIVITY PAY	58,151.28
	00135 JOB INJURY PAY	38,837.80
	00136 UNIFORM & LIEU OF ALLOWANCES	8,100.00
	00139 AWARDS & SPECIAL RECOGNITION	845.74
	00150 SICK PAY	309,742.39
	00151 HOLIDAY PAY	535,651.38
	00152 ANNUAL LEAVE PAY	503,565.73
	00153 COMPENSATORY TIME PAY	3,257.60
	00160 EMPLOYEE OVERTIME OT	254,542.12
	00180 CROSS INDEX SALARIES DISTRIBUTION	20,221.96
	00192 SALARIES REIMBURSEMENTS	(147,447.38)
	00193 OVERTIME REIMBURSEMENTS	(3,277.34)
	00195 SICK LEAVE REIMBURSEMENT	(397,337.49)
	00197 WAGE ACCRUALS	73,864.40
AD ANIMAL SERVICES DEPARTMENT Total		11,940,439.25
CL CLERK OF COURT	00110 EMPLOYEE REGULAR	52,019,555.90
	00111 COMPENSATION OF ELECTED OFFICIALS	195,692.90
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	148.00
	00120 EXECUTIVE BENEFIT PAYMENTS	540,456.46
	00122 FLEX DOLLARS	1,136,522.62
	00125 LONGEVITY PAYMENTS	841,232.74
	00126 WORKING OUT OF CLASSIFICATION	4,296.73
	00128 TUITION REFUND	55,699.53
	00129 DEATH BENEFIT PAYMENTS	22,840.16
	00133 JURY DUTY PAY	10,722.62
	00134 UNION ACTIVITY PAY	41,552.83
	00135 JOB INJURY PAY	155.51
	00139 AWARDS & SPECIAL RECOGNITION	12,793.18
	00150 SICK PAY	1,100,474.65
	00151 HOLIDAY PAY	2,955,085.81
	00152 ANNUAL LEAVE PAY	2,201,516.35
	00153 COMPENSATORY TIME PAY	871.72
	00160 EMPLOYEE OVERTIME OT	278,376.54
	00180 CROSS INDEX SALARIES DISTRIBUTION	55,604,696.60
	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	45,225.17
	00192 SALARIES REIMBURSEMENTS	(56,213,588.49)
	00195 SICK LEAVE REIMBURSEMENT	(5,360,350.82)
	00197 WAGE ACCRUALS	213,965.09
CL CLERK OF COURT Total		55,707,941.80
CO COMMUNITY ACTION & HUMAN SERVICES	00110 EMPLOYEE REGULAR	22,958,713.66
	00112 PART TIME EMPLOYEE	891,760.01
	00113 VACATION RELIEF AND SEASONAL HELP	962,872.34
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	106,460.56
	00115 DEPENDENCY OR CLASSROOM ALLOWANCE	(1,196.00)
	00120 EXECUTIVE BENEFIT PAYMENTS	45,595.54
	00122 FLEX DOLLARS	534,565.96
	00125 LONGEVITY PAYMENTS	347,333.61
	00126 WORKING OUT OF CLASSIFICATION	6,413.57
	00128 TUITION REFUND	14,628.92
	00133 JURY DUTY PAY	9,429.09
	00134 UNION ACTIVITY PAY	31,075.54
	00135 JOB INJURY PAY	4,840.44
	00136 UNIFORM & LIEU OF ALLOWANCES	20,625.00
	00139 AWARDS & SPECIAL RECOGNITION	2,967.97
	00150 SICK PAY	670,587.70

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation

Sum of YTD - Actual Exp. Bal. Department & Title	Subobject & Title	Total
CO COMMUNITY ACTION & HUMAN SERVICES	00151 HOLIDAY PAY	1,216,926.64
	00152 ANNUAL LEAVE PAY	1,019,786.16
	00160 EMPLOYEE OVERTIME OT	429,982.08
	00180 CROSS INDEX SALARIES DISTRIBUTION	5,378,517.19
	00192 SALARIES REIMBURSEMENTS	(5,373,544.02)
	00193 OVERTIME REIMBURSEMENTS	(711.97)
	00195 SICK LEAVE REIMBURSEMENT	(113,449.56)
	00197 WAGE ACCRUALS	142,002.23
CO COMMUNITY ACTION & HUMAN SERVICES Total		29,306,182.66
CR CORRECTIONS & REHABILITATION	00110 EMPLOYEE REGULAR	162,229,627.77
	00112 PART TIME EMPLOYEE	15,300.75
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	391,590.45
	00120 EXECUTIVE BENEFIT PAYMENTS	22,104.87
	00122 FLEX DOLLARS	3,148,844.20
	00125 LONGEVITY PAYMENTS	1,581,212.90
	00126 WORKING OUT OF CLASSIFICATION	182,225.80
	00128 TUITION REFUND	59,491.73
	00129 DEATH BENEFIT PAYMENTS	27,376.22
	00131 MILITARY ACTIVE DUTY	183,835.87
	00132 MILITARY LEAVE PAY	94,201.22
	00133 JURY DUTY PAY	36,089.96
	00134 UNION ACTIVITY PAY	128,283.15
	00135 JOB INJURY PAY	917,962.00
	00136 UNIFORM & LIEU OF ALLOWANCES	856,180.98
	00137 TOOL ALLOWANCE	31,299.89
	00139 AWARDS & SPECIAL RECOGNITION	6,675.84
	00150 SICK PAY	7,844,885.15
	00151 HOLIDAY PAY	12,161,100.80
	00152 ANNUAL LEAVE PAY	11,598,420.50
	00153 COMPENSATORY TIME PAY	1,493,282.01
	00160 EMPLOYEE OVERTIME OT	16,785,754.36
	00170 EXTRA DUTY PAY	59,551.50
	00171 EXTRA DUTY REIMBURSEMENTS	(57,370.25)
	00180 CROSS INDEX SALARIES DISTRIBUTION	1,486,135.92
	00192 SALARIES REIMBURSEMENTS	(2,671,963.91)
	00193 OVERTIME REIMBURSEMENTS	(1,878,623.21)
	00195 SICK LEAVE REIMBURSEMENT	(1,275,075.85)
	00197 WAGE ACCRUALS	641,855.19
CR CORRECTIONS & REHABILITATION Total		216,100,255.81
CU CULTURAL AFFAIRS	00110 EMPLOYEE REGULAR	5,218,246.32
	00112 PART TIME EMPLOYEE	537,967.65
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	10,528.68
	00120 EXECUTIVE BENEFIT PAYMENTS	18,883.11
	00122 FLEX DOLLARS	83,153.18
	00125 LONGEVITY PAYMENTS	49,371.63
	00133 JURY DUTY PAY	1,172.55
	00135 JOB INJURY PAY	121.43
	00150 SICK PAY	129,150.16
	00151 HOLIDAY PAY	294,266.27
	00152 ANNUAL LEAVE PAY	201,325.86
	00160 EMPLOYEE OVERTIME OT	7,793.28
	00180 CROSS INDEX SALARIES DISTRIBUTION	311,758.68
	00192 SALARIES REIMBURSEMENTS	(858,455.15)
	00193 OVERTIME REIMBURSEMENTS	(36,118.73)
	00195 SICK LEAVE REIMBURSEMENT	(89,121.76)
	00197 WAGE ACCRUALS	22,376.35
CU CULTURAL AFFAIRS Total		5,902,419.51
EC COMMISSION ON ETHICS AND PUBLIC TRUST	00110 EMPLOYEE REGULAR	1,495,164.12
	00120 EXECUTIVE BENEFIT PAYMENTS	32,507.62
	00122 FLEX DOLLARS	16,091.72
	00125 LONGEVITY PAYMENTS	12,479.18
	00128 TUITION REFUND	6,313.17
	00133 JURY DUTY PAY	401.80
	00150 SICK PAY	23,018.61
	00151 HOLIDAY PAY	78,119.49
	00152 ANNUAL LEAVE PAY	43,796.48

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation

Sum of YTD - Actual Exp. Bal. Department & Title	Subobject & Title	Total
EC COMMISSION ON ETHICS AND PUBLIC TRUST	00180 CROSS INDEX SALARIES DISTRIBUTION	110,000.00
	00192 SALARIES REIMBURSEMENTS	(110,000.00)
	00195 SICK LEAVE REIMBURSEMENT	(913.66)
	00197 WAGE ACCRUALS	4,016.97
EC COMMISSION ON ETHICS AND PUBLIC TRUST Total		1,710,995.50
EL ELECTIONS	00110 EMPLOYEE REGULAR	5,924,800.13
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	5,872.00
	00120 EXECUTIVE BENEFIT PAYMENTS	21,268.38
	00122 FLEX DOLLARS	105,853.16
	00125 LONGEVITY PAYMENTS	60,566.76
	00126 WORKING OUT OF CLASSIFICATION	138.03
	00128 TUITION REFUND	8,411.42
	00133 JURY DUTY PAY	2,050.98
	00134 UNION ACTIVITY PAY	121.22
	00135 JOB INJURY PAY	2,776.10
	00139 AWARDS & SPECIAL RECOGNITION	355.36
	00150 SICK PAY	100,921.35
	00151 HOLIDAY PAY	334,494.01
	00152 ANNUAL LEAVE PAY	217,948.70
	00160 EMPLOYEE OVERTIME OT	520,750.28
	00195 SICK LEAVE REIMBURSEMENT	(205,210.07)
	00197 WAGE ACCRUALS	60,739.04
EL ELECTIONS Total		7,161,856.85
FR FIRE DEPARTMENT	00110 EMPLOYEE REGULAR	214,989,402.61
	00112 PART TIME EMPLOYEE	1,659,986.09
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	49,368.23
	00120 EXECUTIVE BENEFIT PAYMENTS	87,567.84
	00122 FLEX DOLLARS	2,892,114.48
	00125 LONGEVITY PAYMENTS	2,281,969.60
	00126 WORKING OUT OF CLASSIFICATION	918,035.54
	00128 TUITION REFUND	284,269.03
	00131 MILITARY ACTIVE DUTY	215,424.78
	00132 MILITARY LEAVE PAY	184,540.32
	00133 JURY DUTY PAY	24,611.71
	00134 UNION ACTIVITY PAY	513,832.28
	00135 JOB INJURY PAY	1,519,365.20
	00137 TOOL ALLOWANCE	44,453.94
	00139 AWARDS & SPECIAL RECOGNITION	7,142.75
	00150 SICK PAY	7,541,756.21
	00151 HOLIDAY PAY	12,874,824.64
	00152 ANNUAL LEAVE PAY	12,644,636.30
	00153 COMPENSATORY TIME PAY	334,842.71
	00160 EMPLOYEE OVERTIME OT	25,702,323.78
	00162 OT SPECIAL EVENTS POLICE / FIRE	867,880.87
	00170 EXTRA DUTY PAY	2,417,330.89
	00180 CROSS INDEX SALARIES DISTRIBUTION	44,534.46
	00185 CROSS INDEX OVERTIME DISTRIB	-
	00192 SALARIES REIMBURSEMENTS	(5,511,975.06)
	00193 OVERTIME REIMBURSEMENTS	(4,046,903.87)
	00194 EIP REIMBURSEMENTS	(830,360.69)
	00195 SICK LEAVE REIMBURSEMENT	(0.21)
	00197 WAGE ACCRUALS	1,752,548.75
FR FIRE DEPARTMENT Total		279,463,523.18
HT HOMELESS TRUST	00110 EMPLOYEE REGULAR	1,353,263.93
	00122 FLEX DOLLARS	19,908.52
	00125 LONGEVITY PAYMENTS	16,423.60
	00126 WORKING OUT OF CLASSIFICATION	1,242.34
	00129 DEATH BENEFIT PAYMENTS	16,062.64
	00150 SICK PAY	12,136.22
	00151 HOLIDAY PAY	72,981.10
	00152 ANNUAL LEAVE PAY	43,147.93
	00160 EMPLOYEE OVERTIME OT	2.03
	00180 CROSS INDEX SALARIES DISTRIBUTION	1,450,687.82
	00192 SALARIES REIMBURSEMENTS	(1,511,176.16)
	00195 SICK LEAVE REIMBURSEMENT	(1,536.83)
	00197 WAGE ACCRUALS	6,385.47

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation**

Sum of YTD - Actual Exp. Bal. Department & Title	Subobject & Title	Total
HT HOMELESS TRUST Total		1,479,528.61
JU JUVENILE ASSESSMENT CENTER (JAC)	00110 EMPLOYEE REGULAR	5,172,708.33
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	34,113.53
	00122 FLEX DOLLARS	102,155.60
	00124 SALARY BONUS	4,197.72
	00125 LONGEVITY PAYMENTS	62,709.11
	00126 WORKING OUT OF CLASSIFICATION	1,866.68
	00128 TUITION REFUND	28,788.51
	00133 JURY DUTY PAY	956.24
	00139 AWARDS & SPECIAL RECOGNITION	177.69
	00150 SICK PAY	152,791.36
	00151 HOLIDAY PAY	291,810.28
	00152 ANNUAL LEAVE PAY	212,819.67
	00160 EMPLOYEE OVERTIME OT	9,875.80
	00180 CROSS INDEX SALARIES DISTRIBUTION	1,046,135.19
	00191 FIREWATCH SALARIES REIMBURSEMENTS	(174.20)
	00192 SALARIES REIMBURSEMENTS	(621,655.43)
	00193 OVERTIME REIMBURSEMENTS	(1,927.84)
	00195 SICK LEAVE REIMBURSEMENT	(149,434.24)
	00197 WAGE ACCRUALS	17,038.75
JU JUVENILE ASSESSMENT CENTER (JAC) Total		6,364,952.75
LB LIBRARIES	00110 EMPLOYEE REGULAR	21,635,479.66
	00112 PART TIME EMPLOYEE	2,706,262.64
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	144,329.10
	00120 EXECUTIVE BENEFIT PAYMENTS	9,582.72
	00122 FLEX DOLLARS	514,182.82
	00125 LONGEVITY PAYMENTS	257,831.59
	00126 WORKING OUT OF CLASSIFICATION	13,879.06
	00128 TUITION REFUND	27,522.80
	00132 MILITARY LEAVE PAY	(88.86)
	00133 JURY DUTY PAY	4,516.67
	00134 UNION ACTIVITY PAY	698.72
	00135 JOB INJURY PAY	5,638.96
	00137 TOOL ALLOWANCE	8,791.30
	00139 AWARDS & SPECIAL RECOGNITION	2,354.91
	00150 SICK PAY	650,803.42
	00151 HOLIDAY PAY	1,195,883.64
	00152 ANNUAL LEAVE PAY	1,075,219.40
	00160 EMPLOYEE OVERTIME OT	148,546.44
	00180 CROSS INDEX SALARIES DISTRIBUTION	1,977,541.54
	00192 SALARIES REIMBURSEMENTS	(4,375,882.77)
	00193 OVERTIME REIMBURSEMENTS	(52,360.83)
	00197 WAGE ACCRUALS	138,871.22
LB LIBRARIES Total		26,089,604.15
ME MEDICAL EXAMINER	00110 EMPLOYEE REGULAR	6,022,323.47
	00112 PART TIME EMPLOYEE	3,503.78
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	12,254.51
	00122 FLEX DOLLARS	91,297.50
	00125 LONGEVITY PAYMENTS	59,252.81
	00126 WORKING OUT OF CLASSIFICATION	3,411.77
	00128 TUITION REFUND	2,981.79
	00131 MILITARY ACTIVE DUTY	8,151.44
	00132 MILITARY LEAVE PAY	8,688.45
	00133 JURY DUTY PAY	461.69
	00135 JOB INJURY PAY	10,853.90
	00139 AWARDS & SPECIAL RECOGNITION	1,188.05
	00150 SICK PAY	171,997.05
	00151 HOLIDAY PAY	362,645.29
	00152 ANNUAL LEAVE PAY	245,446.97
	00160 EMPLOYEE OVERTIME OT	242,187.76
	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	5,774.26
	00192 SALARIES REIMBURSEMENTS	(116,121.26)
	00193 OVERTIME REIMBURSEMENTS	(140,379.95)
	00195 SICK LEAVE REIMBURSEMENT	(59,800.98)
	00197 WAGE ACCRUALS	27,485.90
ME MEDICAL EXAMINER Total		6,963,604.20

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation**

Sum of YTD - Actual Exp. Bal. Department & Title	Subobject & Title	Total
MM MIAMI-DADE ECONOMIC ADVOCACY TRUST	00110 EMPLOYEE REGULAR	1,017,261.24
	00113 VACATION RELIEF AND SEASONAL HELP	20,532.00
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,419.17
	00120 EXECUTIVE BENEFIT PAYMENTS	14,874.86
	00122 FLEX DOLLARS	15,869.04
	00125 LONGEVITY PAYMENTS	8,364.91
	00126 WORKING OUT OF CLASSIFICATION	147.77
	00150 SICK PAY	31,225.44
	00151 HOLIDAY PAY	53,253.49
	00152 ANNUAL LEAVE PAY	44,552.25
	00160 EMPLOYEE OVERTIME OT	(490.01)
	00197 WAGE ACCRUALS	2,351.49
MM MIAMI-DADE ECONOMIC ADVOCACY TRUST Total		1,210,361.65
MP METROPOLITAN PLANNING ORGANIZATION	00110 EMPLOYEE REGULAR	1,879,301.24
	00120 EXECUTIVE BENEFIT PAYMENTS	42,203.67
	00122 FLEX DOLLARS	21,643.08
	00125 LONGEVITY PAYMENTS	15,673.49
	00128 TUITION REFUND	3,443.51
	00139 AWARDS & SPECIAL RECOGNITION	177.69
	00150 SICK PAY	24,464.99
	00151 HOLIDAY PAY	114,671.43
	00152 ANNUAL LEAVE PAY	46,336.68
	00180 CROSS INDEX SALARIES DISTRIBUTION	2,508,972.42
	00192 SALARIES REIMBURSEMENTS	(2,406,850.14)
	00197 WAGE ACCRUALS	(3,061.17)
MP METROPOLITAN PLANNING ORGANIZATION Total		2,246,976.89
MT DEPT OF TRNSPRTION & PUBLIC WORKS FY16	00110 EMPLOYEE REGULAR	182,631,620.79
	00112 PART TIME EMPLOYEE	6,518,411.72
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	362,570.40
	00116 EMERGENCY PREPAREDNESS PAY	2,940.27
	00120 EXECUTIVE BENEFIT PAYMENTS	30,499.23
	00122 FLEX DOLLARS	3,804,913.02
	00124 SALARY BONUS	104,549.11
	00125 LONGEVITY PAYMENTS	2,730,986.90
	00126 WORKING OUT OF CLASSIFICATION	13,581.57
	00128 TUITION REFUND	48,299.54
	00129 DEATH BENEFIT PAYMENTS	34,373.38
	00131 MILITARY ACTIVE DUTY	13,319.94
	00132 MILITARY LEAVE PAY	27,978.05
	00133 JURY DUTY PAY	48,569.10
	00134 UNION ACTIVITY PAY	903,092.47
	00135 JOB INJURY PAY	892,816.53
	00136 UNIFORM & LIEU OF ALLOWANCES	202,809.53
	00137 TOOL ALLOWANCE	230,993.13
	00139 AWARDS & SPECIAL RECOGNITION	33,376.96
	00150 SICK PAY	6,675,574.09
	00151 HOLIDAY PAY	9,366,528.18
	00152 ANNUAL LEAVE PAY	12,357,079.31
	00160 EMPLOYEE OVERTIME OT	44,004,486.37
	00171 EXTRA DUTY REIMBURSEMENTS	(133,520.65)
	00176 FEDERAL SALARIES REIMBURSEMENTS	(116,928,957.65)
	00178 STATE SALARIES REIMBURSEMENTS	(16,476,432.84)
	00180 CROSS INDEX SALARIES DISTRIBUTION	136,009,300.94
	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	19,113.80
	00183 HURRICANE SALARIES	100,673.16
	00184 HURRICANE OVERTIME	11,194.94
	00185 CROSS INDEX OVERTIME DISTRIB	61,252.48
	00192 SALARIES REIMBURSEMENTS	(16,501,607.47)
	00193 OVERTIME REIMBURSEMENTS	(1,569,460.02)
	00195 SICK LEAVE REIMBURSEMENT	(5,139,704.07)
	00197 WAGE ACCRUALS	1,344,294.65
MT DEPT OF TRNSPRTION & PUBLIC WORKS FY16 Total		251,835,516.86
ND NON-DEPARTMENT	00110 EMPLOYEE REGULAR	2,672,128.85
	00112 PART TIME EMPLOYEE	102,737.12
	00122 FLEX DOLLARS	49,358.62
	00125 LONGEVITY PAYMENTS	23,875.79

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation**

Sum of YTD - Actual Exp. Bal. Department & Title	Subobject & Title	Total
ND NON-DEPARTMENT	00133 JURY DUTY PAY	129.08
	00150 SICK PAY	88,187.44
	00151 HOLIDAY PAY	143,765.88
	00152 ANNUAL LEAVE PAY	106,473.54
	00180 CROSS INDEX SALARIES DISTRIBUTION	56,275.13
	00197 WAGE ACCRUALS	9,623.83
ND NON-DEPARTMENT Total		3,252,555.28
OC ADMINISTRATIVE OFFICE OF THE COURTS	00110 EMPLOYEE REGULAR	11,424,667.47
	00112 PART TIME EMPLOYEE	493,341.48
	00122 FLEX DOLLARS	291,841.08
	00125 LONGEVITY PAYMENTS	87,807.99
	00129 DEATH BENEFIT PAYMENTS	3,603.57
	00132 MILITARY LEAVE PAY	648.30
	00133 JURY DUTY PAY	2,295.79
	00139 AWARDS & SPECIAL RECOGNITION	533.05
	00150 SICK PAY	175,724.93
	00151 HOLIDAY PAY	567,317.63
	00152 ANNUAL LEAVE PAY	282,754.58
	00160 EMPLOYEE OVERTIME OT	15,993.72
	00180 CROSS INDEX SALARIES DISTRIBUTION	(4,807.67)
	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	17,299.24
	00192 SALARIES REIMBURSEMENTS	-
	00195 SICK LEAVE REIMBURSEMENT	(937,919.70)
	00197 WAGE ACCRUALS	48,894.49
OC ADMINISTRATIVE OFFICE OF THE COURTS Total		12,469,995.95
PA PROPERTY APPRAISER	00110 EMPLOYEE REGULAR	24,252,783.40
	00113 VACATION RELIEF AND SEASONAL HELP	439,300.77
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	27,968.29
	00120 EXECUTIVE BENEFIT PAYMENTS	27,274.78
	00122 FLEX DOLLARS	422,038.44
	00125 LONGEVITY PAYMENTS	289,285.38
	00126 WORKING OUT OF CLASSIFICATION	1,029.13
	00128 TUITION REFUND	5,926.45
	00133 JURY DUTY PAY	5,593.48
	00134 UNION ACTIVITY PAY	1,185.03
	00135 JOB INJURY PAY	924.00
	00139 AWARDS & SPECIAL RECOGNITION	2,676.44
	00150 SICK PAY	956,426.14
	00151 HOLIDAY PAY	1,444,310.96
	00152 ANNUAL LEAVE PAY	1,306,385.17
	00153 COMPENSATORY TIME PAY	35.74
	00160 EMPLOYEE OVERTIME OT	224,425.37
	00195 SICK LEAVE REIMBURSEMENT	(263,877.59)
	00197 WAGE ACCRUALS	105,674.75
PA PROPERTY APPRAISER Total		29,249,366.13
PD METRO-DADE POLICE DEPARTMENT	00110 EMPLOYEE REGULAR	291,968,075.19
	00112 PART TIME EMPLOYEE	4,742,816.84
	00113 VACATION RELIEF AND SEASONAL HELP	39,466.40
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	353,808.68
	00120 EXECUTIVE BENEFIT PAYMENTS	25,665.67
	00122 FLEX DOLLARS	4,533,642.80
	00125 LONGEVITY PAYMENTS	4,000,665.13
	00126 WORKING OUT OF CLASSIFICATION	514,896.34
	00128 TUITION REFUND	290,594.72
	00129 DEATH BENEFIT PAYMENTS	16,964.10
	00131 MILITARY ACTIVE DUTY	243,408.42
	00132 MILITARY LEAVE PAY	186,267.44
	00133 JURY DUTY PAY	11,448.40
	00134 UNION ACTIVITY PAY	414,366.19
	00135 JOB INJURY PAY	816,485.27
	00136 UNIFORM & LIEU OF ALLOWANCES	1,475,567.83
	00137 TOOL ALLOWANCE	16,177.51
	00139 AWARDS & SPECIAL RECOGNITION	23,475.90
	00150 SICK PAY	4,752,966.87
	00151 HOLIDAY PAY	17,485,076.80
	00152 ANNUAL LEAVE PAY	13,299,887.80

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation**

Sum of YTD - Actual Exp. Bal. Department & Title	Subobject & Title	Total
PD METRO-DADE POLICE DEPARTMENT	00153 COMPENSATORY TIME PAY	12,349,552.11
	00160 EMPLOYEE OVERTIME OT	78,421,176.26
	00170 EXTRA DUTY PAY	11,850,373.00
	00171 EXTRA DUTY REIMBURSEMENTS	(11,850,373.00)
	00173 OFF REGULAR DUTY DISTRIBUTIONS	15,575,978.40
	00174 OVERTIME FEDERAL REIMBURSEMENT	(3,095,722.23)
	00175 OVERTIME STATE REIMBURSEMENT	(1,674,285.15)
	00176 FEDERAL SALARIES REIMBURSEMENTS	(1,997,490.76)
	00178 STATE SALARIES REIMBURSEMENTS	(2,214,847.44)
	00180 CROSS INDEX SALARIES DISTRIBUTION	8,100,256.54
	00183 HURRICANE SALARIES	(1,444.69)
	00185 CROSS INDEX OVERTIME DISTRIB	12,400,993.01
	00189 AIR RESCUE OVERTIME REIMBURSEMENT	(707.99)
	00192 SALARIES REIMBURSEMENTS	(11,908,928.05)
	00193 OVERTIME REIMBURSEMENTS	(38,262,903.78)
	00195 SICK LEAVE REIMBURSEMENT	(2,326,549.99)
	00197 WAGE ACCRUALS	3,212,457.88
PD METRO-DADE POLICE DEPARTMENT Total		413,789,258.42
PE REGULATORY & ECONOMIC RESOURCES	00110 EMPLOYEE REGULAR	63,006,461.37
	00112 PART TIME EMPLOYEE	72,208.71
	00113 VACATION RELIEF AND SEASONAL HELP	49,253.88
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	253,879.94
	00120 EXECUTIVE BENEFIT PAYMENTS	37,938.69
	00122 FLEX DOLLARS	1,034,028.56
	00125 LONGEVITY PAYMENTS	890,800.53
	00126 WORKING OUT OF CLASSIFICATION	15,227.99
	00128 TUITION REFUND	36,433.41
	00131 MILITARY ACTIVE DUTY	49,464.55
	00132 MILITARY LEAVE PAY	12,654.95
	00133 JURY DUTY PAY	19,885.50
	00135 JOB INJURY PAY	21,593.97
	00137 TOOL ALLOWANCE	2,132.22
	00139 AWARDS & SPECIAL RECOGNITION	9,622.26
	00142 CELL PHONE ALLOWANCE (TAXABLE)	780.00
	00150 SICK PAY	1,429,992.75
	00151 HOLIDAY PAY	3,587,479.43
	00152 ANNUAL LEAVE PAY	2,537,916.11
	00160 EMPLOYEE OVERTIME OT	1,159,823.09
	00170 EXTRA DUTY PAY	573,905.20
	00180 CROSS INDEX SALARIES DISTRIBUTION	(108,969.00)
	00192 SALARIES REIMBURSEMENTS	(340,866.78)
	00193 OVERTIME REIMBURSEMENTS	(22,046.94)
	00197 WAGE ACCRUALS	296,357.48
PE REGULATORY & ECONOMIC RESOURCES Total		74,625,957.87
PR PARKS, RECREATION AND OPEN SPACES	00110 EMPLOYEE REGULAR	55,099,226.64
	00112 PART TIME EMPLOYEE	14,818,603.45
	00113 VACATION RELIEF AND SEASONAL HELP	949,747.06
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	203,664.96
	00120 EXECUTIVE BENEFIT PAYMENTS	42,414.22
	00122 FLEX DOLLARS	1,409,219.38
	00125 LONGEVITY PAYMENTS	534,660.93
	00126 WORKING OUT OF CLASSIFICATION	51,661.63
	00128 TUITION REFUND	11,677.69
	00131 MILITARY ACTIVE DUTY	25,060.55
	00132 MILITARY LEAVE PAY	7,930.79
	00133 JURY DUTY PAY	13,878.07
	00135 JOB INJURY PAY	238,452.02
	00137 TOOL ALLOWANCE	37,395.86
	00139 AWARDS & SPECIAL RECOGNITION	7,222.89
	00150 SICK PAY	2,127,500.39
	00151 HOLIDAY PAY	2,956,754.91
	00152 ANNUAL LEAVE PAY	2,785,229.35
	00160 EMPLOYEE OVERTIME OT	1,698,249.52
	00180 CROSS INDEX SALARIES DISTRIBUTION	3,518,859.92
	00185 CROSS INDEX OVERTIME DISTRIB	3,105.40
	00192 SALARIES REIMBURSEMENTS	(16,737,108.69)

**MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation**

Sum of YTD - Actual Exp. Bal. Department & Title	Subsubject & Title	Total
PR PARKS, RECREATION AND OPEN SPACES	00193 OVERTIME REIMBURSEMENTS	(694,280.11)
	00195 SICK LEAVE REIMBURSEMENT	(1,448,298.36)
	00197 WAGE ACCRUALS	458,315.80
PR PARKS, RECREATION AND OPEN SPACES Total		68,119,144.27
SA STATE ATTORNEY OFFICE	00110 EMPLOYEE REGULAR	320,563.72
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,108.53
	00122 FLEX DOLLARS	11,769.96
	00125 LONGEVITY PAYMENTS	1,020.51
	00150 SICK PAY	8,129.95
	00151 HOLIDAY PAY	15,775.26
	00152 ANNUAL LEAVE PAY	8,199.77
	00160 EMPLOYEE OVERTIME OT	1,899.89
	00180 CROSS INDEX SALARIES DISTRIBUTION	904,936.29
	00197 WAGE ACCRUALS	2,186.32
SA STATE ATTORNEY OFFICE Total		1,275,590.20
SP SEAPORT	00110 EMPLOYEE REGULAR	21,143,820.86
	00112 PART TIME EMPLOYEE	2,173,113.23
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	52,932.99
	00122 FLEX DOLLARS	470,047.52
	00125 LONGEVITY PAYMENTS	244,351.45
	00126 WORKING OUT OF CLASSIFICATION	7,330.13
	00128 TUITION REFUND	6,828.25
	00131 MILITARY ACTIVE DUTY	12,801.12
	00132 MILITARY LEAVE PAY	11,328.85
	00133 JURY DUTY PAY	3,307.06
	00134 UNION ACTIVITY PAY	60,124.80
	00135 JOB INJURY PAY	38,585.92
	00136 UNIFORM & LIEU OF ALLOWANCES	350.00
	00137 TOOL ALLOWANCE	33,820.25
	00139 AWARDS & SPECIAL RECOGNITION	1,407.10
	00150 SICK PAY	728,870.44
	00151 HOLIDAY PAY	1,219,417.87
	00152 ANNUAL LEAVE PAY	972,208.50
	00160 EMPLOYEE OVERTIME OT	1,200,556.13
	00180 CROSS INDEX SALARIES DISTRIBUTION	91,170.88
	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	1,940,320.00
	00192 SALARIES REIMBURSEMENTS	(5,579,758.37)
	00193 OVERTIME REIMBURSEMENTS	(260.28)
	00195 SICK LEAVE REIMBURSEMENT	(345,650.89)
	00197 WAGE ACCRUALS	140,448.20
SP SEAPORT Total		24,627,472.01
SW SOLID WASTE MANAGEMENT	00110 EMPLOYEE REGULAR	47,620,677.76
	00112 PART TIME EMPLOYEE	339,092.16
	00113 VACATION RELIEF AND SEASONAL HELP	1,743.75
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	140,204.94
	00116 EMERGENCY PREPAREDNESS PAY	312.01
	00120 EXECUTIVE BENEFIT PAYMENTS	43,408.95
	00122 FLEX DOLLARS	1,129,898.74
	00125 LONGEVITY PAYMENTS	737,700.62
	00126 WORKING OUT OF CLASSIFICATION	11,573.63
	00128 TUITION REFUND	15,068.27
	00132 MILITARY LEAVE PAY	7,128.58
	00133 JURY DUTY PAY	9,432.81
	00134 UNION ACTIVITY PAY	174,640.91
	00135 JOB INJURY PAY	287,883.80
	00136 UNIFORM & LIEU OF ALLOWANCES	197,600.00
	00137 TOOL ALLOWANCE	8,034.09
	00138 EMPLOYEE SUGGESTION AWARD	1,765.75
	00139 AWARDS & SPECIAL RECOGNITION	14,987.57
	00150 SICK PAY	1,485,442.06
	00151 HOLIDAY PAY	3,243,684.13
	00152 ANNUAL LEAVE PAY	2,740,954.52
	00160 EMPLOYEE OVERTIME OT	7,870,095.70
	00180 CROSS INDEX SALARIES DISTRIBUTION	(36,509.49)
	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	(201.21)
	00185 CROSS INDEX OVERTIME DISTRIB	317.04

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Indirect Cost Rate Base Computation

Sum of YTD - Actual Exp. Bal.		
Department & Title	Subobject & Title	Total
SW SOLID WASTE MANAGEMENT	00192 SALARIES REIMBURSEMENTS	(137,412.91)
	00193 OVERTIME REIMBURSEMENTS	(997,504.71)
	00195 SICK LEAVE REIMBURSEMENT	(210,233.14)
	00197 WAGE ACCRUALS	3,400,359.48
SW SOLID WASTE MANAGEMENT Total		68,100,145.81
TT OFFICE OF THE CITT	00110 EMPLOYEE REGULAR	857,189.46
	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,455.76
	00120 EXECUTIVE BENEFIT PAYMENTS	34,265.20
	00122 FLEX DOLLARS	9,083.52
	00125 LONGEVITY PAYMENTS	8,709.35
	00128 TUITION REFUND	2,982.50
	00150 SICK PAY	21,436.88
	00151 HOLIDAY PAY	43,266.29
	00152 ANNUAL LEAVE PAY	26,248.85
	00160 EMPLOYEE OVERTIME OT	2,798.27
	00197 WAGE ACCRUALS	5,036.05
TT OFFICE OF THE CITT Total		1,013,472.13
Grand Total		1,600,007,117.74
Salaries for Aviation		102,667,280.16
Salaries for HUD		20,518,555.61
Salaries for WASD		194,231,894.29
TOTAL SALARIES		\$ 1,917,424,847.80

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
Reconciliation of Salaries to Indirect Cost Rate Base

	<u>Amount</u>	<u>CAP Page Reference</u>
Grand Total Salaries	1,600,007,117.74	Page D-10
Aviation	102,667,280.16	Page D-10
HUD	20,518,555.61	Page D-10
WASD	194,231,894.29	Page D-10
Total Salaries	1,917,424,847.80	
Total Schedule F	1,966,053,008.80	Page C-15
 Gross Variance	 (48,628,161.00)	
 <u>Adjustments:</u>		
<i>Grantees within Central Services:</i>		
BU - Grants Coordination - Salaries	2,659,090.00	Page C-77
BU - Grants Coordination - Unused Sick Leave	(3,444.00)	Page C-78
BU - Grants Coordination - Termination Payments	(744.00)	Page C-78
ID - Fleet Management - Salaries	15,973,008.00	Page C-157
ID - Fleet Management - Unused Sick Leave	(44,022.00)	Page C-159
ID - Fleet Management - Termination Payments	(95,061.00)	Page C-159
ID - Materials Management - Salaries	3,054,978.00	Page C-157
ID - Materials Management - Unused Sick Leave	(37,843.00)	Page C-159
ID - Materials Management - Termination Payments	(29,025.00)	Page C-159
ID - Risk Management - Salaries	7,051,407.00	Page C-157
ID - Risk Management - Unused Sick Leave	(462.00)	Page C-159
ID - Risk Management - Termination Payments	(27,816.00)	Page C-159
ID - Facilities & Utilities Management - Salaries	18,683,536.00	Page C-160
ID - Facilities & Utilities - Unused Sick Leave	(156,597.00)	Page C-162
ID - Facilities & Utilities - Termination Payments	(56,796.00)	Page C-162
ID - Real Estate Development - Salaries	1,695,027.00	Page C-163
ID - Real Estate Development - Unused Sick Leave	(1,021.00)	Page C-165
ID - Real Estate Development - Termination Payments	(36,054.00)	Page C-165
 Net Variance	 -	

CAFR vs Cost Allocation Plan (CAP) Reconciliation
For the FY ended September 30th, 2020

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

Department Title	Total Expenditures	CAP - Central Service C-11	Variance	Transfers	Comments	True Variance
AG - CC0119			-			-
AT	18,973,013.00	18,973,013	-			-
AU	4,547,467.18	4,547,467	-			-
BU	34,489,912.94	34,489,914	1.06			1.06
CC	22,753,385.24	22,774,385	21,000.00	21,000.00	Please see tab "YTD TRANS"	(0.00)
CT	15,467,027.31	15,467,027	-		Please see tab "YTD TRANS"	-
FN	46,432,594.91	53,153,036	6,720,441.09	6,720,440	Please see tab "YTD TRANS"	1.09
GG	366,239,637.01	1,017,756,239	651,516,601.99	651,516,603.23	Please see tab "YTD TRANS"	(1.24)
IG	6,720,998.68	6,721,000	1.32			1.32
ET	225,844,778.32	253,107,474	27,262,695.68	27,262,691.88	Please see tab "YTD TRANS"	3.80
HR	11,673,739.50	11,673,741	1.50			1.50
MA	4,835,529.48	4,835,538	8.52			8.52
ID	246,620,057.72	288,668,006	42,047,948.28	42,047,948.94	Please see tab "YTD TRANS"	(0.66)
SUBTOTAL	1,004,598,141.29	1,732,166,841	727,568,699.44	727,568,684.05		15.39 Immaterial- due to rounding
	b	d				
OTHER						
AD	28,316,573.99					
CL	21,537,703.56					
CO	148,576,295.84					
CR	373,602,635.79					
CU	42,256,422.88					
CQ	(50,710.19)					
EC	2,494,945.65					
EL	34,242,932.86					
FR	537,715,072.33					
GS						
HD	7,170,458.26					
HS	-					
HT	57,833,455.93					
HU	361,367,354.13					
JU	14,457,611.82					
LB	73,285,835.62					
ME	12,252,208.46					
MM	2,911,953.43					
MP	7,770,855.30					
MT	135,585,540.05					
ND	1,543,768,617.59					
OC	29,737,134.44					
PA	48,332,789.37					
PD	715,923,086.13					
PE	176,612,642.74					
PM	(12.65)					
PR	211,571,249.21					
PU	3,749,706.57					
PW	(333,202.45)					
SA	7,361,006.01					
SW	10,678,025.91					
TT	58,630,904.42					
WS	22,213,700.00					
	4,689,572,793.00	b				
FAMIS Expenditures	5,694,170,934.29	sum of b				
SPOs	(1,319,571,046.95)	c	2 Fund 20			
CAFR Expenditures	4,374,599,887.34					
Total Governmental Funds Expenditures (Pg #	4,374,600,000.00	a	2 Fund 20			
Difference	(112.66)	Immaterial				

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE					
Passed through Florida Department of Elder Affairs Child and Adult Care Food Program	10.558		Y6010 Y6010		\$ 1,079 41,904 42,983
Child Nutrition Cluster: Passed through Florida Department of Elder Affairs National School Lunch Program	10.555		Y6010		107,806
Passed through Florida Department of Agriculture and Consumer Services Summer Food Service Program for Children	10.559		04-0225 04-0225		166,606 52,506 219,112
Total Child Nutrition Cluster					326,918
TOTAL U. S. DEPARTMENT OF AGRICULTURE					\$ 369,901
U.S. DEPARTMENT OF COMMERCE					
Economic Development Cluster Direct Programs: Economic Adjustment Assistance	11.307	04-69-07325			\$ 236,000
Total Economic Development Cluster					236,000
TOTAL U.S. DEPARTMENT OF COMMERCE					\$ 236,000
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
CDBG: Entitlement Grants Cluster Passed through Miami-Dade Public Housing and Community Development Community Development Block Grants/Entitlement Grants	14.218		N/A 5481 5587 N/A 5792 5786 5793		\$ 133,466 2,211 (3,029) 12,027 17,067 8,666 2,136 172,544
Total CDBG: Entitlement Grants Cluster					
Passed through Florida Department of Children and Families Emergency Solutions Grant Program	14.231		KPZ41 KP009		(122) 193,714 193,592
Direct Programs: Emergency Shelter Grants Program	14.231	E17UC120006		\$ 323,707	480,623
Total Emergency Shelter Grants Program				323,707.00	674,215

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)					
Direct Programs:					
Continuum of Care Program	14,267	FL0166L4-FL0532L4 FL0165-FL0532 FL0165-FL0703 FL0185-FL0748 FL0185-FL0839		(185,693) 2,377,189 19,598,465 190,444 21,980,405	(185,693) (3,113) 2,721,575 20,959,434 190,444 23,682,647
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
				\$ 22,304,112	\$ 24,529,406
U. S. DEPARTMENT OF THE INTERIOR					
Passed through Florida Department of Agriculture & Consumer Services					
Cooperative Endangered Species Conservation Fund	15,615		26033 26629	\$ 20,000 19,673 39,673	
Passed through Florida Department of State					
Historic Preservation Fund Grants-In-Aid	15,904		26033	47,495	
TOTAL U. S. DEPARTMENT OF THE INTERIOR					
				\$ 87,168	
U.S. DEPARTMENT OF JUSTICE					
Direct Programs:					
Office of Violence Against Women Special Projects	16,029	2017-TA-AX-K005		\$ 2,828	
Services for Trafficking Victims	16,320	2016-VT-BX-K025 2019-VT-BX-0105 2018-VT-BX-K089		29,239 108,328 137,567	33,187 161,301 312,678
Passed through Disability Independence Group, Inc. (DIG)					
Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16,529		2015-FW-AX-K001	6,160	
Passed through State of Florida Department of Legal Affairs/Office of Attorney General					
Crime Victim Assistance	16,575		VOCA-2018-00065 VOCA-2019-00140 VOCA-2018-00088 VOCA-2019-2020-00299	(14,588) 206,923 3,073 902,206 1,097,614	
Passed through Florida Coalition Against Domestic Violence					
Crime Victim Assistance	16,575		19-2222-IFP-LEGAL-VOCA 19-2222-EJ-VOCA 20-2222-EJ-VOCA 20-2222-VOCA-IFP-LEGAL	192 (2,538) 96,539 413,432 507,625	
Total Crime Victim Assistance					
	16,575			1,605,239	
Direct Programs:					
Drug Court Discretionary Grant Program	16,585	2016-DC-BX-0002 2016-VV-BX-0007		70,822 153,219 224,041	

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS		A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE (Continued)						
Passed through Florida Coalition Against Domestic Violence Violence Against Women Formula Grants		16.588		20-2222-LE-ENH 19-8050-COURTS		65,313 40,601 105,914
Direct Programs:						
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		16.590	2016-WE-AX-0015 2016-HI-AX-K005		27,457 41,793 69,250	9,368 123,493 132,861
Public Safety Partnership and Community Policing Grants		16.710	2016-UL-WX-0023 2017-UL-WX-0034			646,824 1,053,465 1,700,289
Direct Programs:						
Edward Byrne Memorial Justice Assistance Grant Program		16.738	2016-DJ-BX-0578 2017-DJ-BX-0721 2018-DJ-BX-0677			328,697 (58,864) 451,366 721,199
Passed through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program		16.738		2017-MU-BX-0187 2017-JAGC-DADE-8-F9-096 2019-JAGC-DADE-12-N2-116		152,185 169,839 65,983 388,007
Total Edward Byrne Memorial Justice Assistance Grant Program		16.738				1,109,206
Direct Programs:						
DNA Backlog Reduction Program		16.741	2018-DN-BX-0111 2018-DN-BX-0090			144,420 318,295 462,715
Passed through Florida Department of Law Enforcement Paul Coverdell Forensic Sciences Improvement Grant Program		16.742		2018-CD-BX-0055 2018-CD-BX-0017 2019-CD-BX-0011		50,475 122,846 20,197 193,518
Direct Programs:						
Second Chance Act Reentry Initiative		16.812	2018-CZ-BX-0017 2019-RW-BX-0005			41,272 1,580 42,852
Byrne Criminal Justice Innovation Program		16.817	2018-BJ-BX-0160		39,849	152,243
Opioid Affected Youth Initiative		16.842	2018-YB-FX-K002		27,266	151,396
Equitable Sharing Program		16.922	FL0130000			226,306
TOTAL U.S. DEPARTMENT OF JUSTICE					\$ 273,932	\$ 6,428,246

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS		A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF LABOR						
WIOA Cluster						
Passed through South Florida Workforce Investment Board		17.259		WS-YS-OSY-PY19-11-00		\$ 519,986
Workforce Investment Act Youth Activities						
Total WIOA Cluster						
Passed through Florida Department of Education		17.264		761-4058B-7CFJ1		1,200
National Farmworker Jobs Program						6,853
						7,220
						325,890
						63,098
				404,261		
TOTAL U.S. DEPARTMENT OF LABOR						
						\$ 924,247
U.S. DEPARTMENT OF STATE						
Direct Programs:						
Trans-National Crime		19.705	S-INLEC-19-CA-0094			\$ 197,180
						172
						172
						138,645
						152,628
						100,038
						20,012
				608,847		
TOTAL U.S. DEPARTMENT OF STATE						
						\$ 608,847
U.S. DEPARTMENT OF TRANSPORTATION						
Highway Planning and Construction Cluster						
Passed through the Florida Department of Transportation		20.205				\$ 539,199
Highway Planning and Construction						371,332
						7,468
						6,552
						4,009
						23,547
						16,279
						1,061
						6,929
						354,463
						174,776
						122
						223
						79
						123
						3,779,226
				508,624		
						5,794,012

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS	A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION (Continued)					
Passed through the University of South Florida Highway Planning and Construction	20.205		GOY79		174,778
Total Highway Planning and Construction	20.205				5,968,790
Total Highway Planning and Construction Cluster					5,968,790
Passed through the Florida Department of Transportation Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		G0H71 G0Q85 G1281 G1F27		102,285 586,017 333,958 1,247,245 2,269,505
Highway Safety Cluster: Passed through the Florida Department of Transportation State and Community Highway Safety	20.600		G1D79		39,631
Passed through the Florida Department of Transportation National Priority Safety Programs	20.616		G1F01 G1D97		216,085 100,000 316,085
Total Highway Safety Cluster					355,716
Direct Programs: Nationally Significant Freight and Highway Projects	20.934	693JF71910025			4,008,130
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					\$ 12,602,141
U.S. DEPARTMENT OF THE TREASURY					
Direct Programs: Equitable Sharing	21.016	FL0130000			\$ 41,966
COVID-19 Coronavirus Relief Fund - CARES ACT	21.019	N/A			\$ 39,865,642
TOTAL U.S. DEPARTMENT OF THE TREASURY					\$ 39,865,642
NATIONAL ENDOWMENT FOR THE HUMANITIES					
Direct Programs: Promotion of the Arts Grants to Organizations and Individuals	45.024	1855017-82-19			\$ 20,000
Passed through Florida Department of State Grants to States	45.310		19-LSTA-B-05 19-LSTA-B-04		70,769 253,583 324,352
TOTAL NATIONAL ENDOWMENT OF THE ARTS					\$ 344,352

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS			A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF VETERAN'S AFFAIRS							
Direct Programs:							
VA Assistance to United States Paralympic Integrated Adaptive Sports Program			64.034	2019-ASG-50 SPORTS-19-023			\$ 5,387
							68,236
							73,623
TOTAL U.S. DEPARTMENT OF VETERAN'S AFFAIRS							\$ 73,623
U.S. ENVIRONMENTAL PROTECTION AGENCY							
Direct Programs:							
Air Pollution Control Program Support			66.001	0402420			\$ 487,550
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act			66.034	PM-96496115-0			41,074
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY							\$ 528,624
U.S. DEPARTMENT OF EDUCATION							
Direct Programs:							
Adult Education National Leadership Activities			84.191	V191D150034-17			\$ 22,072
TOTAL U.S. DEPARTMENT OF EDUCATION							\$ 22,072
U. S. ELECTION ASSISTANCE COMMISSION							
Passed through Florida Department of State and Secretary of State: Help America Vote Act Requirements Payments			90.401		2018-2019-0003-DAD 2019-2020-0001-DAD		\$ 224,467
							66,380
							290,847
Passed through Florida Department of State and Secretary of State: COVID-19 Help America Vote Act Requirements Payments-CARES ACT			90.404		2020-001-DAD		1,816,688
TOTAL U.S. ELECTION ASSISTANCE COMMISSION							\$ 2,107,535
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Aging Cluster							
Passed through Alliance on Aging, Inc. Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers			93.044		AA-1918 AA-2018		\$ 208,778
							478,455
							687,233
Special Programs for the Aging Title III, Part C, Nutrition Services			93.045		AA-1918 AA-2018		343,665
							1,552,445
							1,644,404
							3,540,514

(Continued)



All Monetary Values are US Dollars
MAXCAP 2024 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

FEDERAL GRANTS			A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)							
Nutrition Services Incentive Program			93.053		AA-1918 AA-2018		87,140 55,001 142,141
Total Aging Cluster							4,369,888
Passed through Alliance on Aging, Inc. National Family Caregiver Support, Title III, Part E			93.052		AA-1918 AA-2018		10,212 104,399 114,611
Direct Programs:							
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			93.104	1H79SM080142-01		\$ 884,554	884,554
Substance Abuse and Mental Health Services Projects of Regional and National Significance			93.243	1H79TI026783-01 1H79TI081027-01 1H79TI080838-01 1H79TI081906-01 1H79TI082402-01			395,911 183,139 390,938 114,650 113,162 1,197,800
Temporary Assistance for Needy Families (TANF) Cluster							
Passed through Florida Coalition Against Domestic Violence Temporary Assistance for Needy Families			93.558		20-2222 DVS		596,053
Passed through Florida Department of Children and Families Temporary Assistance for Needy Families			93.558		KP009		39,540
Total Temporary Assistance for Needy Families			93.558				635,593
Total Temporary Assistance for Needy Families (TANF) Cluster							635,593
Passed through Florida Department of Revenue Child Support Enforcement			93.563		COC13		2,564,982
Passed through Florida Department of Economic Opportunity							
COVID 19 Low-Income Home Energy Assistance-CARES ACT			93.568		17EA-OF-11-23-01-017		2,271,122
Low-Income Home Energy Assistance			93.568		17EA-OF-11-23-01-017 17EA-OF-11-23-01-017 17WX-0G-11-23-04-018 17EA-OF-11-23-01-017		27,978 9,778,612 308,746 553,191 10,668,527
Total Low-Income Home Energy Assistance			93.568				12,939,649
Passed through Florida Department of Economic Opportunity							
Community Services Block Grant			93.569		17-SB-0D-11-23-01-116		3,078,815
COVID-19 Community Services Block Grant- CARES ACT			93.569		17-SB-0D-11-23-01-116		11,075
Total Community Services Block Grant			93.569				3,089,890

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS			GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)						
Direct Programs:						
COVID-19 Head Start- CARES ACT						
	93.600		04HP000219-01-01 04HP000158-02-01 04CH010192-05-02		2,147 14,385 83,288 99,820	2,147 14,385 377,378 393,910
Head Start						
	93.600		04HP0023-03-03 04HP0023-04-01 04HP000219-01-00 04HP000219-02-00 04HP000158-01-00 04HP000158-02-00 04CH010192-04-01 04CH010192-05-01 04CH010192-06-01		16,691 1,908,607 159,231 4,484,664 2,717,765 1,701,290 45,167,694 2,790,178 58,946,120	(728) (70,614) 2,863,723 309,597 5,139,444 3,194,573 1,781,547 52,852,347 4,033,649 70,103,538
Total Head Start						
	93.600				59,045,940	70,497,448
Passed through Florida Department of Revenue						
Child Support Enforcement Demonstrations and Special Projects						
	93.601			CSLD3		80,833
Passed through Florida Coalition Against Domestic Violence						
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Service						
	93.671			20-2222 DVS & LN061	78,699	656,874
Passed through South Florida Behavioral Health Network						
Opioid STR						
	93.788			ME 225-10-28 ME 225-10-28	152,346 3,125 155,471	
Direct Programs:						
COVID-19 HIV Emergency Relief Project Grants- CARES ACT						
HIV Emergency Relief Project Grants						
	93.914		H9AHA36907		3,500	3,500
	93.914		H89HA00005-25-00 H89HA00005-27-01 H89HA00005-28-00 H89HA00005-29-00 H89HA00005-30-00	(2,276) (3,451) (2,077) 4,861,510 7,675,232 12,532,389	(4,623) (3,451) (4,325) 13,466,119 10,544,893 23,998,613	
Total HIV Emergency Relief Project Grants						
	93.914				12,535,889	24,002,113
Passed through South Florida Behavioral Health Network						
Block Grants for Prevention and Treatment of Substance Abuse						
	93.959			ME225-11-34 ME225-11-35 ME225-10-28 ME225-10-28	178,687 34,637 1,700,233 656,742 2,569,299	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
					\$ 72,545,082	\$ 123,759,005

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS		A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Direct Programs:						
Retired and Senior Volunteer Program		94.002	19SRSF001 19SRSF001			\$ 78,182 20,240 <u>98,422</u>
Foster Grandparent/Senior Companion Cluster						
Foster Grandparent Program		94.011	16SFSF006 19SFSF006			8,108 200,763 <u>46,661</u> <u>255,532</u>
Senior Companion Program		94.016	19SCSF003 19SCSF003			273,619 154,322 <u>427,941</u>
Total Foster Grandparent/Senior Companion Cluster						683,473
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						\$ 781,895
EXECUTIVE OFFICE OF THE PRESIDENT						
Direct Programs:						
High Intensity Drug Trafficking Areas Program		95.001	G18MI0004A G19MI0004A G20MI0004A			\$ 38,312 201,185 225,513 <u>465,010</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT						\$ 465,010
U.S. DEPARTMENT OF HOMELAND SECURITY						
Passed through the United Way of America						
Emergency Food and Shelter National Board Program		97.024		159400-010 159400-010		\$ (1,021) 178,553 <u>177,532</u>
Direct Programs:						
National Urban Search & Rescue (US & R) Response System		97.025	EMW-2015-CA-00028-S01 EM2-2016-CA-00017-S01 EMW-2017-CA-00058-S01 EMW-2018-CA-00024-S01 EMW-2019-EMW-CA-00078 EMW-2018-CA-USR-0011			13,552 55,070 57,902 134,882 741,278 <u>414,168</u> <u>1,416,852</u>
Passed through Florida Executive Office of the Governor						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036		01-RM-L5-11-23-01-036 06-WL-&K-11-23-02-551 06-KF-B&-11-23-02-505		552,942 1,185 <u>844,487</u> <u>1,398,614</u>
Passed through Florida Department of Emergency Management						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036		Z0111		26,847,152
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036				28,245,766

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FEDERAL GRANTS		A.L.N.	GRANT/CONTRACT NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PASS-THROUGH AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)						
Passed through Florida Executive Office of the Governor						
Emergency Management Performance Grants						
	97.042			G0056		355,562
				G0152		116,516
				G0157		88,199
						<u>560,277</u>
Direct Programs:						
Assistance to Firefighters Grant						
	97.044		EMW-2017-FV-02327 EMW-2000-FG-01614			889,565
						999,992
						<u>1,889,557</u>
Cooperating Technical Partners						
	97.045		EMW-2015-CA-00071-S01			38,066
Port Security Grant Program						
	97.056		EMW-2017-PU-00558-S01 EMW-2017-PU-00217-S01 EMW-2018-PU-00055			78,255
						1,309,427
						<u>1,287,833</u>
						<u>2,675,515</u>
Passed through Florida Executive Office of the Governor						
Homeland Security Grant Program						
	97.067			18-DS-X1-11-23-02-250		7,576
				19-DS-01-11-23-01-251		44,972
				18-DS-X1-11-23-01-328		10,676
						<u>63,224</u>
Passed through Florida Department of Emergency Management						
Homeland Security Grant Program						
	97.067			19-DS-01-11-23-01-189		75,060
				R0094		69,549
				R0095		39,255
				19-DS-01-11-23-01-208		104,832
				19-DS-06-11-23-01-242		520,101
						<u>808,797</u>
Passed through City of Miami						
Homeland Security Grant Program						
	97.067			19-DS-04-11-23-02-319		486,775
				R0075		191,702
						<u>688,477</u>
Homeland Security Grant Program						
	97.067			R0092		99,900
Total Homeland Security Grant Program						
	97.067					<u>1,630,398</u>
Direct Program:						
Homeland Security Biowatch Program						
	97.091		06OHBIO00010-14-00			348,306
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY						
						<u>\$</u>
						<u>\$ 36,962,269</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS						
					\$	<u>134,988,768</u>
					\$	<u>374,302,590</u>

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

MIAMI-DADE Summary, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

STATE GRANTS		C.S.F.A	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
EXECUTIVE OFFICE OF THE GOVERNOR					
Emergency Management Programs		31.063	A0034		\$ 87,178
Residential Construction Mitigation Project		31.066	DEM-HL00026		98,319
Emergency Management Projects		31.067	18-CP-11-11-23-01-245 19-CP-11-11-23-01-311		14,142 12,853 26,995
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR					\$ 212,492
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					
Beach Management Funding Assistance Program		37.003	17DA1		\$ (161)
Statewide Surface Water Restoration and Wastewater Projects		37.039	LP13029		(5,646)
Delegated Title V Air Pollution Control Activities		37.043	TV009		220,895
Petroleum Cleanup		37.UNK	GC891-03		1,286,723
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION					\$ 1,501,811
FLORIDA DEPARTMENT OF FINANCIAL SERVICES					
Local Government Fire Service Grants		43.009	FM445		\$ 16,834
TOTAL FLORIDA DEPARTMENT OF FINANCIAL SERVICES					\$ 16,834
(Continued)					

MIAMI-DADE Summary, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

STATE GRANTS		C.S.F.A	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA DEPARTMENT OF STATE					
Florida Cultural Facilities Program		45.014	16.9.200.585		\$ 500,000
State Aid to Libraries		45.030	20-ST-31		1,669,762
General Program Support (Cultural and Museum Grants)		45.061	20 c.ps.500.731 21 c.ps.800.736		44,603 44,026 88,629
TOTAL FLORIDA DEPARTMENT OF STATE					\$ 2,258,391
FLORIDA DEPARTMENT OF EDUCATION					
Coach Aaron Feis Guardian Program		48.140	99B-90210-0D001		\$ 361,737
TOTAL FLORIDA DEPARTMENT OF EDUCATION					\$ 361,737
FLORIDA DEPARTMENT OF TRANSPORTATION					
Joint Participation Agreement		55 UNK	ASE56		\$ 10,362
Florida Commision for the Transportation Disavantage		55.002	G1870		24,707
Seaport Grant Programs		55.005	GOI76 GOR66		1,330,575 5,481,971 6,812,546
Summary Incentive Grant Program (CIGP)		55.008	APF57		733,470
Florida Shared-Use Nonmotorized (Sun) Trail Network Program		55.038	439898-1(G0L04)		(20,242)
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION					\$ 7,560,843

(Continued)

MIAMI-DADE Summary, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

STATE GRANTS			GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
C.S.F.A					
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES					
Passed through Florida Coalition Against Domestic Violence:					
Domestic Violence Services		60.000	20-2222 DVS	\$ 28,887 \$	1,056,939
COVID-19 Domestic Violence Services-CARES ACT		60.000	20-2222 DVS	15,315	37,012
				44,202	1,093,951
Community Care for Disabled Adults		60.008	KG071 KG071		109,719 587
					110,306
Homeless Challenge Grant		60.014	KP009		148,500
Homeless Grant in Aid Project		60.021	KP009		107,142
Homeless Special Projects		60.027	KH231		61,814
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program		60.115	LHZ50		397,759
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				\$ 44,202 \$	1,919,472
FLORIDA DEPARTMENT OF HEALTH					
Summary Grant Awards		64.005	C7013 C8013	\$ 5,221	5,221
				\$ 42,291	93,626
				42,291	98,847
TOTAL FLORIDA DEPARTMENT OF HEALTH				\$ 42,291 \$	98,847
FLORIDA DEPARTMENT OF ELDER AFFAIRS					
Passed through Alliance on Aging					
Respite for Elders Living in Everyday Families (RELIEF)		65.006	KR-1717 KR-1917 KR-2017	\$ 1,852	1,852
					68,355
					6,649
					76,856

(Continued)

MIAMI-DADE Summary, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

STATE GRANTS			GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
C.S.F.A					
FLORIDA DEPARTMENT OF ELDER AFFAIRS (Continued)					
Passed through Alliance on Aging Local Services Program	65.009		KL-1818	\$ (42,140)	(42,140)
			KL-1918	563,401	563,401
			KL-1918		4,730
				521,261	525,991
Passed through Alliance on Aging United Home Care Services, Inc	65.010		2004-13		4,604
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				\$ 521,261	\$ 607,451
FLORIDA DEPARTMENT OF LAW ENFORCEMENT					
Statewide Criminal Analysis Laboratory System	71.002		2020-SFA-CL-43-A9-002		\$ 651,090
Victim or Witness Assistance	71.006		GAA # 1271		11,247
Miami Dade Summaryy Operation Blue and Brown	71.040		2020-SFA-CAA-43-P6-002		471,912
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				\$	1,134,249
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES					
Florida Arts License Plate Project	76.041		N/A	\$ 22,373	\$ 22,373
TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES				\$	22,373
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION					
Florida Derelict Vessel Removal Program	77.005		19248		\$ 64,755
Florida Boat Improvement Program	77.006		17206		352

(Continued)

MIAMI-DADE Summary, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

STATE GRANTS		C.S.F.A	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	TOTAL STATE EXPENDITURES
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION (Continued)					
Artificial Reef Grants Program		77.007	18107		5,750
TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION					\$ 70,857
FLORIDA DEPARTMENT OF JUVENILE JUSTICE					
Juvenile Diversion Alternative Program		80.022	10555		736,252
TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE					\$ 736,252
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE				\$ 630,127	\$ 16,501,609

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

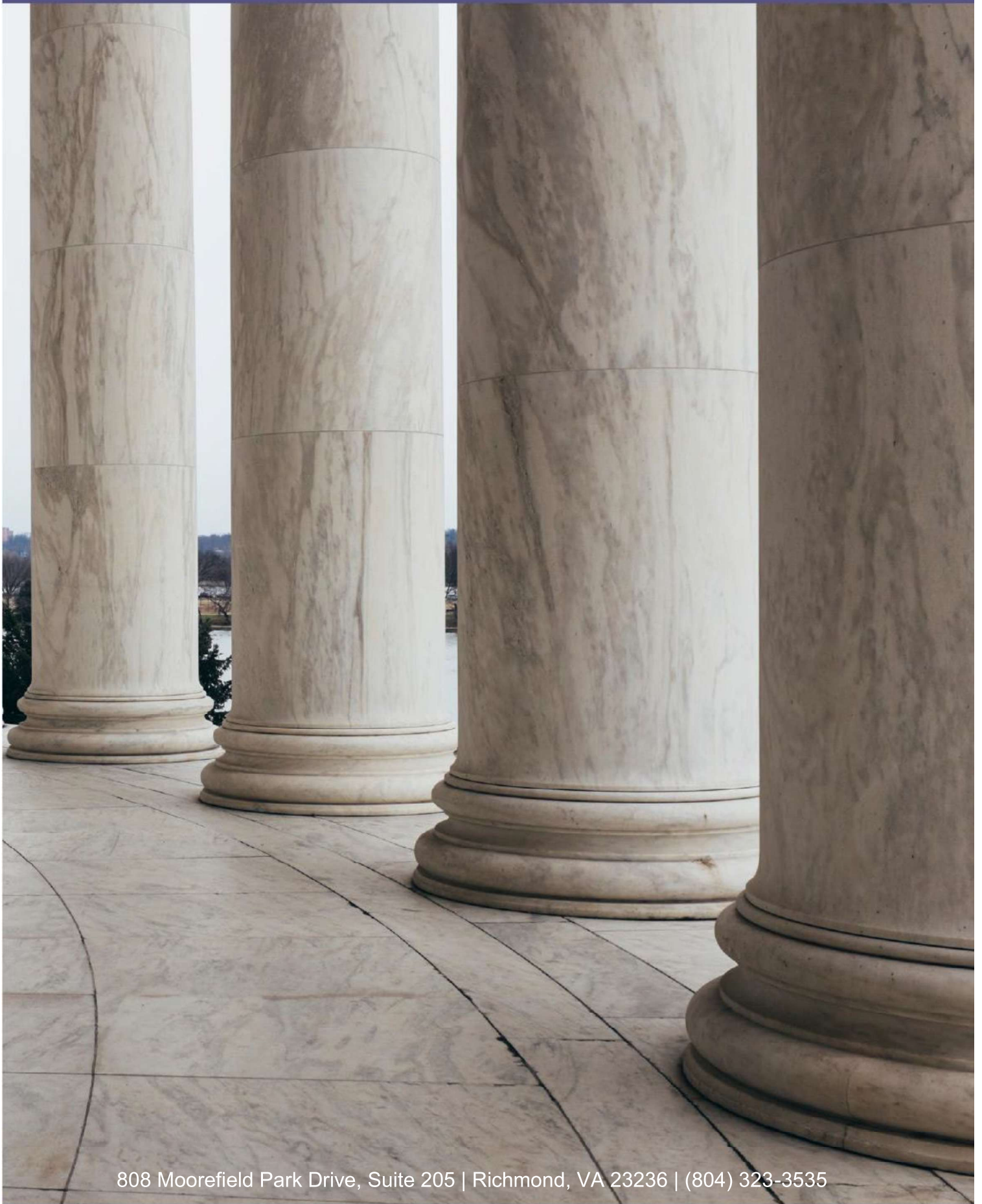
N/A is "Not Applicable."

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

**Schedule of Expenditures of Federal Awards and
State Financial Assistance
Year Ended September 30, 2020**

Federal/State Grantor/Pass-Through Grantor/Program or Cluster	Federal CFDA Number	Expenditures	Amounts Passed Through To Subrecipients
Direct Federal Awards:			
U.S. Department of Housing and Urban Development:			
Public and Indian Housing	14.850	\$ 50,196,131	\$ -
Emergency Solutions Grant Program	14.231	1,025,055	-
HOME Investment Partnerships Program	14.239	2,559,774	-
HOPE VI Cluster:			
Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)	14.866	\$ 155,428	-
Total HOPE VI Cluster		155,428	
Family Self Sufficiency Program	14.896	177,704	-
CDBG - Entitlement Grants Cluster			
Community Development Block Grants/Entitlement Grants	14.218	12,929,251	-
Total CDBG - Entitlement Grants Cluster		12,929,251	
Housing Voucher Cluster:			
Section 8 Housing Choice Vouchers	14.871	214,068,339	-
Mainstream Vouchers	14.879	2,888,557	-
Total Housing Voucher Cluster		216,956,896	-
Public Housing Capital Fund	14.872	7,642,146	-
Section 8 Project-Based Cluster:			
Section 8 Housing Assistance Payments Program	14.195	6,624,279	-
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation	14.856	19,862,362	-
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	1,376,245	-
Total Section 8 Project-Based Cluster		27,862,886	-
Total U.S. Department of Housing and Urban Development		319,505,271	-
Total Direct Federal Awards		319,505,271	-
Total Federal Awards		319,505,271	-
State Awards:			
Florida Housing Finance Corporation			
State Housing Initiatives Partnerships Program	40.901	1,905,883	-
Total State Awards		1,905,883	-
Total Federal and State Awards		\$ 321,411,154	\$ -

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