

City of Miami, Florida

Federal 2 CFR Part 225 (A-87)
Cost Allocation Plan

for Fiscal Year 2015

BASED ON ACTUAL EXPENDITURES
for the Fiscal Year Ended September 30, 2013





**Federal 2 CFR Part 225 (A-87)
Cost Allocation Plan**

**for Fiscal Year 2015
BASED ON ACTUAL EXPENDITURES
for the Fiscal Year Ended September 30, 2013**

CITY OF MIAMI, FLORIDA

FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN FY 2015 BASED ON ACTUALS AS OF FISCAL YEAR ENDED SEPTEMBER 30, 2013

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Certificate of Cost Allocation Plan & Indirect Costs

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Certificate of Cost Allocation Plan

City of Miami, Florida


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 to establish cost allocation billing rates for FY 2015 based on the fiscal year ending September 30, 2013 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments." 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 agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: **City of Miami, Florida**

Signature:



Name of Official: Jose M. Fernandez

Title: Finance Director

Date of Execution: 9/30/2014

Certificate of Indirect Costs

City of Miami, Florida


This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal to establish billing or indirect costs rates for FY 2015 based on the fiscal year ending September 30, 2013 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments." 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 agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: **City of Miami, Florida**

Signature:



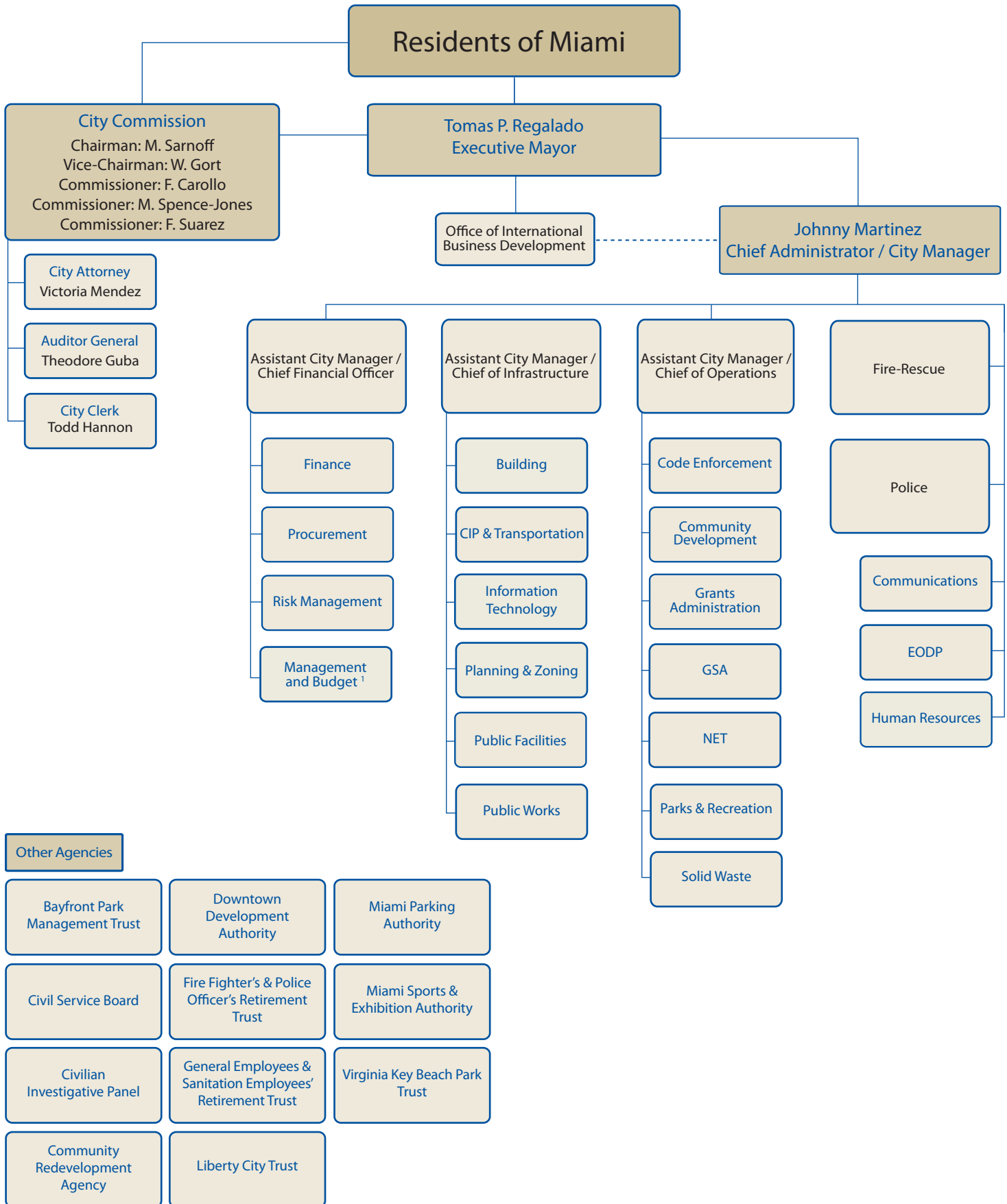
Name of Official: Jose M. Fernandez

Title: Finance Director

Date of Execution: 9/30/2014

City Organizational Chart

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¹ Management and Budget is an Office within the City Manager's Office

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Cost Allocation Methodology

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City of Miami, Florida

Cost Allocation Methodology

OVERVIEW

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2013.

The Cost Allocation Plan is used by the City to claim indirect costs as charges against awards (grants) and City funds. The list of federal/state grants and awards that are charged indirect costs based on the results of this plan are located in Schedule F – Indirect Cost Rate Proposal.

The Federal 2 CFR 225 Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are personnel, purchasing, human resources and the Finance Department.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates if needed.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the City divisions and departments that provide support to other City divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the City divisions and departments that receive support from other City divisions and departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other City divisions and departments.
- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

PROCESS

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports the information systems department by providing payroll, paying vouchers and preparing a budget. However, the information systems department also supports accounting, by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all City divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step down allocation methodology.

FORMAT OF THE REPORT

The City's Cost Allocation Plan is organized as follows:

1. Nature and Extent of Services for the Central Service Department
2. Summary schedules, and
3. Detail schedules

The Nature and Extent of Services is a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures.

The Summary Schedules provide a recap of the results of the cost allocation process as described below:

1. Schedule A – Allocated Costs by Department 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?

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

and the results of the allocations. The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

3. Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.
4. Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.
5. Schedule F – Indirect Cost Rate Proposal calculates indirect cost rates for selected Receiving Departments. The indirect rate is computed as the total indirect costs allocated to the Receiving Department divided by the total Salary cost of the Receiving Department.

The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

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Cost Allocation Plan

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CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
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CITY OF MIAMI, FLORIDA
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FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Allocated Costs By Department

Detail

Central Service Departments	101 MAYOR	111-5 CITY COMMISSIONERS	151 NET - NEIGHBORHOOD	152 CODE ENFORCEMENT	181-9 FIRE	190-1 POLICE	201-9 PUBLIC WORKS
Building Depreciation	0	0	4,116	5,265	19,137	0	16,238
Equipment Depreciation	932	3,001	6,175	9,798	418,565	546,491	11,533
121 City Clerk	0	246,993	3,355	992	5,469	1,091	21,278
131 City Attorney	9,664	101,724	19,760	248,654	221,422	1,847,390	369,001
141 Civil Service	1,630	3,261	10,829	5,590	90,944	170,824	11,412
150 City Manager's Office	11,747	23,494	78,035	40,276	655,324	1,230,932	82,230
160 Finance - Director's Office	1,927	3,855	12,803	6,609	107,523	201,963	13,492
161 Finance - General	5,028	15,118	35,048	12,470	606,196	585,213	50,599
162 Finance - Treasury	2,326	8,915	455,048	11,093	428,969	152,255	62,160
163 Finance - Financial	3,920	9,654	64,752	5,531	177,569	372,245	13,527
171-4 Human Resources	11,987	23,974	81,831	46,539	765,089	1,433,545	93,107
231 Management and Budget	17,643	58,176	36,718	16,213	324,263	211,723	71,051
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	75	67	14,083	28,818	67,387	12,850	55,668
244 GSA - Graphics	11,776	15,451	4,086	5,778	15,032	45,898	1,912
246 GSA - Light Fleet	7,591	5,177	42,626	58,574	160,174	896,028	108,406
247 GSA - Heavy Fleet	560	0	0	0	6,823	19,375	150,190
251 Information Technology	61,509	138,210	196,938	292,133	2,514,631	3,898,161	233,837
261 Procurement	2,880	13,500	19,037	295	224,528	460,322	29,767
271 Auditor General	1,522	3,799	5,435	7,125	209,828	283,526	25,906
301-3 Risk Management	65,231	38,902	746,620	85,003	12,935,148	42,613,222	636,130
431 Equal Opportunity &	1,117	2,234	7,420	3,830	62,306	117,029	7,818
371 Grants Administration	0	0	0	0	289,802	375,037	0
Total Allocated	219,065	715,505	1,844,715	890,586	20,306,129	55,475,120	2,065,262
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	219,065	715,505	1,844,715	890,586	20,306,129	55,475,120	2,065,262
Adjustments	0	0	0	0	0	0	0
Proposed Costs	219,065	715,505	1,844,715	890,586	20,306,129	55,475,120	2,065,262

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
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Allocated Costs By Department

Detail

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Building Depreciation	0	7,519	1,664	4,257	31,077	10,973	34,540
Equipment Depreciation	32,980	6,908	5,117	1,535	13,497	35,994	11,614
121 City Clerk	7,308	13,144	1,316	395	81,156	3,516	19,314
131 City Attorney	227,106	487,291	22,671	29,703	237,934	139,729	227,700
141 Civil Service	22,474	6,637	3,493	1,048	8,151	85,937	4,774
150 City Manager's Office	161,943	47,828	25,172	7,552	58,736	619,243	34,403
160 Finance - Director's Office	26,571	7,847	4,130	1,240	9,637	101,602	5,645
161 Finance - General	58,727	168,254	22,350	8,589	33,921	428,421	20,558
162 Finance - Treasury	54,150	740,267	11,016	5,793	78,778	1,296,345	36,312
163 Finance - Financial	21,269	31,271	4,388	1,747	10,117	113,509	5,821
171-4 Human Resources	187,533	52,303	29,572	8,872	66,801	652,744	38,990
231 Management and Budget	37,195	168,807	24,859	7,458	38,148	135,904	55,315
241 GSA - Administration	0	0	572,727	171,818	0	0	0
243 GSA - Miami Riverside	1,278	26,875	5,651	14,461	108,252	37,582	132,962
244 GSA - Graphics	13,296	7,812	504	882	6,306	27,368	32,381
246 GSA - Light Fleet	44,726	6,121	0	0	48,051	193,017	0
247 GSA - Heavy Fleet	1,482,731	0	0	0	0	86,642	0
251 Information Technology	166,583	188,755	76,907	47,972	365,345	1,899,158	232,842
261 Procurement	38,759	80,689	47,514	7,929	22,919	184,063	8,363
271 Auditor General	41,449	20,017	5,099	1,562	11,587	51,310	7,649
301-3 Risk Management	3,635,231	302,178	589,036	176,709	195,044	1,810,931	46,843
431 Equal Opportunity &	15,397	4,547	2,394	718	5,585	58,875	3,271
371 Grants Administration	0	34,094	0	0	0	136,377	0
Total Allocated	6,276,706	2,409,164	1,455,580	500,240	1,431,042	8,109,240	959,297
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,276,706	2,409,164	1,455,580	500,240	1,431,042	8,109,240	959,297
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,276,706	2,409,164	1,455,580	500,240	1,431,042	8,109,240	959,297

CITY OF MIAMI, FLORIDA
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FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Allocated Costs By Department

Detail

Central Service Departments	381 COMMUNICATIONS	401 CIP & TRANSPORTATION	411 SUSTAINABLE INITIATIVES	910 CD - COMMUNITY DEVELOPMENT	920 CRA - COMMUNITY REDEVELOPMENT	930 MODEL CITY	940 VIRGINIA KEY
Building Depreciation	0	19,543	0	19,911	0	0	0
Equipment Depreciation	0	0	0	4,824	0	0	0
121 City Clerk	1,999	10,984	0	39,722	16,292	832	0
131 City Attorney	6,524	311,886	54	156,024	67,185	0	26,149
141 Civil Service	1,048	5,240	233	3,843	0	0	0
150 City Manager's Office	7,552	37,759	1,678	27,689	0	0	0
160 Finance - Director's Office	1,240	6,196	275	4,543	0	0	0
161 Finance - General	7,000	156,664	20,518	471,287	25,492	2,403	20,636
162 Finance - Treasury	3,197	44,817	2,742	43,008	21,417	1,905	123,065
163 Finance - Financial	1,333	10,614	620	9,439	2,565	302	4,147
171-4 Human Resources	8,095	39,178	1,712	31,623	0	0	0
231 Management and Budget	20,982	30,518	1,907	112,537	0	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	878	67,475	0	68,439	28	0	73
244 GSA - Graphics	88	3,909	0	2,574	0	0	0
246 GSA - Light Fleet	6,764	6,489	0	26,279	893	0	0
247 GSA - Heavy Fleet	0	142,670	0	0	0	0	0
251 Information Technology	55,783	168,085	49,069	282,433	103,583	0	38,848
261 Procurement	7,034	82,763	3,420	27,829	7,920	1,800	13,681
271 Auditor General	1,421	14,663	624	12,723	15,270	255	697
301-3 Risk Management	23,033	59,583	2,285	62,370	628	0	0
431 Equal Opportunity &	718	3,590	160	2,632	0	0	0
371 Grants Administration	0	204,566	34,094	818,265	0	0	0
Total Allocated	154,689	1,427,192	119,391	2,227,994	261,273	7,497	227,296
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	154,689	1,427,192	119,391	2,227,994	261,273	7,497	227,296
Adjustments	0	0	0	0	0	0	0
Proposed Costs	154,689	1,427,192	119,391	2,227,994	261,273	7,497	227,296

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Allocated Costs By Department

Detail

Central Service Departments	950 CIVILIAN INVESTIGATIVE PANEL	960 PENSION	970 COMPONENT UNITS	980 NON DEPARTMENTAL	999 OTHER	SubTotal	Direct Billed
Building Depreciation	0	0	0	0	31,186	205,426	0
Equipment Depreciation	295	0	0	0	0	1,109,259	0
121 City Clerk	2,246	0	26,120	0	1,002,628	1,506,150	0
131 City Attorney	3,573	0	179,845	0	0	4,940,989	0
141 Civil Service	466	1,048	0	117	0	438,999	0
150 City Manager's Office	3,357	7,552	0	839	0	3,163,341	0
160 Finance - Director's Office	551	1,240	0	138	0	519,027	0
161 Finance - General	5,032	2,110	34	6,817	241,379	3,009,864	0
162 Finance - Treasury	3,657	994	50	4,407	736,967	4,329,653	0
163 Finance - Financial	931	983	574	780	0	867,608	0
171-4 Human Resources	3,425	7,706	0	857	0	3,585,483	0
231 Management and Budget	953	0	0	12,398	0	1,382,768	0
241 GSA - Administration	0	0	0	0	0	744,545	0
243 GSA - Miami Riverside	75	3,025	0	0	105,972	751,974	295,403
244 GSA - Graphics	504	0	0	0	0	195,557	590,533
246 GSA - Light Fleet	268	0	0	0	0	1,611,184	4,980,280
247 GSA - Heavy Fleet	0	0	0	0	0	1,888,991	7,722,163
251 Information Technology	31,379	0	47,079	0	67,688	11,156,928	0
261 Procurement	3,961	0	0	7,021	43	1,296,037	0
271 Auditor General	1,024	112,738	0	33,733	0	868,962	0
301-3 Risk Management	5,198	10,282	0	1,143	0	64,040,750	0
431 Equal Opportunity &	319	718	0	80	0	300,758	0
371 Grants Administration	0	0	0	0	1,159,755	3,051,990	0
Total Allocated	67,214	148,396	253,702	68,330	3,345,618	110,966,243	13,588,379
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	67,214	148,396	253,702	68,330	3,345,618	110,966,243	13,588,379
Adjustments	0	0	0	0	0	0	0
Proposed Costs	67,214	148,396	253,702	68,330	3,345,618	110,966,243	13,588,379

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
 FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
 Allocated Costs By Department**

Detail

Central Service Departments	Unallocated	Total
Building Depreciation	0	205,426
Equipment Depreciation	0	1,109,259
121 City Clerk	0	1,506,150
131 City Attorney	0	4,940,989
141 Civil Service	0	438,999
150 City Manager's Office	0	3,163,341
160 Finance - Director's Office	0	519,027
161 Finance - General	0	3,009,864
162 Finance - Treasury	0	4,329,653
163 Finance - Financial	0	867,608
171-4 Human Resources	0	3,585,483
231 Management and Budget	0	1,382,768
241 GSA - Administration	0	744,545
243 GSA - Miami Riverside	0	1,047,377
244 GSA - Graphics	0	786,090
246 GSA - Light Fleet	0	6,591,464
247 GSA - Heavy Fleet	0	9,611,154
251 Information Technology	0	11,156,928
261 Procurement	0	1,296,037
271 Auditor General	0	868,962
301-3 Risk Management	0	64,040,750
431 Equal Opportunity &	0	300,758
371 Grants Administration	0	3,051,990
Total Allocated	0	124,554,622
Roll Forward	0	0
Cost With Roll Forward	0	124,554,622
Adjustments	0	0
Proposed Costs	0	124,554,622

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	1,195,761	0	
121 City Clerk	1,484,000	(7,739)	
131 City Attorney	5,738,381	(55,651)	
141 Civil Service	407,977	(359)	
150 City Manager's Office	2,503,284	(8,094)	
160 Finance - Director's Office	1,346,974	(58,028)	
161 Finance - General Accounting	29,781,092	(27,183,280)	
162 Finance - Treasury Management	117,455,952	(113,794,081)	
163 Finance - Financial System Services	622,217	0	
171-4 Human Resources	2,971,535	(3,793)	
231 Management and Budget	1,538,414	(11,995)	
241 GSA - Administration	7,266,722	(5,471,546)	
243 GSA - Miami Riverside Center	1,336,687	0	
244 GSA - Graphics	724,558	(134,005)	
246 GSA - Light Fleet	6,557,536	(1,547,917)	
247 GSA - Heavy Fleet	8,130,715	(11,870)	
251 Information Technology	13,257,780	(1,251,469)	
261 Procurement	1,392,054	(15,519)	
271 Auditor General	927,453	(6,860)	
301-3 Risk Management	66,147,839	(1,837)	
431 Equal Opportunity & Diversity	298,719	0	
371 Grants Administration	2,654,405	(39,926)	
101 MAYOR			219,065
111-5 CITY COMMISSIONERS			715,505
151 NET - NEIGHBORHOOD ENHANCEMENT TEAM			1,844,715
152 CODE ENFORCEMENT			890,586
181-9 FIRE			20,306,129
190-1 POLICE			55,475,120
201-9 PUBLIC WORKS			2,065,262
211-3 SOLID WASTE			6,276,706
221 PUBLIC FACILITIES			2,409,164
242 GSA PROPERTY MNGT			1,455,580
245 GSA COMMUNICATIONS SERVICES			500,240
281-4 BUILDING			1,431,042
291-8 PARKS & RECREATION			8,109,240
351-4 PLANNING & ZONING			959,297
381 COMMUNICATIONS			154,689
401 CIP & TRANSPORTATION			1,427,192

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CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
411 SUSTAINABLE INITIATIVES			119,391	
910 CD - COMMUNITY DEVELOPMENT			2,227,994	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			261,273	
930 MODEL CITY			7,497	
940 VIRGINIA KEY			227,296	
950 CIVILIAN INVESTIGATIVE PANEL			67,214	
960 PENSION			148,396	
970 COMPONENT UNITS			253,702	
980 NON DEPARTMENTAL			68,330	
999 OTHER			3,345,618	
Direct Billed Total			13,588,379	
Unallocated Total			0	
Totals	<u>274,158,591</u>	<u>(149,603,969)</u>	<u>124,554,622</u>	Deviation 0



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	121 City Clerk 3.5	131 City Attorney 4.5	141 Civil Service 5.5	150 City Manager's 6.5	160 Finance - Director's 7.5
Building Depreciation	(418,536)	0	0	0	0	0	0
Equipment Depreciation	0	(1,195,761)	0	0	0	0	0
121 City Clerk	0	1,445	(1,676,397)	1,872	1,107	7,650	1,339
131 City Attorney	33,150	14,519	53,218	(6,301,120)	3,724	25,731	4,504
141 Civil Service	3,293	4,817	774	2,138	(482,724)	2,782	487
150 City Manager's Office	15,596	16,151	18,814	398,209	2,911	(3,458,783)	3,043
160 Finance - Director's Office	37,200	1,046	3,694	55,022	699	5,035	(1,559,611)
161 Finance - General	0	4,008	14,159	238,429	2,679	19,299	464,477
162 Finance - Treasury	0	4,531	16,006	36,681	3,028	21,816	405,624
163 Finance - Financial	0	697	2,463	210,918	466	3,357	126,693
171-4 Human Resources	37,896	4,531	21,690	101,021	3,261	23,494	3,855
231 Management and Budget	12,346	4,167	234	11,179	1,747	12,587	2,065
241 GSA - Administration	0	1,535	395	6,801	1,048	7,552	1,240
243 GSA - Miami Riverside	0	1,023	263	4,534	699	5,035	826
244 GSA - Graphics	0	853	219	3,778	582	4,195	689
246 GSA - Light Fleet	0	5,458	1,404	24,183	3,726	26,851	4,405
247 GSA - Heavy Fleet	0	5,288	1,360	23,426	3,610	26,012	4,267
251 Information Technology	46,127	10,156	1,593	10,963	5,706	41,115	6,745
261 Procurement	7,122	2,335	6,521	63,151	1,513	10,908	1,789
271 Auditor General	6,592	249	978	18,271	1,048	7,552	1,240
301-3 Risk Management	8,368	3,043	23,938	106,814	2,212	15,942	2,616
431 Equal Opportunity &	0	650	1,867	0	349	2,517	413
371 Grants Administration	5,420	0	657	42,741	3,610	26,012	4,267
101 MAYOR	0	932	0	9,664	1,630	11,747	1,927
111-5 CITY	0	3,001	246,993	101,724	3,261	23,494	3,855
151 NET - NEIGHBORHOOD	4,116	6,175	3,355	19,760	10,829	78,035	12,803
152 CODE ENFORCEMENT	5,265	9,798	992	248,654	5,590	40,276	6,609
181-9 FIRE	19,137	418,565	5,469	221,422	90,944	655,324	107,523
190-1 POLICE	0	546,491	1,091	1,847,390	170,824	1,230,932	201,963
201-9 PUBLIC WORKS	16,238	11,533	21,278	369,001	11,412	82,230	13,492
211-3 SOLID WASTE	0	32,980	7,308	227,106	22,474	161,943	26,571
221 PUBLIC FACILITIES	7,519	6,908	13,144	487,291	6,637	47,828	7,847
242 GSA PROPERTY MNGT	1,664	5,117	1,316	22,671	3,493	25,172	4,130
245 GSA	4,257	1,535	395	29,703	1,048	7,552	1,240
281-4 BUILDING	31,077	13,497	81,156	237,934	8,151	58,736	9,637
291-8 PARKS &	10,973	35,994	3,516	139,729	85,937	619,243	101,602
351-4 PLANNING & ZONING	34,540	11,614	19,314	227,700	4,774	34,403	5,645
381 COMMUNICATIONS	0	0	1,999	6,524	1,048	7,552	1,240

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CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	121 City Clerk 3.5	131 City Attorney 4.5	141 Civil Service 5.5	150 City Manager's 6.5	160 Finance - Director's 7.5
401 CIP &	19,543	0	10,984	311,886	5,240	37,759	6,196
411 SUSTAINABLE	0	0	0	54	233	1,678	275
910 CD - COMMUNITY	19,911	4,824	39,722	156,024	3,843	27,689	4,543
920 CRA - COMMUNITY	0	0	16,292	67,185	0	0	0
930 MODEL CITY	0	0	832	0	0	0	0
940 VIRGINIA KEY	0	0	0	26,149	0	0	0
950 CIVILIAN	0	295	2,246	3,573	466	3,357	551
960 PENSION	0	0	0	0	1,048	7,552	1,240
970 COMPONENT UNITS	0	0	26,120	179,845	0	0	0
980 NON DEPARTMENTAL	0	0	0	0	117	839	138
999 OTHER	31,186	0	1,002,628	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Detail Of Allocated Costs

Department	161 Finance - General 8.5	162 Finance - Treasury 9.5	163 Finance - Financial 10.5	171-4 Human Resources 11.5	231 Management and 12.5	241 GSA - 13.5	243 GSA - Miami 14.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	13,838	37,219	8,305	8,098	19,580	0	467
131 City Attorney	10,546	3,638	8,958	26,003	13,053	0	91,879
141 Civil Service	2,090	1,181	1,595	2,755	6,962	0	9,129
150 City Manager's Office	8,893	4,198	12,171	17,216	28,282	0	43,272
160 Finance - Director's Office	3,446	2,567	2,024	4,550	8,009	0	103,446
161 Finance - General	(3,516,992)	1,247	2,174	17,931	30,701	0	0
162 Finance - Treasury	159,856	(4,541,437)	36,207	20,101	34,706	0	415
163 Finance - Financial	1,106	694	(997,647)	2,860	5,339	0	0
171-4 Human Resources	7,770	4,548	19,126	(3,891,790)	13,924	0	105,107
231 Management and Budget	5,002	2,038	1,696	12,844	(1,710,334)	0	34,236
241 GSA - Administration	12,602	8,917	1,946	8,224	7,458	(2,157,270)	4
243 GSA - Miami Riverside	7,628	4,598	1,284	5,785	4,972	114,546	(1,686,938)
244 GSA - Graphics	5,782	3,233	973	4,929	4,144	95,454	0
246 GSA - Light Fleet	68,254	30,943	7,721	31,415	26,516	610,908	0
247 GSA - Heavy Fleet	45,390	27,162	6,982	30,300	25,687	591,817	0
251 Information Technology	38,620	15,908	6,868	46,488	19,075	0	156,680
261 Procurement	4,835	2,029	1,504	12,167	9,060	0	24,263
271 Auditor General	3,946	2,015	1,147	7,706	10,014	0	22,395
301-3 Risk Management	18,360	47,566	4,319	17,693	13,352	0	29,560
431 Equal Opportunity &	1,675	1,099	451	2,569	7,630	0	17
371 Grants Administration	87,489	10,984	4,588	26,673	39,102	0	18,691
101 MAYOR	5,028	2,326	3,920	11,987	17,643	0	75
111-5 CITY	15,118	8,915	9,654	23,974	58,176	0	67
151 NET - NEIGHBORHOOD	35,048	455,048	64,752	81,831	36,718	0	14,083
152 CODE ENFORCEMENT	12,470	11,093	5,531	46,539	16,213	0	28,818
181-9 FIRE	606,196	428,969	177,569	765,089	324,263	0	67,387
190-1 POLICE	585,213	152,255	372,245	1,433,545	211,723	0	12,850
201-9 PUBLIC WORKS	50,599	62,160	13,527	93,107	71,051	0	55,668
211-3 SOLID WASTE	58,727	54,150	21,269	187,533	37,195	0	1,278
221 PUBLIC FACILITIES	168,254	740,267	31,271	52,303	168,807	0	26,875
242 GSA PROPERTY MNGT	22,350	11,016	4,388	29,572	24,859	572,727	5,651
245 GSA	8,589	5,793	1,747	8,872	7,458	171,818	14,461
281-4 BUILDING	33,921	78,778	10,117	66,801	38,148	0	108,252
291-8 PARKS &	428,421	1,296,345	113,509	652,744	135,904	0	37,582
351-4 PLANNING & ZONING	20,558	36,312	5,821	38,990	55,315	0	132,962
381 COMMUNICATIONS	7,000	3,197	1,333	8,095	20,982	0	878

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CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Detail Of Allocated Costs

Department	161 Finance - General 8.5	162 Finance - Treasury 9.5	163 Finance - Financial 10.5	171-4 Human Resources 11.5	231 Management and 12.5	241 GSA - 13.5	243 GSA - Miami 14.5
401 CIP &	156,664	44,817	10,614	39,178	30,518	0	67,475
411 SUSTAINABLE	20,518	2,742	620	1,712	1,907	0	0
910 CD - COMMUNITY	471,287	43,008	9,439	31,623	112,537	0	68,439
920 CRA - COMMUNITY	25,492	21,417	2,565	0	0	0	28
930 MODEL CITY	2,403	1,905	302	0	0	0	0
940 VIRGINIA KEY	20,636	123,065	4,147	0	0	0	73
950 CIVILIAN	5,032	3,657	931	3,425	953	0	75
960 PENSION	2,110	994	983	7,706	0	0	3,025
970 COMPONENT UNITS	34	50	574	0	0	0	0
980 NON DEPARTMENTAL	6,817	4,407	780	857	12,398	0	0
999 OTHER	241,379	736,967	0	0	0	0	105,972
Direct Billings	0	0	0	0	0	0	295,403
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Detail Of Allocated Costs

Department	244 GSA - Graphics	246 GSA - Light Fleet	247 GSA - Heavy Fleet	251 Information	261 Procurement	271 Auditor General	301-3 Risk Management
	15.5	16.5	17.5	18.5	19.5	20.5	21.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	810	0	0	69,758	8,595	2,315	16,870
131 City Attorney	0	774	0	219,215	10,502	8,911	87,144
141 Civil Service	111	0	0	14,892	693	639	20,452
150 City Manager's Office	8,707	706	0	166,701	10,002	3,913	202,834
160 Finance - Director's Office	779	0	0	17,333	16,305	2,021	7,015
161 Finance - General	0	0	0	91,296	0	4,074	26,890
162 Finance - Treasury	7,415	0	0	94,988	0	5,742	30,397
163 Finance - Financial	0	0	0	14,869	0	976	4,676
171-4 Human Resources	3,183	0	0	191,585	6,460	4,654	369,732
231 Management and Budget	568	0	0	53,210	9,305	2,394	17,113
241 GSA - Administration	715	41,242	49,955	21,903	10,571	2,815	176,460
243 GSA - Miami Riverside	59	0	0	14,599	10,225	2,096	171,605
244 GSA - Graphics	(833,846)	0	0	12,173	6,934	926	98,034
246 GSA - Light Fleet	1,337	(6,638,129)	0	77,908	69,682	7,856	627,417
247 GSA - Heavy Fleet	0	0	(9,661,109)	75,465	52,509	12,731	607,810
251 Information Technology	67	2,202	0	(12,556,770)	35,638	18,827	83,812
261 Procurement	7,604	1,100	0	51,796	(1,602,875)	2,159	15,458
271 Auditor General	55	0	0	42,829	5,683	(1,063,291)	10,267
301-3 Risk Management	2,867	641	0	72,459	29,744	106,586	(66,653,582)
431 Equal Opportunity &	184	0	0	7,716	1,260	481	3,428
371 Grants Administration	13,295	0	0	89,147	22,730	4,213	35,418
101 MAYOR	11,776	7,591	560	61,509	2,880	1,522	65,231
111-5 CITY	15,451	5,177	0	138,210	13,500	3,799	38,902
151 NET - NEIGHBORHOOD	4,086	42,626	0	196,938	19,037	5,435	746,620
152 CODE ENFORCEMENT	5,778	58,574	0	292,133	295	7,125	85,003
181-9 FIRE	15,032	160,174	6,823	2,514,631	224,528	209,828	12,935,148
190-1 POLICE	45,898	896,028	19,375	3,898,161	460,322	283,526	42,613,222
201-9 PUBLIC WORKS	1,912	108,406	150,190	233,837	29,767	25,906	636,130
211-3 SOLID WASTE	13,296	44,726	1,482,731	166,583	38,759	41,449	3,635,231
221 PUBLIC FACILITIES	7,812	6,121	0	188,755	80,689	20,017	302,178
242 GSA PROPERTY MNGT	504	0	0	76,907	47,514	5,099	589,036
245 GSA	882	0	0	47,972	7,929	1,562	176,709
281-4 BUILDING	6,306	48,051	0	365,345	22,919	11,587	195,044
291-8 PARKS &	27,368	193,017	86,642	1,899,158	184,063	51,310	1,810,931
351-4 PLANNING & ZONING	32,381	0	0	232,842	8,363	7,649	46,843
381 COMMUNICATIONS	88	6,764	0	55,783	7,034	1,421	23,033

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CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Detail Of Allocated Costs

Department	244 GSA - Graphics	246 GSA - Light Fleet	247 GSA - Heavy Fleet	251 Information	261 Procurement	271 Auditor General	301-3 Risk Management
	15.5	16.5	17.5	18.5	19.5	20.5	21.5
401 CIP &	3,909	6,489	142,670	168,085	82,763	14,663	59,583
411 SUSTAINABLE	0	0	0	49,069	3,420	624	2,285
910 CD - COMMUNITY	2,574	26,279	0	282,433	27,829	12,723	62,370
920 CRA - COMMUNITY	0	893	0	103,583	7,920	15,270	628
930 MODEL CITY	0	0	0	0	1,800	255	0
940 VIRGINIA KEY	0	0	0	38,848	13,681	697	0
950 CIVILIAN	504	268	0	31,379	3,961	1,024	5,198
960 PENSION	0	0	0	0	0	112,738	10,282
970 COMPONENT UNITS	0	0	0	47,079	0	0	0
980 NON DEPARTMENTAL	0	0	0	0	7,021	33,733	1,143
999 OTHER	0	0	0	67,688	43	0	0
Direct Billings	590,533	4,980,280	7,722,163	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Detail Of Allocated Costs

Department	431 Equal Opportunity & 22.5	371 Grants 23.5	Total Plan Allocated
Building Depreciation	0	0	0
Equipment Depreciation	0	0	0
121 City Clerk	868	0	0
131 City Attorney	2,921	0	0
141 Civil Service	316	0	0
150 City Manager's Office	1,974	0	0
160 Finance - Director's Office	474	0	0
161 Finance - General	1,816	0	0
162 Finance - Treasury	2,053	0	0
163 Finance - Financial	316	0	0
171-4 Human Resources	2,211	0	0
231 Management and Budget	1,184	0	0
241 GSA - Administration	711	0	0
243 GSA - Miami Riverside	474	0	0
244 GSA - Graphics	395	0	0
246 GSA - Light Fleet	2,526	0	0
247 GSA - Heavy Fleet	2,448	0	0
251 Information Technology	3,869	0	0
261 Procurement	1,026	0	0
271 Auditor General	711	0	0
301-3 Risk Management	1,500	0	0
431 Equal Opportunity &	(331,025)	0	0
371 Grants Administration	2,474	(3,051,990)	0
101 MAYOR	1,117	0	219,065
111-5 CITY	2,234	0	715,505
151 NET - NEIGHBORHOOD	7,420	0	1,844,715
152 CODE ENFORCEMENT	3,830	0	890,586
181-9 FIRE	62,306	289,802	20,306,129
190-1 POLICE	117,029	375,037	55,475,120
201-9 PUBLIC WORKS	7,818	0	2,065,262
211-3 SOLID WASTE	15,397	0	6,276,706
221 PUBLIC FACILITIES	4,547	34,094	2,409,164
242 GSA PROPERTY MNGT	2,394	0	1,455,580
245 GSA	718	0	500,240
281-4 BUILDING	5,585	0	1,431,042
291-8 PARKS &	58,875	136,377	8,109,240
351-4 PLANNING & ZONING	3,271	0	959,297
381 COMMUNICATIONS	718	0	154,689

All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Detail Of Allocated Costs

Department	431 Equal Opportunity & 22.5	371 Grants 23.5	Total Plan Allocated
401 CIP &	3,590	204,566	1,427,192
411 SUSTAINABLE	160	34,094	119,391
910 CD - COMMUNITY	2,632	818,265	2,227,994
920 CRA - COMMUNITY	0	0	261,273
930 MODEL CITY	0	0	7,497
940 VIRGINIA KEY	0	0	227,296
950 CIVILIAN	319	0	67,214
960 PENSION	718	0	148,396
970 COMPONENT UNITS	0	0	253,702
980 NON DEPARTMENTAL	80	0	68,330
999 OTHER	0	1,159,755	3,345,618
Direct Billings	0	0	13,588,379
Unallocated	0	0	0
Total	0	0	124,554,622



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Depreciation		
1.4.1 Miami Riverside Center	Square Footage of Occupied Space	General Services Administration
Equipment Depreciation		
2.4.1 Equipment Depreciation	Depreciation by Department	Finance Department - Oracle Report
121 City Clerk		
3.4.1 Records Management	Cubic Feet of Storage by Dept	City Clerk Records
3.4.2 Transcription Services	Hours of Service by Department	City Clerk Records
3.4.3 General Government	Direct 100% to Other	Direct to Other
131 City Attorney		
4.4.1 Legal Services	Percentage of Staff Effort by Department	City Attorney Office Records
141 Civil Service		
5.4.1 Civil Service	Number of Employees by Department	Human Resources - Employee Roster
150 City Manager's Office		
6.4.1 Management & Leadership	Number of Employees by Department	Human Resources - Employee Roster
160 Finance - Director's Office		
7.4.1 Finance Administration	Salaries of Units Supported	Finance Department - Salary
7.4.2 Payroll Services	Number of Employees by Department	Human Resources - Employee Roster
161 Finance - General Accounting		
8.4.1 General Ledger	Number of Accounting Transactions	Finance Department - Oracle Report
8.4.2 Accounts Payable	Number of Accounts Payable Transactions	Finance Department - Oracle Report
8.4.3 Fixed Assets	Number of Fixed Assets	Finance Department - Oracle Report
8.4.4 Grants & Special Revenues	Grants by Department	Finance Department - Oracle Report
8.4.5 Payroll	Number of Employees by Department	Human Resources - Employee Roster
8.4.6 CIP/Special Projects	Direct 100% to Other	Direct to Other
162 Finance - Treasury Management		
9.4.1 Customer Service	Number of Accounting Transactions	Finance Department - Oracle Report
9.4.2 Cash Receipts	Number of Cash Receipt Transactions	Finance Department - Oracle Report
9.4.3 Accounts Receivable	Number of Accounts Receivable Transactions	Finance Department - Oracle Report
9.4.4 Debt Mgt/Investments	Direct 100% to Other	Direct to Other
9.4.5 Business Tax Receipt	Direct 100% to Other	Direct to Other

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
163 Finance - Financial System Services		
10.4.1 General Ledger (Oracle)	Number of Accounting Transactions	Finance Department - Oracle Report
10.4.2 Systems (Oracle)	Number of Users by Department	Information Technology Department - Oracle Report
10.4.3 Payrolls (Oracle)	Number of Employees by Department	Human Resources - Employee Roster
171-4 Human Resources		
11.4.1 Human Resources	Number of Employees by Department	Human Resources - Employee Roster
11.4.2 Labor Relations	Number of Employees Covered by Union Agreement	Human Resources - Employee Roster
231 Management and Budget		
12.4.1 Budget Requests	Number of PARS & Budget Transfers Processed	Budget - Position Allocation Request & Budget Transfer
241 GSA - Administration		
13.4.1 Direction and Leadership	Number of Employees in Supervised Departments	Human Resources - Employee Roster
243 GSA - Miami Riverside Center		
14.4.1 MRC Operations	Square Footage of Occupied Space	General Services Administration
14.4.2 Mail Operations	Direct Charges - Mailroom Operations	General Services Administration Records
244 GSA - Graphics		
15.4.1 Graphics Services	Direct Charges - Graphic Services by Department	General Services Administration Records
246 GSA - Light Fleet		
16.4.1 Light Fleet & Small Equip	Direct Charges - Light Fleet per Department	General Services Administration Records
247 GSA - Heavy Fleet		
17.4.1 Heavy Fleet	Direct Charges - Heavy Equipment per Department	General Services Department
251 Information Technology		
18.4.1 IT System Operations	Number of Computers and Aircards	Information Technology Department Records
18.4.2 Communications	Number of Phones by Department	Information Technology Department Records
261 Procurement		
19.4.1 Purchasing	Number of Purchase Orders	Procurement Department
19.4.2 P-Card & Surplus	Number of P-Card Transactions & Surplus Property to Other	Procurement Department

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
271 Auditor General		
20.4.1 Internal Audits	Expenditures Excluding Disallowed Charges	Finance Department - Oracle FY14 Trial Balance
301-3 Risk Management		
21.4.1 Workers' Compensation	Total Worker Compensation Expenditures by Department	Risk Management - Worker Compensation Expense Report
21.4.2 Group Insurance	Number of Employees by Department	Human Resources - Employee Roster
21.4.3 Auto Insurance	Number of Insured Vehicles by Department	General Services Administration Fleet
21.4.4 General Liability Ins	Number of Employees by Department	Human Resources - Employee Roster
21.4.5 Police Tort Liability	Direct Bill to Police	Risk Management Records
431 Equal Opportunity & Diversity		
22.4.1 EO & Diversity	Number of Employees by Department	Human Resources - Employee Roster
371 Grants Administration		
23.4.1 Grants Administration	Number of Grants Administered	Finance Department - SEFA Report
23.4.2 Other Funding	Direct 100% to Other	Direct to Other

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Indirect Cost Rate Proposal

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
101 MAYOR	219,065	0	0	219,065	526,642	41.5966 %
111-5 CITY	715,505	0	0	715,505	1,485,193	48.1759 %
151 NET -	1,844,715	0	0	1,844,715	2,072,232	89.0207 %
152 CODE	890,586	0	0	890,586	2,149,298	41.4361 %
181-9 FIRE	20,306,129	0	0	20,306,129	68,631,474	29.5872 %
190-1 POLICE	55,475,120	0	0	55,475,120	98,903,878	56.0899 %
201-9 PUBLIC WORKS	2,065,262	0	0	2,065,262	4,643,386	44.4775 %
211-3 SOLID WASTE	6,276,706	0	0	6,276,706	8,503,413	73.8140 %
221 PUBLIC FACILITIES	2,409,164	0	0	2,409,164	2,737,918	87.9926 %
242 GSA PROPERTY	1,455,580	0	0	1,455,580	1,628,314	89.3918 %
245 GSA	500,240	0	0	500,240	528,870	94.5866 %
281-4 BUILDING	1,431,042	0	0	1,431,042	4,258,248	33.6064 %
291-8 PARKS &	8,109,240	0	0	8,109,240	14,870,904	54.5309 %
351-4 PLANNING &	959,297	0	0	959,297	2,900,762	33.0705 %
381 COMMUNICATIONS	154,689	0	0	154,689	499,613	30.9618 %
401 CIP &	1,427,192	0	0	1,427,192	871,435	163.7749 %
411 SUSTAINABLE	119,391	0	0	119,391	121,424	98.3257 %
910 CD - COMMUNITY	2,227,994	0	0	2,227,994	4,135,709	53.8721 %
920 CRA - COMMUNITY	261,273	0	0	261,273	988,167	26.4402 %
930 MODEL CITY	7,497	0	0	7,497	119,854	6.2551 %
940 VIRGINIA KEY	227,296	0	0	227,296	210,098	108.1857 %
950 CIVILIAN	67,214	0	0	67,214	193,251	34.7807 %
960 PENSION	148,396	0	0	148,396	30,907	480.1372 %
980 NON	68,330	0	0	68,330	16,881,023	0.4048 %
Composite Rate	107,366,923	0	0	107,366,923	237,892,013	45.1326 %

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CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

BUILDING USE CHARGE

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The City does not charge occupants rent or any other fee for housing.

The City-wide Cost Allocation Plan allocates building depreciation based on the year-to-date depreciation expense on city-owned buildings. For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

Miami Riverside Center includes the total occupied square footage by department

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
 FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
 Schedule .2 - Costs To Be Allocated
 For Department Building Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	418,536			418,536
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>418,536</u>	<u>0</u>		<u>418,536</u>

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	General & Admin	Miami Riverside Center
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Bldg Depreciation	418,536	0	418,536
Departmental Totals			
Total Expenditures	418,536	0	418,536
Deductions			
Total Deductions	0	0	0
Functional Cost	418,536	0	418,536
Allocation Step 1			
1st Allocation	418,536	0	418,536
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00010 Building Depreciation			
Total Allocated	418,536	0	418,536



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Miami Riverside Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	11,516	7.9204	33,150		33,150		33,150
141 Civil Service	1,144	0.7868	3,293		3,293		3,293
150 City Manager's Office	5,418	3.7263	15,596		15,596		15,596
160 Finance - Director's Office	12,923	8.8881	37,200		37,200		37,200
171-4 Human Resources	13,165	9.0545	37,896		37,896		37,896
231 Management and Budget	4,289	2.9499	12,346		12,346		12,346
251 Information Technology	16,024	11.0209	46,127		46,127		46,127
261 Procurement	2,474	1.7015	7,122		7,122		7,122
271 Auditor General	2,290	1.5750	6,592		6,592		6,592
301-3 Risk Management	2,907	1.9994	8,368		8,368		8,368
371 Grants Administration	1,883	1.2951	5,420		5,420		5,420
151 NET - NEIGHBORHOOD	1,430	0.9835	4,116		4,116		4,116
152 CODE ENFORCEMENT	1,829	1.2579	5,265		5,265		5,265
181-9 FIRE	6,648	4.5723	19,137		19,137		19,137
201-9 PUBLIC WORKS	5,641	3.8797	16,238		16,238		16,238
221 PUBLIC FACILITIES	2,612	1.7965	7,519		7,519		7,519
242 GSA PROPERTY MNGT	578	0.3975	1,664		1,664		1,664
245 GSA COMMUNICATIONS SERVICES	1,479	1.0172	4,257		4,257		4,257
281-4 BUILDING	10,796	7.4252	31,077		31,077		31,077
291-8 PARKS & RECREATION	3,812	2.6218	10,973		10,973		10,973
351-4 PLANNING & ZONING	11,999	8.2526	34,540		34,540		34,540
401 CIP & TRANSPORTATION	6,789	4.6693	19,543		19,543		19,543
910 CD - COMMUNITY DEVELOPMENT	6,917	4.7573	19,911		19,911		19,911
999 OTHER	10,834	7.4513	31,186		31,186		31,186
SubTotal	145,397	100.0000	418,536		418,536		418,536
Total	145,397	100.0000	418,536		418,536		418,536

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Miami Riverside Center
131 City Attorney	33,150	33,150
141 Civil Service	3,293	3,293
150 City Manager's Office	15,596	15,596
160 Finance - Director's Office	37,200	37,200
171-4 Human Resources	37,896	37,896
231 Management and Budget	12,346	12,346
251 Information Technology	46,127	46,127
261 Procurement	7,122	7,122
271 Auditor General	6,592	6,592
301-3 Risk Management	8,368	8,368
371 Grants Administration	5,420	5,420
151 NET - NEIGHBORHOOD	4,116	4,116
152 CODE ENFORCEMENT	5,265	5,265
181-9 FIRE	19,137	19,137
201-9 PUBLIC WORKS	16,238	16,238
221 PUBLIC FACILITIES	7,519	7,519
242 GSA PROPERTY MNGT	1,664	1,664
245 GSA	4,257	4,257
281-4 BUILDING	31,077	31,077
291-8 PARKS &	10,973	10,973
351-4 PLANNING & ZONING	34,540	34,540
401 CIP &	19,543	19,543
910 CD - COMMUNITY	19,911	19,911
999 OTHER	31,186	31,186
Direct Billed	0	0
Total	418,536	418,536

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

EQUIPMENT DEPRECIATION

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes. The City includes equipment depreciation for central service departments allocated in this cost plan. Equipment depreciation was obtained from the City's fixed asset and financial reporting documents at the close of the fiscal year. The City's capitalization procedures have a lower limit of \$1,000 per asset. Each department is directly allocated its depreciation.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,195,761			1,195,761
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,195,761</u>	<u>0</u>		<u>1,195,761</u>

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	General & Admin	Equipment Depreciation
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Equipment Depreciation	1,195,761	0	1,195,761
Departmental Totals			
Total Expenditures	1,195,761	0	1,195,761
Deductions			
Total Deductions	0	0	0
Functional Cost	1,195,761	0	1,195,761
Allocation Step 1			
1st Allocation	1,195,761	0	1,195,761
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00020 Equipment Depreciation			
Total Allocated	1,195,761	0	1,195,761

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	24,652	0.1209	1,445		1,445		1,445
131 City Attorney	247,610	1.2142	14,519		14,519		14,519
141 Civil Service	82,156	0.4029	4,817		4,817		4,817
150 City Manager's Office	275,445	1.3507	16,151		16,151		16,151
160 Finance - Director's Office	17,832	0.0874	1,046		1,046		1,046
161 Finance - General Accounting	68,356	0.3352	4,008		4,008		4,008
162 Finance - Treasury Management	77,272	0.3789	4,531		4,531		4,531
163 Finance - Financial System Services	11,888	0.0583	697		697		697
171-4 Human Resources	77,279	0.3789	4,531		4,531		4,531
231 Management and Budget	71,067	0.3485	4,167		4,167		4,167
241 GSA - Administration	26,180	0.1284	1,535		1,535		1,535
243 GSA - Miami Riverside Center	17,453	0.0856	1,023		1,023		1,023
244 GSA - Graphics	14,544	0.0713	853		853		853
246 GSA - Light Fleet	93,086	0.4565	5,458		5,458		5,458
247 GSA - Heavy Fleet	90,177	0.4422	5,288		5,288		5,288
251 Information Technology	173,209	0.8494	10,156		10,156		10,156
261 Procurement	39,828	0.1953	2,335		2,335		2,335
271 Auditor General	4,249	0.0208	249		249		249
301-3 Risk Management	51,892	0.2545	3,043		3,043		3,043
431 Equal Opportunity & Diversity	11,088	0.0544	650		650		650
101 MAYOR	15,893	0.0779	932		932		932
111-5 CITY COMMISSIONERS	51,188	0.2510	3,001		3,001		3,001
151 NET - NEIGHBORHOOD	105,318	0.5164	6,175		6,175		6,175
152 CODE ENFORCEMENT	167,091	0.8194	9,798		9,798		9,798
181-9 FIRE	7,138,373	35.0040	418,565		418,565		418,565
190-1 POLICE	9,320,066	45.7023	546,491		546,491		546,491
201-9 PUBLIC WORKS	196,693	0.9645	11,533		11,533		11,533
211-3 SOLID WASTE	562,448	2.7580	32,980		32,980		32,980

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
221 PUBLIC FACILITIES	117,808	0.5777	6,908		6,908		6,908
242 GSA PROPERTY MNGT	87,268	0.4279	5,117		5,117		5,117
245 GSA COMMUNICATIONS SERVICES	26,180	0.1284	1,535		1,535		1,535
281-4 BUILDING	230,183	1.1287	13,497		13,497		13,497
291-8 PARKS & RECREATION	613,854	3.0101	35,994		35,994		35,994
351-4 PLANNING & ZONING	198,063	0.9712	11,614		11,614		11,614
910 CD - COMMUNITY DEVELOPMENT	82,278	0.4035	4,824		4,824		4,824
950 CIVILIAN INVESTIGATIVE PANEL	5,027	0.0247	295		295		295
SubTotal	20,392,999	100.0000	1,195,761		1,195,761		1,195,761
Total	20,392,999	100.0000	1,195,761		1,195,761		1,195,761

Allocation Basis: Depreciation by Department
Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total Equipment Depreciation	
121 City Clerk	1,445	1,445
131 City Attorney	14,519	14,519
141 Civil Service	4,817	4,817
150 City Manager's Office	16,151	16,151
160 Finance - Director's Office	1,046	1,046
161 Finance - General	4,008	4,008
162 Finance - Treasury	4,531	4,531
163 Finance - Financial	697	697
171-4 Human Resources	4,531	4,531
231 Management and Budget	4,167	4,167
241 GSA - Administration	1,535	1,535
243 GSA - Miami Riverside	1,023	1,023
244 GSA - Graphics	853	853
246 GSA - Light Fleet	5,458	5,458
247 GSA - Heavy Fleet	5,288	5,288
251 Information Technology	10,156	10,156
261 Procurement	2,335	2,335
271 Auditor General	249	249
301-3 Risk Management	3,043	3,043
431 Equal Opportunity &	650	650
101 MAYOR	932	932
111-5 CITY	3,001	3,001
151 NET - NEIGHBORHOOD	6,175	6,175
152 CODE ENFORCEMENT	9,798	9,798
181-9 FIRE	418,565	418,565
190-1 POLICE	546,491	546,491
201-9 PUBLIC WORKS	11,533	11,533
211-3 SOLID WASTE	32,980	32,980
221 PUBLIC FACILITIES	6,908	6,908
242 GSA PROPERTY MNGT	5,117	5,117
245 GSA	1,535	1,535
281-4 BUILDING	13,497	13,497
291-8 PARKS &	35,994	35,994
351-4 PLANNING & ZONING	11,614	11,614
910 CD - COMMUNITY	4,824	4,824
950 CIVILIAN	295	295



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total Equipment Depreciation	
Direct Billed	0	0
Total	1,195,761	1,195,761

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES
CITY CLERK

Appointed by the City Commission, the Office of the City Clerk is responsible for the recording, transcribing and safeguarding of Commission minutes and legislation; legislative research; lobbyist registration; bid openings; records management administration citywide; boards and committees administration; acceptance of passport applications for United States citizens; attesting to contracts; attending bond validation proceedings, supervising and certifying the results of municipal elections, as well as employee representation at Civil Service Board elections and other designated advisory boards.

For purposes of allocating costs, the City Clerk's Office has been separated into four functions:

General Administration includes overseeing all activities of the Office. This function has been distributed to the other functions of the Office based upon the salaries and wages by function.

Records Management sets guidelines and standards for all City records, keeps historical records, and establishes a records center to serve all departments. Costs associated with the Records Management function have been allocated based on the cubic feet of storage per department served.

Transcription Service includes recording, transcribing and safeguarding of Commission minutes and legislation for the City Commission and other agencies. Costs associated with the Transcription function have been allocated based on the number of hours expended per department served.

All other costs associated with the City Clerk have been functionalized as General Government and have been excluded from allocation in the plan since the costs are unallowable under the provisions of OMB Circular A-87.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 121 City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,484,000			1,484,000
Depreciation	(7,739)			
Total Deductions:	(7,739)			(7,739)
Equipment Depreciation	1,445		1,445	
121 City Clerk		13	13	
131 City Attorney		1,872	1,872	
141 Civil Service		1,107	1,107	
150 City Manager's Office		7,650	7,650	
160 Finance - Director's Office		1,339	1,339	
161 Finance - General Accounting		13,838	13,838	
162 Finance - Treasury Management		37,219	37,219	
163 Finance - Financial System Services		8,305	8,305	
171-4 Human Resources		8,098	8,098	
231 Management and Budget		19,580	19,580	
243 GSA - Miami Riverside Center		467	467	
244 GSA - Graphics		810	810	
251 Information Technology		69,758	69,758	
261 Procurement		8,595	8,595	
271 Auditor General		2,315	2,315	
301-3 Risk Management		16,870	16,870	
431 Equal Opportunity & Diversity		868	868	
Total Allocated Additions:	1,445	198,704	200,149	200,149
Total To Be Allocated:	1,477,706	198,704		1,676,410

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk

	Total	General & Admin	Records Management	Transcription Services	General Government
Wages & Benefits					
Salaries & Wages	679,363	244,571	108,698	67,936	258,158
Fringe Benefits	490,350	176,526	78,456	49,035	186,333
Other Expense & Cost					
Professional Service	199,036	71,653	31,846	19,904	75,633
Travel and Per Diem	35	13	6	4	12
Postage	9,142	3,291	1,463	914	3,474
Rentals and Leases	2,360	850	378	236	896
Repair and Maintenance	273	98	44	27	104
Printing and Graphics	1,952	703	312	195	742
Advertising and Relations	88,329	31,798	14,133	8,833	33,565
Office Supplies & Minor Equipment	4,526	1,629	724	453	1,720
Publications, Subscriptions, & Membershi	895	322	143	90	340
*Depreciation	7,739	7,739	0	0	0
Departmental Totals					
Total Expenditures	1,484,000	539,193	236,203	147,627	560,977
Deductions					
Total Deductions	(7,739)	(7,739)	0	0	0
Functional Cost	1,476,261	531,454	236,203	147,627	560,977
Allocation Step 1					
Inbound- All Others	1,445	1,445	0	0	0
Reallocate Admin Costs		(532,899)	133,225	83,266	316,408
1st Allocation	1,477,706	0	369,428	230,893	877,385
Allocation Step 2					
Inbound- All Others	198,704	198,704	0	0	0
Reallocate Admin Costs		(198,704)	49,676	31,048	117,980
2nd Allocation	198,704	0	49,676	31,048	117,980
Total For 00030 121 City Clerk					
Total Allocated	1,676,410	0	419,104	261,941	995,365

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 121 City Clerk

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1.3	0.0035	13		13		13
131 City Attorney	5,091.2	12.6981	46,910		46,910	6,308	53,218
141 Civil Service	73.9	0.1845	682		682	92	774
150 City Manager's Office	100.4	0.2506	926		926	124	1,050
160 Finance - Director's Office	353.3	0.8814	3,256		3,256	438	3,694
161 Finance - General Accounting	1,354.6	3.3786	12,481		12,481	1,678	14,159
162 Finance - Treasury Management	1,531.3	3.8193	14,109		14,109	1,897	16,006
163 Finance - Financial System Services	235.5	0.5876	2,171		2,171	292	2,463
171-4 Human Resources	2,075.0	5.1753	19,119		19,119	2,571	21,690
231 Management and Budget	22.3	0.0557	206		206	28	234
241 GSA - Administration	37.7	0.0942	348		348	47	395
243 GSA - Miami Riverside Center	25.1	0.0628	232		232	31	263
244 GSA - Graphics	20.9	0.0524	193		193	26	219
246 GSA - Light Fleet	134.3	0.3351	1,238		1,238	166	1,404
247 GSA - Heavy Fleet	130.1	0.3246	1,199		1,199	161	1,360
251 Information Technology	152.4	0.3801	1,404		1,404	189	1,593
261 Procurement	623.8	1.5559	5,748		5,748	773	6,521
271 Auditor General	93.5	0.2332	862		862	116	978
301-3 Risk Management	2,290.1	5.7117	21,101		21,101	2,837	23,938
431 Equal Opportunity & Diversity	178.6	0.4455	1,646		1,646	221	1,867
371 Grants Administration	62.7	0.1566	579		579	78	657
111-5 CITY COMMISSIONERS	2,522.8	6.2921	23,245		23,245	3,126	26,371
151 NET - NEIGHBORHOOD	320.9	0.8006	2,957		2,957	398	3,355
152 CODE ENFORCEMENT	94.8	0.2367	874		874	118	992
181-9 FIRE	523.2	1.3049	4,821		4,821	648	5,469
190-1 POLICE	104.4	0.2604	962		962	129	1,091
201-9 PUBLIC WORKS	2,035.6	5.0770	18,756		18,756	2,522	21,278
211-3 SOLID WASTE	699.1	1.7438	6,442		6,442	866	7,308



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 121 City Clerk

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
221 PUBLIC FACILITIES	1,257.3	3.1361	11,586		11,586	1,558	13,144
242 GSA PROPERTY MNGT	125.9	0.3141	1,160		1,160	156	1,316
245 GSA COMMUNICATIONS SERVICES	37.7	0.0942	348		348	47	395
281-4 BUILDING	7,764.0	19.3641	71,535		71,535	9,621	81,156
291-8 PARKS & RECREATION	336.3	0.8388	3,099		3,099	417	3,516
351-4 PLANNING & ZONING	1,847.7	4.6084	17,025		17,025	2,289	19,314
381 COMMUNICATIONS	191.1	0.4768	1,762		1,762	237	1,999
401 CIP & TRANSPORTATION	1,050.8	2.6208	9,682		9,682	1,302	10,984
910 CD - COMMUNITY DEVELOPMENT	3,800.0	9.4778	35,014		35,014	4,708	39,722
930 MODEL CITY	79.5	0.1984	733		733	99	832
950 CIVILIAN INVESTIGATIVE PANEL	214.9	0.5360	1,980		1,980	266	2,246
970 COMPONENT UNITS	2,498.8	6.2323	23,024		23,024	3,096	26,120
SubTotal	40,094.6	100.0000	369,428		369,428	49,676	419,104
Total	40,094.6	100.0000	369,428		369,428	49,676	419,104

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 121 City Clerk

Activity - Transcription Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150 City Manager's Office	181	6.7816	15,658		15,658	2,106	17,764
111-5 CITY COMMISSIONERS	2,248	84.2262	194,472		194,472	26,150	220,622
920 CRA - COMMUNITY	166	6.2196	14,361		14,361	1,931	16,292
999 OTHER	74	2.7726	6,402		6,402	861	7,263
SubTotal	2,669	100.0000	230,893		230,893	31,048	261,941
Total	2,669	100.0000	230,893		230,893	31,048	261,941

Allocation Basis: Hours of Service by Department

Allocation Source: City Clerk Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 121 City Clerk

Activity - General Government

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	877,385		877,385	117,980	995,365
SubTotal	100	100.0000	877,385		877,385	117,980	995,365
Total	100	100.0000	877,385		877,385	117,980	995,365

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 121 City Clerk

Receiving Department	Total	Records Management	Transcription Services	General Government
121 City Clerk	13	13	0	0
131 City Attorney	53,218	53,218	0	0
141 Civil Service	774	774	0	0
150 City Manager's Office	18,814	1,050	17,764	0
160 Finance - Director's Office	3,694	3,694	0	0
161 Finance - General	14,159	14,159	0	0
162 Finance - Treasury	16,006	16,006	0	0
163 Finance - Financial	2,463	2,463	0	0
171-4 Human Resources	21,690	21,690	0	0
231 Management and Budget	234	234	0	0
241 GSA - Administration	395	395	0	0
243 GSA - Miami Riverside	263	263	0	0
244 GSA - Graphics	219	219	0	0
246 GSA - Light Fleet	1,404	1,404	0	0
247 GSA - Heavy Fleet	1,360	1,360	0	0
251 Information Technology	1,593	1,593	0	0
261 Procurement	6,521	6,521	0	0
271 Auditor General	978	978	0	0
301-3 Risk Management	23,938	23,938	0	0
431 Equal Opportunity &	1,867	1,867	0	0
371 Grants Administration	657	657	0	0
111-5 CITY	246,993	26,371	220,622	0
151 NET - NEIGHBORHOOD	3,355	3,355	0	0
152 CODE ENFORCEMENT	992	992	0	0
181-9 FIRE	5,469	5,469	0	0
190-1 POLICE	1,091	1,091	0	0
201-9 PUBLIC WORKS	21,278	21,278	0	0
211-3 SOLID WASTE	7,308	7,308	0	0
221 PUBLIC FACILITIES	13,144	13,144	0	0
242 GSA PROPERTY MNGT	1,316	1,316	0	0
245 GSA	395	395	0	0
281-4 BUILDING	81,156	81,156	0	0
291-8 PARKS &	3,516	3,516	0	0
351-4 PLANNING & ZONING	19,314	19,314	0	0
381 COMMUNICATIONS	1,999	1,999	0	0
401 CIP &	10,984	10,984	0	0



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 121 City Clerk

Receiving Department	Total	Records Management	Transcription Services	General Government
910 CD - COMMUNITY	39,722	39,722	0	0
920 CRA - COMMUNITY	16,292	0	16,292	0
930 MODEL CITY	832	832	0	0
950 CIVILIAN	2,246	2,246	0	0
970 COMPONENT UNITS	26,120	26,120	0	0
999 OTHER	1,002,628	0	7,263	995,365
Direct Billed	0	0	0	0
Total	1,676,410	419,104	261,941	995,365

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

CITY ATTORNEY

The City Attorney, appointed by the City Commission, is the chief legal officer of the City. In this capacity, the City Attorney serves as legal advisor to the Commission, City Manager, Department Directors, and to various citizen boards as established by the Charter. The City Attorney also provides legal representation for the City and its agents in their official capacity on all matters of litigation and provides specialized legal counsel in specific areas such as planning and zoning.

Costs of the Law Department have been allocated based on the percentage of time spent per department served.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 131 City Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,738,381			5,738,381
Depreciation	(55,651)			
Total Deductions:	(55,651)			(55,651)
Building Depreciation	33,150		33,150	
Equipment Depreciation	14,519		14,519	
121 City Clerk	46,910	6,308	53,218	
131 City Attorney		330,581	330,581	
141 Civil Service		3,724	3,724	
150 City Manager's Office		25,731	25,731	
160 Finance - Director's Office		4,504	4,504	
161 Finance - General Accounting		10,546	10,546	
162 Finance - Treasury Management		3,638	3,638	
163 Finance - Financial System Services		8,958	8,958	
171-4 Human Resources		26,003	26,003	
231 Management and Budget		13,053	13,053	
243 GSA - Miami Riverside Center		91,879	91,879	
246 GSA - Light Fleet		774	774	
251 Information Technology		219,215	219,215	
261 Procurement		10,502	10,502	
271 Auditor General		8,911	8,911	
301-3 Risk Management		87,144	87,144	
431 Equal Opportunity & Diversity		2,921	2,921	
Total Allocated Additions:	94,579	854,392	948,971	948,971
Total To Be Allocated:	5,777,309	854,392		6,631,701

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	3,794,782	0	3,794,782
Fringe Benefits	1,721,480	0	1,721,480
Other Expense & Cost			
Professional Service	38,051	0	38,051
Travel and Per Diem	5,131	0	5,131
Communications & Relations	18,901	0	18,901
Postage	3,119	0	3,119
Rentals and Leases	13,791	0	13,791
Repair and Maintenance	566	0	566
Other Current Charge	(60)	0	(60)
Office Supplies & Minor Equipment	14,103	0	14,103
Publications, Subscriptions, & Membershi	72,866	0	72,866
*Depreciation	55,651	55,651	0
Departmental Totals			
Total Expenditures	5,738,381	55,651	5,682,730
Deductions			
Total Deductions	(55,651)	(55,651)	0
Functional Cost	5,682,730	0	5,682,730
Allocation Step 1			
Inbound- All Others	94,579	94,579	0
Reallocate Admin Costs		(94,579)	94,579
1st Allocation	5,777,309	0	5,777,309
Allocation Step 2			
Inbound- All Others	854,392	854,392	0
Reallocate Admin Costs		(854,392)	854,392
2nd Allocation	854,392	0	854,392
Total For 00040 131 City Attorney			
Total Allocated	6,631,701	0	6,631,701

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 131 City Attorney

Activity - Legal Services							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	8.0	0.0324	1,872		1,872		1,872
131 City Attorney	1,412.9	5.7221	330,581		330,581		330,581
141 Civil Service	7.9	0.0320	1,848		1,848	290	2,138
150 City Manager's Office	1,471.1	5.9578	344,198		344,198	54,011	398,209
160 Finance - Director's Office	203.2	0.8232	47,559		47,559	7,463	55,022
161 Finance - General Accounting	880.8	3.5672	206,090		206,090	32,339	238,429
162 Finance - Treasury Management	135.5	0.5488	31,706		31,706	4,975	36,681
163 Finance - Financial System Services	779.1	3.1556	182,310		182,310	28,608	210,918
171-4 Human Resources	373.2	1.5114	87,319		87,319	13,702	101,021
231 Management and Budget	41.3	0.1673	9,663		9,663	1,516	11,179
241 GSA - Administration	25.1	0.1018	5,879		5,879	922	6,801
243 GSA - Miami Riverside Center	16.7	0.0678	3,919		3,919	615	4,534
244 GSA - Graphics	13.9	0.0565	3,266		3,266	512	3,778
246 GSA - Light Fleet	89.3	0.3618	20,903		20,903	3,280	24,183
247 GSA - Heavy Fleet	86.5	0.3505	20,249		20,249	3,177	23,426
251 Information Technology	40.5	0.1640	9,476		9,476	1,487	10,963
261 Procurement	233.3	0.9448	54,586		54,586	8,565	63,151
271 Auditor General	67.5	0.2734	15,793		15,793	2,478	18,271
301-3 Risk Management	394.6	1.5981	92,326		92,326	14,488	106,814
371 Grants Administration	157.9	0.6395	36,944		36,944	5,797	42,741
101 MAYOR	35.7	0.1446	8,353		8,353	1,311	9,664
111-5 CITY COMMISSIONERS	375.8	1.5219	87,927		87,927	13,797	101,724
151 NET - NEIGHBORHOOD	73.0	0.2956	17,080		17,080	2,680	19,760
152 CODE ENFORCEMENT	918.6	3.7202	214,928		214,928	33,726	248,654
181-9 FIRE	818.0	3.3128	191,390		191,390	30,032	221,422
190-1 POLICE	6,824.8	27.6395	1,596,820		1,596,820	250,570	1,847,390
201-9 PUBLIC WORKS	1,363.2	5.5208	318,952		318,952	50,049	369,001
211-3 SOLID WASTE	839.0	3.3978	196,303		196,303	30,803	227,106

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 131 City Attorney

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
221 PUBLIC FACILITIES	1,800.2	7.2906	421,198		421,198	66,093	487,291
242 GSA PROPERTY MNGT	83.7	0.3392	19,596		19,596	3,075	22,671
245 GSA COMMUNICATIONS SERVICES	109.7	0.4444	25,674		25,674	4,029	29,703
281-4 BUILDING	879.0	3.5598	205,662		205,662	32,272	237,934
291-8 PARKS & RECREATION	516.2	2.0905	120,777		120,777	18,952	139,729
351-4 PLANNING & ZONING	841.1	3.4067	196,816		196,816	30,884	227,700
381 COMMUNICATIONS	24.1	0.0976	5,639		5,639	885	6,524
401 CIP & TRANSPORTATION	1,152.2	4.6663	269,584		269,584	42,302	311,886
411 SUSTAINABLE INITIATIVES	0.2	0.0008	47		47	7	54
910 CD - COMMUNITY DEVELOPMENT	576.4	2.3343	134,862		134,862	21,162	156,024
920 CRA - COMMUNITY	248.2	1.0052	58,072		58,072	9,113	67,185
940 VIRGINIA KEY	96.6	0.3912	22,602		22,602	3,547	26,149
950 CIVILIAN INVESTIGATIVE PANEL	13.2	0.0535	3,088		3,088	485	3,573
970 COMPONENT UNITS	664.4	2.6907	155,452		155,452	24,393	179,845
SubTotal	24,692.1	100.0000	5,777,309		5,777,309	854,392	6,631,701
Total	24,692.1	100.0000	5,777,309		5,777,309	854,392	6,631,701

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 131 City Attorney

Receiving Department	Total	Legal Services
121 City Clerk	1,872	1,872
131 City Attorney	330,581	330,581
141 Civil Service	2,138	2,138
150 City Manager's Office	398,209	398,209
160 Finance - Director's Office	55,022	55,022
161 Finance - General	238,429	238,429
162 Finance - Treasury	36,681	36,681
163 Finance - Financial	210,918	210,918
171-4 Human Resources	101,021	101,021
231 Management and Budget	11,179	11,179
241 GSA - Administration	6,801	6,801
243 GSA - Miami Riverside	4,534	4,534
244 GSA - Graphics	3,778	3,778
246 GSA - Light Fleet	24,183	24,183
247 GSA - Heavy Fleet	23,426	23,426
251 Information Technology	10,963	10,963
261 Procurement	63,151	63,151
271 Auditor General	18,271	18,271
301-3 Risk Management	106,814	106,814
371 Grants Administration	42,741	42,741
101 MAYOR	9,664	9,664
111-5 CITY	101,724	101,724
151 NET - NEIGHBORHOOD	19,760	19,760
152 CODE ENFORCEMENT	248,654	248,654
181-9 FIRE	221,422	221,422
190-1 POLICE	1,847,390	1,847,390
201-9 PUBLIC WORKS	369,001	369,001
211-3 SOLID WASTE	227,106	227,106
221 PUBLIC FACILITIES	487,291	487,291
242 GSA PROPERTY MNGT	22,671	22,671
245 GSA	29,703	29,703
281-4 BUILDING	237,934	237,934
291-8 PARKS &	139,729	139,729
351-4 PLANNING & ZONING	227,700	227,700
381 COMMUNICATIONS	6,524	6,524
401 CIP &	311,886	311,886



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 131 City Attorney

Receiving Department	Total	Legal Services
411 SUSTAINABLE	54	54
910 CD - COMMUNITY	156,024	156,024
920 CRA - COMMUNITY	67,185	67,185
940 VIRGINIA KEY	26,149	26,149
950 CIVILIAN	3,573	3,573
970 COMPONENT UNITS	179,845	179,845
Direct Billed	0	0
Total	6,631,701	6,631,701

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

CIVIL SERVICE

The City Charter provides for a five-member Civil Service Board responsible for adopting, amending, and enforcing the rules and regulations governing all positions in the classified service, subject to approval of the City Commission.

The Chief Executive Officer for the Board is the Executive Secretary. This individual provides staff support to the Board; prepares and keeps all official records of the Board, such as agendas and minutes; and furnishes information on Board actions, rules, and policies to City departments, employees, and other interested parties.

Costs of the Office of Civil Service have been allocated based on the number of civil service employees per department served.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 141 Civil Service

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	407,977			407,977
Depreciation	(359)			
Total Deductions:	(359)			(359)
Building Depreciation	3,293		3,293	
Equipment Depreciation	4,817		4,817	
121 City Clerk	682	92	774	
131 City Attorney	1,848	290	2,138	
141 Civil Service		403	403	
150 City Manager's Office		2,782	2,782	
160 Finance - Director's Office		487	487	
161 Finance - General Accounting		2,090	2,090	
162 Finance - Treasury Management		1,181	1,181	
163 Finance - Financial System Services		1,595	1,595	
171-4 Human Resources		2,755	2,755	
231 Management and Budget		6,962	6,962	
243 GSA - Miami Riverside Center		9,129	9,129	
244 GSA - Graphics		111	111	
251 Information Technology		14,892	14,892	
261 Procurement		693	693	
271 Auditor General		639	639	
301-3 Risk Management		20,452	20,452	
431 Equal Opportunity & Diversity		316	316	
Total Allocated Additions:	10,640	64,869	75,509	75,509
Total To Be Allocated:	418,258	64,869		483,127

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service

	Total	General & Admin	Civil Service
Wages & Benefits			
Salaries	246,998	0	246,998
Fringe Benefits	140,307	0	140,307
Other Expense & Cost			
Professional Service	18,900	0	18,900
Postage	61	0	61
Rentals and Leases	795	0	795
Printing and Graphics	179	0	179
Other Current Charge	266	0	266
Office Supplies & Minor Equipment	112	0	112
*Depreciation	359	359	0
Departmental Totals			
Total Expenditures	407,977	359	407,618
Deductions			
Total Deductions	(359)	(359)	0
Functional Cost			
Functional Cost	407,618	0	407,618
Allocation Step 1			
Inbound- All Others	10,640	10,640	0
Reallocate Admin Costs		(10,640)	10,640
1st Allocation	418,258	0	418,258
Allocation Step 2			
Inbound- All Others	64,869	64,869	0
Reallocate Admin Costs		(64,869)	64,869
2nd Allocation	64,869	0	64,869
Total For 00050 141 Civil Service			
Total Allocated	483,127	0	483,127

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 141 Civil Service

Activity - Civil Service							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2647	1,107		1,107		1,107
131 City Attorney	37	0.8903	3,724		3,724		3,724
141 Civil Service	4	0.0962	403		403		403
150 City Manager's Office	25	0.6015	2,516		2,516	395	2,911
160 Finance - Director's Office	6	0.1444	604		604	95	699
161 Finance - General Accounting	23	0.5534	2,315		2,315	364	2,679
162 Finance - Treasury Management	26	0.6256	2,617		2,617	411	3,028
163 Finance - Financial System Services	4	0.0962	403		403	63	466
171-4 Human Resources	28	0.6737	2,818		2,818	443	3,261
231 Management and Budget	15	0.3609	1,510		1,510	237	1,747
241 GSA - Administration	9	0.2166	906		906	142	1,048
243 GSA - Miami Riverside Center	6	0.1444	604		604	95	699
244 GSA - Graphics	5	0.1203	503		503	79	582
246 GSA - Light Fleet	32	0.7700	3,220		3,220	506	3,726
247 GSA - Heavy Fleet	31	0.7459	3,120		3,120	490	3,610
251 Information Technology	49	1.1790	4,931		4,931	775	5,706
261 Procurement	13	0.3128	1,308		1,308	205	1,513
271 Auditor General	9	0.2166	906		906	142	1,048
301-3 Risk Management	19	0.4572	1,912		1,912	300	2,212
431 Equal Opportunity & Diversity	3	0.0722	302		302	47	349
371 Grants Administration	31	0.7459	3,120		3,120	490	3,610
101 MAYOR	14	0.3369	1,409		1,409	221	1,630
111-5 CITY COMMISSIONERS	28	0.6737	2,818		2,818	443	3,261
151 NET - NEIGHBORHOOD	93	2.2377	9,359		9,359	1,470	10,829
152 CODE ENFORCEMENT	48	1.1550	4,831		4,831	759	5,590
181-9 FIRE	781	18.7921	78,599		78,599	12,345	90,944
190-1 POLICE	1,467	35.2983	147,636		147,636	23,188	170,824
201-9 PUBLIC WORKS	98	2.3580	9,863		9,863	1,549	11,412

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 141 Civil Service

Activity - Civil Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	193	4.6439	19,423		19,423	3,051	22,474
221 PUBLIC FACILITIES	57	1.3715	5,736		5,736	901	6,637
242 GSA PROPERTY MNGT	30	0.7218	3,019		3,019	474	3,493
245 GSA COMMUNICATIONS SERVICES	9	0.2166	906		906	142	1,048
281-4 BUILDING	70	1.6843	7,045		7,045	1,106	8,151
291-8 PARKS & RECREATION	738	17.7575	74,272		74,272	11,665	85,937
351-4 PLANNING & ZONING	41	0.9865	4,126		4,126	648	4,774
381 COMMUNICATIONS	9	0.2166	906		906	142	1,048
401 CIP & TRANSPORTATION	45	1.0828	4,529		4,529	711	5,240
411 SUSTAINABLE INITIATIVES	2	0.0481	201		201	32	233
910 CD - COMMUNITY DEVELOPMENT	33	0.7940	3,321		3,321	522	3,843
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0962	403		403	63	466
960 PENSION	9	0.2166	906		906	142	1,048
980 NON DEPARTMENTAL	1	0.0241	101		101	16	117
SubTotal	4,156	100.0000	418,258		418,258	64,869	483,127
Total	4,156	100.0000	418,258		418,258	64,869	483,127

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 141 Civil Service

Receiving Department	Total	Civil Service
121 City Clerk	1,107	1,107
131 City Attorney	3,724	3,724
141 Civil Service	403	403
150 City Manager's Office	2,911	2,911
160 Finance - Director's Office	699	699
161 Finance - General	2,679	2,679
162 Finance - Treasury	3,028	3,028
163 Finance - Financial	466	466
171-4 Human Resources	3,261	3,261
231 Management and Budget	1,747	1,747
241 GSA - Administration	1,048	1,048
243 GSA - Miami Riverside	699	699
244 GSA - Graphics	582	582
246 GSA - Light Fleet	3,726	3,726
247 GSA - Heavy Fleet	3,610	3,610
251 Information Technology	5,706	5,706
261 Procurement	1,513	1,513
271 Auditor General	1,048	1,048
301-3 Risk Management	2,212	2,212
431 Equal Opportunity &	349	349
371 Grants Administration	3,610	3,610
101 MAYOR	1,630	1,630
111-5 CITY	3,261	3,261
151 NET - NEIGHBORHOOD	10,829	10,829
152 CODE ENFORCEMENT	5,590	5,590
181-9 FIRE	90,944	90,944
190-1 POLICE	170,824	170,824
201-9 PUBLIC WORKS	11,412	11,412
211-3 SOLID WASTE	22,474	22,474
221 PUBLIC FACILITIES	6,637	6,637
242 GSA PROPERTY MNGT	3,493	3,493
245 GSA	1,048	1,048
281-4 BUILDING	8,151	8,151
291-8 PARKS &	85,937	85,937
351-4 PLANNING & ZONING	4,774	4,774
381 COMMUNICATIONS	1,048	1,048



**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
 FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service**

Receiving Department	Total	Civil Service
401 CIP &	5,240	5,240
411 SUSTAINABLE	233	233
910 CD - COMMUNITY	3,843	3,843
950 CIVILIAN	466	466
960 PENSION	1,048	1,048
980 NON DEPARTMENTAL	117	117
Direct Billed	0	0
Total	483,127	483,127

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

CITY MANAGER

The City Manager, under Section 1.5 of the Charter of the City of Miami, is responsible for the efficient administration of all departments. Section 1.6 further elaborates on the power and duties of the City Manager which give him broad administrative authority to enforce the laws of the City; to appoint, remove, or promote City employees under his control; exercise ultimate control over City departments; and to inform and advise the City Commission on all City affairs.

Costs assigned to the City Manager function have been allocated based on the number of employees per department.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 150 City Manager's Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,503,284			2,503,284
Depreciation	(6,859)			
Major Machinery and Equipment	(1,235)			
Total Deductions:	(8,094)			(8,094)
Building Depreciation	15,596		15,596	
Equipment Depreciation	16,151		16,151	
121 City Clerk	16,584	2,230	18,814	
131 City Attorney	344,198	54,011	398,209	
141 Civil Service	2,516	395	2,911	
150 City Manager's Office		17,386	17,386	
160 Finance - Director's Office		3,043	3,043	
161 Finance - General Accounting		8,893	8,893	
162 Finance - Treasury Management		4,198	4,198	
163 Finance - Financial System Services		12,171	12,171	
171-4 Human Resources		17,216	17,216	
231 Management and Budget		28,282	28,282	
243 GSA - Miami Riverside Center		43,272	43,272	
244 GSA - Graphics		8,707	8,707	
246 GSA - Light Fleet		706	706	
251 Information Technology		166,701	166,701	
261 Procurement		10,002	10,002	
271 Auditor General		3,913	3,913	
301-3 Risk Management		202,834	202,834	
431 Equal Opportunity & Diversity		1,974	1,974	
Total Allocated Additions:	395,045	585,934	980,979	980,979
Total To Be Allocated:	2,890,235	585,934		3,476,169

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office

	Total	General & Admin	Management & Leadership
Wages & Benefits			
Salaries	1,680,336	0	1,680,336
Fringe Benefits	792,608	0	792,608
Other Expense & Cost			
Professional Service	593	0	593
Travel and Per Diem	2,619	0	2,619
Communications & Relations	831	0	831
Postage	1,013	0	1,013
Rentals and Leases	4,273	0	4,273
Repair and Maintenance	85	0	85
Other Current Charge	1,124	0	1,124
Office Supplies & Minor Equipment	8,846	0	8,846
Other Materials & Supplies	83	0	83
Publications, Subscriptions, & Membershi	2,779	0	2,779
*Depreciation	6,859	6,859	0
*Major Machinery and Equipment	1,235	1,235	0
Departmental Totals			
Total Expenditures	2,503,284	8,094	2,495,190
Deductions			
Total Deductions	(8,094)	(8,094)	0
Functional Cost	2,495,190	0	2,495,190
Allocation Step 1			
Inbound- All Others	395,045	395,045	0
Reallocate Admin Costs		(395,045)	395,045
1st Allocation	2,890,235	0	2,890,235
Allocation Step 2			
Inbound- All Others	585,934	585,934	0
Reallocate Admin Costs		(585,934)	585,934
2nd Allocation	585,934	0	585,934

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office

	Total	General & Admin	Management & Leadership
Total For 00060 150 City Manager's Office			
Total Allocated	3,476,169	0	3,476,169



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 150 City Manager's Office

Activity - Management & Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2647	7,650		7,650		7,650
131 City Attorney	37	0.8903	25,731		25,731		25,731
141 Civil Service	4	0.0962	2,782		2,782		2,782
150 City Manager's Office	25	0.6015	17,386		17,386		17,386
160 Finance - Director's Office	6	0.1444	4,173		4,173	862	5,035
161 Finance - General Accounting	23	0.5534	15,995		15,995	3,304	19,299
162 Finance - Treasury Management	26	0.6256	18,081		18,081	3,735	21,816
163 Finance - Financial System Services	4	0.0962	2,782		2,782	575	3,357
171-4 Human Resources	28	0.6737	19,472		19,472	4,022	23,494
231 Management and Budget	15	0.3609	10,432		10,432	2,155	12,587
241 GSA - Administration	9	0.2166	6,259		6,259	1,293	7,552
243 GSA - Miami Riverside Center	6	0.1444	4,173		4,173	862	5,035
244 GSA - Graphics	5	0.1203	3,477		3,477	718	4,195
246 GSA - Light Fleet	32	0.7700	22,254		22,254	4,597	26,851
247 GSA - Heavy Fleet	31	0.7459	21,559		21,559	4,453	26,012
251 Information Technology	49	1.1790	34,076		34,076	7,039	41,115
261 Procurement	13	0.3128	9,041		9,041	1,867	10,908
271 Auditor General	9	0.2166	6,259		6,259	1,293	7,552
301-3 Risk Management	19	0.4572	13,213		13,213	2,729	15,942
431 Equal Opportunity & Diversity	3	0.0722	2,086		2,086	431	2,517
371 Grants Administration	31	0.7459	21,559		21,559	4,453	26,012
101 MAYOR	14	0.3369	9,736		9,736	2,011	11,747
111-5 CITY COMMISSIONERS	28	0.6737	19,472		19,472	4,022	23,494
151 NET - NEIGHBORHOOD	93	2.2377	64,676		64,676	13,359	78,035
152 CODE ENFORCEMENT	48	1.1550	33,381		33,381	6,895	40,276
181-9 FIRE	781	18.7921	543,136		543,136	112,188	655,324
190-1 POLICE	1,467	35.2983	1,020,204		1,020,204	210,728	1,230,932
201-9 PUBLIC WORKS	98	2.3580	68,153		68,153	14,077	82,230



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 150 City Manager's Office

Activity - Management & Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	193	4.6439	134,219		134,219	27,724	161,943
221 PUBLIC FACILITIES	57	1.3715	39,640		39,640	8,188	47,828
242 GSA PROPERTY MNGT	30	0.7218	20,863		20,863	4,309	25,172
245 GSA COMMUNICATIONS SERVICES	9	0.2166	6,259		6,259	1,293	7,552
281-4 BUILDING	70	1.6843	48,681		48,681	10,055	58,736
291-8 PARKS & RECREATION	738	17.7575	513,232		513,232	106,011	619,243
351-4 PLANNING & ZONING	41	0.9865	28,513		28,513	5,890	34,403
381 COMMUNICATIONS	9	0.2166	6,259		6,259	1,293	7,552
401 CIP & TRANSPORTATION	45	1.0828	31,295		31,295	6,464	37,759
411 SUSTAINABLE INITIATIVES	2	0.0481	1,391		1,391	287	1,678
910 CD - COMMUNITY DEVELOPMENT	33	0.7940	22,949		22,949	4,740	27,689
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0962	2,782		2,782	575	3,357
960 PENSION	9	0.2166	6,259		6,259	1,293	7,552
980 NON DEPARTMENTAL	1	0.0241	695		695	144	839
SubTotal	4,156	100.0000	2,890,235		2,890,235	585,934	3,476,169
Total	4,156	100.0000	2,890,235		2,890,235	585,934	3,476,169

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 150 City Manager's Office

Receiving Department	Total	Management &
121 City Clerk	7,650	7,650
131 City Attorney	25,731	25,731
141 Civil Service	2,782	2,782
150 City Manager's Office	17,386	17,386
160 Finance - Director's Office	5,035	5,035
161 Finance - General	19,299	19,299
162 Finance - Treasury	21,816	21,816
163 Finance - Financial	3,357	3,357
171-4 Human Resources	23,494	23,494
231 Management and Budget	12,587	12,587
241 GSA - Administration	7,552	7,552
243 GSA - Miami Riverside	5,035	5,035
244 GSA - Graphics	4,195	4,195
246 GSA - Light Fleet	26,851	26,851
247 GSA - Heavy Fleet	26,012	26,012
251 Information Technology	41,115	41,115
261 Procurement	10,908	10,908
271 Auditor General	7,552	7,552
301-3 Risk Management	15,942	15,942
431 Equal Opportunity &	2,517	2,517
371 Grants Administration	26,012	26,012
101 MAYOR	11,747	11,747
111-5 CITY	23,494	23,494
151 NET - NEIGHBORHOOD	78,035	78,035
152 CODE ENFORCEMENT	40,276	40,276
181-9 FIRE	655,324	655,324
190-1 POLICE	1,230,932	1,230,932
201-9 PUBLIC WORKS	82,230	82,230
211-3 SOLID WASTE	161,943	161,943
221 PUBLIC FACILITIES	47,828	47,828
242 GSA PROPERTY MNGT	25,172	25,172
245 GSA	7,552	7,552
281-4 BUILDING	58,736	58,736
291-8 PARKS &	619,243	619,243
351-4 PLANNING & ZONING	34,403	34,403
381 COMMUNICATIONS	7,552	7,552



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 150 City Manager's Office

Receiving Department	Total	Management &
401 CIP &	37,759	37,759
411 SUSTAINABLE	1,678	1,678
910 CD - COMMUNITY	27,689	27,689
950 CIVILIAN	3,357	3,357
960 PENSION	7,552	7,552
980 NON DEPARTMENTAL	839	839
Direct Billed	0	0
Total	3,476,169	3,476,169

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

FINANCE – DIRECTOR’S OFFICE

The Department of Finance – Director’s Office is responsible for support and oversight of all other Finance divisions including: (1) Accounting, (2) Treasury, (3) Financial Systems Services.

Costs of the Finance Director’s Office (**Finance Admin**) have been allocated based on the salary dollars in units supported.

Costs associated with **Payroll Services** have been allocated based on the number of employees.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 160 Finance - Director's Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,346,974			1,346,974
Depreciation	(6,279)			
Major Machinery and Equipment	(51,749)			
Total Deductions:	(58,028)			(58,028)
Building Depreciation	37,200		37,200	
Equipment Depreciation	1,046		1,046	
121 City Clerk	3,256	438	3,694	
131 City Attorney	47,559	7,463	55,022	
141 Civil Service	604	95	699	
150 City Manager's Office	4,173	862	5,035	
160 Finance - Director's Office		730	730	
161 Finance - General Accounting		3,446	3,446	
162 Finance - Treasury Management		2,567	2,567	
163 Finance - Financial System Services		2,024	2,024	
171-4 Human Resources		4,550	4,550	
231 Management and Budget		8,009	8,009	
243 GSA - Miami Riverside Center		103,446	103,446	
244 GSA - Graphics		779	779	
251 Information Technology		17,333	17,333	
261 Procurement		16,305	16,305	
271 Auditor General		2,021	2,021	
301-3 Risk Management		7,015	7,015	
431 Equal Opportunity & Diversity		474	474	
Total Allocated Additions:	93,838	177,557	271,395	271,395
Total To Be Allocated:	1,382,784	177,557		1,560,341

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office

	Total	General & Admin	Finance Administration	Payroll Services
Wages & Benefits				
Salaries	366,873	0	110,062	256,811
Fringe Benefits	263,995	0	79,199	184,796
Other Expense & Cost				
Professional Service	615,292	0	615,292	0
Travel and Per Diem	3,362	0	1,009	2,353
Postage	20	0	6	14
Rentals and Leases	795	0	239	556
Repair and Maintenance	1,082	0	325	757
Advertising and Relations	1,356	0	407	949
Office Supplies & Minor Equipment	32,220	0	9,666	22,554
Publications, Subscriptions, & Membershi	3,951	0	1,185	2,766
*Depreciation	6,279	6,279	0	0
*Major Machinery and Equipment	51,749	51,749	0	0
Departmental Totals				
Total Expenditures	1,346,974	58,028	817,390	471,556
Deductions				
Total Deductions	(58,028)	(58,028)	0	0
Functional Cost	1,288,946	0	817,390	471,556
Allocation Step 1				
Inbound- All Others	93,838	93,838	0	0
Reallocate Admin Costs		(93,838)	59,508	34,330
1st Allocation	1,382,784	0	876,898	505,886
Allocation Step 2				
Inbound- All Others	177,557	177,557	0	0
Reallocate Admin Costs		(177,557)	112,598	64,959
2nd Allocation	177,557	0	112,598	64,959
Total For 00070 160 Finance - Director's Office				
Total Allocated	1,560,341	0	989,496	570,845

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 160 Finance - Director's Office

Activity - Finance Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
161 Finance - General Accounting	1,490,155	46.6207	408,816		408,816	52,494	461,310
162 Finance - Treasury Management	1,298,712	40.6312	356,294		356,294	45,750	402,044
163 Finance - Financial System Services	407,473	12.7481	111,788		111,788	14,354	126,142
SubTotal	3,196,340	100.0000	876,898		876,898	112,598	989,496
Total	3,196,340	100.0000	876,898		876,898	112,598	989,496

Allocation Basis: Salaries of Units Supported

Allocation Source: Finance Department - Salary

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 160 Finance - Director's Office

Activity - Payroll Services							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2647	1,339		1,339		1,339
131 City Attorney	37	0.8903	4,504		4,504		4,504
141 Civil Service	4	0.0962	487		487		487
150 City Manager's Office	25	0.6015	3,043		3,043		3,043
160 Finance - Director's Office	6	0.1444	730		730		730
161 Finance - General Accounting	23	0.5534	2,800		2,800	367	3,167
162 Finance - Treasury Management	26	0.6256	3,165		3,165	415	3,580
163 Finance - Financial System Services	4	0.0962	487		487	64	551
171-4 Human Resources	28	0.6737	3,408		3,408	447	3,855
231 Management and Budget	15	0.3609	1,826		1,826	239	2,065
241 GSA - Administration	9	0.2166	1,096		1,096	144	1,240
243 GSA - Miami Riverside Center	6	0.1444	730		730	96	826
244 GSA - Graphics	5	0.1203	609		609	80	689
246 GSA - Light Fleet	32	0.7700	3,895		3,895	510	4,405
247 GSA - Heavy Fleet	31	0.7459	3,773		3,773	494	4,267
251 Information Technology	49	1.1790	5,964		5,964	781	6,745
261 Procurement	13	0.3128	1,582		1,582	207	1,789
271 Auditor General	9	0.2166	1,096		1,096	144	1,240
301-3 Risk Management	19	0.4572	2,313		2,313	303	2,616
431 Equal Opportunity & Diversity	3	0.0722	365		365	48	413
371 Grants Administration	31	0.7459	3,773		3,773	494	4,267
101 MAYOR	14	0.3369	1,704		1,704	223	1,927
111-5 CITY COMMISSIONERS	28	0.6737	3,408		3,408	447	3,855
151 NET - NEIGHBORHOOD	93	2.2377	11,320		11,320	1,483	12,803
152 CODE ENFORCEMENT	48	1.1550	5,843		5,843	766	6,609
181-9 FIRE	781	18.7921	95,067		95,067	12,456	107,523
190-1 POLICE	1,467	35.2983	178,568		178,568	23,395	201,963
201-9 PUBLIC WORKS	98	2.3580	11,929		11,929	1,563	13,492

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 160 Finance - Director's Office

Activity - Payroll Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	193	4.6439	23,493		23,493	3,078	26,571
221 PUBLIC FACILITIES	57	1.3715	6,938		6,938	909	7,847
242 GSA PROPERTY MNGT	30	0.7218	3,652		3,652	478	4,130
245 GSA COMMUNICATIONS SERVICES	9	0.2166	1,096		1,096	144	1,240
281-4 BUILDING	70	1.6843	8,521		8,521	1,116	9,637
291-8 PARKS & RECREATION	738	17.7575	89,832		89,832	11,770	101,602
351-4 PLANNING & ZONING	41	0.9865	4,991		4,991	654	5,645
381 COMMUNICATIONS	9	0.2166	1,096		1,096	144	1,240
401 CIP & TRANSPORTATION	45	1.0828	5,478		5,478	718	6,196
411 SUSTAINABLE INITIATIVES	2	0.0481	243		243	32	275
910 CD - COMMUNITY DEVELOPMENT	33	0.7940	4,017		4,017	526	4,543
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0962	487		487	64	551
960 PENSION	9	0.2166	1,096		1,096	144	1,240
980 NON DEPARTMENTAL	1	0.0241	122		122	16	138
SubTotal	4,156	100.0000	505,886		505,886	64,959	570,845
Total	4,156	100.0000	505,886		505,886	64,959	570,845

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 160 Finance - Director's Office

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	1,339	0	1,339
131 City Attorney	4,504	0	4,504
141 Civil Service	487	0	487
150 City Manager's Office	3,043	0	3,043
160 Finance - Director's Office	730	0	730
161 Finance - General	464,477	461,310	3,167
162 Finance - Treasury	405,624	402,044	3,580
163 Finance - Financial	126,693	126,142	551
171-4 Human Resources	3,855	0	3,855
231 Management and Budget	2,065	0	2,065
241 GSA - Administration	1,240	0	1,240
243 GSA - Miami Riverside	826	0	826
244 GSA - Graphics	689	0	689
246 GSA - Light Fleet	4,405	0	4,405
247 GSA - Heavy Fleet	4,267	0	4,267
251 Information Technology	6,745	0	6,745
261 Procurement	1,789	0	1,789
271 Auditor General	1,240	0	1,240
301-3 Risk Management	2,616	0	2,616
431 Equal Opportunity &	413	0	413
371 Grants Administration	4,267	0	4,267
101 MAYOR	1,927	0	1,927
111-5 CITY	3,855	0	3,855
151 NET - NEIGHBORHOOD	12,803	0	12,803
152 CODE ENFORCEMENT	6,609	0	6,609
181-9 FIRE	107,523	0	107,523
190-1 POLICE	201,963	0	201,963
201-9 PUBLIC WORKS	13,492	0	13,492
211-3 SOLID WASTE	26,571	0	26,571
221 PUBLIC FACILITIES	7,847	0	7,847
242 GSA PROPERTY MNGT	4,130	0	4,130
245 GSA	1,240	0	1,240
281-4 BUILDING	9,637	0	9,637
291-8 PARKS &	101,602	0	101,602
351-4 PLANNING & ZONING	5,645	0	5,645
381 COMMUNICATIONS	1,240	0	1,240



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 160 Finance - Director's Office

Receiving Department	Total	Finance Administration	Payroll Services
401 CIP &	6,196	0	6,196
411 SUSTAINABLE	275	0	275
910 CD - COMMUNITY	4,543	0	4,543
950 CIVILIAN	551	0	551
960 PENSION	1,240	0	1,240
980 NON DEPARTMENTAL	138	0	138
Direct Billed	0	0	0
Total	1,560,341	989,496	570,845

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

FINANCE – GENERAL ACCOUNTING

The Department of Finance - Accounting division is responsible for the proper recording and disbursement of the City's financial assets. Staff performs all the accounting functions of City government including payroll and accounts payable check issuance. Accounting records all bond issues and prepares all financial statements including bond compliance reports. Costs of the Finance Accounting Division have been functionalized as follows:

General Ledger Accounting. Activities related to the general ledger accounting have been allocated based on the number of expenditure transactions per fund.

Accounts Payable. Activities related to accounts payable have been allocated based on the number of accounts payable transactions per fund.

Fixed Assets. Activities related to this function have been allocated based on the amount of fixed assets by department.

Grants and Special Revenues. Activities related to monitoring grant awards have been allocated based on the number of grants by department.

Payroll. Activities related to accounting payroll have been allocated based on the number employees.

CIP/Special Projects. This is a general government activity and is disallowed from allocation.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 161 Finance - General Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,781,092			29,781,092
Depreciation	(27,184,178)			
Major Machinery and Equipment	898			
Total Deductions:	(27,183,280)			(27,183,280)
Equipment Depreciation	4,008		4,008	
121 City Clerk	12,481	1,678	14,159	
131 City Attorney	206,090	32,339	238,429	
141 Civil Service	2,315	364	2,679	
150 City Manager's Office	15,995	3,304	19,299	
160 Finance - Director's Office	411,616	52,861	464,477	
161 Finance - General Accounting		4,367	4,367	
162 Finance - Treasury Management		1,247	1,247	
163 Finance - Financial System Services		2,174	2,174	
171-4 Human Resources		17,931	17,931	
231 Management and Budget		30,701	30,701	
251 Information Technology		91,296	91,296	
271 Auditor General		4,074	4,074	
301-3 Risk Management		26,890	26,890	
431 Equal Opportunity & Diversity		1,816	1,816	
Total Allocated Additions:	652,505	271,042	923,547	923,547
Total To Be Allocated:	3,250,317	271,042		3,521,359

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Wages & Benefits					
Salaries	1,490,155	149,016	402,342	149,016	89,409
Fringe Benefits	1,086,203	108,620	293,275	108,620	65,172
Other Expense & Cost					
Travel and Per Diem	4,140	414	1,118	414	248
Postage	9,275	928	2,502	928	557
Rentals and Leases	1,384	138	375	138	83
Other Current Charge	46	5	11	5	3
Office Supplies & Minor Equipment	5,229	523	1,411	523	314
Publications, Subscriptions, & Membershi	1,380	138	372	138	83
*Depreciation	27,184,178	27,184,178	0	0	0
*Major Machinery and Equipment	(898)	(898)	0	0	0
Departmental Totals					
Total Expenditures	29,781,092	27,443,062	701,406	259,782	155,869
Deductions					
Total Deductions	(27,183,280)	(27,183,280)	0	0	0
Functional Cost					
Functional Cost	2,597,812	259,782	701,406	259,782	155,869
Allocation Step 1					
Inbound- All Others	652,505	652,505	0	0	0
Reallocate Admin Costs		(912,287)	273,686	101,365	60,819
1st Allocation	3,250,317	0	975,092	361,147	216,688
Allocation Step 2					
Inbound- All Others	271,042	271,042	0	0	0
Reallocate Admin Costs		(271,042)	81,312	30,116	18,070
2nd Allocation	271,042	0	81,312	30,116	18,070
Total For 00080 161 Finance - General					
Total Allocated	3,521,359	0	1,056,404	391,263	234,758

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	387,440	253,326	59,606
Fringe Benefits	282,413	184,655	43,448
Other Expense & Cost			
Travel and Per Diem	1,076	704	166
Postage	2,412	1,577	371
Rentals and Leases	360	235	55
Other Current Charge	12	8	2
Office Supplies & Minor Equipment	1,360	889	209
Publications, Subscriptions, & Membershi	359	235	55
*Depreciation	0	0	0
*Major Machinery and Equipment	0	0	0
Departmental Totals			
Total Expenditures	675,432	441,629	103,912
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	675,432	441,629	103,912
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	263,550	172,321	40,546
1st Allocation	938,982	613,950	144,458
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	78,301	51,197	12,046
2nd Allocation	78,301	51,197	12,046
Total For 00080 161 Finance - General			
Total Allocated	1,017,283	665,147	156,504



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - General Ledger	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4,115	0.9315	9,083		9,083		9,083
131 City Attorney	1,165	0.2637	2,571		2,571		2,571
141 Civil Service	407	0.0921	898		898		898
150 City Manager's Office	1,260	0.2852	2,781		2,781		2,781
160 Finance - Director's Office	904	0.2046	1,995		1,995		1,995
161 Finance - General Accounting	439	0.0994	969		969		969
162 Finance - Treasury Management	65,010	14.7157	143,492		143,492	12,194	155,686
163 Finance - Financial System Services	194	0.0439	428		428	36	464
171-4 Human Resources	1,217	0.2755	2,686		2,686	228	2,914
231 Management and Budget	565	0.1279	1,247		1,247	106	1,353
241 GSA - Administration	1,958	0.4432	4,322		4,322	367	4,689
243 GSA - Miami Riverside Center	1,283	0.2904	2,832		2,832	241	3,073
244 GSA - Graphics	899	0.2035	1,984		1,984	169	2,153
246 GSA - Light Fleet	8,363	1.8931	18,459		18,459	1,569	20,028
247 GSA - Heavy Fleet	7,234	1.6375	15,967		15,967	1,357	17,324
251 Information Technology	4,161	0.9419	9,184		9,184	781	9,965
261 Procurement	549	0.1243	1,212		1,212	103	1,315
271 Auditor General	563	0.1274	1,243		1,243	106	1,349
301-3 Risk Management	4,504	1.0195	9,941		9,941	845	10,786
431 Equal Opportunity & Diversity	307	0.0695	678		678	58	736
371 Grants Administration	3,056	0.6918	6,745		6,745	573	7,318
101 MAYOR	650	0.1471	1,435		1,435	122	1,557
111-5 CITY COMMISSIONERS	2,487	0.5630	5,489		5,489	467	5,956
151 NET - NEIGHBORHOOD	3,218	0.7284	7,103		7,103	604	7,707
152 CODE ENFORCEMENT	1,989	0.4502	4,390		4,390	373	4,763
181-9 FIRE	102,100	23.1118	225,359		225,359	19,151	244,510
190-1 POLICE	29,734	6.7306	65,630		65,630	5,577	71,207
201-9 PUBLIC WORKS	7,960	1.8018	17,570		17,570	1,493	19,063

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	6,303	1.4268	13,912		13,912	1,182	15,094
221 PUBLIC FACILITIES	45,462	10.2908	100,345		100,345	8,528	108,873
242 GSA PROPERTY MNGT	2,868	0.6492	6,330		6,330	538	6,868
245 GSA COMMUNICATIONS SERVICES	1,610	0.3644	3,554		3,554	302	3,856
281-4 BUILDING	6,478	1.4664	14,298		14,298	1,215	15,513
291-8 PARKS & RECREATION	80,245	18.1643	177,119		177,119	15,052	192,171
351-4 PLANNING & ZONING	3,612	0.8176	7,973		7,973	678	8,651
381 COMMUNICATIONS	889	0.2012	1,962		1,962	167	2,129
401 CIP & TRANSPORTATION	11,335	2.5658	25,019		25,019	2,126	27,145
411 SUSTAINABLE INITIATIVES	762	0.1725	1,682		1,682	143	1,825
910 CD - COMMUNITY DEVELOPMENT	11,201	2.5355	24,723		24,723	2,101	26,824
920 CRA - COMMUNITY	4,474	1.0127	9,875		9,875	839	10,714
930 MODEL CITY	528	0.1195	1,165		1,165	99	1,264
940 VIRGINIA KEY	7,236	1.6379	15,972		15,972	1,357	17,329
950 CIVILIAN INVESTIGATIVE PANEL	986	0.2232	2,176		2,176	185	2,361
960 PENSION	278	0.0629	614		614	52	666
970 COMPONENT UNITS	14	0.0032	31		31	3	34
980 NON DEPARTMENTAL	1,200	0.2716	2,649		2,649	225	2,874
SubTotal	441,772	100.0000	975,092		975,092	81,312	1,056,404
Total	441,772	100.0000	975,092		975,092	81,312	1,056,404

Allocation Basis: Number of Accounting Transactions
Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	634	0.8222	2,969		2,969		2,969
131 City Attorney	484	0.6277	2,267		2,267		2,267
141 Civil Service	125	0.1621	585		585		585
150 City Manager's Office	348	0.4513	1,630		1,630		1,630
160 Finance - Director's Office	14	0.0182	66		66		66
231 Management and Budget	222	0.2879	1,040		1,040	89	1,129
241 GSA - Administration	730	0.9467	3,419		3,419	291	3,710
243 GSA - Miami Riverside Center	707	0.9169	3,311		3,311	282	3,593
244 GSA - Graphics	508	0.6588	2,379		2,379	203	2,582
246 GSA - Light Fleet	5,050	6.5491	23,652		23,652	2,014	25,666
247 GSA - Heavy Fleet	4,544	5.8929	21,282		21,282	1,812	23,094
251 Information Technology	2,446	3.1721	11,456		11,456	976	12,432
261 Procurement	255	0.3307	1,194		1,194	102	1,296
271 Auditor General	225	0.2918	1,054		1,054	90	1,144
301-3 Risk Management	865	1.1218	4,051		4,051	345	4,396
431 Equal Opportunity & Diversity	90	0.1167	422		422	36	458
371 Grants Administration	1,333	1.7287	6,243		6,243	532	6,775
101 MAYOR	224	0.2905	1,049		1,049	89	1,138
111-5 CITY COMMISSIONERS	890	1.1542	4,168		4,168	355	4,523
151 NET - NEIGHBORHOOD	2,304	2.9879	10,791		10,791	919	11,710
181-9 FIRE	10,004	12.9736	46,853		46,853	3,990	50,843
190-1 POLICE	9,136	11.8480	42,789		42,789	3,644	46,433
201-9 PUBLIC WORKS	2,754	3.5715	12,898		12,898	1,098	13,996
211-3 SOLID WASTE	1,901	2.4653	8,903		8,903	758	9,661
221 PUBLIC FACILITIES	4,755	6.1665	22,270		22,270	1,897	24,167
242 GSA PROPERTY MNGT	1,725	2.2371	8,079		8,079	688	8,767
245 GSA COMMUNICATIONS SERVICES	515	0.6679	2,412		2,412	205	2,617
281-4 BUILDING	1,243	1.6120	5,822		5,822	496	6,318



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
291-8 PARKS & RECREATION	8,020	10.4007	37,562		37,562	3,199	40,761
351-4 PLANNING & ZONING	941	1.2203	4,407		4,407	375	4,782
381 COMMUNICATIONS	408	0.5291	1,911		1,911	163	2,074
401 CIP & TRANSPORTATION	3,287	4.2627	15,395		15,395	1,311	16,706
411 SUSTAINABLE INITIATIVES	251	0.3255	1,176		1,176	100	1,276
910 CD - COMMUNITY DEVELOPMENT	5,571	7.2247	26,092		26,092	2,222	28,314
920 CRA - COMMUNITY	2,741	3.5547	12,838		12,838	1,093	13,931
930 MODEL CITY	219	0.2840	1,026		1,026	87	1,113
940 VIRGINIA KEY	508	0.6588	2,379		2,379	203	2,582
950 CIVILIAN INVESTIGATIVE PANEL	389	0.5045	1,822		1,822	155	1,977
980 NON DEPARTMENTAL	744	0.9649	3,485		3,485	297	3,782
SubTotal	77,110	100.0000	361,147		361,147	30,116	391,263
Total	77,110	100.0000	361,147		361,147	30,116	391,263

Allocation Basis: Number of Accounts Payable Transactions

Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	20	0.0743	161		161		161
131 City Attorney	30	0.1115	242		242		242
141 Civil Service	2	0.0074	16		16		16
150 City Manager's Office	98	0.3643	789		789		789
160 Finance - Director's Office	62	0.2305	499		499		499
171-4 Human Resources	42	0.1561	338		338	28	366
231 Management and Budget	13	0.0483	105		105	9	114
241 GSA - Administration	316	1.1746	2,545		2,545	214	2,759
244 GSA - Graphics	28	0.1041	226		226	19	245
246 GSA - Light Fleet	1,996	7.4195	16,077		16,077	1,351	17,428
251 Information Technology	958	3.5611	7,716		7,716	649	8,365
261 Procurement	16	0.0595	129		129	11	140
271 Auditor General	1	0.0037	8		8	1	9
301-3 Risk Management	15	0.0558	121		121	10	131
371 Grants Administration	4	0.0149	32		32	3	35
101 MAYOR	10	0.0372	81		81	7	88
111-5 CITY COMMISSIONERS	17	0.0632	137		137	12	149
151 NET - NEIGHBORHOOD	82	0.3048	660		660	56	716
152 CODE ENFORCEMENT	1	0.0037	8		8	1	9
181-9 FIRE	4,612	17.1437	37,148		37,148	3,122	40,270
190-1 POLICE	5,068	18.8387	40,821		40,821	3,431	44,252
201-9 PUBLIC WORKS	209	0.7769	1,683		1,683	141	1,824
211-3 SOLID WASTE	346	1.2862	2,787		2,787	234	3,021
221 PUBLIC FACILITIES	1,028	3.8213	8,280		8,280	696	8,976
242 GSA PROPERTY MNGT	218	0.8103	1,756		1,756	148	1,904
245 GSA COMMUNICATIONS SERVICES	77	0.2862	620		620	52	672
281-4 BUILDING	99	0.3680	797		797	67	864
291-8 PARKS & RECREATION	1,002	3.7246	8,071		8,071	678	8,749

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
351-4 PLANNING & ZONING	63	0.2342	507		507	43	550
381 COMMUNICATIONS	155	0.5762	1,248		1,248	105	1,353
401 CIP & TRANSPORTATION	345	1.2824	2,779		2,779	234	3,013
910 CD - COMMUNITY DEVELOPMENT	60	0.2230	483		483	41	524
920 CRA - COMMUNITY	97	0.3606	781		781	66	847
930 MODEL CITY	3	0.0112	24		24	2	26
940 VIRGINIA KEY	83	0.3085	669		669	56	725
950 CIVILIAN INVESTIGATIVE PANEL	6	0.0223	48		48	4	52
999 OTHER	9,720	36.1312	78,296		78,296	6,579	84,875
SubTotal	26,902	100.0000	216,688		216,688	18,070	234,758
Total	26,902	100.0000	216,688		216,688	18,070	234,758

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Grants & Special Revenues

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
371 Grants Administration	8	6.7227	63,125		63,125	5,264	68,389
181-9 FIRE	17	14.2857	134,140		134,140	11,186	145,326
190-1 POLICE	22	18.4874	173,593		173,593	14,476	188,069
221 PUBLIC FACILITIES	2	1.6807	15,781		15,781	1,316	17,097
291-8 PARKS & RECREATION	8	6.7227	63,125		63,125	5,264	68,389
401 CIP & TRANSPORTATION	12	10.0840	94,687		94,687	7,896	102,583
411 SUSTAINABLE INITIATIVES	2	1.6807	15,781		15,781	1,316	17,097
910 CD - COMMUNITY DEVELOPMENT	48	40.3361	378,750		378,750	31,583	410,333
SubTotal	119	100.0000	938,982		938,982	78,301	1,017,283
Total	119	100.0000	938,982		938,982	78,301	1,017,283

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
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FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Payroll							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2647	1,625		1,625		1,625
131 City Attorney	37	0.8903	5,466		5,466		5,466
141 Civil Service	4	0.0962	591		591		591
150 City Manager's Office	25	0.6015	3,693		3,693		3,693
160 Finance - Director's Office	6	0.1444	886		886		886
161 Finance - General Accounting	23	0.5534	3,398		3,398		3,398
162 Finance - Treasury Management	26	0.6256	3,841		3,841	329	4,170
163 Finance - Financial System Services	4	0.0962	591		591	51	642
171-4 Human Resources	28	0.6737	4,136		4,136	354	4,490
231 Management and Budget	15	0.3609	2,216		2,216	190	2,406
241 GSA - Administration	9	0.2166	1,330		1,330	114	1,444
243 GSA - Miami Riverside Center	6	0.1444	886		886	76	962
244 GSA - Graphics	5	0.1203	739		739	63	802
246 GSA - Light Fleet	32	0.7700	4,727		4,727	405	5,132
247 GSA - Heavy Fleet	31	0.7459	4,580		4,580	392	4,972
251 Information Technology	49	1.1790	7,239		7,239	619	7,858
261 Procurement	13	0.3128	1,920		1,920	164	2,084
271 Auditor General	9	0.2166	1,330		1,330	114	1,444
301-3 Risk Management	19	0.4572	2,807		2,807	240	3,047
431 Equal Opportunity & Diversity	3	0.0722	443		443	38	481
371 Grants Administration	31	0.7459	4,580		4,580	392	4,972
101 MAYOR	14	0.3369	2,068		2,068	177	2,245
111-5 CITY COMMISSIONERS	28	0.6737	4,136		4,136	354	4,490
151 NET - NEIGHBORHOOD	93	2.2377	13,739		13,739	1,176	14,915
152 CODE ENFORCEMENT	48	1.1550	7,091		7,091	607	7,698
181-9 FIRE	781	18.7921	115,374		115,374	9,873	125,247
190-1 POLICE	1,467	35.2983	216,711		216,711	18,541	235,252
201-9 PUBLIC WORKS	98	2.3580	14,477		14,477	1,239	15,716

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Payroll							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	193	4.6439	28,511		28,511	2,440	30,951
221 PUBLIC FACILITIES	57	1.3715	8,420		8,420	721	9,141
242 GSA PROPERTY MNGT	30	0.7218	4,432		4,432	379	4,811
245 GSA COMMUNICATIONS SERVICES	9	0.2166	1,330		1,330	114	1,444
281-4 BUILDING	70	1.6843	10,341		10,341	885	11,226
291-8 PARKS & RECREATION	738	17.7575	109,022		109,022	9,329	118,351
351-4 PLANNING & ZONING	41	0.9865	6,057		6,057	518	6,575
381 COMMUNICATIONS	9	0.2166	1,330		1,330	114	1,444
401 CIP & TRANSPORTATION	45	1.0828	6,648		6,648	569	7,217
411 SUSTAINABLE INITIATIVES	2	0.0481	295		295	25	320
910 CD - COMMUNITY DEVELOPMENT	33	0.7940	4,875		4,875	417	5,292
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0962	591		591	51	642
960 PENSION	9	0.2166	1,330		1,330	114	1,444
980 NON DEPARTMENTAL	1	0.0241	148		148	13	161
SubTotal	4,156	100.0000	613,950		613,950	51,197	665,147
Total	4,156	100.0000	613,950		613,950	51,197	665,147

Allocation Basis: Number of Employees by Department
Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - CIP/Special Projects

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	144,458		144,458	12,046	156,504
SubTotal	100	100.0000	144,458		144,458	12,046	156,504
Total	100	100.0000	144,458		144,458	12,046	156,504

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 161 Finance - General Accounting

Receiving Department	Total	General Ledger	Accounts Payable	Fixed Assets	Grants & Special	Payroll	CIP/Special Projects
121 City Clerk	13,838	9,083	2,969	161	0	1,625	0
131 City Attorney	10,546	2,571	2,267	242	0	5,466	0
141 Civil Service	2,090	898	585	16	0	591	0
150 City Manager's Office	8,893	2,781	1,630	789	0	3,693	0
160 Finance - Director's Office	3,446	1,995	66	499	0	886	0
161 Finance - General	4,367	969	0	0	0	3,398	0
162 Finance - Treasury	159,856	155,686	0	0	0	4,170	0
163 Finance - Financial	1,106	464	0	0	0	642	0
171-4 Human Resources	7,770	2,914	0	366	0	4,490	0
231 Management and Budget	5,002	1,353	1,129	114	0	2,406	0
241 GSA - Administration	12,602	4,689	3,710	2,759	0	1,444	0
243 GSA - Miami Riverside	7,628	3,073	3,593	0	0	962	0
244 GSA - Graphics	5,782	2,153	2,582	245	0	802	0
246 GSA - Light Fleet	68,254	20,028	25,666	17,428	0	5,132	0
247 GSA - Heavy Fleet	45,390	17,324	23,094	0	0	4,972	0
251 Information Technology	38,620	9,965	12,432	8,365	0	7,858	0
261 Procurement	4,835	1,315	1,296	140	0	2,084	0
271 Auditor General	3,946	1,349	1,144	9	0	1,444	0
301-3 Risk Management	18,360	10,786	4,396	131	0	3,047	0
431 Equal Opportunity &	1,675	736	458	0	0	481	0
371 Grants Administration	87,489	7,318	6,775	35	68,389	4,972	0
101 MAYOR	5,028	1,557	1,138	88	0	2,245	0
111-5 CITY	15,118	5,956	4,523	149	0	4,490	0
151 NET - NEIGHBORHOOD	35,048	7,707	11,710	716	0	14,915	0
152 CODE ENFORCEMENT	12,470	4,763	0	9	0	7,698	0
181-9 FIRE	606,196	244,510	50,843	40,270	145,326	125,247	0
190-1 POLICE	585,213	71,207	46,433	44,252	188,069	235,252	0
201-9 PUBLIC WORKS	50,599	19,063	13,996	1,824	0	15,716	0
211-3 SOLID WASTE	58,727	15,094	9,661	3,021	0	30,951	0
221 PUBLIC FACILITIES	168,254	108,873	24,167	8,976	17,097	9,141	0
242 GSA PROPERTY MNGT	22,350	6,868	8,767	1,904	0	4,811	0
245 GSA	8,589	3,856	2,617	672	0	1,444	0
281-4 BUILDING	33,921	15,513	6,318	864	0	11,226	0
291-8 PARKS &	428,421	192,171	40,761	8,749	68,389	118,351	0
351-4 PLANNING & ZONING	20,558	8,651	4,782	550	0	6,575	0
381 COMMUNICATIONS	7,000	2,129	2,074	1,353	0	1,444	0



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 161 Finance - General Accounting

Receiving Department	Total	General Ledger	Accounts Payable	Fixed Assets	Grants & Special	Payroll	CIP/Special Projects
401 CIP &	156,664	27,145	16,706	3,013	102,583	7,217	0
411 SUSTAINABLE	20,518	1,825	1,276	0	17,097	320	0
910 CD - COMMUNITY	471,287	26,824	28,314	524	410,333	5,292	0
920 CRA - COMMUNITY	25,492	10,714	13,931	847	0	0	0
930 MODEL CITY	2,403	1,264	1,113	26	0	0	0
940 VIRGINIA KEY	20,636	17,329	2,582	725	0	0	0
950 CIVILIAN	5,032	2,361	1,977	52	0	642	0
960 PENSION	2,110	666	0	0	0	1,444	0
970 COMPONENT UNITS	34	34	0	0	0	0	0
980 NON DEPARTMENTAL	6,817	2,874	3,782	0	0	161	0
999 OTHER	241,379	0	0	84,875	0	0	156,504
Direct Billed	0	0	0	0	0	0	0
Total	3,521,359	1,056,404	391,263	234,758	1,017,283	665,147	156,504

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

FINANCE – TREASURY MANAGEMENT

The Department of Finance – Treasury Management is responsible for collecting franchise revenues and taxes such as real estate and personal property taxes; issuing occupational and other licenses; and investing municipal funds in short and long term debt as obligations. As the City Treasurer, this Division collects all City revenue such as Certificate of Use fees, solid waste bills, liens, ad valorem and franchise taxes, as well as any special assessments due to the City.

Costs of the Treasury Management division have been functionalized as follows:

Customer Service. This section of the Treasury division is responsible for the billing and collection of revenues generated from the application and enforcement of various municipal fees. The cost pool has been allocated based upon the number of accounting transactions by department.

Cash Receipts. Activities related to the collection of revenues have been allocated based on the number of cash receipts transactions per department.

Accounts Receivable. Activities related to accounts receivable have been allocated based on the total account receivables per department.

Debt Management/Investments. This is a general government activity and is disallowed from allocation.

Business Tax Receipts. This is a general government activity and is disallowed from allocation.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 162 Finance - Treasury Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	117,455,952			117,455,952
Depreciation	(32,957)			
Debt Service	(113,761,124)			
Total Deductions:	(113,794,081)			(113,794,081)
Equipment Depreciation	4,531		4,531	
121 City Clerk	14,109	1,897	16,006	
131 City Attorney	31,706	4,975	36,681	
141 Civil Service	2,617	411	3,028	
150 City Manager's Office	18,081	3,735	21,816	
160 Finance - Director's Office	359,459	46,165	405,624	
161 Finance - General Accounting	147,333	12,523	159,856	
162 Finance - Treasury Management		617,333	617,333	
163 Finance - Financial System Services		36,207	36,207	
171-4 Human Resources		20,101	20,101	
231 Management and Budget		34,706	34,706	
243 GSA - Miami Riverside Center		415	415	
244 GSA - Graphics		7,415	7,415	
251 Information Technology		94,988	94,988	
271 Auditor General		5,742	5,742	
301-3 Risk Management		30,397	30,397	
431 Equal Opportunity & Diversity		2,053	2,053	
Total Allocated Additions:	577,836	919,063	1,496,899	1,496,899
Total To Be Allocated:	4,239,707	919,063		5,158,770

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Wages & Benefits					
Salaries	1,298,712	25,974	376,626	324,678	389,614
Fringe Benefits	939,586	18,792	272,480	234,897	281,875
Other Expense & Cost					
Professional Service	270,469	5,409	78,436	67,617	81,141
Travel and Per Diem	658	13	191	165	197
Postage	136,693	2,734	39,641	34,173	41,008
Rentals and Leases	1,327	27	385	332	397
Other Current Charge	990,808	19,816	287,334	247,702	297,243
Office Supplies & Minor Equipment	22,628	453	6,562	5,657	6,788
Publications, Subscriptions, & Membershi	990	20	287	248	297
*Depreciation	32,957	32,957	0	0	0
*Debt Service	113,761,124	113,761,124	0	0	0
Departmental Totals					
Total Expenditures	117,455,952	113,867,319	1,061,942	915,469	1,098,560
Deductions					
Total Deductions	(113,794,081)	(113,794,081)	0	0	0
Functional Cost	3,661,871	73,238	1,061,942	915,469	1,098,560
Allocation Step 1					
Inbound- All Others	577,836	577,836	0	0	0
Reallocate Admin Costs		(651,074)	192,665	166,090	199,309
1st Allocation	4,239,707	0	1,254,607	1,081,559	1,297,869
Allocation Step 2					
Inbound- All Others	919,063	919,063	0	0	0
Reallocate Admin Costs		(919,063)	271,967	234,455	281,346
2nd Allocation	919,063	0	271,967	234,455	281,346
Total For 00090 162 Finance - Treasury					
Total Allocated	5,158,770	0	1,526,574	1,316,014	1,579,215

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	77,923	103,897
Fringe Benefits	56,375	75,167
Other Expense & Cost		
Professional Service	16,228	21,638
Travel and Per Diem	39	53
Postage	8,202	10,935
Rentals and Leases	80	106
Other Current Charge	59,448	79,265
Office Supplies & Minor Equipment	1,358	1,810
Publications, Subscriptions, & Membershi	59	79
*Depreciation	0	0
*Debt Service	0	0
Departmental Totals		
Total Expenditures	219,712	292,950
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	219,712	292,950
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	39,861	53,149
1st Allocation	259,573	346,099
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	56,269	75,026
2nd Allocation	56,269	75,026
Total For 00090 162 Finance - Treasury		
Total Allocated	315,842	421,125

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4,115	0.9315	11,686		11,686		11,686
131 City Attorney	1,165	0.2637	3,309		3,309		3,309
141 Civil Service	407	0.0921	1,156		1,156		1,156
150 City Manager's Office	1,260	0.2852	3,578		3,578		3,578
160 Finance - Director's Office	904	0.2046	2,567		2,567		2,567
161 Finance - General Accounting	439	0.0994	1,247		1,247		1,247
162 Finance - Treasury Management	65,010	14.7157	184,625		184,625		184,625
163 Finance - Financial System Services	194	0.0439	551		551	143	694
171-4 Human Resources	1,217	0.2755	3,456		3,456	898	4,354
231 Management and Budget	565	0.1279	1,605		1,605	417	2,022
241 GSA - Administration	1,958	0.4432	5,561		5,561	1,445	7,006
243 GSA - Miami Riverside Center	1,283	0.2904	3,644		3,644	947	4,591
244 GSA - Graphics	899	0.2035	2,553		2,553	664	3,217
246 GSA - Light Fleet	8,363	1.8931	23,750		23,750	6,173	29,923
247 GSA - Heavy Fleet	7,234	1.6375	20,544		20,544	5,339	25,883
251 Information Technology	4,161	0.9419	11,817		11,817	3,071	14,888
261 Procurement	549	0.1243	1,559		1,559	405	1,964
271 Auditor General	563	0.1274	1,599		1,599	416	2,015
301-3 Risk Management	4,504	1.0195	12,791		12,791	3,324	16,115
431 Equal Opportunity & Diversity	307	0.0695	872		872	227	1,099
371 Grants Administration	3,056	0.6918	8,679		8,679	2,256	10,935
101 MAYOR	650	0.1471	1,846		1,846	480	2,326
111-5 CITY COMMISSIONERS	2,487	0.5630	7,063		7,063	1,836	8,899
151 NET - NEIGHBORHOOD	3,218	0.7284	9,139		9,139	2,375	11,514
152 CODE ENFORCEMENT	1,989	0.4502	5,649		5,649	1,468	7,117
181-9 FIRE	102,100	23.1118	289,958		289,958	75,362	365,320
190-1 POLICE	29,734	6.7306	84,443		84,443	21,946	106,389
201-9 PUBLIC WORKS	7,960	1.8018	22,606		22,606	5,875	28,481

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	6,303	1.4268	17,900		17,900	4,652	22,552
221 PUBLIC FACILITIES	45,462	10.2908	129,109		129,109	33,555	162,664
242 GSA PROPERTY MNGT	2,868	0.6492	8,145		8,145	2,117	10,262
245 GSA COMMUNICATIONS SERVICES	1,610	0.3644	4,572		4,572	1,188	5,760
281-4 BUILDING	6,478	1.4664	18,397		18,397	4,781	23,178
291-8 PARKS & RECREATION	80,245	18.1643	227,891		227,891	59,228	287,119
351-4 PLANNING & ZONING	3,612	0.8176	10,258		10,258	2,666	12,924
381 COMMUNICATIONS	889	0.2012	2,525		2,525	656	3,181
401 CIP & TRANSPORTATION	11,335	2.5658	32,191		32,191	8,366	40,557
411 SUSTAINABLE INITIATIVES	762	0.1725	2,164		2,164	562	2,726
910 CD - COMMUNITY DEVELOPMENT	11,201	2.5355	31,810		31,810	8,267	40,077
920 CRA - COMMUNITY	4,474	1.0127	12,706		12,706	3,302	16,008
930 MODEL CITY	528	0.1195	1,499		1,499	390	1,889
940 VIRGINIA KEY	7,236	1.6379	20,550		20,550	5,341	25,891
950 CIVILIAN INVESTIGATIVE PANEL	986	0.2232	2,800		2,800	728	3,528
960 PENSION	278	0.0629	789		789	205	994
970 COMPONENT UNITS	14	0.0032	40		40	10	50
980 NON DEPARTMENTAL	1,200	0.2716	3,408		3,408	886	4,294
SubTotal	441,772	100.0000	1,254,607		1,254,607	271,967	1,526,574
Total	441,772	100.0000	1,254,607		1,254,607	271,967	1,526,574

Allocation Basis: Number of Accounting Transactions
Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Cash Receipts							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	2,018	1.0731	11,606		11,606		11,606
131 City Attorney	26	0.0138	150		150		150
141 Civil Service	2	0.0011	11		11		11
150 City Manager's Office	49	0.0261	282		282		282
171-4 Human Resources	12	0.0064	69		69	15	84
231 Management and Budget	1	0.0005	6		6	1	7
241 GSA - Administration	118	0.0627	679		679	149	828
243 GSA - Miami Riverside Center	1	0.0005	6		6	1	7
244 GSA - Graphics	1	0.0005	6		6	1	7
246 GSA - Light Fleet	63	0.0335	362		362	79	441
247 GSA - Heavy Fleet	79	0.0420	454		454	100	554
251 Information Technology	63	0.0335	362		362	79	441
261 Procurement	4	0.0021	23		23	5	28
301-3 Risk Management	1,942	1.0326	11,169		11,169	2,448	13,617
371 Grants Administration	3	0.0016	17		17	4	21
111-5 CITY COMMISSIONERS	1	0.0005	6		6	1	7
151 NET - NEIGHBORHOOD	63,185	33.5985	363,384		363,384	79,663	443,047
181-9 FIRE	3,930	2.0898	22,602		22,602	4,955	27,557
190-1 POLICE	2,832	1.5059	16,287		16,287	3,570	19,857
201-9 PUBLIC WORKS	2,172	1.1550	12,491		12,491	2,738	15,229
211-3 SOLID WASTE	1,951	1.0374	11,220		11,220	2,460	13,680
221 PUBLIC FACILITIES	35,664	18.9642	205,109		205,109	44,963	250,072
242 GSA PROPERTY MNGT	46	0.0245	265		265	58	323
245 GSA COMMUNICATIONS SERVICES	2	0.0011	11		11	3	14
281-4 BUILDING	3,433	1.8255	19,744		19,744	4,328	24,072
291-8 PARKS & RECREATION	62,222	33.0862	357,847		357,847	78,446	436,293
351-4 PLANNING & ZONING	1,444	0.7678	8,305		8,305	1,821	10,126
381 COMMUNICATIONS	1	0.0005	6		6	1	7



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401 CIP & TRANSPORTATION	263	0.1398	1,513		1,513	332	1,845
411 SUSTAINABLE INITIATIVES	1	0.0005	6		6	1	7
910 CD - COMMUNITY DEVELOPMENT	181	0.0962	1,041		1,041	228	1,269
920 CRA - COMMUNITY	334	0.1776	1,921		1,921	421	2,342
930 MODEL CITY	1	0.0005	6		6	1	7
940 VIRGINIA KEY	6,000	3.1905	34,507		34,507	7,564	42,071
950 CIVILIAN INVESTIGATIVE PANEL	8	0.0043	46		46	10	56
980 NON DEPARTMENTAL	7	0.0037	40		40	9	49
SubTotal	188,060	100.0000	1,081,559		1,081,559	234,455	1,316,014
Total	188,060	100.0000	1,081,559		1,081,559	234,455	1,316,014

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	2,018	1.0731	13,927		13,927		13,927
131 City Attorney	26	0.0138	179		179		179
141 Civil Service	2	0.0011	14		14		14
150 City Manager's Office	49	0.0261	338		338		338
162 Finance - Treasury Management	62,699	33.3401	432,708		432,708		432,708
171-4 Human Resources	12	0.0064	83		83	27	110
231 Management and Budget	1	0.0005	7		7	2	9
241 GSA - Administration	118	0.0627	814		814	269	1,083
244 GSA - Graphics	1	0.0005	7		7	2	9
246 GSA - Light Fleet	63	0.0335	435		435	144	579
247 GSA - Heavy Fleet	79	0.0420	545		545	180	725
251 Information Technology	63	0.0335	435		435	144	579
261 Procurement	4	0.0021	28		28	9	37
301-3 Risk Management	1,942	1.0326	13,402		13,402	4,432	17,834
371 Grants Administration	3	0.0016	21		21	7	28
111-5 CITY COMMISSIONERS	1	0.0005	7		7	2	9
151 NET - NEIGHBORHOOD	53	0.0282	366		366	121	487
152 CODE ENFORCEMENT	433	0.2302	2,988		2,988	988	3,976
181-9 FIRE	3,930	2.0898	27,122		27,122	8,970	36,092
190-1 POLICE	2,832	1.5059	19,545		19,545	6,464	26,009
201-9 PUBLIC WORKS	2,009	1.0683	13,865		13,865	4,585	18,450
211-3 SOLID WASTE	1,951	1.0374	13,465		13,465	4,453	17,918
221 PUBLIC FACILITIES	35,664	18.9642	246,130		246,130	81,401	327,531
242 GSA PROPERTY MNGT	47	0.0250	324		324	107	431
245 GSA COMMUNICATIONS SERVICES	2	0.0011	14		14	5	19
281-4 BUILDING	3,433	1.8255	23,692		23,692	7,836	31,528
291-8 PARKS & RECREATION	62,385	33.1729	430,541		430,541	142,392	572,933
351-4 PLANNING & ZONING	1,444	0.7678	9,966		9,966	3,296	13,262



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
381 COMMUNICATIONS	1	0.0005	7		7	2	9
401 CIP & TRANSPORTATION	263	0.1398	1,815		1,815	600	2,415
411 SUSTAINABLE INITIATIVES	1	0.0005	7		7	2	9
910 CD - COMMUNITY DEVELOPMENT	181	0.0962	1,249		1,249	413	1,662
920 CRA - COMMUNITY	334	0.1776	2,305		2,305	762	3,067
930 MODEL CITY	1	0.0005	7		7	2	9
940 VIRGINIA KEY	6,000	3.1905	41,408		41,408	13,695	55,103
950 CIVILIAN INVESTIGATIVE PANEL	8	0.0043	55		55	18	73
980 NON DEPARTMENTAL	7	0.0037	48		48	16	64
SubTotal	188,060	100.0000	1,297,869		1,297,869	281,346	1,579,215
Total	188,060	100.0000	1,297,869		1,297,869	281,346	1,579,215

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Debt Mgt/Investments

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	259,573		259,573	56,269	315,842
SubTotal	100	100.0000	259,573		259,573	56,269	315,842
Total	100	100.0000	259,573		259,573	56,269	315,842

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Business Tax Receipt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	346,099		346,099	75,026	421,125
SubTotal	100	100.0000	346,099		346,099	75,026	421,125
Total	100	100.0000	346,099		346,099	75,026	421,125

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 162 Finance - Treasury Management

Receiving Department	Total	Customer Service	Cash Receipts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
121 City Clerk	37,219	11,686	11,606	13,927	0	0
131 City Attorney	3,638	3,309	150	179	0	0
141 Civil Service	1,181	1,156	11	14	0	0
150 City Manager's Office	4,198	3,578	282	338	0	0
160 Finance - Director's Office	2,567	2,567	0	0	0	0
161 Finance - General	1,247	1,247	0	0	0	0
162 Finance - Treasury	617,333	184,625	0	432,708	0	0
163 Finance - Financial	694	694	0	0	0	0
171-4 Human Resources	4,548	4,354	84	110	0	0
231 Management and Budget	2,038	2,022	7	9	0	0
241 GSA - Administration	8,917	7,006	828	1,083	0	0
243 GSA - Miami Riverside	4,598	4,591	7	0	0	0
244 GSA - Graphics	3,233	3,217	7	9	0	0
246 GSA - Light Fleet	30,943	29,923	441	579	0	0
247 GSA - Heavy Fleet	27,162	25,883	554	725	0	0
251 Information Technology	15,908	14,888	441	579	0	0
261 Procurement	2,029	1,964	28	37	0	0
271 Auditor General	2,015	2,015	0	0	0	0
301-3 Risk Management	47,566	16,115	13,617	17,834	0	0
431 Equal Opportunity &	1,099	1,099	0	0	0	0
371 Grants Administration	10,984	10,935	21	28	0	0
101 MAYOR	2,326	2,326	0	0	0	0
111-5 CITY	8,915	8,899	7	9	0	0
151 NET - NEIGHBORHOOD	455,048	11,514	443,047	487	0	0
152 CODE ENFORCEMENT	11,093	7,117	0	3,976	0	0
181-9 FIRE	428,969	365,320	27,557	36,092	0	0
190-1 POLICE	152,255	106,389	19,857	26,009	0	0
201-9 PUBLIC WORKS	62,160	28,481	15,229	18,450	0	0
211-3 SOLID WASTE	54,150	22,552	13,680	17,918	0	0
221 PUBLIC FACILITIES	740,267	162,664	250,072	327,531	0	0
242 GSA PROPERTY MNGT	11,016	10,262	323	431	0	0
245 GSA	5,793	5,760	14	19	0	0
281-4 BUILDING	78,778	23,178	24,072	31,528	0	0
291-8 PARKS &	1,296,345	287,119	436,293	572,933	0	0
351-4 PLANNING & ZONING	36,312	12,924	10,126	13,262	0	0
381 COMMUNICATIONS	3,197	3,181	7	9	0	0



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 162 Finance - Treasury Management

Receiving Department	Total	Customer Service	Cash Receipts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
401 CIP &	44,817	40,557	1,845	2,415	0	0
411 SUSTAINABLE	2,742	2,726	7	9	0	0
910 CD - COMMUNITY	43,008	40,077	1,269	1,662	0	0
920 CRA - COMMUNITY	21,417	16,008	2,342	3,067	0	0
930 MODEL CITY	1,905	1,889	7	9	0	0
940 VIRGINIA KEY	123,065	25,891	42,071	55,103	0	0
950 CIVILIAN	3,657	3,528	56	73	0	0
960 PENSION	994	994	0	0	0	0
970 COMPONENT UNITS	50	50	0	0	0	0
980 NON DEPARTMENTAL	4,407	4,294	49	64	0	0
999 OTHER	736,967	0	0	0	315,842	421,125
Direct Billed	0	0	0	0	0	0
Total	5,158,770	1,526,574	1,316,014	1,579,215	315,842	421,125

CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FINANCE – FINANCIAL SYSTEM SERVICES

The Department of Finance – Financial System Services costs have been functionalized as follows:

General Ledger System. Activities related to the general ledger system have been allocated based on the number of accounting transactions per department.

System. Activities related to overall system administration have been allocated based on the number of accounting system users by department.

Payroll. Activities related to payroll system have been allocated based on the number of employees per department served.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 163 Finance - Financial System Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	622,217			622,217
Equipment Depreciation	697		697	
121 City Clerk	2,171	292	2,463	
131 City Attorney	182,310	28,608	210,918	
141 Civil Service	403	63	466	
150 City Manager's Office	2,782	575	3,357	
160 Finance - Director's Office	112,275	14,418	126,693	
161 Finance - General Accounting	1,019	87	1,106	
162 Finance - Treasury Management	551	143	694	
163 Finance - Financial System Services		439	439	
171-4 Human Resources		2,860	2,860	
231 Management and Budget		5,339	5,339	
251 Information Technology		14,869	14,869	
271 Auditor General		976	976	
301-3 Risk Management		4,676	4,676	
431 Equal Opportunity & Diversity		316	316	
Total Allocated Additions:	302,208	73,661	375,869	375,869
Total To Be Allocated:	924,425	73,661		998,086

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 163 Finance - Financial System Services

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payrolls (Oracle)
Wages & Benefits					
Salaries	407,473	0	101,868	150,765	154,840
Fringe Benefits	213,382	0	53,346	78,951	81,085
Other Expense & Cost					
Travel and Per Diem	408	0	102	151	155
Office Supplies & Minor Equipment	800	0	200	296	304
Publications, Subscriptions, & Membershi	154	0	39	57	58
Departmental Totals					
Total Expenditures	622,217	0	155,555	230,220	236,442
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	622,217	0	155,555	230,220	236,442
Allocation Step 1					
Inbound- All Others	302,208	302,208	0	0	0
Reallocate Admin Costs		(302,208)	75,552	111,817	114,839
1st Allocation	924,425	0	231,107	342,037	351,281
Allocation Step 2					
Inbound- All Others	73,661	73,661	0	0	0
Reallocate Admin Costs		(73,661)	18,415	27,255	27,991
2nd Allocation	73,661	0	18,415	27,255	27,991
Total For 00100 163 Finance - Financial System					
Total Allocated	998,086	0	249,522	369,292	379,272



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services

Activity - General Ledger (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4,115	0.9315	2,153		2,153		2,153
131 City Attorney	1,165	0.2637	609		609		609
141 Civil Service	407	0.0921	213		213		213
150 City Manager's Office	1,260	0.2852	659		659		659
160 Finance - Director's Office	904	0.2046	473		473		473
161 Finance - General Accounting	439	0.0994	230		230		230
162 Finance - Treasury Management	65,010	14.7157	34,009		34,009		34,009
163 Finance - Financial System Services	194	0.0439	101		101		101
171-4 Human Resources	1,217	0.2755	637		637	61	698
231 Management and Budget	565	0.1279	296		296	28	324
241 GSA - Administration	1,958	0.4432	1,024		1,024	98	1,122
243 GSA - Miami Riverside Center	1,283	0.2904	671		671	64	735
244 GSA - Graphics	899	0.2035	470		470	45	515
246 GSA - Light Fleet	8,363	1.8931	4,375		4,375	418	4,793
247 GSA - Heavy Fleet	7,234	1.6375	3,784		3,784	362	4,146
251 Information Technology	4,161	0.9419	2,177		2,177	208	2,385
261 Procurement	549	0.1243	287		287	27	314
271 Auditor General	563	0.1274	295		295	28	323
301-3 Risk Management	4,504	1.0195	2,356		2,356	225	2,581
431 Equal Opportunity & Diversity	307	0.0695	161		161	15	176
371 Grants Administration	3,056	0.6918	1,599		1,599	153	1,752
101 MAYOR	650	0.1471	340		340	33	373
111-5 CITY COMMISSIONERS	2,487	0.5630	1,301		1,301	124	1,425
151 NET - NEIGHBORHOOD	3,218	0.7284	1,683		1,683	161	1,844
152 CODE ENFORCEMENT	1,989	0.4502	1,041		1,041	99	1,140
181-9 FIRE	102,100	23.1118	53,412		53,412	5,107	58,519
190-1 POLICE	29,734	6.7306	15,555		15,555	1,487	17,042
201-9 PUBLIC WORKS	7,960	1.8018	4,164		4,164	398	4,562

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services

Activity - General Ledger (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	6,303	1.4268	3,297		3,297	315	3,612
221 PUBLIC FACILITIES	45,462	10.2908	23,783		23,783	2,273	26,056
242 GSA PROPERTY MNGT	2,868	0.6492	1,500		1,500	143	1,643
245 GSA COMMUNICATIONS SERVICES	1,610	0.3644	842		842	81	923
281-4 BUILDING	6,478	1.4664	3,389		3,389	324	3,713
291-8 PARKS & RECREATION	80,245	18.1643	41,979		41,979	4,012	45,991
351-4 PLANNING & ZONING	3,612	0.8176	1,890		1,890	181	2,071
381 COMMUNICATIONS	889	0.2012	465		465	44	509
401 CIP & TRANSPORTATION	11,335	2.5658	5,930		5,930	567	6,497
411 SUSTAINABLE INITIATIVES	762	0.1725	399		399	38	437
910 CD - COMMUNITY DEVELOPMENT	11,201	2.5355	5,860		5,860	560	6,420
920 CRA - COMMUNITY	4,474	1.0127	2,341		2,341	224	2,565
930 MODEL CITY	528	0.1195	276		276	26	302
940 VIRGINIA KEY	7,236	1.6379	3,785		3,785	362	4,147
950 CIVILIAN INVESTIGATIVE PANEL	986	0.2232	516		516	49	565
960 PENSION	278	0.0629	145		145	14	159
970 COMPONENT UNITS	14	0.0032	7		7	1	8
980 NON DEPARTMENTAL	1,200	0.2716	628		628	60	688
SubTotal	441,772	100.0000	231,107		231,107	18,415	249,522
Total	441,772	100.0000	231,107		231,107	18,415	249,522

Allocation Basis: Number of Accounting Transactions
Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services

Activity - Systems (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	10	1.5267	5,222		5,222		5,222
131 City Attorney	10	1.5267	5,222		5,222		5,222
141 Civil Service	2	0.3053	1,044		1,044		1,044
150 City Manager's Office	18	2.7481	9,399		9,399		9,399
160 Finance - Director's Office	2	0.3053	1,044		1,044		1,044
171-4 Human Resources	28	4.2748	14,621		14,621	1,245	15,866
101 MAYOR	4	0.6107	2,089		2,089	178	2,267
111-5 CITY COMMISSIONERS	10	1.5267	5,222		5,222	445	5,667
151 NET - NEIGHBORHOOD	96	14.6565	50,131		50,131	4,268	54,399
181-9 FIRE	84	12.8244	43,864		43,864	3,735	47,599
190-1 POLICE	390	59.5421	203,657		203,657	17,340	220,997
970 COMPONENT UNITS	1	0.1527	522		522	44	566
SubTotal	655	100.0000	342,037		342,037	27,255	369,292
Total	655	100.0000	342,037		342,037	27,255	369,292

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services

Activity - Payrolls (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2647	930		930		930
131 City Attorney	37	0.8903	3,127		3,127		3,127
141 Civil Service	4	0.0962	338		338		338
150 City Manager's Office	25	0.6015	2,113		2,113		2,113
160 Finance - Director's Office	6	0.1444	507		507		507
161 Finance - General Accounting	23	0.5534	1,944		1,944		1,944
162 Finance - Treasury Management	26	0.6256	2,198		2,198		2,198
163 Finance - Financial System Services	4	0.0962	338		338		338
171-4 Human Resources	28	0.6737	2,367		2,367	195	2,562
231 Management and Budget	15	0.3609	1,268		1,268	104	1,372
241 GSA - Administration	9	0.2166	761		761	63	824
243 GSA - Miami Riverside Center	6	0.1444	507		507	42	549
244 GSA - Graphics	5	0.1203	423		423	35	458
246 GSA - Light Fleet	32	0.7700	2,705		2,705	223	2,928
247 GSA - Heavy Fleet	31	0.7459	2,620		2,620	216	2,836
251 Information Technology	49	1.1790	4,142		4,142	341	4,483
261 Procurement	13	0.3128	1,099		1,099	91	1,190
271 Auditor General	9	0.2166	761		761	63	824
301-3 Risk Management	19	0.4572	1,606		1,606	132	1,738
431 Equal Opportunity & Diversity	3	0.0722	254		254	21	275
371 Grants Administration	31	0.7459	2,620		2,620	216	2,836
101 MAYOR	14	0.3369	1,183		1,183	97	1,280
111-5 CITY COMMISSIONERS	28	0.6737	2,367		2,367	195	2,562
151 NET - NEIGHBORHOOD	93	2.2377	7,861		7,861	648	8,509
152 CODE ENFORCEMENT	48	1.1550	4,057		4,057	334	4,391
181-9 FIRE	781	18.7921	66,013		66,013	5,438	71,451
190-1 POLICE	1,467	35.2983	123,993		123,993	10,213	134,206
201-9 PUBLIC WORKS	98	2.3580	8,283		8,283	682	8,965



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services

Activity - Payrolls (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	193	4.6439	16,313		16,313	1,344	17,657
221 PUBLIC FACILITIES	57	1.3715	4,818		4,818	397	5,215
242 GSA PROPERTY MNGT	30	0.7218	2,536		2,536	209	2,745
245 GSA COMMUNICATIONS SERVICES	9	0.2166	761		761	63	824
281-4 BUILDING	70	1.6843	5,917		5,917	487	6,404
291-8 PARKS & RECREATION	738	17.7575	62,379		62,379	5,139	67,518
351-4 PLANNING & ZONING	41	0.9865	3,465		3,465	285	3,750
381 COMMUNICATIONS	9	0.2166	761		761	63	824
401 CIP & TRANSPORTATION	45	1.0828	3,804		3,804	313	4,117
411 SUSTAINABLE INITIATIVES	2	0.0481	169		169	14	183
910 CD - COMMUNITY DEVELOPMENT	33	0.7940	2,789		2,789	230	3,019
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0962	338		338	28	366
960 PENSION	9	0.2166	761		761	63	824
980 NON DEPARTMENTAL	1	0.0241	85		85	7	92
SubTotal	4,156	100.0000	351,281		351,281	27,991	379,272
Total	4,156	100.0000	351,281		351,281	27,991	379,272

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total	General Ledger (Oracle)	Systems (Oracle)	Payrolls (Oracle)
121 City Clerk	8,305	2,153	5,222	930
131 City Attorney	8,958	609	5,222	3,127
141 Civil Service	1,595	213	1,044	338
150 City Manager's Office	12,171	659	9,399	2,113
160 Finance - Director's Office	2,024	473	1,044	507
161 Finance - General	2,174	230	0	1,944
162 Finance - Treasury	36,207	34,009	0	2,198
163 Finance - Financial	439	101	0	338
171-4 Human Resources	19,126	698	15,866	2,562
231 Management and Budget	1,696	324	0	1,372
241 GSA - Administration	1,946	1,122	0	824
243 GSA - Miami Riverside	1,284	735	0	549
244 GSA - Graphics	973	515	0	458
246 GSA - Light Fleet	7,721	4,793	0	2,928
247 GSA - Heavy Fleet	6,982	4,146	0	2,836
251 Information Technology	6,868	2,385	0	4,483
261 Procurement	1,504	314	0	1,190
271 Auditor General	1,147	323	0	824
301-3 Risk Management	4,319	2,581	0	1,738
431 Equal Opportunity &	451	176	0	275
371 Grants Administration	4,588	1,752	0	2,836
101 MAYOR	3,920	373	2,267	1,280
111-5 CITY	9,654	1,425	5,667	2,562
151 NET - NEIGHBORHOOD	64,752	1,844	54,399	8,509
152 CODE ENFORCEMENT	5,531	1,140	0	4,391
181-9 FIRE	177,569	58,519	47,599	71,451
190-1 POLICE	372,245	17,042	220,997	134,206
201-9 PUBLIC WORKS	13,527	4,562	0	8,965
211-3 SOLID WASTE	21,269	3,612	0	17,657
221 PUBLIC FACILITIES	31,271	26,056	0	5,215
242 GSA PROPERTY MNGT	4,388	1,643	0	2,745
245 GSA	1,747	923	0	824
281-4 BUILDING	10,117	3,713	0	6,404
291-8 PARKS &	113,509	45,991	0	67,518
351-4 PLANNING & ZONING	5,821	2,071	0	3,750
381 COMMUNICATIONS	1,333	509	0	824



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total	General Ledger (Oracle)	Systems (Oracle)	Payrolls (Oracle)
401 CIP &	10,614	6,497	0	4,117
411 SUSTAINABLE	620	437	0	183
910 CD - COMMUNITY	9,439	6,420	0	3,019
920 CRA - COMMUNITY	2,565	2,565	0	0
930 MODEL CITY	302	302	0	0
940 VIRGINIA KEY	4,147	4,147	0	0
950 CIVILIAN	931	565	0	366
960 PENSION	983	159	0	824
970 COMPONENT UNITS	574	8	566	0
980 NON DEPARTMENTAL	780	688	0	92
Direct Billed	0	0	0	0
Total	998,086	249,522	369,292	379,272

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

HUMAN RESOURCES

The Office of Human Resources is responsible for planning, directing and administering the City's comprehensive human resources program for civil service, unclassified and temporary employees. The Office is organized into three divisions: Human Resource Services, and Labor Relations. Activities of the department have been functionalized as follows:

Human Resource Services. The department manages the human resources program (recruitment, selection, testing and validation, counseling, classifications and pay, medical, records and training) based on policies and procedures developed in accord with City Commission mandates, labor agreements, Civil Service Rules and Regulations, and Federal and State Legislation. Activities have been allocated based upon the number of employees by department.

Labor Relations. This division is responsible for all activities concerning unions representing City employees. This includes negotiating labor contracts, reviewing and analyzing major employment trends, fair employment practices, judicial opinions, and staying abreast of developments of national, state and federal regulatory agencies. Labor Relations also investigates and drafts disciplinary actions for the majority of City departments, works with Internal Security on cases of employee misconduct, reviews activities related to classification and pay, and assists the Chief Executive Officer on issues of employee morale and employee relations. Activities have been allocated based upon the number of employees covered by labor agreements.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,971,535			2,971,535
Depreciation	(5,046)			
Major Machinery and Equipment	1,253			
Total Deductions:	(3,793)			(3,793)
Building Depreciation	37,896		37,896	
Equipment Depreciation	4,531		4,531	
121 City Clerk	19,119	2,571	21,690	
131 City Attorney	87,319	13,702	101,021	
141 Civil Service	2,818	443	3,261	
150 City Manager's Office	19,472	4,022	23,494	
160 Finance - Director's Office	3,408	447	3,855	
161 Finance - General Accounting	7,160	610	7,770	
162 Finance - Treasury Management	3,608	940	4,548	
163 Finance - Financial System Services	17,625	1,501	19,126	
171-4 Human Resources		20,014	20,014	
231 Management and Budget		13,924	13,924	
243 GSA - Miami Riverside Center		105,107	105,107	
244 GSA - Graphics		3,183	3,183	
251 Information Technology		191,585	191,585	
261 Procurement		6,460	6,460	
271 Auditor General		4,654	4,654	
301-3 Risk Management		369,732	369,732	
431 Equal Opportunity & Diversity		2,211	2,211	
Total Allocated Additions:	202,956	741,106	944,062	944,062
Total To Be Allocated:	3,170,698	741,106		3,911,804

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources

	Total	General & Admin	Human Resources	Labor Relations
Wages & Benefits				
Salaries	1,713,599	0	1,542,239	171,360
Fringe Benefits	1,132,479	0	1,019,231	113,248
Other Expense & Cost				
Professional Service	76,782	0	76,782	0
Travel and Per Diem	1,509	0	1,509	0
Postage	2,058	0	1,852	206
Rentals and Leases	7,193	0	6,474	719
Repair and Maintenance	853	0	768	85
Advertising and Relations	10,036	0	9,032	1,004
Office Supplies & Minor Equipment	19,718	0	17,746	1,972
Publications, Subscriptions, & Membershi	3,515	0	3,163	352
*Depreciation	5,046	5,046	0	0
*Major Machinery and Equipment	(1,253)	(1,253)	0	0
Departmental Totals				
Total Expenditures	2,971,535	3,793	2,678,796	288,946
Deductions				
Total Deductions	(3,793)	(3,793)	0	0
Functional Cost	2,967,742	0	2,678,796	288,946
Allocation Step 1				
Inbound- All Others	202,956	202,956	0	0
Reallocate Admin Costs		(202,956)	183,196	19,760
1st Allocation	3,170,698	0	2,861,992	308,706
Allocation Step 2				
Inbound- All Others	741,106	741,106	0	0
Reallocate Admin Costs		(741,106)	668,950	72,156
2nd Allocation	741,106	0	668,950	72,156
Total For 00110 171-4 Human Resources				
Total Allocated	3,911,804	0	3,530,942	380,862

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 171-4 Human Resources

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2647	7,575		7,575		7,575
131 City Attorney	37	0.8903	25,480		25,480		25,480
141 Civil Service	4	0.0962	2,755		2,755		2,755
150 City Manager's Office	25	0.6015	17,216		17,216		17,216
160 Finance - Director's Office	6	0.1444	4,132		4,132		4,132
161 Finance - General Accounting	23	0.5534	15,839		15,839		15,839
162 Finance - Treasury Management	26	0.6256	17,905		17,905		17,905
163 Finance - Financial System Services	4	0.0962	2,755		2,755		2,755
171-4 Human Resources	28	0.6737	19,282		19,282		19,282
231 Management and Budget	15	0.3609	10,330		10,330	2,514	12,844
241 GSA - Administration	9	0.2166	6,198		6,198	1,508	7,706
243 GSA - Miami Riverside Center	6	0.1444	4,132		4,132	1,005	5,137
244 GSA - Graphics	5	0.1203	3,443		3,443	838	4,281
246 GSA - Light Fleet	32	0.7700	22,037		22,037	5,362	27,399
247 GSA - Heavy Fleet	31	0.7459	21,348		21,348	5,195	26,543
251 Information Technology	49	1.1790	33,743		33,743	8,211	41,954
261 Procurement	13	0.3128	8,952		8,952	2,178	11,130
271 Auditor General	9	0.2166	6,198		6,198	1,508	7,706
301-3 Risk Management	19	0.4572	13,084		13,084	3,184	16,268
431 Equal Opportunity & Diversity	3	0.0722	2,066		2,066	503	2,569
371 Grants Administration	31	0.7459	21,348		21,348	5,195	26,543
101 MAYOR	14	0.3369	9,641		9,641	2,346	11,987
111-5 CITY COMMISSIONERS	28	0.6737	19,282		19,282	4,692	23,974
151 NET - NEIGHBORHOOD	93	2.2377	64,044		64,044	15,584	79,628
152 CODE ENFORCEMENT	48	1.1550	33,055		33,055	8,043	41,098
181-9 FIRE	781	18.7921	537,829		537,829	130,874	668,703
190-1 POLICE	1,467	35.2983	1,010,231		1,010,231	245,830	1,256,061
201-9 PUBLIC WORKS	98	2.3580	67,487		67,487	16,422	83,909



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 171-4 Human Resources

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	193	4.6439	132,908		132,908	32,342	165,250
221 PUBLIC FACILITIES	57	1.3715	39,253		39,253	9,552	48,805
242 GSA PROPERTY MNGT	30	0.7218	20,659		20,659	5,027	25,686
245 GSA COMMUNICATIONS SERVICES	9	0.2166	6,198		6,198	1,508	7,706
281-4 BUILDING	70	1.6843	48,205		48,205	11,730	59,935
291-8 PARKS & RECREATION	738	17.7575	508,217		508,217	123,669	631,886
351-4 PLANNING & ZONING	41	0.9865	28,234		28,234	6,870	35,104
381 COMMUNICATIONS	9	0.2166	6,198		6,198	1,508	7,706
401 CIP & TRANSPORTATION	45	1.0828	30,989		30,989	7,541	38,530
411 SUSTAINABLE INITIATIVES	2	0.0481	1,377		1,377	335	1,712
910 CD - COMMUNITY DEVELOPMENT	33	0.7940	22,725		22,725	5,530	28,255
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0962	2,755		2,755	670	3,425
960 PENSION	9	0.2166	6,198		6,198	1,508	7,706
980 NON DEPARTMENTAL	1	0.0241	689		689	168	857
SubTotal	4,156	100.0000	2,861,992		2,861,992	668,950	3,530,942
Total	4,156	100.0000	2,861,992		2,861,992	668,950	3,530,942

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 171-4 Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	5	0.1694	523		523		523
131 City Attorney	5	0.1694	523		523		523
160 Finance - Director's Office	4	0.1355	418		418		418
161 Finance - General Accounting	20	0.6775	2,092		2,092		2,092
162 Finance - Treasury Management	21	0.7114	2,196		2,196		2,196
163 Finance - Financial System Services	1	0.0339	105		105		105
171-4 Human Resources	7	0.2371	732		732		732
241 GSA - Administration	4	0.1355	418		418	100	518
243 GSA - Miami Riverside Center	5	0.1694	523		523	125	648
244 GSA - Graphics	5	0.1694	523		523	125	648
246 GSA - Light Fleet	31	1.0501	3,242		3,242	774	4,016
247 GSA - Heavy Fleet	29	0.9824	3,033		3,033	724	3,757
251 Information Technology	35	1.1856	3,660		3,660	874	4,534
261 Procurement	8	0.2710	837		837	200	1,037
301-3 Risk Management	11	0.3726	1,150		1,150	275	1,425
371 Grants Administration	1	0.0339	105		105	25	130
151 NET - NEIGHBORHOOD	17	0.5759	1,778		1,778	425	2,203
152 CODE ENFORCEMENT	42	1.4228	4,392		4,392	1,049	5,441
181-9 FIRE	744	25.2033	77,804		77,804	18,582	96,386
190-1 POLICE	1,370	46.4090	143,266		143,266	34,218	177,484
201-9 PUBLIC WORKS	71	2.4051	7,425		7,425	1,773	9,198
211-3 SOLID WASTE	172	5.8266	17,987		17,987	4,296	22,283
221 PUBLIC FACILITIES	27	0.9146	2,824		2,824	674	3,498
242 GSA PROPERTY MNGT	30	1.0163	3,137		3,137	749	3,886
245 GSA COMMUNICATIONS SERVICES	9	0.3049	941		941	225	1,166
281-4 BUILDING	53	1.7954	5,542		5,542	1,324	6,866
291-8 PARKS & RECREATION	161	5.4539	16,837		16,837	4,021	20,858
351-4 PLANNING & ZONING	30	1.0163	3,137		3,137	749	3,886

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 171-4 Human Resources

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
381 COMMUNICATIONS	3	0.1016	314		314	75	389
401 CIP & TRANSPORTATION	5	0.1694	523		523	125	648
910 CD - COMMUNITY DEVELOPMENT	26	0.8808	2,719		2,719	649	3,368
SubTotal	2,952	100.0000	308,706		308,706	72,156	380,862
Total	2,952	100.0000	308,706		308,706	72,156	380,862

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources

Receiving Department	Total	Human Resources	Labor Relations
121 City Clerk	8,098	7,575	523
131 City Attorney	26,003	25,480	523
141 Civil Service	2,755	2,755	0
150 City Manager's Office	17,216	17,216	0
160 Finance - Director's Office	4,550	4,132	418
161 Finance - General	17,931	15,839	2,092
162 Finance - Treasury	20,101	17,905	2,196
163 Finance - Financial	2,860	2,755	105
171-4 Human Resources	20,014	19,282	732
231 Management and Budget	12,844	12,844	0
241 GSA - Administration	8,224	7,706	518
243 GSA - Miami Riverside	5,785	5,137	648
244 GSA - Graphics	4,929	4,281	648
246 GSA - Light Fleet	31,415	27,399	4,016
247 GSA - Heavy Fleet	30,300	26,543	3,757
251 Information Technology	46,488	41,954	4,534
261 Procurement	12,167	11,130	1,037
271 Auditor General	7,706	7,706	0
301-3 Risk Management	17,693	16,268	1,425
431 Equal Opportunity &	2,569	2,569	0
371 Grants Administration	26,673	26,543	130
101 MAYOR	11,987	11,987	0
111-5 CITY	23,974	23,974	0
151 NET - NEIGHBORHOOD	81,831	79,628	2,203
152 CODE ENFORCEMENT	46,539	41,098	5,441
181-9 FIRE	765,089	668,703	96,386
190-1 POLICE	1,433,545	1,256,061	177,484
201-9 PUBLIC WORKS	93,107	83,909	9,198
211-3 SOLID WASTE	187,533	165,250	22,283
221 PUBLIC FACILITIES	52,303	48,805	3,498
242 GSA PROPERTY MNGT	29,572	25,686	3,886
245 GSA	8,872	7,706	1,166
281-4 BUILDING	66,801	59,935	6,866
291-8 PARKS &	652,744	631,886	20,858
351-4 PLANNING & ZONING	38,990	35,104	3,886
381 COMMUNICATIONS	8,095	7,706	389

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources

Receiving Department	Total	Human Resources	Labor Relations
401 CIP &	39,178	38,530	648
411 SUSTAINABLE	1,712	1,712	0
910 CD - COMMUNITY	31,623	28,255	3,368
950 CIVILIAN	3,425	3,425	0
960 PENSION	7,706	7,706	0
980 NON DEPARTMENTAL	857	857	0
Direct Billed	0	0	0
Total	3,911,804	3,530,942	380,862

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget is responsible for the formulation, preparation and evaluation of the City budget. The Department provides budgetary control through constant monitoring of current operations and forecasting of future fiscal operations for all funds. For purposes of allocating costs, activities of the Office have been functionalized into the following two cost pools:

Transfers & Position Authorization Requests. Costs associated with this function have been allocated based on the number of budget transfers per department.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 231 Management and Budget

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,538,414			1,538,414
Depreciation	(5,503)			
Major Machinery and Equipment	(6,492)			
Total Deductions:	(11,995)			(11,995)
Building Depreciation	12,346		12,346	
Equipment Depreciation	4,167		4,167	
121 City Clerk	206	28	234	
131 City Attorney	9,663	1,516	11,179	
141 Civil Service	1,510	237	1,747	
150 City Manager's Office	10,432	2,155	12,587	
160 Finance - Director's Office	1,826	239	2,065	
161 Finance - General Accounting	4,608	394	5,002	
162 Finance - Treasury Management	1,618	420	2,038	
163 Finance - Financial System Services	1,564	132	1,696	
171-4 Human Resources	10,330	2,514	12,844	
231 Management and Budget		10,008	10,008	
243 GSA - Miami Riverside Center		34,236	34,236	
244 GSA - Graphics		568	568	
251 Information Technology		53,210	53,210	
261 Procurement		9,305	9,305	
271 Auditor General		2,394	2,394	
301-3 Risk Management		17,113	17,113	
431 Equal Opportunity & Diversity		1,184	1,184	
Total Allocated Additions:	58,270	135,653	193,923	193,923
Total To Be Allocated:	1,584,689	135,653		1,720,342

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	956,453	0	956,453
Fringe Benefits	548,486	0	548,486
Other Expense & Cost			
Professional Service	526	0	526
Travel and Per Diem	12,317	0	12,317
Communications & Relations	2,056	0	2,056
Postage	521	0	521
Rentals and Leases	2,002	0	2,002
Other Current Charge	44	0	44
Office Supplies & Minor Equipment	2,725	0	2,725
Publications, Subscriptions, & Membershi	1,289	0	1,289
*Depreciation	5,503	5,503	0
*Major Machinery and Equipment	6,492	6,492	0
Departmental Totals			
Total Expenditures	1,538,414	11,995	1,526,419
Deductions			
Total Deductions	(11,995)	(11,995)	0
Functional Cost	1,526,419	0	1,526,419
Allocation Step 1			
Inbound- All Others	58,270	58,270	0
Reallocate Admin Costs		(58,270)	58,270
1st Allocation	1,584,689	0	1,584,689
Allocation Step 2			
Inbound- All Others	135,653	135,653	0
Reallocate Admin Costs		(135,653)	135,653
2nd Allocation	135,653	0	135,653
Total For 00120 231 Management and Budget			
Total Allocated	1,720,342	0	1,720,342

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 231 Management and Budget

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	45	1.2356	19,580		19,580		19,580
131 City Attorney	30	0.8237	13,053		13,053		13,053
141 Civil Service	16	0.4393	6,962		6,962		6,962
150 City Manager's Office	65	1.7847	28,282		28,282		28,282
160 Finance - Director's Office	18	0.5054	8,009		8,009		8,009
161 Finance - General Accounting	70	1.9374	30,701		30,701		30,701
162 Finance - Treasury Management	79	2.1901	34,706		34,706		34,706
163 Finance - Financial System Services	12	0.3369	5,339		5,339		5,339
171-4 Human Resources	32	0.8786	13,924		13,924		13,924
231 Management and Budget	23	0.6315	10,008		10,008		10,008
241 GSA - Administration	15	0.4294	6,805		6,805	653	7,458
243 GSA - Miami Riverside Center	10	0.2863	4,537		4,537	435	4,972
244 GSA - Graphics	8	0.2386	3,781		3,781	363	4,144
246 GSA - Light Fleet	55	1.5268	24,195		24,195	2,321	26,516
247 GSA - Heavy Fleet	53	1.4791	23,439		23,439	2,248	25,687
251 Information Technology	40	1.0983	17,405		17,405	1,670	19,075
261 Procurement	19	0.5217	8,267		8,267	793	9,060
271 Auditor General	21	0.5766	9,137		9,137	877	10,014
301-3 Risk Management	28	0.7688	12,183		12,183	1,169	13,352
431 Equal Opportunity & Diversity	16	0.4393	6,962		6,962	668	7,630
371 Grants Administration	82	2.2515	35,679		35,679	3,423	39,102
101 MAYOR	37	1.0159	16,099		16,099	1,544	17,643
111-5 CITY COMMISSIONERS	122	3.3498	53,084		53,084	5,092	58,176
151 NET - NEIGHBORHOOD	77	2.1142	33,504		33,504	3,214	36,718
152 CODE ENFORCEMENT	34	0.9336	14,794		14,794	1,419	16,213
181-9 FIRE	680	18.6711	295,881		295,881	28,382	324,263
190-1 POLICE	444	12.1911	193,191		193,191	18,532	211,723
201-9 PUBLIC WORKS	149	4.0912	64,832		64,832	6,219	71,051

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 231 Management and Budget

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	78	2.1417	33,939		33,939	3,256	37,195
221 PUBLIC FACILITIES	354	9.7199	154,031		154,031	14,776	168,807
242 GSA PROPERTY MNGT	52	1.4314	22,683		22,683	2,176	24,859
245 GSA COMMUNICATIONS SERVICES	15	0.4294	6,805		6,805	653	7,458
281-4 BUILDING	80	2.1966	34,809		34,809	3,339	38,148
291-8 PARKS & RECREATION	285	7.8254	124,008		124,008	11,896	135,904
351-4 PLANNING & ZONING	116	3.1851	50,473		50,473	4,842	55,315
381 COMMUNICATIONS	44	1.2081	19,145		19,145	1,837	20,982
401 CIP & TRANSPORTATION	64	1.7573	27,847		27,847	2,671	30,518
411 SUSTAINABLE INITIATIVES	4	0.1098	1,740		1,740	167	1,907
910 CD - COMMUNITY DEVELOPMENT	236	6.4800	102,687		102,687	9,850	112,537
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0549	870		870	83	953
980 NON DEPARTMENTAL	26	0.7139	11,313		11,313	1,085	12,398
SubTotal	3,642	100.0000	1,584,689		1,584,689	135,653	1,720,342
Total	3,642	100.0000	1,584,689		1,584,689	135,653	1,720,342

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Transfer

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 231 Management and Budget

Receiving Department	Total	Budget Requests
121 City Clerk	19,580	19,580
131 City Attorney	13,053	13,053
141 Civil Service	6,962	6,962
150 City Manager's Office	28,282	28,282
160 Finance - Director's Office	8,009	8,009
161 Finance - General	30,701	30,701
162 Finance - Treasury	34,706	34,706
163 Finance - Financial	5,339	5,339
171-4 Human Resources	13,924	13,924
231 Management and Budget	10,008	10,008
241 GSA - Administration	7,458	7,458
243 GSA - Miami Riverside	4,972	4,972
244 GSA - Graphics	4,144	4,144
246 GSA - Light Fleet	26,516	26,516
247 GSA - Heavy Fleet	25,687	25,687
251 Information Technology	19,075	19,075
261 Procurement	9,060	9,060
271 Auditor General	10,014	10,014
301-3 Risk Management	13,352	13,352
431 Equal Opportunity &	7,630	7,630
371 Grants Administration	39,102	39,102
101 MAYOR	17,643	17,643
111-5 CITY	58,176	58,176
151 NET - NEIGHBORHOOD	36,718	36,718
152 CODE ENFORCEMENT	16,213	16,213
181-9 FIRE	324,263	324,263
190-1 POLICE	211,723	211,723
201-9 PUBLIC WORKS	71,051	71,051
211-3 SOLID WASTE	37,195	37,195
221 PUBLIC FACILITIES	168,807	168,807
242 GSA PROPERTY MNGT	24,859	24,859
245 GSA	7,458	7,458
281-4 BUILDING	38,148	38,148
291-8 PARKS &	135,904	135,904
351-4 PLANNING & ZONING	55,315	55,315
381 COMMUNICATIONS	20,982	20,982



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 231 Management and Budget

Receiving Department	Total	Budget Requests
401 CIP &	30,518	30,518
411 SUSTAINABLE	1,907	1,907
910 CD - COMMUNITY	112,537	112,537
950 CIVILIAN	953	953
980 NON DEPARTMENTAL	12,398	12,398
Direct Billed	0	0
Total	1,720,342	1,720,342

CITY OF MIAMI, FLORIDA

FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN FY 2015 BASED ON ACTUALS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

GENERAL SERVICES ADMINISTRATION

The primary responsibility of the General Services Administration (GSA) Office is to establish administrative policy for the following functions: (1) Property Maintenance; (2) Graphic Reproduction; (3) Communication Services; (4) Fleet Management; (5) Custodial Maintenance and (6) Miami Riverside Center.

Cost associated with the Administrative Services function has been allocated based on the number of employees per department supervised.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,266,722			7,266,722
Depreciation	(1,532,132)			
Major Machinery and Equipment	(3,463,523)			
Capital Outlay	(475,891)			
Total Deductions:	(5,471,546)			(5,471,546)
Equipment Depreciation	1,535		1,535	
121 City Clerk	348	47	395	
131 City Attorney	5,879	922	6,801	
141 Civil Service	906	142	1,048	
150 City Manager's Office	6,259	1,293	7,552	
160 Finance - Director's Office	1,096	144	1,240	
161 Finance - General Accounting	11,616	986	12,602	
162 Finance - Treasury Management	7,054	1,863	8,917	
163 Finance - Financial System Services	1,785	161	1,946	
171-4 Human Resources	6,616	1,608	8,224	
231 Management and Budget	6,805	653	7,458	
243 GSA - Miami Riverside Center		4	4	
244 GSA - Graphics		715	715	
246 GSA - Light Fleet		41,242	41,242	
247 GSA - Heavy Fleet		49,955	49,955	
251 Information Technology		21,903	21,903	
261 Procurement		10,571	10,571	
271 Auditor General		2,815	2,815	
301-3 Risk Management		176,460	176,460	
431 Equal Opportunity & Diversity		711	711	
Total Allocated Additions:	49,899	312,195	362,094	362,094
Total To Be Allocated:	1,845,075	312,195		2,157,270

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration

	Total	General & Admin	Direction and Leadership
Wages & Benefits			
Salaries	684,027	0	684,027
Fringe Benefits	409,333	0	409,333
Other Expense & Cost			
Professional Service	14,269	0	14,269
Travel and Per Diem	648	0	648
Communications & Relations	13,849	0	13,849
Postage	106	0	106
Utility Services	153,733	0	153,733
Rentals and Leases	1,316	0	1,316
Repair and Maintenance	54,323	0	54,323
Advertising and Relations	2,271	0	2,271
Other Current Charge	390	0	390
Office Supplies & Minor Equipment	447,606	0	447,606
Other Materials & Supplies	12,447	0	12,447
Publications, Subscriptions, & Membershi	858	0	858
*Depreciation	1,532,132	1,532,132	0
*Major Machinery and Equipment	3,463,523	3,463,523	0
*Capital Outlay	475,891	475,891	0
Departmental Totals			
Total Expenditures	7,266,722	5,471,546	1,795,176
Deductions			
Total Deductions	(5,471,546)	(5,471,546)	0
Functional Cost	1,795,176	0	1,795,176
Allocation Step 1			
Inbound- All Others	49,899	49,899	0
Reallocate Admin Costs		(49,899)	49,899
1st Allocation	1,845,075	0	1,845,075
Allocation Step 2			
Inbound- All Others	312,195	312,195	0
Reallocate Admin Costs		(312,195)	312,195
2nd Allocation	312,195	0	312,195

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration

	Total	General & Admin	Direction and Leadership
Total For 00130 241 GSA - Administration			
Total Allocated	2,157,270	0	2,157,270



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 241 GSA - Administration

Activity - Direction and Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
243 GSA - Miami Riverside Center	6	5.3097	97,969		97,969	16,577	114,546
244 GSA - Graphics	5	4.4248	81,640		81,640	13,814	95,454
246 GSA - Light Fleet	32	28.3186	522,499		522,499	88,409	610,908
247 GSA - Heavy Fleet	31	27.4336	506,171		506,171	85,646	591,817
242 GSA PROPERTY MNGT	30	26.5487	489,843		489,843	82,884	572,727
245 GSA COMMUNICATIONS SERVICES	9	7.9646	146,953		146,953	24,865	171,818
SubTotal	113	100.0000	1,845,075		1,845,075	312,195	2,157,270
Total	113	100.0000	1,845,075		1,845,075	312,195	2,157,270

Allocation Basis: Number of Employees in Supervised Departments
Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 241 GSA - Administration

Receiving Department	Total Direction and Leadership	
243 GSA - Miami Riverside	114,546	114,546
244 GSA - Graphics	95,454	95,454
246 GSA - Light Fleet	610,908	610,908
247 GSA - Heavy Fleet	591,817	591,817
242 GSA PROPERTY MNGT	572,727	572,727
245 GSA	171,818	171,818
Direct Billed	0	0
Total	2,157,270	2,157,270

CITY OF MIAMI, FLORIDA

FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN FY 2015 BASED ON ACTUALS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

GENERAL SERVICES ADMINISTRATION – MIAMI RIVERSIDE CENTER

The Miami Riverside Center (MRC) division is responsible for the management of the MRC building. MRC is also responsible for mail functions.

Costs associated with the MRC Operations have been allocated to the occupants of the MRC based on the square footage occupied per department.

Costs associated with Mail Operations are allocated based on direct charges by benefiting department.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 243 GSA - Miami Riverside Center

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,336,687			1,336,687
Equipment Depreciation	1,023		1,023	
121 City Clerk	232	31	263	
131 City Attorney	3,919	615	4,534	
141 Civil Service	604	95	699	
150 City Manager's Office	4,173	862	5,035	
160 Finance - Director's Office	730	96	826	
161 Finance - General Accounting	7,029	599	7,628	
162 Finance - Treasury Management	3,650	948	4,598	
163 Finance - Financial System Services	1,178	106	1,284	
171-4 Human Resources	4,655	1,130	5,785	
231 Management and Budget	4,537	435	4,972	
241 GSA - Administration	97,969	16,577	114,546	
244 GSA - Graphics		59	59	
251 Information Technology		14,599	14,599	
261 Procurement		10,225	10,225	
271 Auditor General		2,096	2,096	
301-3 Risk Management		171,605	171,605	
431 Equal Opportunity & Diversity		474	474	
Total Allocated Additions:	129,699	220,552	350,251	350,251
Total To Be Allocated:	1,466,386	220,552		1,686,938

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center

	Total	General & Admin	MRC Operations	Mail Operations
Wages & Benefits				
Salaries	334,687	110,447	177,384	46,856
Fringe Benefits	267,394	88,240	141,719	37,435
Other Expense & Cost				
Professional Service	164,140	54,166	86,994	22,980
Utility Services	445,176	146,908	235,943	62,325
Rentals and Leases	4,756	1,569	2,521	666
Repair and Maintenance	117,534	38,786	62,293	16,455
Office Supplies & Minor Equipment	1,437	474	762	201
Other Materials & Supplies	393	130	208	55
Publications, Subscriptions, & Membershi	1,170	386	620	164
Departmental Totals				
Total Expenditures	1,336,687	441,106	708,444	187,137
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,336,687	441,106	708,444	187,137
Allocation Step 1				
Inbound- All Others	129,699	129,699	0	0
Reallocate Admin Costs		(570,805)	451,532	119,273
1st Allocation	1,466,386	0	1,159,976	306,410
Allocation Step 2				
Inbound- All Others	220,552	220,552	0	0
Reallocate Admin Costs		(220,552)	174,466	46,086
2nd Allocation	220,552	0	174,466	46,086
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	1,686,938	0	1,334,442	352,496

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 243 GSA - Miami Riverside Center

Activity - MRC Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	11,516	7.9204	91,875		91,875		91,875
141 Civil Service	1,144	0.7868	9,127		9,127		9,127
150 City Manager's Office	5,418	3.7263	43,225		43,225		43,225
160 Finance - Director's Office	12,923	8.8881	103,100		103,100		103,100
171-4 Human Resources	13,165	9.0545	105,030		105,030		105,030
231 Management and Budget	4,289	2.9499	34,218		34,218		34,218
251 Information Technology	16,024	11.0209	127,835		127,835	28,838	156,673
261 Procurement	2,474	1.7015	19,738		19,738	4,452	24,190
271 Auditor General	2,290	1.5750	18,270		18,270	4,121	22,391
301-3 Risk Management	2,907	1.9994	23,192		23,192	5,232	28,424
371 Grants Administration	1,883	1.2951	15,023		15,023	3,389	18,412
151 NET - NEIGHBORHOOD	1,430	0.9835	11,409		11,409	2,574	13,983
152 CODE ENFORCEMENT	1,829	1.2579	14,592		14,592	3,292	17,884
181-9 FIRE	6,648	4.5723	53,038		53,038	11,964	65,002
201-9 PUBLIC WORKS	5,641	3.8797	45,004		45,004	10,152	55,156
221 PUBLIC FACILITIES	2,612	1.7965	20,839		20,839	4,701	25,540
242 GSA PROPERTY MNGT	578	0.3975	4,611		4,611	1,040	5,651
245 GSA COMMUNICATIONS SERVICES	1,479	1.0172	11,799		11,799	2,662	14,461
281-4 BUILDING	10,796	7.4252	86,130		86,130	19,430	105,560
291-8 PARKS & RECREATION	3,812	2.6218	30,412		30,412	6,860	37,272
351-4 PLANNING & ZONING	11,999	8.2526	95,728		95,728	21,595	117,323
401 CIP & TRANSPORTATION	6,789	4.6693	54,163		54,163	12,218	66,381
910 CD - COMMUNITY DEVELOPMENT	6,917	4.7573	55,184		55,184	12,448	67,632
999 OTHER	10,834	7.4513	86,434		86,434	19,498	105,932
SubTotal	145,397	100.0000	1,159,976		1,159,976	174,466	1,334,442
Total	145,397	100.0000	1,159,976		1,159,976	174,466	1,334,442

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 243 GSA - Miami Riverside Center

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 243 GSA - Miami Riverside Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - Mail Operations							
121 City Clerk	12,537	4.2440	13,004	-12,537	467		467
131 City Attorney	119	0.0403	123	-119	4		4
141 Civil Service	61	0.0207	63	-61	2		2
150 City Manager's Office	1,268	0.4292	1,315	-1,268	47		47
160 Finance - Director's Office	9,275	3.1398	9,621	-9,275	346		346
162 Finance - Treasury Management	11,133	3.7688	11,548	-11,133	415		415
171-4 Human Resources	2,058	0.6967	2,135	-2,058	77		77
231 Management and Budget	488	0.1652	506	-488	18		18
241 GSA - Administration	106	0.0359	110	-106	4		4
251 Information Technology	36	0.0122	37	-36	1	6	7
261 Procurement	338	0.1144	351	-338	13	60	73
271 Auditor General	19	0.0064	20	-19	1	3	4
301-3 Risk Management	5,270	1.7840	5,466	-5,270	196	940	1,136
431 Equal Opportunity & Diversity	79	0.0267	82	-79	3	14	17
371 Grants Administration	1,293	0.4377	1,341	-1,293	48	231	279
101 MAYOR	349	0.1181	362	-349	13	62	75
111-5 CITY COMMISSIONERS	310	0.1049	322	-310	12	55	67
151 NET - NEIGHBORHOOD	466	0.1578	483	-466	17	83	100
152 CODE ENFORCEMENT	50,706	17.1650	52,595	-50,706	1,889	9,045	10,934
181-9 FIRE	11,062	3.7447	11,474	-11,062	412	1,973	2,385
190-1 POLICE	59,591	20.1728	61,811	-59,591	2,220	10,630	12,850
201-9 PUBLIC WORKS	2,375	0.8040	2,463	-2,375	88	424	512
211-3 SOLID WASTE	5,923	2.0051	6,144	-5,923	221	1,057	1,278
221 PUBLIC FACILITIES	6,190	2.0954	6,421	-6,190	231	1,104	1,335
281-4 BUILDING	12,487	4.2271	12,952	-12,487	465	2,227	2,692
291-8 PARKS & RECREATION	1,437	0.4865	1,491	-1,437	54	256	310
351-4 PLANNING & ZONING	72,513	24.5472	75,215	-72,513	2,702	12,937	15,639
381 COMMUNICATIONS	4,068	1.3771	4,220	-4,068	152	726	878

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 243 GSA - Miami Riverside Center

Activity - Mail Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401 CIP & TRANSPORTATION	5,072	1.7170	5,261	-5,072	189	905	1,094
910 CD - COMMUNITY DEVELOPMENT	3,743	1.2671	3,882	-3,743	139	668	807
920 CRA - COMMUNITY	131	0.0443	136	-131	5	23	28
940 VIRGINIA KEY	338	0.1144	351	-338	13	60	73
950 CIVILIAN INVESTIGATIVE PANEL	346	0.1171	359	-346	13	62	75
960 PENSION	14,029	4.7491	14,552	-14,029	523	2,502	3,025
999 OTHER	187	0.0633	194	-187	7	33	40
SubTotal	295,403	100.0000	306,410	-295,403	11,007	46,086	57,093
Direct Billed				295,403	295,403		295,403
Total	295,403	100.0000	306,410		306,410	46,086	352,496

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	467	0	467
131 City Attorney	91,879	91,875	4
141 Civil Service	9,129	9,127	2
150 City Manager's Office	43,272	43,225	47
160 Finance - Director's Office	103,446	103,100	346
162 Finance - Treasury	415	0	415
171-4 Human Resources	105,107	105,030	77
231 Management and Budget	34,236	34,218	18
241 GSA - Administration	4	0	4
251 Information Technology	156,680	156,673	7
261 Procurement	24,263	24,190	73
271 Auditor General	22,395	22,391	4
301-3 Risk Management	29,560	28,424	1,136
431 Equal Opportunity &	17	0	17
371 Grants Administration	18,691	18,412	279
101 MAYOR	75	0	75
111-5 CITY	67	0	67
151 NET - NEIGHBORHOOD	14,083	13,983	100
152 CODE ENFORCEMENT	28,818	17,884	10,934
181-9 FIRE	67,387	65,002	2,385
190-1 POLICE	12,850	0	12,850
201-9 PUBLIC WORKS	55,668	55,156	512
211-3 SOLID WASTE	1,278	0	1,278
221 PUBLIC FACILITIES	26,875	25,540	1,335
242 GSA PROPERTY MNGT	5,651	5,651	0
245 GSA	14,461	14,461	0
281-4 BUILDING	108,252	105,560	2,692
291-8 PARKS &	37,582	37,272	310
351-4 PLANNING & ZONING	132,962	117,323	15,639
381 COMMUNICATIONS	878	0	878
401 CIP &	67,475	66,381	1,094
910 CD - COMMUNITY	68,439	67,632	807
920 CRA - COMMUNITY	28	0	28
940 VIRGINIA KEY	73	0	73
950 CIVILIAN	75	0	75
960 PENSION	3,025	0	3,025



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
999 OTHER	105,972	105,932	40
Direct Billed	295,403	0	295,403
Total	1,686,938	1,334,442	352,496

CITY OF MIAMI, FLORIDA

FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN FY 2015 BASED ON ACTUALS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

GENERAL SERVICES ADMINISTRATION – GRAPHICS REPRODUCTION

Graphics Reproduction provides cost effective quick copy printing, composition, typesetting, color and graphic work for City departments and agencies. In addition, this Section does specification writing and standardization of all City printing needs. It provides contract management over the City's copier contract and exercises control over all outside duplicating services and acquisition/rental of duplicating equipment, inclusive of peripherals.

Costs associated with the Graphics function have been allocated based on total graphic charges per department served.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 244 GSA - Graphics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	724,558			724,558
Depreciation	(15,289)			
Major Machinery and Equipment	(118,716)			
Total Deductions:	(134,005)			(134,005)
Equipment Depreciation	853		853	
121 City Clerk	193	26	219	
131 City Attorney	3,266	512	3,778	
141 Civil Service	503	79	582	
150 City Manager's Office	3,477	718	4,195	
160 Finance - Director's Office	609	80	689	
161 Finance - General Accounting	5,328	454	5,782	
162 Finance - Treasury Management	2,566	667	3,233	
163 Finance - Financial System Services	893	80	973	
171-4 Human Resources	3,966	963	4,929	
231 Management and Budget	3,781	363	4,144	
241 GSA - Administration	81,640	13,814	95,454	
244 GSA - Graphics		1,845	1,845	
251 Information Technology		12,173	12,173	
261 Procurement		6,934	6,934	
271 Auditor General		926	926	
301-3 Risk Management		98,034	98,034	
431 Equal Opportunity & Diversity		395	395	
Total Allocated Additions:	107,075	138,063	245,138	245,138
Total To Be Allocated:	697,628	138,063		835,691

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics

	Total	General & Admin	Graphics Services
Wages & Benefits			
Salaries	252,794	0	252,794
Fringe Benefits	261,901	0	261,901
Other Expense & Cost			
Rentals and Leases	795	0	795
Repair and Maintenance	43,588	0	43,588
Printing and Graphics	28,839	0	28,839
Office Supplies & Minor Equipment	453	0	453
Other Materials & Supplies	466	0	466
Publications, Subscriptions, & Membershi	1,717	0	1,717
*Depreciation	15,289	15,289	0
*Major Machinery and Equipment	118,716	118,716	0
Departmental Totals			
Total Expenditures	724,558	134,005	590,553
Deductions			
Total Deductions	(134,005)	(134,005)	0
Functional Cost			
Functional Cost	590,553	0	590,553
Allocation Step 1			
Inbound- All Others	107,075	107,075	0
Reallocate Admin Costs		(107,075)	107,075
1st Allocation	697,628	0	697,628
Allocation Step 2			
Inbound- All Others	138,063	138,063	0
Reallocate Admin Costs		(138,063)	138,063
2nd Allocation	138,063	0	138,063
Total For 00150 244 GSA - Graphics			
Total Allocated	835,691	0	835,691

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 244 GSA - Graphics

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4,467	0.7564	5,277	-4,467	810		810
141 Civil Service	612	0.1036	723	-612	111		111
150 City Manager's Office	48,013	8.1305	56,720	-48,013	8,707		8,707
160 Finance - Director's Office	4,294	0.7271	5,073	-4,294	779		779
162 Finance - Treasury Management	40,888	6.9239	48,303	-40,888	7,415		7,415
171-4 Human Resources	17,553	2.9724	20,736	-17,553	3,183		3,183
231 Management and Budget	3,131	0.5302	3,699	-3,131	568		568
241 GSA - Administration	3,945	0.6680	4,660	-3,945	715		715
243 GSA - Miami Riverside Center	323	0.0547	382	-323	59		59
244 GSA - Graphics	10,173	1.7227	12,018	-10,173	1,845		1,845
246 GSA - Light Fleet	2,766	0.4684	3,268	-2,766	502	835	1,337
251 Information Technology	140	0.0237	165	-140	25	42	67
261 Procurement	15,732	2.6640	18,585	-15,732	2,853	4,751	7,604
271 Auditor General	114	0.0193	135	-114	21	34	55
301-3 Risk Management	5,931	1.0043	7,007	-5,931	1,076	1,791	2,867
431 Equal Opportunity & Diversity	382	0.0647	451	-382	69	115	184
371 Grants Administration	27,506	4.6578	32,494	-27,506	4,988	8,307	13,295
101 MAYOR	24,364	4.1258	28,782	-24,364	4,418	7,358	11,776
111-5 CITY COMMISSIONERS	31,966	5.4131	37,763	-31,966	5,797	9,654	15,451
151 NET - NEIGHBORHOOD	8,453	1.4314	9,986	-8,453	1,533	2,553	4,086
152 CODE ENFORCEMENT	11,953	2.0241	14,121	-11,953	2,168	3,610	5,778
181-9 FIRE	31,099	5.2663	36,739	-31,099	5,640	9,392	15,032
190-1 POLICE	94,948	16.0784	112,167	-94,948	17,219	28,679	45,898
201-9 PUBLIC WORKS	3,956	0.6699	4,673	-3,956	717	1,195	1,912
211-3 SOLID WASTE	27,507	4.6580	32,495	-27,507	4,988	8,308	13,296
221 PUBLIC FACILITIES	16,160	2.7365	19,091	-16,160	2,931	4,881	7,812
242 GSA PROPERTY MNGT	1,044	0.1768	1,233	-1,044	189	315	504
245 GSA COMMUNICATIONS SERVICES	1,823	0.3087	2,154	-1,823	331	551	882

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 244 GSA - Graphics

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
281-4 BUILDING	13,046	2.2092	15,412	-13,046	2,366	3,940	6,306
291-8 PARKS & RECREATION	56,618	9.5876	66,886	-56,618	10,268	17,100	27,368
351-4 PLANNING & ZONING	66,990	11.3440	79,139	-66,990	12,149	20,232	32,381
381 COMMUNICATIONS	183	0.0310	216	-183	33	55	88
401 CIP & TRANSPORTATION	8,087	1.3694	9,554	-8,087	1,467	2,442	3,909
910 CD - COMMUNITY DEVELOPMENT	5,324	0.9016	6,290	-5,324	966	1,608	2,574
950 CIVILIAN INVESTIGATIVE PANEL	1,042	0.1765	1,231	-1,042	189	315	504
SubTotal	590,533	100.0000	697,628	-590,533	107,095	138,063	245,158
Direct Billed				590,533	590,533		590,533
Total	590,533	100.0000	697,628		697,628	138,063	835,691

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 244 GSA - Graphics

Receiving Department	Total	Graphics Services
121 City Clerk	810	810
141 Civil Service	111	111
150 City Manager's Office	8,707	8,707
160 Finance - Director's Office	779	779
162 Finance - Treasury	7,415	7,415
171-4 Human Resources	3,183	3,183
231 Management and Budget	568	568
241 GSA - Administration	715	715
243 GSA - Miami Riverside	59	59
244 GSA - Graphics	1,845	1,845
246 GSA - Light Fleet	1,337	1,337
251 Information Technology	67	67
261 Procurement	7,604	7,604
271 Auditor General	55	55
301-3 Risk Management	2,867	2,867
431 Equal Opportunity &	184	184
371 Grants Administration	13,295	13,295
101 MAYOR	11,776	11,776
111-5 CITY	15,451	15,451
151 NET - NEIGHBORHOOD	4,086	4,086
152 CODE ENFORCEMENT	5,778	5,778
181-9 FIRE	15,032	15,032
190-1 POLICE	45,898	45,898
201-9 PUBLIC WORKS	1,912	1,912
211-3 SOLID WASTE	13,296	13,296
221 PUBLIC FACILITIES	7,812	7,812
242 GSA PROPERTY MNGT	504	504
245 GSA	882	882
281-4 BUILDING	6,306	6,306
291-8 PARKS &	27,368	27,368
351-4 PLANNING & ZONING	32,381	32,381
381 COMMUNICATIONS	88	88
401 CIP &	3,909	3,909
910 CD - COMMUNITY	2,574	2,574
950 CIVILIAN	504	504

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 244 GSA - Graphics

Receiving Department	Total	Graphics Services
Direct Billed	590,533	590,533
Total	835,691	835,691

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

GENERAL SERVICES ADMINISTRATION – LIGHT FLEET

The Light Fleet division is responsible for the repair, maintenance, fueling and replacement of all City vehicles and equipment categorized as light fleet or equipment.

Costs associated with Light Fleet have been allocated based on the total fleet charges per department served.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 246 GSA - Light Fleet

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,557,536			6,557,536
Depreciation	(1,541,001)			
Major Machinery and Equipment	(6,916)			
Total Deductions:	(1,547,917)			(1,547,917)
Equipment Depreciation	5,458		5,458	
121 City Clerk	1,238	166	1,404	
131 City Attorney	20,903	3,280	24,183	
141 Civil Service	3,220	506	3,726	
150 City Manager's Office	22,254	4,597	26,851	
160 Finance - Director's Office	3,895	510	4,405	
161 Finance - General Accounting	62,915	5,339	68,254	
162 Finance - Treasury Management	24,547	6,396	30,943	
163 Finance - Financial System Services	7,080	641	7,721	
171-4 Human Resources	25,279	6,136	31,415	
231 Management and Budget	24,195	2,321	26,516	
241 GSA - Administration	522,499	88,409	610,908	
244 GSA - Graphics	502	835	1,337	
251 Information Technology		77,908	77,908	
261 Procurement		69,682	69,682	
271 Auditor General		7,856	7,856	
301-3 Risk Management		627,417	627,417	
431 Equal Opportunity & Diversity		2,526	2,526	
Total Allocated Additions:	723,985	904,525	1,628,510	1,628,510
Total To Be Allocated:	5,733,604	904,525		6,638,129

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet

	Total	General & Admin	Light Fleet & Small Equip
Wages & Benefits			
Salaries	1,725,670	0	1,725,670
Fringe Benefits	1,212,534	0	1,212,534
Other Expense & Cost			
Professional Service	83,666	0	83,666
Rentals and Leases	144,090	0	144,090
Repair and Maintenance	1,786,165	0	1,786,165
Other Current Charge	3	0	3
Office Supplies & Minor Equipment	46,143	0	46,143
Other Materials & Supplies	4,886	0	4,886
Publications, Subscriptions, & Membershi	6,462	0	6,462
*Depreciation	1,541,001	1,541,001	0
*Major Machinery and Equipment	6,916	6,916	0
Departmental Totals			
Total Expenditures	6,557,536	1,547,917	5,009,619
Deductions			
Total Deductions	(1,547,917)	(1,547,917)	0
Functional Cost	5,009,619	0	5,009,619
Allocation Step 1			
Inbound- All Others	723,985	723,985	0
Reallocate Admin Costs		(723,985)	723,985
1st Allocation	5,733,604	0	5,733,604
Allocation Step 2			
Inbound- All Others	904,525	904,525	0
Reallocate Admin Costs		(904,525)	904,525
2nd Allocation	904,525	0	904,525
Total For 00160 246 GSA - Light Fleet			
Total Allocated	6,638,129	0	6,638,129

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 246 GSA - Light Fleet

Activity - Light Fleet & Small Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	5,114	0.1027	5,888	-5,114	774		774
150 City Manager's Office	4,670	0.0938	5,376	-4,670	706		706
241 GSA - Administration	272,655	5.4747	313,897	-272,655	41,242		41,242
251 Information Technology	6,403	0.1286	7,372	-6,403	969	1,233	2,202
261 Procurement	3,199	0.0642	3,683	-3,199	484	616	1,100
301-3 Risk Management	1,867	0.0375	2,149	-1,867	282	359	641
101 MAYOR	22,079	0.4433	25,419	-22,079	3,340	4,251	7,591
111-5 CITY COMMISSIONERS	15,059	0.3024	17,337	-15,059	2,278	2,899	5,177
151 NET - NEIGHBORHOOD	123,982	2.4895	142,736	-123,982	18,754	23,872	42,626
152 CODE ENFORCEMENT	170,371	3.4209	196,142	-170,371	25,771	32,803	58,574
181-9 FIRE	465,892	9.3547	536,363	-465,892	70,471	89,703	160,174
190-1 POLICE	2,606,240	52.3311	3,000,461	-2,606,240	394,221	501,807	896,028
201-9 PUBLIC WORKS	315,315	6.3313	363,010	-315,315	47,695	60,711	108,406
211-3 SOLID WASTE	130,090	2.6121	149,768	-130,090	19,678	25,048	44,726
221 PUBLIC FACILITIES	17,802	0.3575	20,495	-17,802	2,693	3,428	6,121
281-4 BUILDING	139,763	2.8063	160,904	-139,763	21,141	26,910	48,051
291-8 PARKS & RECREATION	561,417	11.2728	646,338	-561,417	84,921	108,096	193,017
381 COMMUNICATIONS	19,674	0.3950	22,650	-19,674	2,976	3,788	6,764
401 CIP & TRANSPORTATION	18,876	0.3790	21,731	-18,876	2,855	3,634	6,489
910 CD - COMMUNITY DEVELOPMENT	76,435	1.5348	87,997	-76,435	11,562	14,717	26,279
920 CRA - COMMUNITY	2,596	0.0521	2,989	-2,596	393	500	893
950 CIVILIAN INVESTIGATIVE PANEL	781	0.0157	899	-781	118	150	268
SubTotal	4,980,280	100.0000	5,733,604	-4,980,280	753,324	904,525	1,657,849
Direct Billed				4,980,280	4,980,280		4,980,280
Total	4,980,280	100.0000	5,733,604		5,733,604	904,525	6,638,129

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 246 GSA - Light Fleet**

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 246 GSA - Light Fleet

Receiving Department	TotalLight Fleet & Small Equip	
131 City Attorney	774	774
150 City Manager's Office	706	706
241 GSA - Administration	41,242	41,242
251 Information Technology	2,202	2,202
261 Procurement	1,100	1,100
301-3 Risk Management	641	641
101 MAYOR	7,591	7,591
111-5 CITY	5,177	5,177
151 NET - NEIGHBORHOOD	42,626	42,626
152 CODE ENFORCEMENT	58,574	58,574
181-9 FIRE	160,174	160,174
190-1 POLICE	896,028	896,028
201-9 PUBLIC WORKS	108,406	108,406
211-3 SOLID WASTE	44,726	44,726
221 PUBLIC FACILITIES	6,121	6,121
281-4 BUILDING	48,051	48,051
291-8 PARKS &	193,017	193,017
381 COMMUNICATIONS	6,764	6,764
401 CIP &	6,489	6,489
910 CD - COMMUNITY	26,279	26,279
920 CRA - COMMUNITY	893	893
950 CIVILIAN	268	268
Direct Billed	4,980,280	4,980,280
Total	6,638,129	6,638,129



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

GENERAL SERVICES ADMINISTRATION – HEAVY FLEET

The Heavy Fleet division is responsible for the repair, maintenance, fueling and replacement of all City vehicles and equipment categorized as heavy fleet or equipment.

Costs associated with Heavy Fleet have been allocated based on total fleet charges per department served.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 247 GSA - Heavy Fleet

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,130,715			8,130,715
Depreciation	(4,192)			
Major Machinery and Equipment	(7,678)			
Total Deductions:	(11,870)			(11,870)
Equipment Depreciation	5,288		5,288	
121 City Clerk	1,199	161	1,360	
131 City Attorney	20,249	3,177	23,426	
141 Civil Service	3,120	490	3,610	
150 City Manager's Office	21,559	4,453	26,012	
160 Finance - Director's Office	3,773	494	4,267	
161 Finance - General Accounting	41,829	3,561	45,390	
162 Finance - Treasury Management	21,543	5,619	27,162	
163 Finance - Financial System Services	6,404	578	6,982	
171-4 Human Resources	24,381	5,919	30,300	
231 Management and Budget	23,439	2,248	25,687	
241 GSA - Administration	506,171	85,646	591,817	
251 Information Technology		75,465	75,465	
261 Procurement		52,509	52,509	
271 Auditor General		12,731	12,731	
301-3 Risk Management		607,810	607,810	
431 Equal Opportunity & Diversity		2,448	2,448	
Total Allocated Additions:	678,955	863,309	1,542,264	1,542,264
Total To Be Allocated:	8,797,800	863,309		9,661,109

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet

	Total	General & Admin	Heavy Fleet
Wages & Benefits			
Salaries	1,491,191	0	1,491,191
Fringe Benefits	1,222,413	0	1,222,413
Other Expense & Cost			
Professional Service	182,705	0	182,705
Travel and Per Diem	165	0	165
Utility Services	5,457	0	5,457
Rentals and Leases	333	0	333
Repair and Maintenance	1,939,196	0	1,939,196
Advertising and Relations	1,271	0	1,271
Other Current Charge	584	0	584
Office Supplies & Minor Equipment	123,505	0	123,505
Other Materials & Supplies	3,140,138	0	3,140,138
Publications, Subscriptions, & Membershi	11,887	0	11,887
*Depreciation	4,192	4,192	0
*Major Machinery and Equipment	7,678	7,678	0
Departmental Totals			
Total Expenditures	8,130,715	11,870	8,118,845
Deductions			
Total Deductions	(11,870)	(11,870)	0
Functional Cost	8,118,845	0	8,118,845
Allocation Step 1			
Inbound- All Others	678,955	678,955	0
Reallocate Admin Costs		(678,955)	678,955
1st Allocation	8,797,800	0	8,797,800
Allocation Step 2			
Inbound- All Others	863,309	863,309	0
Reallocate Admin Costs		(863,309)	863,309
2nd Allocation	863,309	0	863,309

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet

	Total	General & Admin	Heavy Fleet
Total For 00170 247 GSA - Heavy Fleet			
Total Allocated	9,661,109	0	9,661,109



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 247 GSA - Heavy Fleet

Activity - Heavy Fleet

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
241 GSA - Administration	358,636	4.6442	408,591	-358,636	49,955		49,955
101 MAYOR	2,186	0.0283	2,490	-2,186	304	256	560
181-9 FIRE	26,596	0.3444	30,301	-26,596	3,705	3,118	6,823
190-1 POLICE	75,524	0.9780	86,044	-75,524	10,520	8,855	19,375
201-9 PUBLIC WORKS	585,457	7.5815	667,007	-585,457	81,550	68,640	150,190
211-3 SOLID WASTE	5,779,875	74.8479	6,584,966	-5,779,875	805,091	677,640	1,482,731
291-8 PARKS & RECREATION	337,742	4.3737	384,787	-337,742	47,045	39,597	86,642
401 CIP & TRANSPORTATION	556,147	7.2020	633,614	-556,147	77,467	65,203	142,670
SubTotal	7,722,163	100.0000	8,797,800	-7,722,163	1,075,637	863,309	1,938,946
Direct Billed				7,722,163	7,722,163		7,722,163
Total	7,722,163	100.0000	8,797,800		8,797,800	863,309	9,661,109

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 247 GSA - Heavy Fleet

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	49,955	49,955
101 MAYOR	560	560
181-9 FIRE	6,823	6,823
190-1 POLICE	19,375	19,375
201-9 PUBLIC WORKS	150,190	150,190
211-3 SOLID WASTE	1,482,731	1,482,731
291-8 PARKS &	86,642	86,642
401 CIP &	142,670	142,670
Direct Billed	7,722,163	7,722,163
Total	9,661,109	9,661,109

CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

INFORMATION TECHNOLOGY

Information Technology develops and maintains information systems in a PC environment. Costs of the Department have been categorized into functional areas that correlate with services provided. The IT Systems Operations Section is responsible for maintaining the application databases running on the mainframe computer, application development, hardware systems operations, and technical support for all systems. Related expenses have been allocated based on the number of phones and computers assigned to each department.

The Telecommunication function has been allocated to departments based on the number of phones by department.

The Aircards function has been allocated to departments based on the number of aircards by department.

The PC Maintenance function has been allocated to departments based on the number of computers by department.

The PC Software function has been allocated to departments based on the cost of licenses by department.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,257,780			13,257,780
Depreciation	(1,188,723)			
Major Machinery and Equipment	(62,746)			
Total Deductions:	(1,251,469)			(1,251,469)
Building Depreciation	46,127		46,127	
Equipment Depreciation	10,156		10,156	
121 City Clerk	1,404	189	1,593	
131 City Attorney	9,476	1,487	10,963	
141 Civil Service	4,931	775	5,706	
150 City Manager's Office	34,076	7,039	41,115	
160 Finance - Director's Office	5,964	781	6,745	
161 Finance - General Accounting	35,595	3,025	38,620	
162 Finance - Treasury Management	12,614	3,294	15,908	
163 Finance - Financial System Services	6,319	549	6,868	
171-4 Human Resources	37,403	9,085	46,488	
231 Management and Budget	17,405	1,670	19,075	
243 GSA - Miami Riverside Center	127,836	28,844	156,680	
244 GSA - Graphics	25	42	67	
246 GSA - Light Fleet	969	1,233	2,202	
251 Information Technology		373,780	373,780	
261 Procurement		35,638	35,638	
271 Auditor General		18,827	18,827	
301-3 Risk Management		83,812	83,812	
431 Equal Opportunity & Diversity		3,869	3,869	
Total Allocated Additions:	350,300	573,939	924,239	924,239
Total To Be Allocated:	12,356,611	573,939		12,930,550

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology

	Total	General & Admin	IT System Operations	Communications
Wages & Benefits				
Salaries	3,711,225	259,786	3,302,990	148,449
Fringe Benefits	2,547,618	178,333	2,267,380	101,905
Other Expense & Cost				
Professional Service	2,038,736	142,712	1,814,475	81,549
Travel and Per Diem	9,076	635	8,078	363
Communications & Relations	2,164,276	0	0	2,164,276
Postage	35	2	32	1
Rentals and Leases	2,241	157	1,994	90
Repair and Maintenance	1,477,585	103,431	1,315,051	59,103
Advertising and Relations	3,197	224	2,845	128
Office Supplies & Minor Equipment	29,880	2,092	26,593	1,195
Publications, Subscriptions, & Membershi	22,442	1,571	19,973	898
*Depreciation	1,188,723	1,188,723	0	0
*Major Machinery and Equipment	62,746	62,746	0	0
Departmental Totals				
Total Expenditures	13,257,780	1,940,412	8,759,411	2,557,957
Deductions				
Total Deductions	(1,251,469)	(1,251,469)	0	0
Functional Cost	12,006,311	688,943	8,759,411	2,557,957
Allocation Step 1				
Inbound- All Others	350,300	350,300	0	0
Reallocate Admin Costs		(1,039,243)	804,353	234,890
1st Allocation	12,356,611	0	9,563,764	2,792,847
Allocation Step 2				
Inbound- All Others	573,939	573,939	0	0
Reallocate Admin Costs		(573,939)	444,217	129,722
2nd Allocation	573,939	0	444,217	129,722

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology

	Total	General & Admin	IT System Operations	Communications
Total For 00180 251 Information Technology				
Total Allocated	12,930,550	0	10,007,981	2,922,569



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology

Activity - IT System Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	29	0.5023	48,042		48,042		48,042
131 City Attorney	93	1.6109	154,067		154,067		154,067
141 Civil Service	5	0.0866	8,283		8,283		8,283
150 City Manager's Office	67	1.1606	110,995		110,995		110,995
160 Finance - Director's Office	6	0.1039	9,940		9,940		9,940
161 Finance - General Accounting	38	0.6582	62,952		62,952		62,952
162 Finance - Treasury Management	38	0.6582	62,952		62,952		62,952
163 Finance - Financial System Services	6	0.1039	9,940		9,940		9,940
171-4 Human Resources	90	1.5590	149,097		149,097		149,097
231 Management and Budget	23	0.3984	38,103		38,103		38,103
241 GSA - Administration	8	0.1533	14,661		14,661		14,661
243 GSA - Miami Riverside Center	5	0.1022	9,774		9,774		9,774
244 GSA - Graphics	4	0.0852	8,151		8,151		8,151
246 GSA - Light Fleet	31	0.5453	52,151		52,151		52,151
247 GSA - Heavy Fleet	30	0.5281	50,511		50,511		50,511
251 Information Technology	192	3.3258	318,074		318,074		318,074
261 Procurement	20	0.3464	33,133		33,133	1,741	34,874
271 Auditor General	16	0.2772	26,506		26,506	1,392	27,898
301-3 Risk Management	25	0.4331	41,416		41,416	2,176	43,592
431 Equal Opportunity & Diversity	1	0.0173	1,657		1,657	87	1,744
371 Grants Administration	34	0.5889	56,326		56,326	2,959	59,285
101 MAYOR	25	0.4331	41,416		41,416	2,176	43,592
111-5 CITY COMMISSIONERS	57	0.9874	94,428		94,428	4,961	99,389
151 NET - NEIGHBORHOOD	57	0.9874	94,428		94,428	4,961	99,389
152 CODE ENFORCEMENT	135	2.3385	223,646		223,646	11,749	235,395
181-9 FIRE	1,163	20.1455	1,926,669		1,926,669	101,212	2,027,881
190-1 POLICE	1,703	29.4996	2,821,253		2,821,253	148,204	2,969,457
201-9 PUBLIC WORKS	97	1.6802	160,694		160,694	8,442	169,136



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology

Activity - IT System Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	59	1.0220	97,742		97,742	5,135	102,877
221 PUBLIC FACILITIES	74	1.2818	122,591		122,591	6,440	129,031
242 GSA PROPERTY MNGT	29	0.5112	48,887		48,887	2,568	51,455
245 GSA COMMUNICATIONS SERVICES	20	0.3612	34,541		34,541	1,815	36,356
281-4 BUILDING	165	2.8581	273,345		273,345	14,359	287,704
291-8 PARKS & RECREATION	979	16.9583	1,621,847		1,621,847	85,199	1,707,046
351-4 PLANNING & ZONING	97	1.6802	160,694		160,694	8,442	169,136
381 COMMUNICATIONS	24	0.4157	39,759		39,759	2,089	41,848
401 CIP & TRANSPORTATION	65	1.1259	107,681		107,681	5,657	113,338
411 SUSTAINABLE INITIATIVES	27	0.4677	44,729		44,729	2,350	47,079
910 CD - COMMUNITY DEVELOPMENT	138	2.3904	228,616		228,616	12,010	240,626
920 CRA - COMMUNITY	36	0.6236	59,639		59,639	3,133	62,772
940 VIRGINIA KEY	16	0.2772	26,506		26,506	1,392	27,898
950 CIVILIAN INVESTIGATIVE PANEL	14	0.2425	23,193		23,193	1,218	24,411
970 COMPONENT UNITS	27	0.4677	44,729		44,729	2,350	47,079
SubTotal	5,773	100.0000	9,563,764		9,563,764	444,217	10,007,981
Total	5,773	100.0000	9,563,764		9,563,764	444,217	10,007,981

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology

Activity - Communications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	23	0.7776	21,716		21,716		21,716
131 City Attorney	69	2.3327	65,148		65,148		65,148
141 Civil Service	7	0.2366	6,609		6,609		6,609
150 City Manager's Office	59	1.9946	55,706		55,706		55,706
160 Finance - Director's Office	7	0.2647	7,393		7,393		7,393
161 Finance - General Accounting	30	1.0149	28,344		28,344		28,344
162 Finance - Treasury Management	33	1.1471	32,036		32,036		32,036
163 Finance - Financial System Services	5	0.1765	4,929		4,929		4,929
171-4 Human Resources	45	1.5213	42,488		42,488		42,488
231 Management and Budget	16	0.5409	15,107		15,107		15,107
241 GSA - Administration	7	0.2593	7,242		7,242		7,242
243 GSA - Miami Riverside Center	5	0.1728	4,825		4,825		4,825
244 GSA - Graphics	4	0.1440	4,022		4,022		4,022
246 GSA - Light Fleet	27	0.9222	25,757		25,757		25,757
247 GSA - Heavy Fleet	26	0.8935	24,954		24,954		24,954
251 Information Technology	59	1.9946	55,706		55,706		55,706
261 Procurement	17	0.5747	16,051		16,051	871	16,922
271 Auditor General	15	0.5071	14,163		14,163	768	14,931
301-3 Risk Management	29	0.9804	27,381		27,381	1,486	28,867
431 Equal Opportunity & Diversity	6	0.2028	5,665		5,665	307	5,972
371 Grants Administration	30	1.0142	28,325		28,325	1,537	29,862
101 MAYOR	18	0.6085	16,995		16,995	922	17,917
111-5 CITY COMMISSIONERS	39	1.3185	36,823		36,823	1,998	38,821
151 NET - NEIGHBORHOOD	98	3.3131	92,529		92,529	5,020	97,549
152 CODE ENFORCEMENT	57	1.9270	53,818		53,818	2,920	56,738
181-9 FIRE	489	16.5315	461,699		461,699	25,051	486,750
190-1 POLICE	933	31.5417	880,911		880,911	47,793	928,704
201-9 PUBLIC WORKS	65	2.1974	61,371		61,371	3,330	64,701



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology

Activity - Communications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	64	2.1636	60,427		60,427	3,279	63,706
221 PUBLIC FACILITIES	60	2.0284	56,650		56,650	3,074	59,724
242 GSA PROPERTY MNGT	25	0.8644	24,142		24,142	1,310	25,452
245 GSA COMMUNICATIONS SERVICES	11	0.3945	11,018		11,018	598	11,616
281-4 BUILDING	78	2.6369	73,645		73,645	3,996	77,641
291-8 PARKS & RECREATION	193	6.5247	182,225		182,225	9,887	192,112
351-4 PLANNING & ZONING	64	2.1636	60,427		60,427	3,279	63,706
381 COMMUNICATIONS	14	0.4733	13,218		13,218	717	13,935
401 CIP & TRANSPORTATION	55	1.8594	51,929		51,929	2,818	54,747
411 SUSTAINABLE INITIATIVES	2	0.0676	1,888		1,888	102	1,990
910 CD - COMMUNITY DEVELOPMENT	42	1.4199	39,655		39,655	2,152	41,807
920 CRA - COMMUNITY	41	1.3861	38,711		38,711	2,100	40,811
940 VIRGINIA KEY	11	0.3719	10,386		10,386	564	10,950
950 CIVILIAN INVESTIGATIVE PANEL	7	0.2366	6,609		6,609	359	6,968
999 OTHER	68	2.2989	64,204		64,204	3,484	67,688
SubTotal	2,957	100.0000	2,792,847		2,792,847	129,722	2,922,569
Total	2,957	100.0000	2,792,847		2,792,847	129,722	2,922,569

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 251 Information Technology

Receiving Department	Total	IT System Operations	Communications
121 City Clerk	69,758	48,042	21,716
131 City Attorney	219,215	154,067	65,148
141 Civil Service	14,892	8,283	6,609
150 City Manager's Office	166,701	110,995	55,706
160 Finance - Director's Office	17,333	9,940	7,393
161 Finance - General	91,296	62,952	28,344
162 Finance - Treasury	94,988	62,952	32,036
163 Finance - Financial	14,869	9,940	4,929
171-4 Human Resources	191,585	149,097	42,488
231 Management and Budget	53,210	38,103	15,107
241 GSA - Administration	21,903	14,661	7,242
243 GSA - Miami Riverside	14,599	9,774	4,825
244 GSA - Graphics	12,173	8,151	4,022
246 GSA - Light Fleet	77,908	52,151	25,757
247 GSA - Heavy Fleet	75,465	50,511	24,954
251 Information Technology	373,780	318,074	55,706
261 Procurement	51,796	34,874	16,922
271 Auditor General	42,829	27,898	14,931
301-3 Risk Management	72,459	43,592	28,867
431 Equal Opportunity &	7,716	1,744	5,972
371 Grants Administration	89,147	59,285	29,862
101 MAYOR	61,509	43,592	17,917
111-5 CITY	138,210	99,389	38,821
151 NET - NEIGHBORHOOD	196,938	99,389	97,549
152 CODE ENFORCEMENT	292,133	235,395	56,738
181-9 FIRE	2,514,631	2,027,881	486,750
190-1 POLICE	3,898,161	2,969,457	928,704
201-9 PUBLIC WORKS	233,837	169,136	64,701
211-3 SOLID WASTE	166,583	102,877	63,706
221 PUBLIC FACILITIES	188,755	129,031	59,724
242 GSA PROPERTY MNGT	76,907	51,455	25,452
245 GSA	47,972	36,356	11,616
281-4 BUILDING	365,345	287,704	77,641
291-8 PARKS &	1,899,158	1,707,046	192,112
351-4 PLANNING & ZONING	232,842	169,136	63,706
381 COMMUNICATIONS	55,783	41,848	13,935



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 251 Information Technology

Receiving Department	Total	IT System Operations	Communications
401 CIP &	168,085	113,338	54,747
411 SUSTAINABLE	49,069	47,079	1,990
910 CD - COMMUNITY	282,433	240,626	41,807
920 CRA - COMMUNITY	103,583	62,772	40,811
940 VIRGINIA KEY	38,848	27,898	10,950
950 CIVILIAN	31,379	24,411	6,968
970 COMPONENT UNITS	47,079	47,079	0
999 OTHER	67,688	0	67,688
Direct Billed	0	0	0
Total	12,930,550	10,007,981	2,922,569

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

PROCUREMENT DEPARTMENT

The Procurement Department (a) purchases and/or supervises the purchase of all supplies and services needed by the City, (b) sells, trades, or disposes of surpluses property; (c) establishes and maintains programs for specification development, contract administration, and vendor performance; (d) ensures compliance to promote the Minority/Women Business Enterprise Program goals of increasing and the volume of City contracts with Black, Hispanics and Women-owned businesses; (e) and manages Citywide advertisements. Expenditures have been distributed to the following cost pools for allocation:

Purchasing. Costs associated with procurement function, which includes the Bid/RFP process and ultimately payments via purchase orders has been allocated based on the number of purchase orders per department.

Procurement Cards & Surplus. Costs associated with the use of Procurement Cards have been allocated based on the amount of P-Card transactions per department. This position also performs surplus property functions, and as such, the portion of their time associated with that activity has been allocated to other.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,392,054			1,392,054
Depreciation	(8,059)			
Major Machinery and Equipment	(7,460)			
Total Deductions:	(15,519)			(15,519)
Building Depreciation	7,122		7,122	
Equipment Depreciation	2,335		2,335	
121 City Clerk	5,748	773	6,521	
131 City Attorney	54,586	8,565	63,151	
141 Civil Service	1,308	205	1,513	
150 City Manager's Office	9,041	1,867	10,908	
160 Finance - Director's Office	1,582	207	1,789	
161 Finance - General Accounting	4,455	380	4,835	
162 Finance - Treasury Management	1,610	419	2,029	
163 Finance - Financial System Services	1,386	118	1,504	
171-4 Human Resources	9,789	2,378	12,167	
231 Management and Budget	8,267	793	9,060	
243 GSA - Miami Riverside Center	19,751	4,512	24,263	
244 GSA - Graphics	2,853	4,751	7,604	
246 GSA - Light Fleet	484	616	1,100	
251 Information Technology	49,184	2,612	51,796	
261 Procurement		3,821	3,821	
271 Auditor General		2,159	2,159	
301-3 Risk Management		15,458	15,458	
431 Equal Opportunity & Diversity		1,026	1,026	
Total Allocated Additions:	179,501	50,660	230,161	230,161
Total To Be Allocated:	1,556,036	50,660		1,606,696

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement

	Total	General & Admin	Purchasing	P-Card & Surplus
Wages & Benefits				
Salaries	846,459	321,654	474,017	50,788
Fringe Benefits	519,366	197,359	290,845	31,162
Other Expense & Cost				
Professional Service	85	32	48	5
Travel and Per Diem	1,853	704	1,038	111
Postage	117	44	66	7
Rentals and Leases	2,058	782	1,153	123
Advertising and Relations	631	240	353	38
Office Supplies & Minor Equipment	2,496	948	1,398	150
Publications, Subscriptions, & Membershi	3,470	1,319	1,943	208
*Depreciation	8,059	8,059	0	0
*Major Machinery and Equipment	7,460	7,460	0	0
Departmental Totals				
Total Expenditures	1,392,054	538,601	770,861	82,592
Deductions				
Total Deductions	(15,519)	(15,519)	0	0
Functional Cost	1,376,535	523,082	770,861	82,592
Allocation Step 1				
Inbound- All Others	179,501	179,501	0	0
Reallocate Admin Costs		(702,583)	634,591	67,992
1st Allocation	1,556,036	0	1,405,452	150,584
Allocation Step 2				
Inbound- All Others	50,660	50,660	0	0
Reallocate Admin Costs		(50,660)	45,757	4,903
2nd Allocation	50,660	0	45,757	4,903
Total For 00190 261 Procurement				
Total Allocated	1,606,696	0	1,451,209	155,487

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 261 Procurement

Activity - Purchasing							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	25	0.3083	4,332		4,332		4,332
131 City Attorney	36	0.4439	6,239		6,239		6,239
141 Civil Service	4	0.0493	693		693		693
150 City Manager's Office	46	0.5672	7,972		7,972		7,972
160 Finance - Director's Office	73	0.9001	12,651		12,651		12,651
171-4 Human Resources	34	0.4192	5,892		5,892		5,892
231 Management and Budget	23	0.2836	3,986		3,986		3,986
241 GSA - Administration	61	0.7522	10,571		10,571		10,571
243 GSA - Miami Riverside Center	59	0.7275	10,225		10,225		10,225
244 GSA - Graphics	29	0.3576	5,026		5,026		5,026
246 GSA - Light Fleet	396	4.8829	68,626		68,626		68,626
247 GSA - Heavy Fleet	303	3.7361	52,509		52,509		52,509
251 Information Technology	178	2.1948	30,847		30,847		30,847
261 Procurement	19	0.2343	3,293		3,293		3,293
271 Auditor General	25	0.3083	4,332		4,332	168	4,500
301-3 Risk Management	146	1.8002	25,302		25,302	979	26,281
431 Equal Opportunity & Diversity	7	0.0863	1,213		1,213	47	1,260
371 Grants Administration	119	1.4673	20,623		20,623	798	21,421
101 MAYOR	16	0.1973	2,773		2,773	107	2,880
111-5 CITY COMMISSIONERS	75	0.9248	12,997		12,997	503	13,500
151 NET - NEIGHBORHOOD	83	1.0234	14,384		14,384	557	14,941
181-9 FIRE	1,013	12.4908	175,552		175,552	6,792	182,344
190-1 POLICE	2,501	30.8384	433,419		433,419	16,768	450,187
201-9 PUBLIC WORKS	152	1.8742	26,341		26,341	1,019	27,360
211-3 SOLID WASTE	205	2.5277	35,526		35,526	1,375	36,901
221 PUBLIC FACILITIES	399	4.9199	69,146		69,146	2,675	71,821
242 GSA PROPERTY MNGT	172	2.1208	29,807		29,807	1,153	30,960
245 GSA COMMUNICATIONS SERVICES	41	0.5055	7,105		7,105	275	7,380

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 261 Procurement

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
281-4 BUILDING	117	1.4427	20,276		20,276	785	21,061
291-8 PARKS & RECREATION	890	10.9741	154,236		154,236	5,968	160,204
351-4 PLANNING & ZONING	42	0.5179	7,279		7,279	282	7,561
381 COMMUNICATIONS	25	0.3083	4,332		4,332	168	4,500
401 CIP & TRANSPORTATION	445	5.4871	77,118		77,118	2,984	80,102
411 SUSTAINABLE INITIATIVES	19	0.2343	3,293		3,293	127	3,420
910 CD - COMMUNITY DEVELOPMENT	141	1.7386	24,435		24,435	945	25,380
920 CRA - COMMUNITY	44	0.5425	7,625		7,625	295	7,920
930 MODEL CITY	10	0.1233	1,733		1,733	67	1,800
940 VIRGINIA KEY	76	0.9371	13,171		13,171	510	13,681
950 CIVILIAN INVESTIGATIVE PANEL	22	0.2713	3,813		3,813	148	3,961
980 NON DEPARTMENTAL	39	0.4809	6,759		6,759	262	7,021
SubTotal	8,110	100.0000	1,405,452		1,405,452	45,757	1,451,209
Total	8,110	100.0000	1,405,452		1,405,452	45,757	1,451,209

Allocation Basis: Number of Purchase Orders

Allocation Source: Procurement Department

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 261 Procurement

Activity - P-Card & Surplus

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	105	2.8310	4,263		4,263		4,263
131 City Attorney	105	2.8310	4,263		4,263		4,263
150 City Manager's Office	50	1.3481	2,030		2,030		2,030
160 Finance - Director's Office	90	2.4265	3,654		3,654		3,654
171-4 Human Resources	14	0.3775	568		568		568
231 Management and Budget	131	3.5319	5,319		5,319		5,319
244 GSA - Graphics	47	1.2672	1,908		1,908		1,908
246 GSA - Light Fleet	26	0.7010	1,056		1,056		1,056
251 Information Technology	118	3.1815	4,791		4,791		4,791
261 Procurement	13	0.3505	528		528		528
271 Auditor General	28	0.7549	1,137		1,137	46	1,183
301-3 Risk Management	82	2.2108	3,329		3,329	134	3,463
371 Grants Administration	31	0.8358	1,259		1,259	50	1,309
151 NET - NEIGHBORHOOD	97	2.6153	3,938		3,938	158	4,096
152 CODE ENFORCEMENT	7	0.1887	284		284	11	295
181-9 FIRE	999	26.9343	40,558		40,558	1,626	42,184
190-1 POLICE	240	6.4707	9,744		9,744	391	10,135
201-9 PUBLIC WORKS	57	1.5368	2,314		2,314	93	2,407
211-3 SOLID WASTE	44	1.1863	1,786		1,786	72	1,858
221 PUBLIC FACILITIES	210	5.6619	8,526		8,526	342	8,868
242 GSA PROPERTY MNGT	392	10.5689	15,915		15,915	639	16,554
245 GSA COMMUNICATIONS SERVICES	13	0.3505	528		528	21	549
281-4 BUILDING	44	1.1863	1,786		1,786	72	1,858
291-8 PARKS & RECREATION	565	15.2332	22,939		22,939	920	23,859
351-4 PLANNING & ZONING	19	0.5123	771		771	31	802
381 COMMUNICATIONS	60	1.6177	2,436		2,436	98	2,534
401 CIP & TRANSPORTATION	63	1.6986	2,558		2,558	103	2,661
910 CD - COMMUNITY DEVELOPMENT	58	1.5638	2,355		2,355	94	2,449



**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
 FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
 Schedule .4 - Detail Activity Allocations
 For Department 261 Procurement**

Activity - P-Card & Surplus

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	1	0.0270	41		41	2	43
SubTotal	3,709	100.0000	150,584		150,584	4,903	155,487
Total	3,709	100.0000	150,584		150,584	4,903	155,487

Allocation Basis: Number of P-Card Transactions & Surplus Property to Other

Allocation Source: Procurement Department

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 261 Procurement

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	8,595	4,332	4,263
131 City Attorney	10,502	6,239	4,263
141 Civil Service	693	693	0
150 City Manager's Office	10,002	7,972	2,030
160 Finance - Director's Office	16,305	12,651	3,654
171-4 Human Resources	6,460	5,892	568
231 Management and Budget	9,305	3,986	5,319
241 GSA - Administration	10,571	10,571	0
243 GSA - Miami Riverside	10,225	10,225	0
244 GSA - Graphics	6,934	5,026	1,908
246 GSA - Light Fleet	69,682	68,626	1,056
247 GSA - Heavy Fleet	52,509	52,509	0
251 Information Technology	35,638	30,847	4,791
261 Procurement	3,821	3,293	528
271 Auditor General	5,683	4,500	1,183
301-3 Risk Management	29,744	26,281	3,463
431 Equal Opportunity &	1,260	1,260	0
371 Grants Administration	22,730	21,421	1,309
101 MAYOR	2,880	2,880	0
111-5 CITY	13,500	13,500	0
151 NET - NEIGHBORHOOD	19,037	14,941	4,096
152 CODE ENFORCEMENT	295	0	295
181-9 FIRE	224,528	182,344	42,184
190-1 POLICE	460,322	450,187	10,135
201-9 PUBLIC WORKS	29,767	27,360	2,407
211-3 SOLID WASTE	38,759	36,901	1,858
221 PUBLIC FACILITIES	80,689	71,821	8,868
242 GSA PROPERTY MNGT	47,514	30,960	16,554
245 GSA	7,929	7,380	549
281-4 BUILDING	22,919	21,061	1,858
291-8 PARKS &	184,063	160,204	23,859
351-4 PLANNING & ZONING	8,363	7,561	802
381 COMMUNICATIONS	7,034	4,500	2,534
401 CIP &	82,763	80,102	2,661
411 SUSTAINABLE	3,420	3,420	0
910 CD - COMMUNITY	27,829	25,380	2,449



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 261 Procurement

Receiving Department	Total	Purchasing	P-Card & Surplus
920 CRA - COMMUNITY	7,920	7,920	0
930 MODEL CITY	1,800	1,800	0
940 VIRGINIA KEY	13,681	13,681	0
950 CIVILIAN	3,961	3,961	0
980 NON DEPARTMENTAL	7,021	7,021	0
999 OTHER	43	0	43
Direct Billed	0	0	0
Total	1,606,696	1,451,209	155,487



CITY OF MIAMI, FLORIDA

FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN FY 2015 BASED ON ACTUALS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

OFFICE OF THE INDEPENDENT AUDITOR GENERAL

The Office of the Independent Auditor established by City of Miami Ordinance No. 10071, Sections 2-234 through 2-236.6. Internal Audits operates under Government Auditing Standards (GAS) as established by the United States Comptroller General. This Department ensures the City of Miami's fiscal integrity in compliance with Miami Code requirements, contracts, agreements, and administrative policies and procedures.

The Audit Services function represents the audit and review activities of the Department.

Costs associated with this function have been allocated based on the actual expenditures of each department.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	927,453			927,453
Depreciation	(2,007)			
Major Machinery and Equipment	(4,853)			
Total Deductions:	(6,860)			(6,860)
Building Depreciation	6,592		6,592	
Equipment Depreciation	249		249	
121 City Clerk	862	116	978	
131 City Attorney	15,793	2,478	18,271	
141 Civil Service	906	142	1,048	
150 City Manager's Office	6,259	1,293	7,552	
160 Finance - Director's Office	1,096	144	1,240	
161 Finance - General Accounting	3,635	311	3,946	
162 Finance - Treasury Management	1,599	416	2,015	
163 Finance - Financial System Services	1,056	91	1,147	
171-4 Human Resources	6,198	1,508	7,706	
231 Management and Budget	9,137	877	10,014	
243 GSA - Miami Riverside Center	18,271	4,124	22,395	
244 GSA - Graphics	21	34	55	
251 Information Technology	40,669	2,160	42,829	
261 Procurement	5,469	214	5,683	
271 Auditor General		1,444	1,444	
301-3 Risk Management		10,267	10,267	
431 Equal Opportunity & Diversity		711	711	
Total Allocated Additions:	117,812	26,330	144,142	144,142
Total To Be Allocated:	1,038,405	26,330		1,064,735

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General

	Total	General & Admin	Internal Audits
Wages & Benefits			
Salaries	567,683	0	567,683
Fringe Benefits	339,102	0	339,102
Other Expense & Cost			
Professional Service	9,242	0	9,242
Travel and Per Diem	68	0	68
Postage	20	0	20
Rentals and Leases	794	0	794
Office Supplies & Minor Equipment	2,646	0	2,646
Publications, Subscriptions, & Membershi	1,038	0	1,038
*Depreciation	2,007	2,007	0
*Major Machinery and Equipment	4,853	4,853	0
Departmental Totals			
Total Expenditures	927,453	6,860	920,593
Deductions			
Total Deductions	(6,860)	(6,860)	0
Functional Cost			
Functional Cost	920,593	0	920,593
Allocation Step 1			
Inbound- All Others	117,812	117,812	0
Reallocate Admin Costs		(117,812)	117,812
1st Allocation	1,038,405	0	1,038,405
Allocation Step 2			
Inbound- All Others	26,330	26,330	0
Reallocate Admin Costs		(26,330)	26,330
2nd Allocation	26,330	0	26,330
Total For 00200 271 Auditor General			
Total Allocated	1,064,735	0	1,064,735

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 271 Auditor General

Activity - Internal Audits							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,476,261	0.2229	2,315		2,315		2,315
131 City Attorney	5,682,730	0.8581	8,911		8,911		8,911
141 Civil Service	407,618	0.0616	639		639		639
150 City Manager's Office	2,495,190	0.3768	3,913		3,913		3,913
160 Finance - Director's Office	1,288,946	0.1946	2,021		2,021		2,021
161 Finance - General Accounting	2,597,812	0.3923	4,074		4,074		4,074
162 Finance - Treasury Management	3,661,871	0.5530	5,742		5,742		5,742
163 Finance - Financial System Services	622,217	0.0940	976		976		976
171-4 Human Resources	2,967,742	0.4482	4,654		4,654		4,654
231 Management and Budget	1,526,419	0.2305	2,394		2,394		2,394
241 GSA - Administration	1,795,176	0.2711	2,815		2,815		2,815
243 GSA - Miami Riverside Center	1,336,687	0.2019	2,096		2,096		2,096
244 GSA - Graphics	590,553	0.0892	926		926		926
246 GSA - Light Fleet	5,009,619	0.7565	7,856		7,856		7,856
247 GSA - Heavy Fleet	8,118,845	1.2260	12,731		12,731		12,731
251 Information Technology	12,006,311	1.8131	18,827		18,827		18,827
261 Procurement	1,376,535	0.2079	2,159		2,159		2,159
271 Auditor General	920,593	0.1390	1,444		1,444		1,444
301-3 Risk Management	66,146,002	9.9887	103,723		103,723	2,863	106,586
431 Equal Opportunity & Diversity	298,719	0.0451	468		468	13	481
371 Grants Administration	2,614,476	0.3948	4,100		4,100	113	4,213
101 MAYOR	944,257	0.1426	1,481		1,481	41	1,522
111-5 CITY COMMISSIONERS	2,357,526	0.3560	3,697		3,697	102	3,799
151 NET - NEIGHBORHOOD	3,372,822	0.5093	5,289		5,289	146	5,435
152 CODE ENFORCEMENT	4,421,615	0.6677	6,934		6,934	191	7,125
181-9 FIRE	130,216,566	19.6640	204,192		204,192	5,636	209,828
190-1 POLICE	175,955,073	26.5709	275,910		275,910	7,616	283,526
201-9 PUBLIC WORKS	16,076,888	2.4278	25,210		25,210	696	25,906

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 271 Auditor General

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	25,722,745	3.8844	40,336		40,336	1,113	41,449
221 PUBLIC FACILITIES	12,422,037	1.8758	19,479		19,479	538	20,017
242 GSA PROPERTY MNGT	3,164,644	0.4779	4,962		4,962	137	5,099
245 GSA COMMUNICATIONS SERVICES	969,405	0.1464	1,520		1,520	42	1,562
281-4 BUILDING	7,190,984	1.0859	11,276		11,276	311	11,587
291-8 PARKS & RECREATION	31,842,470	4.8085	49,932		49,932	1,378	51,310
351-4 PLANNING & ZONING	4,747,123	0.7169	7,444		7,444	205	7,649
381 COMMUNICATIONS	881,832	0.1332	1,383		1,383	38	1,421
401 CIP & TRANSPORTATION	9,099,625	1.3741	14,269		14,269	394	14,663
411 SUSTAINABLE INITIATIVES	387,367	0.0585	607		607	17	624
910 CD - COMMUNITY DEVELOPMENT	7,895,490	1.1923	12,381		12,381	342	12,723
920 CRA - COMMUNITY	9,476,358	1.4310	14,860		14,860	410	15,270
930 MODEL CITY	157,869	0.0238	248		248	7	255
940 VIRGINIA KEY	432,379	0.0653	678		678	19	697
950 CIVILIAN INVESTIGATIVE PANEL	635,457	0.0960	996		996	28	1,024
960 PENSION	69,963,978	10.5652	109,710		109,710	3,028	112,738
980 NON DEPARTMENTAL	20,934,074	3.1612	32,827		32,827	906	33,733
SubTotal	662,208,906	100.0000	1,038,405		1,038,405	26,330	1,064,735
Total	662,208,906	100.0000	1,038,405		1,038,405	26,330	1,064,735

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY14 Trial Balance

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 271 Auditor General

Receiving Department	Total	Internal Audits
121 City Clerk	2,315	2,315
131 City Attorney	8,911	8,911
141 Civil Service	639	639
150 City Manager's Office	3,913	3,913
160 Finance - Director's Office	2,021	2,021
161 Finance - General	4,074	4,074
162 Finance - Treasury	5,742	5,742
163 Finance - Financial	976	976
171-4 Human Resources	4,654	4,654
231 Management and Budget	2,394	2,394
241 GSA - Administration	2,815	2,815
243 GSA - Miami Riverside	2,096	2,096
244 GSA - Graphics	926	926
246 GSA - Light Fleet	7,856	7,856
247 GSA - Heavy Fleet	12,731	12,731
251 Information Technology	18,827	18,827
261 Procurement	2,159	2,159
271 Auditor General	1,444	1,444
301-3 Risk Management	106,586	106,586
431 Equal Opportunity &	481	481
371 Grants Administration	4,213	4,213
101 MAYOR	1,522	1,522
111-5 CITY	3,799	3,799
151 NET - NEIGHBORHOOD	5,435	5,435
152 CODE ENFORCEMENT	7,125	7,125
181-9 FIRE	209,828	209,828
190-1 POLICE	283,526	283,526
201-9 PUBLIC WORKS	25,906	25,906
211-3 SOLID WASTE	41,449	41,449
221 PUBLIC FACILITIES	20,017	20,017
242 GSA PROPERTY MNGT	5,099	5,099
245 GSA	1,562	1,562
281-4 BUILDING	11,587	11,587
291-8 PARKS &	51,310	51,310
351-4 PLANNING & ZONING	7,649	7,649
381 COMMUNICATIONS	1,421	1,421



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 271 Auditor General

Receiving Department	Total	Internal Audits
401 CIP &	14,663	14,663
411 SUSTAINABLE	624	624
910 CD - COMMUNITY	12,723	12,723
920 CRA - COMMUNITY	15,270	15,270
930 MODEL CITY	255	255
940 VIRGINIA KEY	697	697
950 CIVILIAN	1,024	1,024
960 PENSION	112,738	112,738
980 NON DEPARTMENTAL	33,733	33,733
Direct Billed	0	0
Total	1,064,735	1,064,735



CITY OF MIAMI, FLORIDA

FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN FY 2015 BASED ON ACTUALS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

DEPARTMENT OF RISK MANAGEMENT

The Self-insurance Trust Program is responsible for administering the City's insurance activities relating to certain property and liability risks, group accident and health, and workers' compensation. The Program establishes financial reserves and secures adequate resources to service claims and insure against potential risks. To allocate allowable expenses, costs have been functionalized as follows:

Workers' Compensation. Costs associated with the Worker's Compensation function have been allocated based on the total Worker's Compensation expenditures per department.

Group Insurance. Costs associated with the Group Insurance function have been allocated based on the number of employees per department.

Auto Insurance. Costs associated with the Auto Insurance function have been allocated based on the total number of insured vehicles per department.

General Liability Insurance. Costs associated with the General Liability function have been allocated based on the number of employees per department.

Police Tort Liability. Costs associated with the Police Torts function have been allocated based directly to the Police Department.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 301-3 Risk Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	66,147,839			66,147,839
Depreciation	(1,837)			
Total Deductions:	(1,837)			(1,837)
Building Depreciation	8,368		8,368	
Equipment Depreciation	3,043		3,043	
121 City Clerk	21,101	2,837	23,938	
131 City Attorney	92,326	14,488	106,814	
141 Civil Service	1,912	300	2,212	
150 City Manager's Office	13,213	2,729	15,942	
160 Finance - Director's Office	2,313	303	2,616	
161 Finance - General Accounting	16,920	1,440	18,360	
162 Finance - Treasury Management	37,362	10,204	47,566	
163 Finance - Financial System Services	3,962	357	4,319	
171-4 Human Resources	14,234	3,459	17,693	
231 Management and Budget	12,183	1,169	13,352	
243 GSA - Miami Riverside Center	23,388	6,172	29,560	
244 GSA - Graphics	1,076	1,791	2,867	
246 GSA - Light Fleet	282	359	641	
251 Information Technology	68,797	3,662	72,459	
261 Procurement	28,631	1,113	29,744	
271 Auditor General	103,723	2,863	106,586	
301-3 Risk Management		35,685	35,685	
431 Equal Opportunity & Diversity		1,500	1,500	
Total Allocated Additions:	452,834	90,431	543,265	543,265
Total To Be Allocated:	66,598,836	90,431		66,689,267

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Wages & Benefits					
Salaries	1,148,547	0	1,148,547	0	0
Fringe Benefits	55,722,429	0	55,722,429	0	0
Other Expense & Cost					
Professional Service	1,885,658	0	1,885,658	0	0
Travel and Per Diem	12,597	0	12,597	0	0
Postage	5,579	0	5,579	0	0
Rentals and Leases	2,508	0	2,508	0	0
Insurance	7,357,915	0	0	0	1,177,266
Advertising and Relations	1,612	0	1,612	0	0
Other Current Charge	(7,582)	0	(7,582)	0	0
Office Supplies & Minor Equipment	8,322	0	8,322	0	0
Publications, Subscriptions, & Membershi	8,417	0	8,417	0	0
*Depreciation	1,837	1,837	0	0	0
Departmental Totals					
Total Expenditures	66,147,839	1,837	58,788,087	0	1,177,266
Deductions					
Total Deductions	(1,837)	(1,837)	0	0	0
Functional Cost	66,146,002	0	58,788,087	0	1,177,266
Allocation Step 1					
Inbound- All Others	452,834	452,834	0	0	0
Reallocate Admin Costs		(452,834)	402,461	0	8,060
1st Allocation	66,598,836	0	59,190,548	0	1,185,326
Allocation Step 2					
Inbound- All Others	90,431	90,431	0	0	0
Reallocate Admin Costs		(90,431)	80,372	0	1,609
2nd Allocation	90,431	0	80,372	0	1,609
Total For 00210 301-3 Risk Management					
Total Allocated	66,689,267	0	59,270,920	0	1,186,935

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	0	0
Fringe Benefits	0	0
Other Expense & Cost		
Professional Service	0	0
Travel and Per Diem	0	0
Postage	0	0
Rentals and Leases	0	0
Insurance	4,709,066	1,471,583
Advertising and Relations	0	0
Other Current Charge	0	0
Office Supplies & Minor Equipment	0	0
Publications, Subscriptions, & Membershi	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	4,709,066	1,471,583
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	4,709,066	1,471,583
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	32,238	10,075
1st Allocation	4,741,304	1,481,658
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	6,438	2,012
2nd Allocation	6,438	2,012
Total For 00210 301-3 Risk Management		
Total Allocated	4,747,742	1,483,670



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Activity - Workers' Compensation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	983	0.0073	4,321		4,321		4,321
131 City Attorney	9,946	0.0738	43,678		43,678		43,678
141 Civil Service	3,618	0.0268	15,889		15,889		15,889
150 City Manager's Office	39,407	0.2924	173,058		173,058		173,058
160 Finance - Director's Office	38	0.0003	170		170		170
161 Finance - General Accounting	148	0.0011	651		651		651
162 Finance - Treasury Management	167	0.0012	735		735		735
163 Finance - Financial System Services	25	0.0002	113		113		113
171-4 Human Resources	76,919	0.5707	337,789		337,789		337,789
241 GSA - Administration	37,844	0.2808	166,193		166,193		166,193
243 GSA - Miami Riverside Center	25,229	0.1872	110,796		110,796		110,796
244 GSA - Graphics	21,024	0.1560	92,330		92,330		92,330
246 GSA - Light Fleet	134,559	0.9983	590,910		590,910		590,910
247 GSA - Heavy Fleet	130,354	0.9671	572,444		572,444		572,444
251 Information Technology	5,641	0.0419	24,774		24,774		24,774
301-3 Risk Management	3,047	0.0226	13,382		13,382		13,382
101 MAYOR	10,195	0.0756	44,774		44,774	63	44,837
151 NET - NEIGHBORHOOD	139,614	1.0358	613,108		613,108	864	613,972
181-9 FIRE	2,717,767	20.1635	11,934,903		11,934,903	16,816	11,951,719
190-1 POLICE	8,789,209	65.2085	38,597,258		38,597,258	54,382	38,651,640
201-9 PUBLIC WORKS	112,619	0.8355	494,560		494,560	697	495,257
211-3 SOLID WASTE	770,491	5.7164	3,383,563		3,383,563	4,767	3,388,330
221 PUBLIC FACILITIES	52,905	0.3925	232,329		232,329	327	232,656
242 GSA PROPERTY MNGT	126,149	0.9359	553,979		553,979	781	554,760
245 GSA COMMUNICATIONS SERVICES	37,844	0.2808	166,193		166,193	234	166,427
281-4 BUILDING	19,878	0.1475	87,295		87,295	123	87,418
291-8 PARKS & RECREATION	206,200	1.5298	905,518		905,518	1,276	906,794
381 COMMUNICATIONS	2,042	0.0152	8,968		8,968	13	8,981



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Activity - Workers' Compensation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
910 CD - COMMUNITY DEVELOPMENT	4,751	0.0353	20,867		20,867	29	20,896
SubTotal	13,478,629	100.0000	59,190,548		59,190,548	80,372	59,270,920
Total	13,478,629	100.0000	59,190,548		59,190,548	80,372	59,270,920

Allocation Basis: Total Worker Compensation Expenditures by Department

Allocation Source: Risk Management - Worker Compensation Expense Report

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
 FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
 Schedule .4 - Detail Activity Allocations
 For Department 301-3 Risk Management**

Activity - Group Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Activity - Auto Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	2	0.1059	1,255		1,255		1,255
150 City Manager's Office	2	0.1059	1,255		1,255		1,255
243 GSA - Miami Riverside Center	86	4.5527	53,964		53,964		53,964
251 Information Technology	5	0.2647	3,137		3,137		3,137
261 Procurement	1	0.0529	627		627		627
301-3 Risk Management	1	0.0529	627		627		627
101 MAYOR	7	0.3706	4,392		4,392	6	4,398
111-5 CITY COMMISSIONERS	11	0.5823	6,902		6,902	10	6,912
151 NET - NEIGHBORHOOD	42	2.2234	26,355		26,355	38	26,393
152 CODE ENFORCEMENT	48	2.5410	30,119		30,119	43	30,162
181-9 FIRE	145	7.6760	90,986		90,986	130	91,116
190-1 POLICE	1,276	67.5490	800,679		800,679	1,146	801,825
201-9 PUBLIC WORKS	46	2.4352	28,864		28,864	41	28,905
211-3 SOLID WASTE	42	2.2234	26,355		26,355	38	26,393
221 PUBLIC FACILITIES	7	0.3706	4,392		4,392	6	4,398
281-4 BUILDING	44	2.3293	27,610		27,610	40	27,650
291-8 PARKS & RECREATION	97	5.1350	60,866		60,866	87	60,953
381 COMMUNICATIONS	6	0.3176	3,765		3,765	5	3,770
401 CIP & TRANSPORTATION	13	0.6882	8,157		8,157	12	8,169
910 CD - COMMUNITY DEVELOPMENT	6	0.3176	3,765		3,765	5	3,770
920 CRA - COMMUNITY	1	0.0529	627		627	1	628
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0529	627		627	1	628
SubTotal	1,889	100.0000	1,185,326		1,185,326	1,609	1,186,935
Total	1,889	100.0000	1,185,326		1,185,326	1,609	1,186,935

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management**

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Activity - General Liability Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2647	12,549		12,549		12,549
131 City Attorney	37	0.8903	42,211		42,211		42,211
141 Civil Service	4	0.0962	4,563		4,563		4,563
150 City Manager's Office	25	0.6015	28,521		28,521		28,521
160 Finance - Director's Office	6	0.1444	6,845		6,845		6,845
161 Finance - General Accounting	23	0.5534	26,239		26,239		26,239
162 Finance - Treasury Management	26	0.6256	29,662		29,662		29,662
163 Finance - Financial System Services	4	0.0962	4,563		4,563		4,563
171-4 Human Resources	28	0.6737	31,943		31,943		31,943
231 Management and Budget	15	0.3609	17,113		17,113		17,113
241 GSA - Administration	9	0.2166	10,267		10,267		10,267
243 GSA - Miami Riverside Center	6	0.1444	6,845		6,845		6,845
244 GSA - Graphics	5	0.1203	5,704		5,704		5,704
246 GSA - Light Fleet	32	0.7700	36,507		36,507		36,507
247 GSA - Heavy Fleet	31	0.7459	35,366		35,366		35,366
251 Information Technology	49	1.1790	55,901		55,901		55,901
261 Procurement	13	0.3128	14,831		14,831		14,831
271 Auditor General	9	0.2166	10,267		10,267		10,267
301-3 Risk Management	19	0.4572	21,676		21,676		21,676
431 Equal Opportunity & Diversity	3	0.0722	3,423		3,423	5	3,428
371 Grants Administration	31	0.7459	35,366		35,366	52	35,418
101 MAYOR	14	0.3369	15,972		15,972	24	15,996
111-5 CITY COMMISSIONERS	28	0.6737	31,943		31,943	47	31,990
151 NET - NEIGHBORHOOD	93	2.2377	106,098		106,098	157	106,255
152 CODE ENFORCEMENT	48	1.1550	54,760		54,760	81	54,841
181-9 FIRE	781	18.7921	890,991		890,991	1,322	892,313
190-1 POLICE	1,467	35.2983	1,673,602		1,673,602	2,485	1,676,087
201-9 PUBLIC WORKS	98	2.3580	111,802		111,802	166	111,968



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Activity - General Liability Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	193	4.6439	220,181		220,181	327	220,508
221 PUBLIC FACILITIES	57	1.3715	65,028		65,028	96	65,124
242 GSA PROPERTY MNGT	30	0.7218	34,225		34,225	51	34,276
245 GSA COMMUNICATIONS SERVICES	9	0.2166	10,267		10,267	15	10,282
281-4 BUILDING	70	1.6843	79,858		79,858	118	79,976
291-8 PARKS & RECREATION	738	17.7575	841,935		841,935	1,249	843,184
351-4 PLANNING & ZONING	41	0.9865	46,774		46,774	69	46,843
381 COMMUNICATIONS	9	0.2166	10,267		10,267	15	10,282
401 CIP & TRANSPORTATION	45	1.0828	51,338		51,338	76	51,414
411 SUSTAINABLE INITIATIVES	2	0.0481	2,282		2,282	3	2,285
910 CD - COMMUNITY DEVELOPMENT	33	0.7940	37,648		37,648	56	37,704
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0962	4,563		4,563	7	4,570
960 PENSION	9	0.2166	10,267		10,267	15	10,282
980 NON DEPARTMENTAL	1	0.0241	1,141		1,141	2	1,143
SubTotal	4,156	100.0000	4,741,304		4,741,304	6,438	4,747,742
Total	4,156	100.0000	4,741,304		4,741,304	6,438	4,747,742

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Activity - Police Tort Liability

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	100	100.0000	1,481,658		1,481,658	2,012	1,483,670
SubTotal	100	100.0000	1,481,658		1,481,658	2,012	1,483,670
Total	100	100.0000	1,481,658		1,481,658	2,012	1,483,670

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 301-3 Risk Management

Receiving Department	Total	Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability
121 City Clerk	16,870	4,321	0	0	12,549	0
131 City Attorney	87,144	43,678	0	1,255	42,211	0
141 Civil Service	20,452	15,889	0	0	4,563	0
150 City Manager's Office	202,834	173,058	0	1,255	28,521	0
160 Finance - Director's Office	7,015	170	0	0	6,845	0
161 Finance - General	26,890	651	0	0	26,239	0
162 Finance - Treasury	30,397	735	0	0	29,662	0
163 Finance - Financial	4,676	113	0	0	4,563	0
171-4 Human Resources	369,732	337,789	0	0	31,943	0
231 Management and Budget	17,113	0	0	0	17,113	0
241 GSA - Administration	176,460	166,193	0	0	10,267	0
243 GSA - Miami Riverside	171,605	110,796	0	53,964	6,845	0
244 GSA - Graphics	98,034	92,330	0	0	5,704	0
246 GSA - Light Fleet	627,417	590,910	0	0	36,507	0
247 GSA - Heavy Fleet	607,810	572,444	0	0	35,366	0
251 Information Technology	83,812	24,774	0	3,137	55,901	0
261 Procurement	15,458	0	0	627	14,831	0
271 Auditor General	10,267	0	0	0	10,267	0
301-3 Risk Management	35,685	13,382	0	627	21,676	0
431 Equal Opportunity &	3,428	0	0	0	3,428	0
371 Grants Administration	35,418	0	0	0	35,418	0
101 MAYOR	65,231	44,837	0	4,398	15,996	0
111-5 CITY	38,902	0	0	6,912	31,990	0
151 NET - NEIGHBORHOOD	746,620	613,972	0	26,393	106,255	0
152 CODE ENFORCEMENT	85,003	0	0	30,162	54,841	0
181-9 FIRE	12,935,148	11,951,719	0	91,116	892,313	0
190-1 POLICE	42,613,222	38,651,640	0	801,825	1,676,087	1,483,670
201-9 PUBLIC WORKS	636,130	495,257	0	28,905	111,968	0
211-3 SOLID WASTE	3,635,231	3,388,330	0	26,393	220,508	0
221 PUBLIC FACILITIES	302,178	232,656	0	4,398	65,124	0
242 GSA PROPERTY MNGT	589,036	554,760	0	0	34,276	0
245 GSA	176,709	166,427	0	0	10,282	0
281-4 BUILDING	195,044	87,418	0	27,650	79,976	0
291-8 PARKS &	1,810,931	906,794	0	60,953	843,184	0
351-4 PLANNING & ZONING	46,843	0	0	0	46,843	0
381 COMMUNICATIONS	23,033	8,981	0	3,770	10,282	0



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 301-3 Risk Management

Receiving Department	Total	Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability
401 CIP &	59,583	0	0	8,169	51,414	0
411 SUSTAINABLE	2,285	0	0	0	2,285	0
910 CD - COMMUNITY	62,370	20,896	0	3,770	37,704	0
920 CRA - COMMUNITY	628	0	0	628	0	0
950 CIVILIAN	5,198	0	0	628	4,570	0
960 PENSION	10,282	0	0	0	10,282	0
980 NON DEPARTMENTAL	1,143	0	0	0	1,143	0
Direct Billed	0	0	0	0	0	0
Total	66,689,267	59,270,920	0	1,186,935	4,747,742	1,483,670

CITY OF MIAMI, FLORIDA

**FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013**

NATURE AND EXTENT OF SERVICES

EQUAL OPPORTUNITY AND DIVERSITY PROGRAMS

This department is responsible for investigating employment discrimination cases filed by current and prospective employees, providing technical assistance and training to employees and management regarding equal opportunity laws and diversity, and providing administrative support to the Equal Opportunity Advisory Board and the Commission on the Status of Women.

Activities have been allocated based upon the number of employees by department.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 431 Equal Opportunity & Diversity

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	298,719			298,719
Equipment Depreciation	650		650	
121 City Clerk	1,646	221	1,867	
141 Civil Service	302	47	349	
150 City Manager's Office	2,086	431	2,517	
160 Finance - Director's Office	365	48	413	
161 Finance - General Accounting	1,543	132	1,675	
162 Finance - Treasury Management	872	227	1,099	
163 Finance - Financial System Services	415	36	451	
171-4 Human Resources	2,066	503	2,569	
231 Management and Budget	6,962	668	7,630	
243 GSA - Miami Riverside Center	3	14	17	
244 GSA - Graphics	69	115	184	
251 Information Technology	7,322	394	7,716	
261 Procurement	1,213	47	1,260	
271 Auditor General	468	13	481	
301-3 Risk Management	3,423	5	3,428	
431 Equal Opportunity & Diversity		237	237	
Total Allocated Additions:	29,405	3,138	32,543	32,543
Total To Be Allocated:	328,124	3,138		331,262

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 431 Equal Opportunity & Diversity

	Total	General & Admin	EO & Diversity
Wages & Benefits			
Salaries	186,755	0	186,755
Fringe Benefits	109,709	0	109,709
Other Expense & Cost			
Postage	80	0	80
Rentals and Leases	795	0	795
Printing and Graphics	246	0	246
Office Supplies & Minor Equipment	709	0	709
Publications, Subscriptions, & Membershi	425	0	425
Departmental Totals			
Total Expenditures	298,719	0	298,719
Deductions			
Total Deductions	0	0	0
Functional Cost	298,719	0	298,719
Allocation Step 1			
Inbound- All Others	29,405	29,405	0
Reallocate Admin Costs		(29,405)	29,405
1st Allocation	328,124	0	328,124
Allocation Step 2			
Inbound- All Others	3,138	3,138	0
Reallocate Admin Costs		(3,138)	3,138
2nd Allocation	3,138	0	3,138
Total For 00220 431 Equal Opportunity &			
Total Allocated	331,262	0	331,262

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 431 Equal Opportunity & Diversity

Activity - EO & Diversity							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2647	868		868		868
131 City Attorney	37	0.8903	2,921		2,921		2,921
141 Civil Service	4	0.0962	316		316		316
150 City Manager's Office	25	0.6015	1,974		1,974		1,974
160 Finance - Director's Office	6	0.1444	474		474		474
161 Finance - General Accounting	23	0.5534	1,816		1,816		1,816
162 Finance - Treasury Management	26	0.6256	2,053		2,053		2,053
163 Finance - Financial System Services	4	0.0962	316		316		316
171-4 Human Resources	28	0.6737	2,211		2,211		2,211
231 Management and Budget	15	0.3609	1,184		1,184		1,184
241 GSA - Administration	9	0.2166	711		711		711
243 GSA - Miami Riverside Center	6	0.1444	474		474		474
244 GSA - Graphics	5	0.1203	395		395		395
246 GSA - Light Fleet	32	0.7700	2,526		2,526		2,526
247 GSA - Heavy Fleet	31	0.7459	2,448		2,448		2,448
251 Information Technology	49	1.1790	3,869		3,869		3,869
261 Procurement	13	0.3128	1,026		1,026		1,026
271 Auditor General	9	0.2166	711		711		711
301-3 Risk Management	19	0.4572	1,500		1,500		1,500
431 Equal Opportunity & Diversity	3	0.0722	237		237		237
371 Grants Administration	31	0.7459	2,448		2,448	26	2,474
101 MAYOR	14	0.3369	1,105		1,105	12	1,117
111-5 CITY COMMISSIONERS	28	0.6737	2,211		2,211	23	2,234
151 NET - NEIGHBORHOOD	93	2.2377	7,343		7,343	77	7,420
152 CODE ENFORCEMENT	48	1.1550	3,790		3,790	40	3,830
181-9 FIRE	781	18.7921	61,661		61,661	645	62,306
190-1 POLICE	1,467	35.2983	115,818		115,818	1,211	117,029
201-9 PUBLIC WORKS	98	2.3580	7,737		7,737	81	7,818

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 431 Equal Opportunity & Diversity

Activity - EO & Diversity

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	193	4.6439	15,238		15,238	159	15,397
221 PUBLIC FACILITIES	57	1.3715	4,500		4,500	47	4,547
242 GSA PROPERTY MNGT	30	0.7218	2,369		2,369	25	2,394
245 GSA COMMUNICATIONS SERVICES	9	0.2166	711		711	7	718
281-4 BUILDING	70	1.6843	5,527		5,527	58	5,585
291-8 PARKS & RECREATION	738	17.7575	58,266		58,266	609	58,875
351-4 PLANNING & ZONING	41	0.9865	3,237		3,237	34	3,271
381 COMMUNICATIONS	9	0.2166	711		711	7	718
401 CIP & TRANSPORTATION	45	1.0828	3,553		3,553	37	3,590
411 SUSTAINABLE INITIATIVES	2	0.0481	158		158	2	160
910 CD - COMMUNITY DEVELOPMENT	33	0.7940	2,605		2,605	27	2,632
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0962	316		316	3	319
960 PENSION	9	0.2166	711		711	7	718
980 NON DEPARTMENTAL	1	0.0241	79		79	1	80
SubTotal	4,156	100.0000	328,124		328,124	3,138	331,262
Total	4,156	100.0000	328,124		328,124	3,138	331,262

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 431 Equal Opportunity & Diversity

Receiving Department	Total	EO & Diversity
121 City Clerk	868	868
131 City Attorney	2,921	2,921
141 Civil Service	316	316
150 City Manager's Office	1,974	1,974
160 Finance - Director's Office	474	474
161 Finance - General	1,816	1,816
162 Finance - Treasury	2,053	2,053
163 Finance - Financial	316	316
171-4 Human Resources	2,211	2,211
231 Management and Budget	1,184	1,184
241 GSA - Administration	711	711
243 GSA - Miami Riverside	474	474
244 GSA - Graphics	395	395
246 GSA - Light Fleet	2,526	2,526
247 GSA - Heavy Fleet	2,448	2,448
251 Information Technology	3,869	3,869
261 Procurement	1,026	1,026
271 Auditor General	711	711
301-3 Risk Management	1,500	1,500
431 Equal Opportunity &	237	237
371 Grants Administration	2,474	2,474
101 MAYOR	1,117	1,117
111-5 CITY	2,234	2,234
151 NET - NEIGHBORHOOD	7,420	7,420
152 CODE ENFORCEMENT	3,830	3,830
181-9 FIRE	62,306	62,306
190-1 POLICE	117,029	117,029
201-9 PUBLIC WORKS	7,818	7,818
211-3 SOLID WASTE	15,397	15,397
221 PUBLIC FACILITIES	4,547	4,547
242 GSA PROPERTY MNGT	2,394	2,394
245 GSA	718	718
281-4 BUILDING	5,585	5,585
291-8 PARKS &	58,875	58,875
351-4 PLANNING & ZONING	3,271	3,271
381 COMMUNICATIONS	718	718



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .5 - Allocation Summary
For Department 431 Equal Opportunity & Diversity

Receiving Department	Total	EO & Diversity
401 CIP &	3,590	3,590
411 SUSTAINABLE	160	160
910 CD - COMMUNITY	2,632	2,632
950 CIVILIAN	319	319
960 PENSION	718	718
980 NON DEPARTMENTAL	80	80
Direct Billed	0	0
Total	331,262	331,262

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR PART 225 COST ALLOCATION PLAN
FY 2015 BASED ON ACTUALS FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2013

NATURE AND EXTENT OF SERVICES

GRANTS ADMINISTRATION

Costs of providing grants administration and oversight activities have been allocated based on the number of grants in each department.

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,654,405			2,654,405
Depreciation	(1,366)			
Major Machinery and Equipment	(2,575)			
Transfers amd Others	(35,985)			
Total Deductions:	(39,926)			(39,926)
Building Depreciation	5,420		5,420	
121 City Clerk	579	78	657	
131 City Attorney	36,944	5,797	42,741	
141 Civil Service	3,120	490	3,610	
150 City Manager's Office	21,559	4,453	26,012	
160 Finance - Director's Office	3,773	494	4,267	
161 Finance - General Accounting	80,725	6,764	87,489	
162 Finance - Treasury Management	8,717	2,267	10,984	
163 Finance - Financial System Services	4,219	369	4,588	
171-4 Human Resources	21,453	5,220	26,673	
231 Management and Budget	35,679	3,423	39,102	
243 GSA - Miami Riverside Center	15,071	3,620	18,691	
244 GSA - Graphics	4,988	8,307	13,295	
251 Information Technology	84,651	4,496	89,147	
261 Procurement	21,882	848	22,730	
271 Auditor General	4,100	113	4,213	
301-3 Risk Management	35,366	52	35,418	
431 Equal Opportunity & Diversity	2,448	26	2,474	
Total Allocated Additions:	390,694	46,817	437,511	437,511
Total To Be Allocated:	3,005,173	46,817		3,051,990

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration

	Total	General & Admin	Grants Administration	Other Funding
Wages & Benefits				
Salaries	1,149,027	0	712,397	436,630
Fringe Benefits	384,959	0	238,675	146,284
Other Expense & Cost				
Professional Service	960,636	0	595,594	365,042
Travel and Per Diem	11,946	0	7,407	4,539
Postage	1,822	0	1,130	692
Rentals and Leases	875	0	542	333
Printing and Graphics	9	0	6	3
Advertising and Relations	683	0	423	260
Other Current Charges	25,693	0	15,930	9,763
Office Supplies & Minor Equipment	78,156	0	48,457	29,699
Publications, Subscriptions, & Membershi	673	0	417	256
*Depreciation	1,366	1,366	0	0
*Major Machinery and Equipment	2,575	2,575	0	0
*Transfers amd Others	35,985	35,985	0	0
Departmental Totals				
Total Expenditures	2,654,405	39,926	1,620,978	993,501
Deductions				
Total Deductions	(39,926)	(39,926)	0	0
Functional Cost				
Functional Cost	2,614,479	0	1,620,978	993,501
Allocation Step 1				
Inbound- All Others	390,694	390,694	0	0
Reallocate Admin Costs		(390,694)	242,230	148,464
1st Allocation	3,005,173	0	1,863,208	1,141,965
Allocation Step 2				
Inbound- All Others	46,817	46,817	0	0
Reallocate Admin Costs		(46,817)	29,027	17,790
2nd Allocation	46,817	0	29,027	17,790

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration

	Total	General & Admin	Grants Administration	Other Funding
Total For 00230 371 Grants Administration				
Total Allocated	3,051,990	0	1,892,235	1,159,755



CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
Schedule .4 - Detail Activity Allocations
For Department 371 Grants Administration

Activity - Grants Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE	17	15.3153	285,356		285,356	4,446	289,802
190-1 POLICE	22	19.8198	369,284		369,284	5,753	375,037
221 PUBLIC FACILITIES	2	1.8018	33,571		33,571	523	34,094
291-8 PARKS & RECREATION	8	7.2072	134,285		134,285	2,092	136,377
401 CIP & TRANSPORTATION	12	10.8108	201,428		201,428	3,138	204,566
411 SUSTAINABLE INITIATIVES	2	1.8018	33,571		33,571	523	34,094
910 CD - COMMUNITY DEVELOPMENT	48	43.2433	805,713		805,713	12,552	818,265
SubTotal	111	100.0000	1,863,208		1,863,208	29,027	1,892,235
Total	111	100.0000	1,863,208		1,863,208	29,027	1,892,235

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN
 FY2015 BASED ON ACTUALS AS OF SEPTEMBER 30, 2013
 Schedule .4 - Detail Activity Allocations
 For Department 371 Grants Administration**

Activity - Other Funding

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	1,141,965		1,141,965	17,790	1,159,755
SubTotal	100	100.0000	1,141,965		1,141,965	17,790	1,159,755
Total	100	100.0000	1,141,965		1,141,965	17,790	1,159,755

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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Indirect Cost Rate Base Details

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**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTAL
101-OFFICE OF THE MAYOR	511000	Executive Salaries	\$ 97,267
	512000	Regular Salaries and Wages	334,419
	513000	Other Salaries and Wages	61,357
	516000	Fringe Benefits	33,600
101-OFFICE OF THE MAYOR Total			526,642
111-115-COMMISSIONERS	511000	Executive Salaries	291,000
	512000	Regular Salaries and Wages	856,414
	513000	Other Salaries and Wages	100,657
	516000	Fringe Benefits	237,122
111-115-COMMISSIONERS Total			1,485,193
151-NEIGHBORHOOD ENHANCEMENT TEAM	512000	Regular Salaries and Wages	1,600,131
	513000	Other Salaries and Wages	451,775
	514000	Overtime	276
	516000	Fringe Benefits	20,050
151-NEIGHBORHOOD ENHANCEMENT TEAM Total			2,072,232
152-CODE ENFORCEMENT	511000	Executive Salaries	3,610
	512000	Regular Salaries and Wages	2,107,485
	514000	Overtime	4,572
	516000	Fringe Benefits	33,631
152-CODE ENFORCEMENT Total			2,149,298
181-189-FIRE RESCUE	512000	Regular Salaries and Wages	55,914,782
	513000	Other Salaries and Wages	183,415
	514000	Overtime	6,420,539
	515000	Special Pay	5,872,127
	516000	Fringe Benefits	240,611
181-189-FIRE RESCUE Total			68,631,474

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
 INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTAL
190-191-POLICE	511000	Executive Salaries	5,331
	512000	Regular Salaries and Wages	85,863,691
	513000	Other Salaries and Wages	928,103
	514000	Overtime	6,475,895
	515000	Special Pay	5,190,783
	516000	Fringe Benefits	440,075
190-191-POLICE Total			98,903,878
201-209-PUBLIC WORKS	512000	Regular Salaries and Wages	4,080,997
	513000	Other Salaries and Wages	516,807
	514000	Overtime	26,122
	516000	Fringe Benefits	19,461
201-209-PUBLIC WORKS Total			4,643,386
211-217-SOLID WASTE	512000	Regular Salaries and Wages	7,859,857
	513000	Other Salaries and Wages	235,321
	514000	Overtime	375,865
	515000	Special Pay	21,571
	516000	Fringe Benefits	10,800
211-217-SOLID WASTE Total			8,503,413
221-PUBLIC FACILITIES	512000	Regular Salaries and Wages	2,175,110
	513000	Other Salaries and Wages	489,207
	514000	Overtime	56,282
	515000	Special Pay	683
	516000	Fringe Benefits	16,636
221-PUBLIC FACILITIES Total			2,737,918
242-GSA-PROPERTY MAINTNANCE	512000	Regular Salaries and Wages	1,624,914
	514000	Overtime	3,401
242-GSA-PROPERTY MAINTNANCE Total			1,628,314

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTAL
245-GSA COMMUNICATION SERVICES	512000	Regular Salaries and Wages	502,855
	514000	Overtime	26,015
245-GSA COMMUNICATION SERVICES Total			528,870
281-284-BUILDING	512000	Regular Salaries and Wages	4,058,164
	513000	Other Salaries and Wages	183,340
	514000	Overtime	3,769
	516000	Fringe Benefits	12,974
281-284-BUILDING Total			4,258,248
291-298-PARKS & RECREATION	512000	Regular Salaries and Wages	8,442,442
	513000	Other Salaries and Wages	6,185,474
	514000	Overtime	213,855
	515000	Special Pay	13,815
	516000	Fringe Benefits	15,317
291-298-PARKS & RECREATION Total			14,870,904
321-EconomicDevelopment Fund-Not Used	512000	Regular Salaries and Wages	-
321-EconomicDevelopment Fund-Not Used Total			-
351-354-PLANNING	512000	Regular Salaries and Wages	2,835,236
	513000	Other Salaries and Wages	46,854
	516000	Fringe Benefits	18,671
351-354-PLANNING Total			2,900,762
381-OFFICE OF COMMUNICATION	512000	Regular Salaries and Wages	498,613
	516000	Fringe Benefits	1,000
381-OFFICE OF COMMUNICATION Total			499,613
401-402-CIP & TRANSPORTATION	512000	Regular Salaries and Wages	846,524
	513000	Other Salaries and Wages	13,083
	516000	Fringe Benefits	11,827
401-402-CIP & TRANSPORTATION Total			871,435

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTAL
411-OFFICE OF SUSTAINABLE INITIATIVES	512000	Regular Salaries and Wages	120,824
	516000	Fringe Benefits	600
411-OFFICE OF SUSTAINABLE INITIATIVES Total			121,424
910-COMMUNITY DEVELOPMENT	512000	Regular Salaries and Wages	3,242,152
	513000	Other Salaries and Wages	834,512
	514000	Overtime	28,745
	516000	Fringe Benefits	30,300
910-COMMUNITY DEVELOPMENT Total			4,135,709
920-COMMUNITY REDEVELOPMENT AGENCY	512000	Regular Salaries and Wages	956,568
	513000	Other Salaries and Wages	318
	516000	Fringe Benefits	31,280
920-COMMUNITY REDEVELOPMENT AGENCY Total			988,167
930-MODEL CITY	512000	Regular Salaries and Wages	119,054
	513000	Other Salaries and Wages	200
	516000	Fringe Benefits	600
930-MODEL CITY Total			119,854
940-VIRGINIA KEY BEACH PARK TRUST	512000	Regular Salaries and Wages	143,791
	513000	Other Salaries and Wages	66,307
940-VIRGINIA KEY BEACH PARK TRUST Total			210,098
950-OFFICE OF CIVILIAN INVESTIGATIVE PANEL	512000	Regular Salaries and Wages	190,654
	514000	Overtime	1,708
	516000	Fringe Benefits	889
950-OFFICE OF CIVILIAN INVESTIGATIVE PANEL Total			193,251
960-PENSION	511000	Executive Salaries	24,677
	512000	Regular Salaries and Wages	6,231
960-PENSION Total			30,907
980-NON DEPARTMENTAL	512000	Regular Salaries and Wages	(5,570)
	515000	Special Pay	16,886,593
980-NON DEPARTMENTAL Total			16,881,023
Grand Total			\$ 237,892,012

Schedule of Expenditures of Federal Awards

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City of Miami, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance

For the Fiscal Year Ended September 30, 2013

Federal Grantor/State Agency Pass-Through Grantor/Program Title	CFDA/ CSFA Number	Grant/ Contract Number	Federal/State Expenditure
<u>U.S. Department of Agriculture</u>			
<i>Pass-Through Miami-Dade County</i>			
Supplemental Nutrition Assistance Program (SNAP)	10.551	WS-CC-PY-13-13-00	\$ 9,089
<i>Pass-Through Miami-Dade County</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WS-CC-PY-12-13-00 WS-CC-PY-13-13-00	42,377 14,990
Total SNAP Cluster			66,456
<i>Pass-Through Florida Department of Health</i>			
Child and Adult Care Food Program	10.558	A-2384 S-576	122,430 39,283
			161,713
<i>Pass-Through Florida Department of Education</i>			
Summer Food Service Program for Children	10.559	04-0899 Contract # 04-0899	39,670 404,874
			444,544
<i>Pass-Through Florida Department of Education</i>			
ARRA-Recovery Act of 2009: Wildland Fire Management	10.688	FDACS-019032	10,000
Total U.S. Department of Agriculture			682,713
<u>U.S. Department of Commerce</u>			
<i>Pass-Through Florida Department of Environmental Protection</i>			
Coastal Zone Management Administration Awards	11.419	CM311	9,000
Total U.S. Department of Commerce			9,000
<u>U.S. Department of Housing and Urban Development</u>			
Community Development Block Grants/Entitlement Grants	14.218	B-05-MC-120013 B-06-MC-120013 B-07-MC-120013 B-08-MC-120013 B-09-MC-120013 B-10-MC-120013 B-11-MC-120013 B-12-MC-120013 B-13-MC120013 B-11-MN-12-0016 B-13-MN-12-0016	594,959 620,961 493,776 240,780 212,009 161,660 1,758,199 2,273,980 1,860,264 2,362,383 2,017,614
			12,596,585

City of Miami, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

For the Fiscal Year Ended September 30, 2013

Federal Grantor/State Agency Pass-Through Grantor/Program Title	CFDA/ CSFA Number	Grant/ Contract Number	Federal/State Expenditure
<i>Federal Pass-Through Miami-Dade County</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	07-DB-3V-11-23-01-Z06	\$ 1,846
		08-DB-D3-11-23-01-A01	2,326,460
			2,328,306
Emergency Solutions Grant Program	14.231	E11MC120002	167,658
		E-12-MC-120002	377,557
		E13MC120002	161,967
			707,182
<i>Federal Pass-Through Miami-Dade County</i>			
Supportive Housing Program	14.235	FL0211B4D001114	163,536
		FL0190B4D001104	88,446
		FL0189B4D001104	95,230
		FL0189L4D001205	170,860
		FL0190L4D001205	38,256
		FL0211L4D001205	73,448
			629,776
Home Investment Partnerships Program	14.239	M-05-MC-120211	671,428
		M-07-MC-120011	380,444
		M-08-MC-120011	3,295
		M-09-MC-120011	1,983
		M-10-MC-120011	88,166
		M-11-MC-120011	2,079,343
		M-12-MC-120011	1,901,554
		M-13-MC120211	855,969
		M-06-MC-120211	128,527
			6,110,709
Housing Opportunities for Persons with AIDS	14.241	F-LH-05-F005	100,634
		F-LH-06-F005	183,380
		F-LH-09-F005	10,503
		F-LH-10-F005	403,794
		F-LH-12-F005	5,685,635
		FLH13F005	5,472,069
			11,856,015
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	FL145MR001	1,767,279
		FL145MR002	537,309
			2,304,588
Section 8 Housing Choice Vouchers	14.871	FL145VO0001	1,758,429
Total U.S. Department of Housing and Urban Development			38,291,590

City of Miami, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

For the Fiscal Year Ended September 30, 2013

Federal Grantor/State Agency Pass-Through Grantor/Program Title	CFDA/ CSFA Number	Grant/ Contract Number	Federal/State Expenditure
U.S. Department of Justice			
<i>Pass-Through Florida Department of Law Enforcement</i>			
Crime Victim Assistance	16.575	V12185	\$ 30,534
			30,534
Public Safety Partnership and Community Policing Grants	16.710	2011ULWX0010	1,478,397
ARRA-Public Safety Partnership and Community Policing Grants		# 2009RJWX0026	424,064
			1,902,461
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2712	20,063
		2012-DJ-BX-0159	349,693
		N/A	29,811
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants To Units of Local Government	16.804	2009-SB-B9-3068	610,109
Total JAG Cluster			1,009,676
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-CD-BX-0096	18,482
			18,482
Equitable Sharing Program	16.922	N/A	159,076
		LETF	127,982
			287,058
Total U.S. Department of Justice			3,248,211
U.S. Department of Labor			
<i>Federal Pass-Through Miami-Dade County</i>			
ARRA-Unemployment Insurance	17.225	RA-CC-PY12-02-00	16,123
		WS-CC-PY-12-13-00	25,333
		WS-CC-PY-13-13-00	10,612
			52,068
WIA Adult Program	17.258	N/A	48,433
		WS-CC-PY-12-13-00	138,246
		WS-CC-PY-13-13-00	34,484
<i>Pass-Through South Florida Workforce Investment Board</i>			
WIA Adult Program	17.258	WS-CC-PY 11-13-00	40,319
<i>Federal Pass-Through Miami-Dade County</i>			
WIA Dislocated Worker Formula Grants	17.278	WS-CC-PY-12-13-00	161,973
		WS-CC-PY-13-13-00	49,591
Total WIA Cluster			473,046
Total U.S. Department of Labor			525,114

City of Miami, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

For the Fiscal Year Ended September 30, 2013

Federal Grantor/State Agency Pass-Through Grantor/Program Title	CFDA/ CSFA Number	Grant/ Contract Number	Federal/State Expenditure
<u>U.S. Department of Transportation</u>			
<i>Pass-Through Florida Department of Transportation</i>			
Highway Planning and Construction	20.205	AQ762/418334-1	\$ 387,202
		APR32/426554-1-ARRA-483	2,496
		AQK54/FM# 420907-1	716,648
		AQL02 / FM# 420915-1	823,471
		N/A	46,975
ARRA-Highway Planning and Construction		AQ242/426198-3ARRA-675	151,724
			2,128,516
<i>Pass-Through Florida Division of Emergency Management</i>			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AQM52	39,138
		DOT Contract- AQS55	107,928
			147,066
Total U.S. Department of Transportation			2,275,582
<u>National Endowment for the Arts</u>			
Promotion of the Arts Grants to Organizations and Individuals	45.024	12-4292-7137	29,215
Total National Endowment for the Arts			29,215
<u>Environmental Protection Agency</u>			
Environmental Justice Small Grant Program	66.604	EQ-95458310-0	202
ARRA-Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-95461010	178,959
Total Environmental Protection Agency			179,161
<u>U.S. Department of Energy</u>			
ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE0000778	568,785
Total U.S. Department of Energy			568,785
<u>U.S. Department of Education</u>			
<i>Pass-Through Miami-Dade County Public Schools</i>			
Twenty-First Century Community Learning Centers	84.287	LT/2013-2014 #001	46,804
Total U.S. Department of Education			46,804
<u>U.S. Department of Health and Human Services</u>			
<i>Federal Pass-Through Miami-Dade County</i>			
Temporary Assistance for Needy Families	93.558	WS-CC-PY-12-13-00	332,579
		WS-CC-PY-13-13-00	91,204

City of Miami, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

For the Fiscal Year Ended September 30, 2013

Federal Grantor/State Agency Pass-Through Grantor/Program Title	CFDA/ CSFA Number	Grant/ Contract Number	Federal/State Expenditure
<i>Pass-Through South Florida Workforce Investment Board</i>			
Temporary Assistance for Needy Families	93.558	WS-CC-PY 11-13-00	\$ 50,249
Total Program No. 93.558 and U.S. Department of Health and Human Services			474,032
<u>Executive Office of the President</u>			
<i>Pass-Through South Florida HIDTA/Monroe County Sheriff</i>			
High Intensity Drug Trafficking Areas Program	95.001	HITDA Letter July 14, 2011	11,078
		HITDA Letter Nov 15, 2011	1,106
		HITDA Letter Oct 18, 2011	8,880
		HITDA Letter Sept 11, 2012	15,729
		HITDA Letter Sept 12, 2012	22,961
		HITDA Letter Nov 06,2012	11,969
			71,723
Total Executive Office of the President			71,723
<u>U.S. Department of Homeland Security</u>			
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2011-CA-00067-S01	215,994
		EMW-2012-CA-K00015	828,700
			1,044,694
<i>Federal Pass-Through State of Florida</i>			
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-k-4718	57,866
			57,866
Total CFDA No. 97.025			1,102,560
Assistance to Firefighters Grant	97.044	EMW-2010-FO-09932	40,171
		EMW-2011-FO-09623	16,592
		EMW-2012-FO-06964	90,040
		EMW-2011-FH-00899	877,988
			1,024,791
<i>Pass-Through - State of Florida Division of Emergency Management</i>			
Pre-Disaster Mitigation	97.047	LPDM2010-006	348,597
Homeland Security Grant Program	97.067	010-DS-39-13-00-16-414	14,241
		10DS-48-11-23-02-195	6,369,835
		11DS-32-11-23-02-233	4,717,329
		11-DS-9Z-13-00-16-436	226,872
		R-10-0005 File ID#09-01440	39,880
		12DS-A1-11-23-02-928	9,961,713
		12DS-22-11-23-02-236	2,237,028
		121-DS-20-13-00-16	2,763
Total CFDA No. 97.067			23,569,661
Total U.S. Department of Homeland Security			26,045,609
Total Expenditures of Federal Awards			72,447,539

City of Miami, Florida

Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

For the Fiscal Year Ended September 30, 2013

Federal Grantor/State Agency Pass-Through Grantor/Program Title	CFDA/ CSFA Number	Grant/ Contract Number	Federal/State Expenditure
<u>Department of Environmental Protection</u>			
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP8949	\$ 133,673
Total Department of Environmental Protection			133,673
<u>Florida Housing Finance Corporation</u>			
State Housing Initiatives Partnership (SHIP) Program	52.901	N/A	190,069
Total Florida Housing Finance Corporation			190,069
<u>Department of Transportation</u>			
Public Transit Service Development Program	55.012	AQW24 / FM# 430987-1 AQ140 AP993	111,788 460,524 261,617
Total Department of Transportation			833,929
<u>Department of Health</u>			
<i>State Pass-Through Miami-Dade County</i> County Grant Awards	64.005	EMS County Grant #C0013	55,734
Total Department of Health			55,734
<u>Florida Agency for Persons with Disabilities</u>			
Supported Employment Services-Developmental Disabilities	67.011	N/A	181,551
Total Florida Agency for Persons with Disabilities			181,551
<u>Department of Law Enforcement</u>			
Drug Control/Money Laundering Investigations- Matching Funds	71.005	N/A	809
Total Department of Law Enforcement			809
<u>Agency for Workforce Innovation</u>			
Persons with Disabilities	75.013	FDOE Reg.	10,957
Total Agency for Workforce Innovation			10,957
<u>Fish and Wildlife Conservation Commission</u>			
Florida Boating Improvement Program	77.006	FWC Contract # 11406	31,099
Total Fish and Wildlife Conservation Commission			31,099
Total Expenditures of State Financial Assistance			1,437,821
Total Expenditures For Federal Awards and State Financial Assistance			\$ 73,885,360

See accompanying notes.