MAXIMUS
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OMB CIRCULAR A-87 COST ALLOCATION PLAN FOR NASHVILLE/DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2002

A CENTRAL SERVICES COST ALLOCATION PLAN

September 2003

MAXIMUS
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METROPOLITAN GOVERNMENT OF NASHVILLE/DAVIDSON COUNTY

CONSOLIDATED METROPOLITAN GOVERNMENT-WIDE COST ALLOCATION PLAN

Certification by the Director of Finance

I hereby certify, as the official provided responsibility by the Charter of the Metropolitan Government of Nashville and Davidson County, Tennessee, that the information contained in the Metropolitan Government of Nashville and Davidson County Consolidated Metropolitan Government-wide Cost Allocation Plan for the fiscal year ending June 30, 2002 is correct and was prepared in accordance with the policies and procedures contained in the Office of Management and Budget Circular A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct to Federal programs been included in the indirect cost reflected in the plan which I have submitted.

_____

David L. Manning
Director of Finance

Authorized to be filed with the cognizant Federal Government Agencies by Council Resolution.

MAXIMUS

Cost Allocation Methodology
For Nashville/Davidson County, Tennessee

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures for The Nashville/Davidson County, Tennessee. The proprietary software, MAXCARS, is the tool with which the step-down methodology is accomplished.

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

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

A. Initiating the Process

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

1) application of OMB Circular A-87 guidelines,
2) interviews,
3) review of financial documents,
4) review of organizational structure, and
5) analysis of statistical data relative to benefit of services provided.

B. Establishing the Cost Pools to Be Allocated	Basically the organizational structure of the County is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan. Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received. Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.
C. Establishing the Statistical Measurements or Bases for Allocation	Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.
D. Accommodating Exceptions and Adjustments	Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

II. The Double Step-Down Methodology

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

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

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

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

A. The First Step-Down

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

1. The Process

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

1) costs from the audited financials,
2) cost adjustments,
3) credits, and
4) costs received from other Central Service Departments that have completed their first round allocations.

2. The Results	At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.
B. The Second Step-Down	The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.
1. The Process	The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates: 1) costs received from other Central Service Departments that have completed their second round allocations, and 2) costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.
2. The Results	At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.
C. Supplemental Comments	When the relationships between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs. If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization

The MAXIMUS Cost Allocation Plan typically is organized as follows:

1) title page,
2) narrative of cost allocation methodology,
3) rate schedule(s) when applicable,
4) summary schedules, and
5) detail schedules.

A. Summary Schedules

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

1. Schedule A

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?

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

2. Schedule C

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	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	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 G	Schedule G – Origins of Costs demonstrates the original source of the costs received by each Receiving Department. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing. Note the contrast with Schedule A.
B. Detail Schedules	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. When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.
1. Schedule _.1	Schedule _.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.
2. Schedule _.2	Schedule _.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department: 1) expenditures from the financial reports – balances to Schedule C, 2) adjustments to financial reports – balances to Schedule C, and 3) incoming costs from other Central Service Departments. The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

3. Schedule _.3

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

1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule _.2 expenditure amounts.
2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.
3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _.2.

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

4. Schedule _.4

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

The information provided includes:

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

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

5. Schedule _.5

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

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

II. The Tracking Process

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

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

Metropolitan Government of Nashville/Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2002

DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
CENTRAL SERVICE DEPARTMENT		
Building Use Allowance		
Equipment Use Allowance		
Bd of Hospital's Workmen's Comp.		
Employee Benefits	10101	01101104-01101115
	10101	01101120
	10101	01101395
	18301	01191102-01191115
Post Audits	10101	01101412
Corporate Dues	10101	01101303
Insurance/Judgements	10101	01101301
	10101	01101302
	10101	01101308
	18301	01191301
	18301	01191308
Civil Service Medical Exam	10101	38113100
Human Resources	10101	08102000-08107000
(formerly Employee Benefits Board)	10101	08108000
	30003	008
General Services Administration	10101	10101000
Division of Buildings	10101	10103010
	30003	010
Central Printing	51136	010
Motor Pool	51139	010
Postal Service	10101	01101407
	51151	010
Radio Shop	51153	010
Director of Finance	10101	15101000
	10101	15104000
	40194	15400110

Metropolitan Government of Nashville/Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2002

DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
Division of Accounts	10101	15102000
Budget	10101	15103000
Internal Audit	10101	15109000
Payroll	10101	15110000
Fastnet	10101	15111000
	40583	15400200
Office of Support Svcs-Admin	10101	15114100
	10101	15114200
Division of Purchasing	10101	15114200
Division of Customer Svc/Claim	10101	15114500
Division of Surplus Prop Warehouse	10101	15114600
Division of Grants Monitoring	10101	15114700
Division of Grants Coordination	10101	15114400
Facilities Planning/Constr	51100	15502000
		15503000
Treasury	51180	15505100
		15505200
		15505300
Information Systems	51137	014
Law	10101	006
	30003	006
Central Records	10101	03103000
DIRECT OR RECEIVING DEPARTMENTS		
ADA Management	30110	15700100
	40130	15401300
Office Supply Store	51140	015
Legislative	10101	002
	10101	03101000, 03106000, 03107000
	30003	02103000,03107000
Mayor	10101	0410101
	10101	04101020

Metropolitan Government of Nashville/Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2002

DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	10101	04101030
	10101	04102010
	10101	04103010
	30003	04302000
	32000	04300200
Elections	10101	005
	30003	005
Planning Commission	10101	007
	30003	007
	30703	007
Advance Planning & Research	10101	01101416
	30702	007
Register of Deeds	10101	009
	30004	009
	40110	009
Historical Commission	10101	011
	30003	011
Community Education Alliance	10101	013
	30003	013
Government Access TV	10101	014
	30003	014
	30050	014
	34100	014
Assessor of Property	10101	016
	30003	016
Trustee	10101	017
	30003	017
County Clerk	10101	018
	30003	018
	40150	018
District Attorney	10101	019
	30010	019

Metropolitan Government of Nashville/Davidson County, Tennessee
Cost Allocation Plan Control Schedule
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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	30013	019
	30015	019
	30101	019
	30103	019
	30104	019
	32000	019
District Attorney - Drug Enforcement	30101	19103020
District Attorney - Special Operations	30104	19300310
Medical Examiner	10101	020
	30003	020
Public Defender	10101	021
	30003	021
	30010	021
	30013	021
	32000	021
Juvenile Court Clerk	10101	022
	30003	022
Circuit Court Clerk	10101	023
	30003	023
Criminal Court Clerk	10101	024
	30003	024
Clerk/Master of Chancery Court	10101	025
	30003	025
Juvenile Court	10101	026
	30003	026
	30010	026
	30013	026
	30030	026
	32000	026
	40150	026
General Sessions Court	10101	027
	30003	027

Metropolitan Government of Nashville/Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2002

DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	30102	027
	32000	027
State Trial Courts	10101	028
	30003	028
	30010	028
	30013	028
	30015	028
	30020	028
	30025	028
	32000	028
	40130	028
Justice Information Systems	10101	029
	30003	029
	30010	029
	30013	029
	40204	029
Sheriff Administration	10101	30101000
Sheriff Community Services	10101	30102020
Sheriff Facility Maintenance	10101	30103052
Sheriff Warehouse	10101	30103084
Sheriff Criminal Justice Center	10101	30104010
Sheriff Hill Jail	10101	30104020
	40130	30400700
Sheriff Men's Jail Annex	10101	30104050
Sheriff-Correctional Work Center	10101	30104060
Sheriff Transportation	10101	30104080
Sheriff Substance Abuse	10101	30104110
Sheriff Warrants	10101	30104120
Sheriff Training Academy	10101	30106000
		30400400
Sheriff DeBerry	10101	30108000-8200
	20236	001

Metropolitan Government of Nashville/Davidson County, Tennessee
Cost Allocation Plan Control Schedule
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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	20237	001
	20238	001
	40140	001
Sheriff Centralized Processing	10101	30112000
Sheriff - Law Enf. Block Grant	30010	030
	30013	030
Sheriff Byrne	10101	30100400-420
	32000	30300400-420
Sheriff Work Release	72101	030
Sheriff - South Precinct	10101	30116000
Sheriff - Courthouse	10101	30117000
Sheriff - SORT	10101	30118000
	30303	30118000
Police	10101	031
	18301	031
	30003	031
	30010	031
	30013	031
	30015	031
	30147	031
	30148	031
	30149	031
	30155	031
	30156	031
	32000	031
	40150	031
	40286	031
Police Drug Enforcement	30147	31740201
Fire	10101	032
	18301	032
	30003	032
	40130	032

Metropolitan Government of Nashville/Davidson County, Tennessee
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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	41100	032
	48130	032
Codes Administration	10101	033
	30003	033
Beer Board	10101	034
Agricultural Extension	10101	035
	30003	035
Soil and Water Conservation	10101	036
Social Services	10101	037
	30003	037
	30205	037
	40130	037
	40150	037
	73170	037
Health	10101	038
	30003	038
	30006	038
	32000	038
	32100	038
	40130	038
	41100	038
Public Library	10101	039
	30003	039
	30401	039
	30403	039
	30404	039
	40150	039
	40204	039
	40223	039
	41100	039
Parks	10101	01101217
	10101	040

Metropolitan Government of Nashville/Davidson County, Tennessee
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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	30003	040
	30801	040
	30802	040
	30804	040
	32000	040
	40130	040
	40204	040
	40583	040
	41100	040
	73180	040
Arts Commission	10101	041
	32000	041
Public Works	10101	042
	18301	042
	30003	042
	30011	042
	40130	042
	40194	042
	40204	042
	40217	042
	40223	042
	40230	042
	40583	042
	41100	042
	48130	042
	48408	042
	48418	042
Solid Waste Disposal	30501	042
	30502	042
	30507	042
Human Relations	10101	044
	30003	044

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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	30040	044
Taxi and Wrecker License Bd.	10101	045
	30003	045
Farmer's Market	10101	01101233
	60152	060
Municipal Auditorium	10101	061
	30003	061
	40130	061
	40150	061
State Fair Board	60156	062
Convention Center	60162	063
Sports Authority (Stadium)	10101	01101225/64101100
	20283	001
	40280	001
	30276	064
	30277	064
	30278	064
	31281	064
	40606	064
	60008	064
	60284	064
	60287	064
Water and Sewer	27312	065
	27313	065
	47335	065
	47340	065
	67311	065
	67331	065
Bordeaux Hospital	10101	01101414
	30003	066
	62270	066
General Hospital	10101	01101413

Metropolitan Government of Nashville/Davidson County, Tennessee
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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	62269	067
Metro Action Commission	10101	01101204, 01101215
	30003	075
	31500	075
	31501	075
	31502	075
	31506	075
	31503	075
	31504	075
	31505	075
	31507	075
	31508	075
	31509	075
	31510	075
	40150	075
NCAC	10101	01101213
	31001	076
	31002	076
	31003	076
	31004	076
	31005	076
	31006	076
	31007	076
	31008	076
	31009	076
	31010	076
	31011	076
	31012	076
	31013	076
	31014	076
	31015	076
	31016	076

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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	31017	076
	31018	076
	31019	016
	31020	076
	31021	076
	31026	076
	31028	076
	31029	076
MDHA	10101	01101210
	31029	077
	40130	077
	40583	077
	41100	077
Metro Transit Authority	10101	01101117
	10101	01101304
	40130	078
	40204	078
	40583	078
	70155	078
	70157	078
NTTC	70252	079
	70253	079
	70255	079
	70256	079
Education	10101	01101214
	25104	080
	30010	080
	35131	080
	35132	080
	35133	080
	35142	080
	35158	080

Metropolitan Government of Nashville/Davidson County, Tennessee
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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	45100	001, 080
	45130	080
	45181	080
	45288	001, 080
	45592	080
	46100	080
	55145	080
	75265	080
	75266	080
Self-Insurance Fund	50109	006
	50122	006
	50123	006
	50135	006
	50267	006
	55143	006
Arena	10101	01101221
	20299	001
	40606	001
All Other	10101	01101118
	10101	01101307
	10101	01101326
	10101	01101499-544
	18301	01191326
		01191499
	20115	001
	28315	001
	30002	001
	30005	001
	30008	001
	30009	001
	32000	001
	40130	001, 010, 015

Metropolitan Government of Nashville/Davidson County, Tennessee
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DEPARTMENT	FUND	DEPARTMENT / BUSINESS UNIT
	40150	015
	40194	001, 010, 015
	40204	001, 010
	40207	001
	40217	001
	40223	001
	40230	001,010
	40583	001, 010
	41100	001, 010
	48130	001
	48408	001
	48418	001
	73168	001
	90241	001

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MAXIMUS
Allocated Costs By Department

Central Service Departments	LEGISLATIVE	MAYOR	FINANCE ADA	ELECTIONS	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS
BUILDING USE ALLOWANCE	23,563.84	10,609.22	0.00	3,739.17	30,145.74	0.00	16,826.15
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	5,742.00	0.00	137.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	107,653.00	46,001.08	295.57	86,956.76	139,691.39	0.00	11,981.20
POST AUDITS	2,427.43	3,009.96	1,266.15	1,619.97	2,524.72	1,094.29	780.92
CORPORATE DUES	219,361.75	24,498.62	0.00	0.00	0.00	0.00	901.49
INSURANCE/JUDGEMENTS	6,227.74	10,495.93	0.00	6,129.21	5,026.11	0.00	20.34
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	178,765.48	121,931.31	0.00	64,393.39	229,200.54	0.00	127,650.41
CENTRAL PRINTING	6,016.13	15,926.51	387.41	9,027.86	4,840.44	0.00	809.70
MOTOR POOL	0.00	9,756.99	951.07	863.09	476.54	0.00	183.42
POSTAL SERVICE	9,936.59	2,243.50	92.11	8,214.15	6,707.55	0.00	0.00
RADIO SHOP	0.00	17,914.66	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	84,002.56	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	3,908.14	4,956.93	2,035.74	2,624.68	4,103.80	1,763.09	1,275.06
FINANCE OMB	961.36	718.54	0.00	1,283.27	2,010.52	584.04	1,368.58
OFFC SUPP SVCS-ADMIN	0.00	0.00	118,497.82	0.00	0.00	0.00	0.00
FINANCE PURCHASING	2,177.65	94,805.30	189.09	10,152.52	6,435.67	0.00	19,393.24
FINANCE INTERNAL AUDIT	0.00	1,641.08	0.00	12.08	5,849.32	0.00	0.00
FINANCE PAYROLL	4,517.29	3,404.48	1,185.83	3,056.73	4,068.69	0.00	0.00
FINANCE FASTNET	4,568.46	4,895.26	1,972.94	3,063.54	4,531.01	1,346.16	960.65
FINANCE GRANTS	169.45	126.64	0.00	226.18	354.36	102.94	241.21
FINANCE REAL PROP SVCS	(1,721.75)	(3,091.30)	0.00	0.00	0.00	0.00	(1,210.72)
FINANCE TREASURY	124.75	225.26	(2.03)	194.60	250.37	4.10	282.42
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	215.68	161.21	0.00	287.91	451.07	131.03	307.05
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	1,718.56	0.00	0.00
HUMAN RESOURCES	15,197.35	11,453.97	3,543.56	9,198.57	15,261.78	0.00	0.00
INFORMATION SYSTEMS	(1,459.84)	(3,439.93)	(761.82)	(2,299.34)	(7,880.08)	0.00	(4,260.50)
DEPARTMENT OF LAW	76,536.99	82,271.70	0.00	4,390.15	79,086.30	0.00	2,280.29
CENTRAL RECORDS	579.97	0.00	0.00	691.88	22.51	0.00	2,022.57
Total Allocated	659,727.46	466,258.92	213,656.00	213,963.37	534,876.91	5,025.65	181,813.48
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	659,727.46	466,258.92	213,656.00	213,963.37	534,876.91	5,025.65	181,813.48
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Monetary Values Are $ Dollars

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MAXIMUS
Allocated Costs By Department

Proposed Costs	659,727.46	466,258.92	213,656.00	213,963.37	534,876.91	5,025.65	181,813.48

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MAXIMUS
Allocated Costs By Department

Central Service Departments	HISTORICAL COMM	COMM ED ALLIANCE	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK	DISTRICT ATTOR
BUILDING USE ALLOWANCE	0.00	0.00	0.00	17,504.96	4,563.39	23,463.60	4,890.07
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	837.00	0.00	239.01	0.00
EMPLOYEE BENEFITS	183.65	16,246.04	0.00	174,732.61	52,720.03	252,379.46	13,632.76
POST AUDITS	521.87	410.68	79.61	1,870.17	756.91	1,425.37	4,025.92
CORPORATE DUES	0.00	0.00	0.00	0.00	901.49	1,101.83	0.00
INSURANCE/JUDGEMENTS	2,561.72	1,740.14	0.00	14,572.46	13,041.39	9,365.46	20,916.69
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	23,830.08	52,041.18	13,566.66	282,860.94	37,098.22
CENTRAL PRINTING	1,290.13	47.74	22.04	5,655.65	4,402.84	6,015.51	1,082.05
MOTOR POOL	0.00	0.00	293.94	18,137.06	(17.24)	1,610.89	0.00
POSTAL SERVICE	1,207.34	0.00	0.00	8,781.04	0.00	0.00	4,157.28
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	4,360.48
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	848.64	663.18	305.92	3,030.04	1,215.96	2,308.63	6,534.25
FINANCE OMB	271.47	281.44	551.04	3,809.35	1,239.06	2,040.41	2,720.96
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	1,279.49	1,133.10	516.90	3,701.56	375.26	1,819.56	3,113.79
FINANCE INTERNAL AUDIT	18.11	0.00	0.00	0.00	0.00	24,027.69	0.00
FINANCE PAYROLL	549.45	810.26	8,839.83	7,980.89	2,396.01	6,697.69	7,417.53
FINANCE FASTNET	834.45	789.03	3,194.38	5,096.18	1,770.41	4,099.52	7,550.77
FINANCE GRANTS	47.85	49.60	97.12	671.41	218.39	359.63	479.58
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	(905.16)	(428.28)
FINANCE TREASURY	35.10	39.01	178.48	533.20	133.15	283.92	434.21
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	60.90	63.14	123.63	854.64	277.98	457.77	610.45
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	6,874.25
HUMAN RESOURCES	2,201.77	3,249.09	0.00	26,849.90	7,208.98	20,150.93	21,803.94
INFORMATION SYSTEMS	(356.96)	(35.52)	(319.84)	(16,765.34)	(11,840.81)	(1,785.79)	(4,011.41)
DEPARTMENT OF LAW	8,869.82	6.93	0.00	118,571.83	76,124.11	5,633.32	1,002.40
CENTRAL RECORDS	0.00	0.00	0.00	0.00	363.76	2,332.10	0.00
Total Allocated	20,424.80	25,493.86	37,713.13	448,465.79	169,417.73	645,982.29	144,265.91
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	20,424.80	25,493.86	37,713.13	448,465.79	169,417.73	645,982.29	144,265.91
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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MAXIMUS
Allocated Costs By Department

Proposed Costs	20,424.80	25,493.86	37,713.13	448,465.79	169,417.73	645,982.29	144,265.91

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MAXIMUS
Allocated Costs By Department

Central Service Departments	DA DRUG ENF	DA SPECIAL OPNS	MEDICAL EXAMINER	PUBLIC DEFENDER	JUVENILE CT CLRK	CIRCUIT CT CLERK	CRIMINAL CT CLRK
BUILDING USE ALLOWANCE	0.00	0.00	0.00	17,333.91	0.00	55,245.48	61,127.54
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	57.21	0.00	0.00	17,768.23	29,714.44	256,426.44	130,611.55
POST AUDITS	1,536.56	166.80	307.06	1,764.03	830.20	2,337.71	1,563.10
CORPORATE DUES	0.00	0.00	0.00	0.00	901.49	901.49	901.49
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	6,991.93	3,646.45	7,296.04	10,495.93
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	176,879.73	0.00	421,421.28	463,739.83
CENTRAL PRINTING	0.00	0.00	0.00	66.10	719.73	8,801.41	2,917.48
MOTOR POOL	(30,207.89)	(180.23)	0.00	3,270.87	223.62	4,901.06	686.56
POSTAL SERVICE	47.44	0.00	0.00	1,195.08	2,034.76	16,467.83	4,759.76
RADIO SHOP	2,577.05	0.00	0.00	0.00	0.00	608.45	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	2,490.69	267.96	493.28	2,881.76	1,357.66	3,770.85	2,524.76
FINANCE OMB	811.31	51.68	1,666.20	2,502.42	1,813.14	4,176.08	2,526.07
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	224.74	112.91	1,853.03	2,894.47	1,853.50
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	0.00	0.00	0.00	5,362.32	2,935.03	5,365.80	8,046.96
FINANCE FASTNET	1,890.23	205.19	377.73	4,048.36	2,049.37	4,755.31	4,741.59
FINANCE GRANTS	143.00	9.10	293.67	441.06	319.57	736.05	445.23
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	(41.20)	(3,911.97)	(4,398.54)
FINANCE TREASURY	1,386.60	25.42	238.91	357.06	101.31	573.87	341.54
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	182.02	11.59	373.82	561.43	406.78	936.92	566.74
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	514.32	0.00	0.00	21,498.98	8,832.26	16,144.62	24,211.91
INFORMATION SYSTEMS	(1,327.28)	(289.79)	(0.77)	(1,926.96)	(891.41)	(1,381.29)	(2,416.34)
DEPARTMENT OF LAW	0.00	0.00	2,392.72	2,229.22	156.59	6,174.97	4,411.00
CENTRAL RECORDS	0.00	0.00	0.00	0.00	1,625.55	8,130.36	7,382.89
Total Allocated	(19,898.74)	267.72	6,367.36	263,338.44	58,588.37	822,773.23	727,040.55
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	(19,898.74)	267.72	6,367.36	263,338.44	58,588.37	822,773.23	727,040.55
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Proposed Costs	(19,898.74)	267.72	6,367.36	263,338.44	58,588.37	822,773.23	727,040.55

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Allocated Costs By Department

Central Service Departments	CLERK/MASTER	JUVENILE COURT	GEN SESSIONS CT	ST TRIAL COURTS	JUSTICE INFO SYS	SHERIFF ADMIN	SH COMM SERVICES
BUILDING USE ALLOWANCE	25,273.70	0.00	64,160.71	10,871.79	7,191.08	12,473.70	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	3,707.01	5,024.99	0.00	0.00	68,343.00	0.00
EMPLOYEE BENEFITS	20,541.97	159,953.92	128,283.01	64,195.13	3,610.94	721,118.13	553.45
POST AUDITS	737.96	5,770.99	6,270.12	5,541.01	1,199.18	2,129.21	662.14
CORPORATE DUES	901.49	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	2,226.11	23,059.16	17,261.98	18,862.08	1,903.82	123,323.93	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	1,051.99	0.00	87.66	0.00	13,412.82	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	194,260.63	0.00	969,781.58	90,165.22	64,471.97	969,638.74	0.00
CENTRAL PRINTING	492.67	4,122.55	8,250.60	2,807.32	132.19	558.77	0.00
MOTOR POOL	0.00	3,991.23	(1,143.98)	(42.89)	0.00	11,474.41	2,432.57
POSTAL SERVICE	2,913.18	3,759.57	4,568.03	2,184.59	87.76	11,702.53	0.00
RADIO SHOP	0.00	5,339.23	167.75	149.93	0.00	30,201.70	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	1,200.90	9,317.10	10,094.98	8,971.62	2,005.18	3,608.80	1,063.71
FINANCE OMB	717.90	6,428.20	5,170.45	4,709.07	1,933.94	2,146.26	696.12
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	203.61	8,112.45	9,969.19	4,828.78	2,459.97	20,415.37	1,145.46
FINANCE INTERNAL AUDIT	0.00	5,837.24	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	1,714.42	11,618.37	12,720.74	12,825.07	1,370.14	5,104.98	1,655.30
FINANCE FASTNET	1,508.34	11,168.96	12,169.13	11,308.73	1,955.12	4,407.47	1,394.37
FINANCE GRANTS	126.54	1,132.99	911.31	829.99	340.86	378.29	122.70
FINANCE REAL PROP SVCS	(1,749.29)	0.00	(17,524.79)	(570.88)	(244.71)	(897.44)	0.00
FINANCE TREASURY	101.03	860.17	699.84	1,098.52	253.04	254.43	87.49
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	161.06	1,442.19	1,160.00	1,056.49	433.88	481.52	156.18
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	5,156.55	46,581.65	38,276.97	43,147.52	4,610.16	19,319.65	6,097.05
INFORMATION SYSTEMS	(684.42)	(4,037.32)	(4,905.83)	(4,242.17)	(2,592.50)	(5,562.35)	(94.96)
DEPARTMENT OF LAW	2,127.02	9,149.02	12,139.82	378.15	2,269.66	140,025.84	0.00
CENTRAL RECORDS	2,534.29	0.00	135.01	0.00	0.00	5,246.49	0.00
Total Allocated	260,465.66	318,366.67	1,283,641.61	279,162.73	93,391.68	2,159,306.25	15,971.58
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	260,465.66	318,366.67	1,283,641.61	279,162.73	93,391.68	2,159,306.25	15,971.58
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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MAXIMUS
Allocated Costs By Department

Proposed Costs	260,465.66	318,366.67	1,283,641.61	279,162.73	93,391.68	2,159,306.25	15,971.58

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH FACILITY MTN	SH WAREHOUSE	SH CRIM JUST CTR	SH HILL JAIL	SH MENS JAIL ANX	SH CORR WORK CTR	SH TRANSPORTATION
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	345.24	58.05	4,831.69	2,018.70	0.00	2,677.08	1,032.65
POST AUDITS	568.64	1,271.20	2,246.72	1,301.53	0.00	1,554.26	602.75
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL PRINTING	0.00	7,465.99	0.00	0.00	0.00	0.00	22.64
MOTOR POOL	12,272.80	569.87	987.62	0.00	0.00	3,920.97	(2,884.71)
POSTAL SERVICE	0.00	0.00	25.69	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	913.49	2,042.14	3,611.00	2,096.01	0.00	2,536.24	973.44
FINANCE OMB	394.13	479.44	4,938.83	2,052.86	0.00	2,839.89	915.29
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	26,636.72	737.32	714.55	0.00	691.79	0.00
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	1,032.82	173.87	14,449.06	6,036.96	0.00	8,005.23	3,088.02
FINANCE FASTNET	1,061.29	1,624.69	7,825.10	3,715.75	0.00	4,716.09	1,823.17
FINANCE GRANTS	69.46	84.50	870.48	361.83	0.00	500.54	161.32
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	58.96	74.52	797.25	536.86	2.88	354.60	125.05
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	88.43	107.57	1,108.04	460.57	0.00	637.14	205.35
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	3,803.71	638.80	53,244.64	22,244.37	0.00	29,500.72	11,379.47
INFORMATION SYSTEMS	(173.56)	(31.38)	(656.38)	(220.96)	0.00	(321.04)	(154.38)
DEPARTMENT OF LAW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Allocated	20,435.41	41,195.98	95,017.06	41,319.03	2.88	57,613.51	17,290.06
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	20,435.41	41,195.98	95,017.06	41,319.03	2.88	57,613.51	17,290.06
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Allocated Costs By Department

Proposed Costs	20,435.41	41,195.98	95,017.06	41,319.03	2.88	57,613.51	17,290.06

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH SUBSTANCE AB	SH WARRANTS	SH TRAINING ACAD	SH DEBERRY	SH CENTRAL PROC	SH LAW ENF BLOCK	SH BYRNE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1.11	1,424.78	144.29	58.33	2,896.73	75.63	304.77
POST AUDITS	10.11	1,355.87	726.58	2,198.71	972.99	548.42	847.89
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL PRINTING	0.00	1,392.95	0.00	0.00	63.04	0.00	0.00
MOTOR POOL	0.00	1,114.64	0.00	2,186.63	0.00	0.00	(450.23)
POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	16.24	2,178.16	1,177.50	3,532.15	1,563.07	881.02	1,362.11
FINANCE OMB	0.00	1,602.07	229.76	10,707.64	2,555.34	285.18	641.33
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	0.00	4,259.96	434.69	173.87	8,662.49	365.14	911.11
FINANCE FASTNET	12.43	3,160.13	1,046.08	2,765.67	4,231.25	802.54	1,362.20
FINANCE GRANTS	0.00	282.37	40.50	1,887.26	450.39	50.27	113.04
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	24.23	228.49	41.39	1,924.79	189.93	34.52	101.91
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	0.00	359.43	51.55	2,402.30	573.30	63.98	143.89
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	10.79	15,701.11	1,589.51	642.13	31,920.92	831.38	3,357.52
INFORMATION SYSTEMS	0.00	(462.78)	(142.62)	(35.16)	(321.68)	0.00	(92.96)
DEPARTMENT OF LAW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Allocated	74.91	32,597.18	5,339.23	28,444.32	53,757.77	3,938.08	8,602.58
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	74.91	32,597.18	5,339.23	28,444.32	53,757.77	3,938.08	8,602.58
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Proposed Costs	74.91	32,597.18	5,339.23	28,444.32	53,757.77	3,938.08	8,602.58

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH WORK RELEASE	SH SOUTH PRECINCT	SH COURTHOUSE	SH SORT	POLICE	POLICE DRUG ENF	FIRE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	263,606.08	0.00	38,780.42
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	231,547.99	0.00	201,253.00
EMPLOYEE BENEFITS	0.00	58.33	87.36	0.00	7,375,038.80	0.00	6,129,804.91
POST AUDITS	203.44	317.17	181.96	184.49	352,428.97	140.27	47,254.60
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	681,382.37	0.00	439,079.75
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	13,412.82	0.00	67,502.43
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00	1,727,794.95	0.00	131,842.62
CENTRAL PRINTING	0.00	0.00	0.00	0.00	3,242.46	0.00	20,050.27
MOTOR POOL	0.00	0.00	0.00	0.00	558,285.99	0.00	(37.18)
POSTAL SERVICE	0.00	0.00	0.00	0.00	18,465.03	0.00	2,522.99
RADIO SHOP	0.00	0.00	0.00	0.00	414,032.73	0.00	114,677.49
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	326.83	509.52	292.32	296.38	87,485.29	228.76	77,076.83
FINANCE OMB	1,139.45	54.17	83.43	27.39	74,809.65	947.06	52,567.50
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	0.00	0.00	72,832.20	0.00	31,458.06
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	0.00	144,338.11	0.00	573.62
FINANCE PAYROLL	0.00	173.87	260.81	0.00	175,770.84	0.00	123,684.65
FINANCE FASTNET	250.27	451.07	315.21	226.96	683,790.81	172.55	101,455.45
FINANCE GRANTS	200.83	9.55	14.70	4.83	13,185.47	166.92	9,265.21
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	(5,462.13)	0.00	(4,183.39)
FINANCE TREASURY	171.97	5.56	11.74	46.49	11,536.06	1,406.11	6,835.14
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	255.63	12.15	18.72	6.15	16,783.79	212.48	11,793.69
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	13,748.50	0.00	1,718.56
HUMAN RESOURCES	0.00	642.13	961.53	0.00	704,710.81	0.00	495,884.86
INFORMATION SYSTEMS	0.00	(0.68)	(62.37)	(30.26)	(30,958.44)	0.00	(7,673.50)
DEPARTMENT OF LAW	0.00	0.00	0.00	0.00	751,241.34	0.00	71,462.92
CENTRAL RECORDS	0.00	0.00	0.00	0.00	1,568.05	0.00	2,909.60
Total Allocated	2,548.42	2,232.84	2,165.41	762.43	14,354,618.54	3,274.15	8,167,560.50
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	2,548.42	2,232.84	2,165.41	762.43	14,354,618.54	3,274.15	8,167,560.50
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Proposed Costs	2,548.42	2,232.84	2,165.41	762.43	14,354,618.54	3,274.15	8,167,560.50

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Allocated Costs By Department

Central Service Departments	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY
BUILDING USE ALLOWANCE	8,100.07	2,620.25	5,031.06	0.00	16,250.58	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	5,951.00	445.00	0.00	0.00	31,563.00	28,932.00	12,203.00
EMPLOYEE BENEFITS	250,082.19	4,857.09	16,248.27	8,016.54	404,700.47	709,509.43	335,133.93
POST AUDITS	5,921.35	1,317.96	342.45	260.31	27,638.05	36,391.20	29,978.30
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	11,550.95	655.27	982.90	108.92	65,034.67	82,136.42	103,057.40
CIVIL SERVICE MEDICAL EXAM	613.66	0.00	0.00	0.00	1,840.97	21,039.72	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	36,504.42	14,957.03	0.00	142,293.60	0.00	100,138.49
CENTRAL PRINTING	3,995.85	1,131.01	0.00	0.00	5,216.22	109.55	29,147.25
MOTOR POOL	38,507.70	1,431.27	0.00	0.00	(331.69)	(4,088.98)	(7,035.10)
POSTAL SERVICE	9,170.45	1,081.22	0.00	0.00	1,395.11	0.00	32,287.73
RADIO SHOP	8,840.83	828.42	0.00	0.00	237.36	2,704.83	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	9,536.42	2,117.26	550.12	418.17	44,480.01	58,810.38	48,544.22
FINANCE OMB	4,124.41	206.72	160.03	38.61	11,371.38	21,395.98	14,229.94
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	4,844.96	154.35	16.69	2.98	48,549.77	45,385.81	26,780.08
FINANCE INTERNAL AUDIT	3,001.92	92,599.39	0.00	0.00	10,866.02	295.87	6.04
FINANCE PAYROLL	7,970.45	514.67	817.22	86.94	28,915.50	42,919.44	40,735.57
FINANCE FASTNET	10,076.15	1,801.59	707.52	350.68	44,127.90	59,801.02	51,147.14
FINANCE GRANTS	726.94	36.44	28.21	6.80	2,004.25	3,771.12	2,508.08
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	(133.91)	(674.16)	0.00
FINANCE TREASURY	492.72	26.21	25.85	4.98	1,495.90	3,157.25	5,462.61
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	925.32	46.38	35.90	8.66	2,551.20	4,800.26	3,192.53
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	31,955.66	2,064.57	2,456.67	348.00	115,930.42	144,391.50	163,318.51
INFORMATION SYSTEMS	(24,029.05)	(552.69)	(234.29)	(66.11)	(14,552.68)	(10,221.37)	(13,099.11)
DEPARTMENT OF LAW	205,914.71	19,099.31	3.28	0.00	4,322.26	63,353.49	12,605.45
CENTRAL RECORDS	464.09	0.00	0.00	0.00	181.69	8,830.60	1,364.28
Total Allocated	598,738.75	168,986.11	42,128.91	9,585.48	995,948.05	1,322,751.36	991,706.34
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	598,738.75	168,986.11	42,128.91	9,585.48	995,948.05	1,322,751.36	991,706.34
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Proposed Costs	598,738.75	168,986.11	42,128.91	9,585.48	995,948.05	1,322,751.36	991,706.34

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Allocated Costs By Department

Central Service Departments	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE	HUMAN RELATIONS	TAXI/WRECKER BD	FARMERS MARKET
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	1,227.87	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	98,151.99	0.00	9,485.99	97,002.00	0.00	0.00	152.99
EMPLOYEE BENEFITS	903,319.60	4,157.79	3,169,030.30	841,854.48	8,091.05	47,072.40	16,569.66
POST AUDITS	35,429.58	974.26	154,056.59	16,331.13	727.85	588.85	3,205.82
CORPORATE DUES	0.00	0.00	3,004.98	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	419,344.18	655.27	311,818.21	9,636.03	327.63	582.46	0.00
CIVIL SERVICE MEDICAL EXAM	2,191.64	0.00	3,243.62	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00	9,224.80	12,529.46	0.00
CENTRAL PRINTING	11,256.82	2,339.13	3,790.22	2,772.44	1,134.68	369.65	12.24
MOTOR POOL	(31,749.42)	0.00	(107,664.31)	(40,408.95)	0.00	(1,261.22)	0.00
POSTAL SERVICE	23,492.82	1,462.33	1,917.34	0.00	138.76	110.69	5.13
RADIO SHOP	6,791.53	0.00	34,233.02	0.00	0.00	591.05	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	58,749.62	1,566.82	52,452.89	26,319.25	1,170.98	951.10	5,247.61
FINANCE OMB	22,082.76	1,456.99	61,813.79	10,000.94	178.70	151.31	699.23
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	81,485.00	1,039.35	126,104.11	0.00	311.28	261.21	9,300.70
FINANCE INTERNAL AUDIT	21,904.00	6.04	98,862.21	0.00	7,608.02	0.00	6.04
FINANCE PAYROLL	98,323.17	490.33	58,474.36	13,760.51	309.50	344.27	1,067.60
FINANCE FASTNET	78,025.07	1,370.25	59,605.38	24,910.01	1,003.79	844.97	4,317.63
FINANCE GRANTS	3,892.17	256.80	10,894.91	1,762.70	31.50	26.67	123.24
FINANCE REAL PROP SVCS	(7,253.71)	0.00	(5,583.18)	0.00	(49.71)	0.00	0.00
FINANCE TREASURY	3,282.29	169.51	6,931.94	1,581.58	17.77	18.28	231.92
FINANCE CUSTOMER SERVICE	0.00	0.00	520,644.36	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	4,954.34	326.88	13,868.13	2,243.74	40.09	33.95	156.87
FINANCE SUPPLY PROP	22,341.32	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	362,336.60	1,967.53	289,608.61	0.00	1,241.43	1,381.95	3,900.02
INFORMATION SYSTEMS	(7,311.58)	(290.64)	(11,059.47)	(2,075.41)	(376.85)	(481.16)	(180.95)
DEPARTMENT OF LAW	34,943.31	1,264.44	75,034.39	30,677.04	11,637.42	0.00	1,997.81
CENTRAL RECORDS	0.00	0.00	618.03	0.00	0.00	0.00	0.00
Total Allocated	2,245,983.10	19,213.08	4,941,186.42	1,036,367.49	42,768.69	65,343.76	46,813.56
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	2,245,983.10	19,213.08	4,941,186.42	1,036,367.49	42,768.69	65,343.76	46,813.56
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Allocated Costs By Department

Proposed Costs	2,245,983.10	19,213.08	4,941,186.42	1,036,367.49	42,768.69	65,343.76	46,813.56

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Allocated Costs By Department

Central Service Departments	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER	BORDEAUX	GENERAL HOSP
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	3,210.40	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	1,162.01	1,606.00	1,456.01	0.00	81,864.01	114,963.00	151,471.99
EMPLOYEE BENEFITS	30,072.91	47,948.00	24,573.57	48.84	2,574,090.70	890,490.22	1,857,235.31
POST AUDITS	55,236.72	37,820.53	7,943.16	3,397.90	84,958.73	41,301.66	80,581.50
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	25,798.89	0.00	0.00	43,217.07	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	87.66	3,769.62	10,695.19	18,672.75
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	4,821.83	55,287.15	0.00	0.00
CENTRAL PRINTING	74.06	4,137.23	4,055.23	18.36	21,416.29	7,350.32	20,264.48
MOTOR POOL	(107.54)	(847.52)	(48.24)	0.00	(121,098.21)	5,561.61	2,766.08
POSTAL SERVICE	196.88	0.00	1,596.34	198.06	276.73	2,318.60	0.00
RADIO SHOP	379.00	5.14	0.00	0.00	17,747.31	306.20	292.37
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	2,960.50	13,788.84	12,945.27	5,468.87	163,369.06	67,912.47	133,826.50
FINANCE OMB	1,601.44	2,201.05	3,991.16	10,781.74	93,111.09	19,461.42	53,333.98
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	21,961.66	17,558.53	32,074.30	60.46	270,362.40	1,557.16	9,233.15
FINANCE INTERNAL AUDIT	113,085.52	2,992.53	6.04	26,742.69	688.35	35,856.03	0.00
FINANCE PAYROLL	931.97	4,552.07	7,007.19	146.06	89,385.96	87,528.96	127,266.49
FINANCE FASTNET	2,563.32	11,606.83	12,225.87	4,231.12	135,823.40	81,467.63	143,707.59
FINANCE GRANTS	282.26	387.95	703.46	1,900.32	16,411.17	3,430.15	9,400.30
FINANCE REAL PROP SVCS	(419.72)	(3,663.41)	(983.82)	0.00	(11,316.70)	0.00	0.00
FINANCE TREASURY	177.26	2,142.46	544.94	4,231.66	65,607.11	2,069.96	28.84
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	359.29	493.81	895.43	2,418.92	20,889.77	4,366.24	11,965.66
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	53,275.44	94,520.93	0.00
HUMAN RESOURCES	3,737.66	18,249.86	23,574.29	585.57	358,371.83	263,375.98	382,947.59
INFORMATION SYSTEMS	(379.87)	(1,060.03)	(1,448.95)	(195.46)	(20,043.80)	(4,287.82)	(8,974.23)
DEPARTMENT OF LAW	9,938.02	(4,677.24)	5,460.80	52,218.52	15,559.40	25,827.78	56,150.80
CENTRAL RECORDS	0.00	335.82	0.00	0.00	67.51	0.00	0.00
Total Allocated	269,612.24	155,578.45	136,572.05	160,380.19	3,973,084.72	1,756,073.69	3,050,171.15
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	269,612.24	155,578.45	136,572.05	160,380.19	3,973,084.72	1,756,073.69	3,050,171.15
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Allocated Costs By Department

Proposed Costs	269,612.24	155,578.45	136,572.05	160,380.19	3,973,084.72	1,756,073.69	3,050,171.15

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Allocated Costs By Department

Central Service Departments	METRO ACTION COM	NCAC	MDHA	METRO TRANSIT	NTTC	TRANSP & LICENSING	EDUCATION
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	37,305.01	0.00	0.00	0.00	0.00	0.00	197,235.00
EMPLOYEE BENEFITS	230,791.90	65,292.13	28,242.96	0.00	0.00	0.00	19,055,871.52
POST AUDITS	68,166.46	41,420.44	190.80	1,771.61	4,514.94	0.00	68,913.17
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	17,176.53	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	20,601.39	0.00	701.32	0.00	0.00	0.00	175.33
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	91,227.86	0.00	0.00	0.00
CENTRAL PRINTING	4,724.77	2,763.86	0.00	0.00	0.00	0.00	0.00
MOTOR POOL	(17,763.41)	0.00	0.00	0.00	0.00	0.00	(4,951.46)
POSTAL SERVICE	1,727.98	4,213.82	0.00	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	21,588.36
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	27,034.76	66,550.75	306.52	2,846.03	7,253.09	0.00	110,706.60
FINANCE OMB	8,857.76	5,681.65	933.34	4,659.88	26,095.08	0.00	403,753.48
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	17,632.52	39,435.77	0.00	8,430.13	1.18	20.73	80,098.26
FINANCE INTERNAL AUDIT	6.04	6.04	0.00	2,443.49	0.00	18.11	13,439.22
FINANCE PAYROLL	24,394.74	5,748.33	0.00	38.24	0.00	0.00	0.00
FINANCE FASTNET	29,119.98	52,967.38	234.72	2,192.76	5,554.10	0.00	84,774.36
FINANCE GRANTS	1,561.21	1,001.41	164.51	821.32	4,599.35	0.00	71,162.97
FINANCE REAL PROP SVCS	(427.16)	0.00	0.00	(54.70)	0.00	0.00	0.00
FINANCE TREASURY	445.10	24.82	5.97	149.21	209.41	0.00	56,045.54
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	1,987.27	1,274.70	209.40	1,045.46	5,854.52	0.00	90,583.41
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	29,215.57
HUMAN RESOURCES	82,067.91	17,295.59	0.00	0.00	0.00	0.00	298,199.21
INFORMATION SYSTEMS	(3,453.45)	(2,165.51)	0.00	0.00	0.00	0.00	(208.83)
DEPARTMENT OF LAW	13,648.72	3,164.14	(12,385.72)	24,025.66	0.00	7,594.76	267,879.48
CENTRAL RECORDS	429.79	1,833.08	0.00	0.00	0.00	9.00	0.00
Total Allocated	548,859.29	323,684.93	18,603.82	139,596.95	54,081.67	7,642.60	20,844,481.19
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	548,859.29	323,684.93	18,603.82	139,596.95	54,081.67	7,642.60	20,844,481.19
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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MAXIMUS
Allocated Costs By Department

Proposed Costs	548,859.29	323,684.93	18,603.82	139,596.95	54,081.67	7,642.60	20,844,481.19

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SELF INSUR FUND	ARENA	ALL OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE ALLOWANCE	0.00	0.00	74,715.03	802,525.81	0.00	0.00	802,525.81
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	1,387,781.00	0.00	0.00	1,387,781.00
EMPLOYEE BENEFITS	0.00	0.00	11.17	47,479,478.85	0.00	0.00	47,479,478.85
POST AUDITS	0.00	90.98	84,267.60	1,361,286.51	0.00	3,523.13	1,364,809.64
CORPORATE DUES	0.00	0.00	0.00	253,376.12	0.00	0.00	253,376.12
INSURANCE/JUDGEMENTS	0.00	48,499.91	1,094.17	2,567,303.62	0.00	0.00	2,567,303.62
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	179,100.59	0.00	0.00	179,100.59
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	804,230.78	7,612,550.18	0.00	1,820,708.62	9,433,258.80
CENTRAL PRINTING	0.00	0.00	0.00	242,709.84	0.00	0.00	242,709.84
MOTOR POOL	0.00	0.00	0.00	314,538.10	0.00	0.00	314,538.10
POSTAL SERVICE	0.00	0.00	0.00	193,663.79	0.00	0.00	193,663.79
RADIO SHOP	0.00	0.00	0.00	684,574.89	1,730,492.00	0.00	2,415,066.89
DIRECTOR OF FINANCE	0.00	0.00	0.00	84,002.56	0.00	0.00	84,002.56
FINANCE OPERATIONS	0.00	146.15	79,889.58	1,280,641.65	0.00	0.00	1,280,641.65
FINANCE OMB	0.00	0.00	342,428.46	1,335,261.61	0.00	0.00	1,335,261.61
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	118,497.82	0.00	0.00	118,497.82
FINANCE PURCHASING	0.00	0.00	208.74	1,175,108.53	0.00	0.00	1,175,108.53
FINANCE INTERNAL AUDIT	0.00	0.00	89,459.04	702,195.90	0.00	0.00	702,195.90
FINANCE PAYROLL	0.00	0.00	0.00	1,108,856.74	0.00	0.00	1,108,856.74
FINANCE FASTNET	0.00	111.91	61,176.01	1,893,307.45	0.00	0.00	1,893,307.45
FINANCE GRANTS	0.00	0.00	60,354.25	235,344.65	0.00	0.00	235,344.65
FINANCE REAL PROP SVCS	0.00	0.00	(12,241.25)	(89,142.98)	0.00	0.00	(89,142.98)
FINANCE TREASURY	7,610.55	217.45	23,705.75	219,719.06	0.00	0.00	219,719.06
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	520,644.36	0.00	0.00	520,644.36
FINANCE GRANTS MONITORING	0.00	0.00	76,824.96	299,570.33	0.00	0.00	299,570.33
FINANCE SUPPLY PROP	0.00	0.00	0.00	223,413.13	0.00	0.00	223,413.13
HUMAN RESOURCES	0.00	0.00	133.86	4,317,016.70	0.00	0.00	4,317,016.70
INFORMATION SYSTEMS	0.00	0.00	0.00	(253,658.03)	0.00	0.00	(253,658.03)
DEPARTMENT OF LAW	(518,345.10)	23.72	193,277.79	2,059,146.55	1,618,189.00	0.00	3,677,335.55
CENTRAL RECORDS	0.00	0.00	0.00	49,678.92	0.00	0.00	49,678.92
Total Allocated	(510,734.55)	49,090.12	1,879,535.94	78,358,494.25	3,348,681.00	1,824,231.75	83,531,407.00
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	(510,734.55)	49,090.12	1,879,535.94	78,358,494.25	3,348,681.00	1,824,231.75	83,531,407.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Allocated Costs By Department

Proposed Costs	(510,734.55)	49,090.12	1,879,535.94	78,358,494.25	3,348,681.00	1,824,231.75	83,531,407.00

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0.00	894,370.00	
EQUIPMENT USE ALLOWANCE	0.00	466,404.00	
EMPLOYEE WORKMEN'S COMP	1,402,204.00	0.00	
EMPLOYEE BENEFITS	48,395,589.00	0.00	
POST AUDITS	1,651,509.00	0.00	
CORPORATE DUES	256,931.00	0.00	
INSURANCE/JUDGEMENTS	2,688,552.00	0.00	
CIVIL SERVICE MEDICAL EXAM	179,227.00	0.00	
GENERAL SERVICES ADMIN	308,266.00	0.00	
GENERAL SERVICES BUILDINGS	7,796,495.00	2,283,203.00	
CENTRAL PRINTING	669,059.00	(470,553.00)	
MOTOR POOL	8,202,264.00	(8,290,150.00)	
POSTAL SERVICE	813,486.00	(623,988.00)	
RADIO SHOP	2,281,820.00	(30,328.00)	
DIRECTOR OF FINANCE	686,736.00	0.00	
FINANCE OPERATIONS	1,129,796.00	0.00	
FINANCE OMB	1,048,684.00	0.00	
OFFC SUPP SVCS-ADMIN	546,771.00	(96,093.00)	
FINANCE PURCHASING	1,047,048.00	0.00	
FINANCE INTERNAL AUDIT	672,060.00	0.00	
FINANCE PAYROLL	949,487.00	0.00	
FINANCE FASTNET	1,461,686.00	(875.00)	
FINANCE GRANTS COORDINATION	175,335.00	(500.00)	
FINANCE REAL PROP SVCS	951,173.00	(1,295,122.00)	
FINANCE TREASURY	635,316.00	(619,914.00)	
FINANCE CUSTOMER SERVICE	440,479.00	(225.00)	
FINANCE GRANTS MONITORING	225,644.00	0.00	
FINANCE SUPPLY PROP WAREHSE	212,945.00	0.00	
HUMAN RESOURCES	3,544,944.00	44,698.00	
INFORMATION SYSTEMS	7,868,502.00	(8,746,971.00)	
DEPARTMENT OF LAW	3,712,630.00	0.00	
CENTRAL RECORDS	62,813.00	0.00	
LEGISLATIVE			659,727.46
MAYOR			466,258.92
FINANCE ADA MANAGEMENT			213,656.00
ELECTIONS			213,963.37
PLANNING COMM			534,876.91
ADV PLAN/RSCH			5,025.65

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
REGISTER/DEEDS			181,813.48
HISTORICAL COMM			20,424.80
COMM ED ALLIANCE			25,493.86
GOVT ACCESS TV			37,713.13
ASSESSOR PROP			448,465.79
TRUSTEE			169,417.73
COUNTY CLERK			645,982.29
DISTRICT ATTOR			144,265.91
DA DRUG ENF			(19,898.74)
DA SPECIAL OPNS			267.72
MEDICAL EXAMINER			6,367.36
PUBLIC DEFENDER			263,338.44
JUVENILE CT CLRK			58,588.37
CIRCUIT CT CLERK			822,773.23
CRIMINAL CT CLRK			727,040.55
CLERK/MASTER			260,465.66
JUVENILE COURT			318,366.67
GEN SESSIONS CT			1,283,641.61
ST TRIAL COURTS			279,162.73
JUSTICE INFO SYS			93,391.68
SHERIFF ADMIN			2,159,306.25
SH COMM SERVICES			15,971.58
SH FACILITY MTN			20,435.41
SH WAREHOUSE			41,195.98
SH CRIM JUST CTR			95,017.06
SH HILL JAIL			41,319.03
SH MENS JAIL ANX			2.88
SH CORR WORK CTR			57,613.51
SH TRANSPORTATION			17,290.06
SH SUBSTANCE AB			74.91
SH WARRANTS			32,597.18
SH TRAINING ACAD			5,339.23
SH DEBERRY			28,444.32
SH CENTRAL PROC			53,757.77
SH LAW ENF BLOCK			3,938.08
SH BYRNE			8,602.58
SH WORK RELEASE			2,548.42
SH SOUTH PRECINCT			2,232.84
SH COURTHOUSE			2,165.41

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SH SORT			762.43
POLICE			14,354,618.54
POLICE DRUG ENF			3,274.15
FIRE			8,167,560.50
CODES ADMIN			598,738.75
BEER BOARD			168,986.11
AGRICULTURAL EXT			42,128.91
SOIL & WATER			9,585.48
SOCIAL SERVICES			995,948.05
HEALTH			1,322,751.36
PUBLIC LIBRARY			991,706.34
PARKS			2,245,983.10
ARTS COMMISSION			19,213.08
PUBLIC WORKS			4,941,186.42
SOLID WASTE			1,036,367.49
HUMAN RELATIONS			42,768.69
TAXI/WRECKER BD			65,343.76
FARMERS MARKET			46,813.56
MUNI AUDITORIUM			269,612.24
STATE FAIR BD			155,578.45
CONVENTION CTR			136,572.05
SPORTS AUTHORITY			160,380.19
WATER & SEWER			3,973,084.72
BORDEAUX			1,756,073.69
GENERAL HOSP			3,050,171.15
METRO ACTION COM			548,859.29
NCAC			323,684.93
MDHA			18,603.82
METRO TRANSIT			139,596.95
NTTC			54,081.67
TRANSP & LICENSING			7,642.60
EDUCATION			20,844,481.19
SELF INSUR FUND			(510,734.55)
ARENA			49,090.12
ALL OTHER			1,879,535.94

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MAXIMUS
Summary Of Allocated Costs

	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
Direct Billed Total			3,348,681.00	
Unallocated Total			1,824,231.75	
Totals	100,017,451.00	(16,486,044.00)	83,531,407.00	0.00

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	EMPLOYEE WORKMEN'S 3.5	EMPLOYEE BENEFITS 4.5	POST AUDITS 5.5	CORPORATE DUES 6.5	INSURANCE/JUDGEMENT 7.5
BUILDING USE ALLOWANCE	(894,370.00)	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	(466,404.00)	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	(1,402,204.00)	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	(48,472,315.29)	8,439.67	0.00	0.00
POST AUDITS	618.95	0.00	0.00	0.00	(1,662,709.63)	0.00	0.00
CORPORATE DUES	0.00	0.00	0.00	0.00	51.81	(257,357.71)	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	237.57	0.00	(2,691,254.60)
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	16.43	0.00	0.00
GENERAL SERVICES ADMIN	3,735.29	2,281.14	11,660.99	284,857.71	380.35	0.00	17,645.93
GENERAL SERVICES BUILDINGS	766.51	424.98	0.00	1,349.98	5,591.55	0.00	77,363.50
CENTRAL PRINTING	0.00	0.00	0.00	259.28	2,221.46	0.00	0.00
MOTOR POOL	0.00	0.00	0.00	916.55	8,681.12	0.00	0.00
POSTAL SERVICE	1,088.00	0.00	0.00	169.97	1,084.19	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	507.95	2,577.79	0.00	0.00
DIRECTOR OF FINANCE	2,069.85	1,725.78	2,018.00	433,995.74	6,449.56	0.00	14,624.71
FINANCE OPERATIONS	3,920.23	1,845.21	0.00	566.29	710.16	0.00	20.34
FINANCE OMB	3,757.13	766.35	0.00	392.96	592.64	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.00	2,715.07	0.00	103.54	483.96	1,001.66	0.00
FINANCE PURCHASING	5,082.97	3,765.07	0.00	551.21	34,918.78	0.00	20.34
FINANCE INTERNAL AUDIT	3,920.23	1,932.79	0.00	261.79	593.90	0.00	0.00
FINANCE PAYROLL	2,159.37	1,556.59	0.00	450.18	581.27	0.00	0.00
FINANCE FASTNET	6,030.07	409,765.74	0.00	208.21	772.07	0.00	0.00
FINANCE GRANTS	0.00	0.00	0.00	101.31	385.41	0.00	0.00
FINANCE REAL PROP SVCS	2,757.49	3,048.48	0.00	345.52	1,344.50	0.00	1,594.20
FINANCE TREASURY	2,235.80	0.00	0.00	13.95	1,894.17	0.00	1,627.36
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	327.29	0.00	0.00
FINANCE GRANTS MONITORING	0.00	0.00	0.00	0.00	245.15	0.00	0.00
FINANCE SUPPLY PROP	0.00	1,501.85	0.00	0.00	401.83	0.00	0.00
HUMAN RESOURCES	18,910.44	21,670.79	299.01	143,873.53	199,947.79	0.00	5,483.01
INFORMATION SYSTEMS	12,782.81	0.00	445.00	67,547.48	14,037.64	0.00	0.00
DEPARTMENT OF LAW	20,488.62	10,821.46	0.00	56,363.29	4,926.88	2,979.93	5,571.59
CENTRAL RECORDS	1,520.43	2,582.70	0.00	0.00	5.05	0.00	0.00
LEGISLATIVE	23,563.84	0.00	0.00	107,653.00	2,427.43	219,361.75	6,227.74
MAYOR	10,609.22	0.00	5,742.00	46,001.08	3,009.96	24,498.62	10,495.93
FINANCE ADA MANAGEMENT	0.00	0.00	0.00	295.57	1,266.15	0.00	0.00
ELECTIONS	3,739.17	0.00	137.00	86,956.76	1,619.97	0.00	6,129.21
PLANNING COMM	30,145.74	0.00	0.00	139,691.39	2,524.72	0.00	5,026.11
ADV PLAN/RSCH	0.00	0.00	0.00	0.00	1,094.29	0.00	0.00
REGISTER/DEEDS	16,826.15	0.00	0.00	11,981.20	780.92	901.49	20.34
HISTORICAL COMM	0.00	0.00	0.00	183.65	521.87	0.00	2,561.72
COMM ED ALLIANCE	0.00	0.00	0.00	16,246.04	410.68	0.00	1,740.14

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	EMPLOYEE WORKMEN'S	EMPLOYEE BENEFITS	POST AUDITS	CORPORATE DUES	INSURANCE/JUDGEMENT
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
GOVT ACCESS TV	0.00	0.00	0.00	0.00	79.61	0.00	0.00
ASSESSOR PROP	17,504.96	0.00	837.00	174,732.61	1,870.17	0.00	14,572.46
TRUSTEE	4,563.39	0.00	0.00	52,720.03	756.91	901.49	13,041.39
COUNTY CLERK	23,463.60	0.00	239.01	252,379.46	1,425.37	1,101.83	9,365.46
DISTRICT ATTOR	4,890.07	0.00	0.00	13,632.76	4,025.92	0.00	20,916.69
DA DRUG ENF	0.00	0.00	0.00	57.21	1,536.56	0.00	0.00
DA SPECIAL OPNS	0.00	0.00	0.00	0.00	166.80	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	307.06	0.00	0.00
PUBLIC DEFENDER	17,333.91	0.00	0.00	17,768.23	1,764.03	0.00	6,991.93
JUVENILE CT CLRK	0.00	0.00	0.00	29,714.44	830.20	901.49	3,646.45
CIRCUIT CT CLERK	55,245.48	0.00	0.00	256,426.44	2,337.71	901.49	7,296.04
CRIMINAL CT CLRK	61,127.54	0.00	0.00	130,611.55	1,563.10	901.49	10,495.93
CLERK/MASTER	25,273.70	0.00	0.00	20,541.97	737.96	901.49	2,226.11
JUVENILE COURT	0.00	0.00	3,707.01	159,953.92	5,770.99	0.00	23,059.16
GEN SESSIONS CT	64,160.71	0.00	5,024.99	128,283.01	6,270.12	0.00	17,261.98
ST TRIAL COURTS	10,871.79	0.00	0.00	64,195.13	5,541.01	0.00	18,862.08
JUSTICE INFO SYS	7,191.08	0.00	0.00	3,610.94	1,199.18	0.00	1,903.82
SHERIFF ADMIN	12,473.70	0.00	68,343.00	721,118.13	2,129.21	0.00	123,323.93
SH COMM SERVICES	0.00	0.00	0.00	553.45	662.14	0.00	0.00
SH FACILITY MTN	0.00	0.00	0.00	345.24	568.64	0.00	0.00
SH WAREHOUSE	0.00	0.00	0.00	58.05	1,271.20	0.00	0.00
SH CRIM JUST CTR	0.00	0.00	0.00	4,831.69	2,246.72	0.00	0.00
SH HILL JAIL	0.00	0.00	0.00	2,018.70	1,301.53	0.00	0.00
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	0.00	0.00	2,677.08	1,554.26	0.00	0.00
SH TRANSPORTATION	0.00	0.00	0.00	1,032.65	602.75	0.00	0.00
SH SUBSTANCE AB	0.00	0.00	0.00	1.11	10.11	0.00	0.00
SH WARRANTS	0.00	0.00	0.00	1,424.78	1,355.87	0.00	0.00
SH TRAINING ACAD	0.00	0.00	0.00	144.29	726.58	0.00	0.00
SH DEBERRY	0.00	0.00	0.00	58.33	2,198.71	0.00	0.00
SH CENTRAL PROC	0.00	0.00	0.00	2,896.73	972.99	0.00	0.00
SH LAW ENF BLOCK	0.00	0.00	0.00	75.63	548.42	0.00	0.00
SH BYRNE	0.00	0.00	0.00	304.77	847.89	0.00	0.00
SH WORK RELEASE	0.00	0.00	0.00	0.00	203.44	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	0.00	58.33	317.17	0.00	0.00
SH COURTHOUSE	0.00	0.00	0.00	87.36	181.96	0.00	0.00
SH SORT	0.00	0.00	0.00	0.00	184.49	0.00	0.00
POLICE	263,606.08	0.00	231,547.99	7,375,038.80	352,428.97	0.00	681,382.37
POLICE DRUG ENF	0.00	0.00	0.00	0.00	140.27	0.00	0.00
FIRE	38,780.42	0.00	201,253.00	6,129,804.91	47,254.60	0.00	439,079.75
CODES ADMIN	8,100.07	0.00	5,951.00	250,082.19	5,921.35	0.00	11,550.95

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	EMPLOYEE WORKMEN'S	EMPLOYEE BENEFITS	POST AUDITS	CORPORATE DUES	INSURANCE/JUDGEMENT
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
BEER BOARD	2,620.25	0.00	445.00	4,857.09	1,317.96	0.00	655.27
AGRICULTURAL EXT	5,031.06	0.00	0.00	16,248.27	342.45	0.00	982.90
SOIL & WATER	0.00	0.00	0.00	8,016.54	260.31	0.00	108.92
SOCIAL SERVICES	16,250.58	0.00	31,563.00	404,700.47	27,638.05	0.00	65,034.67
HEALTH	0.00	0.00	28,932.00	709,509.43	36,391.20	0.00	82,136.42
PUBLIC LIBRARY	0.00	0.00	12,203.00	335,133.93	29,978.30	0.00	103,057.40
PARKS	0.00	0.00	98,151.99	903,319.60	35,429.58	0.00	419,344.18
ARTS COMMISSION	0.00	0.00	0.00	4,157.79	974.26	0.00	655.27
PUBLIC WORKS	0.00	0.00	9,485.99	3,169,030.30	154,056.59	3,004.98	311,818.21
SOLID WASTE	0.00	0.00	97,002.00	841,854.48	16,331.13	0.00	9,636.03
HUMAN RELATIONS	0.00	0.00	0.00	8,091.05	727.85	0.00	327.63
TAXI/WRECKER BD	1,227.87	0.00	0.00	47,072.40	588.85	0.00	582.46
FARMERS MARKET	0.00	0.00	152.99	16,569.66	3,205.82	0.00	0.00
MUNI AUDITORIUM	0.00	0.00	1,162.01	30,072.91	55,236.72	0.00	25,798.89
STATE FAIR BD	0.00	0.00	1,606.00	47,948.00	37,820.53	0.00	0.00
CONVENTION CTR	0.00	0.00	1,456.01	24,573.57	7,943.16	0.00	0.00
SPORTS AUTHORITY	0.00	0.00	0.00	48.84	3,397.90	0.00	43,217.07
WATER & SEWER	3,210.40	0.00	81,864.01	2,574,090.70	84,958.73	0.00	0.00
BORDEAUX	0.00	0.00	114,963.00	890,490.22	41,301.66	0.00	0.00
GENERAL HOSP	0.00	0.00	151,471.99	1,857,235.31	80,581.50	0.00	0.00
METRO ACTION COM	0.00	0.00	37,305.01	230,791.90	68,166.46	0.00	0.00
NCAC	0.00	0.00	0.00	65,292.13	41,420.44	0.00	17,176.53
MDHA	0.00	0.00	0.00	28,242.96	190.80	0.00	0.00
METRO TRANSIT	0.00	0.00	0.00	0.00	1,771.61	0.00	0.00
NTTC	0.00	0.00	0.00	0.00	4,514.94	0.00	0.00
TRANSP & LICENSING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EDUCATION	0.00	0.00	197,235.00	19,055,871.52	68,913.17	0.00	0.00
SELF INSUR FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ARENA	0.00	0.00	0.00	0.00	90.98	0.00	48,499.91
ALL OTHER	74,715.03	0.00	0.00	11.17	84,267.60	0.00	1,094.17
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	3,523.13	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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MAXIMUS
Detail Of Allocated Costs

Department	CIVIL SERVICE MEDICAL	HUMAN RESOURCES	GENERAL SERVICES	GENERAL SERVICES	CENTRAL PRINTING	MOTOR POOL	POSTAL SERVICE
	10.5	32.5	11.5	12.5	13.5	14.5	15.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	1,331.13
POST AUDITS	0.00	0.00	0.00	8,519.62	0.00	0.00	0.00
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	(179,451.26)	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	350.67	1,529.51	(746,354.75)	51,415.13	679.48	0.00	34.71
GENERAL SERVICES BUILDINGS	0.00	15,707.38	301,762.07	(10,524,470.59)	705.60	6,415.58	0.00
CENTRAL PRINTING	0.00	3,016.77	61,274.22	0.00	(272,218.33)	(393.95)	41.50
MOTOR POOL	0.00	10,664.27	211,795.56	0.00	953.52	(333,614.38)	12.45
POSTAL SERVICE	0.00	1,977.63	33,450.38	11,102.21	44.06	1,184.69	(243,150.45)
RADIO SHOP	0.00	5,910.19	138,072.52	0.00	2,651.87	2,031.98	2,590.19
DIRECTOR OF FINANCE	0.00	10,073.24	0.00	15,702.76	2,018.43	(2.69)	81.43
FINANCE OPERATIONS	0.00	6,588.86	0.00	54,615.23	611.41	(64.64)	599.71
FINANCE OMB	0.00	4,572.24	0.00	52,342.94	0.00	(18.77)	16.21
OFFC SUPP SVCS-ADMIN	0.00	1,204.77	0.00	0.00	45.90	(8.04)	18.98
FINANCE PURCHASING	0.00	6,413.51	0.00	123,029.49	374.56	(67.34)	4,362.85
FINANCE INTERNAL AUDIT	0.00	3,046.01	0.00	54,615.23	12.24	0.00	26.49
FINANCE PAYROLL	0.00	5,237.97	0.00	30,083.57	418.62	0.00	13,531.32
FINANCE FASTNET	0.00	2,422.53	0.00	37,741.68	227.67	0.00	11.46
FINANCE GRANTS	0.00	1,178.78	0.00	0.00	0.00	0.00	0.00
FINANCE REAL PROP SVCS	0.00	4,020.21	0.00	0.00	190.34	1,363.79	22.54
FINANCE TREASURY	0.00	162.37	0.00	21,923.55	2,151.24	0.00	7,373.67
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	13.44
FINANCE GRANTS MONITORING	0.00	0.00	0.00	0.00	0.00	0.00	2.77
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	83.85	(18.42)	3.56
HUMAN RESOURCES	0.00	(4,454,244.39)	0.00	229,481.92	13,446.62	1,784.52	7,149.14
INFORMATION SYSTEMS	0.00	35,442.34	0.00	220,136.45	3,720.45	5,395.25	212.69
DEPARTMENT OF LAW	0.00	17,008.44	0.00	180,502.01	1,172.63	1,474.32	12,050.42
CENTRAL RECORDS	0.00	1,050.67	0.00	0.00	0.00	0.00	0.00
LEGISLATIVE	0.00	15,197.35	0.00	178,765.48	6,016.13	0.00	9,936.59
MAYOR	0.00	11,453.97	0.00	121,931.31	15,926.51	9,756.99	2,243.50
FINANCE ADA MANAGEMENT	0.00	3,543.56	0.00	0.00	387.41	951.07	92.11
ELECTIONS	0.00	9,198.57	0.00	64,393.39	9,027.86	863.09	8,214.15
PLANNING COMM	0.00	15,261.78	0.00	229,200.54	4,840.44	476.54	6,707.55
ADV PLAN/RSCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REGISTER/DEEDS	0.00	0.00	0.00	127,650.41	809.70	183.42	0.00
HISTORICAL COMM	0.00	2,201.77	0.00	0.00	1,290.13	0.00	1,207.34
COMM ED ALLIANCE	0.00	3,249.09	0.00	0.00	47.74	0.00	0.00

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Detail Of Allocated Costs

Department	CIVIL SERVICE MEDICAL	HUMAN RESOURCES	GENERAL SERVICES	GENERAL SERVICES	CENTRAL PRINTING	MOTOR POOL	POSTAL SERVICE
	10.5	32.5	11.5	12.5	13.5	14.5	15.5
GOVT ACCESS TV	0.00	0.00	0.00	23,830.08	22.04	293.94	0.00
ASSESSOR PROP	0.00	26,849.90	0.00	52,041.18	5,655.65	18,137.06	8,781.04
TRUSTEE	0.00	7,208.98	0.00	13,566.66	4,402.84	(17.24)	0.00
COUNTY CLERK	0.00	20,150.93	0.00	282,860.94	6,015.51	1,610.89	0.00
DISTRICT ATTOR	0.00	21,803.94	0.00	37,098.22	1,082.05	0.00	4,157.28
DA DRUG ENF	0.00	514.32	0.00	0.00	0.00	(30,207.89)	47.44
DA SPECIAL OPNS	0.00	0.00	0.00	0.00	0.00	(180.23)	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	21,498.98	0.00	176,879.73	66.10	3,270.87	1,195.08
JUVENILE CT CLRK	0.00	8,832.26	0.00	0.00	719.73	223.62	2,034.76
CIRCUIT CT CLERK	0.00	16,144.62	0.00	421,421.28	8,801.41	4,901.06	16,467.83
CRIMINAL CT CLRK	0.00	24,211.91	0.00	463,739.83	2,917.48	686.56	4,759.76
CLERK/MASTER	0.00	5,156.55	0.00	194,260.63	492.67	0.00	2,913.18
JUVENILE COURT	1,051.99	46,581.65	0.00	0.00	4,122.55	3,991.23	3,759.57
GEN SESSIONS CT	0.00	38,276.97	0.00	969,781.58	8,250.60	(1,143.98)	4,568.03
ST TRIAL COURTS	87.66	43,147.52	0.00	90,165.22	2,807.32	(42.89)	2,184.59
JUSTICE INFO SYS	0.00	4,610.16	0.00	64,471.97	132.19	0.00	87.76
SHERIFF ADMIN	13,412.82	19,319.65	0.00	969,638.74	558.77	11,474.41	11,702.53
SH COMM SERVICES	0.00	6,097.05	0.00	0.00	0.00	2,432.57	0.00
SH FACILITY MTN	0.00	3,803.71	0.00	0.00	0.00	12,272.80	0.00
SH WAREHOUSE	0.00	638.80	0.00	0.00	7,465.99	569.87	0.00
SH CRIM JUST CTR	0.00	53,244.64	0.00	0.00	0.00	987.62	25.69
SH HILL JAIL	0.00	22,244.37	0.00	0.00	0.00	0.00	0.00
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	29,500.72	0.00	0.00	0.00	3,920.97	0.00
SH TRANSPORTATION	0.00	11,379.47	0.00	0.00	22.64	(2,884.71)	0.00
SH SUBSTANCE AB	0.00	10.79	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	15,701.11	0.00	0.00	1,392.95	1,114.64	0.00
SH TRAINING ACAD	0.00	1,589.51	0.00	0.00	0.00	0.00	0.00
SH DEBERRY	0.00	642.13	0.00	0.00	0.00	2,186.63	0.00
SH CENTRAL PROC	0.00	31,920.92	0.00	0.00	63.04	0.00	0.00
SH LAW ENF BLOCK	0.00	831.38	0.00	0.00	0.00	0.00	0.00
SH BYRNE	0.00	3,357.52	0.00	0.00	0.00	(450.23)	0.00
SH WORK RELEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH SOUTH PRECINCT	0.00	642.13	0.00	0.00	0.00	0.00	0.00
SH COURTHOUSE	0.00	961.53	0.00	0.00	0.00	0.00	0.00
SH SORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	13,412.82	704,710.81	0.00	1,727,794.95	3,242.46	558,285.99	18,465.03
POLICE DRUG ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIRE	67,502.43	495,884.86	0.00	131,842.62	20,050.27	(37.18)	2,522.99
CODES ADMIN	613.66	31,955.66	0.00	0.00	3,995.85	38,507.70	9,170.45

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Detail Of Allocated Costs

Department	CIVIL SERVICE MEDICAL	HUMAN RESOURCES	GENERAL SERVICES	GENERAL SERVICES	CENTRAL PRINTING	MOTOR POOL	POSTAL SERVICE
	10.5	32.5	11.5	12.5	13.5	14.5	15.5
BEER BOARD	0.00	2,064.57	0.00	36,504.42	1,131.01	1,431.27	1,081.22
AGRICULTURAL EXT	0.00	2,456.67	0.00	14,957.03	0.00	0.00	0.00
SOIL & WATER	0.00	348.00	0.00	0.00	0.00	0.00	0.00
SOCIAL SERVICES	1,840.97	115,930.42	0.00	142,293.60	5,216.22	(331.69)	1,395.11
HEALTH	21,039.72	144,391.50	0.00	0.00	109.55	(4,088.98)	0.00
PUBLIC LIBRARY	0.00	163,318.51	0.00	100,138.49	29,147.25	(7,035.10)	32,287.73
PARKS	2,191.64	362,336.60	0.00	0.00	11,256.82	(31,749.42)	23,492.82
ARTS COMMISSION	0.00	1,967.53	0.00	0.00	2,339.13	0.00	1,462.33
PUBLIC WORKS	3,243.62	289,608.61	0.00	0.00	3,790.22	(107,664.31)	1,917.34
SOLID WASTE	0.00	0.00	0.00	0.00	2,772.44	(40,408.95)	0.00
HUMAN RELATIONS	0.00	1,241.43	0.00	9,224.80	1,134.68	0.00	138.76
TAXI/WRECKER BD	0.00	1,381.95	0.00	12,529.46	369.65	(1,261.22)	110.69
FARMERS MARKET	0.00	3,900.02	0.00	0.00	12.24	0.00	5.13
MUNI AUDITORIUM	0.00	3,737.66	0.00	0.00	74.06	(107.54)	196.88
STATE FAIR BD	0.00	18,249.86	0.00	0.00	4,137.23	(847.52)	0.00
CONVENTION CTR	0.00	23,574.29	0.00	0.00	4,055.23	(48.24)	1,596.34
SPORTS AUTHORITY	87.66	585.57	0.00	4,821.83	18.36	0.00	198.06
WATER & SEWER	3,769.62	358,371.83	0.00	55,287.15	21,416.29	(121,098.21)	276.73
BORDEAUX	10,695.19	263,375.98	0.00	0.00	7,350.32	5,561.61	2,318.60
GENERAL HOSP	18,672.75	382,947.59	0.00	0.00	20,264.48	2,766.08	0.00
METRO ACTION COM	20,601.39	82,067.91	0.00	0.00	4,724.77	(17,763.41)	1,727.98
NCAC	0.00	17,295.59	0.00	0.00	2,763.86	0.00	4,213.82
MDHA	701.32	0.00	0.00	0.00	0.00	0.00	0.00
METRO TRANSIT	0.00	0.00	0.00	91,227.86	0.00	0.00	0.00
NTTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSP & LICENSING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EDUCATION	175.33	298,199.21	0.00	0.00	0.00	(4,951.46)	0.00
SELF INSUR FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ARENA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	0.00	133.86	0.00	804,230.78	0.00	0.00	0.00
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	1,820,708.62	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Monetary Values Are $ Dollars

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Detail Of Allocated Costs

Department	RADIO SHOP 16.5	DIRECTOR OF FINANCE 17.5	FINANCE OPERATIONS 18.5	FINANCE OMB 19.5	FINANCE PURCHASING 20.5	FINANCE INTERNAL 21.5	FINANCE PAYROLL 22.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	12,944.44	28,319.99	0.00	0.00	0.00
POST AUDITS	0.00	0.00	321.54	973.79	0.00	0.00	0.00
CORPORATE DUES	0.00	0.00	78.95	150.99	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	361.98	1,113.57	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	25.03	105.58	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	1,094.40	181.67	39,724.01	916.53	378.85
GENERAL SERVICES BUILDINGS	0.00	0.00	8,523.13	4,598.20	3,707.18	0.00	9,236.50
CENTRAL PRINTING	0.00	0.00	3,554.85	394.58	375.81	0.00	0.00
MOTOR POOL	32.87	0.00	15,996.08	4,837.66	1,957.29	89,901.95	0.00
POSTAL SERVICE	0.00	0.00	1,656.85	479.51	0.00	0.00	0.00
RADIO SHOP	(2,415,099.76)	0.00	4,685.52	1,345.37	961.05	0.00	0.00
DIRECTOR OF FINANCE	0.00	(1,430,271.81)	9,857.98	404.62	60,765.28	139.21	673.88
FINANCE OPERATIONS	0.00	223,857.59	(1,431,114.33)	665.90	382.49	0.00	1,632.73
FINANCE OMB	0.00	281,813.47	952.05	(1,395,856.82)	1,202.47	0.00	1,133.19
OFFC SUPP SVCS-ADMIN	0.00	38,702.38	779.18	339.97	1,062.97	0.00	298.39
FINANCE PURCHASING	0.00	147,986.18	1,349.62	651.90	(1,602,259.94)	0.00	1,589.15
FINANCE INTERNAL AUDIT	0.00	96,846.54	957.51	418.42	38,811.84	(876,534.08)	754.35
FINANCE PAYROLL	0.00	131,314.73	933.79	590.90	440.83	0.00	(1,137,079.76)
FINANCE FASTNET	0.00	72,105.78	1,243.75	909.68	932.67	0.00	622.47
FINANCE GRANTS	0.00	28,402.89	619.14	108.97	0.00	0.00	0.00
FINANCE REAL PROP SVCS	0.00	142,291.45	30,913.70	592.14	51,096.89	0.00	1,324.93
FINANCE TREASURY	0.00	84,572.34	3,042.92	235.36	76,899.76	8,416.48	792.87
FINANCE CUSTOMER SERVICE	0.00	32,740.64	525.77	0.00	0.00	0.00	500.76
FINANCE GRANTS MONITORING	0.00	36,046.97	393.82	0.00	0.00	0.00	0.00
FINANCE SUPPLY PROP	0.00	29,588.29	647.24	0.00	220.41	0.00	347.75
HUMAN RESOURCES	0.00	0.00	15,400.21	2,206.65	44,502.15	41,693.26	4,694.64
INFORMATION SYSTEMS	0.00	0.00	25,664.57	8,619.91	94,329.18	33,264.71	0.00
DEPARTMENT OF LAW	0.00	0.00	7,938.83	2,311.27	9,338.30	6.04	4,242.56
CENTRAL RECORDS	0.00	0.00	9.83	38.61	440.83	0.00	0.00
LEGISLATIVE	0.00	0.00	3,908.14	961.36	2,177.65	0.00	4,517.29
MAYOR	17,914.66	0.00	4,956.93	718.54	94,805.30	1,641.08	3,404.48
FINANCE ADA MANAGEMENT	0.00	84,002.56	2,035.74	0.00	189.09	0.00	1,185.83
ELECTIONS	0.00	0.00	2,624.68	1,283.27	10,152.52	12.08	3,056.73
PLANNING COMM	0.00	0.00	4,103.80	2,010.52	6,435.67	5,849.32	4,068.69
ADV PLAN/RSCH	0.00	0.00	1,763.09	584.04	0.00	0.00	0.00
REGISTER/DEEDS	0.00	0.00	1,275.06	1,368.58	19,393.24	0.00	0.00
HISTORICAL COMM	0.00	0.00	848.64	271.47	1,279.49	18.11	549.45
COMM ED ALLIANCE	0.00	0.00	663.18	281.44	1,133.10	0.00	810.26

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Detail Of Allocated Costs

Department	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS	FINANCE OMB	FINANCE PURCHASING	FINANCE INTERNAL	FINANCE PAYROLL
	16.5	17.5	18.5	19.5	20.5	21.5	22.5
GOVT ACCESS TV	0.00	0.00	305.92	551.04	516.90	0.00	8,839.83
ASSESSOR PROP	0.00	0.00	3,030.04	3,809.35	3,701.56	0.00	7,980.89
TRUSTEE	0.00	0.00	1,215.96	1,239.06	375.26	0.00	2,396.01
COUNTY CLERK	0.00	0.00	2,308.63	2,040.41	1,819.56	24,027.69	6,697.69
DISTRICT ATTOR	4,360.48	0.00	6,534.25	2,720.96	3,113.79	0.00	7,417.53
DA DRUG ENF	2,577.05	0.00	2,490.69	811.31	0.00	0.00	0.00
DA SPECIAL OPNS	0.00	0.00	267.96	51.68	0.00	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	493.28	1,666.20	224.74	0.00	0.00
PUBLIC DEFENDER	0.00	0.00	2,881.76	2,502.42	112.91	0.00	5,362.32
JUVENILE CT CLRK	0.00	0.00	1,357.66	1,813.14	1,853.03	0.00	2,935.03
CIRCUIT CT CLERK	608.45	0.00	3,770.85	4,176.08	2,894.47	0.00	5,365.80
CRIMINAL CT CLRK	0.00	0.00	2,524.76	2,526.07	1,853.50	0.00	8,046.96
CLERK/MASTER	0.00	0.00	1,200.90	717.90	203.61	0.00	1,714.42
JUVENILE COURT	5,339.23	0.00	9,317.10	6,428.20	8,112.45	5,837.24	11,618.37
GEN SESSIONS CT	167.75	0.00	10,094.98	5,170.45	9,969.19	0.00	12,720.74
ST TRIAL COURTS	149.93	0.00	8,971.62	4,709.07	4,828.78	0.00	12,825.07
JUSTICE INFO SYS	0.00	0.00	2,005.18	1,933.94	2,459.97	0.00	1,370.14
SHERIFF ADMIN	30,201.70	0.00	3,608.80	2,146.26	20,415.37	0.00	5,104.98
SH COMM SERVICES	0.00	0.00	1,063.71	696.12	1,145.46	0.00	1,655.30
SH FACILITY MTN	0.00	0.00	913.49	394.13	0.00	0.00	1,032.82
SH WAREHOUSE	0.00	0.00	2,042.14	479.44	26,636.72	0.00	173.87
SH CRIM JUST CTR	0.00	0.00	3,611.00	4,938.83	737.32	0.00	14,449.06
SH HILL JAIL	0.00	0.00	2,096.01	2,052.86	714.55	0.00	6,036.96
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	0.00	2,536.24	2,839.89	691.79	0.00	8,005.23
SH TRANSPORTATION	0.00	0.00	973.44	915.29	0.00	0.00	3,088.02
SH SUBSTANCE AB	0.00	0.00	16.24	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	0.00	2,178.16	1,602.07	0.00	0.00	4,259.96
SH TRAINING ACAD	0.00	0.00	1,177.50	229.76	0.00	0.00	434.69
SH DEBERRY	0.00	0.00	3,532.15	10,707.64	0.00	0.00	173.87
SH CENTRAL PROC	0.00	0.00	1,563.07	2,555.34	0.00	0.00	8,662.49
SH LAW ENF BLOCK	0.00	0.00	881.02	285.18	0.00	0.00	365.14
SH BYRNE	0.00	0.00	1,362.11	641.33	0.00	0.00	911.11
SH WORK RELEASE	0.00	0.00	326.83	1,139.45	0.00	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	509.52	54.17	0.00	0.00	173.87
SH COURTHOUSE	0.00	0.00	292.32	83.43	0.00	0.00	260.81
SH SORT	0.00	0.00	296.38	27.39	0.00	0.00	0.00
POLICE	414,032.73	0.00	87,485.29	74,809.65	72,832.20	144,338.11	175,770.84
POLICE DRUG ENF	0.00	0.00	228.76	947.06	0.00	0.00	0.00
FIRE	114,677.49	0.00	77,076.83	52,567.50	31,458.06	573.62	123,684.65
CODES ADMIN	8,840.83	0.00	9,536.42	4,124.41	4,844.96	3,001.92	7,970.45

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Detail Of Allocated Costs

Department	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS	FINANCE OMB	FINANCE PURCHASING	FINANCE INTERNAL	FINANCE PAYROLL
	16.5	17.5	18.5	19.5	20.5	21.5	22.5
BEER BOARD	828.42	0.00	2,117.26	206.72	154.35	92,599.39	514.67
AGRICULTURAL EXT	0.00	0.00	550.12	160.03	16.69	0.00	817.22
SOIL & WATER	0.00	0.00	418.17	38.61	2.98	0.00	86.94
SOCIAL SERVICES	237.36	0.00	44,480.01	11,371.38	48,549.77	10,866.02	28,915.50
HEALTH	2,704.83	0.00	58,810.38	21,395.98	45,385.81	295.87	42,919.44
PUBLIC LIBRARY	0.00	0.00	48,544.22	14,229.94	26,780.08	6.04	40,735.57
PARKS	6,791.53	0.00	58,749.62	22,082.76	81,485.00	21,904.00	98,323.17
ARTS COMMISSION	0.00	0.00	1,566.82	1,456.99	1,039.35	6.04	490.33
PUBLIC WORKS	34,233.02	0.00	52,452.89	61,813.79	126,104.11	98,862.21	58,474.36
SOLID WASTE	0.00	0.00	26,319.25	10,000.94	0.00	0.00	13,760.51
HUMAN RELATIONS	0.00	0.00	1,170.98	178.70	311.28	7,608.02	309.50
TAXI/WRECKER BD	591.05	0.00	951.10	151.31	261.21	0.00	344.27
FARMERS MARKET	0.00	0.00	5,247.61	699.23	9,300.70	6.04	1,067.60
MUNI AUDITORIUM	379.00	0.00	2,960.50	1,601.44	21,961.66	113,085.52	931.97
STATE FAIR BD	5.14	0.00	13,788.84	2,201.05	17,558.53	2,992.53	4,552.07
CONVENTION CTR	0.00	0.00	12,945.27	3,991.16	32,074.30	6.04	7,007.19
SPORTS AUTHORITY	0.00	0.00	5,468.87	10,781.74	60.46	26,742.69	146.06
WATER & SEWER	17,747.31	0.00	163,369.06	93,111.09	270,362.40	688.35	89,385.96
BORDEAUX	306.20	0.00	67,912.47	19,461.42	1,557.16	35,856.03	87,528.96
GENERAL HOSP	292.37	0.00	133,826.50	53,333.98	9,233.15	0.00	127,266.49
METRO ACTION COM	0.00	0.00	27,034.76	8,857.76	17,632.52	6.04	24,394.74
NCAC	0.00	0.00	66,550.75	5,681.65	39,435.77	6.04	5,748.33
MDHA	0.00	0.00	306.52	933.34	0.00	0.00	0.00
METRO TRANSIT	0.00	0.00	2,846.03	4,659.88	8,430.13	2,443.49	38.24
NTTC	0.00	0.00	7,253.09	26,095.08	1.18	0.00	0.00
TRANSP & LICENSING	0.00	0.00	0.00	0.00	20.73	18.11	0.00
EDUCATION	21,588.36	0.00	110,706.60	403,753.48	80,098.26	13,439.22	0.00
SELF INSUR FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ARENA	0.00	0.00	146.15	0.00	0.00	0.00	0.00
ALL OTHER	0.00	0.00	79,889.58	342,428.46	208.74	89,459.04	0.00
Direct Billings	1,730,492.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Detail Of Allocated Costs

Department	FINANCE FASTNET 23.5	OFFC SUPP SVCS-ADMIN 24.5	FINANCE GRANTS 25.5	FINANCE REAL PROP 27.5	FINANCE TREASURY 28.5	INFORMATION SYSTEMS 33.5	DEPARTMENT OF LAW 34.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	10,345.79	0.00	5,064.17	0.00	3,798.71	0.00	0.00
POST AUDITS	256.99	0.00	174.13	0.00	112.71	0.00	0.00
CORPORATE DUES	63.10	0.00	27.00	0.00	20.30	0.00	0.00
INSURANCE/JUDGEMENTS	289.31	0.00	199.13	0.00	246.15	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	20.01	0.00	18.88	0.00	14.16	0.00	0.00
GENERAL SERVICES ADMIN	599.51	0.00	32.49	(34.38)	6.20	(169.47)	20,746.45
GENERAL SERVICES BUILDINGS	10,132.79	0.00	822.25	(22.00)	643.64	(4,008.77)	0.00
CENTRAL PRINTING	2,705.32	0.00	70.56	0.00	101.61	0.00	0.00
MOTOR POOL	10,572.00	0.00	865.07	0.00	1,787.31	(3,124.10)	0.00
POSTAL SERVICE	1,320.34	0.00	85.75	0.00	33.08	(133.97)	0.00
RADIO SHOP	3,139.28	0.00	240.58	0.00	536.65	(1,951.13)	0.00
DIRECTOR OF FINANCE	8,096.82	0.00	72.35	(366.64)	46.63	(842.64)	175,838.89
FINANCE OPERATIONS	1,452.30	0.00	119.08	0.00	90.52	(1,828.32)	0.00
FINANCE OMB	1,129.44	0.00	110.53	0.00	46.94	(1,778.46)	0.00
OFFC SUPP SVCS-ADMIN	696.74	(497,575.83)	57.59	0.00	20.69	(699.64)	0.00
FINANCE PURCHASING	1,593.59	200,238.14	110.43	0.00	76.33	(3,154.02)	23,111.70
FINANCE INTERNAL AUDIT	994.67	0.00	70.88	0.00	94.70	(2,429.33)	3,448.35
FINANCE PAYROLL	1,174.71	0.00	100.09	0.00	26.59	(2,399.94)	0.00
FINANCE FASTNET	(1,990,860.78)	0.00	154.09	0.00	136.15	(3,431.49)	0.00
FINANCE GRANTS	474.11	40,066.40	(246,207.95)	0.00	12.31	0.00	0.00
FINANCE REAL PROP SVCS	2,118.05	0.00	104.36	90,996.17	42.11	(1,998.79)	11,652.53
FINANCE TREASURY	2,607.87	0.00	41.49	0.00	(230,416.43)	(1,212.50)	918.69
FINANCE CUSTOMER SERVICE	578.02	46,185.42	0.00	0.00	0.00	(480.98)	0.00
FINANCE GRANTS MONITORING	301.57	50,849.47	0.00	0.00	0.00	(8.12)	0.00
FINANCE SUPPLY PROP	616.13	41,738.58	0.00	0.00	0.00	(119.49)	0.00
HUMAN RESOURCES	11,453.14	0.00	388.93	(65.55)	2,399.09	(8,172.11)	97,527.77
INFORMATION SYSTEMS	17,268.57	0.00	1,519.30	(174.73)	97.36	293,686.03	42,163.14
DEPARTMENT OF LAW	7,546.95	0.00	407.37	(1,189.89)	301.87	(2,084.73)	(4,055,326.70)
CENTRAL RECORDS	6.21	0.00	6.80	0.00	5.56	0.00	2,583.63
LEGISLATIVE	4,568.46	0.00	169.45	(1,721.75)	124.75	(1,459.84)	76,536.99
MAYOR	4,895.26	0.00	126.64	(3,091.30)	225.26	(3,439.93)	82,271.70
FINANCE ADA MANAGEMENT	1,972.94	118,497.82	0.00	0.00	(2.03)	(761.82)	0.00
ELECTIONS	3,063.54	0.00	226.18	0.00	194.60	(2,299.34)	4,390.15
PLANNING COMM	4,531.01	0.00	354.36	0.00	250.37	(7,880.08)	79,086.30
ADV PLAN/RSCH	1,346.16	0.00	102.94	0.00	4.10	0.00	0.00
REGISTER/DEEDS	960.65	0.00	241.21	(1,210.72)	282.42	(4,260.50)	2,280.29
HISTORICAL COMM	834.45	0.00	47.85	0.00	35.10	(356.96)	8,869.82
COMM ED ALLIANCE	789.03	0.00	49.60	0.00	39.01	(35.52)	6.93

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Detail Of Allocated Costs

Department	FINANCE FASTNET	OFFC SUPP SVCS-ADMIN	FINANCE GRANTS	FINANCE REAL PROP	FINANCE TREASURY	INFORMATION SYSTEMS	DEPARTMENT OF LAW
	23.5	24.5	25.5	27.5	28.5	33.5	34.5
GOVT ACCESS TV	3,194.38	0.00	97.12	0.00	178.48	(319.84)	0.00
ASSESSOR PROP	5,096.18	0.00	671.41	0.00	533.20	(16,765.34)	118,571.83
TRUSTEE	1,770.41	0.00	218.39	0.00	133.15	(11,840.81)	76,124.11
COUNTY CLERK	4,099.52	0.00	359.63	(905.16)	283.92	(1,785.79)	5,633.32
DISTRICT ATTOR	7,550.77	0.00	479.58	(428.28)	434.21	(4,011.41)	1,002.40
DA DRUG ENF	1,890.23	0.00	143.00	0.00	1,386.60	(1,327.28)	0.00
DA SPECIAL OPNS	205.19	0.00	9.10	0.00	25.42	(289.79)	0.00
MEDICAL EXAMINER	377.73	0.00	293.67	0.00	238.91	(0.77)	2,392.72
PUBLIC DEFENDER	4,048.36	0.00	441.06	0.00	357.06	(1,926.96)	2,229.22
JUVENILE CT CLRK	2,049.37	0.00	319.57	(41.20)	101.31	(891.41)	156.59
CIRCUIT CT CLERK	4,755.31	0.00	736.05	(3,911.97)	573.87	(1,381.29)	6,174.97
CRIMINAL CT CLRK	4,741.59	0.00	445.23	(4,398.54)	341.54	(2,416.34)	4,411.00
CLERK/MASTER	1,508.34	0.00	126.54	(1,749.29)	101.03	(684.42)	2,127.02
JUVENILE COURT	11,168.96	0.00	1,132.99	0.00	860.17	(4,037.32)	9,149.02
GEN SESSIONS CT	12,169.13	0.00	911.31	(17,524.79)	699.84	(4,905.83)	12,139.82
ST TRIAL COURTS	11,308.73	0.00	829.99	(570.88)	1,098.52	(4,242.17)	378.15
JUSTICE INFO SYS	1,955.12	0.00	340.86	(244.71)	253.04	(2,592.50)	2,269.66
SHERIFF ADMIN	4,407.47	0.00	378.29	(897.44)	254.43	(5,562.35)	140,025.84
SH COMM SERVICES	1,394.37	0.00	122.70	0.00	87.49	(94.96)	0.00
SH FACILITY MTN	1,061.29	0.00	69.46	0.00	58.96	(173.56)	0.00
SH WAREHOUSE	1,624.69	0.00	84.50	0.00	74.52	(31.38)	0.00
SH CRIM JUST CTR	7,825.10	0.00	870.48	0.00	797.25	(656.38)	0.00
SH HILL JAIL	3,715.75	0.00	361.83	0.00	536.86	(220.96)	0.00
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	2.88	0.00	0.00
SH CORR WORK CTR	4,716.09	0.00	500.54	0.00	354.60	(321.04)	0.00
SH TRANSPORTATION	1,823.17	0.00	161.32	0.00	125.05	(154.38)	0.00
SH SUBSTANCE AB	12.43	0.00	0.00	0.00	24.23	0.00	0.00
SH WARRANTS	3,160.13	0.00	282.37	0.00	228.49	(462.78)	0.00
SH TRAINING ACAD	1,046.08	0.00	40.50	0.00	41.39	(142.62)	0.00
SH DEBERRY	2,765.67	0.00	1,887.26	0.00	1,924.79	(35.16)	0.00
SH CENTRAL PROC	4,231.25	0.00	450.39	0.00	189.93	(321.68)	0.00
SH LAW ENF BLOCK	802.54	0.00	50.27	0.00	34.52	0.00	0.00
SH BYRNE	1,362.20	0.00	113.04	0.00	101.91	(92.96)	0.00
SH WORK RELEASE	250.27	0.00	200.83	0.00	171.97	0.00	0.00
SH SOUTH PRECINCT	451.07	0.00	9.55	0.00	5.56	(0.68)	0.00
SH COURTHOUSE	315.21	0.00	14.70	0.00	11.74	(62.37)	0.00
SH SORT	226.96	0.00	4.83	0.00	46.49	(30.26)	0.00
POLICE	683,790.81	0.00	13,185.47	(5,462.13)	11,536.06	(30,958.44)	751,241.34
POLICE DRUG ENF	172.55	0.00	166.92	0.00	1,406.11	0.00	0.00
FIRE	101,455.45	0.00	9,265.21	(4,183.39)	6,835.14	(7,673.50)	71,462.92
CODES ADMIN	10,076.15	0.00	726.94	0.00	492.72	(24,029.05)	205,914.71

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Detail Of Allocated Costs

Department	FINANCE FASTNET	OFFC SUPP SVCS-ADMIN	FINANCE GRANTS	FINANCE REAL PROP	FINANCE TREASURY	INFORMATION SYSTEMS	DEPARTMENT OF LAW
	23.5	24.5	25.5	27.5	28.5	33.5	34.5
BEER BOARD	1,801.59	0.00	36.44	0.00	26.21	(552.69)	19,099.31
AGRICULTURAL EXT	707.52	0.00	28.21	0.00	25.85	(234.29)	3.28
SOIL & WATER	350.68	0.00	6.80	0.00	4.98	(66.11)	0.00
SOCIAL SERVICES	44,127.90	0.00	2,004.25	(133.91)	1,495.90	(14,552.68)	4,322.26
HEALTH	59,801.02	0.00	3,771.12	(674.16)	3,157.25	(10,221.37)	63,353.49
PUBLIC LIBRARY	51,147.14	0.00	2,508.08	0.00	5,462.61	(13,099.11)	12,605.45
PARKS	78,025.07	0.00	3,892.17	(7,253.71)	3,282.29	(7,311.58)	34,943.31
ARTS COMMISSION	1,370.25	0.00	256.80	0.00	169.51	(290.64)	1,264.44
PUBLIC WORKS	59,605.38	0.00	10,894.91	(5,583.18)	6,931.94	(11,059.47)	75,034.39
SOLID WASTE	24,910.01	0.00	1,762.70	0.00	1,581.58	(2,075.41)	30,677.04
HUMAN RELATIONS	1,003.79	0.00	31.50	(49.71)	17.77	(376.85)	11,637.42
TAXI/WRECKER BD	844.97	0.00	26.67	0.00	18.28	(481.16)	0.00
FARMERS MARKET	4,317.63	0.00	123.24	0.00	231.92	(180.95)	1,997.81
MUNI AUDITORIUM	2,563.32	0.00	282.26	(419.72)	177.26	(379.87)	9,938.02
STATE FAIR BD	11,606.83	0.00	387.95	(3,663.41)	2,142.46	(1,060.03)	(4,677.24)
CONVENTION CTR	12,225.87	0.00	703.46	(983.82)	544.94	(1,448.95)	5,460.80
SPORTS AUTHORITY	4,231.12	0.00	1,900.32	0.00	4,231.66	(195.46)	52,218.52
WATER & SEWER	135,823.40	0.00	16,411.17	(11,316.70)	65,607.11	(20,043.80)	15,559.40
BORDEAUX	81,467.63	0.00	3,430.15	0.00	2,069.96	(4,287.82)	25,827.78
GENERAL HOSP	143,707.59	0.00	9,400.30	0.00	28.84	(8,974.23)	56,150.80
METRO ACTION COM	29,119.98	0.00	1,561.21	(427.16)	445.10	(3,453.45)	13,648.72
NCAC	52,967.38	0.00	1,001.41	0.00	24.82	(2,165.51)	3,164.14
MDHA	234.72	0.00	164.51	0.00	5.97	0.00	(12,385.72)
METRO TRANSIT	2,192.76	0.00	821.32	(54.70)	149.21	0.00	24,025.66
NTTC	5,554.10	0.00	4,599.35	0.00	209.41	0.00	0.00
TRANSP & LICENSING	0.00	0.00	0.00	0.00	0.00	0.00	7,594.76
EDUCATION	84,774.36	0.00	71,162.97	0.00	56,045.54	(208.83)	267,879.48
SELF INSUR FUND	0.00	0.00	0.00	0.00	7,610.55	0.00	(518,345.10)
ARENA	111.91	0.00	0.00	0.00	217.45	0.00	23.72
ALL OTHER	61,176.01	0.00	60,354.25	(12,241.25)	23,705.75	0.00	193,277.79
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	1,618,189.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	35.5	29.5	30.5	31.5	
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	6,482.39	0.00	0.00
POST AUDITS	0.00	0.00	222.90	0.00	0.00
CORPORATE DUES	0.00	0.00	34.56	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	254.89	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	24.17	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	41.58	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	1,052.52	0.00	0.00
CENTRAL PRINTING	0.00	0.00	90.32	0.00	0.00
MOTOR POOL	0.00	0.00	1,107.33	64,543.45	0.00
POSTAL SERVICE	0.00	0.00	109.76	0.00	0.00
RADIO SHOP	0.00	0.00	307.95	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	92.62	0.00	0.00
FINANCE OPERATIONS	5,380.82	0.00	152.42	0.00	0.00
FINANCE OMB	0.00	0.00	141.49	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.00	0.00	73.72	0.00	0.00
FINANCE PURCHASING	3,066.13	0.00	141.35	0.00	0.00
FINANCE INTERNAL AUDIT	6.74	0.00	90.73	0.00	0.00
FINANCE PAYROLL	1,264.05	0.00	128.12	0.00	0.00
FINANCE FASTNET	0.00	0.00	197.25	0.00	0.00
FINANCE GRANTS	0.00	0.00	23.63	0.00	0.00
FINANCE REAL PROP SVCS	0.00	0.00	128.39	0.00	0.00
FINANCE TREASURY	1,266.01	0.00	51.03	0.00	0.00
FINANCE CUSTOMER SERVICE	0.00	(520,644.36)	0.00	0.00	0.00
FINANCE GRANTS MONITORING	0.00	0.00	(313,475.63)	0.00	0.00
FINANCE SUPPLY PROP	0.00	0.00	0.00	(287,956.58)	0.00
HUMAN RESOURCES	10,032.37	0.00	495.07	0.00	0.00
INFORMATION SYSTEMS	376.94	0.00	1,933.91	0.00	0.00
DEPARTMENT OF LAW	0.00	0.00	518.54	0.00	0.00
CENTRAL RECORDS	(71,071.98)	0.00	8.66	0.00	0.00
LEGISLATIVE	579.97	0.00	215.68	0.00	659,727.46
MAYOR	0.00	0.00	161.21	0.00	466,258.92
FINANCE ADA MANAGEMENT	0.00	0.00	0.00	0.00	213,656.00
ELECTIONS	691.88	0.00	287.91	0.00	213,963.37
PLANNING COMM	22.51	0.00	451.07	1,718.56	534,876.91
ADV PLAN/RSCH	0.00	0.00	131.03	0.00	5,025.65
REGISTER/DEEDS	2,022.57	0.00	307.05	0.00	181,813.48
HISTORICAL COMM	0.00	0.00	60.90	0.00	20,424.80
COMM ED ALLIANCE	0.00	0.00	63.14	0.00	25,493.86

All Monetary Values Are $ Dollars

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Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	35.5	29.5	30.5	31.5	
GOVT ACCESS TV	0.00	0.00	123.63	0.00	37,713.13
ASSESSOR PROP	0.00	0.00	854.64	0.00	448,465.79
TRUSTEE	363.76	0.00	277.98	0.00	169,417.73
COUNTY CLERK	2,332.10	0.00	457.77	0.00	645,982.29
DISTRICT ATTOR	0.00	0.00	610.45	6,874.25	144,265.91
DA DRUG ENF	0.00	0.00	182.02	0.00	(19,898.74)
DA SPECIAL OPNS	0.00	0.00	11.59	0.00	267.72
MEDICAL EXAMINER	0.00	0.00	373.82	0.00	6,367.36
PUBLIC DEFENDER	0.00	0.00	561.43	0.00	263,338.44
JUVENILE CT CLRK	1,625.55	0.00	406.78	0.00	58,588.37
CIRCUIT CT CLERK	8,130.36	0.00	936.92	0.00	822,773.23
CRIMINAL CT CLRK	7,382.89	0.00	566.74	0.00	727,040.55
CLERK/MASTER	2,534.29	0.00	161.06	0.00	260,465.66
JUVENILE COURT	0.00	0.00	1,442.19	0.00	318,366.67
GEN SESSIONS CT	135.01	0.00	1,160.00	0.00	1,283,641.61
ST TRIAL COURTS	0.00	0.00	1,056.49	0.00	279,162.73
JUSTICE INFO SYS	0.00	0.00	433.88	0.00	93,391.68
SHERIFF ADMIN	5,246.49	0.00	481.52	0.00	2,159,306.25
SH COMM SERVICES	0.00	0.00	156.18	0.00	15,971.58
SH FACILITY MTN	0.00	0.00	88.43	0.00	20,435.41
SH WAREHOUSE	0.00	0.00	107.57	0.00	41,195.98
SH CRIM JUST CTR	0.00	0.00	1,108.04	0.00	95,017.06
SH HILL JAIL	0.00	0.00	460.57	0.00	41,319.03
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	2.88
SH CORR WORK CTR	0.00	0.00	637.14	0.00	57,613.51
SH TRANSPORTATION	0.00	0.00	205.35	0.00	17,290.06
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	74.91
SH WARRANTS	0.00	0.00	359.43	0.00	32,597.18
SH TRAINING ACAD	0.00	0.00	51.55	0.00	5,339.23
SH DEBERRY	0.00	0.00	2,402.30	0.00	28,444.32
SH CENTRAL PROC	0.00	0.00	573.30	0.00	53,757.77
SH LAW ENF BLOCK	0.00	0.00	63.98	0.00	3,938.08
SH BYRNE	0.00	0.00	143.89	0.00	8,602.58
SH WORK RELEASE	0.00	0.00	255.63	0.00	2,548.42
SH SOUTH PRECINCT	0.00	0.00	12.15	0.00	2,232.84
SH COURTHOUSE	0.00	0.00	18.72	0.00	2,165.41
SH SORT	0.00	0.00	6.15	0.00	762.43
POLICE	1,568.05	0.00	16,783.79	13,748.50	14,354,618.54
POLICE DRUG ENF	0.00	0.00	212.48	0.00	3,274.15
FIRE	2,909.60	0.00	11,793.69	1,718.56	8,167,560.50
CODES ADMIN	464.09	0.00	925.32	0.00	598,738.75

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Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	35.5	29.5	30.5	31.5	
BEER BOARD	0.00	0.00	46.38	0.00	168,986.11
AGRICULTURAL EXT	0.00	0.00	35.90	0.00	42,128.91
SOIL & WATER	0.00	0.00	8.66	0.00	9,585.48
SOCIAL SERVICES	181.69	0.00	2,551.20	0.00	995,948.05
HEALTH	8,830.60	0.00	4,800.26	0.00	1,322,751.36
PUBLIC LIBRARY	1,364.28	0.00	3,192.53	0.00	991,706.34
PARKS	0.00	0.00	4,954.34	22,341.32	2,245,983.10
ARTS COMMISSION	0.00	0.00	326.88	0.00	19,213.08
PUBLIC WORKS	618.03	520,644.36	13,868.13	0.00	4,941,186.42
SOLID WASTE	0.00	0.00	2,243.74	0.00	1,036,367.49
HUMAN RELATIONS	0.00	0.00	40.09	0.00	42,768.69
TAXI/WRECKER BD	0.00	0.00	33.95	0.00	65,343.76
FARMERS MARKET	0.00	0.00	156.87	0.00	46,813.56
MUNI AUDITORIUM	0.00	0.00	359.29	0.00	269,612.24
STATE FAIR BD	335.82	0.00	493.81	0.00	155,578.45
CONVENTION CTR	0.00	0.00	895.43	0.00	136,572.05
SPORTS AUTHORITY	0.00	0.00	2,418.92	0.00	160,380.19
WATER & SEWER	67.51	0.00	20,889.77	53,275.44	3,973,084.72
BORDEAUX	0.00	0.00	4,366.24	94,520.93	1,756,073.69
GENERAL HOSP	0.00	0.00	11,965.66	0.00	3,050,171.15
METRO ACTION COM	429.79	0.00	1,987.27	0.00	548,859.29
NCAC	1,833.08	0.00	1,274.70	0.00	323,684.93
MDHA	0.00	0.00	209.40	0.00	18,603.82
METRO TRANSIT	0.00	0.00	1,045.46	0.00	139,596.95
NTTC	0.00	0.00	5,854.52	0.00	54,081.67
TRANSP & LICENSING	9.00	0.00	0.00	0.00	7,642.60
EDUCATION	0.00	0.00	90,583.41	29,215.57	20,844,481.19
SELF INSUR FUND	0.00	0.00	0.00	0.00	(510,734.55)
ARENA	0.00	0.00	0.00	0.00	49,090.12
ALL OTHER	0.00	0.00	76,824.96	0.00	1,879,535.94
Direct Billings	0.00	0.00	0.00	0.00	3,348,681.00
Unallocated	0.00	0.00	0.00	0.00	1,824,231.75
Total	0.00	0.00	0.00	0.00	83,531,407.00

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 STAHLMAN BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.2 LINDSLEY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.3 COURTHOUSE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.4 HOWARD OFFICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.5 POLICE BLDGS	DIRECT ALLOCATION TO POLICE	
1.4.6 RECORDS CENTER	DIRECT ALLOCATION TO RECORDS CENTER	
1.4.7 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.8 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.9 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS
1.4.10 BEN WEST	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS
EQUIPMENT USE ALLOWANCE		
2.4.1 EQUIP USE ALLOW	EQUIPMENT COSTS PER INVENTORY RECORDS AS OF 6/30/0	FY 2002 FIXED ASSETS REPORT
2.4.2 FASTNET COSTS	DIRECT ALLOCATION TO FASTNET	
EMPLOYEE WORKMEN'S COMP		
3.4.1 WORKERS COMP	WORKERS COMPENSATION COSTS BY AGENCY FOR FY 2002	GENERAL HOSPITAL'S RECORDS FOR FY 2002
EMPLOYEE BENEFITS		
4.4.1 COUNTY PENSION	RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 126001	EMPLOYEE BENEFIT BOARD
4.4.2 EDUCAT PENSION	DIRECT ALLOCATION TO BOARD OF EDUCATION	
4.4.3 CIVIL SVC PENS	RETIRED EMPLOYEES FOR ACCOUNT 12604100	EMPLOYEE BENEFIT BOARD
4.4.4 POLICE/FIRE PEN	RETIRED EMPLOYEES FOR ACCOUNT 12605100	EMPLOYEE BENEFIT BOARD
4.4.5 DEATH BENEFIT	EQUIVALENT FULL-TIME EMPLOYEES BY FUND/DEPT/DIV	FY 2002 PAYROLL RECORDS
4.4.6 HEALTH BENEFIT	ALL RETIREES	PERSONNEL RECORDS
4.4.7 LIFE BENEFIT	ALL RETIREES	PERSONNEL RECORDS
4.4.8 UNEMPLOY COMP	UNEMPLOYMENT COSTS PER DEPARTMENT SERVED	FY 2002 UNEMPLOYMENT COST REPORTS
4.4.9 LINE OF DUTY	LINE OF DUTY MEDICAL EXPENSES BY FUND/DEPT/DIV	GENERAL HOSPITAL RECORDS FOR FY 2002
4.4.10 COUNCIL PENSION	DIRECT ALLOCATION TO COUNCIL	
POST AUDITS		
5.4.1 POST AUDITS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2002 FINANCE DEPT RECORDS
5.4.2 INTERNAL AUDIT	DIRECT ALLOCATION TO BOARD OF EDUCATION	

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CORPORATE DUES		
6.4.1 CORPORATE DUES	DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART	FINANCE DIVISION OF ACCOUNTS
INSURANCE/JUDGEMENTS		
7.4.1 BUILDING INSUR	PROPERTY INSURANCE FOR COVERED DEPARTMENTS	INSURANCE DIVISION RECORDS
7.4.2 SELF-INS LIAB	FY 2002 LIABILITY PREMIUM CALCULATIONS BY DEPT/DIV	INSURANCE DIVISION RECORDS
7.4.3 SURETY BONDS	AMOUNT OF SURETY BOND FOR PRINCIPAL OFFICIALS	FY 2002 CAFR
7.4.4 JUDGMENTS/LOSS	ESTIMATE OF CHARGES MADE TO JUDGMENTS/LOSSES BY DE	INSURANCE DIVISION RECORDS
CIVIL SERVICE MEDICAL EXAM		
8.4.1 MEDICAL EXAMS	NUMBER OF EXAMS PERFORMED IN FY 2002	CIVIL SERVICE MEDICAL RECORDS
GENERAL SERVICES ADMIN		
9.4.1 GEN SVCS ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	FY 2002 ACCOUNTING RECORDS
GENERAL SERVICES BUILDINGS		
10.4.1 POLICE BLDGS	DIRECT ALLOCATION TO POLICE	
10.4.2 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES
10.4.3 CRIM JUSTICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.4 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.5 METRO OFFICE	DIRECT ALLOCATION TO ALL OTHER	
10.4.6 COURT HOUSE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.7 STAHLMAN BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.8 HOWARD OFFICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.9 LINDSLEY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.10 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.11 BEN WEST BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.12 MTA BUILDING	DIRECT ALLOCATION TO TRANSIT AUTHORITY	
10.4.13 FIRE HALL	DIRECT ALLOCATION TO FIRE	
CENTRAL PRINTING		
11.4.1 CENTRAL PRINT	FY 2002 CENTRAL PRINT SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
MOTOR POOL		
12.4.1 MOTOR POOL	FY 2002 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
12.4.2 DEPRECIATION	NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES RECORDS

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
POSTAL SERVICE		
13.4.1 POSTAL SERVICE	FY 2002 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
14.4.1 RADIO SHOP	FY 2002 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
DIRECTOR OF FINANCE		
15.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2002 EXPENDITURE REPORT
15.4.2 WORD PROCESSING	ESTIMATED EFFORT DEVOTED TO EACH FINANCE DIVISION	WORD PROCESSING SECTION
15.4.3 PENSION PLAN	DIRECT ALLOCATION TO EMPLOYEE BENEFIT BOARD	
15.4.4 REVENUE ESTIMAT	DIRECT ALLOCATION TO FINANCE DIVISION OF BUDGETS	
FINANCE OPERATIONS		
16.4.1 DIV OF ACCOUNTS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2002 FINANCE DEPARTMENT RECORDS
16.4.2 PENSION FUND	DIRECT ALLOCATION TO BENEFIT BOARD	DIRECT ASSIGNED
16.4.3 FACILITY PLANNG	DIRECT ALLOCATION TO FACILITY PLANNING	DIRECT ASSIGNED
16.4.4 INVENTORY CNTRL	NUMBER OF FIXED ASSETS PER DEPARTMENT	FIXED ASSETS REPORT
FINANCE OMB		
17.4.1 BUDGET DIVISION	TOTAL EXPENDITURES BY FUND/DEPARTMENT	FY 2002 EXPENDITURE REPORT
OFFC SUPP SVCS-ADMIN		
18.4.1 SUPPORT SVC ADM	FY 2002 SALARIES OF SECTIONS SUPERVISED	FY 2002 EXPENDITURE REPORTS
FINANCE PURCHASING		
19.4.1 PURCHASING P.O.	NON-CONTRACT P.O. INITIATED BY FINANCE PURCHASING	FINANCE PURCHASING
19.4.2 DEPARTMTS P.O.	NON-CONTRACT P.O. INITIATED BY DEPARTMENTS	FINANCE PURCHASING
19.4.3 DPV EFFORT	DPV TRANSACTIONS PROCESSED FOR THE YEAR	FINANCE PURCHASING
19.4.4 PROCUREMT CARD	PROCUREMENT CARD TRANSACTIONS BY DEPARTMENT	FINANCE PURCHASING
19.4.5 RFP'S	NUMBER OF RFP'S PER AGENCY SERVED	FINANCE PURCHASING
FINANCE INTERNAL AUDIT		
20.4.1 INTERNAL AUDIT	INTERNAL AUDITORS' HOURS IDENTIFIED TO FUND/DEPT/D	INTERNAL AUDITORS' TIME SHEETS
20.4.2 DISCLOSURES	NUMBER OF DISCLOSURES BY DEPT	INTERNAL AUDIT DISCLOSURE RECORDS

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
FINANCE PAYROLL		
21.4.1 PAYROLL	TOTAL PAYROLL CHECKS PROCESSED FOR EACH DEPARTMENT	FY 2002 PAYROLL RECORDS
FINANCE FASTNET		
22.4.1 FASTNET	TOTAL ACCOUNTING TRANSACTIONS BY FUND/DEPARTMENT	FY 2002 ACCOUNTING RECORDS
22.4.2 PAYROLL	TOTAL PAYROLL CHECKS PROCESSED BY FUND/DEPARTMENT	FY 2002 PAYROLL RECORDS
22.4.3 SOFTWARE CONSUL	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	
FINANCE GRANTS COORDINATION		
23.4.1 GRANTS COORD	TOTAL EXPENDITURES ($000) FOR FY 2002	FY 2002 EXPENDITURE REPORTS
FINANCE REAL PROP SVCS		
24.4.1 FACILITIES PLAN	FY 2002 FACILITIES PLANNING BILLINGS FOR EACH DEPT	FY 2002 FACILITIES PLANNING RECORDS
24.4.2 PROPERTY ACQ/DI	PURCHASE/DISPOSAL TRANSACTIONS BY FUND/DEPT	FACILITIES PLANNING ADMIN RECORDS
24.4.3 WATER/SEWER	DIRECT ALLOCATION TO WATER/SEWER	
24.4.4 PUBLIC WORKS	DIRECT ALLOCATION TO PUBLIC WORKS	
FINANCE TREASURY		
25.4.1 DIRECT FUNDS	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
25.4.2 GEN/OTHER FUNDS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2002 EXPENDITURE REPORTS
25.4.3 PENSION MGMT	COUNTY RETIREES AND CURRENT EMPLOYEES PER DEPT/DIV	FY 2002 PAYROLL RECORDS
25.4.4 DEBT MGMT		
FINANCE CUSTOMER SERVICE		
26.4.1 CUSTOMER SVCE	DIRECT ALLOCATION TO PUBLIC WORKS	
FINANCE GRANTS MONITORING		
27.4.1 GRANTS MNTRING	TOTAL EXPENDITURES BY FUND/DEPT	FY 2002 EXPENDITURE REPORT
FINANCE SUPPLY PROP WAREHSE		
28.4.1 SUPP PROPTY WAR	NUMBER OF SURPLUS ITEMS PROCESSED AND SOLD	FINANCE REAL PROPERTY RECORDS
HUMAN RESOURCES		
29.4.1 HUMAN RESOURCES	EMPLOYEES BY FUND/DEPT/DIVISION WEIGHTED FOR SVC L	FY 2002 PAYROLL RECORDS
29.4.2 BENEFITS BRD	EQUIVALENT FULL-TIME EMPLOYEES BY FUND/DEPT/DIV	FY 2002 PAYROLL RECORDS

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
INFORMATION SYSTEMS		
30.4.1 INFORM SYSTEMS	FY 2002 INFORMATION SYSTEM BILLINGS FOR EACH DEPT	FY 2002 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
31.4.1 LEGAL SERVICES	ATTORNEY'S SALARY COST IDENTIFIED TO FUNDS/DEPT/DI	DEPARTMENT OF LAW
31.4.2 INSURANCE PROG	DIRECT ALLOCATION TO INSURANCE PROGRAM	
CENTRAL RECORDS		
32.4.1 RECORDS STORAGE	NUMBER OF BOXES STORED FOR EACH DEPARTMENT	FY 2002 CENTRAL RECORDS INFORMATION
32.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2002 CENTRAL RECORDS INFORMATION

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

BUILDING USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities or various departments. The costs for these buildings, excluding Federal funds, reported by the Division of Facilities Planning/Real Property Administration follow:

1. Stahlman Building	$5,257,014
2. Lindsley Hall	$1,192,163
3. Courthouse$13,773,833	
4. Howard Office Building	$3,429,030
5. Police Building	$10,200,850
6. Records Center Alterations	$77,934
7. 222 Building	$2,760,522
8. Clifford Allen	$1,355,660
9. Communications	$4,921,196
10. Ben West	$1,750,310

As allowed by OMB Circular A-87, the building use allowance was calculated at 2% of the building costs. The costs were allocated based on square footage assigned to each department.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
BUILDING USE ALLOW	894,370.00			
Total Departmental Cost Adjustments:	894,370.00			894,370.00
Total To Be Allocated:	894,370.00	0.00		894,370.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	Total	General & Admin	STAHLMAN BLDG	LINDSLEY HALL	COURTHOUSE
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
BUILDING USE ALLOW	894,370.00	0.00	105,177.91	23,879.68	275,555.39
Functional Cost	894,370.00	0.00	105,177.91	23,879.68	275,555.39
Allocation Step 1					
1st Allocation	894,370.00	0.00	105,177.91	23,879.68	275,555.39
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 001 BUILDING USE					
Total Allocated	894,370.00	0.00	105,177.91	23,879.68	275,555.39

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	HOWARD OFFICE	POLICE BLDGS	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
BUILDING USE ALLOW	68,598.18	204,005.80	1,520.43	55,182.63	27,099.41
Functional Cost	68,598.18	204,005.80	1,520.43	55,182.63	27,099.41
Allocation Step 1					
1st Allocation	68,598.18	204,005.80	1,520.43	55,182.63	27,099.41
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 001 BUILDING USE					
Total Allocated	68,598.18	204,005.80	1,520.43	55,182.63	27,099.41

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	COMMUNICATIONS	BEN WEST
Wages & Benefits		
SALARIES & WAGES	0.00	0.00
FRINGE BENEFITS	0.00	0.00
Departmental Totals		
Total Expenditures	0.00	0.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
BUILDING USE ALLOW	98,380.70	34,969.87
Functional Cost	98,380.70	34,969.87
Allocation Step 1		
1st Allocation	98,380.70	34,969.87
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 001 BUILDING USE		
Total Allocated	98,380.70	34,969.87

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Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - STAHLMAN BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POSTAL SERVICE	1,363.15	1.0344	1,088.00		1,088.00		1,088.00
HUMAN RESOURCES	11,418.96	8.6654	9,114.04		9,114.04		9,114.04
PUBLIC DEFENDER	21,717.61	16.4806	17,333.91		17,333.91		17,333.91
CIRCUIT CT CLERK	1,103.28	0.8372	880.58		880.58		880.58
CLERK/MASTER	1,207.73	0.9165	963.95		963.95		963.95
GEN SESSIONS CT	11,592.50	8.7970	9,252.55		9,252.55		9,252.55
ST TRIAL COURTS	3,679.09	2.7919	2,936.47		2,936.47		2,936.47
JUSTICE INFO SYS	4,746.46	3.6019	3,788.39		3,788.39		3,788.39
TAXI/WRECKER BD	1,538.39	1.1674	1,227.87		1,227.87		1,227.87
ALL OTHER	73,409.98	55.7077	58,592.15		58,592.15		58,592.15
SubTotal	131,777.15	100.0000	105,177.91		105,177.91		105,177.91
TOTAL	131,777.15	100.0000	105,177.91		105,177.91		105,177.91

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - LINDSLEY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING COMM	17,194.31	86.0255	20,542.62		20,542.62		20,542.62
ALL OTHER	2,793.14	13.9745	3,337.06		3,337.06		3,337.06
SubTotal	19,987.45	100.0000	23,879.68		23,879.68		23,879.68
TOTAL	19,987.45	100.0000	23,879.68		23,879.68		23,879.68

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	12,582.08	8.5514	23,563.84		23,563.84		23,563.84
MAYOR	5,664.87	3.8501	10,609.22		10,609.22		10,609.22
GENERAL SERVICES BUILDINGS	103.63	0.0704	194.08		194.08		194.08
DIRECTOR OF FINANCE	1,105.21	0.7512	2,069.85		2,069.85		2,069.85
DEPARTMENT OF LAW	8,830.66	6.0018	16,538.15		16,538.15		16,538.15
REGISTER/DEEDS	8,984.44	6.1063	16,826.15		16,826.15		16,826.15
COUNTY CLERK	6,717.51	4.5656	12,580.62		12,580.62		12,580.62
DISTRICT ATTOR	2,611.09	1.7746	4,890.07		4,890.07		4,890.07
CIRCUIT CT CLERK	29,028.52	19.7292	54,364.90		54,364.90		54,364.90
CRIMINAL CT CLRK	32,639.47	22.1834	61,127.54		61,127.54		61,127.54
CLERK/MASTER	12,980.36	8.8221	24,309.75		24,309.75		24,309.75
GEN SESSIONS CT	9,086.61	6.1757	17,017.49		17,017.49		17,017.49
ST TRIAL COURTS	4,237.12	2.8798	7,935.32		7,935.32		7,935.32
JUSTICE INFO SYS	1,816.89	1.2348	3,402.69		3,402.69		3,402.69
SHERIFF ADMIN	6,660.42	4.5267	12,473.70		12,473.70		12,473.70
ALL OTHER	4,085.85	2.7769	7,652.02		7,652.02		7,652.02
SubTotal	147,134.73	100.0000	275,555.39		275,555.39		275,555.39
TOTAL	147,134.73	100.0000	275,555.39		275,555.39		275,555.39

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - HOWARD OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	951.64	0.8345	572.43		572.43		572.43
INFORMATION SYSTEMS	21,250.85	18.6343	12,782.81		12,782.81		12,782.81
ELECTIONS	6,216.21	5.4508	3,739.17		3,739.17		3,739.17
PLANNING COMM	15,964.75	13.9991	9,603.12		9,603.12		9,603.12
COUNTY CLERK	18,092.47	15.8648	10,882.98		10,882.98		10,882.98
CODES ADMIN	13,466.00	11.8080	8,100.07		8,100.07		8,100.07
SOCIAL SERVICES	27,015.88	23.6896	16,250.58		16,250.58		16,250.58
WATER & SEWER	5,337.14	4.6800	3,210.40		3,210.40		3,210.40
ALL OTHER	5,746.47	5.0389	3,456.62		3,456.62		3,456.62
SubTotal	114,041.41	100.0000	68,598.18		68,598.18		68,598.18
TOTAL	114,041.41	100.0000	68,598.18		68,598.18		68,598.18

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - POLICE BLDGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	100	100.0000	204,005.80		204,005.80		204,005.80
SubTotal	100	100.0000	204,005.80		204,005.80		204,005.80
TOTAL	100	100.0000	204,005.80		204,005.80		204,005.80

Allocation Basis: DIRECT ALLOCATION TO POLICE

Allocation Source:

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - RECORDS CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CENTRAL RECORDS	100	100.0000	1,520.43		1,520.43		1,520.43
SubTotal	100	100.0000	1,520.43		1,520.43		1,520.43
TOTAL	100	100.0000	1,520.43		1,520.43		1,520.43

Allocation Basis: DIRECT ALLOCATION TO RECORDS CENTER

Allocation Source:

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - 222 BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POST AUDITS	904.35	1.1216	618.95		618.95		618.95
GENERAL SERVICES ADMIN	5,457.67	6.7690	3,735.29		3,735.29		3,735.29
FINANCE OPERATIONS	5,727.89	7.1041	3,920.23		3,920.23		3,920.23
FINANCE OMB	5,489.58	6.8085	3,757.13		3,757.13		3,757.13
FINANCE PURCHASING	7,426.78	9.2112	5,082.97		5,082.97		5,082.97
FINANCE INTERNAL AUDIT	5,727.89	7.1041	3,920.23		3,920.23		3,920.23
FINANCE PAYROLL	3,155.08	3.9131	2,159.37		2,159.37		2,159.37
FINANCE FASTNET	8,810.59	10.9275	6,030.07		6,030.07		6,030.07
FINANCE REAL PROP SVCS	4,029.00	4.9970	2,757.49		2,757.49		2,757.49
FINANCE TREASURY	3,266.75	4.0516	2,235.80		2,235.80		2,235.80
HUMAN RESOURCES	14,313.62	17.7528	9,796.40		9,796.40		9,796.40
DEPARTMENT OF LAW	5,772.07	7.1589	3,950.47		3,950.47		3,950.47
GEN SESSIONS CT	4,267.61	5.2930	2,920.80		2,920.80		2,920.80
BEER BOARD	3,828.48	4.7483	2,620.25		2,620.25		2,620.25
ALL OTHER	2,450.54	3.0393	1,677.18		1,677.18		1,677.18
SubTotal	80,627.90	100.0000	55,182.63		55,182.63		55,182.63
TOTAL	80,627.90	100.0000	55,182.63		55,182.63		55,182.63

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - CLIFFORD ALLEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	18,140.29	64.5954	17,504.96		17,504.96		17,504.96
TRUSTEE	4,729.01	16.8394	4,563.39		4,563.39		4,563.39
AGRICULTURAL EXT	5,213.66	18.5652	5,031.06		5,031.06		5,031.06
SubTotal	28,082.96	100.0000	27,099.41		27,099.41		27,099.41
TOTAL	28,082.96	100.0000	27,099.41		27,099.41		27,099.41

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	21,553	60.5813	59,600.28		59,600.28		59,600.28
FIRE	14,024	39.4187	38,780.42		38,780.42		38,780.42
SubTotal	35,577	100.0000	98,380.70		98,380.70		98,380.70
TOTAL	35,577	100.0000	98,380.70		98,380.70		98,380.70

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - BEN WEST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GEN SESSIONS CT	25,035.73	100.0000	34,969.87		34,969.87		34,969.87
SubTotal	25,035.73	100.0000	34,969.87		34,969.87		34,969.87
TOTAL	25,035.73	100.0000	34,969.87		34,969.87		34,969.87

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	STAHLMAN BLDG	LINDSLEY HALL	COURTHOUSE	HOWARD OFFICE	POLICE BLDGS	RECORDS CENTER
POST AUDITS	618.95	0.00	0.00	0.00	0.00	0.00	0.00
LEGISLATIVE	23,563.84	0.00	0.00	23,563.84	0.00	0.00	0.00
MAYOR	10,609.22	0.00	0.00	10,609.22	0.00	0.00	0.00
GENERAL SERVICES ADMIN	3,735.29	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	766.51	0.00	0.00	194.08	572.43	0.00	0.00
POSTAL SERVICE	1,088.00	1,088.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	2,069.85	0.00	0.00	2,069.85	0.00	0.00	0.00
FINANCE OPERATIONS	3,920.23	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OMB	3,757.13	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	5,082.97	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	3,920.23	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	2,159.37	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE FASTNET	6,030.07	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE REAL PROP SVCS	2,757.49	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	2,235.80	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	18,910.44	9,114.04	0.00	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	12,782.81	0.00	0.00	0.00	12,782.81	0.00	0.00
DEPARTMENT OF LAW	20,488.62	0.00	0.00	16,538.15	0.00	0.00	0.00
CENTRAL RECORDS	1,520.43	0.00	0.00	0.00	0.00	0.00	1,520.43
ELECTIONS	3,739.17	0.00	0.00	0.00	3,739.17	0.00	0.00
PLANNING COMM	30,145.74	0.00	20,542.62	0.00	9,603.12	0.00	0.00
REGISTER/DEEDS	16,826.15	0.00	0.00	16,826.15	0.00	0.00	0.00
ASSESSOR PROP	17,504.96	0.00	0.00	0.00	0.00	0.00	0.00
TRUSTEE	4,563.39	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY CLERK	23,463.60	0.00	0.00	12,580.62	10,882.98	0.00	0.00
DISTRICT ATTOR	4,890.07	0.00	0.00	4,890.07	0.00	0.00	0.00
PUBLIC DEFENDER	17,333.91	17,333.91	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	55,245.48	880.58	0.00	54,364.90	0.00	0.00	0.00
CRIMINAL CT CLRK	61,127.54	0.00	0.00	61,127.54	0.00	0.00	0.00
CLERK/MASTER	25,273.70	963.95	0.00	24,309.75	0.00	0.00	0.00
GEN SESSIONS CT	64,160.71	9,252.55	0.00	17,017.49	0.00	0.00	0.00
ST TRIAL COURTS	10,871.79	2,936.47	0.00	7,935.32	0.00	0.00	0.00
JUSTICE INFO SYS	7,191.08	3,788.39	0.00	3,402.69	0.00	0.00	0.00
SHERIFF ADMIN	12,473.70	0.00	0.00	12,473.70	0.00	0.00	0.00
POLICE	263,606.08	0.00	0.00	0.00	0.00	204,005.80	0.00
FIRE	38,780.42	0.00	0.00	0.00	0.00	0.00	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	STAHLMAN BLDG	LINDSLEY HALL	COURTHOUSE	HOWARD OFFICE	POLICE BLDGS	RECORDS CENTER
CODES ADMIN	8,100.07	0.00	0.00	0.00	8,100.07	0.00	0.00
BEER BOARD	2,620.25	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURAL EXT	5,031.06	0.00	0.00	0.00	0.00	0.00	0.00
SOCIAL SERVICES	16,250.58	0.00	0.00	0.00	16,250.58	0.00	0.00
TAXI/WRECKER BD	1,227.87	1,227.87	0.00	0.00	0.00	0.00	0.00
WATER & SEWER	3,210.40	0.00	0.00	0.00	3,210.40	0.00	0.00
ALL OTHER	74,715.03	58,592.15	3,337.06	7,652.02	3,456.62	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	894,370.00	105,177.91	23,879.68	275,555.39	68,598.18	204,005.80	1,520.43

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	BEN WEST
POST AUDITS	618.95	0.00	0.00	0.00
LEGISLATIVE	0.00	0.00	0.00	0.00
MAYOR	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	3,735.29	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00
POSTAL SERVICE	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	3,920.23	0.00	0.00	0.00
FINANCE OMB	3,757.13	0.00	0.00	0.00
FINANCE PURCHASING	5,082.97	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	3,920.23	0.00	0.00	0.00
FINANCE PAYROLL	2,159.37	0.00	0.00	0.00
FINANCE FASTNET	6,030.07	0.00	0.00	0.00
FINANCE REAL PROP SVCS	2,757.49	0.00	0.00	0.00
FINANCE TREASURY	2,235.80	0.00	0.00	0.00
HUMAN RESOURCES	9,796.40	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	3,950.47	0.00	0.00	0.00
CENTRAL RECORDS	0.00	0.00	0.00	0.00
ELECTIONS	0.00	0.00	0.00	0.00
PLANNING COMM	0.00	0.00	0.00	0.00
REGISTER/DEEDS	0.00	0.00	0.00	0.00
ASSESSOR PROP	0.00	17,504.96	0.00	0.00
TRUSTEE	0.00	4,563.39	0.00	0.00
COUNTY CLERK	0.00	0.00	0.00	0.00
DISTRICT ATTOR	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	0.00	0.00	0.00	0.00
CRIMINAL CT CLRK	0.00	0.00	0.00	0.00
CLERK/MASTER	0.00	0.00	0.00	0.00
GEN SESSIONS CT	2,920.80	0.00	0.00	34,969.87
ST TRIAL COURTS	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	0.00	0.00	0.00	0.00
SHERIFF ADMIN	0.00	0.00	0.00	0.00
POLICE	0.00	0.00	59,600.28	0.00
FIRE	0.00	0.00	38,780.42	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	BEN WEST
CODES ADMIN	0.00	0.00	0.00	0.00
BEER BOARD	2,620.25	0.00	0.00	0.00
AGRICULTURAL EXT	0.00	5,031.06	0.00	0.00
SOCIAL SERVICES	0.00	0.00	0.00	0.00
TAXI/WRECKER BD	0.00	0.00	0.00	0.00
WATER & SEWER	0.00	0.00	0.00	0.00
ALL OTHER	1,677.18	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	55,182.63	27,099.41	98,380.70	34,969.87

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EQUIPMENT USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

The Division of Public Property Administration maintains equipment inventory records for each central Service Department. A 6 $^{2}/_{3}$% use allowance based on the original cost of the equipment was calculated for inclusion in the cost plan. The use allowance was identified directly to each of the central service departments. Central service departments using actual depreciation expense were excluded from the calculation.

In addition, we have calculated a use allowance for Fastnet-related costs paid from Bond Funds. The amount was allocated directly to the Finance Fastnet division.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department EQUIPMENT USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
EQUIPMENT USE ALLOW	155,592.00			
FASTNET COSTS	310,812.00			
Total Departmental Cost Adjustments:	466,404.00			466,404.00
Total To Be Allocated:	466,404.00	0.00		466,404.00

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Schedule .3 - Costs Allocated By Activity

For Department EQUIPMENT USE ALLOWANCE

	Total	General & Admin	EQUIP USE ALLOW	FASTNET COSTS
Wages & Benefits				
SALARIES & WAGES	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00
Departmental Totals				
Total Expenditures	0.00	0.00	0.00	0.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
EQUIPMENT USE ALLOW	155,592.00	0.00	155,592.00	0.00
FASTNET COSTS	310,812.00	0.00	0.00	310,812.00
Functional Cost	466,404.00	0.00	155,592.00	310,812.00
Allocation Step 1				
1st Allocation	466,404.00	0.00	155,592.00	310,812.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 002 EQUIPMENT USE				
Total Allocated	466,404.00	0.00	155,592.00	310,812.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE ALLOWANCE

Activity - EQUIP USE ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES ADMIN	2,292	1.4661	2,281.14		2,281.14		2,281.14
GENERAL SERVICES BUILDINGS	427	0.2731	424.98		424.98		424.98
DIRECTOR OF FINANCE	1,734	1.1092	1,725.78		1,725.78		1,725.78
FINANCE OPERATIONS	1,854	1.1859	1,845.21		1,845.21		1,845.21
FINANCE OMB	770	0.4925	766.35		766.35		766.35
OFFC SUPP SVCS-ADMIN	2,728	1.7450	2,715.07		2,715.07		2,715.07
FINANCE PURCHASING	3,783	2.4198	3,765.07		3,765.07		3,765.07
FINANCE INTERNAL AUDIT	1,942	1.2422	1,932.79		1,932.79		1,932.79
FINANCE PAYROLL	1,564	1.0004	1,556.59		1,556.59		1,556.59
FINANCE FASTNET	99,425	63.5984	98,953.74		98,953.74		98,953.74
FINANCE REAL PROP SVCS	3,063	1.9593	3,048.48		3,048.48		3,048.48
FINANCE SUPPLY PROP WAREHSE	1,509	0.9652	1,501.85		1,501.85		1,501.85
HUMAN RESOURCES	21,774	13.9280	21,670.79		21,670.79		21,670.79
DEPARTMENT OF LAW	10,873	6.9550	10,821.46		10,821.46		10,821.46
CENTRAL RECORDS	2,595	1.6599	2,582.70		2,582.70		2,582.70
SubTotal	156,333	100.0000	155,592.00		155,592.00		155,592.00
TOTAL	156,333	100.0000	155,592.00		155,592.00		155,592.00

Allocation Basis: EQUIPMENT COSTS PER INVENTORY RECORDS AS OF 6/30/02

Allocation Source: FY 2002 FIXED ASSETS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE ALLOWANCE

Activity - FASTNET COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE FASTNET	100	100.0000	310,812.00		310,812.00		310,812.00
SubTotal	100	100.0000	310,812.00		310,812.00		310,812.00
TOTAL	100	100.0000	310,812.00		310,812.00		310,812.00

Allocation Basis: DIRECT ALLOCATION TO FASTNET

Allocation Source:

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE ALLOWANCE

Receiving Department	Total	EQUIP USE ALLOW	FASTNET COSTS
GENERAL SERVICES ADMIN	2,281.14	2,281.14	0.00
GENERAL SERVICES BUILDINGS	424.98	424.98	0.00
DIRECTOR OF FINANCE	1,725.78	1,725.78	0.00
FINANCE OPERATIONS	1,845.21	1,845.21	0.00
FINANCE OMB	766.35	766.35	0.00
OFFC SUPP SVCS-ADMIN	2,715.07	2,715.07	0.00
FINANCE PURCHASING	3,765.07	3,765.07	0.00
FINANCE INTERNAL AUDIT	1,932.79	1,932.79	0.00
FINANCE PAYROLL	1,556.59	1,556.59	0.00
FINANCE FASTNET	409,765.74	98,953.74	310,812.00
FINANCE REAL PROP SVCS	3,048.48	3,048.48	0.00
FINANCE SUPPLY PROP	1,501.85	1,501.85	0.00
HUMAN RESOURCES	21,670.79	21,670.79	0.00
DEPARTMENT OF LAW	10,821.46	10,821.46	0.00
CENTRAL RECORDS	2,582.70	2,582.70	0.00
Direct Billed	0.00	0.00	0.00
Total	466,404.00	155,592.00	310,812.00

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

BOARD OF HOSPITALS WORKMEN'S COMPENSATION

NATURE AND EXTENT OF SERVICES

The Metropolitan board of Hospitals provides inpatient, outpatient, and emergency service to all Metropolitan Government employees who are injured or become ill in the line of duty. This cost was allocated based on the charges made for the services provided to benefiting departments.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE WORKMEN'S COMP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,402,204.00			1,402,204.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,402,204.00	0.00		1,402,204.00

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE WORKMEN'S COMP

	Total	General & Admin	WORKERS COMP
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
WORKERS COMPENSATION	1,402,204.00	0.00	1,402,204.00
Departmental Totals			
Total Expenditures	1,402,204.00	0.00	1,402,204.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,402,204.00	0.00	1,402,204.00
Allocation Step 1			
1st Allocation	1,402,204.00	0.00	1,402,204.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 003 EMPLOYEE			
Total Allocated	1,402,204.00	0.00	1,402,204.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE WORKMEN'S COMP

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	5,742	0.4095	5,742.00		5,742.00		5,742.00
GENERAL SERVICES ADMIN	11,661	0.8316	11,660.99		11,660.99		11,660.99
DIRECTOR OF FINANCE	2,018	0.1439	2,018.00		2,018.00		2,018.00
HUMAN RESOURCES	299	0.0213	299.01		299.01		299.01
INFORMATION SYSTEMS	445	0.0317	445.00		445.00		445.00
ELECTIONS	137	0.0098	137.00		137.00		137.00
ASSESSOR PROP	837	0.0597	837.00		837.00		837.00
COUNTY CLERK	239	0.0170	239.01		239.01		239.01
JUVENILE COURT	3,707	0.2644	3,707.01		3,707.01		3,707.01
GEN SESSIONS CT	5,025	0.3584	5,024.99		5,024.99		5,024.99
SHERIFF ADMIN	68,343	4.8740	68,343.00		68,343.00		68,343.00
POLICE	231,548	16.5133	231,547.99		231,547.99		231,547.99
FIRE	201,253	14.3526	201,253.00		201,253.00		201,253.00
CODES ADMIN	5,951	0.4244	5,951.00		5,951.00		5,951.00
BEER BOARD	445	0.0317	445.00		445.00		445.00
SOCIAL SERVICES	31,563	2.2510	31,563.00		31,563.00		31,563.00
HEALTH	28,932	2.0633	28,932.00		28,932.00		28,932.00
PUBLIC LIBRARY	12,203	0.8703	12,203.00		12,203.00		12,203.00
PARKS	98,152	6.9998	98,151.99		98,151.99		98,151.99
PUBLIC WORKS	9,486	0.6765	9,485.99		9,485.99		9,485.99
SOLID WASTE	97,002	6.9178	97,002.00		97,002.00		97,002.00
FARMERS MARKET	153	0.0109	152.99		152.99		152.99
MUNI AUDITORIUM	1,162	0.0829	1,162.01		1,162.01		1,162.01
STATE FAIR BD	1,606	0.1145	1,606.00		1,606.00		1,606.00
CONVENTION CTR	1,456	0.1038	1,456.01		1,456.01		1,456.01
WATER & SEWER	81,864	5.8382	81,864.01		81,864.01		81,864.01
BORDEAUX	114,963	8.1987	114,963.00		114,963.00		114,963.00
GENERAL HOSP	151,472	10.8024	151,471.99		151,471.99		151,471.99
METRO ACTION COM	37,305	2.6605	37,305.01		37,305.01		37,305.01
EDUCATION	197,235	14.0661	197,235.00		197,235.00		197,235.00
SubTotal	1,402,204	100.0000	1,402,204.00		1,402,204.00		1,402,204.00
TOTAL	1,402,204	100.0000	1,402,204.00		1,402,204.00		1,402,204.00

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Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE WORKMEN'S COMP

Allocation Basis: WORKERS COMPENSATION COSTS BY AGENCY FOR FY 2002

Allocation Source: GENERAL HOSPITAL'S RECORDS FOR FY 2002

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Schedule .5 - Allocation Summary
For Department EMPLOYEE WORKMEN'S COMP

Receiving Department	Total	WORKERS COMP
MAYOR	5,742.00	5,742.00
GENERAL SERVICES ADMIN	11,660.99	11,660.99
DIRECTOR OF FINANCE	2,018.00	2,018.00
HUMAN RESOURCES	299.01	299.01
INFORMATION SYSTEMS	445.00	445.00
ELECTIONS	137.00	137.00
ASSESSOR PROP	837.00	837.00
COUNTY CLERK	239.01	239.01
JUVENILE COURT	3,707.01	3,707.01
GEN SESSIONS CT	5,024.99	5,024.99
SHERIFF ADMIN	68,343.00	68,343.00
POLICE	231,547.99	231,547.99
FIRE	201,253.00	201,253.00
CODES ADMIN	5,951.00	5,951.00
BEER BOARD	445.00	445.00
SOCIAL SERVICES	31,563.00	31,563.00
HEALTH	28,932.00	28,932.00
PUBLIC LIBRARY	12,203.00	12,203.00
PARKS	98,151.99	98,151.99
PUBLIC WORKS	9,485.99	9,485.99
SOLID WASTE	97,002.00	97,002.00
FARMERS MARKET	152.99	152.99
MUNI AUDITORIUM	1,162.01	1,162.01
STATE FAIR BD	1,606.00	1,606.00
CONVENTION CTR	1,456.01	1,456.01
WATER & SEWER	81,864.01	81,864.01
BORDEAUX	114,963.00	114,963.00
GENERAL HOSP	151,471.99	151,471.99
METRO ACTION COM	37,305.01	37,305.01
EDUCATION	197,235.00	197,235.00
Direct Billed	0.00	0.00

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Schedule .5 - Allocation Summary

For Department EMPLOYEE WORKMEN'S COMP

Receiving Department	Total	WORKERS COMP
Total	1,402,204.00	1,402,204.00

All Monetary Values Are $ Dollars

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

Employee Benefits include costs recorded in accounts 01101104-01101120 of fund 10101 and accounts 01191102-01191115 of fund 18301. The costs have been identified to the following areas:

1) County Pension - represents the costs recorded in account 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for funds 12600166 and 12600167.

2) Education Pension - represents the costs recorded in accounts 01101107 and 01191106. These costs are applicable to the Teachers Pension Department and Fund, and the Davidson County Teachers' Retirement Fund. The costs were directly allocated to the Education Department.

3) Civil Service Pension - represents the costs recorded in account 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for fund 12604100.

4) Police/Fire Pension - represents the costs recorded in account 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for fund 12605100.

5) Death Benefit - represents the costs recorded in 01101110. The costs have been allocated based on the number of full time equivalent regular employees by department.

METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EMPLOYEE BENEFITS
(CONTINUED)

6) Health Benefit - represents the costs recorded in accounts 01101109, 01191112, 01101113, 01101395 and 01191109 for the employer's costs of retirees' health insurance and line-of-duty medical expenses. These costs were allocated on the basis of Employee Benefits Board records that identify the number retired employees by department and receiving medical benefits in all retirement funds.

7) Life Benefit - represents the costs recorded in accounts 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated on the basis of Employee Benefits Board records that identify the number of retired employees by department and receiving life insurance in all funds.

8) Unemployment Compensation - represents the cost recorded in account 01101114 for unemployment compensation benefits. These costs were allocated based on the number of equivalent full time regular employees for each department.

9) Line of Duty Medical - represents the costs recorded in account 01101120 and 01191113 for medical expenses incurred in treating line-of-duty injuries. These costs were allocated on the basis of medical expenses paid on behalf of each department as reflected in General Hospital's records.

10) Council Pension - represents the costs recorded in account 01191111 for direct pension payments to retired Council employees. These costs were directly allocated to Legislative.

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Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	48,395,589.00			48,395,589.00
POST AUDITS		8,439.67	8,439.67	
POSTAL SERVICE		1,331.13	1,331.13	
FINANCE OPERATIONS		12,944.44	12,944.44	
FINANCE OMB		28,319.99	28,319.99	
FINANCE FASTNET		10,345.79	10,345.79	
FINANCE GRANTS COORDINATION		5,064.17	5,064.17	
FINANCE TREASURY		3,798.71	3,798.71	
FINANCE GRANTS MONITORING		6,482.39	6,482.39	
Total Allocated Additions:		76,726.29	76,726.29	76,726.29
Total To Be Allocated:	48,395,589.00	76,726.29		48,472,315.29

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
GSD CO RETIREMENT	3,082,932.00	0.00	3,082,932.00	0.00	0.00
GSD TEACHERS	7,118,365.00	0.00	0.00	7,118,365.00	0.00
GSD HEALTH INS	13,690,255.00	0.00	0.00	0.00	0.00
GSD RETIREE MED	1,107,954.00	0.00	0.00	0.00	0.00
GSD UNEMPLOY COMP	414,051.00	0.00	0.00	0.00	0.00
GSD GROUP LIFE	721,997.00	0.00	0.00	0.00	0.00
GSD LOD MEDICAL	1,522,813.00	0.00	0.00	0.00	0.00
GSD HEALTH INSUR	187,126.00	0.00	0.00	0.00	0.00
USD POLICE/FIRE	7,686,564.00	0.00	0.00	0.00	0.00
USD CIVIL SERVICE	4,804,956.00	0.00	0.00	0.00	4,804,956.00
USD TEACHERS	4,592,400.00	0.00	0.00	4,592,400.00	0.00
USD HEALTH INSURANCE	2,038,612.00	0.00	0.00	0.00	0.00
USD DIRECT PENSION	9,900.00	0.00	0.00	0.00	0.00
USD PENSION IOD	299,484.00	0.00	0.00	0.00	0.00
USD EMPLOYEE IOD	651,750.00	0.00	0.00	0.00	0.00
USD GROUP LIFE INS	86,143.00	0.00	0.00	0.00	0.00
12504000 DEATH BEN	380,287.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	48,395,589.00	0.00	3,082,932.00	11,710,765.00	4,804,956.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	48,395,589.00	0.00	3,082,932.00	11,710,765.00	4,804,956.00
Allocation Step 1					
1st Allocation	48,395,589.00	0.00	3,082,932.00	11,710,765.00	4,804,956.00
Allocation Step 2					
Inbound- All Others	76,726.29	76,726.29	0.00	0.00	0.00
Reallocate Admin Costs		(76,726.29)	4,887.69	18,566.23	7,617.77
2nd Allocation	76,726.29	0.00	4,887.69	18,566.23	7,617.77

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Total For 004 EMPLOYEE BENEFITS					
Total Allocated	48,472,315.29	0.00	3,087,819.69	11,729,331.23	4,812,573.77

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
GSD CO RETIREMENT	0.00	0.00	0.00	0.00	0.00
GSD TEACHERS	0.00	0.00	0.00	0.00	0.00
GSD HEALTH INS	0.00	0.00	13,690,255.00	0.00	0.00
GSD RETIREE MED	0.00	0.00	1,107,954.00	0.00	0.00
GSD UNEMPLOY COMP	0.00	0.00	0.00	0.00	414,051.00
GSD GROUP LIFE	0.00	0.00	0.00	721,997.00	0.00
GSD LOD MEDICAL	0.00	0.00	0.00	0.00	0.00
GSD HEALTH INSUR	0.00	0.00	187,126.00	0.00	0.00
USD POLICE/FIRE	7,686,564.00	0.00	0.00	0.00	0.00
USD CIVIL SERVICE	0.00	0.00	0.00	0.00	0.00
USD TEACHERS	0.00	0.00	0.00	0.00	0.00
USD HEALTH INSURANCE	0.00	0.00	2,038,612.00	0.00	0.00
USD DIRECT PENSION	0.00	0.00	0.00	0.00	0.00
USD PENSION IOD	0.00	0.00	299,484.00	0.00	0.00
USD EMPLOYEE IOD	0.00	0.00	0.00	0.00	0.00
USD GROUP LIFE INS	0.00	0.00	0.00	86,143.00	0.00
12504000 DEATH BEN	0.00	380,287.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	7,686,564.00	380,287.00	17,323,431.00	808,140.00	414,051.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	7,686,564.00	380,287.00	17,323,431.00	808,140.00	414,051.00
Allocation Step 1					
1st Allocation	7,686,564.00	380,287.00	17,323,431.00	808,140.00	414,051.00
Allocation Step 2					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	12,186.28	602.92	27,464.41	1,281.25	656.47
2nd Allocation	12,186.28	602.92	27,464.41	1,281.25	656.47

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Total For 004 EMPLOYEE BENEFITS					
Total Allocated	7,698,750.28	380,889.92	17,350,895.41	809,421.25	414,707.47

All Monetary Values Are $ Dollars

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	LINE OF DUTY	COUNCIL PENSION
Wages & Benefits		
SALARIES & WAGES	0.00	0.00
FRINGE BENEFITS	0.00	0.00
Other Expense & Cost		
GSD CO RETIREMENT	0.00	0.00
GSD TEACHERS	0.00	0.00
GSD HEALTH INS	0.00	0.00
GSD RETIREE MED	0.00	0.00
GSD UNEMPLOY COMP	0.00	0.00
GSD GROUP LIFE	0.00	0.00
GSD LOD MEDICAL	1,522,813.00	0.00
GSD HEALTH INSUR	0.00	0.00
USD POLICE/FIRE	0.00	0.00
USD CIVIL SERVICE	0.00	0.00
USD TEACHERS	0.00	0.00
USD HEALTH INSURANCE	0.00	0.00
USD DIRECT PENSION	0.00	9,900.00
USD PENSION IOD	0.00	0.00
USD EMPLOYEE IOD	651,750.00	0.00
USD GROUP LIFE INS	0.00	0.00
12504000 DEATH BEN	0.00	0.00
Departmental Totals		
Total Expenditures	2,174,563.00	9,900.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	2,174,563.00	9,900.00
Allocation Step 1		
1st Allocation	2,174,563.00	9,900.00
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	3,447.54	15.73
2nd Allocation	3,447.54	15.73

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	LINE OF DUTY	COUNCIL PENSION
Total For 004 EMPLOYEE BENEFITS		
Total Allocated	2,178,010.54	9,915.73

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	4	0.0853	2,629.93		2,629.93	4.17	2,634.10
MAYOR	9	0.1919	5,917.35		5,917.35	9.38	5,926.73
GENERAL SERVICES ADMIN	57	1.2156	37,476.46		37,476.46	59.42	37,535.88
DIRECTOR OF FINANCE	54	1.1516	35,504.00		35,504.00	56.29	35,560.29
HUMAN RESOURCES	16	0.3412	10,519.70		10,519.70	16.68	10,536.38
INFORMATION SYSTEMS	16	0.3412	10,519.70		10,519.70	16.68	10,536.38
DEPARTMENT OF LAW	4	0.0853	2,629.93		2,629.93	4.17	2,634.10
ELECTIONS	16	0.3412	10,519.70		10,519.70	16.68	10,536.38
PLANNING COMM	23	0.4905	15,122.09		15,122.09	23.97	15,146.06
REGISTER/DEEDS	3	0.0640	1,972.46		1,972.46	3.13	1,975.59
COMM ED ALLIANCE	4	0.0853	2,629.93		2,629.93	4.17	2,634.10
ASSESSOR PROP	33	0.7038	21,696.90		21,696.90	34.40	21,731.30
TRUSTEE	13	0.2772	8,547.27		8,547.27	13.55	8,560.82
COUNTY CLERK	50	1.0663	32,874.07		32,874.07	52.12	32,926.19
DISTRICT ATTOR	2	0.0427	1,314.96		1,314.96	2.08	1,317.04
PUBLIC DEFENDER	4	0.0853	2,629.93		2,629.93	4.17	2,634.10
JUVENILE CT CLRK	7	0.1493	4,602.39		4,602.39	7.30	4,609.69
CIRCUIT CT CLERK	54	1.1516	35,504.00		35,504.00	56.29	35,560.29
CRIMINAL CT CLRK	32	0.6824	21,039.41		21,039.41	33.36	21,072.77
CLERK/MASTER	5	0.1066	3,287.42		3,287.42	5.21	3,292.63
JUVENILE COURT	23	0.4905	15,122.09		15,122.09	23.97	15,146.06
GEN SESSIONS CT	29	0.6185	19,066.98		19,066.98	30.23	19,097.21
ST TRIAL COURTS	15	0.3199	9,862.24		9,862.24	15.64	9,877.88
SHERIFF ADMIN	128	2.7298	84,157.66		84,157.66	133.42	84,291.08
POLICE	528	11.2604	347,150.38		347,150.38	550.37	347,700.75
FIRE	331	7.0591	217,626.45		217,626.45	345.03	217,971.48
CODES ADMIN	45	0.9597	29,586.68		29,586.68	46.91	29,633.59
BEER BOARD	1	0.0213	657.50		657.50	1.04	658.54
AGRICULTURAL EXT	4	0.0853	2,629.93		2,629.93	4.17	2,634.10
SOIL & WATER	2	0.0427	1,314.96		1,314.96	2.08	1,317.04
SOCIAL SERVICES	85	1.8128	55,885.94		55,885.94	88.60	55,974.54
HEALTH	150	3.1990	98,622.25		98,622.25	156.36	98,778.61
PUBLIC LIBRARY	66	1.4076	43,393.81		43,393.81	68.80	43,462.61

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS	131	2.7938	86,130.12		86,130.12	136.55	86,266.67
ARTS COMMISSION	1	0.0213	657.50		657.50	1.04	658.54
PUBLIC WORKS	344	7.3363	226,173.73		226,173.73	358.58	226,532.31
SOLID WASTE	74	1.5782	48,653.66		48,653.66	77.14	48,730.80
HUMAN RELATIONS	2	0.0427	1,314.96		1,314.96	2.08	1,317.04
TAXI/WRECKER BD	2	0.0427	1,314.96		1,314.96	2.08	1,317.04
FARMERS MARKET	4	0.0853	2,629.93		2,629.93	4.17	2,634.10
MUNI AUDITORIUM	7	0.1493	4,602.39		4,602.39	7.30	4,609.69
STATE FAIR BD	11	0.2346	7,232.31		7,232.31	11.47	7,243.78
CONVENTION CTR	5	0.1066	3,287.42		3,287.42	5.21	3,292.63
WATER & SEWER	356	7.5922	234,063.50		234,063.50	371.09	234,434.59
BORDEAUX	155	3.3056	101,909.68		101,909.68	161.57	102,071.25
GENERAL HOSP	345	7.3576	226,831.22		226,831.22	359.62	227,190.84
METRO ACTION COM	40	0.8531	26,299.26		26,299.26	41.69	26,340.95
NCAC	10	0.2133	6,574.81		6,574.81	10.42	6,585.23
MDHA	2	0.0427	1,314.96		1,314.96	2.08	1,317.04
EDUCATION	1,387	29.5798	911,927.12		911,927.12	1,445.76	913,372.88
SubTotal	4,689	100.0000	3,082,932.00		3,082,932.00	4,887.69	3,087,819.69
TOTAL	4,689	100.0000	3,082,932.00		3,082,932.00	4,887.69	3,087,819.69

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 12600167

Allocation Source: EMPLOYEE BENEFIT BOARD

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - EDUCAT PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EDUCATION	100	100.0000	11,710,765.00		11,710,765.00	18,566.23	11,729,331.23
SubTotal	100	100.0000	11,710,765.00		11,710,765.00	18,566.23	11,729,331.23
TOTAL	100	100.0000	11,710,765.00		11,710,765.00	18,566.23	11,729,331.23

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source:

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - CIVIL SVC PENS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1	0.3356	16,123.99		16,123.99	25.56	16,149.55
GENERAL SERVICES ADMIN	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
DIRECTOR OF FINANCE	11	3.6913	177,364.14		177,364.14	281.19	177,645.33
HUMAN RESOURCES	4	1.3423	64,496.06		64,496.06	102.25	64,598.31
DEPARTMENT OF LAW	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
PLANNING COMM	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
ASSESSOR PROP	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
COUNTY CLERK	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
CIRCUIT CT CLERK	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
JUVENILE COURT	3	1.0067	48,372.02		48,372.02	76.69	48,448.71
SHERIFF ADMIN	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
POLICE	1	0.3356	16,123.99		16,123.99	25.56	16,149.55
FIRE	3	1.0067	48,372.02		48,372.02	76.69	48,448.71
CODES ADMIN	3	1.0067	48,372.02		48,372.02	76.69	48,448.71
HEALTH	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
PUBLIC LIBRARY	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
PARKS	8	2.6846	128,992.12		128,992.12	204.50	129,196.62
PUBLIC WORKS	90	30.2016	1,451,161.29		1,451,161.29	2,300.63	1,453,461.92
SOLID WASTE	20	6.7114	322,480.25		322,480.25	511.26	322,991.51
TAXI/WRECKER BD	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
WATER & SEWER	49	16.4430	790,076.66		790,076.66	1,252.59	791,329.25
BORDEAUX	2	0.6711	32,248.03		32,248.03	51.13	32,299.16
GENERAL HOSP	7	2.3490	112,868.08		112,868.08	178.94	113,047.02
EDUCATION	76	25.5034	1,225,425.03		1,225,425.03	1,942.79	1,227,367.82
SubTotal	298	100.0000	4,804,956.00		4,804,956.00	7,617.77	4,812,573.77
TOTAL	298	100.0000	4,804,956.00		4,804,956.00	7,617.77	4,812,573.77

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNT 12604100

Allocation Source: EMPLOYEE BENEFIT BOARD

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - POLICE/FIRE PEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	3	0.6593	50,680.67		50,680.67	80.35	50,761.02
ELECTIONS	1	0.2198	16,893.53		16,893.53	26.78	16,920.31
SHERIFF ADMIN	1	0.2198	16,893.53		16,893.53	26.78	16,920.31
POLICE	227	49.8900	3,834,835.31		3,834,835.31	6,079.75	3,840,915.06
FIRE	217	47.6923	3,665,899.78		3,665,899.78	5,811.92	3,671,711.70
PARKS	1	0.2198	16,893.53		16,893.53	26.78	16,920.31
WATER & SEWER	2	0.4396	33,787.06		33,787.06	53.57	33,840.63
GENERAL HOSP	2	0.4396	33,787.06		33,787.06	53.57	33,840.63
MDHA	1	0.2198	16,893.53		16,893.53	26.78	16,920.31
SubTotal	455	100.0000	7,686,564.00		7,686,564.00	12,186.28	7,698,750.28
TOTAL	455	100.0000	7,686,564.00		7,686,564.00	12,186.28	7,698,750.28

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNT 12605100

Allocation Source: EMPLOYEE BENEFIT BOARD

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - DEATH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	54.13	0.3966	1,508.35		1,508.35	2.39	1,510.74
MAYOR	40.79	0.2989	1,136.62		1,136.62	1.80	1,138.42
GENERAL SERVICES ADMIN	4.71	0.0345	131.24		131.24	0.21	131.45
GENERAL SERVICES BUILDINGS	48.37	0.3544	1,347.84		1,347.84	2.14	1,349.98
CENTRAL PRINTING	9.29	0.0681	258.87		258.87	0.41	259.28
MOTOR POOL	32.84	0.2406	915.10		915.10	1.45	916.55
POSTAL SERVICE	6.09	0.0446	169.70		169.70	0.27	169.97
RADIO SHOP	18.20	0.1334	507.15		507.15	0.80	507.95
DIRECTOR OF FINANCE	31.02	0.2273	864.38		864.38	1.37	865.75
FINANCE OPERATIONS	20.29	0.1487	565.39		565.39	0.90	566.29
FINANCE OMB	14.08	0.1032	392.34		392.34	0.62	392.96
OFFC SUPP SVCS-ADMIN	3.71	0.0272	103.38		103.38	0.16	103.54
FINANCE PURCHASING	19.75	0.1447	550.34		550.34	0.87	551.21
FINANCE INTERNAL AUDIT	9.38	0.0687	261.38		261.38	0.41	261.79
FINANCE PAYROLL	16.13	0.1182	449.47		449.47	0.71	450.18
FINANCE FASTNET	7.46	0.0547	207.88		207.88	0.33	208.21
FINANCE GRANTS COORDINATION	3.63	0.0266	101.15		101.15	0.16	101.31
FINANCE REAL PROP SVCS	12.38	0.0907	344.97		344.97	0.55	345.52
FINANCE TREASURY	0.50	0.0037	13.93		13.93	0.02	13.95
HUMAN RESOURCES	56.25	0.4122	1,567.43		1,567.43	2.49	1,569.92
INFORMATION SYSTEMS	105.92	0.7761	2,951.49		2,951.49	4.68	2,956.17
DEPARTMENT OF LAW	50.83	0.3725	1,416.39		1,416.39	2.25	1,418.64
FINANCE ADA MANAGEMENT	10.59	0.0776	295.10		295.10	0.47	295.57
ELECTIONS	36.63	0.2684	1,020.71		1,020.71	1.62	1,022.33
PLANNING COMM	48.75	0.3572	1,358.43		1,358.43	2.15	1,360.58
HISTORICAL COMM	6.58	0.0482	183.36		183.36	0.29	183.65
COMM ED ALLIANCE	9.71	0.0711	270.57		270.57	0.43	271.00
ASSESSOR PROP	95.63	0.7007	2,664.76		2,664.76	4.22	2,668.98
TRUSTEE	28.71	0.2104	800.01		800.01	1.27	801.28
COUNTY CLERK	80.25	0.5880	2,236.19		2,236.19	3.55	2,239.74
DISTRICT ATTOR	86.83	0.6362	2,419.55		2,419.55	3.84	2,423.39
DA DRUG ENF	2.05	0.0150	57.12		57.12	0.09	57.21
PUBLIC DEFENDER	64.25	0.4708	1,790.35		1,790.35	2.84	1,793.19

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - DEATH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUVENILE CT CLRK	35.17	0.2577	980.02		980.02	1.55	981.57
CIRCUIT CT CLERK	64.29	0.4711	1,791.46		1,791.46	2.84	1,794.30
CRIMINAL CT CLRK	96.42	0.7065	2,686.77		2,686.77	4.26	2,691.03
CLERK/MASTER	20.54	0.1505	572.35		572.35	0.91	573.26
JUVENILE COURT	139.21	1.0201	3,879.13		3,879.13	6.15	3,885.28
GEN SESSIONS CT	152.42	1.1168	4,247.23		4,247.23	6.73	4,253.96
ST TRIAL COURTS	153.67	1.1260	4,282.06		4,282.06	6.79	4,288.85
JUSTICE INFO SYS	16.42	0.1203	457.55		457.55	0.73	458.28
SHERIFF ADMIN	62.82	0.4603	1,750.50		1,750.50	2.78	1,753.28
SH COMM SERVICES	19.83	0.1453	552.57		552.57	0.88	553.45
SH FACILITY MTN	12.37	0.0906	344.69		344.69	0.55	345.24
SH WAREHOUSE	2.08	0.0152	57.96		57.96	0.09	58.05
SH CRIM JUST CTR	173.12	1.2685	4,824.04		4,824.04	7.65	4,831.69
SH HILL JAIL	72.33	0.5300	2,015.50		2,015.50	3.20	2,018.70
SH CORR WORK CTR	95.92	0.7028	2,672.84		2,672.84	4.24	2,677.08
SH TRANSPORTATION	37.00	0.2711	1,031.02		1,031.02	1.63	1,032.65
SH SUBSTANCE AB	0.04	0.0003	1.11		1.11		1.11
SH WARRANTS	51.05	0.3741	1,422.52		1,422.52	2.26	1,424.78
SH TRAINING ACAD	5.17	0.0379	144.06		144.06	0.23	144.29
SH DEBERRY	2.09	0.0153	58.24		58.24	0.09	58.33
SH CENTRAL PROC	103.79	0.7605	2,892.14		2,892.14	4.59	2,896.73
SH LAW ENF BLOCK	2.71	0.0199	75.51		75.51	0.12	75.63
SH BYRNE	10.92	0.0800	304.29		304.29	0.48	304.77
SH SOUTH PRECINCT	2.09	0.0153	58.24		58.24	0.09	58.33
SH COURTHOUSE	3.13	0.0229	87.22		87.22	0.14	87.36
POLICE	2,106.04	15.4322	58,685.43		58,685.43	93.01	58,778.44
FIRE	1,481.96	10.8590	41,295.27		41,295.27	65.47	41,360.74
CODES ADMIN	95.50	0.6998	2,661.14		2,661.14	4.22	2,665.36
BEER BOARD	6.17	0.0452	171.93		171.93	0.27	172.20
AGRICULTURAL EXT	9.79	0.0717	272.80		272.80	0.43	273.23
SOIL & WATER	1.04	0.0076	28.98		28.98	0.05	29.03
SOCIAL SERVICES	346.46	2.5387	9,654.21		9,654.21	15.31	9,669.52
HEALTH	514.25	3.7681	14,329.73		14,329.73	22.72	14,352.45

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - DEATH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC LIBRARY	488.08	3.5764	13,600.50		13,600.50	21.56	13,622.06
PARKS	1,178.08	8.6323	32,827.56		32,827.56	52.05	32,879.61
ARTS COMMISSION	5.88	0.0431	163.85		163.85	0.26	164.11
PUBLIC WORKS	707.05	5.1809	19,702.16		19,702.16	31.24	19,733.40
SOLID WASTE	158.45	1.1610	4,415.26		4,415.26	7.00	4,422.26
HUMAN RELATIONS	3.71	0.0272	103.38		103.38	0.16	103.54
TAXI/WRECKER BD	4.13	0.0303	115.08		115.08	0.18	115.26
FARMERS MARKET	12.79	0.0937	356.40		356.40	0.57	356.97
MUNI AUDITORIUM	11.17	0.0818	311.26		311.26	0.49	311.75
STATE FAIR BD	54.54	0.3996	1,519.78		1,519.78	2.41	1,522.19
CONVENTION CTR	83.96	0.6152	2,339.57		2,339.57	3.71	2,343.28
SPORTS AUTHORITY	1.75	0.0128	48.76		48.76	0.08	48.84
WATER & SEWER	1,071.00	7.8477	29,843.74		29,843.74	47.32	29,891.06
BORDEAUX	1,048.75	7.6847	29,223.74		29,223.74	46.33	29,270.07
GENERAL HOSP	1,524.88	11.1735	42,491.25		42,491.25	67.37	42,558.62
METRO ACTION COM	292.29	2.1417	8,144.75		8,144.75	12.91	8,157.66
NCAC	68.88	0.5047	1,919.36		1,919.36	3.04	1,922.40
ALL OTHER	0.40	0.0029	11.15		11.15	0.02	11.17
SubTotal	13,647.33	100.0000	380,287.00		380,287.00	602.92	380,889.92
TOTAL	13,647.33	100.0000	380,287.00		380,287.00	602.92	380,889.92

Allocation Basis: EQUIVALENT FULL-TIME EMPLOYEES BY FUND/DEPT/DIV

Allocation Source: FY 2002 PAYROLL RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	8.00	0.1469	25,452.28		25,452.28	40.35	25,492.63
MAYOR	9.00	0.1653	28,633.73		28,633.73	45.40	28,679.13
GENERAL SERVICES ADMIN	59.00	1.0836	187,710.29		187,710.29	297.59	188,007.88
DIRECTOR OF FINANCE	65.00	1.1938	206,799.50		206,799.50	327.86	207,127.36
HUMAN RESOURCES	20.00	0.3673	63,630.52		63,630.52	100.88	63,731.40
INFORMATION SYSTEMS	16.00	0.2938	50,904.56		50,904.56	80.70	50,985.26
DEPARTMENT OF LAW	6.00	0.1102	19,089.21		19,089.21	30.26	19,119.47
ELECTIONS	17.00	0.3122	54,086.00		54,086.00	85.75	54,171.75
PLANNING COMM	25.00	0.4591	79,538.28		79,538.28	126.10	79,664.38
REGISTER/DEEDS	3.00	0.0551	9,544.52		9,544.52	15.13	9,559.65
COMM ED ALLIANCE	4.00	0.0735	12,726.14		12,726.14	20.18	12,746.32
ASSESSOR PROP	35.00	0.6428	111,353.63		111,353.63	176.54	111,530.17
TRUSTEE	13.00	0.2388	41,359.86		41,359.86	65.57	41,425.43
COUNTY CLERK	52.00	0.9550	165,439.63		165,439.63	262.29	165,701.92
DISTRICT ATTOR	2.00	0.0367	6,363.07		6,363.07	10.09	6,373.16
PUBLIC DEFENDER	4.00	0.0735	12,726.14		12,726.14	20.18	12,746.32
JUVENILE CT CLRK	7.00	0.1286	22,270.66		22,270.66	35.31	22,305.97
CIRCUIT CT CLERK	56.00	1.0285	178,165.60		178,165.60	282.46	178,448.06
CRIMINAL CT CLRK	32.00	0.5877	101,808.94		101,808.94	161.41	101,970.35
CLERK/MASTER	5.00	0.0918	15,907.59		15,907.59	25.22	15,932.81
JUVENILE COURT	26.00	0.4775	82,719.73		82,719.73	131.14	82,850.87
GEN SESSIONS CT	29.00	0.5326	92,264.42		92,264.42	146.28	92,410.70
ST TRIAL COURTS	15.00	0.2755	47,722.93		47,722.93	75.66	47,798.59
SHERIFF ADMIN	131.00	2.4059	416,780.44		416,780.44	660.76	417,441.20
POLICE	759.00	13.9394	2,414,781.30		2,414,781.30	3,828.37	2,418,609.67
FIRE	551.00	10.1194	1,753,023.12		1,753,023.12	2,779.23	1,755,802.35
CODES ADMIN	48.00	0.8815	152,713.49		152,713.49	242.11	152,955.60
BEER BOARD	1.00	0.0184	3,181.45		3,181.45	5.04	3,186.49
AGRICULTURAL EXT	4.00	0.0735	12,726.14		12,726.14	20.18	12,746.32
SOIL & WATER	2.00	0.0367	6,363.07		6,363.07	10.09	6,373.16
SOCIAL SERVICES	85.00	1.5611	270,430.02		270,430.02	428.74	270,858.76
HEALTH	152.00	2.7916	483,592.58		483,592.58	766.68	484,359.26
PUBLIC LIBRARY	68.00	1.2489	216,344.01		216,344.01	342.99	216,687.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS	140.00	2.5712	445,414.17		445,414.17	706.16	446,120.33
ARTS COMMISSION	1.00	0.0184	3,181.45		3,181.45	5.04	3,186.49
PUBLIC WORKS	434.00	7.9706	1,380,783.99		1,380,783.99	2,189.08	1,382,973.07
SOLID WASTE	94.00	1.7264	299,063.74		299,063.74	474.13	299,537.87
HUMAN RELATIONS	2.00	0.0367	6,363.07		6,363.07	10.09	6,373.16
TAXI/WRECKER BD	4.00	0.0735	12,726.14		12,726.14	20.18	12,746.32
FARMERS MARKET	4.00	0.0735	12,726.14		12,726.14	20.18	12,746.32
MUNI AUDITORIUM	7.00	0.1286	22,270.66		22,270.66	35.31	22,305.97
STATE FAIR BD	11.00	0.2020	34,996.80		34,996.80	55.48	35,052.28
CONVENTION CTR	5.00	0.0918	15,907.59		15,907.59	25.22	15,932.81
WATER & SEWER	407.00	7.4747	1,294,882.64		1,294,882.64	2,052.90	1,296,935.54
BORDEAUX	157.00	2.8834	499,500.17		499,500.17	791.90	500,292.07
GENERAL HOSP	354.00	6.5014	1,126,261.56		1,126,261.56	1,785.56	1,128,047.12
METRO ACTION COM	40.00	0.7346	127,261.22		127,261.22	201.76	127,462.98
NCAC	10.00	0.1837	31,815.35		31,815.35	50.44	31,865.79
MDHA	3.00	0.0551	9,544.52		9,544.52	15.13	9,559.65
EDUCATION	1,463.00	26.8682	4,654,578.94		4,654,578.94	7,379.31	4,661,958.25
SubTotal	5,445.00	100.0000	17,323,431.00		17,323,431.00	27,464.41	17,350,895.41
TOTAL	5,445.00	100.0000	17,323,431.00		17,323,431.00	27,464.41	17,350,895.41

Allocation Basis: ALL RETIREES

Allocation Source: PERSONNEL RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	8	0.1469	1,187.35		1,187.35	1.88	1,189.23
MAYOR	9	0.1653	1,335.77		1,335.77	2.12	1,337.89
GENERAL SERVICES ADMIN	59	1.0836	8,756.71		8,756.71	13.88	8,770.59
DIRECTOR OF FINANCE	65	1.1938	9,647.22		9,647.22	15.29	9,662.51
HUMAN RESOURCES	20	0.3673	2,968.37		2,968.37	4.71	2,973.08
INFORMATION SYSTEMS	16	0.2938	2,374.70		2,374.70	3.76	2,378.46
DEPARTMENT OF LAW	6	0.1102	890.51		890.51	1.41	891.92
ELECTIONS	17	0.3122	2,523.12		2,523.12	4.00	2,527.12
PLANNING COMM	25	0.4591	3,710.47		3,710.47	5.88	3,716.35
REGISTER/DEEDS	3	0.0551	445.25		445.25	0.71	445.96
COMM ED ALLIANCE	4	0.0735	593.68		593.68	0.94	594.62
ASSESSOR PROP	35	0.6428	5,194.66		5,194.66	8.24	5,202.90
TRUSTEE	13	0.2388	1,929.44		1,929.44	3.06	1,932.50
COUNTY CLERK	52	0.9550	7,717.78		7,717.78	12.24	7,730.02
DISTRICT ATTOR	2	0.0367	296.84		296.84	0.47	297.31
PUBLIC DEFENDER	4	0.0735	593.68		593.68	0.94	594.62
JUVENILE CT CLRK	7	0.1286	1,038.93		1,038.93	1.65	1,040.58
CIRCUIT CT CLERK	56	1.0285	8,311.45		8,311.45	13.18	8,324.63
CRIMINAL CT CLRK	32	0.5877	4,749.40		4,749.40	7.53	4,756.93
CLERK/MASTER	5	0.0918	742.09		742.09	1.18	743.27
JUVENILE COURT	26	0.4775	3,858.88		3,858.88	6.12	3,865.00
GEN SESSIONS CT	29	0.5326	4,304.15		4,304.15	6.82	4,310.97
ST TRIAL COURTS	15	0.2755	2,226.28		2,226.28	3.53	2,229.81
SHERIFF ADMIN	131	2.4059	19,442.85		19,442.85	30.83	19,473.68
POLICE	759	13.9394	112,649.82		112,649.82	178.60	112,828.42
FIRE	551	10.1194	81,778.73		81,778.73	129.65	81,908.38
CODES ADMIN	48	0.8815	7,124.10		7,124.10	11.29	7,135.39
BEER BOARD	1	0.0184	148.41		148.41	0.24	148.65
AGRICULTURAL EXT	4	0.0735	593.68		593.68	0.94	594.62
SOIL & WATER	2	0.0367	296.84		296.84	0.47	297.31
SOCIAL SERVICES	85	1.5611	12,615.59		12,615.59	20.00	12,635.59
HEALTH	152	2.7916	22,559.65		22,559.65	35.77	22,595.42
PUBLIC LIBRARY	68	1.2489	10,092.47		10,092.47	16.00	10,108.47

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS	140	2.5712	20,778.62		20,778.62	32.94	20,811.56
ARTS COMMISSION	1	0.0184	148.41		148.41	0.24	148.65
PUBLIC WORKS	434	7.9706	64,413.73		64,413.73	102.12	64,515.85
SOLID WASTE	94	1.7264	13,951.36		13,951.36	22.12	13,973.48
HUMAN RELATIONS	2	0.0367	296.84		296.84	0.47	297.31
TAXI/WRECKER BD	4	0.0735	593.68		593.68	0.94	594.62
FARMERS MARKET	4	0.0735	593.68		593.68	0.94	594.62
MUNI AUDITORIUM	7	0.1286	1,038.93		1,038.93	1.65	1,040.58
STATE FAIR BD	11	0.2020	1,632.60		1,632.60	2.59	1,635.19
CONVENTION CTR	5	0.0918	742.09		742.09	1.18	743.27
WATER & SEWER	407	7.4747	60,406.42		60,406.42	95.77	60,502.19
BORDEAUX	157	2.8834	23,301.74		23,301.74	36.94	23,338.68
GENERAL HOSP	354	6.5014	52,540.23		52,540.23	83.30	52,623.53
METRO ACTION COM	40	0.7346	5,936.75		5,936.75	9.41	5,946.16
NCAC	10	0.1837	1,484.19		1,484.19	2.35	1,486.54
MDHA	3	0.0551	445.25		445.25	0.71	445.96
EDUCATION	1,463	26.8682	217,136.61		217,136.61	344.25	217,480.86
SubTotal	5,445	100.0000	808,140.00		808,140.00	1,281.25	809,421.25
TOTAL	5,445	100.0000	808,140.00		808,140.00	1,281.25	809,421.25

Allocation Basis: ALL RETIREES

Allocation Source: PERSONNEL RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ELECTIONS	6.11	0.3776	1,563.60		1,563.60	2.48	1,566.08
PLANNING COMM	29.28	1.8097	7,492.98		7,492.98	11.88	7,504.86
COUNTY CLERK	43.35	2.6793	11,093.60		11,093.60	17.59	11,111.19
DISTRICT ATTOR	12.57	0.7769	3,216.76		3,216.76	5.10	3,221.86
JUVENILE CT CLRK	3.03	0.1873	775.40		775.40	1.23	776.63
CRIMINAL CT CLRK	0.47	0.0290	120.28		120.28	0.19	120.47
GEN SESSIONS CT	1.58	0.0977	404.33		404.33	0.64	404.97
JUSTICE INFO SYS	12.30	0.7602	3,147.67		3,147.67	4.99	3,152.66
SHERIFF ADMIN	166.92	10.3166	42,716.11		42,716.11	67.73	42,783.84
POLICE	859.88	53.1455	220,049.93		220,049.93	348.87	220,398.80
SOCIAL SERVICES	25.50	1.5760	6,525.65		6,525.65	10.35	6,536.00
HEALTH	47.54	2.9383	12,165.85		12,165.85	19.29	12,185.14
PARKS	72.83	4.5013	18,637.76		18,637.76	29.55	18,667.31
PUBLIC WORKS	27.62	1.7071	7,068.17		7,068.17	11.21	7,079.38
SOLID WASTE	5.96	0.3684	1,525.21		1,525.21	2.42	1,527.63
BORDEAUX	96.17	5.9439	24,610.64		24,610.64	39.02	24,649.66
GENERAL HOSP	96.17	5.9439	24,610.64		24,610.64	39.02	24,649.66
METRO ACTION COM	19.27	1.1910	4,931.34		4,931.34	7.82	4,939.16
NCAC	91.42	5.6503	23,395.08		23,395.08	37.09	23,432.17
SubTotal	1,617.97	100.0000	414,051.00		414,051.00	656.47	414,707.47
TOTAL	1,617.97	100.0000	414,051.00		414,051.00	656.47	414,707.47

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2002 UNEMPLOYMENT COST REPORTS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - LINE OF DUTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	5,742.00	0.4095	8,904.79		8,904.79	14.12	8,918.91
GENERAL SERVICES ADMIN	11,661.00	0.8316	18,084.08		18,084.08	28.67	18,112.75
DIRECTOR OF FINANCE	2,018.00	0.1439	3,129.54		3,129.54	4.96	3,134.50
HUMAN RESOURCES	299.00	0.0213	463.70		463.70	0.74	464.44
INFORMATION SYSTEMS	445.00	0.0317	690.12		690.12	1.09	691.21
ELECTIONS	137.00	0.0098	212.45		212.45	0.34	212.79
ASSESSOR PROP	837.00	0.0597	1,298.04		1,298.04	2.06	1,300.10
COUNTY CLERK	239.00	0.0170	370.65		370.65	0.59	371.24
JUVENILE COURT	3,707.00	0.2644	5,748.89		5,748.89	9.11	5,758.00
GEN SESSIONS CT	5,025.00	0.3584	7,792.85		7,792.85	12.35	7,805.20
SHERIFF ADMIN	68,343.00	4.8740	105,987.55		105,987.55	168.03	106,155.58
POLICE	231,548.00	16.5133	359,088.79		359,088.79	569.32	359,658.11
FIRE	201,253.00	14.3526	312,106.74		312,106.74	494.81	312,601.55
CODES ADMIN	5,951.00	0.4244	9,228.91		9,228.91	14.63	9,243.54
BEER BOARD	445.00	0.0317	690.12		690.12	1.09	691.21
SOCIAL SERVICES	31,563.00	2.2510	48,948.46		48,948.46	77.60	49,026.06
HEALTH	28,932.00	2.0633	44,868.26		44,868.26	71.13	44,939.39
PUBLIC LIBRARY	12,203.00	0.8703	18,924.63		18,924.63	30.00	18,954.63
PARKS	98,152.00	6.9998	152,215.87		152,215.87	241.32	152,457.19
PUBLIC WORKS	9,486.00	0.6765	14,711.05		14,711.05	23.32	14,734.37
SOLID WASTE	97,002.00	6.9178	150,432.44		150,432.44	238.49	150,670.93
FARMERS MARKET	153.00	0.0109	237.27		237.27	0.38	237.65
MUNI AUDITORIUM	1,162.00	0.0829	1,802.06		1,802.06	2.86	1,804.92
STATE FAIR BD	1,606.00	0.1145	2,490.61		2,490.61	3.95	2,494.56
CONVENTION CTR	1,456.00	0.1038	2,258.00		2,258.00	3.58	2,261.58
WATER & SEWER	81,864.00	5.8382	126,956.16		126,956.16	201.28	127,157.44
BORDEAUX	114,963.00	8.1987	178,286.68		178,286.68	282.65	178,569.33
GENERAL HOSP	151,472.00	10.8024	234,905.47		234,905.47	372.42	235,277.89
METRO ACTION COM	37,305.00	2.6605	57,853.27		57,853.27	91.72	57,944.99
EDUCATION	197,235.00	14.0661	305,875.55		305,875.55	484.93	306,360.48
SubTotal	1,402,204.00	100.0000	2,174,563.00		2,174,563.00	3,447.54	2,178,010.54
TOTAL	1,402,204.00	100.0000	2,174,563.00		2,174,563.00	3,447.54	2,178,010.54

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Schedule .4 - Detail Activity Allocations

For Department EMPLOYEE BENEFITS

Allocation Basis: LINE OF DUTY MEDICAL EXPENSES BY FUND/DEPT/DIV

Allocation Source: GENERAL HOSPITAL RECORDS FOR FY 2002

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Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - COUNCIL PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	100	100.0000	9,900.00		9,900.00	15.73	9,915.73
SubTotal	100	100.0000	9,900.00		9,900.00	15.73	9,915.73
TOTAL	100	100.0000	9,900.00		9,900.00	15.73	9,915.73

Allocation Basis: DIRECT ALLOCATION TO COUNCIL

Allocation Source:

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Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
LEGISLATIVE	107,653.00	2,634.10	0.00	16,149.55	50,761.02	1,510.74	25,492.63
MAYOR	46,001.08	5,926.73	0.00	0.00	0.00	1,138.42	28,679.13
GENERAL SERVICES ADMIN	284,857.71	37,535.88	0.00	32,299.16	0.00	131.45	188,007.88
GENERAL SERVICES BUILDINGS	1,349.98	0.00	0.00	0.00	0.00	1,349.98	0.00
CENTRAL PRINTING	259.28	0.00	0.00	0.00	0.00	259.28	0.00
MOTOR POOL	916.55	0.00	0.00	0.00	0.00	916.55	0.00
POSTAL SERVICE	169.97	0.00	0.00	0.00	0.00	169.97	0.00
RADIO SHOP	507.95	0.00	0.00	0.00	0.00	507.95	0.00
DIRECTOR OF FINANCE	433,995.74	35,560.29	0.00	177,645.33	0.00	865.75	207,127.36
FINANCE OPERATIONS	566.29	0.00	0.00	0.00	0.00	566.29	0.00
FINANCE OMB	392.96	0.00	0.00	0.00	0.00	392.96	0.00
OFFC SUPP SVCS-ADMIN	103.54	0.00	0.00	0.00	0.00	103.54	0.00
FINANCE PURCHASING	551.21	0.00	0.00	0.00	0.00	551.21	0.00
FINANCE INTERNAL AUDIT	261.79	0.00	0.00	0.00	0.00	261.79	0.00
FINANCE PAYROLL	450.18	0.00	0.00	0.00	0.00	450.18	0.00
FINANCE FASTNET	208.21	0.00	0.00	0.00	0.00	208.21	0.00
FINANCE GRANTS	101.31	0.00	0.00	0.00	0.00	101.31	0.00
FINANCE REAL PROP SVCS	345.52	0.00	0.00	0.00	0.00	345.52	0.00
FINANCE TREASURY	13.95	0.00	0.00	0.00	0.00	13.95	0.00
HUMAN RESOURCES	143,873.53	10,536.38	0.00	64,598.31	0.00	1,569.92	63,731.40
INFORMATION SYSTEMS	67,547.48	10,536.38	0.00	0.00	0.00	2,956.17	50,985.26
DEPARTMENT OF LAW	56,363.29	2,634.10	0.00	32,299.16	0.00	1,418.64	19,119.47
FINANCE ADA MANAGEMENT	295.57	0.00	0.00	0.00	0.00	295.57	0.00
ELECTIONS	86,956.76	10,536.38	0.00	0.00	16,920.31	1,022.33	54,171.75
PLANNING COMM	139,691.39	15,146.06	0.00	32,299.16	0.00	1,360.58	79,664.38
REGISTER/DEEDS	11,981.20	1,975.59	0.00	0.00	0.00	0.00	9,559.65
HISTORICAL COMM	183.65	0.00	0.00	0.00	0.00	183.65	0.00
COMM ED ALLIANCE	16,246.04	2,634.10	0.00	0.00	0.00	271.00	12,746.32
ASSESSOR PROP	174,732.61	21,731.30	0.00	32,299.16	0.00	2,668.98	111,530.17
TRUSTEE	52,720.03	8,560.82	0.00	0.00	0.00	801.28	41,425.43
COUNTY CLERK	252,379.46	32,926.19	0.00	32,299.16	0.00	2,239.74	165,701.92
DISTRICT ATTOR	13,632.76	1,317.04	0.00	0.00	0.00	2,423.39	6,373.16
DA DRUG ENF	57.21	0.00	0.00	0.00	0.00	57.21	0.00
PUBLIC DEFENDER	17,768.23	2,634.10	0.00	0.00	0.00	1,793.19	12,746.32
JUVENILE CT CLRK	29,714.44	4,609.69	0.00	0.00	0.00	981.57	22,305.97
CIRCUIT CT CLERK	256,426.44	35,560.29	0.00	32,299.16	0.00	1,794.30	178,448.06

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Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
CRIMINAL CT CLRK	130,611.55	21,072.77	0.00	0.00	0.00	2,691.03	101,970.35
CLERK/MASTER	20,541.97	3,292.63	0.00	0.00	0.00	573.26	15,932.81
JUVENILE COURT	159,953.92	15,146.06	0.00	48,448.71	0.00	3,885.28	82,850.87
GEN SESSIONS CT	128,283.01	19,097.21	0.00	0.00	0.00	4,253.96	92,410.70
ST TRIAL COURTS	64,195.13	9,877.88	0.00	0.00	0.00	4,288.85	47,798.59
JUSTICE INFO SYS	3,610.94	0.00	0.00	0.00	0.00	458.28	0.00
SHERIFF ADMIN	721,118.13	84,291.08	0.00	32,299.16	16,920.31	1,753.28	417,441.20
SH COMM SERVICES	553.45	0.00	0.00	0.00	0.00	553.45	0.00
SH FACILITY MTN	345.24	0.00	0.00	0.00	0.00	345.24	0.00
SH WAREHOUSE	58.05	0.00	0.00	0.00	0.00	58.05	0.00
SH CRIM JUST CTR	4,831.69	0.00	0.00	0.00	0.00	4,831.69	0.00
SH HILL JAIL	2,018.70	0.00	0.00	0.00	0.00	2,018.70	0.00
SH CORR WORK CTR	2,677.08	0.00	0.00	0.00	0.00	2,677.08	0.00
SH TRANSPORTATION	1,032.65	0.00	0.00	0.00	0.00	1,032.65	0.00
SH SUBSTANCE AB	1.11	0.00	0.00	0.00	0.00	1.11	0.00
SH WARRANTS	1,424.78	0.00	0.00	0.00	0.00	1,424.78	0.00
SH TRAINING ACAD	144.29	0.00	0.00	0.00	0.00	144.29	0.00
SH DEBERRY	58.33	0.00	0.00	0.00	0.00	58.33	0.00
SH CENTRAL PROC	2,896.73	0.00	0.00	0.00	0.00	2,896.73	0.00
SH LAW ENF BLOCK	75.63	0.00	0.00	0.00	0.00	75.63	0.00
SH BYRNE	304.77	0.00	0.00	0.00	0.00	304.77	0.00
SH SOUTH PRECINCT	58.33	0.00	0.00	0.00	0.00	58.33	0.00
SH COURTHOUSE	87.36	0.00	0.00	0.00	0.00	87.36	0.00
POLICE	7,375,038.80	347,700.75	0.00	16,149.55	3,840,915.06	58,778.44	2,418,609.67
FIRE	6,129,804.91	217,971.48	0.00	48,448.71	3,671,711.70	41,360.74	1,755,802.35
CODES ADMIN	250,082.19	29,633.59	0.00	48,448.71	0.00	2,665.36	152,955.60
BEER BOARD	4,857.09	658.54	0.00	0.00	0.00	172.20	3,186.49
AGRICULTURAL EXT	16,248.27	2,634.10	0.00	0.00	0.00	273.23	12,746.32
SOIL & WATER	8,016.54	1,317.04	0.00	0.00	0.00	29.03	6,373.16
SOCIAL SERVICES	404,700.47	55,974.54	0.00	0.00	0.00	9,669.52	270,858.76
HEALTH	709,509.43	98,778.61	0.00	32,299.16	0.00	14,352.45	484,359.26
PUBLIC LIBRARY	335,133.93	43,462.61	0.00	32,299.16	0.00	13,622.06	216,687.00
PARKS	903,319.60	86,266.67	0.00	129,196.62	16,920.31	32,879.61	446,120.33
ARTS COMMISSION	4,157.79	658.54	0.00	0.00	0.00	164.11	3,186.49
PUBLIC WORKS	3,169,030.30	226,532.31	0.00	1,453,461.92	0.00	19,733.40	1,382,973.07
SOLID WASTE	841,854.48	48,730.80	0.00	322,991.51	0.00	4,422.26	299,537.87
HUMAN RELATIONS	8,091.05	1,317.04	0.00	0.00	0.00	103.54	6,373.16

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Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
TAXI/WRECKER BD	47,072.40	1,317.04	0.00	32,299.16	0.00	115.26	12,746.32
FARMERS MARKET	16,569.66	2,634.10	0.00	0.00	0.00	356.97	12,746.32
MUNI AUDITORIUM	30,072.91	4,609.69	0.00	0.00	0.00	311.75	22,305.97
STATE FAIR BD	47,948.00	7,243.78	0.00	0.00	0.00	1,522.19	35,052.28
CONVENTION CTR	24,573.57	3,292.63	0.00	0.00	0.00	2,343.28	15,932.81
SPORTS AUTHORITY	48.84	0.00	0.00	0.00	0.00	48.84	0.00
WATER & SEWER	2,574,090.70	234,434.59	0.00	791,329.25	33,840.63	29,891.06	1,296,935.54
BORDEAUX	890,490.22	102,071.25	0.00	32,299.16	0.00	29,270.07	500,292.07
GENERAL HOSP	1,857,235.31	227,190.84	0.00	113,047.02	33,840.63	42,558.62	1,128,047.12
METRO ACTION COM	230,791.90	26,340.95	0.00	0.00	0.00	8,157.66	127,462.98
NCAC	65,292.13	6,585.23	0.00	0.00	0.00	1,922.40	31,865.79
MDHA	28,242.96	1,317.04	0.00	0.00	16,920.31	0.00	9,559.65
EDUCATION	19,055,871.52	913,372.88	11,729,331.23	1,227,367.82	0.00	0.00	4,661,958.25
ALL OTHER	11.17	0.00	0.00	0.00	0.00	11.17	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	48,472,315.29	3,087,819.69	11,729,331.23	4,812,573.77	7,698,750.28	380,889.92	17,350,895.41

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Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	LINE OF DUTY	COUNCIL PENSION
LEGISLATIVE	1,189.23	0.00	0.00	9,915.73
MAYOR	1,337.89	0.00	8,918.91	0.00
GENERAL SERVICES ADMIN	8,770.59	0.00	18,112.75	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00
CENTRAL PRINTING	0.00	0.00	0.00	0.00
MOTOR POOL	0.00	0.00	0.00	0.00
POSTAL SERVICE	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	9,662.51	0.00	3,134.50	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	0.00
FINANCE OMB	0.00	0.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	0.00
FINANCE PAYROLL	0.00	0.00	0.00	0.00
FINANCE FASTNET	0.00	0.00	0.00	0.00
FINANCE GRANTS	0.00	0.00	0.00	0.00
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00
FINANCE TREASURY	0.00	0.00	0.00	0.00
HUMAN RESOURCES	2,973.08	0.00	464.44	0.00
INFORMATION SYSTEMS	2,378.46	0.00	691.21	0.00
DEPARTMENT OF LAW	891.92	0.00	0.00	0.00
FINANCE ADA MANAGEMENT	0.00	0.00	0.00	0.00
ELECTIONS	2,527.12	1,566.08	212.79	0.00
PLANNING COMM	3,716.35	7,504.86	0.00	0.00
REGISTER/DEEDS	445.96	0.00	0.00	0.00
HISTORICAL COMM	0.00	0.00	0.00	0.00
COMM ED ALLIANCE	594.62	0.00	0.00	0.00
ASSESSOR PROP	5,202.90	0.00	1,300.10	0.00
TRUSTEE	1,932.50	0.00	0.00	0.00
COUNTY CLERK	7,730.02	11,111.19	371.24	0.00
DISTRICT ATTOR	297.31	3,221.86	0.00	0.00
DA DRUG ENF	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	594.62	0.00	0.00	0.00
JUVENILE CT CLRK	1,040.58	776.63	0.00	0.00
CIRCUIT CT CLERK	8,324.63	0.00	0.00	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	LINE OF DUTY	COUNCIL PENSION
CRIMINAL CT CLRK	4,756.93	120.47	0.00	0.00
CLERK/MASTER	743.27	0.00	0.00	0.00
JUVENILE COURT	3,865.00	0.00	5,758.00	0.00
GEN SESSIONS CT	4,310.97	404.97	7,805.20	0.00
ST TRIAL COURTS	2,229.81	0.00	0.00	0.00
JUSTICE INFO SYS	0.00	3,152.66	0.00	0.00
SHERIFF ADMIN	19,473.68	42,783.84	106,155.58	0.00
SH COMM SERVICES	0.00	0.00	0.00	0.00
SH FACILITY MTN	0.00	0.00	0.00	0.00
SH WAREHOUSE	0.00	0.00	0.00	0.00
SH CRIM JUST CTR	0.00	0.00	0.00	0.00
SH HILL JAIL	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	0.00	0.00	0.00
SH TRANSPORTATION	0.00	0.00	0.00	0.00
SH SUBSTANCE AB	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	0.00	0.00	0.00
SH TRAINING ACAD	0.00	0.00	0.00	0.00
SH DEBERRY	0.00	0.00	0.00	0.00
SH CENTRAL PROC	0.00	0.00	0.00	0.00
SH LAW ENF BLOCK	0.00	0.00	0.00	0.00
SH BYRNE	0.00	0.00	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	0.00	0.00
SH COURTHOUSE	0.00	0.00	0.00	0.00
POLICE	112,828.42	220,398.80	359,658.11	0.00
FIRE	81,908.38	0.00	312,601.55	0.00
CODES ADMIN	7,135.39	0.00	9,243.54	0.00
BEER BOARD	148.65	0.00	691.21	0.00
AGRICULTURAL EXT	594.62	0.00	0.00	0.00
SOIL & WATER	297.31	0.00	0.00	0.00
SOCIAL SERVICES	12,635.59	6,536.00	49,026.06	0.00
HEALTH	22,595.42	12,185.14	44,939.39	0.00
PUBLIC LIBRARY	10,108.47	0.00	18,954.63	0.00
PARKS	20,811.56	18,667.31	152,457.19	0.00
ARTS COMMISSION	148.65	0.00	0.00	0.00
PUBLIC WORKS	64,515.85	7,079.38	14,734.37	0.00
SOLID WASTE	13,973.48	1,527.63	150,670.93	0.00
HUMAN RELATIONS	297.31	0.00	0.00	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	LINE OF DUTY	COUNCIL PENSION
TAXI/WRECKER BD	594.62	0.00	0.00	0.00
FARMERS MARKET	594.62	0.00	237.65	0.00
MUNI AUDITORIUM	1,040.58	0.00	1,804.92	0.00
STATE FAIR BD	1,635.19	0.00	2,494.56	0.00
CONVENTION CTR	743.27	0.00	2,261.58	0.00
SPORTS AUTHORITY	0.00	0.00	0.00	0.00
WATER & SEWER	60,502.19	0.00	127,157.44	0.00
BORDEAUX	23,338.68	24,649.66	178,569.33	0.00
GENERAL HOSP	52,623.53	24,649.66	235,277.89	0.00
METRO ACTION COM	5,946.16	4,939.16	57,944.99	0.00
NCAC	1,486.54	23,432.17	0.00	0.00
MDHA	445.96	0.00	0.00	0.00
EDUCATION	217,480.86	0.00	306,360.48	0.00
ALL OTHER	0.00	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	809,421.25	414,707.47	2,178,010.54	9,915.73

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

POST AUDITS

NATURE AND EXTENT OF SERVICES

Post Audit Cost is for the annual audit of all Metropolitan Government departments by an independent certified public accountant. The outside audit firm estimated the amount of time devoted to the audit of each Balance Sheet or Revenue/Expense Account. For purposes of cost allocation, we have allocated the cost by total accounting transactions that were processed for each fund, department or division.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department POST AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,651,509.00			1,651,509.00
BUILDING USE ALLOWANCE	618.95		618.95	
POST AUDITS		209.64	209.64	
GENERAL SERVICES BUILDINGS		8,519.62	8,519.62	
FINANCE OPERATIONS		321.54	321.54	
FINANCE OMB		973.79	973.79	
FINANCE FASTNET		256.99	256.99	
FINANCE GRANTS COORDINATION		174.13	174.13	
FINANCE TREASURY		112.71	112.71	
FINANCE GRANTS MONITORING		222.90	222.90	
Total Allocated Additions:	618.95	10,791.32	11,410.27	11,410.27
Total To Be Allocated:	1,652,127.95	10,791.32		1,662,919.27

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department POST AUDITS

	Total	General & Admin	POST AUDITS	INTERNAL AUDIT	BOND OFFERING
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
ACCOUNTING SERVICE	45,500.00	0.00	42,001.05	0.00	3,498.95
AUDITING SERVICE	1,597,926.00	0.00	787,777.52	810,148.48	0.00
PRINTING	8,083.00	0.00	8,083.00	0.00	0.00
Departmental Totals					
Total Expenditures	1,651,509.00	0.00	837,861.57	810,148.48	3,498.95
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,651,509.00	0.00	837,861.57	810,148.48	3,498.95
Allocation Step 1					
Inbound- All Others	618.95	618.95	0.00	0.00	0.00
Reallocate Admin Costs		(618.95)	314.01	303.63	1.31
Unallocated Costs	(3,500.26)	0.00	0.00	0.00	(3,500.26)
1st Allocation	1,648,627.69	0.00	838,175.58	810,452.11	0.00
Allocation Step 2					
Inbound- All Others	10,791.32	10,791.32	0.00	0.00	0.00
Reallocate Admin Costs		(10,791.32)	5,474.77	5,293.68	22.87
Unallocated Costs	(22.87)	0.00	0.00	0.00	(22.87)
2nd Allocation	10,768.45	0.00	5,474.77	5,293.68	0.00
Total For 005 POST AUDITS					
Total Allocated	1,659,396.14	0.00	843,650.35	815,745.79	0.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	6,723	1.0069	8,439.67		8,439.67		8,439.67
POST AUDITS	167	0.0250	209.64		209.64		209.64
CORPORATE DUES	41	0.0061	51.47		51.47	0.34	51.81
INSURANCE/JUDGEMENTS	188	0.0282	236.01		236.01	1.56	237.57
LEGISLATIVE	1,921	0.2877	2,411.51		2,411.51	15.92	2,427.43
MAYOR	2,382	0.3568	2,990.22		2,990.22	19.74	3,009.96
CIVIL SERVICE MEDICAL EXAM	13	0.0019	16.32		16.32	0.11	16.43
GENERAL SERVICES ADMIN	301	0.0451	377.86		377.86	2.49	380.35
GENERAL SERVICES BUILDINGS	4,425	0.6627	5,554.89		5,554.89	36.66	5,591.55
CENTRAL PRINTING	1,758	0.2633	2,206.89		2,206.89	14.57	2,221.46
MOTOR POOL	6,870	1.0289	8,624.20		8,624.20	56.92	8,681.12
POSTAL SERVICE	858	0.1285	1,077.08		1,077.08	7.11	1,084.19
RADIO SHOP	2,040	0.3055	2,560.89		2,560.89	16.90	2,577.79
DIRECTOR OF FINANCE	5,104	0.7644	6,407.27		6,407.27	42.29	6,449.56
FINANCE OPERATIONS	562	0.0842	705.50		705.50	4.66	710.16
FINANCE OMB	469	0.0702	588.75		588.75	3.89	592.64
OFFC SUPP SVCS-ADMIN	383	0.0574	480.79		480.79	3.17	483.96
FINANCE PURCHASING	664	0.0994	833.55		833.55	5.50	839.05
FINANCE INTERNAL AUDIT	470	0.0704	590.01		590.01	3.89	593.90
FINANCE PAYROLL	460	0.0689	577.46		577.46	3.81	581.27
FINANCE FASTNET	611	0.0915	767.01		767.01	5.06	772.07
FINANCE GRANTS COORDINATION	305	0.0457	382.88		382.88	2.53	385.41
FINANCE REAL PROP SVCS	1,064	0.1594	1,335.68		1,335.68	8.82	1,344.50
FINANCE TREASURY	1,499	0.2245	1,881.75		1,881.75	12.42	1,894.17
FINANCE CUSTOMER SERVICE	259	0.0388	325.14		325.14	2.15	327.29
FINANCE GRANTS MONITORING	194	0.0291	243.54		243.54	1.61	245.15
FINANCE SUPPLY PROP WAREHSE	318	0.0476	399.20		399.20	2.63	401.83
HUMAN RESOURCES	6,310	0.9451	7,921.21		7,921.21	52.28	7,973.49
INFORMATION SYSTEMS	11,109	1.6638	13,945.60		13,945.60	92.04	14,037.64
DEPARTMENT OF LAW	3,899	0.5840	4,894.58		4,894.58	32.30	4,926.88
CENTRAL RECORDS	4	0.0006	5.02		5.02	0.03	5.05
FINANCE ADA MANAGEMENT	1,002	0.1501	1,257.85		1,257.85	8.30	1,266.15
ELECTIONS	1,282	0.1920	1,609.35		1,609.35	10.62	1,619.97

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING COMM	1,998	0.2992	2,508.17		2,508.17	16.55	2,524.72
ADV PLAN/RSCH	866	0.1297	1,087.12		1,087.12	7.17	1,094.29
REGISTER/DEEDS	618	0.0926	775.80		775.80	5.12	780.92
HISTORICAL COMM	413	0.0619	518.45		518.45	3.42	521.87
COMM ED ALLIANCE	325	0.0487	407.99		407.99	2.69	410.68
GOVT ACCESS TV	63	0.0094	79.09		79.09	0.52	79.61
ASSESSOR PROP	1,480	0.2217	1,857.91		1,857.91	12.26	1,870.17
TRUSTEE	599	0.0897	751.95		751.95	4.96	756.91
COUNTY CLERK	1,128	0.1689	1,416.02		1,416.02	9.35	1,425.37
DISTRICT ATTOR	3,186	0.4772	3,999.52		3,999.52	26.40	4,025.92
DA DRUG ENF	1,216	0.1821	1,526.49		1,526.49	10.07	1,536.56
DA SPECIAL OPNS	132	0.0198	165.71		165.71	1.09	166.80
MEDICAL EXAMINER	243	0.0364	305.05		305.05	2.01	307.06
PUBLIC DEFENDER	1,396	0.2091	1,752.46		1,752.46	11.57	1,764.03
JUVENILE CT CLRK	657	0.0984	824.76		824.76	5.44	830.20
CIRCUIT CT CLERK	1,850	0.2771	2,322.38		2,322.38	15.33	2,337.71
CRIMINAL CT CLRK	1,237	0.1853	1,552.85		1,552.85	10.25	1,563.10
CLERK/MASTER	584	0.0875	733.12		733.12	4.84	737.96
JUVENILE COURT	4,567	0.6840	5,733.15		5,733.15	37.84	5,770.99
GEN SESSIONS CT	4,962	0.7432	6,229.01		6,229.01	41.11	6,270.12
ST TRIAL COURTS	4,385	0.6567	5,504.68		5,504.68	36.33	5,541.01
JUSTICE INFO SYS	949	0.1421	1,191.32		1,191.32	7.86	1,199.18
SHERIFF ADMIN	1,685	0.2524	2,115.25		2,115.25	13.96	2,129.21
SH COMM SERVICES	524	0.0785	657.80		657.80	4.34	662.14
SH FACILITY MTN	450	0.0674	564.91		564.91	3.73	568.64
SH WAREHOUSE	1,006	0.1507	1,262.87		1,262.87	8.33	1,271.20
SH CRIM JUST CTR	1,778	0.2663	2,231.99		2,231.99	14.73	2,246.72
SH HILL JAIL	1,030	0.1543	1,293.00		1,293.00	8.53	1,301.53
SH CORR WORK CTR	1,230	0.1842	1,544.07		1,544.07	10.19	1,554.26
SH TRANSPORTATION	477	0.0714	598.80		598.80	3.95	602.75
SH SUBSTANCE AB	8	0.0012	10.04		10.04	0.07	10.11
SH WARRANTS	1,073	0.1607	1,346.98		1,346.98	8.89	1,355.87
SH TRAINING ACAD	575	0.0861	721.82		721.82	4.76	726.58

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH DEBERRY	1,740	0.2606	2,184.29		2,184.29	14.42	2,198.71
SH CENTRAL PROC	770	0.1153	966.61		966.61	6.38	972.99
SH LAW ENF BLOCK	434	0.0650	544.82		544.82	3.60	548.42
SH BYRNE	671	0.1005	842.33		842.33	5.56	847.89
SH WORK RELEASE	161	0.0241	202.11		202.11	1.33	203.44
SH SOUTH PRECINCT	251	0.0376	315.09		315.09	2.08	317.17
SH COURTHOUSE	144	0.0216	180.77		180.77	1.19	181.96
SH SORT	146	0.0219	183.28		183.28	1.21	184.49
POLICE	42,789	6.4085	53,714.83		53,714.83	354.51	54,069.34
POLICE DRUG ENF	111	0.0166	139.35		139.35	0.92	140.27
FIRE	37,396	5.6008	46,944.77		46,944.77	309.83	47,254.60
CODES ADMIN	4,686	0.7018	5,882.53		5,882.53	38.82	5,921.35
BEER BOARD	1,043	0.1562	1,309.32		1,309.32	8.64	1,317.96
AGRICULTURAL EXT	271	0.0406	340.20		340.20	2.25	342.45
SOIL & WATER	206	0.0309	258.60		258.60	1.71	260.31
SOCIAL SERVICES	21,872	3.2758	27,456.84		27,456.84	181.21	27,638.05
HEALTH	28,799	4.3132	36,152.60		36,152.60	238.60	36,391.20
PUBLIC LIBRARY	23,724	3.5532	29,781.74		29,781.74	196.56	29,978.30
PARKS	28,038	4.1993	35,197.28		35,197.28	232.30	35,429.58
ARTS COMMISSION	771	0.1155	967.87		967.87	6.39	974.26
PUBLIC WORKS	25,168	3.7694	31,594.45		31,594.45	208.52	31,802.97
SOLID WASTE	12,924	1.9356	16,224.05		16,224.05	107.08	16,331.13
HUMAN RELATIONS	576	0.0863	723.08		723.08	4.77	727.85
TAXI/WRECKER BD	466	0.0698	584.99		584.99	3.86	588.85
FARMERS MARKET	2,537	0.3800	3,184.80		3,184.80	21.02	3,205.82
MUNI AUDITORIUM	1,439	0.2155	1,806.44		1,806.44	11.92	1,818.36
STATE FAIR BD	6,441	0.9647	8,085.66		8,085.66	53.36	8,139.02
CONVENTION CTR	6,286	0.9415	7,891.08		7,891.08	52.08	7,943.16
SPORTS AUTHORITY	2,689	0.4027	3,375.62		3,375.62	22.28	3,397.90
WATER & SEWER	67,234	10.0694	84,401.69		84,401.69	557.04	84,958.73
BORDEAUX	32,685	4.8953	41,030.86		41,030.86	270.80	41,301.66
GENERAL HOSP	63,770	9.5509	80,053.16		80,053.16	528.34	80,581.50
METRO ACTION COM	13,236	1.9824	16,615.71		16,615.71	109.66	16,725.37

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NCAC	32,779	4.9093	41,148.86		41,148.86	271.58	41,420.44
MDHA	151	0.0226	189.55		189.55	1.25	190.80
METRO TRANSIT	1,402	0.2100	1,759.99		1,759.99	11.62	1,771.61
NTTC	3,573	0.5351	4,485.34		4,485.34	29.60	4,514.94
EDUCATION	54,536	8.1679	68,461.33		68,461.33	451.84	68,913.17
ARENA	72	0.0108	90.38		90.38	0.60	90.98
ALL OTHER	39,355	5.8942	49,403.99		49,403.99	326.06	49,730.05
SubTotal	667,687	100.0000	838,175.58		838,175.58	5,474.77	843,650.35
TOTAL	667,687	100.0000	838,175.58		838,175.58	5,474.77	843,650.35

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2002 FINANCE DEPT RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE PURCHASING	53,000	4.1777	33,858.57		33,858.57	221.16	34,079.73
HUMAN RESOURCES	298,554	23.5336	190,728.51		190,728.51	1,245.79	191,974.30
POLICE	464,002	36.5751	296,423.46		296,423.46	1,936.17	298,359.63
PUBLIC WORKS	190,126	14.9867	121,460.27		121,460.27	793.35	122,253.62
MUNI AUDITORIUM	83,075	6.5484	53,071.71		53,071.71	346.65	53,418.36
STATE FAIR BD	46,160	3.6386	29,488.90		29,488.90	192.61	29,681.51
METRO ACTION COM	80,000	6.3060	51,107.27		51,107.27	333.82	51,441.09
ALL OTHER	53,712	4.2339	34,313.42		34,313.42	224.13	34,537.55
SubTotal	1,268,629	100.0000	810,452.11		810,452.11	5,293.68	815,745.79
TOTAL	1,268,629	100.0000	810,452.11		810,452.11	5,293.68	815,745.79

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source:

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
EMPLOYEE BENEFITS	8,439.67	8,439.67	0.00
POST AUDITS	209.64	209.64	0.00
CORPORATE DUES	51.81	51.81	0.00
INSURANCE/JUDGEMENTS	237.57	237.57	0.00
LEGISLATIVE	2,427.43	2,427.43	0.00
MAYOR	3,009.96	3,009.96	0.00
CIVIL SERVICE MEDICAL EXAM	16.43	16.43	0.00
GENERAL SERVICES ADMIN	380.35	380.35	0.00
GENERAL SERVICES BUILDINGS	5,591.55	5,591.55	0.00
CENTRAL PRINTING	2,221.46	2,221.46	0.00
MOTOR POOL	8,681.12	8,681.12	0.00
POSTAL SERVICE	1,084.19	1,084.19	0.00
RADIO SHOP	2,577.79	2,577.79	0.00
DIRECTOR OF FINANCE	6,449.56	6,449.56	0.00
FINANCE OPERATIONS	710.16	710.16	0.00
FINANCE OMB	592.64	592.64	0.00
OFFC SUPP SVCS-ADMIN	483.96	483.96	0.00
FINANCE PURCHASING	34,918.78	839.05	34,079.73
FINANCE INTERNAL AUDIT	593.90	593.90	0.00
FINANCE PAYROLL	581.27	581.27	0.00
FINANCE FASTNET	772.07	772.07	0.00
FINANCE GRANTS	385.41	385.41	0.00
FINANCE REAL PROP SVCS	1,344.50	1,344.50	0.00
FINANCE TREASURY	1,894.17	1,894.17	0.00
FINANCE CUSTOMER SERVICE	327.29	327.29	0.00
FINANCE GRANTS MONITORING	245.15	245.15	0.00
FINANCE SUPPLY PROP	401.83	401.83	0.00
HUMAN RESOURCES	199,947.79	7,973.49	191,974.30
INFORMATION SYSTEMS	14,037.64	14,037.64	0.00
DEPARTMENT OF LAW	4,926.88	4,926.88	0.00
CENTRAL RECORDS	5.05	5.05	0.00
FINANCE ADA MANAGEMENT	1,266.15	1,266.15	0.00
ELECTIONS	1,619.97	1,619.97	0.00
PLANNING COMM	2,524.72	2,524.72	0.00
ADV PLAN/RSCH	1,094.29	1,094.29	0.00
REGISTER/DEEDS	780.92	780.92	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
HISTORICAL COMM	521.87	521.87	0.00
COMM ED ALLIANCE	410.68	410.68	0.00
GOVT ACCESS TV	79.61	79.61	0.00
ASSESSOR PROP	1,870.17	1,870.17	0.00
TRUSTEE	756.91	756.91	0.00
COUNTY CLERK	1,425.37	1,425.37	0.00
DISTRICT ATTOR	4,025.92	4,025.92	0.00
DA DRUG ENF	1,536.56	1,536.56	0.00
DA SPECIAL OPNS	166.80	166.80	0.00
MEDICAL EXAMINER	307.06	307.06	0.00
PUBLIC DEFENDER	1,764.03	1,764.03	0.00
JUVENILE CT CLRK	830.20	830.20	0.00
CIRCUIT CT CLERK	2,337.71	2,337.71	0.00
CRIMINAL CT CLRK	1,563.10	1,563.10	0.00
CLERK/MASTER	737.96	737.96	0.00
JUVENILE COURT	5,770.99	5,770.99	0.00
GEN SESSIONS CT	6,270.12	6,270.12	0.00
ST TRIAL COURTS	5,541.01	5,541.01	0.00
JUSTICE INFO SYS	1,199.18	1,199.18	0.00
SHERIFF ADMIN	2,129.21	2,129.21	0.00
SH COMM SERVICES	662.14	662.14	0.00
SH FACILITY MTN	568.64	568.64	0.00
SH WAREHOUSE	1,271.20	1,271.20	0.00
SH CRIM JUST CTR	2,246.72	2,246.72	0.00
SH HILL JAIL	1,301.53	1,301.53	0.00
SH CORR WORK CTR	1,554.26	1,554.26	0.00
SH TRANSPORTATION	602.75	602.75	0.00
SH SUBSTANCE AB	10.11	10.11	0.00
SH WARRANTS	1,355.87	1,355.87	0.00
SH TRAINING ACAD	726.58	726.58	0.00
SH DEBERRY	2,198.71	2,198.71	0.00
SH CENTRAL PROC	972.99	972.99	0.00
SH LAW ENF BLOCK	548.42	548.42	0.00
SH BYRNE	847.89	847.89	0.00
SH WORK RELEASE	203.44	203.44	0.00
SH SOUTH PRECINCT	317.17	317.17	0.00
SH COURTHOUSE	181.96	181.96	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
SH SORT	184.49	184.49	0.00
POLICE	352,428.97	54,069.34	298,359.63
POLICE DRUG ENF	140.27	140.27	0.00
FIRE	47,254.60	47,254.60	0.00
CODES ADMIN	5,921.35	5,921.35	0.00
BEER BOARD	1,317.96	1,317.96	0.00
AGRICULTURAL EXT	342.45	342.45	0.00
SOIL & WATER	260.31	260.31	0.00
SOCIAL SERVICES	27,638.05	27,638.05	0.00
HEALTH	36,391.20	36,391.20	0.00
PUBLIC LIBRARY	29,978.30	29,978.30	0.00
PARKS	35,429.58	35,429.58	0.00
ARTS COMMISSION	974.26	974.26	0.00
PUBLIC WORKS	154,056.59	31,802.97	122,253.62
SOLID WASTE	16,331.13	16,331.13	0.00
HUMAN RELATIONS	727.85	727.85	0.00
TAXI/WRECKER BD	588.85	588.85	0.00
FARMERS MARKET	3,205.82	3,205.82	0.00
MUNI AUDITORIUM	55,236.72	1,818.36	53,418.36
STATE FAIR BD	37,820.53	8,139.02	29,681.51
CONVENTION CTR	7,943.16	7,943.16	0.00
SPORTS AUTHORITY	3,397.90	3,397.90	0.00
WATER & SEWER	84,958.73	84,958.73	0.00
BORDEAUX	41,301.66	41,301.66	0.00
GENERAL HOSP	80,581.50	80,581.50	0.00
METRO ACTION COM	68,166.46	16,725.37	51,441.09
NCAC	41,420.44	41,420.44	0.00
MDHA	190.80	190.80	0.00
METRO TRANSIT	1,771.61	1,771.61	0.00
NTTC	4,514.94	4,514.94	0.00
EDUCATION	68,913.17	68,913.17	0.00
ARENA	90.98	90.98	0.00
ALL OTHER	84,267.60	49,730.05	34,537.55

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
Direct Billed	0.00	0.00	0.00
Total	1,659,396.14	843,650.35	815,745.79

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

The costs in account 10101-01101303 were analyzed to determine whether any of these costs were allocable under OMB Circular A-87. We have identified the costs of memberships to such organizations as Tennessee County Services Association and Tennessee Municipal League, and allocated those costs to the departments benefiting from the membership.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department CORPORATE DUES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	256,931.00			256,931.00
POST AUDITS	51.47	0.34	51.81	
FINANCE OPERATIONS		78.95	78.95	
FINANCE OMB		150.99	150.99	
FINANCE FASTNET		63.10	63.10	
FINANCE GRANTS COORDINATION		27.00	27.00	
FINANCE TREASURY		20.30	20.30	
FINANCE GRANTS MONITORING		34.56	34.56	
Total Allocated Additions:	51.47	375.24	426.71	426.71
Total To Be Allocated:	256,982.47	375.24		257,357.71

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Schedule .3 - Costs Allocated By Activity

For Department CORPORATE DUES

	Total	General & Admin	CORPORATE DUES
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
CORPORATE DUES	256,931.00	0.00	256,931.00
Departmental Totals			
Total Expenditures	256,931.00	0.00	256,931.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	256,931.00	0.00	256,931.00
Allocation Step 1			
Inbound- All Others	51.47	51.47	0.00
Reallocate Admin Costs		(51.47)	51.47
1st Allocation	256,982.47	0.00	256,982.47
Allocation Step 2			
Inbound- All Others	375.24	375.24	0.00
Reallocate Admin Costs		(375.24)	375.24
2nd Allocation	375.24	0.00	375.24
Total For 006 CORPORATE DUES			
Total Allocated	257,357.71	0.00	257,357.71

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CORPORATE DUES

Activity - CORPORATE DUES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	218,998	85.2361	219,041.88		219,041.88	319.87	219,361.75
MAYOR	24,458	9.5193	24,462.90		24,462.90	35.72	24,498.62
OFFC SUPP SVCS-ADMIN	1,000	0.3892	1,000.20		1,000.20	1.46	1,001.66
DEPARTMENT OF LAW	2,975	1.1579	2,975.59		2,975.59	4.34	2,979.93
REGISTER/DEEDS	900	0.3503	900.18		900.18	1.31	901.49
TRUSTEE	900	0.3503	900.18		900.18	1.31	901.49
COUNTY CLERK	1,100	0.4281	1,100.22		1,100.22	1.61	1,101.83
JUVENILE CT CLRK	900	0.3503	900.18		900.18	1.31	901.49
CIRCUIT CT CLERK	900	0.3503	900.18		900.18	1.31	901.49
CRIMINAL CT CLRK	900	0.3503	900.18		900.18	1.31	901.49
CLERK/MASTER	900	0.3503	900.18		900.18	1.31	901.49
PUBLIC WORKS	3,000	1.1676	3,000.60		3,000.60	4.38	3,004.98
SubTotal	256,931	100.0000	256,982.47		256,982.47	375.24	257,357.71
TOTAL	256,931	100.0000	256,982.47		256,982.47	375.24	257,357.71

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPARTMENTS

Allocation Source: FINANCE DIVISION OF ACCOUNTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CORPORATE DUES

Receiving Department	Total	CORPORATE DUES
LEGISLATIVE	219,361.75	219,361.75
MAYOR	24,498.62	24,498.62
OFFC SUPP SVCS-ADMIN	1,001.66	1,001.66
DEPARTMENT OF LAW	2,979.93	2,979.93
REGISTER/DEEDS	901.49	901.49
TRUSTEE	901.49	901.49
COUNTY CLERK	1,101.83	1,101.83
JUVENILE CT CLRK	901.49	901.49
CIRCUIT CT CLERK	901.49	901.49
CRIMINAL CT CLRK	901.49	901.49
CLERK/MASTER	901.49	901.49
PUBLIC WORKS	3,004.98	3,004.98
Direct Billed	0.00	0.00
Total	257,357.71	257,357.71

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

INSURANCE

NATURE AND EXTENT OF SERVICES

Insurance represents General fund costs as charged to accounts 01101301, 01101302, 01101308, 01191301, and 01191308 in funds 10101 and 18301 and incurred for:

- Property Buildings and Contents - All risk are covered. The per occurrence deductible is $10,000 subject to an annual loss aggregated of .01% of the insured limit. The amount is funded by participating units of Metro.

- Boiler and Machinery - Fees for annual inspection by Boiler Inspection Division of Tennessee Department of Labor.

- Vehicle and non-vehicle liability for bodily injury and property damage to the public. According to criteria established, losses are paid from the self-insured fund or the judgment and losses fund. Excess liability coverage for out-of-state travel is covered by commercial insurance.

- Vehicle Physical Damage - Self-Insured Fund pays to a maximum of $100,000 per occurrence. Commercial insurance covers excess amounts to $10,000,000.

- Surety Bonds for employee dishonesty, failure of officials to perform duty, and losses caused by officials.

- Judgments and Losses resulting from liability claims against Metro's Departments/Agencies.

Property insurance and boiler and machinery were allocated based on property values for covered property. Liability insurance and security bonds were allocated based on premium calculations by department. Judgment and Losses were allocated directly to the Department incurring the loss. All other insurance was identified to the department incurring the cost.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INSURANCE/JUDGEMENTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,688,552.00			2,688,552.00
POST AUDITS	236.01	1.56	237.57	
FINANCE OPERATIONS		361.98	361.98	
FINANCE OMB		1,113.57	1,113.57	
FINANCE FASTNET		289.31	289.31	
FINANCE GRANTS COORDINATION		199.13	199.13	
FINANCE TREASURY		246.15	246.15	
FINANCE GRANTS MONITORING		254.89	254.89	
Total Allocated Additions:	236.01	2,466.59	2,702.60	2,702.60
Total To Be Allocated:	2,688,788.01	2,466.59		2,691,254.60

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department INSURANCE/JUDGEMENTS

	Total	General & Admin	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
BUILDING INSURANCE	394,812.00	0.00	394,812.00	0.00	0.00
VEHICLES/EQUIP INSU	598,483.00	0.00	0.00	598,483.00	0.00
LIABILITY/PROP INSU	782,113.00	0.00	0.00	782,113.00	0.00
JUDGMENTS/LOSSES	900,000.00	0.00	0.00	0.00	0.00
SURETY BONDS	13,144.00	0.00	0.00	0.00	13,144.00
Departmental Totals					
Total Expenditures	2,688,552.00	0.00	394,812.00	1,380,596.00	13,144.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	2,688,552.00	0.00	394,812.00	1,380,596.00	13,144.00
Allocation Step 1					
Inbound- All Others	236.01	236.01	0.00	0.00	0.00
Reallocate Admin Costs		(236.01)	34.66	121.19	1.15
1st Allocation	2,688,788.01	0.00	394,846.66	1,380,717.19	13,145.15
Allocation Step 2					
Inbound- All Others	2,466.59	2,466.59	0.00	0.00	0.00
Reallocate Admin Costs		(2,466.59)	362.22	1,266.61	12.06
2nd Allocation	2,466.59	0.00	362.22	1,266.61	12.06
Total For 007					
Total Allocated	2,691,254.60	0.00	395,208.88	1,381,983.80	13,157.21

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Schedule .3 - Costs Allocated By Activity

For Department INSURANCE/JUDGEMENTS

	JUDGMENTS/LOSS
Wages & Benefits	
SALARIES & WAGES	0.00
FRINGE BENEFITS	0.00
Other Expense & Cost	
BUILDING INSURANCE	0.00
VEHICLES/EQUIP INSU	0.00
LIABILITY/PROP INSU	0.00
JUDGMENTS/LOSSES	900,000.00
SURETY BONDS	0.00
Departmental Totals	
Total Expenditures	900,000.00
Deductions	
Total Deductions	0.00
Functional Cost	900,000.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	79.01
1st Allocation	900,079.01
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	825.70
2nd Allocation	825.70
Total For 007	
Total Allocated	900,904.71

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - BUILDING INSUR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	128,280	17.8951	70,657.94		70,657.94	64.81	70,722.75
FINANCE REAL PROP SVCS	63	0.0088	34.70		34.70	0.03	34.73
ELECTIONS	3,191	0.4451	1,757.64		1,757.64	1.61	1,759.25
HISTORICAL COMM	3,458	0.4824	1,904.70		1,904.70	1.75	1,906.45
JUVENILE COURT	8,390	1.1704	4,621.30		4,621.30	4.24	4,625.54
SHERIFF ADMIN	31,485	4.3922	17,342.26		17,342.26	15.91	17,358.17
FIRE	108,902	15.1918	59,984.33		59,984.33	55.03	60,039.36
SOCIAL SERVICES	-2,542	-0.3546	-1,400.16		-1,400.16	-1.28	-1,401.44
HEALTH	20,264	2.8268	11,161.62		11,161.62	10.24	11,171.86
PUBLIC LIBRARY	100,350	13.9988	55,273.81		55,273.81	50.71	55,324.52
PARKS	120,818	16.8541	66,547.79		66,547.79	61.05	66,608.84
PUBLIC WORKS	27,872	3.8881	15,352.18		15,352.18	14.08	15,366.26
MUNI AUDITORIUM	13,037	1.8187	7,180.91		7,180.91	6.59	7,187.50
SPORTS AUTHORITY	78,389	10.9352	43,177.46		43,177.46	39.61	43,217.07
NCAC	836	0.1166	460.48		460.48	0.42	460.90
ARENA	74,054	10.3305	40,789.70		40,789.70	37.42	40,827.12
SubTotal	716,847	100.0000	394,846.66		394,846.66	362.22	395,208.88
TOTAL	716,847	100.0000	394,846.66		394,846.66	362.22	395,208.88

Allocation Basis: PROPERTY INSURANCE FOR COVERED DEPARTMENTS

Allocation Source: INSURANCE DIVISION RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - SELF-INS LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	5,861	0.4403	6,079.70		6,079.70	5.58	6,085.28
GENERAL SERVICES ADMIN	5,000	0.3756	5,186.58		5,186.58	4.76	5,191.34
GENERAL SERVICES BUILDINGS	6,396	0.4805	6,634.66		6,634.66	6.09	6,640.75
FINANCE REAL PROP SVCS	1,502	0.1128	1,558.04		1,558.04	1.43	1,559.47
COMM ED ALLIANCE	308	0.0231	319.50		319.50	0.29	319.79
ASSESSOR PROP	1,400	0.1052	1,452.24		1,452.24	1.33	1,453.57
DISTRICT ATTOR	10,360	0.7783	10,746.58		10,746.58	9.86	10,756.44
CIRCUIT CT CLERK	100	0.0075	103.73		103.73	0.10	103.83
CRIMINAL CT CLRK	100	0.0075	103.73		103.73	0.10	103.83
JUVENILE COURT	4,180	0.3140	4,335.98		4,335.98	3.98	4,339.96
ST TRIAL COURTS	2,278	0.1711	2,363.00		2,363.00	2.17	2,365.17
JUSTICE INFO SYS	255	0.0192	264.52		264.52	0.24	264.76
SHERIFF ADMIN	39,874	2.9957	41,361.90		41,361.90	37.94	41,399.84
POLICE	456,864	34.3240	473,911.91		473,911.91	434.73	474,346.64
FIRE	237,746	17.8616	246,617.51		246,617.51	226.24	246,843.75
CODES ADMIN	1,655	0.1243	1,716.76		1,716.76	1.57	1,718.33
SOCIAL SERVICES	30,104	2.2617	31,227.34		31,227.34	28.65	31,255.99
HEALTH	18,366	1.3798	19,051.33		19,051.33	17.48	19,068.81
PUBLIC LIBRARY	8,723	0.6553	9,048.50		9,048.50	8.30	9,056.80
PARKS	231,246	17.3732	239,874.97		239,874.97	220.05	240,095.02
PUBLIC WORKS	243,245	18.2747	252,321.70		252,321.70	231.47	252,553.17
TAXI/WRECKER BD	561	0.0421	581.93		581.93	0.53	582.46
MUNI AUDITORIUM	16,873	1.2676	17,502.62		17,502.62	16.06	17,518.68
ARENA	7,390	0.5552	7,665.76		7,665.76	7.03	7,672.79
ALL OTHER	662	0.0497	686.70		686.70	0.63	687.33
SubTotal	1,331,049	100.0000	1,380,717.19		1,380,717.19	1,266.61	1,381,983.80
TOTAL	1,331,049	100.0000	1,380,717.19		1,380,717.19	1,266.61	1,381,983.80

Allocation Basis: FY 2002 LIABILITY PREMIUM CALCULATIONS BY DEPT/DIV

Allocation Source: INSURANCE DIVISION RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	50,000	0.3092	40.65		40.65	0.04	40.69
DIRECTOR OF FINANCE	250,000	1.5461	203.23		203.23	0.19	203.42
FINANCE OPERATIONS	25,000	0.1546	20.32		20.32	0.02	20.34
FINANCE PURCHASING	25,000	0.1546	20.32		20.32	0.02	20.34
FINANCE TREASURY	2,000,000	12.3686	1,625.87		1,625.87	1.49	1,627.36
HUMAN RESOURCES	25,000	0.1546	20.32		20.32	0.02	20.34
REGISTER/DEEDS	25,000	0.1546	20.32		20.32	0.02	20.34
ASSESSOR PROP	10,000	0.0618	8.13		8.13	0.01	8.14
TRUSTEE	12,000,000	74.2117	9,755.21		9,755.21	8.94	9,764.15
COUNTY CLERK	500,000	3.0921	406.47		406.47	0.37	406.84
JUVENILE CT CLRK	50,000	0.3092	40.65		40.65	0.04	40.69
CIRCUIT CT CLERK	380,000	2.3500	308.92		308.92	0.28	309.20
CRIMINAL CT CLRK	150,000	0.9276	121.94		121.94	0.11	122.05
CLERK/MASTER	50,000	0.3092	40.65		40.65	0.04	40.69
SHERIFF ADMIN	130,000	0.8040	105.68		105.68	0.10	105.78
ALL OTHER	500,000	3.0921	406.47		406.47	0.37	406.84
SubTotal	16,170,000	100.0000	13,145.15		13,145.15	12.06	13,157.21
TOTAL	16,170,000	100.0000	13,145.15		13,145.15	12.06	13,157.21

Allocation Basis: AMOUNT OF SURETY BOND FOR PRINCIPAL OFFICIALS

Allocation Source: FY 2002 CAFR

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - JUDGMENTS/LOSS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	7,033	0.6913	6,222.03		6,222.03	5.71	6,227.74
MAYOR	4,935	0.4851	4,365.95		4,365.95	4.01	4,369.96
GENERAL SERVICES ADMIN	14,065	1.3825	12,443.18		12,443.18	11.41	12,454.59
DIRECTOR OF FINANCE	16,286	1.6008	14,408.07		14,408.07	13.22	14,421.29
HUMAN RESOURCES	6,169	0.6064	5,457.66		5,457.66	5.01	5,462.67
DEPARTMENT OF LAW	6,292	0.6184	5,566.48		5,566.48	5.11	5,571.59
ELECTIONS	4,935	0.4851	4,365.95		4,365.95	4.01	4,369.96
PLANNING COMM	5,676	0.5579	5,021.50		5,021.50	4.61	5,026.11
HISTORICAL COMM	740	0.0727	654.67		654.67	0.60	655.27
COMM ED ALLIANCE	1,604	0.1577	1,419.05		1,419.05	1.30	1,420.35
ASSESSOR PROP	14,806	1.4553	13,098.73		13,098.73	12.02	13,110.75
TRUSTEE	3,701	0.3638	3,274.24		3,274.24	3.00	3,277.24
COUNTY CLERK	10,117	0.9944	8,950.41		8,950.41	8.21	8,958.62
DISTRICT ATTOR	11,474	1.1278	10,150.94		10,150.94	9.31	10,160.25
PUBLIC DEFENDER	7,896	0.7761	6,985.52		6,985.52	6.41	6,991.93
JUVENILE CT CLRK	4,072	0.4002	3,602.46		3,602.46	3.30	3,605.76
CIRCUIT CT CLERK	7,773	0.7640	6,876.70		6,876.70	6.31	6,883.01
CRIMINAL CT CLRK	11,598	1.1400	10,260.64		10,260.64	9.41	10,270.05
CLERK/MASTER	2,468	0.2426	2,183.42		2,183.42	2.00	2,185.42
JUVENILE COURT	15,916	1.5644	14,080.74		14,080.74	12.92	14,093.66
GEN SESSIONS CT	19,494	1.9161	17,246.16		17,246.16	15.82	17,261.98
ST TRIAL COURTS	18,630	1.8311	16,481.79		16,481.79	15.12	16,496.91
JUSTICE INFO SYS	1,851	0.1819	1,637.56		1,637.56	1.50	1,639.06
SHERIFF ADMIN	72,795	7.1550	64,401.06		64,401.06	59.08	64,460.14
POLICE	233,806	22.9808	206,845.97		206,845.97	189.76	207,035.73
FIRE	149,290	14.6738	132,075.48		132,075.48	121.16	132,196.64
CODES ADMIN	11,104	1.0914	9,823.61		9,823.61	9.01	9,832.62
BEER BOARD	740	0.0727	654.67		654.67	0.60	655.27
AGRICULTURAL EXT	1,110	0.1091	982.00		982.00	0.90	982.90
SOIL & WATER	123	0.0121	108.82		108.82	0.10	108.92
SOCIAL SERVICES	39,729	3.9050	35,147.88		35,147.88	32.24	35,180.12
HEALTH	58,606	5.7604	51,848.19		51,848.19	47.56	51,895.75
PUBLIC LIBRARY	43,677	4.2930	38,640.63		38,640.63	35.45	38,676.08

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - JUDGMENTS/LOSS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS	127,205	12.5030	112,537.08		112,537.08	103.24	112,640.32
ARTS COMMISSION	740	0.0727	654.67		654.67	0.60	655.27
PUBLIC WORKS	49,575	4.8727	43,858.55		43,858.55	40.23	43,898.78
SOLID WASTE	10,882	1.0696	9,627.20		9,627.20	8.83	9,636.03
HUMAN RELATIONS	370	0.0364	327.33		327.33	0.30	327.63
MUNI AUDITORIUM	1,234	0.1213	1,091.71		1,091.71	1.00	1,092.71
NCAC	18,877	1.8554	16,700.31		16,700.31	15.32	16,715.63
SubTotal	1,017,394	100.0000	900,079.01		900,079.01	825.70	900,904.71
TOTAL	1,017,394	100.0000	900,079.01		900,079.01	825.70	900,904.71

Allocation Basis: ESTIMATE OF CHARGES MADE TO JUDGMENTS/LOSSES BY DEPT

Allocation Source: INSURANCE DIVISION RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE/JUDGEMENTS

Receiving Department	Total	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS	JUDGMENTS/LOSS
LEGISLATIVE	6,227.74	0.00	0.00	0.00	6,227.74
MAYOR	10,495.93	0.00	6,085.28	40.69	4,369.96
GENERAL SERVICES ADMIN	17,645.93	0.00	5,191.34	0.00	12,454.59
GENERAL SERVICES BUILDINGS	77,363.50	70,722.75	6,640.75	0.00	0.00
DIRECTOR OF FINANCE	14,624.71	0.00	0.00	203.42	14,421.29
FINANCE OPERATIONS	20.34	0.00	0.00	20.34	0.00
FINANCE PURCHASING	20.34	0.00	0.00	20.34	0.00
FINANCE REAL PROP SVCS	1,594.20	34.73	1,559.47	0.00	0.00
FINANCE TREASURY	1,627.36	0.00	0.00	1,627.36	0.00
HUMAN RESOURCES	5,483.01	0.00	0.00	20.34	5,462.67
DEPARTMENT OF LAW	5,571.59	0.00	0.00	0.00	5,571.59
ELECTIONS	6,129.21	1,759.25	0.00	0.00	4,369.96
PLANNING COMM	5,026.11	0.00	0.00	0.00	5,026.11
REGISTER/DEEDS	20.34	0.00	0.00	20.34	0.00
HISTORICAL COMM	2,561.72	1,906.45	0.00	0.00	655.27
COMM ED ALLIANCE	1,740.14	0.00	319.79	0.00	1,420.35
ASSESSOR PROP	14,572.46	0.00	1,453.57	8.14	13,110.75
TRUSTEE	13,041.39	0.00	0.00	9,764.15	3,277.24
COUNTY CLERK	9,365.46	0.00	0.00	406.84	8,958.62
DISTRICT ATTOR	20,916.69	0.00	10,756.44	0.00	10,160.25
PUBLIC DEFENDER	6,991.93	0.00	0.00	0.00	6,991.93
JUVENILE CT CLRK	3,646.45	0.00	0.00	40.69	3,605.76
CIRCUIT CT CLERK	7,296.04	0.00	103.83	309.20	6,883.01
CRIMINAL CT CLRK	10,495.93	0.00	103.83	122.05	10,270.05
CLERK/MASTER	2,226.11	0.00	0.00	40.69	2,185.42
JUVENILE COURT	23,059.16	4,625.54	4,339.96	0.00	14,093.66
GEN SESSIONS CT	17,261.98	0.00	0.00	0.00	17,261.98
ST TRIAL COURTS	18,862.08	0.00	2,365.17	0.00	16,496.91
JUSTICE INFO SYS	1,903.82	0.00	264.76	0.00	1,639.06
SHERIFF ADMIN	123,323.93	17,358.17	41,399.84	105.78	64,460.14
POLICE	681,382.37	0.00	474,346.64	0.00	207,035.73
FIRE	439,079.75	60,039.36	246,843.75	0.00	132,196.64
CODES ADMIN	11,550.95	0.00	1,718.33	0.00	9,832.62
BEER BOARD	655.27	0.00	0.00	0.00	655.27
AGRICULTURAL EXT	982.90	0.00	0.00	0.00	982.90
SOIL & WATER	108.92	0.00	0.00	0.00	108.92

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE/JUDGEMENTS

Receiving Department	Total	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS	JUDGMENTS/LOSS
SOCIAL SERVICES	65,034.67	(1,401.44)	31,255.99	0.00	35,180.12
HEALTH	82,136.42	11,171.86	19,068.81	0.00	51,895.75
PUBLIC LIBRARY	103,057.40	55,324.52	9,056.80	0.00	38,676.08
PARKS	419,344.18	66,608.84	240,095.02	0.00	112,640.32
ARTS COMMISSION	655.27	0.00	0.00	0.00	655.27
PUBLIC WORKS	311,818.21	15,366.26	252,553.17	0.00	43,898.78
SOLID WASTE	9,636.03	0.00	0.00	0.00	9,636.03
HUMAN RELATIONS	327.63	0.00	0.00	0.00	327.63
TAXI/WRECKER BD	582.46	0.00	582.46	0.00	0.00
MUNI AUDITORIUM	25,798.89	7,187.50	17,518.68	0.00	1,092.71
SPORTS AUTHORITY	43,217.07	43,217.07	0.00	0.00	0.00
NCAC	17,176.53	460.90	0.00	0.00	16,715.63
ARENA	48,499.91	40,827.12	7,672.79	0.00	0.00
ALL OTHER	1,094.17	0.00	687.33	406.84	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	2,691,254.60	395,208.88	1,381,983.80	13,157.21	900,904.71

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

CIVIL SERVICE MEDICAL EXAMINER

NATURE AND EXTENT OF SERVICES

The Board of Health (budget caption "Civil Service Medical Examination") provides employment physicals to all Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

This cost was allocated to departments based on number of examinations performed.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department CIVIL SERVICE MEDICAL EXAM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	179,227.00			179,227.00
POST AUDITS	16.32	0.11	16.43	
FINANCE OPERATIONS		25.03	25.03	
FINANCE OMB		105.58	105.58	
FINANCE FASTNET		20.01	20.01	
FINANCE GRANTS COORDINATION		18.88	18.88	
FINANCE TREASURY		14.16	14.16	
FINANCE GRANTS MONITORING		24.17	24.17	
Total Allocated Additions:	16.32	207.94	224.26	224.26
Total To Be Allocated:	179,243.32	207.94		179,451.26

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Schedule .3 - Costs Allocated By Activity

For Department CIVIL SERVICE MEDICAL EXAM

	Total	General & Admin	MEDICAL EXAMS
Wages & Benefits			
SALARIES & WAGES	83,784.00	0.00	83,784.00
FRINGE BENEFITS	18,758.00	0.00	18,758.00
Other Expense & Cost			
MEDICAL SERVICES	75,000.00	0.00	75,000.00
TEMPORARY SERVICES	246.00	0.00	246.00
PRINTING	110.00	0.00	110.00
TRAVEL	12.00	0.00	12.00
OTHER REPAIRS/MAINT	509.00	0.00	509.00
SUPPLIES/MATERIALS	808.00	0.00	808.00
Departmental Totals			
Total Expenditures	179,227.00	0.00	179,227.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	179,227.00	0.00	179,227.00
Allocation Step 1			
Inbound- All Others	16.32	16.32	0.00
Reallocate Admin Costs		(16.32)	16.32
1st Allocation	179,243.32	0.00	179,243.32
Allocation Step 2			
Inbound- All Others	207.94	207.94	0.00
Reallocate Admin Costs		(207.94)	207.94
2nd Allocation	207.94	0.00	207.94
Total For 009 CIVIL SERVICE			
Total Allocated	179,451.26	0.00	179,451.26

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CIVIL SERVICE MEDICAL EXAM

Activity - MEDICAL EXAMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES ADMIN	4	0.1954	350.26		350.26	0.41	350.67
JUVENILE COURT	12	0.5862	1,050.77		1,050.77	1.22	1,051.99
ST TRIAL COURTS	1	0.0489	87.56		87.56	0.10	87.66
SHERIFF ADMIN	153	7.4744	13,397.28		13,397.28	15.54	13,412.82
POLICE	153	7.4744	13,397.28		13,397.28	15.54	13,412.82
FIRE	770	37.6159	67,424.20		67,424.20	78.23	67,502.43
CODES ADMIN	7	0.3420	612.95		612.95	0.71	613.66
SOCIAL SERVICES	21	1.0259	1,838.84		1,838.84	2.13	1,840.97
HEALTH	240	11.7245	21,015.34		21,015.34	24.38	21,039.72
PARKS	25	1.2213	2,189.10		2,189.10	2.54	2,191.64
PUBLIC WORKS	37	1.8075	3,239.86		3,239.86	3.76	3,243.62
SPORTS AUTHORITY	1	0.0489	87.56		87.56	0.10	87.66
WATER & SEWER	43	2.1006	3,765.25		3,765.25	4.37	3,769.62
BORDEAUX	122	5.9599	10,682.80		10,682.80	12.39	10,695.19
GENERAL HOSP	213	10.4055	18,651.11		18,651.11	21.64	18,672.75
METRO ACTION COM	235	11.4802	20,577.52		20,577.52	23.87	20,601.39
MDHA	8	0.3908	700.51		700.51	0.81	701.32
EDUCATION	2	0.0977	175.13		175.13	0.20	175.33
SubTotal	2,047	100.0000	179,243.32		179,243.32	207.94	179,451.26
TOTAL	2,047	100.0000	179,243.32		179,243.32	207.94	179,451.26

Allocation Basis: NUMBER OF EXAMS PERFORMED IN FY 2002

Allocation Source: CIVIL SERVICE MEDICAL RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CIVIL SERVICE MEDICAL EXAM

Receiving Department	Total	MEDICAL EXAMS
GENERAL SERVICES ADMIN	350.67	350.67
JUVENILE COURT	1,051.99	1,051.99
ST TRIAL COURTS	87.66	87.66
SHERIFF ADMIN	13,412.82	13,412.82
POLICE	13,412.82	13,412.82
FIRE	67,502.43	67,502.43
CODES ADMIN	613.66	613.66
SOCIAL SERVICES	1,840.97	1,840.97
HEALTH	21,039.72	21,039.72
PARKS	2,191.64	2,191.64
PUBLIC WORKS	3,243.62	3,243.62
SPORTS AUTHORITY	87.66	87.66
WATER & SEWER	3,769.62	3,769.62
BORDEAUX	10,695.19	10,695.19
GENERAL HOSP	18,672.75	18,672.75
METRO ACTION COM	20,601.39	20,601.39
MDHA	701.32	701.32
EDUCATION	175.33	175.33
Direct Billed	0.00	0.00
Total	179,451.26	179,451.26

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

GENERAL SERVICES ADMINISTRATION

NATURE AND EXTENT OF SERVICES

General Services Administration costs, as charged in account 10101000 in fund 10101, represent the cost of the Director's Office to supervise and direct the various divisions within the Department. The divisions include: Construction/Maintenance, Metro Courthouse, Howard Office Building, Metro Office Building, Ben West Building, Lindsley Hall Building, Justice Center, Communications Center, South Station, Centrex Operations, Motor Pool, Central Printing, Postal Service and the Stahlman Building. This cost was allocated based on the salaries and wages of employees supervised by the Director.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	308,266.00			308,266.00
BUILDING USE ALLOWANCE	3,735.29		3,735.29	
EQUIPMENT USE ALLOWANCE	2,281.14		2,281.14	
EMPLOYEE WORKMEN'S COMP	11,660.99		11,660.99	
EMPLOYEE BENEFITS	284,406.81	450.90	284,857.71	
POST AUDITS	377.86	2.49	380.35	
INSURANCE/JUDGEMENTS	17,629.76	16.17	17,645.93	
CIVIL SERVICE MEDICAL EXAM	350.26	0.41	350.67	
GENERAL SERVICES BUILDINGS		51,415.13	51,415.13	
CENTRAL PRINTING		679.48	679.48	
POSTAL SERVICE		34.71	34.71	
FINANCE OPERATIONS		1,094.40	1,094.40	
FINANCE OMB		181.67	181.67	
FINANCE PURCHASING		39,724.01	39,724.01	
FINANCE INTERNAL AUDIT		916.53	916.53	
FINANCE PAYROLL		378.85	378.85	
FINANCE FASTNET		599.51	599.51	
FINANCE GRANTS COORDINATION		32.49	32.49	
FINANCE REAL PROP SVCS		(34.38)	(34.38)	
FINANCE TREASURY		6.20	6.20	
FINANCE GRANTS MONITORING		41.58	41.58	
HUMAN RESOURCES		1,529.51	1,529.51	
INFORMATION SYSTEMS		(169.47)	(169.47)	
DEPARTMENT OF LAW		20,746.45	20,746.45	
Total Allocated Additions:	320,442.11	117,646.64	438,088.75	438,088.75
Total To Be Allocated:	628,708.11	117,646.64		746,354.75

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES ADMIN

	Total	General & Admin	GEN SVCS ADMIN
Wages & Benefits			
SALARIES & WAGES	248,232.00	0.00	248,232.00
FRINGE BENEFITS	50,083.00	0.00	50,083.00
Other Expense & Cost			
TUITION	732.00	0.00	732.00
TRAVEL	21.00	0.00	21.00
CENTRAL PRINT CHG	1,197.00	0.00	1,197.00
POSTAL SVC CHARGES	92.00	0.00	92.00
TELECOMMUN CHARGES	4,072.00	0.00	4,072.00
MATERIALS/SUPPLY	53.00	0.00	53.00
SOFTWARE LICENSE	648.00	0.00	648.00
COMPU HWARE <$5000	3,136.00	0.00	3,136.00
Departmental Totals			
Total Expenditures	308,266.00	0.00	308,266.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	308,266.00	0.00	308,266.00
Allocation Step 1			
Inbound- All Others	320,442.11	320,442.11	0.00
Reallocate Admin Costs		(320,442.11)	320,442.11
1st Allocation	628,708.11	0.00	628,708.11
Allocation Step 2			
Inbound- All Others	117,646.64	117,646.64	0.00
Reallocate Admin Costs		(117,646.64)	117,646.64
2nd Allocation	117,646.64	0.00	117,646.64
Total For 011 GENERAL SERVICES			
Total Allocated	746,354.75	0.00	746,354.75

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES ADMIN

Activity - GEN SVCS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	1,489,948	40.4315	254,195.83		254,195.83	47,566.24	301,762.07
CENTRAL PRINTING	302,541	8.2098	51,615.67		51,615.67	9,658.55	61,274.22
MOTOR POOL	1,045,739	28.3773	178,410.58		178,410.58	33,384.98	211,795.56
POSTAL SERVICE	165,161	4.4818	28,177.65		28,177.65	5,272.73	33,450.38
RADIO SHOP	681,732	18.4996	116,308.38		116,308.38	21,764.14	138,072.52
SubTotal	3,685,121	100.0000	628,708.11		628,708.11	117,646.64	746,354.75
TOTAL	3,685,121	100.0000	628,708.11		628,708.11	117,646.64	746,354.75

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: FY 2002 ACCOUNTING RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES ADMIN

Receiving Department	Total	GEN SVCS ADMIN
GENERAL SERVICES BUILDINGS	301,762.07	301,762.07
CENTRAL PRINTING	61,274.22	61,274.22
MOTOR POOL	211,795.56	211,795.56
POSTAL SERVICE	33,450.38	33,450.38
RADIO SHOP	138,072.52	138,072.52
Direct Billed	0.00	0.00
Total	746,354.75	746,354.75

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

DIVISION OF BUILDINGS

NATURE AND EXTENT OF SERVICES

This Division provides services to maintain and operate all Metropolitan buildings except for the Board of Education and Board of Hospitals. The costs were charged to account 10103010 in fund 10101.

The Department of General Services identified the utility costs to each building. In addition, janitorial services and salaries and fringe benefits of certain employees were identified directly to specific buildings. The remaining costs were allocated to the various buildings based on square feet. Each building's cost was then allocated based on the square feet occupied by each department.
A cost adjustment is included and represents revenue collected from Non-Metro governmental agencies for rent/lease of the Stahlman and other buildings.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES BUILDINGS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,796,495.00			7,796,495.00
BUILDING USE ALLOWANCE	766.51		766.51	
EQUIPMENT USE ALLOWANCE	424.98		424.98	
EMPLOYEE BENEFITS	1,347.84	2.14	1,349.98	
POST AUDITS	5,554.89	36.66	5,591.55	
INSURANCE/JUDGEMENTS	77,292.60	70.90	77,363.50	
GENERAL SERVICES ADMIN	254,195.83	47,566.24	301,762.07	
GENERAL SERVICES BUILDINGS		11,204.14	11,204.14	
CENTRAL PRINTING		705.60	705.60	
MOTOR POOL		6,415.58	6,415.58	
FINANCE OPERATIONS		8,523.13	8,523.13	
FINANCE OMB		4,598.20	4,598.20	
FINANCE PURCHASING		3,707.18	3,707.18	
FINANCE PAYROLL		9,236.50	9,236.50	
FINANCE FASTNET		10,132.79	10,132.79	
FINANCE GRANTS COORDINATION		822.25	822.25	
FINANCE REAL PROP SVCS		(22.00)	(22.00)	
FINANCE TREASURY		643.64	643.64	
FINANCE GRANTS MONITORING		1,052.52	1,052.52	
HUMAN RESOURCES		15,707.38	15,707.38	
INFORMATION SYSTEMS		(4,008.77)	(4,008.77)	
Total Allocated Additions:	339,582.65	116,394.08	455,976.73	455,976.73
FD 30003 EXPENSES	1,887,659.00			
RENT STAHLMAN	228,399.00			
RENT HOWARD	165,273.00			
RENT 222 BLDG	1,872.00			
Total Departmental Cost Adjustments:	2,283,203.00			2,283,203.00
Total To Be Allocated:	10,419,280.65	116,394.08		10,535,674.73

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	Total	General & Admin	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE
Departmental Totals					
Total Expenditures	7,796,495.00	0.00	474,678.71	240,768.48	1,606,502.86
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
FD 30003 EXPENSES	1,887,659.00	0.00	88,908.74	63,991.64	133,646.26
RENT STAHLMAN	228,399.00	0.00	0.00	0.00	0.00
RENT HOWARD	165,273.00	0.00	0.00	0.00	0.00
RENT 222 BLDG	1,872.00	0.00	0.00	0.00	0.00
Functional Cost	10,079,698.00	0.00	563,587.45	304,760.12	1,740,149.12
Allocation Step 1					
Inbound- All Others	339,582.65	339,582.65	0.00	0.00	0.00
Reallocate Admin Costs		(339,582.65)	18,987.08	10,267.28	58,625.21
Unallocated Costs	(1,800,594.09)	0.00	0.00	0.00	0.00
1st Allocation	8,618,686.56	0.00	582,574.53	315,027.40	1,798,774.33
Allocation Step 2					
Inbound- All Others	116,394.08	116,394.08	0.00	0.00	0.00
Reallocate Admin Costs		(116,394.08)	6,507.94	3,519.18	20,094.16
Unallocated Costs	(20,114.53)	0.00	0.00	0.00	0.00
2nd Allocation	96,279.55	0.00	6,507.94	3,519.18	20,094.16
Total For 012 GENERAL SERVICES					
Total Allocated	8,714,966.11	0.00	589,082.47	318,546.58	1,818,868.49

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	Total	General & Admin	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE
Wages & Benefits					
SALARIES & WAGES	1,489,948.00	0.00	128,135.53	64,812.74	202,334.94
FRINGE BENEFITS	417,382.00	0.00	33,807.94	17,947.43	60,103.01
Other Expense & Cost					
ELECTRIC	1,441,444.00	0.00	131,171.40	99,892.07	294,487.03
WATER	396,330.00	0.00	14,347.15	11,691.74	162,891.61
GAS	169,886.00	0.00	10,380.03	0.00	5,521.30
THERMAL	1,018,601.00	0.00	0.00	0.00	483,020.60
REFUSE DISPOSAL	1,764.00	0.00	151.70	76.73	239.55
BOTTLED WATER	3,011.00	0.00	258.95	130.98	408.89
OTHR PURCH SVCE	250.00	0.00	21.50	10.88	33.95
LANDSCAPING	66,249.00	0.00	5,697.41	2,881.83	8,996.61
PROPERTY PROTECTION	1,086,197.00	0.00	0.00	0.00	110,031.76
LAUNDRY SERVICES	14,812.00	0.00	1,273.83	644.32	2,011.47
PEST CONTROL SERVICE	14,554.00	0.00	1,251.64	633.10	1,976.43
JANITORIAL SERVICES	424,554.00	0.00	68,523.02	0.00	18,340.73
LOCK & KEY	569.00	0.00	48.93	24.75	77.27
SECURITY MONITORING	6,275.00	0.00	539.65	272.96	852.15
BUS SERVICES	90,349.00	0.00	7,770.01	3,930.18	12,269.39
TRAVEL	11,023.00	0.00	947.98	479.50	1,496.92
ADVERTISING	99.00	0.00	8.51	4.31	13.44
HVAC/PLUMB MAINT	296,537.00	0.00	25,502.18	12,899.36	40,269.72
OTHER REPAIRS/MAINT	392,312.00	0.00	17,536.35	9,886.26	103,178.06
CENTRAL PRINT CHARG	1,243.00	0.00	106.90	54.07	168.80
INFO SYST CHARGE	29,505.00	0.00	2,537.43	1,283.47	4,006.78
TELCOMM CHARGE	52,682.00	0.00	4,530.65	2,291.67	7,154.22
PRINTING	1,155.00	0.00	99.33	50.24	156.85
MOTOR POOL CHARGES	42,701.00	0.00	3,672.29	1,857.49	5,798.80
SUPPLIES/MATERIALS	284,964.00	0.00	12,737.89	7,181.09	74,945.53
EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
LICENSE/PERMIT/FEES	6,715.00	0.00	577.49	292.10	911.90
TELEPHONE	16,922.00	0.00	1,455.29	736.11	2,298.01
COMPU HWARE <$5000	483.00	0.00	41.54	21.01	65.59
FURNITURE <$5000	11,562.00	0.00	994.33	502.95	1,570.12
OTHER CONTRACT SVCS	0.00	0.00	0.00	0.00	0.00
BLDG IMPROVS	6,417.00	0.00	551.86	279.14	871.43

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE	STAHLMAN BLDG	HOWARD OFFICE
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	424,933.17	142,439.03	192,501.28
FRINGE BENEFITS	0.00	0.00	125,214.60	42,572.96	48,416.31
Other Expense & Cost					
ELECTRIC	48,720.81	144.14	168,072.37	111,135.33	208,144.51
WATER	3,963.30	0.00	90,997.37	34,361.81	21,956.68
GAS	7,254.13	0.00	0.00	7,984.64	46,735.64
THERMAL	0.00	0.00	320,451.87	215,128.53	0.00
REFUSE DISPOSAL	0.00	0.00	503.10	168.64	227.91
BOTTLED WATER	0.00	0.00	858.74	287.85	389.02
OTHR PURCH SVCE	0.00	0.00	71.29	23.90	32.30
LANDSCAPING	0.00	0.00	18,894.24	6,333.40	8,559.37
PROPERTY PROTECTION	0.00	0.00	432,958.11	51,159.88	113,942.07
LAUNDRY SERVICES	0.00	0.00	4,224.38	1,416.03	1,913.71
PEST CONTROL SERVICE	0.00	0.00	4,150.81	1,391.36	1,880.38
JANITORIAL SERVICES	3,056.79	0.00	56,975.15	13,543.27	17,831.27
LOCK & KEY	0.00	0.00	162.28	54.40	73.51
SECURITY MONITORING	0.00	0.00	1,789.62	599.89	810.73
BUS SERVICES	0.00	0.00	25,767.56	8,637.36	11,673.09
TRAVEL	0.00	0.00	3,143.76	1,053.80	1,424.17
ADVERTISING	0.00	0.00	28.25	9.46	12.79
HVAC/PLUMB MAINT	0.00	0.00	84,572.36	28,348.94	38,312.58
OTHER REPAIRS/MAINT	7,610.85	10,710.12	59,317.57	53,354.43	32,091.12
CENTRAL PRINT CHARG	0.00	0.00	354.50	118.83	160.60
INFO SYST CHARGE	0.00	0.00	8,414.82	2,820.68	3,812.05
TELCOMM CHARGE	0.00	0.00	15,024.91	5,036.40	6,806.51
PRINTING	0.00	0.00	329.40	110.42	149.23
MOTOR POOL CHARGES	0.00	0.00	12,178.31	4,082.22	5,516.97
SUPPLIES/MATERIALS	5,528.30	7,779.52	43,086.56	38,755.10	23,310.06
EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
LICENSE/PERMIT/FEES	0.00	0.00	1,915.13	641.95	867.58
TELEPHONE	0.00	0.00	4,826.16	1,617.74	2,186.32
COMPU HWARE <$5000	0.00	0.00	137.77	46.17	62.40
FURNITURE <$5000	0.00	0.00	3,297.47	1,105.33	1,493.81
OTHER CONTRACT SVCS	0.00	0.00	0.00	0.00	0.00
BLDG IMPROVS	0.00	0.00	1,830.11	613.47	829.08

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE	STAHLMAN BLDG	HOWARD OFFICE
Departmental Totals					
Total Expenditures	76,134.18	18,633.78	1,914,481.74	774,953.22	792,123.05
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
FD 30003 EXPENSES	943.83	0.00	85,510.95	59,461.26	39,263.31
RENT STAHLMAN	0.00	0.00	0.00	228,399.00	0.00
RENT HOWARD	0.00	0.00	0.00	0.00	165,273.00
RENT 222 BLDG	0.00	0.00	0.00	0.00	0.00
Functional Cost	77,078.01	18,633.78	1,999,992.69	1,062,813.48	996,659.36
Allocation Step 1					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	2,596.79	627.89	67,378.64	35,805.93	33,577.25
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
1st Allocation	79,674.80	19,261.67	2,067,371.33	1,098,619.41	1,030,236.61
Allocation Step 2					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	890.07	215.21	23,094.44	12,272.71	11,508.81
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
2nd Allocation	890.07	215.21	23,094.44	12,272.71	11,508.81
Total For 012 GENERAL SERVICES					
Total Allocated	80,564.87	19,476.88	2,090,465.77	1,110,892.12	1,041,745.42

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	LINDSLEY HALL	222 BUILDING	BEN WEST BLDG	MTA BUILDING	FIRE HALL
Wages & Benefits					
SALARIES & WAGES	0.00	82,841.11	165,235.23	0.00	0.00
FRINGE BENEFITS	0.00	20,869.10	45,494.64	0.00	0.00
Other Expense & Cost					
ELECTRIC	29,261.31	149,621.89	49,297.38	56,504.60	1,873.88
WATER	594.50	11,969.17	5,905.32	3,765.14	396.33
GAS	0.00	26,383.30	0.00	21,320.69	2,582.27
THERMAL	0.00	0.00	0.00	0.00	0.00
REFUSE DISPOSAL	0.00	98.08	195.63	0.00	0.00
BOTTLED WATER	0.00	167.41	333.92	0.00	0.00
OTHR PURCH SVCE	0.00	13.90	27.73	0.00	0.00
LANDSCAPING	0.00	3,683.44	7,347.01	0.00	0.00
PROPERTY PROTECTION	0.00	83,745.79	294,359.39	0.00	0.00
LAUNDRY SERVICES	0.00	823.55	1,642.65	0.00	0.00
PEST CONTROL SERVICE	0.00	809.20	1,614.04	0.00	0.00
JANITORIAL SERVICES	4,075.72	238,132.33	4,075.72	0.00	0.00
LOCK & KEY	0.00	31.64	63.10	0.00	0.00
SECURITY MONITORING	0.00	348.89	695.90	0.00	0.00
BUS SERVICES	0.00	5,023.40	10,019.70	0.00	0.00
TRAVEL	0.00	612.88	1,222.45	0.00	0.00
ADVERTISING	0.00	5.50	10.98	0.00	0.00
HVAC/PLUMB MAINT	0.00	16,487.46	32,885.95	0.00	0.00
OTHER REPAIRS/MAINT	9,650.88	25,657.20	8,395.48	3,295.42	666.93
CENTRAL PRINT CHARG	0.00	69.11	137.85	0.00	0.00
INFO SYST CHARGE	0.00	1,640.48	3,272.10	0.00	0.00
TELCOMM CHARGE	0.00	2,929.12	5,842.43	0.00	0.00
PRINTING	0.00	64.22	128.09	0.00	0.00
MOTOR POOL CHARGES	0.00	2,374.18	4,735.54	0.00	0.00
SUPPLIES/MATERIALS	7,010.11	18,636.65	6,098.23	2,393.70	484.44
EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
LICENSE/PERMIT/FEES	0.00	373.35	744.69	0.00	0.00
TELEPHONE	0.00	940.86	1,876.65	0.00	0.00
COMPU HWARE <$5000	0.00	26.85	53.56	0.00	0.00
FURNITURE <$5000	0.00	642.85	1,282.23	0.00	0.00
OTHER CONTRACT SVCS	0.00	0.00	0.00	0.00	0.00
BLDG IMPROVS	0.00	356.79	711.65	0.00	0.00

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	LINDSLEY HALL	222 BUILDING	BEN WEST BLDG	MTA BUILDING	FIRE HALL
Departmental Totals					
Total Expenditures	50,592.52	695,379.70	653,705.24	87,279.55	6,003.85
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
FD 30003 EXPENSES	20,386.72	37,564.41	21,330.55	0.00	0.00
RENT STAHLMAN	0.00	0.00	0.00	0.00	0.00
RENT HOWARD	0.00	0.00	0.00	0.00	0.00
RENT 222 BLDG	0.00	1,872.00	0.00	0.00	0.00
Functional Cost	70,979.24	734,816.11	675,035.79	87,279.55	6,003.85
Allocation Step 1					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	2,391.34	24,755.91	22,741.85	2,940.45	202.39
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
1st Allocation	73,370.58	759,572.02	697,777.64	90,220.00	6,206.24
Allocation Step 2					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	819.65	8,485.24	7,794.91	1,007.86	69.37
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
2nd Allocation	819.65	8,485.24	7,794.91	1,007.86	69.37
Total For 012 GENERAL SERVICES					
Total Allocated	74,190.23	768,057.26	705,572.55	91,227.86	6,275.61

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	OTHER BUILDINGS
Wages & Benefits	
SALARIES & WAGES	86,714.97
FRINGE BENEFITS	22,956.01
Other Expense & Cost	
ELECTRIC	93,117.28
WATER	33,489.88
GAS	41,724.00
THERMAL	0.00
REFUSE DISPOSAL	102.66
BOTTLED WATER	175.24
OTHR PURCH SVCE	14.55
LANDSCAPING	3,855.69
PROPERTY PROTECTION	0.00
LAUNDRY SERVICES	862.06
PEST CONTROL SERVICE	847.04
JANITORIAL SERVICES	0.00
LOCK & KEY	33.12
SECURITY MONITORING	365.21
BUS SERVICES	5,258.31
TRAVEL	641.54
ADVERTISING	5.76
HVAC/PLUMB MAINT	17,258.45
OTHER REPAIRS/MAINT	50,961.33
CENTRAL PRINT CHARG	72.34
INFO SYST CHARGE	1,717.19
TELCOMM CHARGE	3,066.09
PRINTING	67.22
MOTOR POOL CHARGES	2,485.20
SUPPLIES/MATERIALS	37,016.82
EQUIPMENT RENTAL	0.00
LICENSE/PERMIT/FEES	390.81
TELEPHONE	984.86
COMPU HWARE <$5000	28.11
FURNITURE <$5000	672.91
OTHER CONTRACT SVCS	0.00
BLDG IMPROVS	373.47

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	OTHER BUILDINGS
Departmental Totals	
Total Expenditures	405,258.12
Deductions	
Total Deductions	0.00
Cost Adjustments	
FD 30003 EXPENSES	1,336,651.33
RENT STAHLMAN	0.00
RENT HOWARD	0.00
RENT 222 BLDG	0.00
Functional Cost	1,741,909.45
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	58,684.64
Unallocated Costs	(1,800,594.09)
1st Allocation	0.00
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	20,114.53
Unallocated Costs	(20,114.53)
2nd Allocation	0.00
Total For 012 GENERAL SERVICES	
Total Allocated	0.00

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Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - POLICE BLDGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	100	100.0000	582,574.53		582,574.53	6,507.94	589,082.47
SubTotal	100	100.0000	582,574.53		582,574.53	6,507.94	589,082.47
TOTAL	100	100.0000	582,574.53		582,574.53	6,507.94	589,082.47

Allocation Basis: DIRECT ALLOCATION TO POLICE

Allocation Source:

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	21,553	60.5813	190,847.61		190,847.61	2,131.96	192,979.57
FIRE	14,024	39.4187	124,179.79		124,179.79	1,387.22	125,567.01
SubTotal	35,577	100.0000	315,027.40		315,027.40	3,519.18	318,546.58
TOTAL	35,577	100.0000	315,027.40		315,027.40	3,519.18	318,546.58

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - CRIM JUSTICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SHERIFF ADMIN	118,582	48.1073	865,341.12		865,341.12	9,666.75	875,007.87
POLICE	123,095	49.9381	898,274.29		898,274.29	10,034.65	908,308.94
ALL OTHER	4,818	1.9546	35,158.92		35,158.92	392.76	35,551.68
SubTotal	246,495	100.0000	1,798,774.33		1,798,774.33	20,094.16	1,818,868.49
TOTAL	246,495	100.0000	1,798,774.33		1,798,774.33	20,094.16	1,818,868.49

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - CLIFFORD ALLEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	18,140.29	64.5954	51,466.23		51,466.23	574.95	52,041.18
TRUSTEE	4,729.01	16.8394	13,416.78		13,416.78	149.88	13,566.66
AGRICULTURAL EXT	5,213.66	18.5652	14,791.79		14,791.79	165.24	14,957.03
SubTotal	28,082.96	100.0000	79,674.80		79,674.80	890.07	80,564.87
TOTAL	28,082.96	100.0000	79,674.80		79,674.80	890.07	80,564.87

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - METRO OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	19,261.67		19,261.67	215.21	19,476.88
SubTotal	100	100.0000	19,261.67		19,261.67	215.21	19,476.88
TOTAL	100	100.0000	19,261.67		19,261.67	215.21	19,476.88

Allocation Basis: DIRECT ALLOCATION TO ALL OTHER

Allocation Source:

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - COURT HOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	12,582.08	8.5514	176,789.19		176,789.19	1,976.29	178,765.48
MAYOR	5,664.87	3.8501	79,596.36		79,596.36	889.79	80,486.15
GENERAL SERVICES BUILDINGS	103.63	0.0704	1,456.09		1,456.09		1,456.09
DIRECTOR OF FINANCE	1,105.21	0.7512	15,529.16		15,529.16	173.60	15,702.76
DEPARTMENT OF LAW	8,830.66	6.0018	124,078.48		124,078.48	1,387.05	125,465.53
REGISTER/DEEDS	8,984.44	6.1063	126,239.21		126,239.21	1,411.20	127,650.41
COUNTY CLERK	6,717.51	4.5656	94,386.87		94,386.87	1,055.13	95,442.00
DISTRICT ATTOR	2,611.09	1.7746	36,688.09		36,688.09	410.13	37,098.22
CIRCUIT CT CLERK	29,028.52	19.7292	407,876.03		407,876.03	4,559.56	412,435.59
CRIMINAL CT CLRK	32,639.47	22.1834	458,613.08		458,613.08	5,126.75	463,739.83
CLERK/MASTER	12,980.36	8.8221	182,385.38		182,385.38	2,038.85	184,424.23
GEN SESSIONS CT	9,086.61	6.1757	127,674.80		127,674.80	1,427.25	129,102.05
ST TRIAL COURTS	4,237.12	2.8798	59,535.23		59,535.23	665.53	60,200.76
JUSTICE INFO SYS	1,816.89	1.2348	25,528.89		25,528.89	285.38	25,814.27
SHERIFF ADMIN	6,660.42	4.5267	93,584.71		93,584.71	1,046.16	94,630.87
ALL OTHER	4,085.85	2.7769	57,409.76		57,409.76	641.77	58,051.53
SubTotal	147,134.73	100.0000	2,067,371.33		2,067,371.33	23,094.44	2,090,465.77
TOTAL	147,134.73	100.0000	2,067,371.33		2,067,371.33	23,094.44	2,090,465.77

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - STAHLMAN BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POSTAL SERVICE	1,363.15	0.9994	10,979.56		10,979.56	122.65	11,102.21
FINANCE PURCHASING	1,694.27	1.2422	13,646.59		13,646.59	152.45	13,799.04
HUMAN RESOURCES	11,418.96	8.3718	91,974.62		91,974.62	1,027.45	93,002.07
GOVT ACCESS TV	2,925.90	2.1451	23,566.81		23,566.81	263.27	23,830.08
PUBLIC DEFENDER	21,717.61	15.9223	174,925.63		174,925.63	1,954.10	176,879.73
CIRCUIT CT CLERK	1,103.28	0.8089	8,886.42		8,886.42	99.27	8,985.69
CLERK/MASTER	1,207.73	0.8855	9,727.73		9,727.73	108.67	9,836.40
GEN SESSIONS CT	11,592.50	8.4991	93,372.40		93,372.40	1,043.07	94,415.47
ST TRIAL COURTS	3,679.09	2.6973	29,633.42		29,633.42	331.04	29,964.46
JUSTICE INFO SYS	4,746.46	3.4799	38,230.62		38,230.62	427.08	38,657.70
TAXI/WRECKER BD	1,538.39	1.1279	12,391.04		12,391.04	138.42	12,529.46
ALL OTHER	73,409.98	53.8206	591,284.57		591,284.57	6,605.24	597,889.81
SubTotal	136,397.32	100.0000	1,098,619.41		1,098,619.41	12,272.71	1,110,892.12
TOTAL	136,397.32	100.0000	1,098,619.41		1,098,619.41	12,272.71	1,110,892.12

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - HOWARD OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	951.64	0.9462	9,748.05		9,748.05		9,748.05
INFORMATION SYSTEMS	21,250.85	21.1292	217,681.48		217,681.48	2,454.97	220,136.45
ELECTIONS	6,216.21	6.1806	63,675.28		63,675.28	718.11	64,393.39
PLANNING COMM	15,964.75	15.8734	163,533.71		163,533.71	1,844.29	165,378.00
COUNTY CLERK	18,092.47	17.9890	185,328.85		185,328.85	2,090.09	187,418.94
POLICE	3,612.72	3.5921	37,006.62		37,006.62	417.35	37,423.97
SOCIAL SERVICES	13,736.30	13.6577	140,706.75		140,706.75	1,586.85	142,293.60
PUBLIC LIBRARY	9,666.86	9.6116	99,021.75		99,021.75	1,116.74	100,138.49
WATER & SEWER	5,337.14	5.3066	54,670.59		54,670.59	616.56	55,287.15
ALL OTHER	5,746.47	5.7136	58,863.53		58,863.53	663.85	59,527.38
SubTotal	100,575.41	100.0000	1,030,236.61		1,030,236.61	11,508.81	1,041,745.42
TOTAL	100,575.41	100.0000	1,030,236.61		1,030,236.61	11,508.81	1,041,745.42

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - LINDSLEY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING COMM	17,194.31	86.0255	63,117.43		63,117.43	705.11	63,822.54
ALL OTHER	2,793.14	13.9745	10,253.15		10,253.15	114.54	10,367.69
SubTotal	19,987.45	100.0000	73,370.58		73,370.58	819.65	74,190.23
TOTAL	19,987.45	100.0000	73,370.58		73,370.58	819.65	74,190.23

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - 222 BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POST AUDITS	904.35	1.1216	8,519.62		8,519.62		8,519.62
MAYOR	4,346.65	5.3910	40,948.53		40,948.53	496.63	41,445.16
GENERAL SERVICES ADMIN	5,457.67	6.7690	51,415.13		51,415.13		51,415.13
FINANCE OPERATIONS	5,727.89	7.1041	53,960.79		53,960.79	654.44	54,615.23
FINANCE OMB	5,489.58	6.8085	51,715.73		51,715.73	627.21	52,342.94
FINANCE PURCHASING	11,455.78	14.2082	107,921.57		107,921.57	1,308.88	109,230.45
FINANCE INTERNAL AUDIT	5,727.89	7.1041	53,960.79		53,960.79	654.44	54,615.23
FINANCE PAYROLL	3,155.08	3.9131	29,723.09		29,723.09	360.48	30,083.57
FINANCE FASTNET	3,958.24	4.9093	37,289.43		37,289.43	452.25	37,741.68
FINANCE TREASURY	2,299.28	2.8517	21,660.85		21,660.85	262.70	21,923.55
HUMAN RESOURCES	14,313.62	17.7528	134,844.46		134,844.46	1,635.39	136,479.85
DEPARTMENT OF LAW	5,772.07	7.1589	54,376.99		54,376.99	659.49	55,036.48
GEN SESSIONS CT	4,267.61	5.2930	40,203.91		40,203.91	487.60	40,691.51
BEER BOARD	3,828.48	4.7483	36,067.00		36,067.00	437.42	36,504.42
HUMAN RELATIONS	967.47	1.1999	9,114.26		9,114.26	110.54	9,224.80
SPORTS AUTHORITY	505.70	0.6272	4,764.05		4,764.05	57.78	4,821.83
ALL OTHER	2,450.54	3.0393	23,085.82		23,085.82	279.99	23,365.81
SubTotal	80,627.90	100.0000	759,572.02		759,572.02	8,485.24	768,057.26
TOTAL	80,627.90	100.0000	759,572.02		759,572.02	8,485.24	768,057.26

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	DIRECT FUNDS	GEN/OTHER FUNDS	PENSION MGMT	DEBT MGMT
EMPLOYEE BENEFITS	3,798.71	0.00	3,588.94	0.00	209.77
POST AUDITS	112.71	0.00	105.50	0.00	7.21
CORPORATE DUES	20.30	0.00	19.18	0.00	1.12
INSURANCE/JUDGEMENTS	246.15	0.00	237.90	0.00	8.25
LEGISLATIVE	124.75	0.00	129.16	(11.16)	6.75
MAYOR	225.26	0.00	229.78	(9.56)	5.04
CIVIL SERVICE MEDICAL EXAM	14.16	0.00	13.38	0.00	0.78
GENERAL SERVICES ADMIN	6.20	0.00	16.70	(11.85)	1.35
GENERAL SERVICES BUILDINGS	643.64	0.00	618.87	(9.29)	34.06
CENTRAL PRINTING	101.61	100.47	0.00	(1.78)	2.92
MOTOR POOL	1,787.31	1,757.78	0.00	(6.30)	35.83
POSTAL SERVICE	33.08	30.70	0.00	(1.17)	3.55
RADIO SHOP	536.65	530.17	0.00	(3.49)	9.97
DIRECTOR OF FINANCE	46.63	0.00	59.95	(16.32)	3.00
FINANCE OPERATIONS	90.52	0.00	89.49	(3.90)	4.93
FINANCE OMB	46.94	0.00	45.06	(2.70)	4.58
OFFC SUPP SVCS-ADMIN	20.69	0.00	19.01	(0.71)	2.39
FINANCE PURCHASING	76.33	1.60	73.95	(3.79)	4.57
FINANCE INTERNAL AUDIT	94.70	0.00	93.56	(1.80)	2.94
FINANCE PAYROLL	26.59	0.00	25.54	(3.10)	4.15
FINANCE FASTNET	136.15	0.00	131.20	(1.43)	6.38
FINANCE GRANTS	12.31	0.00	12.25	(0.70)	0.76
FINANCE REAL PROP SVCS	42.11	15.55	24.79	(2.38)	4.15
FINANCE TREASURY	40.48	38.93	0.00	(0.10)	1.65
HUMAN RESOURCES	2,399.09	2,051.96	345.52	(13.87)	15.48
INFORMATION SYSTEMS	97.36	60.28	0.00	(23.40)	60.48
DEPARTMENT OF LAW	301.87	0.00	296.18	(10.53)	16.22
CENTRAL RECORDS	5.56	0.00	5.29	0.00	0.27
FINANCE ADA MANAGEMENT	(2.03)	0.00	0.00	(2.03)	0.00
ELECTIONS	194.60	0.00	195.70	(10.10)	9.00
PLANNING COMM	250.37	0.00	250.03	(13.77)	14.11
ADV PLAN/RSCH	4.10	0.00	0.00	0.00	4.10
REGISTER/DEEDS	282.42	35.85	237.55	(0.58)	9.60
HISTORICAL COMM	35.10	0.00	34.46	(1.26)	1.90
COMM ED ALLIANCE	39.01	0.00	39.67	(2.63)	1.97
GOVT ACCESS TV	178.48	103.92	70.69	0.00	3.87

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - BEN WEST BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GEN SESSIONS CT	25,035.73	100.0000	697,777.64		697,777.64	7,794.91	705,572.55
SubTotal	25,035.73	100.0000	697,777.64		697,777.64	7,794.91	705,572.55
TOTAL	25,035.73	100.0000	697,777.64		697,777.64	7,794.91	705,572.55

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - MTA BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
METRO TRANSIT	100	100.0000	90,220.00		90,220.00	1,007.86	91,227.86
SubTotal	100	100.0000	90,220.00		90,220.00	1,007.86	91,227.86
TOTAL	100	100.0000	90,220.00		90,220.00	1,007.86	91,227.86

Allocation Basis: DIRECT ALLOCATION TO TRANSIT AUTHORITY

Allocation Source:

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - FIRE HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	100	100.0000	6,206.24		6,206.24	69.37	6,275.61
SubTotal	100	100.0000	6,206.24		6,206.24	69.37	6,275.61
TOTAL	100	100.0000	6,206.24		6,206.24	69.37	6,275.61

Allocation Basis: DIRECT ALLOCATION TO FIRE

Allocation Source:

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	Total	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE
POST AUDITS	8,519.62	0.00	0.00	0.00	0.00	0.00	0.00
LEGISLATIVE	178,765.48	0.00	0.00	0.00	0.00	0.00	178,765.48
MAYOR	121,931.31	0.00	0.00	0.00	0.00	0.00	80,486.15
GENERAL SERVICES ADMIN	51,415.13	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	11,204.14	0.00	0.00	0.00	0.00	0.00	1,456.09
POSTAL SERVICE	11,102.21	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	15,702.76	0.00	0.00	0.00	0.00	0.00	15,702.76
FINANCE OPERATIONS	54,615.23	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OMB	52,342.94	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	123,029.49	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	54,615.23	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	30,083.57	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE FASTNET	37,741.68	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	21,923.55	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	229,481.92	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	220,136.45	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	180,502.01	0.00	0.00	0.00	0.00	0.00	125,465.53
ELECTIONS	64,393.39	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING COMM	229,200.54	0.00	0.00	0.00	0.00	0.00	0.00
REGISTER/DEEDS	127,650.41	0.00	0.00	0.00	0.00	0.00	127,650.41
GOVT ACCESS TV	23,830.08	0.00	0.00	0.00	0.00	0.00	0.00
ASSESSOR PROP	52,041.18	0.00	0.00	0.00	52,041.18	0.00	0.00
TRUSTEE	13,566.66	0.00	0.00	0.00	13,566.66	0.00	0.00
COUNTY CLERK	282,860.94	0.00	0.00	0.00	0.00	0.00	95,442.00
DISTRICT ATTOR	37,098.22	0.00	0.00	0.00	0.00	0.00	37,098.22
PUBLIC DEFENDER	176,879.73	0.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	421,421.28	0.00	0.00	0.00	0.00	0.00	412,435.59
CRIMINAL CT CLRK	463,739.83	0.00	0.00	0.00	0.00	0.00	463,739.83
CLERK/MASTER	194,260.63	0.00	0.00	0.00	0.00	0.00	184,424.23
GEN SESSIONS CT	969,781.58	0.00	0.00	0.00	0.00	0.00	129,102.05
ST TRIAL COURTS	90,165.22	0.00	0.00	0.00	0.00	0.00	60,200.76
JUSTICE INFO SYS	64,471.97	0.00	0.00	0.00	0.00	0.00	25,814.27
SHERIFF ADMIN	969,638.74	0.00	0.00	875,007.87	0.00	0.00	94,630.87
POLICE	1,727,794.95	589,082.47	192,979.57	908,308.94	0.00	0.00	0.00
FIRE	131,842.62	0.00	125,567.01	0.00	0.00	0.00	0.00
BEER BOARD	36,504.42	0.00	0.00	0.00	0.00	0.00	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	Total	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE
AGRICULTURAL EXT	14,957.03	0.00	0.00	0.00	14,957.03	0.00	0.00
SOCIAL SERVICES	142,293.60	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC LIBRARY	100,138.49	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RELATIONS	9,224.80	0.00	0.00	0.00	0.00	0.00	0.00
TAXI/WRECKER BD	12,529.46	0.00	0.00	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	4,821.83	0.00	0.00	0.00	0.00	0.00	0.00
WATER & SEWER	55,287.15	0.00	0.00	0.00	0.00	0.00	0.00
METRO TRANSIT	91,227.86	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	804,230.78	0.00	0.00	35,551.68	0.00	19,476.88	58,051.53
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	8,714,966.11	589,082.47	318,546.58	1,818,868.49	80,564.87	19,476.88	2,090,465.77

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	STAHLMAN BLDG	HOWARD OFFICE	LINDSLEY HALL	222 BUILDING	BEN WEST BLDG	MTA BUILDING	FIRE HALL
POST AUDITS	0.00	0.00	0.00	8,519.62	0.00	0.00	0.00
LEGISLATIVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAYOR	0.00	0.00	0.00	41,445.16	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	51,415.13	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	9,748.05	0.00	0.00	0.00	0.00	0.00
POSTAL SERVICE	11,102.21	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	54,615.23	0.00	0.00	0.00
FINANCE OMB	0.00	0.00	0.00	52,342.94	0.00	0.00	0.00
FINANCE PURCHASING	13,799.04	0.00	0.00	109,230.45	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	54,615.23	0.00	0.00	0.00
FINANCE PAYROLL	0.00	0.00	0.00	30,083.57	0.00	0.00	0.00
FINANCE FASTNET	0.00	0.00	0.00	37,741.68	0.00	0.00	0.00
FINANCE TREASURY	0.00	0.00	0.00	21,923.55	0.00	0.00	0.00
HUMAN RESOURCES	93,002.07	0.00	0.00	136,479.85	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	220,136.45	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	0.00	0.00	0.00	55,036.48	0.00	0.00	0.00
ELECTIONS	0.00	64,393.39	0.00	0.00	0.00	0.00	0.00
PLANNING COMM	0.00	165,378.00	63,822.54	0.00	0.00	0.00	0.00
REGISTER/DEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOVT ACCESS TV	23,830.08	0.00	0.00	0.00	0.00	0.00	0.00
ASSESSOR PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRUSTEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY CLERK	0.00	187,418.94	0.00	0.00	0.00	0.00	0.00
DISTRICT ATTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	176,879.73	0.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	8,985.69	0.00	0.00	0.00	0.00	0.00	0.00
CRIMINAL CT CLRK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLERK/MASTER	9,836.40	0.00	0.00	0.00	0.00	0.00	0.00
GEN SESSIONS CT	94,415.47	0.00	0.00	40,691.51	705,572.55	0.00	0.00
ST TRIAL COURTS	29,964.46	0.00	0.00	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	38,657.70	0.00	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	0.00	37,423.97	0.00	0.00	0.00	0.00	0.00
FIRE	0.00	0.00	0.00	0.00	0.00	0.00	6,275.61
BEER BOARD	0.00	0.00	0.00	36,504.42	0.00	0.00	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	STAHLMAN BLDG	HOWARD OFFICE	LINDSLEY HALL	222 BUILDING	BEN WEST BLDG	MTA BUILDING	FIRE HALL
AGRICULTURAL EXT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOCIAL SERVICES	0.00	142,293.60	0.00	0.00	0.00	0.00	0.00
PUBLIC LIBRARY	0.00	100,138.49	0.00	0.00	0.00	0.00	0.00
HUMAN RELATIONS	0.00	0.00	0.00	9,224.80	0.00	0.00	0.00
TAXI/WRECKER BD	12,529.46	0.00	0.00	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	0.00	0.00	0.00	4,821.83	0.00	0.00	0.00
WATER & SEWER	0.00	55,287.15	0.00	0.00	0.00	0.00	0.00
METRO TRANSIT	0.00	0.00	0.00	0.00	0.00	91,227.86	0.00
ALL OTHER	597,889.81	59,527.38	10,367.69	23,365.81	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,110,892.12	1,041,745.42	74,190.23	768,057.26	705,572.55	91,227.86	6,275.61

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

CENTRAL PRINTING

NATURE AND EXTENT OF SERVICES

Central Printing offers printing and duplicating services to all Metropolitan Government departments on a reimbursable basis. Costs were allocated to departments based on the services provided and billed to the departments. The costs were taken from of the Government's CAFR for FY 2002.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department CENTRAL PRINTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	669,059.00			669,059.00
EMPLOYEE BENEFITS	258.87	0.41	259.28	
POST AUDITS	2,206.89	14.57	2,221.46	
GENERAL SERVICES ADMIN	51,615.67	9,658.55	61,274.22	
MOTOR POOL		(393.95)	(393.95)	
POSTAL SERVICE		41.50	41.50	
FINANCE OPERATIONS		3,554.85	3,554.85	
FINANCE OMB		394.58	394.58	
FINANCE PURCHASING		375.81	375.81	
FINANCE FASTNET		2,705.32	2,705.32	
FINANCE GRANTS COORDINATION		70.56	70.56	
FINANCE TREASURY		101.61	101.61	
FINANCE GRANTS MONITORING		90.32	90.32	
HUMAN RESOURCES		3,016.77	3,016.77	
Total Allocated Additions:	54,081.43	19,630.90	73,712.33	73,712.33
OPERATING REVENUE	(457,259.00)			
NONOPERATING REVENUE	(13,294.00)			
Total Departmental Cost Adjustments:	(470,553.00)			(470,553.00)
Total To Be Allocated:	252,587.43	19,630.90		272,218.33

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department FINANCE TREASURY

	DEBT MGMT
Wages & Benefits	
SALARIES & WAGES	33,460.73
FRINGE BENEFITS	6,540.16
Other Expense & Cost	
CONSULT SVCS	9,859.74
PROP PROTECTION	0.00
TEMP SERVICE	817.06
TRAVEL	91.07
POSTAGE	223.99
PRINTING	540.01
SUBSCRIPTS/DUES	199.01
OTHR REPAIR/MAINT	69.00
INFO SYST CHARGE	1,673.02
CENTRAL PRINT CHG	297.99
POSTAL SERVICE CHG	1,850.20
TELECOMM CHG	911.96
FACILITIES PROJ MGMT	105.99
HOST & HOSTESS	100.98
OFFICE SUPPLIES	2,664.68
CASHIER SHORTAGES	0.00
INTEREST EXPENSE	295.13
RENTAL EQUIP	197.95
SOFTWARE LICENSE	0.00
ALARM PERMITS	0.00
TRANS COMM ED	0.00
Departmental Totals	
Total Expenditures	59,898.67
Deductions	
Total Deductions	0.00
Cost Adjustments	
OPERATING REVENUE	(50,082.99)
Functional Cost	9,815.68

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department CENTRAL PRINTING

	Total	General & Admin	CENTRAL PRINT
Wages & Benefits			
SALARIES & WAGES	302,541.00	0.00	302,541.00
FRINGE BENEFITS	82,646.00	0.00	82,646.00
Other Expense & Cost			
CONTRACTUAL SERVICES	21,677.00	0.00	21,677.00
SUPPLIES/MATRIALS	176,080.00	0.00	176,080.00
DEPRECIATION	40,992.00	0.00	40,992.00
OTHER EXPENSES	17,946.00	0.00	17,946.00
INFO SYSTMS CHG	7,820.00	0.00	7,820.00
POSTAL SVC CHG	109.00	0.00	109.00
TELECOMM CHG	6,099.00	0.00	6,099.00
MOTOR POOL MAINT	13,149.00	0.00	13,149.00
Departmental Totals			
Total Expenditures	669,059.00	0.00	669,059.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(457,259.00)	0.00	(457,259.00)
NONOPERATING REVENUE	(13,294.00)	0.00	(13,294.00)
Functional Cost	198,506.00	0.00	198,506.00
Allocation Step 1			
Inbound- All Others	54,081.43	54,081.43	0.00
Reallocate Admin Costs		(54,081.43)	54,081.43
1st Allocation	252,587.43	0.00	252,587.43
Allocation Step 2			
Inbound- All Others	19,630.90	19,630.90	0.00
Reallocate Admin Costs		(19,630.90)	19,630.90
2nd Allocation	19,630.90	0.00	19,630.90
Total For 013 CENTRAL PRINTING			
Total Allocated	272,218.33	0.00	272,218.33

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PRINTING

Activity - CENTRAL PRINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	9,830	2.2092	5,580.06		5,580.06	436.07	6,016.13
MAYOR	26,023	5.8483	14,772.10		14,772.10	1,154.41	15,926.51
GENERAL SERVICES ADMIN	1,197	0.2690	679.48		679.48		679.48
GENERAL SERVICES BUILDINGS	1,243	0.2793	705.60		705.60		705.60
MOTOR POOL	1,558	0.3501	884.41		884.41	69.11	953.52
POSTAL SERVICE	72	0.0162	40.87		40.87	3.19	44.06
RADIO SHOP	4,333	0.9738	2,459.65		2,459.65	192.22	2,651.87
DIRECTOR OF FINANCE	3,298	0.7412	1,872.13		1,872.13	146.30	2,018.43
FINANCE OPERATIONS	999	0.2245	567.09		567.09	44.32	611.41
OFFC SUPP SVCS-ADMIN	75	0.0169	42.57		42.57	3.33	45.90
FINANCE PURCHASING	612	0.1375	347.41		347.41	27.15	374.56
FINANCE INTERNAL AUDIT	20	0.0045	11.35		11.35	0.89	12.24
FINANCE PAYROLL	684	0.1537	388.28		388.28	30.34	418.62
FINANCE FASTNET	372	0.0836	211.17		211.17	16.50	227.67
FINANCE REAL PROP SVCS	311	0.0699	176.54		176.54	13.80	190.34
FINANCE TREASURY	3,515	0.7899	1,995.31		1,995.31	155.93	2,151.24
FINANCE SUPPLY PROP WAREHSE	137	0.0308	77.77		77.77	6.08	83.85
HUMAN RESOURCES	21,971	4.9377	12,471.96		12,471.96	974.66	13,446.62
INFORMATION SYSTEMS	6,079	1.3662	3,450.78		3,450.78	269.67	3,720.45
DEPARTMENT OF LAW	1,916	0.4306	1,087.63		1,087.63	85.00	1,172.63
FINANCE ADA MANAGEMENT	633	0.1423	359.33		359.33	28.08	387.41
ELECTIONS	14,751	3.3151	8,373.49		8,373.49	654.37	9,027.86
PLANNING COMM	7,909	1.7774	4,489.59		4,489.59	350.85	4,840.44
REGISTER/DEEDS	1,323	0.2973	751.01		751.01	58.69	809.70
HISTORICAL COMM	2,108	0.4737	1,196.62		1,196.62	93.51	1,290.13
COMM ED ALLIANCE	78	0.0175	44.28		44.28	3.46	47.74
GOVT ACCESS TV	36	0.0081	20.44		20.44	1.60	22.04
ASSESSOR PROP	9,241	2.0768	5,245.71		5,245.71	409.94	5,655.65
TRUSTEE	7,194	1.6168	4,083.71		4,083.71	319.13	4,402.84
COUNTY CLERK	9,829	2.2089	5,579.49		5,579.49	436.02	6,015.51
DISTRICT ATTOR	1,768	0.3973	1,003.62		1,003.62	78.43	1,082.05
PUBLIC DEFENDER	108	0.0243	61.31		61.31	4.79	66.10
JUVENILE CT CLRK	1,176	0.2643	667.56		667.56	52.17	719.73

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PRINTING

Activity - CENTRAL PRINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CIRCUIT CT CLERK	14,381	3.2319	8,163.45		8,163.45	637.96	8,801.41
CRIMINAL CT CLRK	4,767	1.0713	2,706.01		2,706.01	211.47	2,917.48
CLERK/MASTER	805	0.1809	456.96		456.96	35.71	492.67
JUVENILE COURT	6,736	1.5138	3,823.73		3,823.73	298.82	4,122.55
GEN SESSIONS CT	13,481	3.0297	7,652.57		7,652.57	598.03	8,250.60
ST TRIAL COURTS	4,587	1.0309	2,603.84		2,603.84	203.48	2,807.32
JUSTICE INFO SYS	216	0.0485	122.61		122.61	9.58	132.19
SHERIFF ADMIN	913	0.2052	518.27		518.27	40.50	558.77
SH WAREHOUSE	12,199	2.7416	6,924.83		6,924.83	541.16	7,465.99
SH TRANSPORTATION	37	0.0083	21.00		21.00	1.64	22.64
SH WARRANTS	2,276	0.5115	1,291.98		1,291.98	100.97	1,392.95
SH CENTRAL PROC	103	0.0231	58.47		58.47	4.57	63.04
POLICE	5,298	1.1907	3,007.44		3,007.44	235.02	3,242.46
FIRE	32,761	7.3626	18,596.96		18,596.96	1,453.31	20,050.27
CODES ADMIN	6,529	1.4673	3,706.22		3,706.22	289.63	3,995.85
BEER BOARD	1,848	0.4153	1,049.03		1,049.03	81.98	1,131.01
SOCIAL SERVICES	8,523	1.9154	4,838.13		4,838.13	378.09	5,216.22
HEALTH	179	0.0402	101.61		101.61	7.94	109.55
PUBLIC LIBRARY	47,625	10.7032	27,034.58		27,034.58	2,112.67	29,147.25
PARKS	18,393	4.1336	10,440.89		10,440.89	815.93	11,256.82
ARTS COMMISSION	3,822	0.8589	2,169.58		2,169.58	169.55	2,339.13
PUBLIC WORKS	6,193	1.3918	3,515.49		3,515.49	274.73	3,790.22
SOLID WASTE	4,530	1.0181	2,571.48		2,571.48	200.96	2,772.44
HUMAN RELATIONS	1,854	0.4167	1,052.43		1,052.43	82.25	1,134.68
TAXI/WRECKER BD	604	0.1357	342.86		342.86	26.79	369.65
FARMERS MARKET	20	0.0045	11.35		11.35	0.89	12.24
MUNI AUDITORIUM	121	0.0272	68.69		68.69	5.37	74.06
STATE FAIR BD	6,760	1.5192	3,837.35		3,837.35	299.88	4,137.23
CONVENTION CTR	6,626	1.4891	3,761.29		3,761.29	293.94	4,055.23
SPORTS AUTHORITY	30	0.0067	17.03		17.03	1.33	18.36
WATER & SEWER	34,993	7.8642	19,863.97		19,863.97	1,552.32	21,416.29
BORDEAUX	12,010	2.6991	6,817.54		6,817.54	532.78	7,350.32
GENERAL HOSP	33,111	7.4412	18,795.64		18,795.64	1,468.84	20,264.48

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PRINTING

Activity - CENTRAL PRINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
METRO ACTION COM	7,720	1.7350	4,382.30		4,382.30	342.47	4,724.77
NCAC	4,516	1.0149	2,563.53		2,563.53	200.33	2,763.86
SubTotal	444,966	100.0000	252,587.43		252,587.43	19,630.90	272,218.33
TOTAL	444,966	100.0000	252,587.43		252,587.43	19,630.90	272,218.33

Allocation Basis: FY 2002 CENTRAL PRINT SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
LEGISLATIVE	6,016.13	6,016.13
MAYOR	15,926.51	15,926.51
GENERAL SERVICES ADMIN	679.48	679.48
GENERAL SERVICES BUILDINGS	705.60	705.60
MOTOR POOL	953.52	953.52
POSTAL SERVICE	44.06	44.06
RADIO SHOP	2,651.87	2,651.87
DIRECTOR OF FINANCE	2,018.43	2,018.43
FINANCE OPERATIONS	611.41	611.41
OFFC SUPP SVCS-ADMIN	45.90	45.90
FINANCE PURCHASING	374.56	374.56
FINANCE INTERNAL AUDIT	12.24	12.24
FINANCE PAYROLL	418.62	418.62
FINANCE FASTNET	227.67	227.67
FINANCE REAL PROP SVCS	190.34	190.34
FINANCE TREASURY	2,151.24	2,151.24
FINANCE SUPPLY PROP	83.85	83.85
HUMAN RESOURCES	13,446.62	13,446.62
INFORMATION SYSTEMS	3,720.45	3,720.45
DEPARTMENT OF LAW	1,172.63	1,172.63
FINANCE ADA MANAGEMENT	387.41	387.41
ELECTIONS	9,027.86	9,027.86
PLANNING COMM	4,840.44	4,840.44
REGISTER/DEEDS	809.70	809.70
HISTORICAL COMM	1,290.13	1,290.13
COMM ED ALLIANCE	47.74	47.74
GOVT ACCESS TV	22.04	22.04
ASSESSOR PROP	5,655.65	5,655.65
TRUSTEE	4,402.84	4,402.84
COUNTY CLERK	6,015.51	6,015.51
DISTRICT ATTOR	1,082.05	1,082.05
PUBLIC DEFENDER	66.10	66.10
JUVENILE CT CLRK	719.73	719.73
CIRCUIT CT CLERK	8,801.41	8,801.41
CRIMINAL CT CLRK	2,917.48	2,917.48
CLERK/MASTER	492.67	492.67

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
JUVENILE COURT	4,122.55	4,122.55
GEN SESSIONS CT	8,250.60	8,250.60
ST TRIAL COURTS	2,807.32	2,807.32
JUSTICE INFO SYS	132.19	132.19
SHERIFF ADMIN	558.77	558.77
SH WAREHOUSE	7,465.99	7,465.99
SH TRANSPORTATION	22.64	22.64
SH WARRANTS	1,392.95	1,392.95
SH CENTRAL PROC	63.04	63.04
POLICE	3,242.46	3,242.46
FIRE	20,050.27	20,050.27
CODES ADMIN	3,995.85	3,995.85
BEER BOARD	1,131.01	1,131.01
SOCIAL SERVICES	5,216.22	5,216.22
HEALTH	109.55	109.55
PUBLIC LIBRARY	29,147.25	29,147.25
PARKS	11,256.82	11,256.82
ARTS COMMISSION	2,339.13	2,339.13
PUBLIC WORKS	3,790.22	3,790.22
SOLID WASTE	2,772.44	2,772.44
HUMAN RELATIONS	1,134.68	1,134.68
TAXI/WRECKER BD	369.65	369.65
FARMERS MARKET	12.24	12.24
MUNI AUDITORIUM	74.06	74.06
STATE FAIR BD	4,137.23	4,137.23
CONVENTION CTR	4,055.23	4,055.23
SPORTS AUTHORITY	18.36	18.36
WATER & SEWER	21,416.29	21,416.29
BORDEAUX	7,350.32	7,350.32
GENERAL HOSP	20,264.48	20,264.48
METRO ACTION COM	4,724.77	4,724.77
NCAC	2,763.86	2,763.86

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
Direct Billed	0.00	0.00
Total	272,218.33	272,218.33

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

MOTOR POOL

NATURE AND EXTENT OF SERVICES

This division maintains control of a vehicle pool for rental by any Metropolitan Government department. It also provides repair and maintenance services for other vehicles owned by other departments within the Metropolitan Government. Departments are billed for the services provided. All costs except depreciation were allocated to departments based on the billings. Depreciation expense was allocated based on motor pool vehicles assigned to departments. The costs were taken from the Government's CAFR for FY 2002.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department MOTOR POOL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,202,264.00			8,202,264.00
EMPLOYEE BENEFITS	915.10	1.45	916.55	
POST AUDITS	8,624.20	56.92	8,681.12	
GENERAL SERVICES ADMIN	178,410.58	33,384.98	211,795.56	
CENTRAL PRINTING	884.41	69.11	953.52	
POSTAL SERVICE		12.45	12.45	
RADIO SHOP		32.87	32.87	
FINANCE OPERATIONS		15,996.08	15,996.08	
FINANCE OMB		4,837.66	4,837.66	
FINANCE PURCHASING		1,957.29	1,957.29	
FINANCE INTERNAL AUDIT		89,901.95	89,901.95	
FINANCE FASTNET		10,572.00	10,572.00	
FINANCE GRANTS COORDINATION		865.07	865.07	
FINANCE TREASURY		1,787.31	1,787.31	
FINANCE GRANTS MONITORING		1,107.33	1,107.33	
FINANCE SUPPLY PROP WAREHSE		64,543.45	64,543.45	
HUMAN RESOURCES		10,664.27	10,664.27	
INFORMATION SYSTEMS		(3,124.10)	(3,124.10)	
Total Allocated Additions:	188,834.29	232,666.09	421,500.38	421,500.38
OPERATING REVENUE	(8,184,060.00)			
NONOPERATING REVENUE	(106,090.00)			
Total Departmental Cost Adjustments:	(8,290,150.00)			(8,290,150.00)
Total To Be Allocated:	100,948.29	232,666.09		333,614.38

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Schedule .3 - Costs Allocated By Activity

For Department MOTOR POOL

	Total	General & Admin	MOTOR POOL	DEPRECIATION
Wages & Benefits				
SALARIES & WAGES	1,045,740.00	0.00	1,045,740.00	0.00
FRINGE BENEFITS	301,899.00	0.00	301,899.00	0.00
Other Expense & Cost				
CONTRACTUAL SERVICES	480,895.00	0.00	480,895.00	0.00
SUPPLIES/MATERIALS	2,669,807.00	0.00	2,669,807.00	0.00
DEPRECIATION	3,051,557.00	0.00	0.00	3,051,557.00
OTHER EXPENSES	652,366.00	0.00	652,366.00	0.00
Departmental Totals				
Total Expenditures	8,202,264.00	0.00	5,150,707.00	3,051,557.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
OPERATING REVENUE	(8,184,060.00)	0.00	(8,184,060.00)	0.00
NONOPERATING REVENUE	(106,090.00)	0.00	(106,090.00)	0.00
Functional Cost	(87,886.00)	0.00	(3,139,443.00)	3,051,557.00
Allocation Step 1				
Inbound- All Others	188,834.29	0.00	188,834.29	0.00
1st Allocation	100,948.29	0.00	(2,950,608.71)	3,051,557.00
Allocation Step 2				
Inbound- All Others	232,666.09	0.00	232,666.09	0.00
2nd Allocation	232,666.09	0.00	232,666.09	0.00
Total For 014 MOTOR POOL				
Total Allocated	333,614.38	0.00	(2,717,942.62)	3,051,557.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department MOTOR POOL

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	10,195	0.1257	-3,709.77		-3,709.77	294.56	-3,415.21
GENERAL SERVICES BUILDINGS	42,701	0.5266	-15,538.05		-15,538.05		-15,538.05
CENTRAL PRINTING	13,149	0.1622	-4,784.68		-4,784.68		-4,784.68
POSTAL SERVICE	3,017	0.0372	-1,097.83		-1,097.83	87.17	-1,010.66
RADIO SHOP	26,702	0.3293	-9,716.32		-9,716.32	771.48	-8,944.84
DIRECTOR OF FINANCE	8	0.0001	-2.92		-2.92	0.23	-2.69
FINANCE OPERATIONS	193	0.0024	-70.22		-70.22	5.58	-64.64
FINANCE OMB	56	0.0007	-20.39		-20.39	1.62	-18.77
OFFC SUPP SVCS-ADMIN	24	0.0003	-8.73		-8.73	0.69	-8.04
FINANCE PURCHASING	201	0.0025	-73.15		-73.15	5.81	-67.34
FINANCE REAL PROP SVCS	9,036	0.1114	-3,288.01		-3,288.01	261.07	-3,026.94
FINANCE SUPPLY PROP WAREHSE	55	0.0007	-20.01		-20.01	1.59	-18.42
HUMAN RESOURCES	7,780	0.0959	-2,830.99		-2,830.99	224.78	-2,606.21
INFORMATION SYSTEMS	16,662	0.2055	-6,062.97		-6,062.97	481.40	-5,581.57
DEPARTMENT OF LAW	8,706	0.1074	-3,167.95		-3,167.95	251.54	-2,916.41
FINANCE ADA MANAGEMENT	10,268	0.1266	-3,736.33		-3,736.33	296.67	-3,439.66
ELECTIONS	3,977	0.0490	-1,447.16		-1,447.16	114.90	-1,332.26
PLANNING COMM	5,131	0.0633	-1,867.06		-1,867.06	148.25	-1,718.81
REGISTER/DEEDS	6,006	0.0741	-2,185.46		-2,185.46	173.53	-2,011.93
GOVT ACCESS TV	5,676	0.0700	-2,065.40		-2,065.40	163.99	-1,901.41
ASSESSOR PROP	149,018	1.8377	-54,224.72		-54,224.72	4,305.47	-49,919.25
TRUSTEE	6,605	0.0815	-2,403.42		-2,403.42	190.83	-2,212.59
COUNTY CLERK	27,959	0.3448	-10,173.73		-10,173.73	807.80	-9,365.93
DA DRUG ENF	90,176	1.1121	-32,813.28		-32,813.28	2,605.39	-30,207.89
DA SPECIAL OPNS	538	0.0066	-195.77		-195.77	15.54	-180.23
PUBLIC DEFENDER	3,343	0.0412	-1,216.45		-1,216.45	96.59	-1,119.86
JUVENILE CT CLRK	5,886	0.0726	-2,141.79		-2,141.79	170.06	-1,971.73
CIRCUIT CT CLERK	37,798	0.4661	-13,753.94		-13,753.94	1,092.07	-12,661.87
CRIMINAL CT CLRK	4,504	0.0555	-1,638.92		-1,638.92	130.13	-1,508.79
JUVENILE COURT	99,496	1.2270	-36,204.65		-36,204.65	2,874.67	-33,329.98
GEN SESSIONS CT	3,415	0.0421	-1,242.65		-1,242.65	98.67	-1,143.98
ST TRIAL COURTS	128	0.0016	-46.59		-46.59	3.70	-42.89
SHERIFF ADMIN	37,836	0.4666	-13,767.78		-13,767.78	1,093.17	-12,674.61

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department MOTOR POOL

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH COMM SERVICES	12,399	0.1529	-4,511.75		-4,511.75	358.24	-4,153.51
SH FACILITY MTN	28,899	0.3564	-10,515.79		-10,515.79	834.96	-9,680.83
SH WAREHOUSE	11,406	0.1407	-4,150.41		-4,150.41	329.55	-3,820.86
SH CRIM JUST CTR	69,141	0.8527	-25,159.04		-25,159.04	1,997.64	-23,161.40
SH CORR WORK CTR	21,063	0.2598	-7,664.41		-7,664.41	608.56	-7,055.85
SH TRANSPORTATION	133,129	1.6418	-48,443.03		-48,443.03	3,846.40	-44,596.63
SH WARRANTS	258,815	3.1918	-94,177.71		-94,177.71	7,477.76	-86,699.95
SH DEBERRY	26	0.0003	-9.47		-9.47	0.75	-8.72
SH BYRNE	1,344	0.0166	-489.06		-489.06	38.83	-450.23
POLICE	5,018,047	61.8844	-1,825,968.99		-1,825,968.99	144,982.77	-1,680,986.22
FIRE	111	0.0014	-40.39		-40.39	3.21	-37.18
CODES ADMIN	311,029	3.8357	-113,177.35		-113,177.35	8,986.34	-104,191.01
BEER BOARD	15,388	0.1898	-5,599.40		-5,599.40	444.59	-5,154.81
SOCIAL SERVICES	151,722	1.8711	-55,208.66		-55,208.66	4,383.59	-50,825.07
HEALTH	90,849	1.1204	-33,058.18		-33,058.18	2,624.83	-30,433.35
PUBLIC LIBRARY	184,840	2.2795	-67,259.66		-67,259.66	5,340.45	-61,919.21
PARKS	120,992	1.4921	-44,026.62		-44,026.62	3,495.73	-40,530.89
PUBLIC WORKS	445,915	5.4992	-162,259.73		-162,259.73	12,883.50	-149,376.23
SOLID WASTE	120,628	1.4876	-43,894.17		-43,894.17	3,485.22	-40,408.95
TAXI/WRECKER BD	3,765	0.0464	-1,370.00		-1,370.00	108.78	-1,261.22
MUNI AUDITORIUM	321	0.0040	-116.81		-116.81	9.27	-107.54
STATE FAIR BD	2,530	0.0312	-920.62		-920.62	73.10	-847.52
CONVENTION CTR	144	0.0018	-52.40		-52.40	4.16	-48.24
WATER & SEWER	361,500	4.4582	-131,542.77		-131,542.77	10,444.56	-121,098.21
BORDEAUX	22,719	0.2802	-8,266.99		-8,266.99	656.40	-7,610.59
GENERAL HOSP	17,957	0.2215	-6,534.21		-6,534.21	518.82	-6,015.39
METRO ACTION COM	53,027	0.6539	-19,295.48		-19,295.48	1,532.07	-17,763.41
EDUCATION	14,781	0.1823	-5,378.52		-5,378.52	427.06	-4,951.46
SubTotal	8,108,732	100.0000	-2,950,608.71		-2,950,608.71	232,666.09	-2,717,942.62
TOTAL	8,108,732	100.0000	-2,950,608.71		-2,950,608.71	232,666.09	-2,717,942.62

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department MOTOR POOL

Allocation Basis: FY 2002 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
GEN SESSIONS CT	4,568.03	4,568.03
ST TRIAL COURTS	2,184.59	2,184.59
JUSTICE INFO SYS	87.76	87.76
SHERIFF ADMIN	11,702.53	11,702.53
SH CRIM JUST CTR	25.69	25.69
POLICE	18,465.03	18,465.03
FIRE	2,522.99	2,522.99
CODES ADMIN	9,170.45	9,170.45
BEER BOARD	1,081.22	1,081.22
SOCIAL SERVICES	1,395.11	1,395.11
PUBLIC LIBRARY	32,287.73	32,287.73
PARKS	23,492.82	23,492.82
ARTS COMMISSION	1,462.33	1,462.33
PUBLIC WORKS	1,917.34	1,917.34
HUMAN RELATIONS	138.76	138.76
TAXI/WRECKER BD	110.69	110.69
FARMERS MARKET	5.13	5.13
MUNI AUDITORIUM	196.88	196.88
CONVENTION CTR	1,596.34	1,596.34
SPORTS AUTHORITY	198.06	198.06
WATER & SEWER	276.73	276.73
BORDEAUX	2,318.60	2,318.60
METRO ACTION COM	1,727.98	1,727.98
NCAC	4,213.82	4,213.82
Direct Billed	0.00	0.00
Total	243,150.45	243,150.45

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department MOTOR POOL

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	6	0.4317	13,172.20		13,172.20		13,172.20
GENERAL SERVICES BUILDINGS	10	0.7194	21,953.63		21,953.63		21,953.63
CENTRAL PRINTING	2	0.1439	4,390.73		4,390.73		4,390.73
POSTAL SERVICE	1	0.0719	2,195.35		2,195.35		2,195.35
RADIO SHOP	5	0.3597	10,976.82		10,976.82		10,976.82
FINANCE REAL PROP SVCS	2	0.1439	4,390.73		4,390.73		4,390.73
HUMAN RESOURCES	2	0.1439	4,390.73		4,390.73		4,390.73
INFORMATION SYSTEMS	5	0.3597	10,976.82		10,976.82		10,976.82
DEPARTMENT OF LAW	2	0.1439	4,390.73		4,390.73		4,390.73
FINANCE ADA MANAGEMENT	2	0.1439	4,390.73		4,390.73		4,390.73
ELECTIONS	1	0.0719	2,195.35		2,195.35		2,195.35
PLANNING COMM	1	0.0719	2,195.35		2,195.35		2,195.35
REGISTER/DEEDS	1	0.0719	2,195.35		2,195.35		2,195.35
GOVT ACCESS TV	1	0.0719	2,195.35		2,195.35		2,195.35
ASSESSOR PROP	31	2.2302	68,056.31		68,056.31		68,056.31
TRUSTEE	1	0.0719	2,195.35		2,195.35		2,195.35
COUNTY CLERK	5	0.3597	10,976.82		10,976.82		10,976.82
PUBLIC DEFENDER	2	0.1439	4,390.73		4,390.73		4,390.73
JUVENILE CT CLRK	1	0.0719	2,195.35		2,195.35		2,195.35
CIRCUIT CT CLERK	8	0.5755	17,562.93		17,562.93		17,562.93
CRIMINAL CT CLRK	1	0.0719	2,195.35		2,195.35		2,195.35
JUVENILE COURT	17	1.2230	37,321.21		37,321.21		37,321.21
SHERIFF ADMIN	11	0.7914	24,149.02		24,149.02		24,149.02
SH COMM SERVICES	3	0.2158	6,586.08		6,586.08		6,586.08
SH FACILITY MTN	10	0.7194	21,953.63		21,953.63		21,953.63
SH WAREHOUSE	2	0.1439	4,390.73		4,390.73		4,390.73
SH CRIM JUST CTR	11	0.7914	24,149.02		24,149.02		24,149.02
SH CORR WORK CTR	5	0.3597	10,976.82		10,976.82		10,976.82
SH TRANSPORTATION	19	1.3669	41,711.92		41,711.92		41,711.92
SH WARRANTS	40	2.8777	87,814.59		87,814.59		87,814.59
SH DEBERRY	1	0.0719	2,195.35		2,195.35		2,195.35
POLICE	1,020	73.3815	2,239,272.21		2,239,272.21		2,239,272.21
CODES ADMIN	65	4.6763	142,698.71		142,698.71		142,698.71

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department MOTOR POOL

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BEER BOARD	3	0.2158	6,586.08		6,586.08		6,586.08
SOCIAL SERVICES	23	1.6547	50,493.38		50,493.38		50,493.38
HEALTH	12	0.8633	26,344.37		26,344.37		26,344.37
PUBLIC LIBRARY	25	1.7986	54,884.11		54,884.11		54,884.11
PARKS	4	0.2878	8,781.47		8,781.47		8,781.47
PUBLIC WORKS	19	1.3669	41,711.92		41,711.92		41,711.92
BORDEAUX	6	0.4317	13,172.20		13,172.20		13,172.20
GENERAL HOSP	4	0.2878	8,781.47		8,781.47		8,781.47
SubTotal	1,390	100.0000	3,051,557.00		3,051,557.00		3,051,557.00
TOTAL	1,390	100.0000	3,051,557.00		3,051,557.00		3,051,557.00

Allocation Basis: NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department MOTOR POOL

Receiving Department	Total	MOTOR POOL	DEPRECIATION
MAYOR	9,756.99	(3,415.21)	13,172.20
GENERAL SERVICES BUILDINGS	6,415.58	(15,538.05)	21,953.63
CENTRAL PRINTING	(393.95)	(4,784.68)	4,390.73
POSTAL SERVICE	1,184.69	(1,010.66)	2,195.35
RADIO SHOP	2,031.98	(8,944.84)	10,976.82
DIRECTOR OF FINANCE	(2.69)	(2.69)	0.00
FINANCE OPERATIONS	(64.64)	(64.64)	0.00
FINANCE OMB	(18.77)	(18.77)	0.00
OFFC SUPP SVCS-ADMIN	(8.04)	(8.04)	0.00
FINANCE PURCHASING	(67.34)	(67.34)	0.00
FINANCE REAL PROP SVCS	1,363.79	(3,026.94)	4,390.73
FINANCE SUPPLY PROP	(18.42)	(18.42)	0.00
HUMAN RESOURCES	1,784.52	(2,606.21)	4,390.73
INFORMATION SYSTEMS	5,395.25	(5,581.57)	10,976.82
DEPARTMENT OF LAW	1,474.32	(2,916.41)	4,390.73
FINANCE ADA MANAGEMENT	951.07	(3,439.66)	4,390.73
ELECTIONS	863.09	(1,332.26)	2,195.35
PLANNING COMM	476.54	(1,718.81)	2,195.35
REGISTER/DEEDS	183.42	(2,011.93)	2,195.35
GOVT ACCESS TV	293.94	(1,901.41)	2,195.35
ASSESSOR PROP	18,137.06	(49,919.25)	68,056.31
TRUSTEE	(17.24)	(2,212.59)	2,195.35
COUNTY CLERK	1,610.89	(9,365.93)	10,976.82
DA DRUG ENF	(30,207.89)	(30,207.89)	0.00
DA SPECIAL OPNS	(180.23)	(180.23)	0.00
PUBLIC DEFENDER	3,270.87	(1,119.86)	4,390.73
JUVENILE CT CLRK	223.62	(1,971.73)	2,195.35
CIRCUIT CT CLERK	4,901.06	(12,661.87)	17,562.93
CRIMINAL CT CLRK	686.56	(1,508.79)	2,195.35
JUVENILE COURT	3,991.23	(33,329.98)	37,321.21
GEN SESSIONS CT	(1,143.98)	(1,143.98)	0.00
ST TRIAL COURTS	(42.89)	(42.89)	0.00
SHERIFF ADMIN	11,474.41	(12,674.61)	24,149.02
SH COMM SERVICES	2,432.57	(4,153.51)	6,586.08
SH FACILITY MTN	12,272.80	(9,680.83)	21,953.63
SH WAREHOUSE	569.87	(3,820.86)	4,390.73

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MAXIMUS
Schedule .5 - Allocation Summary
For Department MOTOR POOL

Receiving Department	Total	MOTOR POOL	DEPRECIATION
SH CRIM JUST CTR	987.62	(23,161.40)	24,149.02
SH CORR WORK CTR	3,920.97	(7,055.85)	10,976.82
SH TRANSPORTATION	(2,884.71)	(44,596.63)	41,711.92
SH WARRANTS	1,114.64	(86,699.95)	87,814.59
SH DEBERRY	2,186.63	(8.72)	2,195.35
SH BYRNE	(450.23)	(450.23)	0.00
POLICE	558,285.99	(1,680,986.22)	2,239,272.21
FIRE	(37.18)	(37.18)	0.00
CODES ADMIN	38,507.70	(104,191.01)	142,698.71
BEER BOARD	1,431.27	(5,154.81)	6,586.08
SOCIAL SERVICES	(331.69)	(50,825.07)	50,493.38
HEALTH	(4,088.98)	(30,433.35)	26,344.37
PUBLIC LIBRARY	(7,035.10)	(61,919.21)	54,884.11
PARKS	(31,749.42)	(40,530.89)	8,781.47
PUBLIC WORKS	(107,664.31)	(149,376.23)	41,711.92
SOLID WASTE	(40,408.95)	(40,408.95)	0.00
TAXI/WRECKER BD	(1,261.22)	(1,261.22)	0.00
MUNI AUDITORIUM	(107.54)	(107.54)	0.00
STATE FAIR BD	(847.52)	(847.52)	0.00
CONVENTION CTR	(48.24)	(48.24)	0.00
WATER & SEWER	(121,098.21)	(121,098.21)	0.00
BORDEAUX	5,561.61	(7,610.59)	13,172.20
GENERAL HOSP	2,766.08	(6,015.39)	8,781.47
METRO ACTION COM	(17,763.41)	(17,763.41)	0.00
EDUCATION	(4,951.46)	(4,951.46)	0.00
Direct Billed	0.00	0.00	0.00
Total	333,614.38	(2,717,942.62)	3,051,557.00

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

This division provides postage and postal services to all Metropolitan Government departments. Departments are billed for this service. Costs were allocated to departments based on the billings. The costs were taken from the Government's CAFR for FY 2002.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department POSTAL SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	813,486.00			813,486.00
BUILDING USE ALLOWANCE	1,088.00		1,088.00	
EMPLOYEE BENEFITS	169.70	0.27	169.97	
POST AUDITS	1,077.08	7.11	1,084.19	
GENERAL SERVICES ADMIN	28,177.65	5,272.73	33,450.38	
GENERAL SERVICES BUILDINGS	10,979.56	122.65	11,102.21	
CENTRAL PRINTING	40.87	3.19	44.06	
MOTOR POOL	1,097.52	87.17	1,184.69	
FINANCE OPERATIONS		1,656.85	1,656.85	
FINANCE OMB		479.51	479.51	
FINANCE FASTNET		1,320.34	1,320.34	
FINANCE GRANTS COORDINATION		85.75	85.75	
FINANCE TREASURY		33.08	33.08	
FINANCE GRANTS MONITORING		109.76	109.76	
HUMAN RESOURCES		1,977.63	1,977.63	
INFORMATION SYSTEMS		(133.97)	(133.97)	
Total Allocated Additions:	42,630.38	11,022.07	53,652.45	53,652.45
OPERATING REVENUE	(619,498.00)			
NONOPERATING REVENUE	(4,490.00)			
Total Departmental Cost Adjustments:	(623,988.00)			(623,988.00)
Total To Be Allocated:	232,128.38	11,022.07		243,150.45

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department POSTAL SERVICE

	Total	General & Admin	POSTAL SERVICE
Wages & Benefits			
SALARIES & WAGES	165,161.00	0.00	165,161.00
FRINGE BENEFITS	53,170.00	0.00	53,170.00
Other Expense & Cost			
CONTRACTUAL SERVICES	582,608.00	0.00	582,608.00
SUPPLIES/MATERIALS	8,482.00	0.00	8,482.00
DEPRECIATION	4,065.00	0.00	4,065.00
Departmental Totals			
Total Expenditures	813,486.00	0.00	813,486.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(619,498.00)	0.00	(619,498.00)
NONOPERATING REVENUE	(4,490.00)	0.00	(4,490.00)
Functional Cost	189,498.00	0.00	189,498.00
Allocation Step 1			
Inbound- All Others	42,630.38	42,630.38	0.00
Reallocate Admin Costs		(42,630.38)	42,630.38
1st Allocation	232,128.38	0.00	232,128.38
Allocation Step 2			
Inbound- All Others	11,022.07	11,022.07	0.00
Reallocate Admin Costs		(11,022.07)	11,022.07
2nd Allocation	11,022.07	0.00	11,022.07
Total For 015 POSTAL SERVICE			
Total Allocated	243,150.45	0.00	243,150.45

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	3,528	0.5734	1,331.13		1,331.13		1,331.13
LEGISLATIVE	25,135	4.0855	9,483.52		9,483.52	453.07	9,936.59
MAYOR	5,675	0.9224	2,141.20		2,141.20	102.30	2,243.50
GENERAL SERVICES ADMIN	92	0.0150	34.71		34.71		34.71
CENTRAL PRINTING	110	0.0179	41.50		41.50		41.50
MOTOR POOL	33	0.0054	12.45		12.45		12.45
RADIO SHOP	6,552	1.0650	2,472.09		2,472.09	118.10	2,590.19
DIRECTOR OF FINANCE	206	0.0335	77.72		77.72	3.71	81.43
FINANCE OPERATIONS	1,517	0.2466	572.37		572.37	27.34	599.71
FINANCE OMB	41	0.0067	15.47		15.47	0.74	16.21
OFFC SUPP SVCS-ADMIN	48	0.0078	18.11		18.11	0.87	18.98
FINANCE PURCHASING	11,036	1.7938	4,163.92		4,163.92	198.93	4,362.85
FINANCE INTERNAL AUDIT	67	0.0109	25.28		25.28	1.21	26.49
FINANCE PAYROLL	34,228	5.5634	12,914.34		12,914.34	616.98	13,531.32
FINANCE FASTNET	29	0.0047	10.94		10.94	0.52	11.46
FINANCE REAL PROP SVCS	57	0.0093	21.51		21.51	1.03	22.54
FINANCE TREASURY	18,652	3.0317	7,037.46		7,037.46	336.21	7,373.67
FINANCE CUSTOMER SERVICE	34	0.0055	12.83		12.83	0.61	13.44
FINANCE GRANTS MONITORING	7	0.0011	2.64		2.64	0.13	2.77
FINANCE SUPPLY PROP WAREHSE	9	0.0015	3.40		3.40	0.16	3.56
HUMAN RESOURCES	18,084	2.9394	6,823.16		6,823.16	325.98	7,149.14
INFORMATION SYSTEMS	538	0.0874	202.99		202.99	9.70	212.69
DEPARTMENT OF LAW	30,482	4.9546	11,500.96		11,500.96	549.46	12,050.42
FINANCE ADA MANAGEMENT	233	0.0379	87.91		87.91	4.20	92.11
ELECTIONS	20,778	3.3773	7,839.61		7,839.61	374.54	8,214.15
PLANNING COMM	16,967	2.7578	6,401.71		6,401.71	305.84	6,707.55
HISTORICAL COMM	3,054	0.4964	1,152.29		1,152.29	55.05	1,207.34
ASSESSOR PROP	22,212	3.6104	8,380.66		8,380.66	400.38	8,781.04
DISTRICT ATTOR	10,516	1.7093	3,967.72		3,967.72	189.56	4,157.28
DA DRUG ENF	120	0.0195	45.28		45.28	2.16	47.44
PUBLIC DEFENDER	3,023	0.4914	1,140.59		1,140.59	54.49	1,195.08
JUVENILE CT CLRK	5,147	0.8366	1,941.98		1,941.98	92.78	2,034.76
CIRCUIT CT CLERK	41,656	6.7708	15,716.95		15,716.95	750.88	16,467.83

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CRIMINAL CT CLRK	12,040	1.9570	4,542.73		4,542.73	217.03	4,759.76
CLERK/MASTER	7,369	1.1978	2,780.35		2,780.35	132.83	2,913.18
JUVENILE COURT	9,510	1.5458	3,588.15		3,588.15	171.42	3,759.57
GEN SESSIONS CT	11,555	1.8782	4,359.74		4,359.74	208.29	4,568.03
ST TRIAL COURTS	5,526	0.8982	2,084.98		2,084.98	99.61	2,184.59
JUSTICE INFO SYS	222	0.0361	83.76		83.76	4.00	87.76
SHERIFF ADMIN	29,602	4.8115	11,168.94		11,168.94	533.59	11,702.53
SH CRIM JUST CTR	65	0.0106	24.52		24.52	1.17	25.69
POLICE	46,708	7.5920	17,623.09		17,623.09	841.94	18,465.03
FIRE	6,382	1.0373	2,407.95		2,407.95	115.04	2,522.99
CODES ADMIN	23,197	3.7705	8,752.31		8,752.31	418.14	9,170.45
BEER BOARD	2,735	0.4445	1,031.92		1,031.92	49.30	1,081.22
SOCIAL SERVICES	3,529	0.5736	1,331.50		1,331.50	63.61	1,395.11
PUBLIC LIBRARY	81,673	13.2749	30,815.53		30,815.53	1,472.20	32,287.73
PARKS	59,426	9.6592	22,421.63		22,421.63	1,071.19	23,492.82
ARTS COMMISSION	3,699	0.6012	1,395.65		1,395.65	66.68	1,462.33
PUBLIC WORKS	4,850	0.7883	1,829.92		1,829.92	87.42	1,917.34
HUMAN RELATIONS	351	0.0571	132.43		132.43	6.33	138.76
TAXI/WRECKER BD	280	0.0455	105.64		105.64	5.05	110.69
FARMERS MARKET	13	0.0021	4.90		4.90	0.23	5.13
MUNI AUDITORIUM	498	0.0809	187.90		187.90	8.98	196.88
CONVENTION CTR	4,038	0.6563	1,523.55		1,523.55	72.79	1,596.34
SPORTS AUTHORITY	501	0.0814	189.03		189.03	9.03	198.06
WATER & SEWER	700	0.1138	264.11		264.11	12.62	276.73
BORDEAUX	5,865	0.9533	2,212.88		2,212.88	105.72	2,318.60
METRO ACTION COM	4,371	0.7105	1,649.19		1,649.19	78.79	1,727.98
NCAC	10,659	1.7325	4,021.68		4,021.68	192.14	4,213.82
SubTotal	615,230	100.0000	232,128.38		232,128.38	11,022.07	243,150.45
TOTAL	615,230	100.0000	232,128.38		232,128.38	11,022.07	243,150.45

Allocation Basis: FY 2002 POSTAL SERVICE BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
EMPLOYEE BENEFITS	1,331.13	1,331.13
LEGISLATIVE	9,936.59	9,936.59
MAYOR	2,243.50	2,243.50
GENERAL SERVICES ADMIN	34.71	34.71
CENTRAL PRINTING	41.50	41.50
MOTOR POOL	12.45	12.45
RADIO SHOP	2,590.19	2,590.19
DIRECTOR OF FINANCE	81.43	81.43
FINANCE OPERATIONS	599.71	599.71
FINANCE OMB	16.21	16.21
OFFC SUPP SVCS-ADMIN	18.98	18.98
FINANCE PURCHASING	4,362.85	4,362.85
FINANCE INTERNAL AUDIT	26.49	26.49
FINANCE PAYROLL	13,531.32	13,531.32
FINANCE FASTNET	11.46	11.46
FINANCE REAL PROP SVCS	22.54	22.54
FINANCE TREASURY	7,373.67	7,373.67
FINANCE CUSTOMER SERVICE	13.44	13.44
FINANCE GRANTS MONITORING	2.77	2.77
FINANCE SUPPLY PROP	3.56	3.56
HUMAN RESOURCES	7,149.14	7,149.14
INFORMATION SYSTEMS	212.69	212.69
DEPARTMENT OF LAW	12,050.42	12,050.42
FINANCE ADA MANAGEMENT	92.11	92.11
ELECTIONS	8,214.15	8,214.15
PLANNING COMM	6,707.55	6,707.55
HISTORICAL COMM	1,207.34	1,207.34
ASSESSOR PROP	8,781.04	8,781.04
DISTRICT ATTOR	4,157.28	4,157.28
DA DRUG ENF	47.44	47.44
PUBLIC DEFENDER	1,195.08	1,195.08
JUVENILE CT CLRK	2,034.76	2,034.76
CIRCUIT CT CLERK	16,467.83	16,467.83
CRIMINAL CT CLRK	4,759.76	4,759.76
CLERK/MASTER	2,913.18	2,913.18
JUVENILE COURT	3,759.57	3,759.57

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department RADIO SHOP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,281,820.00			2,281,820.00
EMPLOYEE BENEFITS	507.15	0.80	507.95	
POST AUDITS	2,560.89	16.90	2,577.79	
GENERAL SERVICES ADMIN	116,308.38	21,764.14	138,072.52	
CENTRAL PRINTING	2,459.65	192.22	2,651.87	
MOTOR POOL	1,260.50	771.48	2,031.98	
POSTAL SERVICE	2,472.09	118.10	2,590.19	
FINANCE OPERATIONS		4,685.52	4,685.52	
FINANCE OMB		1,345.37	1,345.37	
FINANCE PURCHASING		961.05	961.05	
FINANCE FASTNET		3,139.28	3,139.28	
FINANCE GRANTS COORDINATION		240.58	240.58	
FINANCE TREASURY		536.65	536.65	
FINANCE GRANTS MONITORING		307.95	307.95	
HUMAN RESOURCES		5,910.19	5,910.19	
INFORMATION SYSTEMS		(1,951.13)	(1,951.13)	
Total Allocated Additions:	125,568.66	38,039.10	163,607.76	163,607.76
NONOPERATING REVENUE	(30,328.00)			
Total Departmental Cost Adjustments:	(30,328.00)			(30,328.00)
Total To Be Allocated:	2,377,060.66	38,039.10		2,415,099.76

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Schedule .3 - Costs Allocated By Activity

For Department RADIO SHOP

	Total	General & Admin	RADIO SHOP
Wages & Benefits			
SALARIES & WAGES	681,732.00	0.00	681,732.00
FRINGE BENEFITS	185,744.00	0.00	185,744.00
Other Expense & Cost			
CONTRACTUAL SERVICES	473,555.00	0.00	473,555.00
SUPPLIES/MATERIALS	168,998.00	0.00	168,998.00
DEPRECIATION	63,362.00	0.00	63,362.00
OTHER EXPENSES	708,429.00	0.00	708,429.00
Departmental Totals			
Total Expenditures	2,281,820.00	0.00	2,281,820.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
NONOPERATING REVENUE	(30,328.00)	0.00	(30,328.00)
Functional Cost	2,251,492.00	0.00	2,251,492.00
Allocation Step 1			
Inbound- All Others	125,568.66	125,568.66	0.00
Reallocate Admin Costs		(125,568.66)	125,568.66
1st Allocation	2,377,060.66	0.00	2,377,060.66
Allocation Step 2			
Inbound- All Others	38,039.10	38,039.10	0.00
Reallocate Admin Costs		(38,039.10)	38,039.10
2nd Allocation	38,039.10	0.00	38,039.10
Total For 016 RADIO SHOP			
Total Allocated	2,415,099.76	0.00	2,415,099.76

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department RADIO SHOP

Activity - RADIO SHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	45,283	2.6168	62,202.21	-45,283.00	16,919.21	995.45	17,914.66
MOTOR POOL	88	0.0051	120.87	-88.00	32.87		32.87
DISTRICT ATTOR	11,022	0.6369	15,140.19	-11,022.00	4,118.19	242.29	4,360.48
DA DRUG ENF	6,514	0.3764	8,947.85	-6,514.00	2,433.85	143.20	2,577.05
CIRCUIT CT CLERK	1,538	0.0889	2,112.64	-1,538.00	574.64	33.81	608.45
JUVENILE COURT	13,496	0.7799	18,538.55	-13,496.00	5,042.55	296.68	5,339.23
GEN SESSIONS CT	424	0.0245	582.43	-424.00	158.43	9.32	167.75
ST TRIAL COURTS	379	0.0219	520.60	-379.00	141.60	8.33	149.93
SHERIFF ADMIN	76,341	4.4115	104,864.51	-76,341.00	28,523.51	1,678.19	30,201.70
POLICE	1,046,553	60.4771	1,437,579.59	-1,046,553.00	391,026.59	23,006.14	414,032.73
FIRE	289,871	16.7508	398,176.32	-289,871.00	108,305.32	6,372.17	114,677.49
CODES ADMIN	22,347	1.2914	30,696.58	-22,347.00	8,349.58	491.25	8,840.83
BEER BOARD	2,094	0.1210	2,876.39	-2,094.00	782.39	46.03	828.42
SOCIAL SERVICES	600	0.0347	824.17	-600.00	224.17	13.19	237.36
HEALTH	6,837	0.3951	9,391.53	-6,837.00	2,554.53	150.30	2,704.83
PARKS	17,167	0.9920	23,581.15	-17,167.00	6,414.15	377.38	6,791.53
PUBLIC WORKS	86,531	5.0004	118,861.83	-86,531.00	32,330.83	1,902.19	34,233.02
TAXI/WRECKER BD	1,494	0.0863	2,052.21	-1,494.00	558.21	32.84	591.05
MUNI AUDITORIUM	958	0.0554	1,315.94	-958.00	357.94	21.06	379.00
STATE FAIR BD	13	0.0008	17.85	-13.00	4.85	0.29	5.14
WATER & SEWER	44,860	2.5923	61,621.16	-44,860.00	16,761.16	986.15	17,747.31
BORDEAUX	774	0.0447	1,063.19	-774.00	289.19	17.01	306.20
GENERAL HOSP	739	0.0427	1,015.12	-739.00	276.12	16.25	292.37
EDUCATION	54,569	3.1534	74,957.78	-54,569.00	20,388.78	1,199.58	21,588.36
SubTotal	1,730,492	100.0000	2,377,060.66	-1,730,492.00	646,568.66	38,039.10	684,607.76
Direct Billed				1,730,492.00	1,730,492.00		1,730,492.00
TOTAL	1,730,492	100.0000	2,377,060.66		2,377,060.66	38,039.10	2,415,099.76

Allocation Basis: FY 2002 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP
MAYOR	17,914.66	17,914.66
MOTOR POOL	32.87	32.87
DISTRICT ATTOR	4,360.48	4,360.48
DA DRUG ENF	2,577.05	2,577.05
CIRCUIT CT CLERK	608.45	608.45
JUVENILE COURT	5,339.23	5,339.23
GEN SESSIONS CT	167.75	167.75
ST TRIAL COURTS	149.93	149.93
SHERIFF ADMIN	30,201.70	30,201.70
POLICE	414,032.73	414,032.73
FIRE	114,677.49	114,677.49
CODES ADMIN	8,840.83	8,840.83
BEER BOARD	828.42	828.42
SOCIAL SERVICES	237.36	237.36
HEALTH	2,704.83	2,704.83
PARKS	6,791.53	6,791.53
PUBLIC WORKS	34,233.02	34,233.02
TAXI/WRECKER BD	591.05	591.05
MUNI AUDITORIUM	379.00	379.00
STATE FAIR BD	5.14	5.14
WATER & SEWER	17,747.31	17,747.31
BORDEAUX	306.20	306.20
GENERAL HOSP	292.37	292.37
EDUCATION	21,588.36	21,588.36
Direct Billed	1,730,492.00	1,730,492.00
Total	2,415,099.76	2,415,099.76

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

The Director of Finance is responsible for fiscal administration of Metropolitan Government. Under the Director, major functions and activities are performed by the following divisions: Internal Audit, FASTnet, Accounting, Management Support Services, Office of Management and Budget, Public Property Administration, Purchasing, Treasury, Payroll, and the Office Supply Store Room.

For Plan purposes, the Word Processing unit costs are included in this Office. The Word Processing Section provides specialized typing support for the divisions and/or sections of the Finance Department.

The Director's costs were allocated to Divisions based on the total salary dollars for each Finance division. Word Processing costs were allocated to other Finance Department divisions based on level of services provided. Costs pertaining to the Pension Plan have been allocated directly to the Employee Benefit Board. Costs pertaining to Revenue Estimates have been allocated directly to Finance Budget.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department DIRECTOR OF FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	686,736.00			686,736.00
BUILDING USE ALLOWANCE	2,069.85		2,069.85	
EQUIPMENT USE ALLOWANCE	1,725.78		1,725.78	
EMPLOYEE WORKMEN'S COMP	2,018.00		2,018.00	
EMPLOYEE BENEFITS	433,308.78	686.96	433,995.74	
POST AUDITS	6,407.27	42.29	6,449.56	
INSURANCE/JUDGEMENTS	14,611.30	13.41	14,624.71	
GENERAL SERVICES BUILDINGS	15,529.16	173.60	15,702.76	
CENTRAL PRINTING	1,872.13	146.30	2,018.43	
MOTOR POOL	(2.92)	0.23	(2.69)	
POSTAL SERVICE	77.72	3.71	81.43	
DIRECTOR OF FINANCE		79,190.14	79,190.14	
FINANCE OPERATIONS		9,857.98	9,857.98	
FINANCE OMB		404.62	404.62	
FINANCE PURCHASING		60,765.28	60,765.28	
FINANCE INTERNAL AUDIT		139.21	139.21	
FINANCE PAYROLL		673.88	673.88	
FINANCE FASTNET		8,096.82	8,096.82	
FINANCE GRANTS COORDINATION		72.35	72.35	
FINANCE REAL PROP SVCS		(366.64)	(366.64)	
FINANCE TREASURY		46.63	46.63	
FINANCE GRANTS MONITORING		92.62	92.62	
HUMAN RESOURCES		10,073.24	10,073.24	
INFORMATION SYSTEMS		(842.64)	(842.64)	
DEPARTMENT OF LAW		175,838.89	175,838.89	
Total Allocated Additions:	477,617.07	345,108.88	822,725.95	822,725.95
Total To Be Allocated:	1,164,353.07	345,108.88		1,509,461.95

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Schedule .3 - Costs Allocated By Activity

For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE	WORD PROCESSING	PENSION PLAN
Wages & Benefits					
SALARIES & WAGES	522,601.00	0.00	451,788.56	70,812.44	0.00
FRINGE BENEFITS	109,087.00	0.00	90,094.95	18,992.05	0.00
Other Expense & Cost					
CABLE TV	554.00	0.00	554.00	0.00	0.00
CONSULTANT SERVICES	17,073.00	0.00	0.00	0.00	0.00
WATER SERVICES	378.00	0.00	378.00	0.00	0.00
INTERNET SVCS	175.00	0.00	175.00	0.00	0.00
TRAVEL	2,088.00	0.00	2,088.00	0.00	0.00
TELEPHONE	822.00	0.00	822.00	0.00	0.00
POSTAGE	309.00	0.00	309.00	0.00	0.00
PRINTING/BINDING	2,362.00	0.00	2,362.00	0.00	0.00
ADVERTISING	97.00	0.00	97.00	0.00	0.00
DUES/SUBSCRIPTIONS	1,680.00	0.00	1,680.00	0.00	0.00
REPAIRS/MAINTENANCE	95.00	0.00	95.00	0.00	0.00
INFO SYSTMS CHG	14,907.00	0.00	14,907.00	0.00	0.00
CENTRAL PRINT CHARGE	3,027.00	0.00	3,027.00	0.00	0.00
POSTAL SVC CHARGE	204.00	0.00	204.00	0.00	0.00
TELECOMM CHARGE	5,301.00	0.00	5,301.00	0.00	0.00
OFFICE SUPPLY CHRGE	135.00	0.00	135.00	0.00	0.00
MOTOR POOL MAINT	8.00	0.00	8.00	0.00	0.00
SUPPLIES/MATERIALS	4,069.00	0.00	4,069.00	0.00	0.00
EQUIPMENT RENTAL	1,295.00	0.00	1,295.00	0.00	0.00
COMP HARDWARE	226.00	0.00	226.00	0.00	0.00
FURNITURE <$5000	0.00	0.00	0.00	0.00	0.00
SOFTWARE	98.00	0.00	98.00	0.00	0.00
SOFTWARE LICENSE	145.00	0.00	145.00	0.00	0.00
Departmental Totals					
Total Expenditures	686,736.00	0.00	579,858.51	89,804.49	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	686,736.00	0.00	579,858.51	89,804.49	0.00

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE	WORD PROCESSING	PENSION PLAN
Allocation Step 1					
Inbound- All Others	477,617.07	0.00	412,904.92	64,712.15	0.00
1st Allocation	1,164,353.07	0.00	992,763.43	154,516.64	0.00
Allocation Step 2					
Inbound- All Others	345,108.88	0.00	298,350.22	46,758.66	0.00
2nd Allocation	345,108.88	0.00	298,350.22	46,758.66	0.00
Total For 017 DIRECTOR OF					
Total Allocated	1,509,461.95	0.00	1,291,113.65	201,275.30	0.00

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department DIRECTOR OF FINANCE

	REVENUE ESTIMAT
Wages & Benefits	
SALARIES & WAGES	0.00
FRINGE BENEFITS	0.00
Other Expense & Cost	
CABLE TV	0.00
CONSULTANT SERVICES	17,073.00
WATER SERVICES	0.00
INTERNET SVCS	0.00
TRAVEL	0.00
TELEPHONE	0.00
POSTAGE	0.00
PRINTING/BINDING	0.00
ADVERTISING	0.00
DUES/SUBSCRIPTIONS	0.00
REPAIRS/MAINTENANCE	0.00
INFO SYSTMS CHG	0.00
CENTRAL PRINT CHARGE	0.00
POSTAL SVC CHARGE	0.00
TELECOMM CHARGE	0.00
OFFICE SUPPLY CHRGE	0.00
MOTOR POOL MAINT	0.00
SUPPLIES/MATERIALS	0.00
EQUIPMENT RENTAL	0.00
COMP HARDWARE	0.00
FURNITURE <$5000	0.00
SOFTWARE	0.00
SOFTWARE LICENSE	0.00
Departmental Totals	
Total Expenditures	17,073.00
Deductions	
Total Deductions	0.00
Functional Cost	17,073.00

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department DIRECTOR OF FINANCE

	REVENUE ESTIMAT
Allocation Step 1	
Inbound- All Others	0.00
1st Allocation	17,073.00
Allocation Step 2	
Inbound- All Others	0.00
2nd Allocation	0.00
Total For 017 DIRECTOR OF	
Total Allocated	17,073.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department DIRECTOR OF FINANCE

Activity - DIR OF FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
DIRECTOR OF FINANCE	522,601	7.9767	79,190.14		79,190.14		79,190.14
FINANCE OPERATIONS	813,240	12.4131	123,230.87		123,230.87	40,244.13	163,475.00
FINANCE OMB	696,209	10.6266	105,497.09		105,497.09	34,452.71	139,949.80
OFFC SUPP SVCS-ADMIN	182,520	2.7859	27,657.40		27,657.40	9,032.22	36,689.62
FINANCE PURCHASING	706,149	10.7783	107,003.31		107,003.31	34,944.61	141,947.92
FINANCE INTERNAL AUDIT	481,783	7.3537	73,004.95		73,004.95	23,841.59	96,846.54
FINANCE PAYROLL	653,252	9.9709	98,987.79		98,987.79	32,326.94	131,314.73
FINANCE FASTNET	358,705	5.4751	54,354.85		54,354.85	17,750.93	72,105.78
FINANCE GRANTS COORDINATION	141,296	2.1567	21,410.69		21,410.69	6,992.20	28,402.89
FINANCE REAL PROP SVCS	707,858	10.8044	107,262.27		107,262.27	35,029.18	142,291.45
FINANCE TREASURY	380,671	5.8104	57,683.37		57,683.37	18,837.95	76,521.32
FINANCE CUSTOMER SERVICE	162,875	2.4860	24,680.58		24,680.58	8,060.06	32,740.64
FINANCE GRANTS MONITORING	179,323	2.7371	27,172.96		27,172.96	8,874.01	36,046.97
FINANCE SUPPLY PROP WAREHSE	147,193	2.2467	22,304.27		22,304.27	7,284.02	29,588.29
FINANCE ADA MANAGEMENT	417,888	6.3784	63,322.89		63,322.89	20,679.67	84,002.56
SubTotal	6,551,563	100.0000	992,763.43		992,763.43	298,350.22	1,291,113.65
TOTAL	6,551,563	100.0000	992,763.43		992,763.43	298,350.22	1,291,113.65

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2002 EXPENDITURE REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department DIRECTOR OF FINANCE

Activity - WORD PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE OPERATIONS	30.00	30.0000	46,354.99		46,354.99	14,027.60	60,382.59
FINANCE OMB	62.00	62.0000	95,800.31		95,800.31	28,990.36	124,790.67
OFFC SUPP SVCS-ADMIN	1.00	1.0000	1,545.17		1,545.17	467.59	2,012.76
FINANCE PURCHASING	3.00	3.0000	4,635.50		4,635.50	1,402.76	6,038.26
FINANCE TREASURY	4.00	4.0000	6,180.67		6,180.67	1,870.35	8,051.02
SubTotal	100.00	100.0000	154,516.64		154,516.64	46,758.66	201,275.30
TOTAL	100.00	100.0000	154,516.64		154,516.64	46,758.66	201,275.30

Allocation Basis: ESTIMATED EFFORT DEVOTED TO EACH FINANCE DIVISION

Allocation Source: WORD PROCESSING SECTION

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department DIRECTOR OF FINANCE

Activity - REVENUE ESTIMAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE OMB	100	100.0000	17,073.00		17,073.00		17,073.00
SubTotal	100	100.0000	17,073.00		17,073.00		17,073.00
TOTAL	100	100.0000	17,073.00		17,073.00		17,073.00

Allocation Basis: DIRECT ALLOCATION TO FINANCE DIVISION OF BUDGETS

Allocation Source:

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MAXIMUS
Schedule .5 - Allocation Summary
For Department DIRECTOR OF FINANCE

Receiving Department	Total	DIR OF FINANCE	WORD PROCESSING	PENSION PLAN	REVENUE ESTIMAT
DIRECTOR OF FINANCE	79,190.14	79,190.14	0.00	0.00	0.00
FINANCE OPERATIONS	223,857.59	163,475.00	60,382.59	0.00	0.00
FINANCE OMB	281,813.47	139,949.80	124,790.67	0.00	17,073.00
OFFC SUPP SVCS-ADMIN	38,702.38	36,689.62	2,012.76	0.00	0.00
FINANCE PURCHASING	147,986.18	141,947.92	6,038.26	0.00	0.00
FINANCE INTERNAL AUDIT	96,846.54	96,846.54	0.00	0.00	0.00
FINANCE PAYROLL	131,314.73	131,314.73	0.00	0.00	0.00
FINANCE FASTNET	72,105.78	72,105.78	0.00	0.00	0.00
FINANCE GRANTS	28,402.89	28,402.89	0.00	0.00	0.00
FINANCE REAL PROP SVCS	142,291.45	142,291.45	0.00	0.00	0.00
FINANCE TREASURY	84,572.34	76,521.32	8,051.02	0.00	0.00
FINANCE CUSTOMER SERVICE	32,740.64	32,740.64	0.00	0.00	0.00
FINANCE GRANTS MONITORING	36,046.97	36,046.97	0.00	0.00	0.00
FINANCE SUPPLY PROP	29,588.29	29,588.29	0.00	0.00	0.00
FINANCE ADA MANAGEMENT	84,002.56	84,002.56	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	1,509,461.95	1,291,113.65	201,275.30	0.00	17,073.00

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

DIVISION OF ACCOUNTS

NATURE AND EXTENT OF SERVICES

Division of Accounts maintains accounting systems for all departments and agencies of the General Services District and the Urban Services District of the Metropolitan Government. The division is also responsible for public (non real) property control. The costs were allocated to departments based on the number of accounting transactions. Costs applicable to Finance Director have been allocated directly to Director of Finance. Costs applicable to Pension Fund have been allocated directly to Human Resources. Costs applicable to Facility Planning have been allocated directly to Facilities Planning. Costs applicable to Inventory Control have been allocated based on the number of fixed assets per department.

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Schedule .2 - Costs To Be Allocated

For Department FINANCE OPERATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,129,796.00			1,129,796.00
BUILDING USE ALLOWANCE	3,920.23		3,920.23	
EQUIPMENT USE ALLOWANCE	1,845.21		1,845.21	
EMPLOYEE BENEFITS	565.39	0.90	566.29	
POST AUDITS	705.50	4.66	710.16	
INSURANCE/JUDGEMENTS	20.32	0.02	20.34	
GENERAL SERVICES BUILDINGS	53,960.79	654.44	54,615.23	
CENTRAL PRINTING	567.09	44.32	611.41	
MOTOR POOL	(70.22)	5.58	(64.64)	
POSTAL SERVICE	572.37	27.34	599.71	
DIRECTOR OF FINANCE	169,585.86	54,271.73	223,857.59	
FINANCE OPERATIONS		1,083.69	1,083.69	
FINANCE OMB		665.90	665.90	
FINANCE PURCHASING		382.49	382.49	
FINANCE PAYROLL		1,632.73	1,632.73	
FINANCE FASTNET		1,452.30	1,452.30	
FINANCE GRANTS COORDINATION		119.08	119.08	
FINANCE TREASURY		90.52	90.52	
FINANCE GRANTS MONITORING		152.42	152.42	
HUMAN RESOURCES		6,588.86	6,588.86	
INFORMATION SYSTEMS		(1,828.32)	(1,828.32)	
CENTRAL RECORDS		5,380.82	5,380.82	
Total Allocated Additions:	231,672.54	70,729.48	302,402.02	302,402.02
Total To Be Allocated:	1,361,468.54	70,729.48		1,432,198.02

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE OPERATIONS

	Total	General & Admin	DIV OF ACCOUNTS	PENSION FUND	FACILITY PLANNG
Wages & Benefits					
SALARIES & WAGES	813,240.00	0.00	767,373.27	1,463.83	16,508.77
FRINGE BENEFITS	195,024.00	0.00	184,024.65	351.04	3,958.99
Other Expense & Cost					
CONTRCT SVCS	728.00	0.00	686.94	1.31	14.78
MANAGEMT CONSULTING	12,958.00	0.00	12,958.00	0.00	0.00
TRAVEL	5,407.00	0.00	5,102.05	9.73	109.76
POSTAGE	351.00	0.00	331.20	0.63	7.13
PRINTING	3,516.00	0.00	3,317.70	6.33	71.37
SUBSCRIPTIONS	3,775.00	0.00	3,562.09	6.80	76.63
TUITION/MEMBER DUES	18,440.00	0.00	17,399.99	33.19	374.33
OTHER REPAIRS/MAINT	4,435.00	0.00	4,184.87	7.98	90.03
CENTRAL PRINT CHARGE	999.00	0.00	942.65	1.80	20.28
POSTAL SVC CHARGE	1,517.00	0.00	1,431.44	2.73	30.80
TELECOMM CHARGE	8,068.00	0.00	7,612.97	14.52	163.78
INFO SYS CHARGE	36,935.00	0.00	34,851.87	66.48	749.78
MOTOR POOL MAINT	193.00	0.00	182.11	0.35	3.92
SUPPLIES/MATERIALS	23,960.00	0.00	22,608.65	43.13	486.39
OTHER LICENSE/FEES	50.00	0.00	47.17	0.09	1.02
PROFESS PRIVILEGE TX	200.00	0.00	188.72	0.36	4.06
Departmental Totals					
Total Expenditures	1,129,796.00	0.00	1,066,806.34	2,010.30	22,671.82
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,129,796.00	0.00	1,066,806.34	2,010.30	22,671.82
Allocation Step 1					
Inbound- All Others	231,672.54	231,672.54	0.00	0.00	0.00
Reallocate Admin Costs		(231,672.54)	218,756.10	412.15	4,648.97
1st Allocation	1,361,468.54	0.00	1,285,562.44	2,422.45	27,320.79
Allocation Step 2					
Inbound- All Others	70,729.48	70,729.48	0.00	0.00	0.00
Reallocate Admin Costs		(70,729.48)	66,786.10	125.83	1,419.33
2nd Allocation	70,729.48	0.00	66,786.10	125.83	1,419.33

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE OPERATIONS

	Total	General & Admin	DIV OF ACCOUNTS	PENSION FUND	FACILITY PLANNG
Total For 018 FINANCE					
Total Allocated	1,432,198.02	0.00	1,352,348.54	2,548.28	28,740.12

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Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	INVENTORY CNTRL
Wages & Benefits	
SALARIES & WAGES	27,894.13
FRINGE BENEFITS	6,689.32
Other Expense & Cost	
CONTRCT SVCS	24.97
MANAGEMT CONSULTING	0.00
TRAVEL	185.46
POSTAGE	12.04
PRINTING	120.60
SUBSCRIPTIONS	129.48
TUITION/MEMBER DUES	632.49
OTHER REPAIRS/MAINT	152.12
CENTRAL PRINT CHARGE	34.27
POSTAL SVC CHARGE	52.03
TELECOMM CHARGE	276.73
INFO SYS CHARGE	1,266.87
MOTOR POOL MAINT	6.62
SUPPLIES/MATERIALS	821.83
OTHER LICENSE/FEES	1.72
PROFESS PRIVILEGE TX	6.86
Departmental Totals	
Total Expenditures	38,307.54
Deductions	
Total Deductions	0.00
Functional Cost	38,307.54
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	7,855.32
1st Allocation	46,162.86
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	2,398.22
2nd Allocation	2,398.22

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	INVENTORY CNTRL
Total For 018 FINANCE	
Total Allocated	48,561.08

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - DIV OF ACCOUNTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	6,723	1.0069	12,944.44		12,944.44		12,944.44
POST AUDITS	167	0.0250	321.54		321.54		321.54
CORPORATE DUES	41	0.0061	78.95		78.95		78.95
INSURANCE/JUDGEMENTS	188	0.0282	361.98		361.98		361.98
LEGISLATIVE	1,921	0.2877	3,698.69		3,698.69	200.89	3,899.58
MAYOR	2,382	0.3568	4,586.30		4,586.30	249.10	4,835.40
CIVIL SERVICE MEDICAL EXAM	13	0.0019	25.03		25.03		25.03
GENERAL SERVICES ADMIN	301	0.0451	579.54		579.54		579.54
GENERAL SERVICES BUILDINGS	4,425	0.6627	8,519.89		8,519.89		8,519.89
CENTRAL PRINTING	1,758	0.2633	3,384.85		3,384.85		3,384.85
MOTOR POOL	6,870	1.0289	13,227.47		13,227.47		13,227.47
POSTAL SERVICE	858	0.1285	1,651.99		1,651.99		1,651.99
RADIO SHOP	2,040	0.3055	3,927.80		3,927.80		3,927.80
DIRECTOR OF FINANCE	5,104	0.7644	9,827.22		9,827.22		9,827.22
FINANCE OPERATIONS	562	0.0842	1,082.07		1,082.07		1,082.07
FINANCE OMB	469	0.0702	903.00		903.00	49.05	952.05
OFFC SUPP SVCS-ADMIN	383	0.0574	737.42		737.42	40.05	777.47
FINANCE PURCHASING	664	0.0994	1,278.47		1,278.47	69.44	1,347.91
FINANCE INTERNAL AUDIT	470	0.0704	904.93		904.93	49.15	954.08
FINANCE PAYROLL	460	0.0689	885.69		885.69	48.10	933.79
FINANCE FASTNET	611	0.0915	1,176.42		1,176.42	63.90	1,240.32
FINANCE GRANTS COORDINATION	305	0.0457	587.24		587.24	31.90	619.14
FINANCE REAL PROP SVCS	1,064	0.1594	2,048.62		2,048.62	111.27	2,159.89
FINANCE TREASURY	1,499	0.2245	2,886.16		2,886.16	156.76	3,042.92
FINANCE CUSTOMER SERVICE	259	0.0388	498.68		498.68	27.09	525.77
FINANCE GRANTS MONITORING	194	0.0291	373.53		373.53	20.29	393.82
FINANCE SUPPLY PROP WAREHSE	318	0.0476	612.27		612.27	33.26	645.53
HUMAN RESOURCES	6,310	0.9451	12,149.26		12,149.26	659.87	12,809.13
INFORMATION SYSTEMS	11,109	1.6638	21,389.24		21,389.24	1,161.73	22,550.97
DEPARTMENT OF LAW	3,899	0.5840	7,507.12		7,507.12	407.74	7,914.86
CENTRAL RECORDS	4	0.0006	7.70		7.70	0.42	8.12
FINANCE ADA MANAGEMENT	1,002	0.1501	1,929.24		1,929.24	104.79	2,034.03
ELECTIONS	1,282	0.1920	2,468.36		2,468.36	134.07	2,602.43

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - DIV OF ACCOUNTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING COMM	1,998	0.2992	3,846.94		3,846.94	208.94	4,055.88
ADV PLAN/RSCH	866	0.1297	1,667.39		1,667.39	90.56	1,757.95
REGISTER/DEEDS	618	0.0926	1,189.89		1,189.89	64.63	1,254.52
HISTORICAL COMM	413	0.0619	795.18		795.18	43.19	838.37
COMM ED ALLIANCE	325	0.0487	625.76		625.76	33.99	659.75
GOVT ACCESS TV	63	0.0094	121.31		121.31	6.59	127.90
ASSESSOR PROP	1,480	0.2217	2,849.59		2,849.59	154.77	3,004.36
TRUSTEE	599	0.0897	1,153.32		1,153.32	62.64	1,215.96
COUNTY CLERK	1,128	0.1689	2,171.84		2,171.84	117.96	2,289.80
DISTRICT ATTOR	3,186	0.4772	6,134.32		6,134.32	333.18	6,467.50
DA DRUG ENF	1,216	0.1821	2,341.28		2,341.28	127.16	2,468.44
DA SPECIAL OPNS	132	0.0198	254.16		254.16	13.80	267.96
MEDICAL EXAMINER	243	0.0364	467.87		467.87	25.41	493.28
PUBLIC DEFENDER	1,396	0.2091	2,687.85		2,687.85	145.99	2,833.84
JUVENILE CT CLRK	657	0.0984	1,264.98		1,264.98	68.71	1,333.69
CIRCUIT CT CLERK	1,850	0.2771	3,561.98		3,561.98	193.47	3,755.45
CRIMINAL CT CLRK	1,237	0.1853	2,381.71		2,381.71	129.36	2,511.07
CLERK/MASTER	584	0.0875	1,124.43		1,124.43	61.07	1,185.50
JUVENILE COURT	4,567	0.6840	8,793.29		8,793.29	477.60	9,270.89
GEN SESSIONS CT	4,962	0.7432	9,553.82		9,553.82	518.91	10,072.73
ST TRIAL COURTS	4,385	0.6567	8,442.87		8,442.87	458.57	8,901.44
JUSTICE INFO SYS	949	0.1421	1,827.20		1,827.20	99.24	1,926.44
SHERIFF ADMIN	1,685	0.2524	3,244.30		3,244.30	176.21	3,420.51
SH COMM SERVICES	524	0.0785	1,008.91		1,008.91	54.80	1,063.71
SH FACILITY MTN	450	0.0674	866.43		866.43	47.06	913.49
SH WAREHOUSE	1,006	0.1507	1,936.94		1,936.94	105.20	2,042.14
SH CRIM JUST CTR	1,778	0.2663	3,423.35		3,423.35	185.94	3,609.29
SH HILL JAIL	1,030	0.1543	1,983.16		1,983.16	107.71	2,090.87
SH CORR WORK CTR	1,230	0.1842	2,368.24		2,368.24	128.63	2,496.87
SH TRANSPORTATION	477	0.0714	918.42		918.42	49.88	968.30
SH SUBSTANCE AB	8	0.0012	15.40		15.40	0.84	16.24
SH WARRANTS	1,073	0.1607	2,065.95		2,065.95	112.21	2,178.16
SH TRAINING ACAD	575	0.0861	1,107.10		1,107.10	60.13	1,167.23

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - DIV OF ACCOUNTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH DEBERRY	1,740	0.2606	3,350.19		3,350.19	181.96	3,532.15
SH CENTRAL PROC	770	0.1153	1,482.55		1,482.55	80.52	1,563.07
SH LAW ENF BLOCK	434	0.0650	835.63		835.63	45.39	881.02
SH BYRNE	671	0.1005	1,291.94		1,291.94	70.17	1,362.11
SH WORK RELEASE	161	0.0241	309.99		309.99	16.84	326.83
SH SOUTH PRECINCT	251	0.0376	483.27		483.27	26.25	509.52
SH COURTHOUSE	144	0.0216	277.26		277.26	15.06	292.32
SH SORT	146	0.0219	281.11		281.11	15.27	296.38
POLICE	42,789	6.4085	82,385.81		82,385.81	4,474.70	86,860.51
POLICE DRUG ENF	111	0.0166	213.72		213.72	11.61	225.33
FIRE	37,396	5.6008	72,002.14		72,002.14	3,910.72	75,912.86
CODES ADMIN	4,686	0.7018	9,022.41		9,022.41	490.04	9,512.45
BEER BOARD	1,043	0.1562	2,008.19		2,008.19	109.07	2,117.26
AGRICULTURAL EXT	271	0.0406	521.78		521.78	28.34	550.12
SOIL & WATER	206	0.0309	396.63		396.63	21.54	418.17
SOCIAL SERVICES	21,872	3.2758	42,112.27		42,112.27	2,287.29	44,399.56
HEALTH	28,799	4.3132	55,449.51		55,449.51	3,011.68	58,461.19
PUBLIC LIBRARY	23,724	3.5532	45,678.12		45,678.12	2,480.96	48,159.08
PARKS	28,038	4.1993	53,984.28		53,984.28	2,932.10	56,916.38
ARTS COMMISSION	771	0.1155	1,484.48		1,484.48	80.63	1,565.11
PUBLIC WORKS	25,168	3.7694	48,458.39		48,458.39	2,631.97	51,090.36
SOLID WASTE	12,924	1.9356	24,883.84		24,883.84	1,351.54	26,235.38
HUMAN RELATIONS	576	0.0863	1,109.03		1,109.03	60.24	1,169.27
TAXI/WRECKER BD	466	0.0698	897.23		897.23	48.73	945.96
FARMERS MARKET	2,537	0.3800	4,884.73		4,884.73	265.31	5,150.04
MUNI AUDITORIUM	1,439	0.2155	2,770.64		2,770.64	150.49	2,921.13
STATE FAIR BD	6,441	0.9647	12,401.49		12,401.49	673.57	13,075.06
CONVENTION CTR	6,286	0.9415	12,103.04		12,103.04	657.36	12,760.40
SPORTS AUTHORITY	2,689	0.4027	5,177.40		5,177.40	281.20	5,458.60
WATER & SEWER	67,234	10.0694	129,452.17		129,452.17	7,031.04	136,483.21
BORDEAUX	32,685	4.8953	62,931.60		62,931.60	3,418.07	66,349.67
GENERAL HOSP	63,770	9.5509	122,782.55		122,782.55	6,668.81	129,451.36
METRO ACTION COM	13,236	1.9824	25,484.55		25,484.55	1,384.17	26,868.72

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - DIV OF ACCOUNTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NCAC	32,779	4.9093	63,112.58		63,112.58	3,427.90	66,540.48
MDHA	151	0.0226	290.73		290.73	15.79	306.52
METRO TRANSIT	1,402	0.2100	2,699.41		2,699.41	146.62	2,846.03
NTTC	3,573	0.5351	6,879.44		6,879.44	373.65	7,253.09
EDUCATION	54,536	8.1679	105,003.44		105,003.44	5,703.16	110,706.60
ARENA	72	0.0108	138.62		138.62	7.53	146.15
ALL OTHER	39,355	5.8942	75,773.99		75,773.99	4,115.59	79,889.58
SubTotal	667,687	100.0000	1,285,562.44		1,285,562.44	66,786.10	1,352,348.54
TOTAL	667,687	100.0000	1,285,562.44		1,285,562.44	66,786.10	1,352,348.54

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2002 FINANCE DEPARTMENT RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - PENSION FUND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HUMAN RESOURCES	100	100.0000	2,422.45		2,422.45	125.83	2,548.28
SubTotal	100	100.0000	2,422.45		2,422.45	125.83	2,548.28
TOTAL	100	100.0000	2,422.45		2,422.45	125.83	2,548.28

Allocation Basis: DIRECT ALLOCATION TO BENEFIT BOARD

Allocation Source: DIRECT ASSIGNED

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - FACILITY PLANNG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE REAL PROP SVCS	100	100.0000	27,320.79		27,320.79	1,419.33	28,740.12
SubTotal	100	100.0000	27,320.79		27,320.79	1,419.33	28,740.12
TOTAL	100	100.0000	27,320.79		27,320.79	1,419.33	28,740.12

Allocation Basis: DIRECT ALLOCATION TO FACILITY PLANNING

Allocation Source: DIRECT ASSIGNED

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - INVENTORY CNTRL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	5	0.0175	8.10		8.10	0.46	8.56
MAYOR	71	0.2490	114.95		114.95	6.58	121.53
GENERAL SERVICES ADMIN	318	1.1153	514.86		514.86		514.86
GENERAL SERVICES BUILDINGS	2	0.0070	3.24		3.24		3.24
CENTRAL PRINTING	105	0.3683	170.00		170.00		170.00
MOTOR POOL	1,710	5.9975	2,768.61		2,768.61		2,768.61
POSTAL SERVICE	3	0.0105	4.86		4.86		4.86
RADIO SHOP	468	1.6414	757.72		757.72		757.72
DIRECTOR OF FINANCE	19	0.0666	30.76		30.76		30.76
FINANCE OPERATIONS	1	0.0035	1.62		1.62		1.62
OFFC SUPP SVCS-ADMIN	1	0.0035	1.62		1.62	0.09	1.71
FINANCE PURCHASING	1	0.0035	1.62		1.62	0.09	1.71
FINANCE INTERNAL AUDIT	2	0.0070	3.24		3.24	0.19	3.43
FINANCE FASTNET	2	0.0070	3.24		3.24	0.19	3.43
FINANCE REAL PROP SVCS	8	0.0281	12.95		12.95	0.74	13.69
FINANCE SUPPLY PROP WAREHSE	1	0.0035	1.62		1.62	0.09	1.71
HUMAN RESOURCES	25	0.0877	40.48		40.48	2.32	42.80
INFORMATION SYSTEMS	1,819	6.3798	2,945.08		2,945.08	168.52	3,113.60
DEPARTMENT OF LAW	14	0.0491	22.67		22.67	1.30	23.97
CENTRAL RECORDS	1	0.0035	1.62		1.62	0.09	1.71
FINANCE ADA MANAGEMENT	1	0.0035	1.62		1.62	0.09	1.71
ELECTIONS	13	0.0456	21.05		21.05	1.20	22.25
PLANNING COMM	28	0.0982	45.33		45.33	2.59	47.92
ADV PLAN/RSCH	3	0.0105	4.86		4.86	0.28	5.14
REGISTER/DEEDS	12	0.0421	19.43		19.43	1.11	20.54
HISTORICAL COMM	6	0.0210	9.71		9.71	0.56	10.27
COMM ED ALLIANCE	2	0.0070	3.24		3.24	0.19	3.43
GOVT ACCESS TV	104	0.3648	168.38		168.38	9.64	178.02
ASSESSOR PROP	15	0.0526	24.29		24.29	1.39	25.68
COUNTY CLERK	11	0.0386	17.81		17.81	1.02	18.83
DISTRICT ATTOR	39	0.1368	63.14		63.14	3.61	66.75
DA DRUG ENF	13	0.0456	21.05		21.05	1.20	22.25
PUBLIC DEFENDER	28	0.0982	45.33		45.33	2.59	47.92

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - INVENTORY CNTRL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUVENILE CT CLRK	14	0.0491	22.67		22.67	1.30	23.97
CIRCUIT CT CLERK	9	0.0316	14.57		14.57	0.83	15.40
CRIMINAL CT CLRK	8	0.0281	12.95		12.95	0.74	13.69
CLERK/MASTER	9	0.0316	14.57		14.57	0.83	15.40
JUVENILE COURT	27	0.0947	43.71		43.71	2.50	46.21
GEN SESSIONS CT	13	0.0456	21.05		21.05	1.20	22.25
ST TRIAL COURTS	41	0.1438	66.38		66.38	3.80	70.18
JUSTICE INFO SYS	46	0.1613	74.48		74.48	4.26	78.74
SHERIFF ADMIN	110	0.3858	178.10		178.10	10.19	188.29
SH CRIM JUST CTR	1	0.0035	1.62		1.62	0.09	1.71
SH HILL JAIL	3	0.0105	4.86		4.86	0.28	5.14
SH CORR WORK CTR	23	0.0807	37.24		37.24	2.13	39.37
SH TRANSPORTATION	3	0.0105	4.86		4.86	0.28	5.14
SH TRAINING ACAD	6	0.0210	9.71		9.71	0.56	10.27
POLICE	365	1.2802	590.96		590.96	33.82	624.78
POLICE DRUG ENF	2	0.0070	3.24		3.24	0.19	3.43
FIRE	680	2.3850	1,100.97		1,100.97	63.00	1,163.97
CODES ADMIN	14	0.0491	22.67		22.67	1.30	23.97
SOCIAL SERVICES	47	0.1648	76.10		76.10	4.35	80.45
HEALTH	204	0.7155	330.29		330.29	18.90	349.19
PUBLIC LIBRARY	225	0.7891	364.29		364.29	20.85	385.14
PARKS	1,071	3.7563	1,734.02		1,734.02	99.22	1,833.24
ARTS COMMISSION	1	0.0035	1.62		1.62	0.09	1.71
PUBLIC WORKS	796	2.7918	1,288.78		1,288.78	73.75	1,362.53
SOLID WASTE	49	0.1719	79.33		79.33	4.54	83.87
HUMAN RELATIONS	1	0.0035	1.62		1.62	0.09	1.71
TAXI/WRECKER BD	3	0.0105	4.86		4.86	0.28	5.14
FARMERS MARKET	57	0.1999	92.29		92.29	5.28	97.57
MUNI AUDITORIUM	23	0.0807	37.24		37.24	2.13	39.37
STATE FAIR BD	417	1.4625	675.15		675.15	38.63	713.78
CONVENTION CTR	108	0.3788	174.86		174.86	10.01	184.87
SPORTS AUTHORITY	6	0.0210	9.71		9.71	0.56	10.27
WATER & SEWER	15,707	55.0893	25,430.68		25,430.68	1,455.17	26,885.85

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - INVENTORY CNTRL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BORDEAUX	913	3.2022	1,478.21		1,478.21	84.59	1,562.80
GENERAL HOSP	2,556	8.9646	4,138.34		4,138.34	236.80	4,375.14
METRO ACTION COM	97	0.3402	157.05		157.05	8.99	166.04
NCAC	6	0.0210	9.71		9.71	0.56	10.27
SubTotal	28,512	100.0000	46,162.86		46,162.86	2,398.22	48,561.08
TOTAL	28,512	100.0000	46,162.86		46,162.86	2,398.22	48,561.08

Allocation Basis: NUMBER OF FIXED ASSETS PER DEPARTMENT

Allocation Source: FIXED ASSETS REPORT

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	PENSION FUND	FACILITY PLANNG	INVENTORY CNTRL
EMPLOYEE BENEFITS	12,944.44	12,944.44	0.00	0.00	0.00
POST AUDITS	321.54	321.54	0.00	0.00	0.00
CORPORATE DUES	78.95	78.95	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	361.98	361.98	0.00	0.00	0.00
LEGISLATIVE	3,908.14	3,899.58	0.00	0.00	8.56
MAYOR	4,956.93	4,835.40	0.00	0.00	121.53
CIVIL SERVICE MEDICAL EXAM	25.03	25.03	0.00	0.00	0.00
GENERAL SERVICES ADMIN	1,094.40	579.54	0.00	0.00	514.86
GENERAL SERVICES BUILDINGS	8,523.13	8,519.89	0.00	0.00	3.24
CENTRAL PRINTING	3,554.85	3,384.85	0.00	0.00	170.00
MOTOR POOL	15,996.08	13,227.47	0.00	0.00	2,768.61
POSTAL SERVICE	1,656.85	1,651.99	0.00	0.00	4.86
RADIO SHOP	4,685.52	3,927.80	0.00	0.00	757.72
DIRECTOR OF FINANCE	9,857.98	9,827.22	0.00	0.00	30.76
FINANCE OPERATIONS	1,083.69	1,082.07	0.00	0.00	1.62
FINANCE OMB	952.05	952.05	0.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	779.18	777.47	0.00	0.00	1.71
FINANCE PURCHASING	1,349.62	1,347.91	0.00	0.00	1.71
FINANCE INTERNAL AUDIT	957.51	954.08	0.00	0.00	3.43
FINANCE PAYROLL	933.79	933.79	0.00	0.00	0.00
FINANCE FASTNET	1,243.75	1,240.32	0.00	0.00	3.43
FINANCE GRANTS	619.14	619.14	0.00	0.00	0.00
FINANCE REAL PROP SVCS	30,913.70	2,159.89	0.00	28,740.12	13.69
FINANCE TREASURY	3,042.92	3,042.92	0.00	0.00	0.00
FINANCE CUSTOMER SERVICE	525.77	525.77	0.00	0.00	0.00
FINANCE GRANTS MONITORING	393.82	393.82	0.00	0.00	0.00
FINANCE SUPPLY PROP	647.24	645.53	0.00	0.00	1.71
HUMAN RESOURCES	15,400.21	12,809.13	2,548.28	0.00	42.80
INFORMATION SYSTEMS	25,664.57	22,550.97	0.00	0.00	3,113.60
DEPARTMENT OF LAW	7,938.83	7,914.86	0.00	0.00	23.97
CENTRAL RECORDS	9.83	8.12	0.00	0.00	1.71
FINANCE ADA MANAGEMENT	2,035.74	2,034.03	0.00	0.00	1.71
ELECTIONS	2,624.68	2,602.43	0.00	0.00	22.25
PLANNING COMM	4,103.80	4,055.88	0.00	0.00	47.92
ADV PLAN/RSCH	1,763.09	1,757.95	0.00	0.00	5.14
REGISTER/DEEDS	1,275.06	1,254.52	0.00	0.00	20.54

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	PENSION FUND	FACILITY PLANNG	INVENTORY CNTRL
HISTORICAL COMM	848.64	838.37	0.00	0.00	10.27
COMM ED ALLIANCE	663.18	659.75	0.00	0.00	3.43
GOVT ACCESS TV	305.92	127.90	0.00	0.00	178.02
ASSESSOR PROP	3,030.04	3,004.36	0.00	0.00	25.68
TRUSTEE	1,215.96	1,215.96	0.00	0.00	0.00
COUNTY CLERK	2,308.63	2,289.80	0.00	0.00	18.83
DISTRICT ATTOR	6,534.25	6,467.50	0.00	0.00	66.75
DA DRUG ENF	2,490.69	2,468.44	0.00	0.00	22.25
DA SPECIAL OPNS	267.96	267.96	0.00	0.00	0.00
MEDICAL EXAMINER	493.28	493.28	0.00	0.00	0.00
PUBLIC DEFENDER	2,881.76	2,833.84	0.00	0.00	47.92
JUVENILE CT CLRK	1,357.66	1,333.69	0.00	0.00	23.97
CIRCUIT CT CLERK	3,770.85	3,755.45	0.00	0.00	15.40
CRIMINAL CT CLRK	2,524.76	2,511.07	0.00	0.00	13.69
CLERK/MASTER	1,200.90	1,185.50	0.00	0.00	15.40
JUVENILE COURT	9,317.10	9,270.89	0.00	0.00	46.21
GEN SESSIONS CT	10,094.98	10,072.73	0.00	0.00	22.25
ST TRIAL COURTS	8,971.62	8,901.44	0.00	0.00	70.18
JUSTICE INFO SYS	2,005.18	1,926.44	0.00	0.00	78.74
SHERIFF ADMIN	3,608.80	3,420.51	0.00	0.00	188.29
SH COMM SERVICES	1,063.71	1,063.71	0.00	0.00	0.00
SH FACILITY MTN	913.49	913.49	0.00	0.00	0.00
SH WAREHOUSE	2,042.14	2,042.14	0.00	0.00	0.00
SH CRIM JUST CTR	3,611.00	3,609.29	0.00	0.00	1.71
SH HILL JAIL	2,096.01	2,090.87	0.00	0.00	5.14
SH CORR WORK CTR	2,536.24	2,496.87	0.00	0.00	39.37
SH TRANSPORTATION	973.44	968.30	0.00	0.00	5.14
SH SUBSTANCE AB	16.24	16.24	0.00	0.00	0.00
SH WARRANTS	2,178.16	2,178.16	0.00	0.00	0.00
SH TRAINING ACAD	1,177.50	1,167.23	0.00	0.00	10.27
SH DEBERRY	3,532.15	3,532.15	0.00	0.00	0.00
SH CENTRAL PROC	1,563.07	1,563.07	0.00	0.00	0.00
SH LAW ENF BLOCK	881.02	881.02	0.00	0.00	0.00
SH BYRNE	1,362.11	1,362.11	0.00	0.00	0.00
SH WORK RELEASE	326.83	326.83	0.00	0.00	0.00
SH SOUTH PRECINCT	509.52	509.52	0.00	0.00	0.00
SH COURTHOUSE	292.32	292.32	0.00	0.00	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	PENSION FUND	FACILITY PLANNG	INVENTORY CNTRL
SH SORT	296.38	296.38	0.00	0.00	0.00
POLICE	87,485.29	86,860.51	0.00	0.00	624.78
POLICE DRUG ENF	228.76	225.33	0.00	0.00	3.43
FIRE	77,076.83	75,912.86	0.00	0.00	1,163.97
CODES ADMIN	9,536.42	9,512.45	0.00	0.00	23.97
BEER BOARD	2,117.26	2,117.26	0.00	0.00	0.00
AGRICULTURAL EXT	550.12	550.12	0.00	0.00	0.00
SOIL & WATER	418.17	418.17	0.00	0.00	0.00
SOCIAL SERVICES	44,480.01	44,399.56	0.00	0.00	80.45
HEALTH	58,810.38	58,461.19	0.00	0.00	349.19
PUBLIC LIBRARY	48,544.22	48,159.08	0.00	0.00	385.14
PARKS	58,749.62	56,916.38	0.00	0.00	1,833.24
ARTS COMMISSION	1,566.82	1,565.11	0.00	0.00	1.71
PUBLIC WORKS	52,452.89	51,090.36	0.00	0.00	1,362.53
SOLID WASTE	26,319.25	26,235.38	0.00	0.00	83.87
HUMAN RELATIONS	1,170.98	1,169.27	0.00	0.00	1.71
TAXI/WRECKER BD	951.10	945.96	0.00	0.00	5.14
FARMERS MARKET	5,247.61	5,150.04	0.00	0.00	97.57
MUNI AUDITORIUM	2,960.50	2,921.13	0.00	0.00	39.37
STATE FAIR BD	13,788.84	13,075.06	0.00	0.00	713.78
CONVENTION CTR	12,945.27	12,760.40	0.00	0.00	184.87
SPORTS AUTHORITY	5,468.87	5,458.60	0.00	0.00	10.27
WATER & SEWER	163,369.06	136,483.21	0.00	0.00	26,885.85
BORDEAUX	67,912.47	66,349.67	0.00	0.00	1,562.80
GENERAL HOSP	133,826.50	129,451.36	0.00	0.00	4,375.14
METRO ACTION COM	27,034.76	26,868.72	0.00	0.00	166.04
NCAC	66,550.75	66,540.48	0.00	0.00	10.27
MDHA	306.52	306.52	0.00	0.00	0.00
METRO TRANSIT	2,846.03	2,846.03	0.00	0.00	0.00
NTTC	7,253.09	7,253.09	0.00	0.00	0.00
EDUCATION	110,706.60	110,706.60	0.00	0.00	0.00
ARENA	146.15	146.15	0.00	0.00	0.00
ALL OTHER	79,889.58	79,889.58	0.00	0.00	0.00

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Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	PENSION FUND	FACILITY PLANNG	INVENTORY CNTRL
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	1,432,198.02	1,352,348.54	2,548.28	28,740.12	48,561.08

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

The Office of Management and Budget is responsible for the preparation and administration of the Metropolitan Annual Operating Budget. Budget preparation includes giving assistance to individual departments including those receiving Federal funds. During fiscal year 2002 three additional sections Capital Budget, Managing for Results, and Cost Accounting were added to OMB.

For plan purposes, OMB costs were allocated based on total expenditures by department.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FINANCE OMB

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,048,684.00			1,048,684.00
BUILDING USE ALLOWANCE	3,757.13		3,757.13	
EQUIPMENT USE ALLOWANCE	766.35		766.35	
EMPLOYEE BENEFITS	392.34	0.62	392.96	
POST AUDITS	588.75	3.89	592.64	
GENERAL SERVICES BUILDINGS	51,715.73	627.21	52,342.94	
MOTOR POOL	(20.39)	1.62	(18.77)	
POSTAL SERVICE	15.47	0.74	16.21	
DIRECTOR OF FINANCE	218,370.40	63,443.07	281,813.47	
FINANCE OPERATIONS	903.00	49.05	952.05	
FINANCE OMB		618.13	618.13	
FINANCE PURCHASING		1,202.47	1,202.47	
FINANCE PAYROLL		1,133.19	1,133.19	
FINANCE FASTNET		1,129.44	1,129.44	
FINANCE GRANTS COORDINATION		110.53	110.53	
FINANCE TREASURY		46.94	46.94	
FINANCE GRANTS MONITORING		141.49	141.49	
HUMAN RESOURCES		4,572.24	4,572.24	
INFORMATION SYSTEMS		(1,778.46)	(1,778.46)	
Total Allocated Additions:	276,488.78	71,302.17	347,790.95	347,790.95
Total To Be Allocated:	1,325,172.78	71,302.17		1,396,474.95

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE OMB

	Total	General & Admin	BUDGET DIVISION
Wages & Benefits			
SALARIES & WAGES	696,209.00	0.00	696,209.00
FRINGE BENEFITS	145,906.00	0.00	145,906.00
Other Expense & Cost			
RECORDING COSTS	575.00	0.00	575.00
MGMT CONSULTING SVC	110,961.00	0.00	110,961.00
TRAVEL	10,268.00	0.00	10,268.00
POSTAGE	42.00	0.00	42.00
PRINTING	10,556.00	0.00	10,556.00
SUBSCRIPTIONS/DUES	4,891.00	0.00	4,891.00
OTHER REPAIRS/MAINT	1,916.00	0.00	1,916.00
INFO SYSTS CHG	37,085.00	0.00	37,085.00
POSTAL SVC CHARGES	42.00	0.00	42.00
TELECOMM CHARGES	5,649.00	0.00	5,649.00
MOTOR POOL MAINT	56.00	0.00	56.00
SUPPLIES/MATERIALS	12,484.00	0.00	12,484.00
SOFTWARE LICENSE	1,223.00	0.00	1,223.00
COMPUTER SOFTWARE	2,194.00	0.00	2,194.00
COMPUTER HARD<$5000	3,836.00	0.00	3,836.00
FURNITURE <$5000	4,191.00	0.00	4,191.00
PROF PRIV TAX	600.00	0.00	600.00
Departmental Totals			
Total Expenditures	1,048,684.00	0.00	1,048,684.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,048,684.00	0.00	1,048,684.00
Allocation Step 1			
Inbound- All Others	276,488.78	276,488.78	0.00
Reallocate Admin Costs		(276,488.78)	276,488.78
1st Allocation	1,325,172.78	0.00	1,325,172.78
Allocation Step 2			
Inbound- All Others	71,302.17	71,302.17	0.00
Reallocate Admin Costs		(71,302.17)	71,302.17
2nd Allocation	71,302.17	0.00	71,302.17

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE OMB

	Total	General & Admin	BUDGET DIVISION
Total For 019 FINANCE OMB			
Total Allocated	1,396,474.95	0.00	1,396,474.95

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OMB

Activity - BUDGET DIVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	48,015	2.1371	28,319.99		28,319.99		28,319.99
POST AUDITS	1,651	0.0735	973.79		973.79		973.79
CORPORATE DUES	256	0.0114	150.99		150.99		150.99
INSURANCE/JUDGEMENTS	1,888	0.0840	1,113.57		1,113.57		1,113.57
LEGISLATIVE	1,544	0.0687	910.67		910.67	50.69	961.36
MAYOR	1,154	0.0514	680.65		680.65	37.89	718.54
CIVIL SERVICE MEDICAL EXAM	179	0.0080	105.58		105.58		105.58
GENERAL SERVICES ADMIN	308	0.0137	181.67		181.67		181.67
GENERAL SERVICES BUILDINGS	7,796	0.3470	4,598.20		4,598.20		4,598.20
CENTRAL PRINTING	669	0.0298	394.58		394.58		394.58
MOTOR POOL	8,202	0.3651	4,837.66		4,837.66		4,837.66
POSTAL SERVICE	813	0.0362	479.51		479.51		479.51
RADIO SHOP	2,281	0.1015	1,345.37		1,345.37		1,345.37
DIRECTOR OF FINANCE	686	0.0305	404.62		404.62		404.62
FINANCE OPERATIONS	1,129	0.0503	665.90		665.90		665.90
FINANCE OMB	1,048	0.0466	618.13		618.13		618.13
OFFC SUPP SVCS-ADMIN	546	0.0243	322.04		322.04	17.93	339.97
FINANCE PURCHASING	1,047	0.0466	617.53		617.53	34.37	651.90
FINANCE INTERNAL AUDIT	672	0.0299	396.36		396.36	22.06	418.42
FINANCE PAYROLL	949	0.0422	559.74		559.74	31.16	590.90
FINANCE FASTNET	1,461	0.0650	861.72		861.72	47.96	909.68
FINANCE GRANTS COORDINATION	175	0.0078	103.22		103.22	5.75	108.97
FINANCE REAL PROP SVCS	951	0.0423	560.92		560.92	31.22	592.14
FINANCE TREASURY	378	0.0168	222.95		222.95	12.41	235.36
HUMAN RESOURCES	3,544	0.1577	2,090.30		2,090.30	116.35	2,206.65
INFORMATION SYSTEMS	13,844	0.6162	8,165.41		8,165.41	454.50	8,619.91
DEPARTMENT OF LAW	3,712	0.1652	2,189.40		2,189.40	121.87	2,311.27
CENTRAL RECORDS	62	0.0028	36.57		36.57	2.04	38.61
ELECTIONS	2,061	0.0917	1,215.61		1,215.61	67.66	1,283.27
PLANNING COMM	3,229	0.1437	1,904.51		1,904.51	106.01	2,010.52
ADV PLAN/RSCH	938	0.0417	553.25		553.25	30.79	584.04
REGISTER/DEEDS	2,198	0.0978	1,296.42		1,296.42	72.16	1,368.58
HISTORICAL COMM	436	0.0194	257.16		257.16	14.31	271.47

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Schedule .4 - Detail Activity Allocations
For Department FINANCE OMB

Activity - BUDGET DIVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	452	0.0201	266.60		266.60	14.84	281.44
GOVT ACCESS TV	885	0.0394	521.99		521.99	29.05	551.04
ASSESSOR PROP	6,118	0.2723	3,608.49		3,608.49	200.86	3,809.35
TRUSTEE	1,990	0.0886	1,173.73		1,173.73	65.33	1,239.06
COUNTY CLERK	3,277	0.1459	1,932.83		1,932.83	107.58	2,040.41
DISTRICT ATTOR	4,370	0.1945	2,577.49		2,577.49	143.47	2,720.96
DA DRUG ENF	1,303	0.0580	768.53		768.53	42.78	811.31
DA SPECIAL OPNS	83	0.0037	48.95		48.95	2.73	51.68
MEDICAL EXAMINER	2,676	0.1191	1,578.35		1,578.35	87.85	1,666.20
PUBLIC DEFENDER	4,019	0.1789	2,370.47		2,370.47	131.95	2,502.42
JUVENILE CT CLRK	2,912	0.1296	1,717.54		1,717.54	95.60	1,813.14
CIRCUIT CT CLERK	6,707	0.2985	3,955.89		3,955.89	220.19	4,176.08
CRIMINAL CT CLRK	4,057	0.1806	2,392.88		2,392.88	133.19	2,526.07
CLERK/MASTER	1,153	0.0513	680.05		680.05	37.85	717.90
JUVENILE COURT	10,324	0.4595	6,089.26		6,089.26	338.94	6,428.20
GEN SESSIONS CT	8,304	0.3696	4,897.83		4,897.83	272.62	5,170.45
ST TRIAL COURTS	7,563	0.3366	4,460.77		4,460.77	248.30	4,709.07
JUSTICE INFO SYS	3,106	0.1382	1,831.97		1,831.97	101.97	1,933.94
SHERIFF ADMIN	3,447	0.1534	2,033.09		2,033.09	113.17	2,146.26
SH COMM SERVICES	1,118	0.0498	659.42		659.42	36.70	696.12
SH FACILITY MTN	633	0.0282	373.35		373.35	20.78	394.13
SH WAREHOUSE	770	0.0343	454.16		454.16	25.28	479.44
SH CRIM JUST CTR	7,932	0.3530	4,678.42		4,678.42	260.41	4,938.83
SH HILL JAIL	3,297	0.1467	1,944.62		1,944.62	108.24	2,052.86
SH CORR WORK CTR	4,561	0.2030	2,690.15		2,690.15	149.74	2,839.89
SH TRANSPORTATION	1,470	0.0654	867.03		867.03	48.26	915.29
SH WARRANTS	2,573	0.1145	1,517.60		1,517.60	84.47	1,602.07
SH TRAINING ACAD	369	0.0164	217.65		217.65	12.11	229.76
SH DEBERRY	17,197	0.7654	10,143.06		10,143.06	564.58	10,707.64
SH CENTRAL PROC	4,104	0.1827	2,420.60		2,420.60	134.74	2,555.34
SH LAW ENF BLOCK	458	0.0204	270.14		270.14	15.04	285.18
SH BYRNE	1,030	0.0458	607.51		607.51	33.82	641.33
SH WORK RELEASE	1,830	0.0815	1,079.37		1,079.37	60.08	1,139.45

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OMB

Activity - BUDGET DIVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH SOUTH PRECINCT	87	0.0039	51.31		51.31	2.86	54.17
SH COURTHOUSE	134	0.0060	79.03		79.03	4.40	83.43
SH SORT	44	0.0020	25.95		25.95	1.44	27.39
POLICE	120,148	5.3476	70,865.15		70,865.15	3,944.50	74,809.65
POLICE DRUG ENF	1,521	0.0677	897.12		897.12	49.94	947.06
FIRE	84,426	3.7577	49,795.77		49,795.77	2,771.73	52,567.50
CODES ADMIN	6,624	0.2948	3,906.94		3,906.94	217.47	4,124.41
BEER BOARD	332	0.0148	195.82		195.82	10.90	206.72
AGRICULTURAL EXT	257	0.0114	151.59		151.59	8.44	160.03
SOIL & WATER	62	0.0028	36.57		36.57	2.04	38.61
SOCIAL SERVICES	18,263	0.8129	10,771.80		10,771.80	599.58	11,371.38
HEALTH	34,363	1.5294	20,267.83		20,267.83	1,128.15	21,395.98
PUBLIC LIBRARY	22,854	1.0172	13,479.64		13,479.64	750.30	14,229.94
PARKS	35,466	1.5785	20,918.40		20,918.40	1,164.36	22,082.76
ARTS COMMISSION	2,340	0.1042	1,380.17		1,380.17	76.82	1,456.99
PUBLIC WORKS	99,276	4.4186	58,554.52		58,554.52	3,259.27	61,813.79
SOLID WASTE	16,062	0.7149	9,473.62		9,473.62	527.32	10,000.94
HUMAN RELATIONS	287	0.0128	169.28		169.28	9.42	178.70
TAXI/WRECKER BD	243	0.0108	143.33		143.33	7.98	151.31
FARMERS MARKET	1,123	0.0500	662.36		662.36	36.87	699.23
MUNI AUDITORIUM	2,572	0.1145	1,517.00		1,517.00	84.44	1,601.44
STATE FAIR BD	3,535	0.1573	2,085.00		2,085.00	116.05	2,201.05
CONVENTION CTR	6,410	0.2853	3,780.72		3,780.72	210.44	3,991.16
SPORTS AUTHORITY	17,316	0.7707	10,213.25		10,213.25	568.49	10,781.74
WATER & SEWER	149,541	6.6559	88,201.61		88,201.61	4,909.48	93,111.09
BORDEAUX	31,256	1.3912	18,435.27		18,435.27	1,026.15	19,461.42
GENERAL HOSP	85,657	3.8125	50,521.83		50,521.83	2,812.15	53,333.98
METRO ACTION COM	14,226	0.6332	8,390.72		8,390.72	467.04	8,857.76
NCAC	9,125	0.4061	5,382.07		5,382.07	299.58	5,681.65
MDHA	1,499	0.0667	884.13		884.13	49.21	933.34
METRO TRANSIT	7,484	0.3331	4,414.18		4,414.18	245.70	4,659.88
NTTC	41,910	1.8654	24,719.16		24,719.16	1,375.92	26,095.08
EDUCATION	648,448	28.8615	382,464.68		382,464.68	21,288.80	403,753.48

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Schedule .4 - Detail Activity Allocations
For Department FINANCE OMB

Activity - BUDGET DIVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	549,957	24.4778	324,373.18		324,373.18	18,055.28	342,428.46
SubTotal	2,246,758	100.0000	1,325,172.78		1,325,172.78	71,302.17	1,396,474.95
TOTAL	2,246,758	100.0000	1,325,172.78		1,325,172.78	71,302.17	1,396,474.95

Allocation Basis: TOTAL EXPENDITURES BY FUND/DEPARTMENT

Allocation Source: FY 2002 EXPENDITURE REPORT

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Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
EMPLOYEE BENEFITS	28,319.99	28,319.99
POST AUDITS	973.79	973.79
CORPORATE DUES	150.99	150.99
INSURANCE/JUDGEMENTS	1,113.57	1,113.57
LEGISLATIVE	961.36	961.36
MAYOR	718.54	718.54
CIVIL SERVICE MEDICAL EXAM	105.58	105.58
GENERAL SERVICES ADMIN	181.67	181.67
GENERAL SERVICES BUILDINGS	4,598.20	4,598.20
CENTRAL PRINTING	394.58	394.58
MOTOR POOL	4,837.66	4,837.66
POSTAL SERVICE	479.51	479.51
RADIO SHOP	1,345.37	1,345.37
DIRECTOR OF FINANCE	404.62	404.62
FINANCE OPERATIONS	665.90	665.90
FINANCE OMB	618.13	618.13
OFFC SUPP SVCS-ADMIN	339.97	339.97
FINANCE PURCHASING	651.90	651.90
FINANCE INTERNAL AUDIT	418.42	418.42
FINANCE PAYROLL	590.90	590.90
FINANCE FASTNET	909.68	909.68
FINANCE GRANTS	108.97	108.97
FINANCE REAL PROP SVCS	592.14	592.14
FINANCE TREASURY	235.36	235.36
HUMAN RESOURCES	2,206.65	2,206.65
INFORMATION SYSTEMS	8,619.91	8,619.91
DEPARTMENT OF LAW	2,311.27	2,311.27
CENTRAL RECORDS	38.61	38.61
ELECTIONS	1,283.27	1,283.27
PLANNING COMM	2,010.52	2,010.52
ADV PLAN/RSCH	584.04	584.04
REGISTER/DEEDS	1,368.58	1,368.58
HISTORICAL COMM	271.47	271.47
COMM ED ALLIANCE	281.44	281.44
GOVT ACCESS TV	551.04	551.04
ASSESSOR PROP	3,809.35	3,809.35

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
TRUSTEE	1,239.06	1,239.06
COUNTY CLERK	2,040.41	2,040.41
DISTRICT ATTOR	2,720.96	2,720.96
DA DRUG ENF	811.31	811.31
DA SPECIAL OPNS	51.68	51.68
MEDICAL EXAMINER	1,666.20	1,666.20
PUBLIC DEFENDER	2,502.42	2,502.42
JUVENILE CT CLRK	1,813.14	1,813.14
CIRCUIT CT CLERK	4,176.08	4,176.08
CRIMINAL CT CLRK	2,526.07	2,526.07
CLERK/MASTER	717.90	717.90
JUVENILE COURT	6,428.20	6,428.20
GEN SESSIONS CT	5,170.45	5,170.45
ST TRIAL COURTS	4,709.07	4,709.07
JUSTICE INFO SYS	1,933.94	1,933.94
SHERIFF ADMIN	2,146.26	2,146.26
SH COMM SERVICES	696.12	696.12
SH FACILITY MTN	394.13	394.13
SH WAREHOUSE	479.44	479.44
SH CRIM JUST CTR	4,938.83	4,938.83
SH HILL JAIL	2,052.86	2,052.86
SH CORR WORK CTR	2,839.89	2,839.89
SH TRANSPORTATION	915.29	915.29
SH WARRANTS	1,602.07	1,602.07
SH TRAINING ACAD	229.76	229.76
SH DEBERRY	10,707.64	10,707.64
SH CENTRAL PROC	2,555.34	2,555.34
SH LAW ENF BLOCK	285.18	285.18
SH BYRNE	641.33	641.33
SH WORK RELEASE	1,139.45	1,139.45
SH SOUTH PRECINCT	54.17	54.17
SH COURTHOUSE	83.43	83.43
SH SORT	27.39	27.39
POLICE	74,809.65	74,809.65
POLICE DRUG ENF	947.06	947.06
FIRE	52,567.50	52,567.50
CODES ADMIN	4,124.41	4,124.41

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Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
BEER BOARD	206.72	206.72
AGRICULTURAL EXT	160.03	160.03
SOIL & WATER	38.61	38.61
SOCIAL SERVICES	11,371.38	11,371.38
HEALTH	21,395.98	21,395.98
PUBLIC LIBRARY	14,229.94	14,229.94
PARKS	22,082.76	22,082.76
ARTS COMMISSION	1,456.99	1,456.99
PUBLIC WORKS	61,813.79	61,813.79
SOLID WASTE	10,000.94	10,000.94
HUMAN RELATIONS	178.70	178.70
TAXI/WRECKER BD	151.31	151.31
FARMERS MARKET	699.23	699.23
MUNI AUDITORIUM	1,601.44	1,601.44
STATE FAIR BD	2,201.05	2,201.05
CONVENTION CTR	3,991.16	3,991.16
SPORTS AUTHORITY	10,781.74	10,781.74
WATER & SEWER	93,111.09	93,111.09
BORDEAUX	19,461.42	19,461.42
GENERAL HOSP	53,333.98	53,333.98
METRO ACTION COM	8,857.76	8,857.76
NCAC	5,681.65	5,681.65
MDHA	933.34	933.34
METRO TRANSIT	4,659.88	4,659.88
NTTC	26,095.08	26,095.08
EDUCATION	403,753.48	403,753.48
ALL OTHER	342,428.46	342,428.46
Direct Billed	0.00	0.00
Total	1,396,474.95	1,396,474.95

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

OFFICE OF SUPPORT SERVICES ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Office of Support Services Administration costs were recorded in account number 15114100. The Support Services Director is responsible for the divisions of Purchasing, Grants Coordination, Grants Monitoring, Customer Services/Claims Center, Property Surplus Warehouse and ADA Management. We have allocated Administration's costs to these divisions based on employee salaries in each division.

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Schedule .2 - Costs To Be Allocated

For Department OFFC SUPP SVCS-ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	546,771.00			546,771.00
TRANSF OPERATIONAL	(96,093.00)			
Total Deductions:	(96,093.00)			(96,093.00)
EQUIPMENT USE ALLOWANCE	2,715.07		2,715.07	
EMPLOYEE BENEFITS	103.38	0.16	103.54	
POST AUDITS	480.79	3.17	483.96	
CORPORATE DUES	1,000.20	1.46	1,001.66	
CENTRAL PRINTING	42.57	3.33	45.90	
MOTOR POOL	(8.73)	0.69	(8.04)	
POSTAL SERVICE	18.11	0.87	18.98	
DIRECTOR OF FINANCE	29,202.57	9,499.81	38,702.38	
FINANCE OPERATIONS	739.04	40.14	779.18	
FINANCE OMB	322.04	17.93	339.97	
FINANCE PURCHASING		1,062.97	1,062.97	
FINANCE PAYROLL		298.39	298.39	
FINANCE FASTNET		696.74	696.74	
FINANCE GRANTS COORDINATION		57.59	57.59	
FINANCE TREASURY		20.69	20.69	
FINANCE GRANTS MONITORING		73.72	73.72	
HUMAN RESOURCES		1,204.77	1,204.77	
INFORMATION SYSTEMS		(699.64)	(699.64)	
Total Allocated Additions:	34,615.04	12,282.79	46,897.83	46,897.83
Total To Be Allocated:	485,293.04	12,282.79		497,575.83

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Schedule .3 - Costs Allocated By Activity

For Department OFFC SUPP SVCS-ADMIN

	Total	General & Admin	SUPPORT SVC ADM
Wages & Benefits			
SALARIES & WAGES	182,520.00	0.00	182,520.00
FRINGE BENEFITS	38,804.00	0.00	38,804.00
Other Expense & Cost			
CONTRACTUAL SVCS	193,647.00	0.00	193,647.00
TRAVEL	2,670.00	0.00	2,670.00
PRINTING	164.00	0.00	164.00
DUES/REGISTRATION	1,632.00	0.00	1,632.00
OTHR REPAIRS/MAINT	93.00	0.00	93.00
POSTAL SVC CHARGES	48.00	0.00	48.00
CENTRAL PRINTING	75.00	0.00	75.00
TELECOMM CHARGES	16,811.00	0.00	16,811.00
SUPPLIES/MATERIALS	14,214.00	0.00	14,214.00
TRANSF OPERATIONAL	96,093.00	96,093.00	0.00
Departmental Totals			
Total Expenditures	546,771.00	96,093.00	450,678.00
Deductions			
Total Deductions	(96,093.00)	(96,093.00)	0.00
Functional Cost	450,678.00	0.00	450,678.00
Allocation Step 1			
Inbound- All Others	34,615.04	34,615.04	0.00
Reallocate Admin Costs		(34,615.04)	34,615.04
1st Allocation	485,293.04	0.00	485,293.04
Allocation Step 2			
Inbound- All Others	12,282.79	12,282.79	0.00
Reallocate Admin Costs		(12,282.79)	12,282.79
2nd Allocation	12,282.79	0.00	12,282.79
Total For 025 OFFC SUPP			
Total Allocated	497,575.83	0.00	497,575.83

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OFFC SUPP SVCS-ADMIN

Activity - SUPPORT SVC ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE PURCHASING	706,149	40.2428	195,295.21		195,295.21	4,942.93	200,238.14
FINANCE GRANTS COORDINATION	141,296	8.0523	39,077.35		39,077.35	989.05	40,066.40
FINANCE CUSTOMER SERVICE	162,875	9.2821	45,045.32		45,045.32	1,140.10	46,185.42
FINANCE GRANTS MONITORING	179,323	10.2194	49,594.24		49,594.24	1,255.23	50,849.47
FINANCE SUPPLY PROP WAREHSE	147,193	8.3884	40,708.25		40,708.25	1,030.33	41,738.58
FINANCE ADA MANAGEMENT	417,888	23.8150	115,572.67		115,572.67	2,925.15	118,497.82
SubTotal	1,754,724	100.0000	485,293.04		485,293.04	12,282.79	497,575.83
TOTAL	1,754,724	100.0000	485,293.04		485,293.04	12,282.79	497,575.83

Allocation Basis: FY 2002 SALARIES OF SECTIONS SUPERVISED

Allocation Source: FY 2002 EXPENDITURE REPORTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department OFFC SUPP SVCS-ADMIN

Receiving Department	Total	SUPPORT SVC ADM
FINANCE PURCHASING	200,238.14	200,238.14
FINANCE GRANTS	40,066.40	40,066.40
FINANCE CUSTOMER SERVICE	46,185.42	46,185.42
FINANCE GRANTS MONITORING	50,849.47	50,849.47
FINANCE SUPPLY PROP	41,738.58	41,738.58
FINANCE ADA MANAGEMENT	118,497.82	118,497.82
Direct Billed	0.00	0.00
Total	497,575.83	497,575.83

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

PURCHASES

NATURE AND EXTENT OF SERVICES

The Division of Purchases provides purchasing support for all departments of the Metropolitan Government except the Metropolitan Development and Housing Agency. We interviewed responsible employees and determined that the following five functions represent the services and activities performed by the Division:

1. ***Non-Contract Purchase Orders Initiated by the Division*** – These purchase orders were initiated within the Division, and we have allocated the cost of this service based on the number of non-contract purchase orders prepared by the Division.

2. ***Non-Contract Purchase Orders prepared by Departments*** – These purchase orders were initiated by the Departments, minimizing the level of service by the Division. These costs have been allocated based on the number of these purchase orders by Department.

3. ***DPV Related Effort*** – Relates to the Division's efforts on direct payment vouchers, and these costs have been allocated based on the number of these vouchers by Department.

4. ***Procurement Card*** – Relates to the Division's efforts relating to procurement cards, and these costs have been allocated based on the number of procurement card transactions by Department.

5. ***RFP's*** – Relates to the Division's efforts related to Requests for Proposals. These costs have been allocated based on the number of RFP's by Department.

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Schedule .2 - Costs To Be Allocated
For Department FINANCE PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,047,048.00			1,047,048.00
BUILDING USE ALLOWANCE	5,082.97		5,082.97	
EQUIPMENT USE ALLOWANCE	3,765.07		3,765.07	
EMPLOYEE BENEFITS	550.34	0.87	551.21	
POST AUDITS	34,692.12	226.66	34,918.78	
INSURANCE/JUDGEMENTS	20.32	0.02	20.34	
GENERAL SERVICES BUILDINGS	121,568.16	1,461.33	123,029.49	
CENTRAL PRINTING	347.41	27.15	374.56	
MOTOR POOL	(73.15)	5.81	(67.34)	
POSTAL SERVICE	4,163.92	198.93	4,362.85	
DIRECTOR OF FINANCE	111,638.81	36,347.37	147,986.18	
FINANCE OPERATIONS	1,280.09	69.53	1,349.62	
FINANCE OMB	617.53	34.37	651.90	
OFFC SUPP SVCS-ADMIN	195,295.21	4,942.93	200,238.14	
FINANCE PURCHASING		329.59	329.59	
FINANCE PAYROLL		1,589.15	1,589.15	
FINANCE FASTNET		1,593.59	1,593.59	
FINANCE GRANTS COORDINATION		110.43	110.43	
FINANCE TREASURY		76.33	76.33	
FINANCE GRANTS MONITORING		141.35	141.35	
HUMAN RESOURCES		6,413.51	6,413.51	
INFORMATION SYSTEMS		(3,154.02)	(3,154.02)	
DEPARTMENT OF LAW		23,111.70	23,111.70	
CENTRAL RECORDS		3,066.13	3,066.13	
Total Allocated Additions:	478,948.80	76,592.73	555,541.53	555,541.53
Total To Be Allocated:	1,525,996.80	76,592.73		1,602,589.53

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE PURCHASING

	Total	General & Admin	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT
Wages & Benefits					
SALARIES & WAGES	706,150.00	222,931.56	47,947.59	67,861.02	8,120.72
FRINGE BENEFITS	177,782.00	56,125.78	12,071.40	17,084.85	2,044.49
Other Expense & Cost					
TEMPORARY SERVICES	23,465.00	7,407.90	1,593.27	2,254.99	269.85
MGMT CONSLT SVCS	2,480.00	782.94	168.39	238.33	28.52
CONTRCTUAL SVCS	21.00	6.63	1.43	2.02	0.24
TRAVEL	3,511.00	1,108.42	238.40	337.41	40.38
POSTAGE	5,221.00	1,648.27	354.51	501.74	60.04
PRINTING	860.00	271.50	58.39	82.65	9.89
ADVERTISING	12,858.00	4,059.27	873.06	1,235.65	147.87
SUBSCRIPTIONS/DUES	5,089.00	1,606.60	345.54	489.05	58.52
OTHER REPAIRS/MAINT	10,529.00	3,324.01	714.92	1,011.84	121.08
INFO SYS CHARGE	51,560.00	16,277.49	3,500.92	4,954.92	592.94
CENTRAL PRINT CHARG	612.00	193.21	41.55	58.81	7.04
TELECOMM CHARGE	13,914.00	4,392.65	944.76	1,337.14	160.01
MOTOR POOL MAINT	201.00	63.46	13.65	19.32	2.31
POSTAL SVC CHARGE	11,267.00	3,556.99	765.03	1,082.76	129.57
SUPPLIES/MATERIALS	9,985.00	3,152.26	677.98	959.56	114.83
COMP HARDWARE<$5000	489.00	154.38	33.20	46.99	5.62
FURN & FIXTURES	11,054.00	3,489.75	750.57	1,062.29	127.12
Departmental Totals					
Total Expenditures	1,047,048.00	330,553.07	71,094.56	100,621.34	12,041.04
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,047,048.00	330,553.07	71,094.56	100,621.34	12,041.04
Allocation Step 1					
Inbound- All Others	478,948.80	478,948.80	0.00	0.00	0.00
Reallocate Admin Costs		(809,501.87)	80,322.82	113,683.20	13,603.68
1st Allocation	1,525,996.80	0.00	151,417.38	214,304.54	25,644.72
Allocation Step 2					
Inbound- All Others	76,592.73	76,592.73	0.00	0.00	0.00
Reallocate Admin Costs		(76,592.73)	7,599.91	10,756.38	1,287.14
2nd Allocation	76,592.73	0.00	7,599.91	10,756.38	1,287.14

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE PURCHASING

	Total	General & Admin	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT
Total For 021 FINANCE					
Total Allocated	1,602,589.53	0.00	159,017.29	225,060.92	26,931.86

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE PURCHASING

	PROCUREMT CARD	RFP'S
Wages & Benefits		
SALARIES & WAGES	12,569.47	346,719.64
FRINGE BENEFITS	3,164.52	87,290.96
Other Expense & Cost		
TEMPORARY SERVICES	417.68	11,521.31
MGMT CONSLT SVCS	44.14	1,217.68
CONTRCTUAL SVCS	0.37	10.31
TRAVEL	62.50	1,723.89
POSTAGE	92.93	2,563.51
PRINTING	15.31	422.26
ADVERTISING	228.87	6,313.28
SUBSCRIPTIONS/DUES	90.58	2,498.71
OTHER REPAIRS/MAINT	187.42	5,169.73
INFO SYS CHARGE	917.77	25,315.96
CENTRAL PRINT CHARG	10.89	300.50
TELECOMM CHARGE	247.67	6,831.77
MOTOR POOL MAINT	3.58	98.68
POSTAL SVC CHARGE	200.55	5,532.10
SUPPLIES/MATERIALS	177.73	4,902.64
COMP HARDWARE<$5000	8.70	240.11
FURN & FIXTURES	196.76	5,427.51
Departmental Totals		
Total Expenditures	18,637.44	514,100.55
Deductions		
Total Deductions	0.00	0.00
Functional Cost	18,637.44	514,100.55
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	21,056.76	580,835.41
1st Allocation	39,694.20	1,094,935.96
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	1,992.33	54,956.97
2nd Allocation	1,992.33	54,956.97

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PURCHASING

	PROCUREMT CARD	RFP'S
Total For 021 FINANCE		
Total Allocated	41,686.53	1,149,892.93

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PURCHASING P.O.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	2	0.2766	418.86		418.86	21.97	440.83
MAYOR	5	0.6916	1,047.15		1,047.15	54.91	1,102.06
GENERAL SERVICES ADMIN	13	1.7981	2,722.58		2,722.58		2,722.58
GENERAL SERVICES BUILDINGS	2	0.2766	418.86		418.86		418.86
MOTOR POOL	8	1.1065	1,675.43		1,675.43		1,675.43
RADIO SHOP	1	0.1383	209.43		209.43		209.43
FINANCE OMB	3	0.4149	628.29		628.29		628.29
OFFC SUPP SVCS-ADMIN	4	0.5533	837.72		837.72		837.72
FINANCE PAYROLL	2	0.2766	418.86		418.86	21.97	440.83
FINANCE FASTNET	2	0.2766	418.86		418.86	21.97	440.83
FINANCE REAL PROP SVCS	19	2.6279	3,979.16		3,979.16	208.67	4,187.83
FINANCE TREASURY	2	0.2766	418.86		418.86	21.97	440.83
FINANCE SUPPLY PROP WAREHSE	1	0.1383	209.43		209.43	10.98	220.41
HUMAN RESOURCES	8	1.1065	1,675.43		1,675.43	87.86	1,763.29
INFORMATION SYSTEMS	14	1.9364	2,932.01		2,932.01	153.76	3,085.77
DEPARTMENT OF LAW	2	0.2766	418.86		418.86	21.97	440.83
CENTRAL RECORDS	2	0.2766	418.86		418.86	21.97	440.83
ELECTIONS	2	0.2766	418.86		418.86	21.97	440.83
PLANNING COMM	9	1.2448	1,884.86		1,884.86	98.84	1,983.70
REGISTER/DEEDS	8	1.1065	1,675.43		1,675.43	87.86	1,763.29
HISTORICAL COMM	4	0.5533	837.72		837.72	43.93	881.65
COMM ED ALLIANCE	5	0.6916	1,047.15		1,047.15	54.91	1,102.06
GOVT ACCESS TV	1	0.1383	209.43		209.43	10.98	220.41
ASSESSOR PROP	10	1.3831	2,094.29		2,094.29	109.83	2,204.12
TRUSTEE	1	0.1383	209.43		209.43	10.98	220.41
COUNTY CLERK	6	0.8299	1,256.58		1,256.58	65.90	1,322.48
DISTRICT ATTOR	11	1.5214	2,303.72		2,303.72	120.81	2,424.53
MEDICAL EXAMINER	1	0.1383	209.43		209.43	10.98	220.41
JUVENILE CT CLRK	7	0.9682	1,466.00		1,466.00	76.88	1,542.88
CIRCUIT CT CLERK	12	1.6598	2,513.15		2,513.15	131.79	2,644.94
CRIMINAL CT CLRK	7	0.9682	1,466.00		1,466.00	76.88	1,542.88
JUVENILE COURT	9	1.2448	1,884.86		1,884.86	98.84	1,983.70
GEN SESSIONS CT	5	0.6916	1,047.15		1,047.15	54.91	1,102.06

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PURCHASING P.O.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ST TRIAL COURTS	12	1.6598	2,513.15		2,513.15	131.79	2,644.94
JUSTICE INFO SYS	1	0.1383	209.43		209.43	10.98	220.41
SHERIFF ADMIN	3	0.4149	628.29		628.29	32.95	661.24
SH WAREHOUSE	24	3.3195	5,026.30		5,026.30	263.58	5,289.88
SH CRIM JUST CTR	2	0.2766	418.86		418.86	21.97	440.83
SH HILL JAIL	1	0.1383	209.43		209.43	10.98	220.41
POLICE	73	10.0968	15,288.34		15,288.34	801.72	16,090.06
FIRE	35	4.8409	7,330.03		7,330.03	384.39	7,714.42
CODES ADMIN	9	1.2448	1,884.86		1,884.86	98.84	1,983.70
SOCIAL SERVICES	20	2.7663	4,188.59		4,188.59	219.65	4,408.24
HEALTH	40	5.5325	8,377.17		8,377.17	439.30	8,816.47
PUBLIC LIBRARY	20	2.7663	4,188.59		4,188.59	219.65	4,408.24
PARKS	46	6.3624	9,633.75		9,633.75	505.20	10,138.95
ARTS COMMISSION	4	0.5533	837.72		837.72	43.93	881.65
PUBLIC WORKS	73	10.0968	15,288.34		15,288.34	801.72	16,090.06
HUMAN RELATIONS	1	0.1383	209.43		209.43	10.98	220.41
TAXI/WRECKER BD	1	0.1383	209.43		209.43	10.98	220.41
FARMERS MARKET	3	0.4149	628.29		628.29	32.95	661.24
MUNI AUDITORIUM	3	0.4149	628.29		628.29	32.95	661.24
STATE FAIR BD	7	0.9682	1,466.00		1,466.00	76.88	1,542.88
CONVENTION CTR	4	0.5533	837.72		837.72	43.93	881.65
WATER & SEWER	75	10.3735	15,707.17		15,707.17	823.66	16,530.83
METRO ACTION COM	64	8.8520	13,403.48		13,403.48	702.88	14,106.36
NCAC	14	1.9364	2,932.01		2,932.01	153.76	3,085.77
SubTotal	723	100.0000	151,417.38		151,417.38	7,599.91	159,017.29
TOTAL	723	100.0000	151,417.38		151,417.38	7,599.91	159,017.29

Allocation Basis: NON-CONTRACT P.O. INITIATED BY FINANCE PURCHASING

Allocation Source: FINANCE PURCHASING

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - DEPARTMTS P.O.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	4	0.1754	375.81		375.81	19.50	395.31
MAYOR	6	0.2630	563.71		563.71	29.26	592.97
GENERAL SERVICES ADMIN	12	0.5261	1,127.42		1,127.42		1,127.42
GENERAL SERVICES BUILDINGS	35	1.5344	3,288.32		3,288.32		3,288.32
CENTRAL PRINTING	4	0.1754	375.81		375.81		375.81
MOTOR POOL	3	0.1315	281.86		281.86		281.86
RADIO SHOP	8	0.3507	751.62		751.62		751.62
DIRECTOR OF FINANCE	4	0.1754	375.81		375.81		375.81
FINANCE OPERATIONS	2	0.0877	187.90		187.90		187.90
FINANCE OMB	4	0.1754	375.81		375.81		375.81
OFFC SUPP SVCS-ADMIN	1	0.0438	93.95		93.95		93.95
FINANCE PURCHASING	2	0.0877	187.90		187.90		187.90
FINANCE INTERNAL AUDIT	8	0.3507	751.62		751.62	39.01	790.63
FINANCE FASTNET	4	0.1754	375.81		375.81	19.50	395.31
FINANCE REAL PROP SVCS	3	0.1315	281.86		281.86	14.63	296.49
FINANCE TREASURY	5	0.2192	469.76		469.76	24.38	494.14
HUMAN RESOURCES	3	0.1315	281.86		281.86	14.63	296.49
INFORMATION SYSTEMS	192	8.4174	18,038.79		18,038.79	936.19	18,974.98
DEPARTMENT OF LAW	2	0.0877	187.90		187.90	9.75	197.65
ELECTIONS	11	0.4822	1,033.47		1,033.47	53.64	1,087.11
PLANNING COMM	41	1.7975	3,852.03		3,852.03	199.91	4,051.94
REGISTER/DEEDS	6	0.2630	563.71		563.71	29.26	592.97
HISTORICAL COMM	3	0.1315	281.86		281.86	14.63	296.49
GOVT ACCESS TV	3	0.1315	281.86		281.86	14.63	296.49
ASSESSOR PROP	14	0.6138	1,315.33		1,315.33	68.26	1,383.59
TRUSTEE	1	0.0438	93.95		93.95	4.88	98.83
COUNTY CLERK	3	0.1315	281.86		281.86	14.63	296.49
DISTRICT ATTOR	3	0.1315	281.86		281.86	14.63	296.49
JUVENILE CT CLRK	2	0.0877	187.90		187.90	9.75	197.65
CRIMINAL CT CLRK	2	0.0877	187.90		187.90	9.75	197.65
CLERK/MASTER	1	0.0438	93.95		93.95	4.88	98.83
JUVENILE COURT	17	0.7453	1,597.18		1,597.18	82.89	1,680.07
ST TRIAL COURTS	15	0.6576	1,409.28		1,409.28	73.14	1,482.42

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - DEPARTMTS P.O.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUSTICE INFO SYS	19	0.8330	1,785.09		1,785.09	92.64	1,877.73
SHERIFF ADMIN	9	0.3946	845.57		845.57	43.88	889.45
SH WAREHOUSE	216	9.4695	20,293.63		20,293.63	1,053.21	21,346.84
SH CRIM JUST CTR	3	0.1315	281.86		281.86	14.63	296.49
SH HILL JAIL	5	0.2192	469.76		469.76	24.38	494.14
SH CORR WORK CTR	7	0.3069	657.66		657.66	34.13	691.79
POLICE	295	12.9329	27,715.84		27,715.84	1,438.41	29,154.25
FIRE	35	1.5344	3,288.32		3,288.32	170.66	3,458.98
CODES ADMIN	27	1.1837	2,536.70		2,536.70	131.65	2,668.35
BEER BOARD	1	0.0438	93.95		93.95	4.88	98.83
SOCIAL SERVICES	212	9.2942	19,917.83		19,917.83	1,033.70	20,951.53
HEALTH	264	11.5739	24,803.33		24,803.33	1,287.25	26,090.58
PUBLIC LIBRARY	61	2.6743	5,731.07		5,731.07	297.43	6,028.50
PARKS	20	0.8768	1,879.04		1,879.04	97.52	1,976.56
PUBLIC WORKS	45	1.9728	4,227.84		4,227.84	219.42	4,447.26
STATE FAIR BD	69	3.0250	6,482.69		6,482.69	336.44	6,819.13
CONVENTION CTR	2	0.0877	187.90		187.90	9.75	197.65
WATER & SEWER	430	18.8514	40,399.36		40,399.36	2,096.66	42,496.02
GENERAL HOSP	37	1.6221	3,476.23		3,476.23	180.41	3,656.64
METRO ACTION COM	18	0.7891	1,691.14		1,691.14	87.77	1,778.91
NCAC	82	3.5949	7,704.07		7,704.07	399.83	8,103.90
SubTotal	2,281	100.0000	214,304.54		214,304.54	10,756.38	225,060.92
TOTAL	2,281	100.0000	214,304.54		214,304.54	10,756.38	225,060.92

Allocation Basis: NON-CONTRACT P.O. INITIATED BY DEPARTMENTS

Allocation Source: FINANCE PURCHASING

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - DPV EFFORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	2,991	4.3521	1,116.09		1,116.09	62.21	1,178.30
MAYOR	244	0.3550	91.05		91.05	5.07	96.12
GENERAL SERVICES ADMIN	6,230	9.0651	2,324.72		2,324.72		2,324.72
DIRECTOR OF FINANCE	610	0.8876	227.62		227.62		227.62
HUMAN RESOURCES	556	0.8090	207.47		207.47	11.56	219.03
INFORMATION SYSTEMS	430	0.6257	160.45		160.45	8.94	169.39
DEPARTMENT OF LAW	533	0.7756	198.89		198.89	11.09	209.98
ELECTIONS	49	0.0713	18.28		18.28	1.02	19.30
PLANNING COMM	250	0.3638	93.29		93.29	5.20	98.49
REGISTER/DEEDS	153	0.2226	57.09		57.09	3.18	60.27
HISTORICAL COMM	40	0.0582	14.93		14.93	0.83	15.76
COMM ED ALLIANCE	3	0.0044	1.12		1.12	0.06	1.18
ASSESSOR PROP	289	0.4205	107.84		107.84	6.01	113.85
TRUSTEE	74	0.1077	27.61		27.61	1.54	29.15
COUNTY CLERK	153	0.2226	57.09		57.09	3.18	60.27
DISTRICT ATTOR	421	0.6126	157.10		157.10	8.76	165.86
MEDICAL EXAMINER	11	0.0160	4.10		4.10	0.23	4.33
PUBLIC DEFENDER	130	0.1892	48.51		48.51	2.70	51.21
JUVENILE CT CLRK	86	0.1251	32.09		32.09	1.79	33.88
CIRCUIT CT CLERK	156	0.2270	58.21		58.21	3.24	61.45
CRIMINAL CT CLRK	115	0.1673	42.91		42.91	2.39	45.30
CLERK/MASTER	74	0.1077	27.61		27.61	1.54	29.15
JUVENILE COURT	593	0.8629	221.28		221.28	12.33	233.61
GEN SESSIONS CT	263	0.3827	98.14		98.14	5.47	103.61
ST TRIAL COURTS	434	0.6315	161.95		161.95	9.03	170.98
JUSTICE INFO SYS	100	0.1455	37.31		37.31	2.08	39.39
SHERIFF ADMIN	796	1.1582	297.03		297.03	16.56	313.59
POLICE	2,702	3.9316	1,008.25		1,008.25	56.20	1,064.45
FIRE	4,979	7.2448	1,857.91		1,857.91	103.56	1,961.47
CODES ADMIN	136	0.1979	50.75		50.75	2.83	53.58
BEER BOARD	2	0.0029	0.75		0.75	0.04	0.79
AGRICULTURAL EXT	7	0.0102	2.61		2.61	0.15	2.76
SOCIAL SERVICES	3,160	4.5980	1,179.15		1,179.15	65.72	1,244.87

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - DPV EFFORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	1,075	1.5642	401.14		401.14	22.36	423.50
PUBLIC LIBRARY	5,305	7.7192	1,979.56		1,979.56	110.34	2,089.90
PARKS	987	1.4362	368.30		368.30	20.53	388.83
ARTS COMMISSION	34	0.0495	12.69		12.69	0.71	13.40
PUBLIC WORKS	8,143	11.8487	3,038.56		3,038.56	169.37	3,207.93
HUMAN RELATIONS	117	0.1702	43.66		43.66	2.43	46.09
FARMERS MARKET	304	0.4423	113.44		113.44	6.32	119.76
MUNI AUDITORIUM	349	0.5078	130.23		130.23	7.26	137.49
STATE FAIR BD	412	0.5995	153.74		153.74	8.57	162.31
CONVENTION CTR	838	1.2194	312.70		312.70	17.43	330.13
SPORTS AUTHORITY	60	0.0873	22.39		22.39	1.25	23.64
WATER & SEWER	1,859	2.7050	693.69		693.69	38.67	732.36
BORDEAUX	1,280	1.8625	477.63		477.63	26.62	504.25
GENERAL HOSP	12,329	17.9395	4,600.56		4,600.56	256.43	4,856.99
METRO ACTION COM	1,712	2.4911	638.83		638.83	35.61	674.44
NCAC	7,096	10.3252	2,647.87		2,647.87	147.59	2,795.46
NTTC	3	0.0044	1.12		1.12	0.06	1.18
TRANSP & LICENSING	40	0.0582	14.93		14.93	0.83	15.76
ALL OTHER	12	0.0175	4.48		4.48	0.25	4.73
SubTotal	68,725	100.0000	25,644.72		25,644.72	1,287.14	26,931.86
TOTAL	68,725	100.0000	25,644.72		25,644.72	1,287.14	26,931.86

Allocation Basis: DPV TRANSACTIONS PROCESSED FOR THE YEAR

Allocation Source: FINANCE PURCHASING

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PROCUREMT CARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	164	0.3903	154.92		154.92	8.29	163.21
MAYOR	284	0.6759	268.27		268.27	14.36	282.63
GENERAL SERVICES ADMIN	1,673	3.9813	1,580.36		1,580.36		1,580.36
DIRECTOR OF FINANCE	233	0.5545	220.10		220.10		220.10
FINANCE OPERATIONS	206	0.4902	194.59		194.59		194.59
FINANCE OMB	210	0.4998	198.37		198.37		198.37
OFFC SUPP SVCS-ADMIN	139	0.3308	131.30		131.30		131.30
FINANCE PURCHASING	150	0.3570	141.69		141.69		141.69
FINANCE INTERNAL AUDIT	86	0.2047	81.24		81.24	4.35	85.59
FINANCE FASTNET	97	0.2308	91.63		91.63	4.90	96.53
FINANCE REAL PROP SVCS	248	0.5902	234.27		234.27	12.54	246.81
FINANCE TREASURY	94	0.2237	88.80		88.80	4.75	93.55
HUMAN RESOURCES	73	0.1737	68.96		68.96	3.69	72.65
INFORMATION SYSTEMS	445	1.0590	420.36		420.36	22.50	442.86
DEPARTMENT OF LAW	60	0.1428	56.68		56.68	3.03	59.71
FINANCE ADA MANAGEMENT	190	0.4522	179.48		179.48	9.61	189.09
ELECTIONS	176	0.4188	166.25		166.25	8.90	175.15
PLANNING COMM	303	0.7211	286.22		286.22	15.32	301.54
REGISTER/DEEDS	117	0.2784	110.52		110.52	5.91	116.43
HISTORICAL COMM	86	0.2047	81.24		81.24	4.35	85.59
COMM ED ALLIANCE	30	0.0714	28.34		28.34	1.52	29.86
TRUSTEE	27	0.0643	25.51		25.51	1.36	26.87
COUNTY CLERK	141	0.3355	133.19		133.19	7.13	140.32
DISTRICT ATTOR	228	0.5426	215.38		215.38	11.53	226.91
PUBLIC DEFENDER	62	0.1475	58.57		58.57	3.13	61.70
JUVENILE CT CLRK	79	0.1880	74.63		74.63	3.99	78.62
CIRCUIT CT CLERK	189	0.4498	178.53		178.53	9.55	188.08
CRIMINAL CT CLRK	68	0.1618	64.23		64.23	3.44	67.67
CLERK/MASTER	76	0.1809	71.79		71.79	3.84	75.63
GEN SESSIONS CT	335	0.7972	316.45		316.45	16.94	333.39
ST TRIAL COURTS	533	1.2684	503.49		503.49	26.95	530.44
JUSTICE INFO SYS	324	0.7710	306.06		306.06	16.38	322.44
SHERIFF ADMIN	1,699	4.0432	1,604.92		1,604.92	85.89	1,690.81

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Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PROCUREMT CARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH COMM SERVICES	1,151	2.7391	1,087.27		1,087.27	58.19	1,145.46
POLICE	1,239	2.9485	1,170.39		1,170.39	62.64	1,233.03
FIRE	1,470	3.4983	1,388.60		1,388.60	74.31	1,462.91
CODES ADMIN	140	0.3332	132.25		132.25	7.08	139.33
BEER BOARD	55	0.1309	51.95		51.95	2.78	54.73
AGRICULTURAL EXT	14	0.0333	13.22		13.22	0.71	13.93
SOIL & WATER	3	0.0071	2.83		2.83	0.15	2.98
SOCIAL SERVICES	874	2.0799	825.60		825.60	44.18	869.78
HEALTH	1,633	3.8862	1,542.58		1,542.58	82.55	1,625.13
PUBLIC LIBRARY	1,616	3.8457	1,526.52		1,526.52	81.70	1,608.22
PARKS	10,018	23.8401	9,463.27		9,463.27	506.43	9,969.70
ARTS COMMISSION	145	0.3451	136.97		136.97	7.33	144.30
PUBLIC WORKS	1,203	2.8629	1,136.39		1,136.39	60.82	1,197.21
HUMAN RELATIONS	45	0.1071	42.51		42.51	2.27	44.78
TAXI/WRECKER BD	41	0.0976	38.73		38.73	2.07	40.80
FARMERS MARKET	90	0.2142	85.02		85.02	4.55	89.57
MUNI AUDITORIUM	88	0.2094	83.13		83.13	4.45	87.58
STATE FAIR BD	607	1.4445	573.39		573.39	30.69	604.08
CONVENTION CTR	1,165	2.7724	1,100.49		1,100.49	58.90	1,159.39
SPORTS AUTHORITY	37	0.0881	34.95		34.95	1.87	36.82
WATER & SEWER	8,320	19.7996	7,859.30		7,859.30	420.61	8,279.91
BORDEAUX	1,058	2.5178	999.42		999.42	53.49	1,052.91
GENERAL HOSP	723	1.7206	682.97		682.97	36.55	719.52
METRO ACTION COM	1,078	2.5654	1,018.31		1,018.31	54.50	1,072.81
NCAC	161	0.3831	152.09		152.09	8.14	160.23
TRANSP & LICENSING	5	0.0119	4.72		4.72	0.25	4.97
EDUCATION	12	0.0286	11.34		11.34	0.61	11.95
ALL OTHER	205	0.4879	193.65		193.65	10.36	204.01
SubTotal	42,021	100.0000	39,694.20		39,694.20	1,992.33	41,686.53
TOTAL	42,021	100.0000	39,694.20		39,694.20	1,992.33	41,686.53

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Schedule .4 - Detail Activity Allocations

For Department FINANCE PURCHASING

Allocation Basis: PROCUREMENT CARD TRANSACTIONS BY DEPARTMENT

Allocation Source: FINANCE PURCHASING

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - RFP'S

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	11.00	8.0292	87,914.57		87,914.57	4,816.95	92,731.52
GENERAL SERVICES ADMIN	4.00	2.9197	31,968.93		31,968.93		31,968.93
DIRECTOR OF FINANCE	7.50	5.4745	59,941.75		59,941.75		59,941.75
FINANCE INTERNAL AUDIT	4.50	3.2847	35,965.05		35,965.05	1,970.57	37,935.62
FINANCE REAL PROP SVCS	5.50	4.0146	43,957.29		43,957.29	2,408.47	46,365.76
FINANCE TREASURY	9.00	6.5693	71,930.10		71,930.10	3,941.14	75,871.24
HUMAN RESOURCES	5.00	3.6496	39,961.17		39,961.17	2,189.52	42,150.69
INFORMATION SYSTEMS	8.50	6.2044	67,933.99		67,933.99	3,722.19	71,656.18
DEPARTMENT OF LAW	1.00	0.7299	7,992.23		7,992.23	437.90	8,430.13
ELECTIONS	1.00	0.7299	7,992.23		7,992.23	437.90	8,430.13
REGISTER/DEEDS	2.00	1.4599	15,984.47		15,984.47	875.81	16,860.28
JUVENILE COURT	0.50	0.3650	3,996.12		3,996.12	218.95	4,215.07
GEN SESSIONS CT	1.00	0.7299	7,992.23		7,992.23	437.90	8,430.13
SHERIFF ADMIN	2.00	1.4599	15,984.47		15,984.47	875.81	16,860.28
POLICE	3.00	2.1898	23,976.70		23,976.70	1,313.71	25,290.41
FIRE	2.00	1.4599	15,984.47		15,984.47	875.81	16,860.28
SOCIAL SERVICES	2.50	1.8248	19,980.59		19,980.59	1,094.76	21,075.35
HEALTH	1.00	0.7299	7,992.23		7,992.23	437.90	8,430.13
PUBLIC LIBRARY	1.50	1.0949	11,988.36		11,988.36	656.86	12,645.22
PARKS	7.00	5.1095	55,945.63		55,945.63	3,065.33	59,010.96
PUBLIC WORKS	12.00	8.7591	95,906.80		95,906.80	5,254.85	101,161.65
FARMERS MARKET	1.00	0.7299	7,992.23		7,992.23	437.90	8,430.13
MUNI AUDITORIUM	2.50	1.8248	19,980.59		19,980.59	1,094.76	21,075.35
STATE FAIR BD	1.00	0.7299	7,992.23		7,992.23	437.90	8,430.13
CONVENTION CTR	3.50	2.5547	27,972.82		27,972.82	1,532.66	29,505.48
WATER & SEWER	24.00	17.5183	191,813.56		191,813.56	10,509.72	202,323.28
NCAC	3.00	2.1898	23,976.70		23,976.70	1,313.71	25,290.41
METRO TRANSIT	1.00	0.7299	7,992.23		7,992.23	437.90	8,430.13
EDUCATION	9.50	6.9343	75,926.22		75,926.22	4,160.09	80,086.31
SubTotal	137.00	100.0000	1,094,935.96		1,094,935.96	54,956.97	1,149,892.93
TOTAL	137.00	100.0000	1,094,935.96		1,094,935.96	54,956.97	1,149,892.93

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Schedule .4 - Detail Activity Allocations

For Department FINANCE PURCHASING

Allocation Basis: NUMBER OF RFP'S PER AGENCY SERVED

Allocation Source: FINANCE PURCHASING

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT	PROCUREMT CARD	RFP'S
LEGISLATIVE	2,177.65	440.83	395.31	1,178.30	163.21	0.00
MAYOR	94,805.30	1,102.06	592.97	96.12	282.63	92,731.52
GENERAL SERVICES ADMIN	39,724.01	2,722.58	1,127.42	2,324.72	1,580.36	31,968.93
GENERAL SERVICES BUILDINGS	3,707.18	418.86	3,288.32	0.00	0.00	0.00
CENTRAL PRINTING	375.81	0.00	375.81	0.00	0.00	0.00
MOTOR POOL	1,957.29	1,675.43	281.86	0.00	0.00	0.00
RADIO SHOP	961.05	209.43	751.62	0.00	0.00	0.00
DIRECTOR OF FINANCE	60,765.28	0.00	375.81	227.62	220.10	59,941.75
FINANCE OPERATIONS	382.49	0.00	187.90	0.00	194.59	0.00
FINANCE OMB	1,202.47	628.29	375.81	0.00	198.37	0.00
OFFC SUPP SVCS-ADMIN	1,062.97	837.72	93.95	0.00	131.30	0.00
FINANCE PURCHASING	329.59	0.00	187.90	0.00	141.69	0.00
FINANCE INTERNAL AUDIT	38,811.84	0.00	790.63	0.00	85.59	37,935.62
FINANCE PAYROLL	440.83	440.83	0.00	0.00	0.00	0.00
FINANCE FASTNET	932.67	440.83	395.31	0.00	96.53	0.00
FINANCE REAL PROP SVCS	51,096.89	4,187.83	296.49	0.00	246.81	46,365.76
FINANCE TREASURY	76,899.76	440.83	494.14	0.00	93.55	75,871.24
FINANCE SUPPLY PROP	220.41	220.41	0.00	0.00	0.00	0.00
HUMAN RESOURCES	44,502.15	1,763.29	296.49	219.03	72.65	42,150.69
INFORMATION SYSTEMS	94,329.18	3,085.77	18,974.98	169.39	442.86	71,656.18
DEPARTMENT OF LAW	9,338.30	440.83	197.65	209.98	59.71	8,430.13
CENTRAL RECORDS	440.83	440.83	0.00	0.00	0.00	0.00
FINANCE ADA MANAGEMENT	189.09	0.00	0.00	0.00	189.09	0.00
ELECTIONS	10,152.52	440.83	1,087.11	19.30	175.15	8,430.13
PLANNING COMM	6,435.67	1,983.70	4,051.94	98.49	301.54	0.00
REGISTER/DEEDS	19,393.24	1,763.29	592.97	60.27	116.43	16,860.28
HISTORICAL COMM	1,279.49	881.65	296.49	15.76	85.59	0.00
COMM ED ALLIANCE	1,133.10	1,102.06	0.00	1.18	29.86	0.00
GOVT ACCESS TV	516.90	220.41	296.49	0.00	0.00	0.00
ASSESSOR PROP	3,701.56	2,204.12	1,383.59	113.85	0.00	0.00
TRUSTEE	375.26	220.41	98.83	29.15	26.87	0.00
COUNTY CLERK	1,819.56	1,322.48	296.49	60.27	140.32	0.00
DISTRICT ATTOR	3,113.79	2,424.53	296.49	165.86	226.91	0.00
MEDICAL EXAMINER	224.74	220.41	0.00	4.33	0.00	0.00
PUBLIC DEFENDER	112.91	0.00	0.00	51.21	61.70	0.00
JUVENILE CT CLRK	1,853.03	1,542.88	197.65	33.88	78.62	0.00

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Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT	PROCUREMT CARD	RFP'S
CIRCUIT CT CLERK	2,894.47	2,644.94	0.00	61.45	188.08	0.00
CRIMINAL CT CLRK	1,853.50	1,542.88	197.65	45.30	67.67	0.00
CLERK/MASTER	203.61	0.00	98.83	29.15	75.63	0.00
JUVENILE COURT	8,112.45	1,983.70	1,680.07	233.61	0.00	4,215.07
GEN SESSIONS CT	9,969.19	1,102.06	0.00	103.61	333.39	8,430.13
ST TRIAL COURTS	4,828.78	2,644.94	1,482.42	170.98	530.44	0.00
JUSTICE INFO SYS	2,459.97	220.41	1,877.73	39.39	322.44	0.00
SHERIFF ADMIN	20,415.37	661.24	889.45	313.59	1,690.81	16,860.28
SH COMM SERVICES	1,145.46	0.00	0.00	0.00	1,145.46	0.00
SH WAREHOUSE	26,636.72	5,289.88	21,346.84	0.00	0.00	0.00
SH CRIM JUST CTR	737.32	440.83	296.49	0.00	0.00	0.00
SH HILL JAIL	714.55	220.41	494.14	0.00	0.00	0.00
SH CORR WORK CTR	691.79	0.00	691.79	0.00	0.00	0.00
POLICE	72,832.20	16,090.06	29,154.25	1,064.45	1,233.03	25,290.41
FIRE	31,458.06	7,714.42	3,458.98	1,961.47	1,462.91	16,860.28
CODES ADMIN	4,844.96	1,983.70	2,668.35	53.58	139.33	0.00
BEER BOARD	154.35	0.00	98.83	0.79	54.73	0.00
AGRICULTURAL EXT	16.69	0.00	0.00	2.76	13.93	0.00
SOIL & WATER	2.98	0.00	0.00	0.00	2.98	0.00
SOCIAL SERVICES	48,549.77	4,408.24	20,951.53	1,244.87	869.78	21,075.35
HEALTH	45,385.81	8,816.47	26,090.58	423.50	1,625.13	8,430.13
PUBLIC LIBRARY	26,780.08	4,408.24	6,028.50	2,089.90	1,608.22	12,645.22
PARKS	81,485.00	10,138.95	1,976.56	388.83	9,969.70	59,010.96
ARTS COMMISSION	1,039.35	881.65	0.00	13.40	144.30	0.00
PUBLIC WORKS	126,104.11	16,090.06	4,447.26	3,207.93	1,197.21	101,161.65
HUMAN RELATIONS	311.28	220.41	0.00	46.09	44.78	0.00
TAXI/WRECKER BD	261.21	220.41	0.00	0.00	40.80	0.00
FARMERS MARKET	9,300.70	661.24	0.00	119.76	89.57	8,430.13
MUNI AUDITORIUM	21,961.66	661.24	0.00	137.49	87.58	21,075.35
STATE FAIR BD	17,558.53	1,542.88	6,819.13	162.31	604.08	8,430.13
CONVENTION CTR	32,074.30	881.65	197.65	330.13	1,159.39	29,505.48
SPORTS AUTHORITY	60.46	0.00	0.00	23.64	36.82	0.00
WATER & SEWER	270,362.40	16,530.83	42,496.02	732.36	8,279.91	202,323.28
BORDEAUX	1,557.16	0.00	0.00	504.25	1,052.91	0.00
GENERAL HOSP	9,233.15	0.00	3,656.64	4,856.99	719.52	0.00
METRO ACTION COM	17,632.52	14,106.36	1,778.91	674.44	1,072.81	0.00
NCAC	39,435.77	3,085.77	8,103.90	2,795.46	160.23	25,290.41

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Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT	PROCUREMT CARD	RFP'S
METRO TRANSIT	8,430.13	0.00	0.00	0.00	0.00	8,430.13
NTTC	1.18	0.00	0.00	1.18	0.00	0.00
TRANSP & LICENSING	20.73	0.00	0.00	15.76	4.97	0.00
EDUCATION	80,098.26	0.00	0.00	0.00	11.95	80,086.31
ALL OTHER	208.74	0.00	0.00	4.73	204.01	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,602,589.53	159,017.29	225,060.92	26,931.86	41,686.53	1,149,892.93

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

Internal audit is an independent appraisal activity for the review of accounting, financial and general operations of the Metropolitan Government. Activities include review and appraisal of internal controls, ascertaining compliance with established policies, and determining the reliability of accounting data developed within the Metropolitan Government. All departments within the Metropolitan Government, including those receiving Federal funds, are subject to this review.

The costs for internal audits were allocated to departments based on the audit hours devoted to each department or activity. The costs for reviewing ethics disclosure forms were allocated based on the number of forms filed by each department.

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Schedule .2 - Costs To Be Allocated

For Department FINANCE INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	672,060.00			672,060.00
BUILDING USE ALLOWANCE	3,920.23		3,920.23	
EQUIPMENT USE ALLOWANCE	1,932.79		1,932.79	
EMPLOYEE BENEFITS	261.38	0.41	261.79	
POST AUDITS	590.01	3.89	593.90	
GENERAL SERVICES BUILDINGS	53,960.79	654.44	54,615.23	
CENTRAL PRINTING	11.35	0.89	12.24	
POSTAL SERVICE	25.28	1.21	26.49	
DIRECTOR OF FINANCE	73,004.95	23,841.59	96,846.54	
FINANCE OPERATIONS	908.17	49.34	957.51	
FINANCE OMB	396.36	22.06	418.42	
FINANCE PURCHASING	36,797.91	2,013.93	38,811.84	
FINANCE PAYROLL		754.35	754.35	
FINANCE FASTNET		994.67	994.67	
FINANCE GRANTS COORDINATION		70.88	70.88	
FINANCE TREASURY		94.70	94.70	
FINANCE GRANTS MONITORING		90.73	90.73	
HUMAN RESOURCES		3,046.01	3,046.01	
INFORMATION SYSTEMS		(2,429.33)	(2,429.33)	
DEPARTMENT OF LAW		3,448.35	3,448.35	
CENTRAL RECORDS		6.74	6.74	
Total Allocated Additions:	171,809.22	32,664.86	204,474.08	204,474.08
Total To Be Allocated:	843,869.22	32,664.86		876,534.08

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE INTERNAL AUDIT

	Total	General & Admin	INTERNAL AUDIT	DISCLOSURES
Wages & Benefits				
SALARIES & WAGES	481,783.00	0.00	480,289.47	1,493.53
FRINGE BENEFITS	99,990.00	0.00	99,680.03	309.97
Other Expense & Cost				
BOTTLED WATER	42.00	0.00	41.87	0.13
TRAVEL	956.00	0.00	953.04	2.96
CONTRACTUAL SVCS	115.00	0.00	114.64	0.36
TELEPHONE	66.00	0.00	65.80	0.20
POSTAGE	218.00	0.00	217.32	0.68
PRINTING	304.00	0.00	303.06	0.94
ADVERTISING	2,087.00	0.00	2,080.53	6.47
SUBSCRIPTIONS	137.00	0.00	136.58	0.42
TUITION/MEMBER DUES	7,184.00	0.00	7,161.73	22.27
OTHER REPAIRS/MAINT	1,597.00	0.00	1,592.05	4.95
INFO SYSTS CHARGE	39,541.00	0.00	39,418.42	122.58
CENTRAL PRINT CHARGE	20.00	0.00	19.94	0.06
POSTAL SVC CHARGES	67.00	0.00	66.79	0.21
TELECOMM CHARGES	18,741.00	0.00	18,682.90	58.10
COMPUTER SOFTWARE	159.00	0.00	158.51	0.49
SUPPLIES/MATERIALS	7,459.00	0.00	7,435.88	23.12
COMPUTR HWARE<$5000	4,686.00	0.00	4,671.47	14.53
FURNITURE<$5000	4,821.00	0.00	4,806.05	14.95
SOFTWARE LICENSE	1,891.00	0.00	1,885.14	5.86
OTHER LICENSE	184.00	0.00	183.43	0.57
NOTARY	12.00	0.00	11.96	0.04
Departmental Totals				
Total Expenditures	672,060.00	0.00	669,976.61	2,083.39
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	672,060.00	0.00	669,976.61	2,083.39
Allocation Step 1				
Inbound- All Others	171,809.22	171,809.22	0.00	0.00
Reallocate Admin Costs		(171,809.22)	171,276.61	532.61
1st Allocation	843,869.22	0.00	841,253.22	2,616.00

All Monetary Values Are $ Dollars

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE INTERNAL AUDIT

	Total	General & Admin	INTERNAL AUDIT	DISCLOSURES
Allocation Step 2				
Inbound- All Others	32,664.86	32,664.86	0.00	0.00
Reallocate Admin Costs		(32,664.86)	32,563.60	101.26
2nd Allocation	32,664.86	0.00	32,563.60	101.26
Total For 022 FINANCE INTERNAL				
Total Allocated	876,534.08	0.00	873,816.82	2,717.26

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Schedule .4 - Detail Activity Allocations
For Department FINANCE INTERNAL AUDIT

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	12	0.1856	1,561.25		1,561.25	67.75	1,629.00
GENERAL SERVICES ADMIN	7	0.1083	910.73		910.73		910.73
MOTOR POOL	691	10.6867	89,901.95		89,901.95		89,901.95
FINANCE TREASURY	62	0.9589	8,066.46		8,066.46	350.02	8,416.48
HUMAN RESOURCES	307	4.7479	39,941.96		39,941.96	1,733.19	41,675.15
INFORMATION SYSTEMS	245	3.7891	31,875.51		31,875.51	1,383.16	33,258.67
PLANNING COMM	43	0.6650	5,594.48		5,594.48	242.76	5,837.24
COUNTY CLERK	177	2.7374	23,028.43		23,028.43	999.26	24,027.69
JUVENILE COURT	43	0.6650	5,594.48		5,594.48	242.76	5,837.24
POLICE	1,063	16.4397	138,300.66		138,300.66	6,001.22	144,301.88
CODES ADMIN	19	0.2938	2,471.98		2,471.98	107.27	2,579.25
BEER BOARD	682	10.5475	88,731.01		88,731.01	3,850.27	92,581.28
SOCIAL SERVICES	80	1.2372	10,408.33		10,408.33	451.65	10,859.98
PARKS	161	2.4899	20,946.76		20,946.76	908.94	21,855.70
PUBLIC WORKS	726	11.2280	94,455.59		94,455.59	4,098.68	98,554.27
HUMAN RELATIONS	56	0.8661	7,285.83		7,285.83	316.15	7,601.98
MUNI AUDITORIUM	833	12.8828	108,376.73		108,376.73	4,702.75	113,079.48
STATE FAIR BD	22	0.3402	2,862.29		2,862.29	124.20	2,986.49
SPORTS AUTHORITY	197	3.0467	25,630.51		25,630.51	1,112.18	26,742.69
BORDEAUX	264	4.0829	34,347.49		34,347.49	1,490.43	35,837.92
METRO TRANSIT	18	0.2784	2,341.87		2,341.87	101.62	2,443.49
EDUCATION	99	1.5311	12,880.31		12,880.31	558.91	13,439.22
ALL OTHER	659	10.1918	85,738.61		85,738.61	3,720.43	89,459.04
SubTotal	6,466	100.0000	841,253.22		841,253.22	32,563.60	873,816.82
TOTAL	6,466	100.0000	841,253.22		841,253.22	32,563.60	873,816.82

Allocation Basis: INTERNAL AUDITORS' HOURS IDENTIFIED TO FUND/DEPT/DIV

Allocation Source: INTERNAL AUDITORS' TIME SHEETS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE INTERNAL AUDIT

Activity - DISCLOSURES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	2	0.4435	11.60		11.60	0.48	12.08
GENERAL SERVICES ADMIN	1	0.2217	5.80		5.80		5.80
DIRECTOR OF FINANCE	24	5.3215	139.21		139.21		139.21
HUMAN RESOURCES	3	0.6652	17.40		17.40	0.71	18.11
INFORMATION SYSTEMS	1	0.2217	5.80		5.80	0.24	6.04
DEPARTMENT OF LAW	1	0.2217	5.80		5.80	0.24	6.04
ELECTIONS	2	0.4435	11.60		11.60	0.48	12.08
PLANNING COMM	2	0.4435	11.60		11.60	0.48	12.08
HISTORICAL COMM	3	0.6652	17.40		17.40	0.71	18.11
POLICE	6	1.3304	34.80		34.80	1.43	36.23
FIRE	95	21.0643	551.04		551.04	22.58	573.62
CODES ADMIN	70	15.5211	406.03		406.03	16.64	422.67
BEER BOARD	3	0.6652	17.40		17.40	0.71	18.11
SOCIAL SERVICES	1	0.2217	5.80		5.80	0.24	6.04
HEALTH	49	10.8647	284.22		284.22	11.65	295.87
PUBLIC LIBRARY	1	0.2217	5.80		5.80	0.24	6.04
PARKS	8	1.7738	46.40		46.40	1.90	48.30
ARTS COMMISSION	1	0.2217	5.80		5.80	0.24	6.04
PUBLIC WORKS	51	11.3082	295.82		295.82	12.12	307.94
HUMAN RELATIONS	1	0.2217	5.80		5.80	0.24	6.04
FARMERS MARKET	1	0.2217	5.80		5.80	0.24	6.04
MUNI AUDITORIUM	1	0.2217	5.80		5.80	0.24	6.04
STATE FAIR BD	1	0.2217	5.80		5.80	0.24	6.04
CONVENTION CTR	1	0.2217	5.80		5.80	0.24	6.04
WATER & SEWER	114	25.2774	661.28		661.28	27.07	688.35
BORDEAUX	3	0.6652	17.40		17.40	0.71	18.11
METRO ACTION COM	1	0.2217	5.80		5.80	0.24	6.04
NCAC	1	0.2217	5.80		5.80	0.24	6.04
TRANSP & LICENSING	3	0.6652	17.40		17.40	0.71	18.11
SubTotal	451	100.0000	2,616.00		2,616.00	101.26	2,717.26
TOTAL	451	100.0000	2,616.00		2,616.00	101.26	2,717.26

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Schedule .4 - Detail Activity Allocations

For Department FINANCE INTERNAL AUDIT

Allocation Basis: NUMBER OF DISCLOSURES BY DEPT

Allocation Source: INTERNAL AUDIT DISCLOSURE RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT	DISCLOSURES
MAYOR	1,641.08	1,629.00	12.08
GENERAL SERVICES ADMIN	916.53	910.73	5.80
MOTOR POOL	89,901.95	89,901.95	0.00
DIRECTOR OF FINANCE	139.21	0.00	139.21
FINANCE TREASURY	8,416.48	8,416.48	0.00
HUMAN RESOURCES	41,693.26	41,675.15	18.11
INFORMATION SYSTEMS	33,264.71	33,258.67	6.04
DEPARTMENT OF LAW	6.04	0.00	6.04
ELECTIONS	12.08	0.00	12.08
PLANNING COMM	5,849.32	5,837.24	12.08
HISTORICAL COMM	18.11	0.00	18.11
COUNTY CLERK	24,027.69	24,027.69	0.00
JUVENILE COURT	5,837.24	5,837.24	0.00
POLICE	144,338.11	144,301.88	36.23
FIRE	573.62	0.00	573.62
CODES ADMIN	3,001.92	2,579.25	422.67
BEER BOARD	92,599.39	92,581.28	18.11
SOCIAL SERVICES	10,866.02	10,859.98	6.04
HEALTH	295.87	0.00	295.87
PUBLIC LIBRARY	6.04	0.00	6.04
PARKS	21,904.00	21,855.70	48.30
ARTS COMMISSION	6.04	0.00	6.04
PUBLIC WORKS	98,862.21	98,554.27	307.94
HUMAN RELATIONS	7,608.02	7,601.98	6.04
FARMERS MARKET	6.04	0.00	6.04
MUNI AUDITORIUM	113,085.52	113,079.48	6.04
STATE FAIR BD	2,992.53	2,986.49	6.04
CONVENTION CTR	6.04	0.00	6.04
SPORTS AUTHORITY	26,742.69	26,742.69	0.00
WATER & SEWER	688.35	0.00	688.35
BORDEAUX	35,856.03	35,837.92	18.11
METRO ACTION COM	6.04	0.00	6.04
NCAC	6.04	0.00	6.04
METRO TRANSIT	2,443.49	2,443.49	0.00
TRANSP & LICENSING	18.11	0.00	18.11
EDUCATION	13,439.22	13,439.22	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT	DISCLOSURES
ALL OTHER	89,459.04	89,459.04	0.00
Direct Billed	0.00	0.00	0.00
Total	876,534.08	873,816.82	2,717.26

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

PAYROLL

NATURE AND EXTENT OF SERVICES

The Payroll Section is responsible for the preparation of all Metropolitan Government payrolls (with the exception of the Board of Education and the Metropolitan Development and Housing Agency), the maintenance of payroll deduction records and the payment of these deductions to the proper agencies, the preparation of quarterly and yearly State and Federal payroll tax reports, the processing of garnishments on employees, and the purchase and distribution of U.S. Savings Bonds to satisfy bond deductions.

The costs of this Division were allocated based on the number of paychecks by department.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FINANCE PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	949,487.00			949,487.00
BUILDING USE ALLOWANCE	2,159.37		2,159.37	
EQUIPMENT USE ALLOWANCE	1,556.59		1,556.59	
EMPLOYEE BENEFITS	449.47	0.71	450.18	
POST AUDITS	577.46	3.81	581.27	
GENERAL SERVICES BUILDINGS	29,723.09	360.48	30,083.57	
CENTRAL PRINTING	388.28	30.34	418.62	
POSTAL SERVICE	12,914.34	616.98	13,531.32	
DIRECTOR OF FINANCE	98,987.79	32,326.94	131,314.73	
FINANCE OPERATIONS	885.69	48.10	933.79	
FINANCE OMB	559.74	31.16	590.90	
FINANCE PURCHASING	418.86	21.97	440.83	
FINANCE PAYROLL		1,297.47	1,297.47	
FINANCE FASTNET		1,174.71	1,174.71	
FINANCE GRANTS COORDINATION		100.09	100.09	
FINANCE TREASURY		26.59	26.59	
FINANCE GRANTS MONITORING		128.12	128.12	
HUMAN RESOURCES		5,237.97	5,237.97	
INFORMATION SYSTEMS		(2,399.94)	(2,399.94)	
CENTRAL RECORDS		1,264.05	1,264.05	
Total Allocated Additions:	148,620.68	40,269.55	188,890.23	188,890.23
Total To Be Allocated:	1,098,107.68	40,269.55		1,138,377.23

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE PAYROLL

	Total	General & Admin	PAYROLL
Wages & Benefits			
SALARIES & WAGES	653,252.00	0.00	653,252.00
FRINGE BENEFITS	145,161.00	0.00	145,161.00
Other Expense & Cost			
CONTRACTUAL SVCS	29.00	0.00	29.00
TEMPORARY SERVICES	5,616.00	0.00	5,616.00
TRAVEL	107.00	0.00	107.00
POSTAGE	43.00	0.00	43.00
PRINTING	30,188.00	0.00	30,188.00
SUBSCRIPTIONS	280.00	0.00	280.00
OTHER REPAIRS/MAINT	2,565.00	0.00	2,565.00
INFO SYS CHARGE	49,578.00	0.00	49,578.00
CENTRAL PRINT CHARGE	977.00	0.00	977.00
POSTAL SERVICE CHARG	39,738.00	0.00	39,738.00
TELECOMM CHARGES	12,523.00	0.00	12,523.00
OFFICE SUPPLY CHARGE	444.00	0.00	444.00
SUPPLIES/MATERIALS	4,886.00	0.00	4,886.00
EQUIPMENT RENTAL	2,230.00	0.00	2,230.00
OTHER LICENSE	187.00	0.00	187.00
OFFICE EQUIP<$5000	1,175.00	0.00	1,175.00
FURN <$5000	508.00	0.00	508.00
Departmental Totals			
Total Expenditures	949,487.00	0.00	949,487.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	949,487.00	0.00	949,487.00
Allocation Step 1			
Inbound- All Others	148,620.68	148,620.68	0.00
Reallocate Admin Costs		(148,620.68)	148,620.68
1st Allocation	1,098,107.68	0.00	1,098,107.68
Allocation Step 2			
Inbound- All Others	40,269.55	40,269.55	0.00
Reallocate Admin Costs		(40,269.55)	40,269.55
2nd Allocation	40,269.55	0.00	40,269.55

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE PAYROLL

	Total	General & Admin	PAYROLL
Total For 023 FINANCE PAYROLL			
Total Allocated	1,138,377.23	0.00	1,138,377.23

All Monetary Values Are $ Dollars

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1,299	0.3966	4,355.07		4,355.07	162.22	4,517.29
MAYOR	979	0.2989	3,282.22		3,282.22	122.26	3,404.48
GENERAL SERVICES ADMIN	113	0.0345	378.85		378.85		378.85
GENERAL SERVICES BUILDINGS	2,755	0.8411	9,236.50		9,236.50		9,236.50
DIRECTOR OF FINANCE	201	0.0614	673.88		673.88		673.88
FINANCE OPERATIONS	487	0.1487	1,632.73		1,632.73		1,632.73
FINANCE OMB	338	0.1032	1,133.19		1,133.19		1,133.19
OFFC SUPP SVCS-ADMIN	89	0.0272	298.39		298.39		298.39
FINANCE PURCHASING	474	0.1447	1,589.15		1,589.15		1,589.15
FINANCE INTERNAL AUDIT	225	0.0687	754.35		754.35		754.35
FINANCE PAYROLL	387	0.1182	1,297.47		1,297.47		1,297.47
FINANCE FASTNET	179	0.0547	600.12		600.12	22.35	622.47
FINANCE REAL PROP SVCS	381	0.1163	1,277.35		1,277.35	47.58	1,324.93
FINANCE TREASURY	228	0.0696	764.40		764.40	28.47	792.87
FINANCE CUSTOMER SERVICE	144	0.0440	482.78		482.78	17.98	500.76
FINANCE SUPPLY PROP WAREHSE	100	0.0305	335.26		335.26	12.49	347.75
HUMAN RESOURCES	1,350	0.4122	4,526.05		4,526.05	168.59	4,694.64
DEPARTMENT OF LAW	1,220	0.3725	4,090.21		4,090.21	152.35	4,242.56
FINANCE ADA MANAGEMENT	341	0.1041	1,143.25		1,143.25	42.58	1,185.83
ELECTIONS	879	0.2684	2,946.96		2,946.96	109.77	3,056.73
PLANNING COMM	1,170	0.3572	3,922.58		3,922.58	146.11	4,068.69
HISTORICAL COMM	158	0.0482	529.72		529.72	19.73	549.45
COMM ED ALLIANCE	233	0.0711	781.16		781.16	29.10	810.26
GOVT ACCESS TV	2,542	0.7761	8,522.39		8,522.39	317.44	8,839.83
ASSESSOR PROP	2,295	0.7007	7,694.29		7,694.29	286.60	7,980.89
TRUSTEE	689	0.2104	2,309.97		2,309.97	86.04	2,396.01
COUNTY CLERK	1,926	0.5880	6,457.17		6,457.17	240.52	6,697.69
DISTRICT ATTOR	2,133	0.6512	7,151.16		7,151.16	266.37	7,417.53
PUBLIC DEFENDER	1,542	0.4708	5,169.76		5,169.76	192.56	5,362.32
JUVENILE CT CLRK	844	0.2577	2,829.63		2,829.63	105.40	2,935.03
CIRCUIT CT CLERK	1,543	0.4711	5,173.11		5,173.11	192.69	5,365.80
CRIMINAL CT CLRK	2,314	0.7065	7,757.99		7,757.99	288.97	8,046.96
CLERK/MASTER	493	0.1505	1,652.85		1,652.85	61.57	1,714.42

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUVENILE COURT	3,341	1.0200	11,201.15		11,201.15	417.22	11,618.37
GEN SESSIONS CT	3,658	1.1168	12,263.93		12,263.93	456.81	12,720.74
ST TRIAL COURTS	3,688	1.1260	12,364.51		12,364.51	460.56	12,825.07
JUSTICE INFO SYS	394	0.1203	1,320.94		1,320.94	49.20	1,370.14
SHERIFF ADMIN	1,468	0.4482	4,921.66		4,921.66	183.32	5,104.98
SH COMM SERVICES	476	0.1453	1,595.86		1,595.86	59.44	1,655.30
SH FACILITY MTN	297	0.0907	995.73		995.73	37.09	1,032.82
SH WAREHOUSE	50	0.0153	167.63		167.63	6.24	173.87
SH CRIM JUST CTR	4,155	1.2686	13,930.19		13,930.19	518.87	14,449.06
SH HILL JAIL	1,736	0.5300	5,820.17		5,820.17	216.79	6,036.96
SH CORR WORK CTR	2,302	0.7028	7,717.76		7,717.76	287.47	8,005.23
SH TRANSPORTATION	888	0.2711	2,977.13		2,977.13	110.89	3,088.02
SH WARRANTS	1,225	0.3740	4,106.98		4,106.98	152.98	4,259.96
SH TRAINING ACAD	125	0.0382	419.08		419.08	15.61	434.69
SH DEBERRY	50	0.0153	167.63		167.63	6.24	173.87
SH CENTRAL PROC	2,491	0.7605	8,351.41		8,351.41	311.08	8,662.49
SH LAW ENF BLOCK	105	0.0321	352.03		352.03	13.11	365.14
SH BYRNE	262	0.0800	878.39		878.39	32.72	911.11
SH SOUTH PRECINCT	50	0.0153	167.63		167.63	6.24	173.87
SH COURTHOUSE	75	0.0229	251.44		251.44	9.37	260.81
POLICE	50,545	15.4317	169,458.78		169,458.78	6,312.06	175,770.84
FIRE	35,567	10.8590	119,243.06		119,243.06	4,441.59	123,684.65
CODES ADMIN	2,292	0.6998	7,684.23		7,684.23	286.22	7,970.45
BEER BOARD	148	0.0452	496.19		496.19	18.48	514.67
AGRICULTURAL EXT	235	0.0717	787.87		787.87	29.35	817.22
SOIL & WATER	25	0.0076	83.82		83.82	3.12	86.94
SOCIAL SERVICES	8,315	2.5387	27,877.13		27,877.13	1,038.37	28,915.50
HEALTH	12,342	3.7681	41,378.18		41,378.18	1,541.26	42,919.44
PUBLIC LIBRARY	11,714	3.5764	39,272.73		39,272.73	1,462.84	40,735.57
PARKS	28,274	8.6323	94,792.32		94,792.32	3,530.85	98,323.17
ARTS COMMISSION	141	0.0430	472.72		472.72	17.61	490.33
PUBLIC WORKS	16,815	5.1338	56,374.51		56,374.51	2,099.85	58,474.36
SOLID WASTE	3,957	1.2081	13,266.36		13,266.36	494.15	13,760.51

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HUMAN RELATIONS	89	0.0272	298.39		298.39	11.11	309.50
TAXI/WRECKER BD	99	0.0302	331.91		331.91	12.36	344.27
FARMERS MARKET	307	0.0937	1,029.26		1,029.26	38.34	1,067.60
MUNI AUDITORIUM	268	0.0818	898.50		898.50	33.47	931.97
STATE FAIR BD	1,309	0.3997	4,388.60		4,388.60	163.47	4,552.07
CONVENTION CTR	2,015	0.6152	6,755.56		6,755.56	251.63	7,007.19
SPORTS AUTHORITY	42	0.0128	140.81		140.81	5.25	146.06
WATER & SEWER	25,704	7.8477	86,176.05		86,176.05	3,209.91	89,385.96
BORDEAUX	25,170	7.6847	84,385.74		84,385.74	3,143.22	87,528.96
GENERAL HOSP	36,597	11.1734	122,696.27		122,696.27	4,570.22	127,266.49
METRO ACTION COM	7,015	2.1417	23,518.71		23,518.71	876.03	24,394.74
NCAC	1,653	0.5047	5,541.90		5,541.90	206.43	5,748.33
METRO TRANSIT	11	0.0034	36.87		36.87	1.37	38.24
SubTotal	327,536	100.0000	1,098,107.68		1,098,107.68	40,269.55	1,138,377.23
TOTAL	327,536	100.0000	1,098,107.68		1,098,107.68	40,269.55	1,138,377.23

Allocation Basis: TOTAL PAYROLL CHECKS PROCESSED FOR EACH DEPARTMENT

Allocation Source: FY 2002 PAYROLL RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	PAYROLL
LEGISLATIVE	4,517.29	4,517.29
MAYOR	3,404.48	3,404.48
GENERAL SERVICES ADMIN	378.85	378.85
GENERAL SERVICES BUILDINGS	9,236.50	9,236.50
DIRECTOR OF FINANCE	673.88	673.88
FINANCE OPERATIONS	1,632.73	1,632.73
FINANCE OMB	1,133.19	1,133.19
OFFC SUPP SVCS-ADMIN	298.39	298.39
FINANCE PURCHASING	1,589.15	1,589.15
FINANCE INTERNAL AUDIT	754.35	754.35
FINANCE PAYROLL	1,297.47	1,297.47
FINANCE FASTNET	622.47	622.47
FINANCE REAL PROP SVCS	1,324.93	1,324.93
FINANCE TREASURY	792.87	792.87
FINANCE CUSTOMER SERVICE	500.76	500.76
FINANCE SUPPLY PROP	347.75	347.75
HUMAN RESOURCES	4,694.64	4,694.64
DEPARTMENT OF LAW	4,242.56	4,242.56
FINANCE ADA MANAGEMENT	1,185.83	1,185.83
ELECTIONS	3,056.73	3,056.73
PLANNING COMM	4,068.69	4,068.69
HISTORICAL COMM	549.45	549.45
COMM ED ALLIANCE	810.26	810.26
GOVT ACCESS TV	8,839.83	8,839.83
ASSESSOR PROP	7,980.89	7,980.89
TRUSTEE	2,396.01	2,396.01
COUNTY CLERK	6,697.69	6,697.69
DISTRICT ATTOR	7,417.53	7,417.53
PUBLIC DEFENDER	5,362.32	5,362.32
JUVENILE CT CLRK	2,935.03	2,935.03
CIRCUIT CT CLERK	5,365.80	5,365.80
CRIMINAL CT CLRK	8,046.96	8,046.96
CLERK/MASTER	1,714.42	1,714.42
JUVENILE COURT	11,618.37	11,618.37
GEN SESSIONS CT	12,720.74	12,720.74
ST TRIAL COURTS	12,825.07	12,825.07

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	PAYROLL
JUSTICE INFO SYS	1,370.14	1,370.14
SHERIFF ADMIN	5,104.98	5,104.98
SH COMM SERVICES	1,655.30	1,655.30
SH FACILITY MTN	1,032.82	1,032.82
SH WAREHOUSE	173.87	173.87
SH CRIM JUST CTR	14,449.06	14,449.06
SH HILL JAIL	6,036.96	6,036.96
SH CORR WORK CTR	8,005.23	8,005.23
SH TRANSPORTATION	3,088.02	3,088.02
SH WARRANTS	4,259.96	4,259.96
SH TRAINING ACAD	434.69	434.69
SH DEBERRY	173.87	173.87
SH CENTRAL PROC	8,662.49	8,662.49
SH LAW ENF BLOCK	365.14	365.14
SH BYRNE	911.11	911.11
SH SOUTH PRECINCT	173.87	173.87
SH COURTHOUSE	260.81	260.81
POLICE	175,770.84	175,770.84
FIRE	123,684.65	123,684.65
CODES ADMIN	7,970.45	7,970.45
BEER BOARD	514.67	514.67
AGRICULTURAL EXT	817.22	817.22
SOIL & WATER	86.94	86.94
SOCIAL SERVICES	28,915.50	28,915.50
HEALTH	42,919.44	42,919.44
PUBLIC LIBRARY	40,735.57	40,735.57
PARKS	98,323.17	98,323.17
ARTS COMMISSION	490.33	490.33
PUBLIC WORKS	58,474.36	58,474.36
SOLID WASTE	13,760.51	13,760.51
HUMAN RELATIONS	309.50	309.50
TAXI/WRECKER BD	344.27	344.27
FARMERS MARKET	1,067.60	1,067.60
MUNI AUDITORIUM	931.97	931.97
STATE FAIR BD	4,552.07	4,552.07
CONVENTION CTR	7,007.19	7,007.19
SPORTS AUTHORITY	146.06	146.06

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	PAYROLL
WATER & SEWER	89,385.96	89,385.96
BORDEAUX	87,528.96	87,528.96
GENERAL HOSP	127,266.49	127,266.49
METRO ACTION COM	24,394.74	24,394.74
NCAC	5,748.33	5,748.33
METRO TRANSIT	38.24	38.24
Direct Billed	0.00	0.00
Total	1,138,377.23	1,138,377.23

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FASTNET

NATURE AND EXTENT OF SERVICES

The costs recorded in account 15111000 represent the Government's costs related to the on-going implementation of the accounting system. Costs were functionalized to three areas FASTnet, Payroll, and Software Consultants. A salary and wage analysis was completed to determine the allocation between FASTnet and Payroll.

Costs pertaining to Software Consultants were directly assigned to the receiving department. Costs pertaining to FASTnet were allocated based on the number of accounting transactions processed for each fund/department. Payroll costs were allocated based on the number of payroll checks process for each fund/department.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FINANCE FASTNET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,461,686.00			1,461,686.00
TRANS COMM ED	(875.00)			
Total Deductions:	(875.00)			(875.00)
BUILDING USE ALLOWANCE	6,030.07		6,030.07	
EQUIPMENT USE ALLOWANCE	409,765.74		409,765.74	
EMPLOYEE BENEFITS	207.88	0.33	208.21	
POST AUDITS	767.01	5.06	772.07	
GENERAL SERVICES BUILDINGS	37,289.43	452.25	37,741.68	
CENTRAL PRINTING	211.17	16.50	227.67	
POSTAL SERVICE	10.94	0.52	11.46	
DIRECTOR OF FINANCE	54,354.85	17,750.93	72,105.78	
FINANCE OPERATIONS	1,179.66	64.09	1,243.75	
FINANCE OMB	861.72	47.96	909.68	
FINANCE PURCHASING	886.30	46.37	932.67	
FINANCE PAYROLL	600.12	22.35	622.47	
FINANCE FASTNET		1,156.17	1,156.17	
FINANCE GRANTS COORDINATION		154.09	154.09	
FINANCE TREASURY		136.15	136.15	
FINANCE GRANTS MONITORING		197.25	197.25	
HUMAN RESOURCES		2,422.53	2,422.53	
INFORMATION SYSTEMS		(3,431.49)	(3,431.49)	
Total Allocated Additions:	512,164.89	19,041.06	531,205.95	531,205.95
Total To Be Allocated:	1,972,975.89	19,041.06		1,992,016.95

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE FASTNET

	Total	General & Admin	FASTNET	PAYROLL	SOFTWARE CONSUL
Wages & Benefits					
SALARIES & WAGES	358,705.00	18,293.95	340,411.05	0.00	0.00
FRINGE BENEFITS	79,632.00	4,061.23	75,570.77	0.00	0.00
Other Expense & Cost					
SOFTWARE CONSULTING	701,940.00	0.00	15,583.07	286,812.68	399,544.25
BOTTLED WATER	717.00	36.57	680.43	0.00	0.00
TEMPORARY SERVICES	4,770.00	243.27	4,526.73	0.00	0.00
TRAVEL	3,778.00	192.68	3,585.32	0.00	0.00
PRINTING	953.00	48.60	904.40	0.00	0.00
TUITION/MEMBER/DUES	2,845.00	145.10	2,699.90	0.00	0.00
OTHER REPAIRS/MAINT	1,580.00	80.58	1,499.42	0.00	0.00
INFO SYSTMS CHARGE	71,461.00	3,644.51	67,816.49	0.00	0.00
CENTRAL PRINT CHARGE	79.00	4.03	74.97	0.00	0.00
POSTAL SERVICE CHARG	29.00	1.48	27.52	0.00	0.00
TELECOMM CHARGES	10,991.00	560.54	10,430.46	0.00	0.00
OFFICE SUPPLY CHARGE	36.00	1.84	34.16	0.00	0.00
SUPPLIES/MATERIALS	24,894.00	1,269.59	23,624.41	0.00	0.00
SOFTWARE LICENSE	198,401.00	0.00	198,401.00	0.00	0.00
TRANS COMM ED	875.00	875.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	1,461,686.00	29,458.97	745,870.10	286,812.68	399,544.25
Deductions					
Total Deductions	(875.00)	(875.00)	0.00	0.00	0.00
Functional Cost	1,460,811.00	28,583.97	745,870.10	286,812.68	399,544.25
Allocation Step 1					
Inbound- All Others	512,164.89	512,164.89	0.00	0.00	0.00
Reallocate Admin Costs		(540,748.86)	281,609.57	108,288.20	150,851.09
1st Allocation	1,972,975.89	0.00	1,027,479.67	395,100.88	550,395.34
Allocation Step 2					
Inbound- All Others	19,041.06	19,041.06	0.00	0.00	0.00
Reallocate Admin Costs		(19,041.06)	9,916.14	3,813.09	5,311.83
2nd Allocation	19,041.06	0.00	9,916.14	3,813.09	5,311.83

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE FASTNET

	Total	General & Admin	FASTNET	PAYROLL	SOFTWARE CONSUL
Total For 024 FINANCE FASTNET					
Total Allocated	1,992,016.95	0.00	1,037,395.81	398,913.97	555,707.17

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	6,723	1.0069	10,345.79		10,345.79		10,345.79
POST AUDITS	167	0.0250	256.99		256.99		256.99
CORPORATE DUES	41	0.0061	63.10		63.10		63.10
INSURANCE/JUDGEMENTS	188	0.0282	289.31		289.31		289.31
LEGISLATIVE	1,921	0.2877	2,956.16		2,956.16	29.97	2,986.13
MAYOR	2,382	0.3568	3,665.57		3,665.57	37.16	3,702.73
CIVIL SERVICE MEDICAL EXAM	13	0.0019	20.01		20.01		20.01
GENERAL SERVICES ADMIN	301	0.0451	463.20		463.20		463.20
GENERAL SERVICES BUILDINGS	4,425	0.6627	6,809.48		6,809.48		6,809.48
CENTRAL PRINTING	1,758	0.2633	2,705.32		2,705.32		2,705.32
MOTOR POOL	6,870	1.0289	10,572.00		10,572.00		10,572.00
POSTAL SERVICE	858	0.1285	1,320.34		1,320.34		1,320.34
RADIO SHOP	2,040	0.3055	3,139.28		3,139.28		3,139.28
DIRECTOR OF FINANCE	5,104	0.7644	7,854.36		7,854.36		7,854.36
FINANCE OPERATIONS	562	0.0842	864.84		864.84		864.84
FINANCE OMB	469	0.0702	721.72		721.72		721.72
OFFC SUPP SVCS-ADMIN	383	0.0574	589.38		589.38		589.38
FINANCE PURCHASING	664	0.0994	1,021.81		1,021.81		1,021.81
FINANCE INTERNAL AUDIT	470	0.0704	723.26		723.26		723.26
FINANCE PAYROLL	460	0.0689	707.88		707.88		707.88
FINANCE FASTNET	611	0.0915	940.25		940.25		940.25
FINANCE GRANTS COORDINATION	305	0.0457	469.35		469.35	4.76	474.11
FINANCE REAL PROP SVCS	1,064	0.1594	1,637.35		1,637.35	16.60	1,653.95
FINANCE TREASURY	1,499	0.2245	2,306.75		2,306.75	23.39	2,330.14
FINANCE CUSTOMER SERVICE	259	0.0388	398.57		398.57	4.04	402.61
FINANCE GRANTS MONITORING	194	0.0291	298.54		298.54	3.03	301.57
FINANCE SUPPLY PROP WAREHSE	318	0.0476	489.36		489.36	4.96	494.32
HUMAN RESOURCES	6,310	0.9451	9,710.24		9,710.24	98.45	9,808.69
INFORMATION SYSTEMS	11,109	1.6638	17,095.25		17,095.25	173.32	17,268.57
DEPARTMENT OF LAW	3,899	0.5840	6,000.03		6,000.03	60.83	6,060.86
CENTRAL RECORDS	4	0.0006	6.15		6.15	0.06	6.21
FINANCE ADA MANAGEMENT	1,002	0.1501	1,541.94		1,541.94	15.63	1,557.57
ELECTIONS	1,282	0.1920	1,972.82		1,972.82	20.00	1,992.82

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING COMM	1,998	0.2992	3,074.65		3,074.65	31.17	3,105.82
ADV PLAN/RSCH	866	0.1297	1,332.65		1,332.65	13.51	1,346.16
REGISTER/DEEDS	618	0.0926	951.01		951.01	9.64	960.65
HISTORICAL COMM	413	0.0619	635.55		635.55	6.44	641.99
COMM ED ALLIANCE	325	0.0487	500.14		500.14	5.07	505.21
GOVT ACCESS TV	63	0.0094	96.95		96.95	0.98	97.93
ASSESSOR PROP	1,480	0.2217	2,277.52		2,277.52	23.09	2,300.61
TRUSTEE	599	0.0897	921.78		921.78	9.35	931.13
COUNTY CLERK	1,128	0.1689	1,735.83		1,735.83	17.60	1,753.43
DISTRICT ATTOR	3,186	0.4772	4,902.82		4,902.82	49.71	4,952.53
DA DRUG ENF	1,216	0.1821	1,871.26		1,871.26	18.97	1,890.23
DA SPECIAL OPNS	132	0.0198	203.13		203.13	2.06	205.19
MEDICAL EXAMINER	243	0.0364	373.94		373.94	3.79	377.73
PUBLIC DEFENDER	1,396	0.2091	2,148.25		2,148.25	21.78	2,170.03
JUVENILE CT CLRK	657	0.0984	1,011.03		1,011.03	10.25	1,021.28
CIRCUIT CT CLERK	1,850	0.2771	2,846.90		2,846.90	28.86	2,875.76
CRIMINAL CT CLRK	1,237	0.1853	1,903.57		1,903.57	19.30	1,922.87
CLERK/MASTER	584	0.0875	898.70		898.70	9.11	907.81
JUVENILE COURT	4,567	0.6840	7,027.99		7,027.99	71.25	7,099.24
GEN SESSIONS CT	4,962	0.7432	7,635.85		7,635.85	77.42	7,713.27
ST TRIAL COURTS	4,385	0.6567	6,747.92		6,747.92	68.41	6,816.33
JUSTICE INFO SYS	949	0.1421	1,460.38		1,460.38	14.81	1,475.19
SHERIFF ADMIN	1,685	0.2524	2,592.99		2,592.99	26.29	2,619.28
SH COMM SERVICES	524	0.0785	806.37		806.37	8.18	814.55
SH FACILITY MTN	450	0.0674	692.49		692.49	7.02	699.51
SH WAREHOUSE	1,006	0.1507	1,548.09		1,548.09	15.70	1,563.79
SH CRIM JUST CTR	1,778	0.2663	2,736.10		2,736.10	27.74	2,763.84
SH HILL JAIL	1,030	0.1543	1,585.03		1,585.03	16.07	1,601.10
SH CORR WORK CTR	1,230	0.1842	1,892.80		1,892.80	19.19	1,911.99
SH TRANSPORTATION	477	0.0714	734.04		734.04	7.44	741.48
SH SUBSTANCE AB	8	0.0012	12.31		12.31	0.12	12.43
SH WARRANTS	1,073	0.1607	1,651.20		1,651.20	16.74	1,667.94
SH TRAINING ACAD	575	0.0861	884.84		884.84	8.97	893.81

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH DEBERRY	1,740	0.2606	2,677.62		2,677.62	27.15	2,704.77
SH CENTRAL PROC	770	0.1153	1,184.92		1,184.92	12.01	1,196.93
SH LAW ENF BLOCK	434	0.0650	667.87		667.87	6.77	674.64
SH BYRNE	671	0.1005	1,032.58		1,032.58	10.47	1,043.05
SH WORK RELEASE	161	0.0241	247.76		247.76	2.51	250.27
SH SOUTH PRECINCT	251	0.0376	386.25		386.25	3.92	390.17
SH COURTHOUSE	144	0.0216	221.60		221.60	2.25	223.85
SH SORT	146	0.0219	224.68		224.68	2.28	226.96
POLICE	42,789	6.4085	65,846.47		65,846.47	667.58	66,514.05
POLICE DRUG ENF	111	0.0166	170.82		170.82	1.73	172.55
FIRE	37,396	5.6008	57,547.37		57,547.37	583.44	58,130.81
CODES ADMIN	4,686	0.7018	7,211.12		7,211.12	73.11	7,284.23
BEER BOARD	1,043	0.1562	1,605.04		1,605.04	16.27	1,621.31
AGRICULTURAL EXT	271	0.0406	417.03		417.03	4.23	421.26
SOIL & WATER	206	0.0309	317.01		317.01	3.21	320.22
SOCIAL SERVICES	21,872	3.2758	33,658.04		33,658.04	341.24	33,999.28
HEALTH	28,799	4.3132	44,317.76		44,317.76	449.31	44,767.07
PUBLIC LIBRARY	23,724	3.5532	36,508.02		36,508.02	370.14	36,878.16
PARKS	28,038	4.1993	43,146.68		43,146.68	437.44	43,584.12
ARTS COMMISSION	771	0.1155	1,186.46		1,186.46	12.03	1,198.49
PUBLIC WORKS	25,168	3.7694	38,730.14		38,730.14	392.66	39,122.80
SOLID WASTE	12,924	1.9356	19,888.29		19,888.29	201.64	20,089.93
HUMAN RELATIONS	576	0.0863	886.39		886.39	8.99	895.38
TAXI/WRECKER BD	466	0.0698	717.11		717.11	7.27	724.38
FARMERS MARKET	2,537	0.3800	3,904.09		3,904.09	39.58	3,943.67
MUNI AUDITORIUM	1,439	0.2155	2,214.42		2,214.42	22.45	2,236.87
STATE FAIR BD	6,441	0.9647	9,911.83		9,911.83	100.49	10,012.32
CONVENTION CTR	6,286	0.9415	9,673.30		9,673.30	98.07	9,771.37
SPORTS AUTHORITY	2,689	0.4027	4,138.01		4,138.01	41.95	4,179.96
WATER & SEWER	67,234	10.0694	103,464.02		103,464.02	1,048.99	104,513.01
BORDEAUX	32,685	4.8953	50,297.78		50,297.78	509.94	50,807.72
GENERAL HOSP	63,770	9.5509	98,133.37		98,133.37	994.92	99,128.29
METRO ACTION COM	13,236	1.9824	20,368.41		20,368.41	206.50	20,574.91

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NCAC	32,779	4.9093	50,442.43		50,442.43	511.41	50,953.84
MDHA	151	0.0226	232.36		232.36	2.36	234.72
METRO TRANSIT	1,402	0.2100	2,157.49		2,157.49	21.87	2,179.36
NTTC	3,573	0.5351	5,498.36		5,498.36	55.74	5,554.10
EDUCATION	54,536	8.1679	83,923.50		83,923.50	850.86	84,774.36
ARENA	72	0.0108	110.79		110.79	1.12	111.91
ALL OTHER	39,355	5.8942	60,562.00		60,562.00	614.01	61,176.01
SubTotal	667,687	100.0000	1,027,479.67		1,027,479.67	9,916.14	1,037,395.81
TOTAL	667,687	100.0000	1,027,479.67		1,027,479.67	9,916.14	1,037,395.81

Allocation Basis: TOTAL ACCOUNTING TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2002 ACCOUNTING RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1,299	0.3966	1,566.96		1,566.96	15.37	1,582.33
MAYOR	979	0.2989	1,180.95		1,180.95	11.58	1,192.53
GENERAL SERVICES ADMIN	113	0.0345	136.31		136.31		136.31
GENERAL SERVICES BUILDINGS	2,755	0.8411	3,323.31		3,323.31		3,323.31
DIRECTOR OF FINANCE	201	0.0614	242.46		242.46		242.46
FINANCE OPERATIONS	487	0.1487	587.46		587.46		587.46
FINANCE OMB	338	0.1032	407.72		407.72		407.72
OFFC SUPP SVCS-ADMIN	89	0.0272	107.36		107.36		107.36
FINANCE PURCHASING	474	0.1447	571.78		571.78		571.78
FINANCE INTERNAL AUDIT	225	0.0687	271.41		271.41		271.41
FINANCE PAYROLL	387	0.1182	466.83		466.83		466.83
FINANCE FASTNET	179	0.0547	215.92		215.92		215.92
FINANCE REAL PROP SVCS	381	0.1163	459.59		459.59	4.51	464.10
FINANCE TREASURY	228	0.0696	275.03		275.03	2.70	277.73
FINANCE CUSTOMER SERVICE	144	0.0440	173.71		173.71	1.70	175.41
FINANCE SUPPLY PROP WAREHSE	100	0.0305	120.63		120.63	1.18	121.81
HUMAN RESOURCES	1,350	0.4122	1,628.48		1,628.48	15.97	1,644.45
DEPARTMENT OF LAW	1,220	0.3725	1,471.66		1,471.66	14.43	1,486.09
FINANCE ADA MANAGEMENT	341	0.1041	411.34		411.34	4.03	415.37
ELECTIONS	879	0.2684	1,060.32		1,060.32	10.40	1,070.72
PLANNING COMM	1,170	0.3572	1,411.35		1,411.35	13.84	1,425.19
HISTORICAL COMM	158	0.0482	190.59		190.59	1.87	192.46
COMM ED ALLIANCE	233	0.0711	281.06		281.06	2.76	283.82
GOVT ACCESS TV	2,542	0.7761	3,066.37		3,066.37	30.08	3,096.45
ASSESSOR PROP	2,295	0.7007	2,768.42		2,768.42	27.15	2,795.57
TRUSTEE	689	0.2104	831.13		831.13	8.15	839.28
COUNTY CLERK	1,926	0.5880	2,323.30		2,323.30	22.79	2,346.09
DISTRICT ATTOR	2,133	0.6512	2,573.00		2,573.00	25.24	2,598.24
PUBLIC DEFENDER	1,542	0.4708	1,860.09		1,860.09	18.24	1,878.33
JUVENILE CT CLRK	844	0.2577	1,018.10		1,018.10	9.99	1,028.09
CIRCUIT CT CLERK	1,543	0.4711	1,861.29		1,861.29	18.26	1,879.55
CRIMINAL CT CLRK	2,314	0.7065	2,791.34		2,791.34	27.38	2,818.72
CLERK/MASTER	493	0.1505	594.70		594.70	5.83	600.53

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUVENILE COURT	3,341	1.0200	4,030.19		4,030.19	39.53	4,069.72
GEN SESSIONS CT	3,658	1.1168	4,412.58		4,412.58	43.28	4,455.86
ST TRIAL COURTS	3,688	1.1260	4,448.77		4,448.77	43.63	4,492.40
JUSTICE INFO SYS	394	0.1203	475.27		475.27	4.66	479.93
SHERIFF ADMIN	1,468	0.4482	1,770.82		1,770.82	17.37	1,788.19
SH COMM SERVICES	476	0.1453	574.19		574.19	5.63	579.82
SH FACILITY MTN	297	0.0907	358.27		358.27	3.51	361.78
SH WAREHOUSE	50	0.0153	60.31		60.31	0.59	60.90
SH CRIM JUST CTR	4,155	1.2686	5,012.10		5,012.10	49.16	5,061.26
SH HILL JAIL	1,736	0.5300	2,094.11		2,094.11	20.54	2,114.65
SH CORR WORK CTR	2,302	0.7028	2,776.86		2,776.86	27.24	2,804.10
SH TRANSPORTATION	888	0.2711	1,071.18		1,071.18	10.51	1,081.69
SH WARRANTS	1,225	0.3740	1,477.70		1,477.70	14.49	1,492.19
SH TRAINING ACAD	125	0.0382	150.79		150.79	1.48	152.27
SH DEBERRY	50	0.0153	60.31		60.31	0.59	60.90
SH CENTRAL PROC	2,491	0.7605	3,004.85		3,004.85	29.47	3,034.32
SH LAW ENF BLOCK	105	0.0321	126.66		126.66	1.24	127.90
SH BYRNE	262	0.0800	316.05		316.05	3.10	319.15
SH SOUTH PRECINCT	50	0.0153	60.31		60.31	0.59	60.90
SH COURTHOUSE	75	0.0229	90.47		90.47	0.89	91.36
POLICE	50,545	15.4317	60,971.57		60,971.57	598.02	61,569.59
FIRE	35,567	10.8590	42,903.84		42,903.84	420.80	43,324.64
CODES ADMIN	2,292	0.6998	2,764.80		2,764.80	27.12	2,791.92
BEER BOARD	148	0.0452	178.53		178.53	1.75	180.28
AGRICULTURAL EXT	235	0.0717	283.48		283.48	2.78	286.26
SOIL & WATER	25	0.0076	30.16		30.16	0.30	30.46
SOCIAL SERVICES	8,315	2.5387	10,030.24		10,030.24	98.38	10,128.62
HEALTH	12,342	3.7681	14,887.93		14,887.93	146.02	15,033.95
PUBLIC LIBRARY	11,714	3.5764	14,130.39		14,130.39	138.59	14,268.98
PARKS	28,274	8.6323	34,106.43		34,106.43	334.52	34,440.95
ARTS COMMISSION	141	0.0430	170.09		170.09	1.67	171.76
PUBLIC WORKS	16,815	5.1338	20,283.64		20,283.64	198.94	20,482.58
SOLID WASTE	3,957	1.2081	4,773.26		4,773.26	46.82	4,820.08

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HUMAN RELATIONS	89	0.0272	107.36		107.36	1.05	108.41
TAXI/WRECKER BD	99	0.0302	119.42		119.42	1.17	120.59
FARMERS MARKET	307	0.0937	370.33		370.33	3.63	373.96
MUNI AUDITORIUM	268	0.0818	323.28		323.28	3.17	326.45
STATE FAIR BD	1,309	0.3997	1,579.02		1,579.02	15.49	1,594.51
CONVENTION CTR	2,015	0.6152	2,430.66		2,430.66	23.84	2,454.50
SPORTS AUTHORITY	42	0.0128	50.66		50.66	0.50	51.16
WATER & SEWER	25,704	7.8477	31,006.28		31,006.28	304.11	31,310.39
BORDEAUX	25,170	7.6847	30,362.12		30,362.12	297.79	30,659.91
GENERAL HOSP	36,597	11.1734	44,146.31		44,146.31	432.99	44,579.30
METRO ACTION COM	7,015	2.1417	8,462.07		8,462.07	83.00	8,545.07
NCAC	1,653	0.5047	1,993.98		1,993.98	19.56	2,013.54
METRO TRANSIT	11	0.0034	13.27		13.27	0.13	13.40
SubTotal	327,536	100.0000	395,100.88		395,100.88	3,813.09	398,913.97
TOTAL	327,536	100.0000	395,100.88		395,100.88	3,813.09	398,913.97

Allocation Basis: TOTAL PAYROLL CHECKS PROCESSED BY FUND/DEPARTMENT

Allocation Source: FY 2002 PAYROLL RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - SOFTWARE CONSUL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	100	100.0000	550,395.34		550,395.34	5,311.83	555,707.17
SubTotal	100	100.0000	550,395.34		550,395.34	5,311.83	555,707.17
TOTAL	100	100.0000	550,395.34		550,395.34	5,311.83	555,707.17

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source:

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE FASTNET

Receiving Department	Total	FASTNET	PAYROLL	SOFTWARE CONSUL
EMPLOYEE BENEFITS	10,345.79	10,345.79	0.00	0.00
POST AUDITS	256.99	256.99	0.00	0.00
CORPORATE DUES	63.10	63.10	0.00	0.00
INSURANCE/JUDGEMENTS	289.31	289.31	0.00	0.00
LEGISLATIVE	4,568.46	2,986.13	1,582.33	0.00
MAYOR	4,895.26	3,702.73	1,192.53	0.00
CIVIL SERVICE MEDICAL EXAM	20.01	20.01	0.00	0.00
GENERAL SERVICES ADMIN	599.51	463.20	136.31	0.00
GENERAL SERVICES BUILDINGS	10,132.79	6,809.48	3,323.31	0.00
CENTRAL PRINTING	2,705.32	2,705.32	0.00	0.00
MOTOR POOL	10,572.00	10,572.00	0.00	0.00
POSTAL SERVICE	1,320.34	1,320.34	0.00	0.00
RADIO SHOP	3,139.28	3,139.28	0.00	0.00
DIRECTOR OF FINANCE	8,096.82	7,854.36	242.46	0.00
FINANCE OPERATIONS	1,452.30	864.84	587.46	0.00
FINANCE OMB	1,129.44	721.72	407.72	0.00
OFFC SUPP SVCS-ADMIN	696.74	589.38	107.36	0.00
FINANCE PURCHASING	1,593.59	1,021.81	571.78	0.00
FINANCE INTERNAL AUDIT	994.67	723.26	271.41	0.00
FINANCE PAYROLL	1,174.71	707.88	466.83	0.00
FINANCE FASTNET	1,156.17	940.25	215.92	0.00
FINANCE GRANTS	474.11	474.11	0.00	0.00
FINANCE REAL PROP SVCS	2,118.05	1,653.95	464.10	0.00
FINANCE TREASURY	2,607.87	2,330.14	277.73	0.00
FINANCE CUSTOMER SERVICE	578.02	402.61	175.41	0.00
FINANCE GRANTS MONITORING	301.57	301.57	0.00	0.00
FINANCE SUPPLY PROP	616.13	494.32	121.81	0.00
HUMAN RESOURCES	11,453.14	9,808.69	1,644.45	0.00
INFORMATION SYSTEMS	17,268.57	17,268.57	0.00	0.00
DEPARTMENT OF LAW	7,546.95	6,060.86	1,486.09	0.00
CENTRAL RECORDS	6.21	6.21	0.00	0.00
FINANCE ADA MANAGEMENT	1,972.94	1,557.57	415.37	0.00
ELECTIONS	3,063.54	1,992.82	1,070.72	0.00
PLANNING COMM	4,531.01	3,105.82	1,425.19	0.00
ADV PLAN/RSCH	1,346.16	1,346.16	0.00	0.00
REGISTER/DEEDS	960.65	960.65	0.00	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE FASTNET

Receiving Department	Total	FASTNET	PAYROLL	SOFTWARE CONSUL
HISTORICAL COMM	834.45	641.99	192.46	0.00
COMM ED ALLIANCE	789.03	505.21	283.82	0.00
GOVT ACCESS TV	3,194.38	97.93	3,096.45	0.00
ASSESSOR PROP	5,096.18	2,300.61	2,795.57	0.00
TRUSTEE	1,770.41	931.13	839.28	0.00
COUNTY CLERK	4,099.52	1,753.43	2,346.09	0.00
DISTRICT ATTOR	7,550.77	4,952.53	2,598.24	0.00
DA DRUG ENF	1,890.23	1,890.23	0.00	0.00
DA SPECIAL OPNS	205.19	205.19	0.00	0.00
MEDICAL EXAMINER	377.73	377.73	0.00	0.00
PUBLIC DEFENDER	4,048.36	2,170.03	1,878.33	0.00
JUVENILE CT CLRK	2,049.37	1,021.28	1,028.09	0.00
CIRCUIT CT CLERK	4,755.31	2,875.76	1,879.55	0.00
CRIMINAL CT CLRK	4,741.59	1,922.87	2,818.72	0.00
CLERK/MASTER	1,508.34	907.81	600.53	0.00
JUVENILE COURT	11,168.96	7,099.24	4,069.72	0.00
GEN SESSIONS CT	12,169.13	7,713.27	4,455.86	0.00
ST TRIAL COURTS	11,308.73	6,816.33	4,492.40	0.00
JUSTICE INFO SYS	1,955.12	1,475.19	479.93	0.00
SHERIFF ADMIN	4,407.47	2,619.28	1,788.19	0.00
SH COMM SERVICES	1,394.37	814.55	579.82	0.00
SH FACILITY MTN	1,061.29	699.51	361.78	0.00
SH WAREHOUSE	1,624.69	1,563.79	60.90	0.00
SH CRIM JUST CTR	7,825.10	2,763.84	5,061.26	0.00
SH HILL JAIL	3,715.75	1,601.10	2,114.65	0.00
SH CORR WORK CTR	4,716.09	1,911.99	2,804.10	0.00
SH TRANSPORTATION	1,823.17	741.48	1,081.69	0.00
SH SUBSTANCE AB	12.43	12.43	0.00	0.00
SH WARRANTS	3,160.13	1,667.94	1,492.19	0.00
SH TRAINING ACAD	1,046.08	893.81	152.27	0.00
SH DEBERRY	2,765.67	2,704.77	60.90	0.00
SH CENTRAL PROC	4,231.25	1,196.93	3,034.32	0.00
SH LAW ENF BLOCK	802.54	674.64	127.90	0.00
SH BYRNE	1,362.20	1,043.05	319.15	0.00
SH WORK RELEASE	250.27	250.27	0.00	0.00
SH SOUTH PRECINCT	451.07	390.17	60.90	0.00
SH COURTHOUSE	315.21	223.85	91.36	0.00

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Schedule .5 - Allocation Summary
For Department FINANCE FASTNET

Receiving Department	Total	FASTNET	PAYROLL	SOFTWARE CONSUL
SH SORT	226.96	226.96	0.00	0.00
POLICE	683,790.81	66,514.05	61,569.59	555,707.17
POLICE DRUG ENF	172.55	172.55	0.00	0.00
FIRE	101,455.45	58,130.81	43,324.64	0.00
CODES ADMIN	10,076.15	7,284.23	2,791.92	0.00
BEER BOARD	1,801.59	1,621.31	180.28	0.00
AGRICULTURAL EXT	707.52	421.26	286.26	0.00
SOIL & WATER	350.68	320.22	30.46	0.00
SOCIAL SERVICES	44,127.90	33,999.28	10,128.62	0.00
HEALTH	59,801.02	44,767.07	15,033.95	0.00
PUBLIC LIBRARY	51,147.14	36,878.16	14,268.98	0.00
PARKS	78,025.07	43,584.12	34,440.95	0.00
ARTS COMMISSION	1,370.25	1,198.49	171.76	0.00
PUBLIC WORKS	59,605.38	39,122.80	20,482.58	0.00
SOLID WASTE	24,910.01	20,089.93	4,820.08	0.00
HUMAN RELATIONS	1,003.79	895.38	108.41	0.00
TAXI/WRECKER BD	844.97	724.38	120.59	0.00
FARMERS MARKET	4,317.63	3,943.67	373.96	0.00
MUNI AUDITORIUM	2,563.32	2,236.87	326.45	0.00
STATE FAIR BD	11,606.83	10,012.32	1,594.51	0.00
CONVENTION CTR	12,225.87	9,771.37	2,454.50	0.00
SPORTS AUTHORITY	4,231.12	4,179.96	51.16	0.00
WATER & SEWER	135,823.40	104,513.01	31,310.39	0.00
BORDEAUX	81,467.63	50,807.72	30,659.91	0.00
GENERAL HOSP	143,707.59	99,128.29	44,579.30	0.00
METRO ACTION COM	29,119.98	20,574.91	8,545.07	0.00
NCAC	52,967.38	50,953.84	2,013.54	0.00
MDHA	234.72	234.72	0.00	0.00
METRO TRANSIT	2,192.76	2,179.36	13.40	0.00
NTTC	5,554.10	5,554.10	0.00	0.00
EDUCATION	84,774.36	84,774.36	0.00	0.00
ARENA	111.91	111.91	0.00	0.00
ALL OTHER	61,176.01	61,176.01	0.00	0.00

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Schedule .5 - Allocation Summary
For Department FINANCE FASTNET

Receiving Department	Total	FASTNET	PAYROLL	SOFTWARE CONSUL
Direct Billed	0.00	0.00	0.00	0.00
Total	1,992,016.95	1,037,395.81	398,913.97	555,707.17

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination costs were recorded in account 15114400. This division is responsible for coordinating with the departments on all federal and state grants awarded to Metro Government. For fiscal year 2002, we have allocated these costs based on the total expenditures for each department.

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Schedule .2 - Costs To Be Allocated

For Department FINANCE GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	175,335.00			175,335.00
TRANS COMM ED	(500.00)			
Total Deductions:	(500.00)			(500.00)
EMPLOYEE BENEFITS	101.15	0.16	101.31	
POST AUDITS	382.88	2.53	385.41	
DIRECTOR OF FINANCE	21,410.69	6,992.20	28,402.89	
FINANCE OPERATIONS	587.24	31.90	619.14	
FINANCE OMB	103.22	5.75	108.97	
OFFC SUPP SVCS-ADMIN	39,077.35	989.05	40,066.40	
FINANCE FASTNET	469.35	4.76	474.11	
FINANCE GRANTS COORDINATION		18.46	18.46	
FINANCE TREASURY		12.31	12.31	
FINANCE GRANTS MONITORING		23.63	23.63	
HUMAN RESOURCES		1,178.78	1,178.78	
Total Allocated Additions:	62,131.88	9,259.53	71,391.41	71,391.41
Total To Be Allocated:	236,966.88	9,259.53		246,226.41

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE GRANTS COORDINATION

	Total	General & Admin	GRANTS COORD
Wages & Benefits			
SALARIES & WAGES	141,298.00	0.00	141,298.00
FRINGE BENEFITS	24,432.00	0.00	24,432.00
Other Expense & Cost			
TRAVEL	1,973.00	0.00	1,973.00
PRINTING	240.00	0.00	240.00
TUITION/MEMBER/DUES	2,228.00	0.00	2,228.00
CENTRAL PRINT CHARGE	271.00	0.00	271.00
TELECOMM CHARGE	2,039.00	0.00	2,039.00
POSTAL SERVICE CHG	29.00	0.00	29.00
OFFICE SUPPLY	2,052.00	0.00	2,052.00
SUPPLIES/MATERIALS	273.00	0.00	273.00
TRANS COMM ED	500.00	500.00	0.00
Departmental Totals			
Total Expenditures	175,335.00	500.00	174,835.00
Deductions			
Total Deductions	(500.00)	(500.00)	0.00
Functional Cost	174,835.00	0.00	174,835.00
Allocation Step 1			
Inbound- All Others	62,131.88	62,131.88	0.00
Reallocate Admin Costs		(62,131.88)	62,131.88
1st Allocation	236,966.88	0.00	236,966.88
Allocation Step 2			
Inbound- All Others	9,259.53	9,259.53	0.00
Reallocate Admin Costs		(9,259.53)	9,259.53
2nd Allocation	9,259.53	0.00	9,259.53
Total For 026 FINANCE GRANTS			
Total Allocated	246,226.41	0.00	246,226.41

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - GRANTS COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	48,015	2.1371	5,064.17		5,064.17		5,064.17
POST AUDITS	1,651	0.0735	174.13		174.13		174.13
CORPORATE DUES	256	0.0114	27.00		27.00		27.00
INSURANCE/JUDGEMENTS	1,888	0.0840	199.13		199.13		199.13
LEGISLATIVE	1,544	0.0687	162.85		162.85	6.60	169.45
MAYOR	1,154	0.0514	121.71		121.71	4.93	126.64
CIVIL SERVICE MEDICAL EXAM	179	0.0080	18.88		18.88		18.88
GENERAL SERVICES ADMIN	308	0.0137	32.49		32.49		32.49
GENERAL SERVICES BUILDINGS	7,796	0.3470	822.25		822.25		822.25
CENTRAL PRINTING	669	0.0298	70.56		70.56		70.56
MOTOR POOL	8,202	0.3651	865.07		865.07		865.07
POSTAL SERVICE	813	0.0362	85.75		85.75		85.75
RADIO SHOP	2,281	0.1015	240.58		240.58		240.58
DIRECTOR OF FINANCE	686	0.0305	72.35		72.35		72.35
FINANCE OPERATIONS	1,129	0.0503	119.08		119.08		119.08
FINANCE OMB	1,048	0.0466	110.53		110.53		110.53
OFFC SUPP SVCS-ADMIN	546	0.0243	57.59		57.59		57.59
FINANCE PURCHASING	1,047	0.0466	110.43		110.43		110.43
FINANCE INTERNAL AUDIT	672	0.0299	70.88		70.88		70.88
FINANCE PAYROLL	949	0.0422	100.09		100.09		100.09
FINANCE FASTNET	1,461	0.0650	154.09		154.09		154.09
FINANCE GRANTS COORDINATION	175	0.0078	18.46		18.46		18.46
FINANCE REAL PROP SVCS	951	0.0423	100.30		100.30	4.06	104.36
FINANCE TREASURY	378	0.0168	39.87		39.87	1.62	41.49
HUMAN RESOURCES	3,544	0.1577	373.79		373.79	15.14	388.93
INFORMATION SYSTEMS	13,844	0.6162	1,460.14		1,460.14	59.16	1,519.30
DEPARTMENT OF LAW	3,712	0.1652	391.51		391.51	15.86	407.37
CENTRAL RECORDS	62	0.0028	6.54		6.54	0.26	6.80
ELECTIONS	2,061	0.0917	217.37		217.37	8.81	226.18
PLANNING COMM	3,229	0.1437	340.56		340.56	13.80	354.36
ADV PLAN/RSCH	938	0.0417	98.93		98.93	4.01	102.94
REGISTER/DEEDS	2,198	0.0978	231.82		231.82	9.39	241.21
HISTORICAL COMM	436	0.0194	45.99		45.99	1.86	47.85

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - GRANTS COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	452	0.0201	47.67		47.67	1.93	49.60
GOVT ACCESS TV	885	0.0394	93.34		93.34	3.78	97.12
ASSESSOR PROP	6,118	0.2723	645.27		645.27	26.14	671.41
TRUSTEE	1,990	0.0886	209.89		209.89	8.50	218.39
COUNTY CLERK	3,277	0.1459	345.63		345.63	14.00	359.63
DISTRICT ATTOR	4,370	0.1945	460.91		460.91	18.67	479.58
DA DRUG ENF	1,303	0.0580	137.43		137.43	5.57	143.00
DA SPECIAL OPNS	83	0.0037	8.75		8.75	0.35	9.10
MEDICAL EXAMINER	2,676	0.1191	282.24		282.24	11.43	293.67
PUBLIC DEFENDER	4,019	0.1789	423.89		423.89	17.17	441.06
JUVENILE CT CLRK	2,912	0.1296	307.13		307.13	12.44	319.57
CIRCUIT CT CLERK	6,707	0.2985	707.39		707.39	28.66	736.05
CRIMINAL CT CLRK	4,057	0.1806	427.89		427.89	17.34	445.23
CLERK/MASTER	1,153	0.0513	121.61		121.61	4.93	126.54
JUVENILE COURT	10,324	0.4595	1,088.88		1,088.88	44.11	1,132.99
GEN SESSIONS CT	8,304	0.3696	875.83		875.83	35.48	911.31
ST TRIAL COURTS	7,563	0.3366	797.67		797.67	32.32	829.99
JUSTICE INFO SYS	3,106	0.1382	327.59		327.59	13.27	340.86
SHERIFF ADMIN	3,447	0.1534	363.56		363.56	14.73	378.29
SH COMM SERVICES	1,118	0.0498	117.92		117.92	4.78	122.70
SH FACILITY MTN	633	0.0282	66.76		66.76	2.70	69.46
SH WAREHOUSE	770	0.0343	81.21		81.21	3.29	84.50
SH CRIM JUST CTR	7,932	0.3530	836.59		836.59	33.89	870.48
SH HILL JAIL	3,297	0.1467	347.74		347.74	14.09	361.83
SH CORR WORK CTR	4,561	0.2030	481.05		481.05	19.49	500.54
SH TRANSPORTATION	1,470	0.0654	155.04		155.04	6.28	161.32
SH WARRANTS	2,573	0.1145	271.38		271.38	10.99	282.37
SH TRAINING ACAD	369	0.0164	38.92		38.92	1.58	40.50
SH DEBERRY	17,197	0.7654	1,813.78		1,813.78	73.48	1,887.26
SH CENTRAL PROC	4,104	0.1827	432.85		432.85	17.54	450.39
SH LAW ENF BLOCK	458	0.0204	48.31		48.31	1.96	50.27
SH BYRNE	1,030	0.0458	108.64		108.64	4.40	113.04
SH WORK RELEASE	1,830	0.0815	193.01		193.01	7.82	200.83

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - GRANTS COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH SOUTH PRECINCT	87	0.0039	9.18		9.18	0.37	9.55
SH COURTHOUSE	134	0.0060	14.13		14.13	0.57	14.70
SH SORT	44	0.0020	4.64		4.64	0.19	4.83
POLICE	120,148	5.3476	12,672.08		12,672.08	513.39	13,185.47
POLICE DRUG ENF	1,521	0.0677	160.42		160.42	6.50	166.92
FIRE	84,426	3.7577	8,904.46		8,904.46	360.75	9,265.21
CODES ADMIN	6,624	0.2948	698.64		698.64	28.30	726.94
BEER BOARD	332	0.0148	35.02		35.02	1.42	36.44
AGRICULTURAL EXT	257	0.0114	27.11		27.11	1.10	28.21
SOIL & WATER	62	0.0028	6.54		6.54	0.26	6.80
SOCIAL SERVICES	18,263	0.8129	1,926.21		1,926.21	78.04	2,004.25
HEALTH	34,363	1.5294	3,624.29		3,624.29	146.83	3,771.12
PUBLIC LIBRARY	22,854	1.0172	2,410.42		2,410.42	97.66	2,508.08
PARKS	35,466	1.5785	3,740.62		3,740.62	151.55	3,892.17
ARTS COMMISSION	2,340	0.1042	246.80		246.80	10.00	256.80
PUBLIC WORKS	99,276	4.4186	10,470.70		10,470.70	424.21	10,894.91
SOLID WASTE	16,062	0.7149	1,694.07		1,694.07	68.63	1,762.70
HUMAN RELATIONS	287	0.0128	30.27		30.27	1.23	31.50
TAXI/WRECKER BD	243	0.0108	25.63		25.63	1.04	26.67
FARMERS MARKET	1,123	0.0500	118.44		118.44	4.80	123.24
MUNI AUDITORIUM	2,572	0.1145	271.27		271.27	10.99	282.26
STATE FAIR BD	3,535	0.1573	372.84		372.84	15.11	387.95
CONVENTION CTR	6,410	0.2853	676.07		676.07	27.39	703.46
SPORTS AUTHORITY	17,316	0.7707	1,826.33		1,826.33	73.99	1,900.32
WATER & SEWER	149,541	6.6559	15,772.18		15,772.18	638.99	16,411.17
BORDEAUX	31,256	1.3912	3,296.59		3,296.59	133.56	3,430.15
GENERAL HOSP	85,657	3.8125	9,034.29		9,034.29	366.01	9,400.30
METRO ACTION COM	14,226	0.6332	1,500.42		1,500.42	60.79	1,561.21
NCAC	9,125	0.4061	962.42		962.42	38.99	1,001.41
MDHA	1,499	0.0667	158.10		158.10	6.41	164.51
METRO TRANSIT	7,484	0.3331	789.34		789.34	31.98	821.32
NTTC	41,910	1.8654	4,420.27		4,420.27	179.08	4,599.35
EDUCATION	648,448	28.8615	68,392.14		68,392.14	2,770.83	71,162.97

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - GRANTS COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	549,957	24.4778	58,004.29		58,004.29	2,349.96	60,354.25
SubTotal	2,246,758	100.0000	236,966.88		236,966.88	9,259.53	246,226.41
TOTAL	2,246,758	100.0000	236,966.88		236,966.88	9,259.53	246,226.41

Allocation Basis: TOTAL EXPENDITURES ($000) FOR FY 2002

Allocation Source: FY 2002 EXPENDITURE REPORTS

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Schedule .5 - Allocation Summary
For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD
EMPLOYEE BENEFITS	5,064.17	5,064.17
POST AUDITS	174.13	174.13
CORPORATE DUES	27.00	27.00
INSURANCE/JUDGEMENTS	199.13	199.13
LEGISLATIVE	169.45	169.45
MAYOR	126.64	126.64
CIVIL SERVICE MEDICAL EXAM	18.88	18.88
GENERAL SERVICES ADMIN	32.49	32.49
GENERAL SERVICES BUILDINGS	822.25	822.25
CENTRAL PRINTING	70.56	70.56
MOTOR POOL	865.07	865.07
POSTAL SERVICE	85.75	85.75
RADIO SHOP	240.58	240.58
DIRECTOR OF FINANCE	72.35	72.35
FINANCE OPERATIONS	119.08	119.08
FINANCE OMB	110.53	110.53
OFFC SUPP SVCS-ADMIN	57.59	57.59
FINANCE PURCHASING	110.43	110.43
FINANCE INTERNAL AUDIT	70.88	70.88
FINANCE PAYROLL	100.09	100.09
FINANCE FASTNET	154.09	154.09
FINANCE GRANTS	18.46	18.46
FINANCE REAL PROP SVCS	104.36	104.36
FINANCE TREASURY	41.49	41.49
HUMAN RESOURCES	388.93	388.93
INFORMATION SYSTEMS	1,519.30	1,519.30
DEPARTMENT OF LAW	407.37	407.37
CENTRAL RECORDS	6.80	6.80
ELECTIONS	226.18	226.18
PLANNING COMM	354.36	354.36
ADV PLAN/RSCH	102.94	102.94
REGISTER/DEEDS	241.21	241.21
HISTORICAL COMM	47.85	47.85
COMM ED ALLIANCE	49.60	49.60
GOVT ACCESS TV	97.12	97.12
ASSESSOR PROP	671.41	671.41

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Schedule .5 - Allocation Summary
For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD
TRUSTEE	218.39	218.39
COUNTY CLERK	359.63	359.63
DISTRICT ATTOR	479.58	479.58
DA DRUG ENF	143.00	143.00
DA SPECIAL OPNS	9.10	9.10
MEDICAL EXAMINER	293.67	293.67
PUBLIC DEFENDER	441.06	441.06
JUVENILE CT CLRK	319.57	319.57
CIRCUIT CT CLERK	736.05	736.05
CRIMINAL CT CLRK	445.23	445.23
CLERK/MASTER	126.54	126.54
JUVENILE COURT	1,132.99	1,132.99
GEN SESSIONS CT	911.31	911.31
ST TRIAL COURTS	829.99	829.99
JUSTICE INFO SYS	340.86	340.86
SHERIFF ADMIN	378.29	378.29
SH COMM SERVICES	122.70	122.70
SH FACILITY MTN	69.46	69.46
SH WAREHOUSE	84.50	84.50
SH CRIM JUST CTR	870.48	870.48
SH HILL JAIL	361.83	361.83
SH CORR WORK CTR	500.54	500.54
SH TRANSPORTATION	161.32	161.32
SH WARRANTS	282.37	282.37
SH TRAINING ACAD	40.50	40.50
SH DEBERRY	1,887.26	1,887.26
SH CENTRAL PROC	450.39	450.39
SH LAW ENF BLOCK	50.27	50.27
SH BYRNE	113.04	113.04
SH WORK RELEASE	200.83	200.83
SH SOUTH PRECINCT	9.55	9.55
SH COURTHOUSE	14.70	14.70
SH SORT	4.83	4.83
POLICE	13,185.47	13,185.47
POLICE DRUG ENF	166.92	166.92
FIRE	9,265.21	9,265.21
CODES ADMIN	726.94	726.94

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Schedule .5 - Allocation Summary

For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD
BEER BOARD	36.44	36.44
AGRICULTURAL EXT	28.21	28.21
SOIL & WATER	6.80	6.80
SOCIAL SERVICES	2,004.25	2,004.25
HEALTH	3,771.12	3,771.12
PUBLIC LIBRARY	2,508.08	2,508.08
PARKS	3,892.17	3,892.17
ARTS COMMISSION	256.80	256.80
PUBLIC WORKS	10,894.91	10,894.91
SOLID WASTE	1,762.70	1,762.70
HUMAN RELATIONS	31.50	31.50
TAXI/WRECKER BD	26.67	26.67
FARMERS MARKET	123.24	123.24
MUNI AUDITORIUM	282.26	282.26
STATE FAIR BD	387.95	387.95
CONVENTION CTR	703.46	703.46
SPORTS AUTHORITY	1,900.32	1,900.32
WATER & SEWER	16,411.17	16,411.17
BORDEAUX	3,430.15	3,430.15
GENERAL HOSP	9,400.30	9,400.30
METRO ACTION COM	1,561.21	1,561.21
NCAC	1,001.41	1,001.41
MDHA	164.51	164.51
METRO TRANSIT	821.32	821.32
NTTC	4,599.35	4,599.35
EDUCATION	71,162.97	71,162.97
ALL OTHER	60,354.25	60,354.25
Direct Billed	0.00	0.00
Total	246,226.41	246,226.41

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE REAL PROPERTY

NATURE AND EXTENT OF SERVICES

The responsibilities of this area included planning and design for the effective and consistent use of Metro facilities, management of all Metro facility-related construction and renovation projects, acquisition and disposal of real property assets, and the development and management of the Facilities Revolving Fund. Added responsibilities in FY 2002 include the acquisition of any lands needed by any activity of the Metropolitan Government, the negotiation of all easements for the Department of Water and Sewerage Services, the sale of surplus equipment, and the maintenance of fixed asset records for both real and personal property.

The Director of this area provided information to functionalize the costs into the following areas:

1) Facilities Planning – Costs were allocated based on the billing to each fund or department.

2) Real Estate Acquisition and Disposal - Costs were allocated based on the number of transactions handled during the year.

3) Water/Sewer Projects - Direct allocation to Water/Sewer department.

4) Public Works Projects - Direct allocation to Public Works.

5) Real Property - Costs were allocated based on the number of inventory items by department.

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Schedule .2 - Costs To Be Allocated

For Department FINANCE REAL PROP SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	951,173.00			951,173.00
BUILDING USE ALLOWANCE	2,757.49		2,757.49	
EQUIPMENT USE ALLOWANCE	3,048.48		3,048.48	
EMPLOYEE BENEFITS	344.97	0.55	345.52	
POST AUDITS	1,335.68	8.82	1,344.50	
INSURANCE/JUDGEMENTS	1,592.74	1.46	1,594.20	
CENTRAL PRINTING	176.54	13.80	190.34	
MOTOR POOL	1,102.72	261.07	1,363.79	
POSTAL SERVICE	21.51	1.03	22.54	
DIRECTOR OF FINANCE	107,262.27	35,029.18	142,291.45	
FINANCE OPERATIONS	29,382.36	1,531.34	30,913.70	
FINANCE OMB	560.92	31.22	592.14	
FINANCE PURCHASING	48,452.58	2,644.31	51,096.89	
FINANCE PAYROLL	1,277.35	47.58	1,324.93	
FINANCE FASTNET	2,096.94	21.11	2,118.05	
FINANCE GRANTS COORDINATION	100.30	4.06	104.36	
FINANCE TREASURY		42.11	42.11	
FINANCE GRANTS MONITORING		128.39	128.39	
HUMAN RESOURCES		4,020.21	4,020.21	
INFORMATION SYSTEMS		(1,998.79)	(1,998.79)	
DEPARTMENT OF LAW		11,652.53	11,652.53	
Total Allocated Additions:	199,512.85	53,439.98	252,952.83	252,952.83
OPERATING REVENUE	(1,295,122.00)			
Total Departmental Cost Adjustments:	(1,295,122.00)			(1,295,122.00)
Total To Be Allocated:	(144,436.15)	53,439.98		(90,996.17)

All Monetary Values Are $ Dollars

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE REAL PROP SVCS

	Total	General & Admin	FACILITIES PLAN	PROPERTY ACQ/DI	WATER/SEWER
Wages & Benefits					
SALARIES & WAGES	853,867.00	33,130.04	655,855.24	80,946.59	52,256.66
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
CONTRACTUAL SERVICE	7,009.00	271.95	5,383.62	664.45	428.95
SUPPLIES/MATERIALS	21,587.00	837.58	16,580.97	2,046.45	1,321.12
OTHER EXPENSES	67,729.00	2,627.89	52,022.64	6,420.71	4,145.01
DEPRECIATION	981.00	38.06	753.50	93.00	60.04
Departmental Totals					
Total Expenditures	951,173.00	36,905.52	730,595.97	90,171.20	58,211.78
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
OPERATING REVENUE	(1,295,122.00)	(50,250.73)	(994,783.20)	(122,777.57)	(79,261.47)
Functional Cost	(343,949.00)	(13,345.21)	(264,187.23)	(32,606.37)	(21,049.69)
Allocation Step 1					
Inbound- All Others	199,512.85	199,512.85	0.00	0.00	0.00
Reallocate Admin Costs		(186,167.64)	148,767.49	18,361.16	11,853.29
1st Allocation	(144,436.15)	0.00	(115,419.74)	(14,245.21)	(9,196.40)
Allocation Step 2					
Inbound- All Others	53,439.98	53,439.98	0.00	0.00	0.00
Reallocate Admin Costs		(53,439.98)	42,704.16	5,270.62	3,402.52
2nd Allocation	53,439.98	0.00	42,704.16	5,270.62	3,402.52
Total For 028 FINANCE REAL PROP					
Total Allocated	(90,996.17)	0.00	(72,715.58)	(8,974.59)	(5,793.88)

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Schedule .3 - Costs Allocated By Activity
For Department FINANCE REAL PROP SVCS

	PUBLIC WORKS
Wages & Benefits	
SALARIES & WAGES	31,678.47
FRINGE BENEFITS	0.00
Other Expense & Cost	
CONTRACTUAL SERVICE	260.03
SUPPLIES/MATERIALS	800.88
OTHER EXPENSES	2,512.75
DEPRECIATION	36.40
Departmental Totals	
Total Expenditures	35,288.53
Deductions	
Total Deductions	0.00
Cost Adjustments	
OPERATING REVENUE	(48,049.03)
Functional Cost	(12,760.50)
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	7,185.70
1st Allocation	(5,574.80)
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	2,062.68
2nd Allocation	2,062.68
Total For 028 FINANCE REAL PROP	
Total Allocated	(3,512.12)

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Activity - FACILITIES PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	30,754	2.3729	-2,738.81		-2,738.81	1,017.06	-1,721.75
MAYOR	55,217	4.2604	-4,917.37		-4,917.37	1,826.07	-3,091.30
GENERAL SERVICES ADMIN	386	0.0298	-34.38		-34.38		-34.38
GENERAL SERVICES BUILDINGS	247	0.0191	-22.00		-22.00		-22.00
DIRECTOR OF FINANCE	4,117	0.3177	-366.64		-366.64		-366.64
HUMAN RESOURCES	1,171	0.0904	-104.28		-104.28	38.73	-65.55
INFORMATION SYSTEMS	3,121	0.2408	-277.94		-277.94	103.21	-174.73
DEPARTMENT OF LAW	21,254	1.6399	-1,892.78		-1,892.78	702.89	-1,189.89
REGISTER/DEEDS	21,626	1.6686	-1,925.91		-1,925.91	715.19	-1,210.72
COUNTY CLERK	16,168	1.2475	-1,439.85		-1,439.85	534.69	-905.16
DISTRICT ATTOR	7,650	0.5903	-681.27		-681.27	252.99	-428.28
JUVENILE CT CLRK	736	0.0568	-65.54		-65.54	24.34	-41.20
CIRCUIT CT CLERK	69,876	5.3915	-6,222.83		-6,222.83	2,310.86	-3,911.97
CRIMINAL CT CLRK	78,567	6.0621	-6,996.81		-6,996.81	2,598.27	-4,398.54
CLERK/MASTER	31,246	2.4109	-2,782.62		-2,782.62	1,033.33	-1,749.29
GEN SESSIONS CT	313,029	24.1523	-27,876.92		-27,876.92	10,352.13	-17,524.79
ST TRIAL COURTS	10,197	0.7868	-908.10		-908.10	337.22	-570.88
JUSTICE INFO SYS	4,371	0.3373	-389.26		-389.26	144.55	-244.71
SHERIFF ADMIN	16,030	1.2368	-1,427.56		-1,427.56	530.12	-897.44
POLICE	97,565	7.5279	-8,688.68		-8,688.68	3,226.55	-5,462.13
FIRE	74,724	5.7655	-6,654.57		-6,654.57	2,471.18	-4,183.39
SOCIAL SERVICES	2,392	0.1846	-213.02		-213.02	79.11	-133.91
HEALTH	12,042	0.9291	-1,072.40		-1,072.40	398.24	-674.16
PARKS	104,904	8.0942	-9,342.26		-9,342.26	3,469.26	-5,873.00
HUMAN RELATIONS	888	0.0685	-79.08		-79.08	29.37	-49.71
MUNI AUDITORIUM	7,497	0.5785	-667.65		-667.65	247.93	-419.72
STATE FAIR BD	65,436	5.0489	-5,827.43		-5,827.43	2,164.02	-3,663.41
CONVENTION CTR	17,573	1.3559	-1,564.97		-1,564.97	581.15	-983.82
METRO ACTION COM	7,630	0.5887	-679.49		-679.49	252.33	-427.16
METRO TRANSIT	977	0.0754	-87.01		-87.01	32.31	-54.70
ALL OTHER	218,654	16.8709	-19,472.31		-19,472.31	7,231.06	-12,241.25
SubTotal	1,296,045	100.0000	-115,419.74		-115,419.74	42,704.16	-72,715.58
TOTAL	1,296,045	100.0000	-115,419.74		-115,419.74	42,704.16	-72,715.58

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Allocation Basis: FY 2002 FACILITIES PLANNING BILLINGS FOR EACH DEPT

Allocation Source: FY 2002 FACILITIES PLANNING RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Activity - PROPERTY ACQ/DI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS	2	15.3846	-2,191.57		-2,191.57	810.86	-1,380.71
PUBLIC WORKS	3	23.0769	-3,287.36		-3,287.36	1,216.30	-2,071.06
WATER & SEWER	8	61.5385	-8,766.28		-8,766.28	3,243.46	-5,522.82
SubTotal	13	100.0000	-14,245.21		-14,245.21	5,270.62	-8,974.59
TOTAL	13	100.0000	-14,245.21		-14,245.21	5,270.62	-8,974.59

Allocation Basis: PURCHASE/DISPOSAL TRANSACTIONS BY FUND/DEPT

Allocation Source: FACILITIES PLANNING ADMIN RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Activity - WATER/SEWER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
WATER & SEWER	100	100.0000	-9,196.40		-9,196.40	3,402.52	-5,793.88
SubTotal	100	100.0000	-9,196.40		-9,196.40	3,402.52	-5,793.88
TOTAL	100	100.0000	-9,196.40		-9,196.40	3,402.52	-5,793.88

Allocation Basis: DIRECT ALLOCATION TO WATER/SEWER

Allocation Source:

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Activity - PUBLIC WORKS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC WORKS	100	100.0000	-5,574.80		-5,574.80	2,062.68	-3,512.12
SubTotal	100	100.0000	-5,574.80		-5,574.80	2,062.68	-3,512.12
TOTAL	100	100.0000	-5,574.80		-5,574.80	2,062.68	-3,512.12

Allocation Basis: DIRECT ALLOCATION TO PUBLIC WORKS

Allocation Source:

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE REAL PROP SVCS

Receiving Department	Total	FACILITIES PLAN	PROPERTY ACQ/DI	WATER/SEWER	PUBLIC WORKS
LEGISLATIVE	(1,721.75)	(1,721.75)	0.00	0.00	0.00
MAYOR	(3,091.30)	(3,091.30)	0.00	0.00	0.00
GENERAL SERVICES ADMIN	(34.38)	(34.38)	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	(22.00)	(22.00)	0.00	0.00	0.00
DIRECTOR OF FINANCE	(366.64)	(366.64)	0.00	0.00	0.00
HUMAN RESOURCES	(65.55)	(65.55)	0.00	0.00	0.00
INFORMATION SYSTEMS	(174.73)	(174.73)	0.00	0.00	0.00
DEPARTMENT OF LAW	(1,189.89)	(1,189.89)	0.00	0.00	0.00
REGISTER/DEEDS	(1,210.72)	(1,210.72)	0.00	0.00	0.00
COUNTY CLERK	(905.16)	(905.16)	0.00	0.00	0.00
DISTRICT ATTOR	(428.28)	(428.28)	0.00	0.00	0.00
JUVENILE CT CLRK	(41.20)	(41.20)	0.00	0.00	0.00
CIRCUIT CT CLERK	(3,911.97)	(3,911.97)	0.00	0.00	0.00
CRIMINAL CT CLRK	(4,398.54)	(4,398.54)	0.00	0.00	0.00
CLERK/MASTER	(1,749.29)	(1,749.29)	0.00	0.00	0.00
GEN SESSIONS CT	(17,524.79)	(17,524.79)	0.00	0.00	0.00
ST TRIAL COURTS	(570.88)	(570.88)	0.00	0.00	0.00
JUSTICE INFO SYS	(244.71)	(244.71)	0.00	0.00	0.00
SHERIFF ADMIN	(897.44)	(897.44)	0.00	0.00	0.00
POLICE	(5,462.13)	(5,462.13)	0.00	0.00	0.00
FIRE	(4,183.39)	(4,183.39)	0.00	0.00	0.00
SOCIAL SERVICES	(133.91)	(133.91)	0.00	0.00	0.00
HEALTH	(674.16)	(674.16)	0.00	0.00	0.00
PARKS	(7,253.71)	(5,873.00)	(1,380.71)	0.00	0.00
PUBLIC WORKS	(5,583.18)	0.00	(2,071.06)	0.00	(3,512.12)
HUMAN RELATIONS	(49.71)	(49.71)	0.00	0.00	0.00
MUNI AUDITORIUM	(419.72)	(419.72)	0.00	0.00	0.00
STATE FAIR BD	(3,663.41)	(3,663.41)	0.00	0.00	0.00
CONVENTION CTR	(983.82)	(983.82)	0.00	0.00	0.00
WATER & SEWER	(11,316.70)	0.00	(5,522.82)	(5,793.88)	0.00
METRO ACTION COM	(427.16)	(427.16)	0.00	0.00	0.00
METRO TRANSIT	(54.70)	(54.70)	0.00	0.00	0.00
ALL OTHER	(12,241.25)	(12,241.25)	0.00	0.00	0.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE REAL PROP SVCS

Receiving Department	Total	FACILITIES PLAN	PROPERTY ACQ/DI	WATER/SEWER	PUBLIC WORKS
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	(90,996.17)	(72,715.58)	(8,974.59)	(5,793.88)	(3,512.12)

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

TREASURY

NATURE AND EXTENT OF SERVICES

Treasury is responsible for daily accounting of funds received by the Metropolitan Government. This activity involves the proper receipting of warrants, the posting of all receipts and disbursements to and from the various funds, prepares a daily report of cash balances, paying out of monies from the Treasury after preparation and approval of checks by the Division of Accounts, and responsibility for investments made by various funds.

The administrative costs allocated to this area have been allocated based on each fund's amount in the general investment pool. Costs associated with Pension Management activities have been allocated based on the number of County employees including retirees. Costs associated with Debt Management have been allocated based on total expenditures per department.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FINANCE TREASURY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	635,316.00			635,316.00
TRANS COMM ED	(75.00)			
Total Deductions:	(75.00)			(75.00)
BUILDING USE ALLOWANCE	2,235.80		2,235.80	
EMPLOYEE BENEFITS	13.93	0.02	13.95	
POST AUDITS	1,881.75	12.42	1,894.17	
INSURANCE/JUDGEMENTS	1,625.87	1.49	1,627.36	
GENERAL SERVICES BUILDINGS	21,660.85	262.70	21,923.55	
CENTRAL PRINTING	1,995.31	155.93	2,151.24	
POSTAL SERVICE	7,037.46	336.21	7,373.67	
DIRECTOR OF FINANCE	63,864.04	20,708.30	84,572.34	
FINANCE OPERATIONS	2,886.16	156.76	3,042.92	
FINANCE OMB	222.95	12.41	235.36	
FINANCE PURCHASING	72,907.52	3,992.24	76,899.76	
FINANCE INTERNAL AUDIT	8,066.46	350.02	8,416.48	
FINANCE PAYROLL	764.40	28.47	792.87	
FINANCE FASTNET	2,581.78	26.09	2,607.87	
FINANCE GRANTS COORDINATION	39.87	1.62	41.49	
FINANCE TREASURY		40.48	40.48	
FINANCE GRANTS MONITORING		51.03	51.03	
HUMAN RESOURCES		162.37	162.37	
INFORMATION SYSTEMS		(1,212.50)	(1,212.50)	
DEPARTMENT OF LAW		918.69	918.69	
CENTRAL RECORDS		1,266.01	1,266.01	
Total Allocated Additions:	187,784.15	27,270.76	215,054.91	215,054.91
OPERATING REVENUE	(619,839.00)			
Total Departmental Cost Adjustments:	(619,839.00)			(619,839.00)
Total To Be Allocated:	203,186.15	27,270.76		230,456.91

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE TREASURY

	Total	General & Admin	DIRECT FUNDS	GEN/OTHER FUNDS	PENSION MGMT
Wages & Benefits					
SALARIES & WAGES	414,118.00	0.00	246,648.69	0.00	134,008.58
FRINGE BENEFITS	106,691.00	0.00	71,578.99	0.00	28,571.85
Other Expense & Cost					
CONSULT SVCS	12,775.00	0.00	102.20	0.00	2,813.06
PROP PROTECTION	1,954.00	0.00	1,954.00	0.00	0.00
TEMP SERVICE	6,261.00	0.00	5,443.94	0.00	0.00
TRAVEL	2,205.00	0.00	454.89	0.00	1,659.04
POSTAGE	559.00	0.00	108.00	0.00	227.01
PRINTING	1,629.00	0.00	1,088.99	0.00	0.00
SUBSCRIPTS/DUES	2,918.00	0.00	908.96	0.00	1,810.03
OTHR REPAIR/MAINT	869.00	0.00	563.02	0.00	236.98
INFO SYST CHARGE	20,279.00	0.00	12,842.69	0.00	5,763.29
CENTRAL PRINT CHG	3,514.00	0.00	2,188.87	0.00	1,027.14
POSTAL SERVICE CHG	18,670.00	0.00	14,986.41	0.00	1,833.39
TELECOMM CHG	8,854.00	0.00	4,434.09	0.00	3,507.95
FACILITIES PROJ MGMT	1,179.00	0.00	769.06	0.00	303.95
HOST & HOSTESS	1,141.00	0.00	582.02	0.00	458.00
OFFICE SUPPLIES	27,961.00	0.00	12,160.24	0.00	13,136.08
CASHIER SHORTAGES	(2,914.00)	0.00	(2,914.00)	0.00	0.00
INTEREST EXPENSE	3,464.00	0.00	2,152.88	0.00	1,015.99
RENTAL EQUIP	2,197.00	0.00	1,317.98	0.00	681.07
SOFTWARE LICENSE	892.00	0.00	892.00	0.00	0.00
ALARM PERMITS	25.00	0.00	25.00	0.00	0.00
TRANS COMM ED	75.00	75.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	635,316.00	75.00	378,288.92	0.00	197,053.41
Deductions					
Total Deductions	(75.00)	(75.00)	0.00	0.00	0.00
Cost Adjustments					
OPERATING REVENUE	(619,839.00)	0.00	(369,176.11)	0.00	(200,579.90)
Functional Cost	15,402.00	0.00	9,112.81	0.00	(3,526.49)

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE TREASURY

	Total	General & Admin	DIRECT FUNDS	GEN/OTHER FUNDS	PENSION MGMT
Allocation Step 1					
Inbound- All Others	187,784.15	0.00	140,518.88	47,265.27	0.00
1st Allocation	203,186.15	0.00	149,631.69	47,265.27	(3,526.49)
Allocation Step 2					
Inbound- All Others	27,270.76	0.00	20,406.71	6,864.05	0.00
2nd Allocation	27,270.76	0.00	20,406.71	6,864.05	0.00
Total For 029 FINANCE TREASURY					
Total Allocated	230,456.91	0.00	170,038.40	54,129.32	(3,526.49)

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Schedule .3 - Costs Allocated By Activity
For Department FINANCE TREASURY

	DEBT MGMT
Allocation Step 1	
Inbound- All Others	0.00
1st Allocation	9,815.68
Allocation Step 2	
Inbound- All Others	0.00
2nd Allocation	0.00
Total For 029 FINANCE TREASURY	
Total Allocated	9,815.68

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Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DIRECT FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CENTRAL PRINTING	377,342	0.0671	100.47		100.47		100.47
MOTOR POOL	6,601,452	1.1747	1,757.78		1,757.78		1,757.78
POSTAL SERVICE	115,300	0.0205	30.70		30.70		30.70
RADIO SHOP	1,991,076	0.3543	530.17		530.17		530.17
FINANCE PURCHASING	6,019	0.0011	1.60		1.60		1.60
FINANCE REAL PROP SVCS	58,386	0.0104	15.55		15.55		15.55
FINANCE TREASURY	146,215	0.0260	38.93		38.93		38.93
HUMAN RESOURCES	6,767,761	1.2043	1,802.06		1,802.06	249.90	2,051.96
INFORMATION SYSTEMS	198,808	0.0354	52.94		52.94	7.34	60.28
REGISTER/DEEDS	118,236	0.0210	31.48		31.48	4.37	35.85
GOVT ACCESS TV	342,723	0.0610	91.26		91.26	12.66	103.92
DISTRICT ATTOR	36,553	0.0065	9.73		9.73	1.35	11.08
DA DRUG ENF	4,555,790	0.8107	1,213.08		1,213.08	168.22	1,381.30
DA SPECIAL OPNS	82,651	0.0147	22.01		22.01	3.05	25.06
ST TRIAL COURTS	553,192	0.0984	147.30		147.30	20.43	167.73
SH DEBERRY	1,469,070	0.2614	391.17		391.17	54.25	445.42
POLICE	5,503,065	0.9793	1,465.31		1,465.31	203.20	1,668.51
POLICE DRUG ENF	4,615,710	0.8214	1,229.03		1,229.03	170.43	1,399.46
SOCIAL SERVICES	30,205	0.0054	8.04		8.04	1.12	9.16
HEALTH	519,976	0.0925	138.45		138.45	19.20	157.65
PUBLIC LIBRARY	2,176,606	0.3873	579.57		579.57	80.37	659.94
PARKS	651,978	0.1160	173.60		173.60	24.07	197.67
PUBLIC WORKS	220,898	0.0393	58.82		58.82	8.16	66.98
SOLID WASTE	5,144,770	0.9155	1,369.90		1,369.90	189.97	1,559.87
FARMERS MARKET	759,320	0.1351	202.19		202.19	28.04	230.23
STATE FAIR BD	7,056,846	1.2558	1,879.03		1,879.03	260.57	2,139.60
CONVENTION CTR	1,761,299	0.3134	468.98		468.98	65.04	534.02
SPORTS AUTHORITY	13,708,464	2.4394	3,650.17		3,650.17	506.18	4,156.35
WATER & SEWER	215,166,269	38.2893	57,292.57		57,292.57	7,944.95	65,237.52
BORDEAUX	7,140,147	1.2706	1,901.22		1,901.22	263.65	2,164.87
GENERAL HOSP	50,488	0.0090	13.44		13.44	1.86	15.30
METRO ACTION COM	1,473,406	0.2622	392.33		392.33	54.41	446.74
NCAC	306	0.0001	0.08		0.08	0.01	0.09

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DIRECT FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
METRO TRANSIT	384,259	0.0684	102.32		102.32	14.19	116.51
NTTC	86,788	0.0154	23.11		23.11	3.20	26.31
EDUCATION	175,505,457	31.2314	46,732.04		46,732.04	6,480.50	53,212.54
SELF INSUR FUND	25,101,086	4.4668	6,683.70		6,683.70	926.85	7,610.55
ARENA	717,208	0.1276	190.97		190.97	26.48	217.45
ALL OTHER	70,757,164	12.5913	18,840.59		18,840.59	2,612.69	21,453.28
SubTotal	561,952,289	100.0000	149,631.69		149,631.69	20,406.71	170,038.40
TOTAL	561,952,289	100.0000	149,631.69		149,631.69	20,406.71	170,038.40

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS

Allocation Source: FINANCE TREASURER RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - GEN/OTHER FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	46,084,187	7.5932	3,588.94		3,588.94		3,588.94
POST AUDITS	1,354,738	0.2232	105.50		105.50		105.50
CORPORATE DUES	246,226	0.0406	19.18		19.18		19.18
INSURANCE/JUDGEMENTS	3,054,730	0.5033	237.90		237.90		237.90
LEGISLATIVE	1,425,887	0.2349	111.05		111.05	18.11	129.16
MAYOR	2,536,823	0.4180	197.56		197.56	32.22	229.78
CIVIL SERVICE MEDICAL EXAM	171,767	0.0283	13.38		13.38		13.38
GENERAL SERVICES ADMIN	214,491	0.0353	16.70		16.70		16.70
GENERAL SERVICES BUILDINGS	7,946,716	1.3094	618.87		618.87		618.87
DIRECTOR OF FINANCE	769,766	0.1268	59.95		59.95		59.95
FINANCE OPERATIONS	1,149,160	0.1893	89.49		89.49		89.49
FINANCE OMB	578,575	0.0953	45.06		45.06		45.06
OFFC SUPP SVCS-ADMIN	244,056	0.0402	19.01		19.01		19.01
FINANCE PURCHASING	949,499	0.1564	73.95		73.95		73.95
FINANCE INTERNAL AUDIT	1,201,410	0.1980	93.56		93.56		93.56
FINANCE PAYROLL	327,993	0.0540	25.54		25.54		25.54
FINANCE FASTNET	1,684,640	0.2776	131.20		131.20		131.20
FINANCE GRANTS COORDINATION	157,258	0.0259	12.25		12.25		12.25
FINANCE REAL PROP SVCS	318,368	0.0525	24.79		24.79		24.79
HUMAN RESOURCES	3,814,590	0.6285	297.07		297.07	48.45	345.52
DEPARTMENT OF LAW	3,269,869	0.5388	254.65		254.65	41.53	296.18
CENTRAL RECORDS	58,358	0.0096	4.55		4.55	0.74	5.29
ELECTIONS	2,160,527	0.3560	168.26		168.26	27.44	195.70
PLANNING COMM	2,760,322	0.4548	214.97		214.97	35.06	250.03
REGISTER/DEEDS	2,622,517	0.4321	204.24		204.24	33.31	237.55
HISTORICAL COMM	380,467	0.0627	29.63		29.63	4.83	34.46
COMM ED ALLIANCE	437,973	0.0722	34.11		34.11	5.56	39.67
GOVT ACCESS TV	780,506	0.1286	60.78		60.78	9.91	70.69
ASSESSOR PROP	5,864,112	0.9662	456.68		456.68	74.48	531.16
TRUSTEE	1,462,498	0.2410	113.90		113.90	18.57	132.47
COUNTY CLERK	3,252,427	0.5359	253.29		253.29	41.31	294.60
DISTRICT ATTOR	4,648,908	0.7660	362.05		362.05	59.04	421.09
MEDICAL EXAMINER	2,508,558	0.4133	195.36		195.36	31.86	227.22

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - GEN/OTHER FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC DEFENDER	3,892,728	0.6414	303.16		303.16	49.44	352.60
JUVENILE CT CLRK	1,067,499	0.1759	83.13		83.13	13.56	96.69
CIRCUIT CT CLERK	6,262,850	1.0319	487.74		487.74	79.54	567.28
CRIMINAL CT CLRK	3,847,213	0.6339	299.61		299.61	48.86	348.47
CLERK/MASTER	1,113,771	0.1835	86.74		86.74	14.15	100.89
JUVENILE COURT	9,342,321	1.5393	727.56		727.56	118.65	846.21
GEN SESSIONS CT	7,710,374	1.2704	600.47		600.47	97.92	698.39
ST TRIAL COURTS	10,268,759	1.6920	799.71		799.71	130.42	930.13
JUSTICE INFO SYS	2,678,574	0.4413	208.60		208.60	34.02	242.62
SHERIFF ADMIN	3,047,096	0.5021	237.30		237.30	38.70	276.00
SH COMM SERVICES	954,086	0.1572	74.30		74.30	12.12	86.42
SH FACILITY MTN	646,545	0.1065	50.35		50.35	8.21	58.56
SH WAREHOUSE	790,070	0.1302	61.53		61.53	10.03	71.56
SH CRIM JUST CTR	8,786,031	1.4477	684.24		684.24	111.59	795.83
SH HILL JAIL	5,921,264	0.9756	461.14		461.14	75.20	536.34
SH MENS JAIL ANX	31,870	0.0053	2.48		2.48	0.40	2.88
SH CORR WORK CTR	3,898,034	0.6423	303.57		303.57	49.51	353.08
SH TRANSPORTATION	1,388,053	0.2287	108.10		108.10	17.63	125.73
SH SUBSTANCE AB	267,534	0.0441	20.84		20.84	3.40	24.24
SH WARRANTS	2,506,680	0.4130	195.21		195.21	31.84	227.05
SH TRAINING ACAD	450,108	0.0742	35.05		35.05	5.72	40.77
SH DEBERRY	15,507,528	2.5551	1,207.69		1,207.69	196.95	1,404.64
SH CENTRAL PROC	2,118,825	0.3491	165.01		165.01	26.91	191.92
SH LAW ENF BLOCK	364,839	0.0601	28.41		28.41	4.63	33.04
SH BYRNE	1,098,664	0.1810	85.56		85.56	13.95	99.51
SH WORK RELEASE	1,810,389	0.2983	140.99		140.99	22.99	163.98
SH SOUTH PRECINCT	61,627	0.0102	4.80		4.80	0.78	5.58
SH COURTHOUSE	129,655	0.0214	10.10		10.10	1.65	11.75
SH SORT	511,176	0.0842	39.81		39.81	6.49	46.30
POLICE	109,210,958	17.9944	8,505.08		8,505.08	1,387.00	9,892.08
FIRE	75,697,671	12.4725	5,895.17		5,895.17	961.39	6,856.56
CODES ADMIN	5,424,355	0.8938	422.44		422.44	68.89	491.33
BEER BOARD	288,579	0.0475	22.47		22.47	3.67	26.14

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - GEN/OTHER FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	302,319	0.0498	23.54		23.54	3.84	27.38
SOIL & WATER	58,387	0.0096	4.55		4.55	0.74	5.29
SOCIAL SERVICES	16,447,476	2.7100	1,280.89		1,280.89	208.89	1,489.78
HEALTH	32,870,669	5.4160	2,559.90		2,559.90	417.47	2,977.37
PUBLIC LIBRARY	53,098,686	8.7489	4,135.21		4,135.21	674.37	4,809.58
PARKS	35,137,784	5.7896	2,736.45		2,736.45	446.26	3,182.71
ARTS COMMISSION	1,773,151	0.2922	138.09		138.09	22.52	160.61
PUBLIC WORKS	73,420,388	12.0973	5,717.82		5,717.82	932.46	6,650.28
HUMAN RELATIONS	194,515	0.0321	15.15		15.15	2.47	17.62
TAXI/WRECKER BD	207,376	0.0342	16.15		16.15	2.63	18.78
MUNI AUDITORIUM	1,871,340	0.3083	145.74		145.74	23.77	169.51
SubTotal	606,915,739	100.0000	47,265.27		47,265.27	6,864.05	54,129.32
TOTAL	606,915,739	100.0000	47,265.27		47,265.27	6,864.05	54,129.32

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2002 EXPENDITURE REPORTS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - PENSION MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	58.13	0.3164	-11.16		-11.16		-11.16
MAYOR	49.79	0.2710	-9.56		-9.56		-9.56
GENERAL SERVICES ADMIN	61.71	0.3359	-11.85		-11.85		-11.85
GENERAL SERVICES BUILDINGS	48.37	0.2633	-9.29		-9.29		-9.29
CENTRAL PRINTING	9.29	0.0506	-1.78		-1.78		-1.78
MOTOR POOL	32.84	0.1788	-6.30		-6.30		-6.30
POSTAL SERVICE	6.09	0.0332	-1.17		-1.17		-1.17
RADIO SHOP	18.20	0.0991	-3.49		-3.49		-3.49
DIRECTOR OF FINANCE	85.02	0.4628	-16.32		-16.32		-16.32
FINANCE OPERATIONS	20.29	0.1105	-3.90		-3.90		-3.90
FINANCE OMB	14.08	0.0766	-2.70		-2.70		-2.70
OFFC SUPP SVCS-ADMIN	3.71	0.0202	-0.71		-0.71		-0.71
FINANCE PURCHASING	19.75	0.1075	-3.79		-3.79		-3.79
FINANCE INTERNAL AUDIT	9.38	0.0511	-1.80		-1.80		-1.80
FINANCE PAYROLL	16.13	0.0878	-3.10		-3.10		-3.10
FINANCE FASTNET	7.46	0.0406	-1.43		-1.43		-1.43
FINANCE GRANTS COORDINATION	3.63	0.0198	-0.70		-0.70		-0.70
FINANCE REAL PROP SVCS	12.38	0.0674	-2.38		-2.38		-2.38
FINANCE TREASURY	0.50	0.0027	-0.10		-0.10		-0.10
HUMAN RESOURCES	72.25	0.3933	-13.87		-13.87		-13.87
INFORMATION SYSTEMS	121.92	0.6637	-23.40		-23.40		-23.40
DEPARTMENT OF LAW	54.83	0.2985	-10.53		-10.53		-10.53
FINANCE ADA MANAGEMENT	10.59	0.0576	-2.03		-2.03		-2.03
ELECTIONS	52.63	0.2865	-10.10		-10.10		-10.10
PLANNING COMM	71.75	0.3906	-13.77		-13.77		-13.77
REGISTER/DEEDS	3.00	0.0163	-0.58		-0.58		-0.58
HISTORICAL COMM	6.58	0.0358	-1.26		-1.26		-1.26
COMM ED ALLIANCE	13.71	0.0746	-2.63		-2.63		-2.63
ASSESSOR PROP	128.63	0.7002	-24.69		-24.69		-24.69
TRUSTEE	41.71	0.2271	-8.01		-8.01		-8.01
COUNTY CLERK	130.25	0.7090	-25.00		-25.00		-25.00
DISTRICT ATTOR	88.83	0.4836	-17.05		-17.05		-17.05
DA DRUG ENF	2.05	0.0112	-0.39		-0.39		-0.39

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - PENSION MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC DEFENDER	68.25	0.3715	-13.10		-13.10		-13.10
JUVENILE CT CLRK	42.17	0.2296	-8.10		-8.10		-8.10
CIRCUIT CT CLERK	118.29	0.6439	-22.71		-22.71		-22.71
CRIMINAL CT CLRK	128.42	0.6991	-24.65		-24.65		-24.65
CLERK/MASTER	25.54	0.1390	-4.90		-4.90		-4.90
JUVENILE COURT	162.21	0.8830	-31.14		-31.14		-31.14
GEN SESSIONS CT	181.42	0.9876	-34.83		-34.83		-34.83
ST TRIAL COURTS	168.67	0.9182	-32.38		-32.38		-32.38
JUSTICE INFO SYS	16.42	0.0894	-3.15		-3.15		-3.15
SHERIFF ADMIN	190.82	1.0387	-36.63		-36.63		-36.63
SH COMM SERVICES	19.83	0.1079	-3.81		-3.81		-3.81
SH FACILITY MTN	12.37	0.0673	-2.37		-2.37		-2.37
SH WAREHOUSE	2.08	0.0113	-0.40		-0.40		-0.40
SH CRIM JUST CTR	173.12	0.9424	-33.23		-33.23		-33.23
SH HILL JAIL	72.33	0.3937	-13.88		-13.88		-13.88
SH CORR WORK CTR	95.92	0.5221	-18.41		-18.41		-18.41
SH TRANSPORTATION	37.00	0.2014	-7.10		-7.10		-7.10
SH SUBSTANCE AB	0.04	0.0002	-0.01		-0.01		-0.01
SH WARRANTS	51.05	0.2779	-9.80		-9.80		-9.80
SH TRAINING ACAD	5.17	0.0281	-0.99		-0.99		-0.99
SH DEBERRY	2.09	0.0114	-0.40		-0.40		-0.40
SH CENTRAL PROC	103.79	0.5650	-19.92		-19.92		-19.92
SH LAW ENF BLOCK	2.71	0.0148	-0.52		-0.52		-0.52
SH BYRNE	10.92	0.0594	-2.10		-2.10		-2.10
SH SOUTH PRECINCT	2.09	0.0114	-0.40		-0.40		-0.40
SH COURTHOUSE	3.13	0.0170	-0.60		-0.60		-0.60
POLICE	2,862.04	15.5796	-549.43		-549.43		-549.43
FIRE	2,032.96	11.0665	-390.26		-390.26		-390.26
CODES ADMIN	143.50	0.7812	-27.55		-27.55		-27.55
BEER BOARD	7.17	0.0390	-1.38		-1.38		-1.38
AGRICULTURAL EXT	13.79	0.0751	-2.65		-2.65		-2.65
SOIL & WATER	3.04	0.0165	-0.58		-0.58		-0.58
SOCIAL SERVICES	431.46	2.3487	-82.83		-82.83		-82.83

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - PENSION MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	666.25	3.6268	-127.90		-127.90		-127.90
PUBLIC LIBRARY	556.08	3.0271	-106.75		-106.75		-106.75
PARKS	1,318.08	7.1750	-253.03		-253.03		-253.03
ARTS COMMISSION	6.88	0.0375	-1.32		-1.32		-1.32
PUBLIC WORKS	1,141.05	6.2114	-219.04		-219.04		-219.04
SOLID WASTE	252.45	1.3742	-48.46		-48.46		-48.46
HUMAN RELATIONS	5.71	0.0311	-1.10		-1.10		-1.10
TAXI/WRECKER BD	8.13	0.0443	-1.56		-1.56		-1.56
FARMERS MARKET	16.79	0.0914	-3.22		-3.22		-3.22
MUNI AUDITORIUM	18.17	0.0989	-3.49		-3.49		-3.49
STATE FAIR BD	65.54	0.3568	-12.58		-12.58		-12.58
CONVENTION CTR	88.96	0.4843	-17.08		-17.08		-17.08
SPORTS AUTHORITY	1.75	0.0095	-0.34		-0.34		-0.34
WATER & SEWER	1,478.00	8.0456	-283.73		-283.73		-283.73
BORDEAUX	1,205.75	6.5636	-231.46		-231.46		-231.46
GENERAL HOSP	1,878.88	10.2278	-360.68		-360.68		-360.68
METRO ACTION COM	332.29	1.8088	-63.79		-63.79		-63.79
NCAC	78.88	0.4294	-15.14		-15.14		-15.14
MDHA	3.00	0.0163	-0.58		-0.58		-0.58
ALL OTHER	782.40	4.2590	-150.19		-150.19		-150.19
SubTotal	18,370.33	100.0000	-3,526.49		-3,526.49		-3,526.49
TOTAL	18,370.33	100.0000	-3,526.49		-3,526.49		-3,526.49

Allocation Basis: COUNTY RETIREES AND CURRENT EMPLOYEES PER DEPT/DIVISION

Allocation Source: FY 2002 PAYROLL RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	48,015	2.1371	209.77		209.77		209.77
POST AUDITS	1,651	0.0735	7.21		7.21		7.21
CORPORATE DUES	256	0.0114	1.12		1.12		1.12
INSURANCE/JUDGEMENTS	1,888	0.0840	8.25		8.25		8.25
LEGISLATIVE	1,544	0.0687	6.75		6.75		6.75
MAYOR	1,154	0.0514	5.04		5.04		5.04
CIVIL SERVICE MEDICAL EXAM	179	0.0080	0.78		0.78		0.78
GENERAL SERVICES ADMIN	308	0.0137	1.35		1.35		1.35
GENERAL SERVICES BUILDINGS	7,796	0.3470	34.06		34.06		34.06
CENTRAL PRINTING	669	0.0298	2.92		2.92		2.92
MOTOR POOL	8,202	0.3651	35.83		35.83		35.83
POSTAL SERVICE	813	0.0362	3.55		3.55		3.55
RADIO SHOP	2,281	0.1015	9.97		9.97		9.97
DIRECTOR OF FINANCE	686	0.0305	3.00		3.00		3.00
FINANCE OPERATIONS	1,129	0.0503	4.93		4.93		4.93
FINANCE OMB	1,048	0.0466	4.58		4.58		4.58
OFFC SUPP SVCS-ADMIN	546	0.0243	2.39		2.39		2.39
FINANCE PURCHASING	1,047	0.0466	4.57		4.57		4.57
FINANCE INTERNAL AUDIT	672	0.0299	2.94		2.94		2.94
FINANCE PAYROLL	949	0.0422	4.15		4.15		4.15
FINANCE FASTNET	1,461	0.0650	6.38		6.38		6.38
FINANCE GRANTS COORDINATION	175	0.0078	0.76		0.76		0.76
FINANCE REAL PROP SVCS	951	0.0423	4.15		4.15		4.15
FINANCE TREASURY	378	0.0168	1.65		1.65		1.65
HUMAN RESOURCES	3,544	0.1577	15.48		15.48		15.48
INFORMATION SYSTEMS	13,844	0.6162	60.48		60.48		60.48
DEPARTMENT OF LAW	3,712	0.1652	16.22		16.22		16.22
CENTRAL RECORDS	62	0.0028	0.27		0.27		0.27
ELECTIONS	2,061	0.0917	9.00		9.00		9.00
PLANNING COMM	3,229	0.1437	14.11		14.11		14.11
ADV PLAN/RSCH	938	0.0417	4.10		4.10		4.10
REGISTER/DEEDS	2,198	0.0978	9.60		9.60		9.60
HISTORICAL COMM	436	0.0194	1.90		1.90		1.90

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	452	0.0201	1.97		1.97		1.97
GOVT ACCESS TV	885	0.0394	3.87		3.87		3.87
ASSESSOR PROP	6,118	0.2723	26.73		26.73		26.73
TRUSTEE	1,990	0.0886	8.69		8.69		8.69
COUNTY CLERK	3,277	0.1459	14.32		14.32		14.32
DISTRICT ATTOR	4,370	0.1945	19.09		19.09		19.09
DA DRUG ENF	1,303	0.0580	5.69		5.69		5.69
DA SPECIAL OPNS	83	0.0037	0.36		0.36		0.36
MEDICAL EXAMINER	2,676	0.1191	11.69		11.69		11.69
PUBLIC DEFENDER	4,019	0.1789	17.56		17.56		17.56
JUVENILE CT CLRK	2,912	0.1296	12.72		12.72		12.72
CIRCUIT CT CLERK	6,707	0.2985	29.30		29.30		29.30
CRIMINAL CT CLRK	4,057	0.1806	17.72		17.72		17.72
CLERK/MASTER	1,153	0.0513	5.04		5.04		5.04
JUVENILE COURT	10,324	0.4595	45.10		45.10		45.10
GEN SESSIONS CT	8,304	0.3696	36.28		36.28		36.28
ST TRIAL COURTS	7,563	0.3366	33.04		33.04		33.04
JUSTICE INFO SYS	3,106	0.1382	13.57		13.57		13.57
SHERIFF ADMIN	3,447	0.1534	15.06		15.06		15.06
SH COMM SERVICES	1,118	0.0498	4.88		4.88		4.88
SH FACILITY MTN	633	0.0282	2.77		2.77		2.77
SH WAREHOUSE	770	0.0343	3.36		3.36		3.36
SH CRIM JUST CTR	7,932	0.3530	34.65		34.65		34.65
SH HILL JAIL	3,297	0.1467	14.40		14.40		14.40
SH CORR WORK CTR	4,561	0.2030	19.93		19.93		19.93
SH TRANSPORTATION	1,470	0.0654	6.42		6.42		6.42
SH WARRANTS	2,573	0.1145	11.24		11.24		11.24
SH TRAINING ACAD	369	0.0164	1.61		1.61		1.61
SH DEBERRY	17,197	0.7654	75.13		75.13		75.13
SH CENTRAL PROC	4,104	0.1827	17.93		17.93		17.93
SH LAW ENF BLOCK	458	0.0204	2.00		2.00		2.00
SH BYRNE	1,030	0.0458	4.50		4.50		4.50
SH WORK RELEASE	1,830	0.0815	7.99		7.99		7.99

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH SOUTH PRECINCT	87	0.0039	0.38		0.38		0.38
SH COURTHOUSE	134	0.0060	0.59		0.59		0.59
SH SORT	44	0.0020	0.19		0.19		0.19
POLICE	120,148	5.3476	524.90		524.90		524.90
POLICE DRUG ENF	1,521	0.0677	6.65		6.65		6.65
FIRE	84,426	3.7577	368.84		368.84		368.84
CODES ADMIN	6,624	0.2948	28.94		28.94		28.94
BEER BOARD	332	0.0148	1.45		1.45		1.45
AGRICULTURAL EXT	257	0.0114	1.12		1.12		1.12
SOIL & WATER	62	0.0028	0.27		0.27		0.27
SOCIAL SERVICES	18,263	0.8129	79.79		79.79		79.79
HEALTH	34,363	1.5294	150.13		150.13		150.13
PUBLIC LIBRARY	22,854	1.0172	99.84		99.84		99.84
PARKS	35,466	1.5785	154.94		154.94		154.94
ARTS COMMISSION	2,340	0.1042	10.22		10.22		10.22
PUBLIC WORKS	99,276	4.4186	433.72		433.72		433.72
SOLID WASTE	16,062	0.7149	70.17		70.17		70.17
HUMAN RELATIONS	287	0.0128	1.25		1.25		1.25
TAXI/WRECKER BD	243	0.0108	1.06		1.06		1.06
FARMERS MARKET	1,123	0.0500	4.91		4.91		4.91
MUNI AUDITORIUM	2,572	0.1145	11.24		11.24		11.24
STATE FAIR BD	3,535	0.1573	15.44		15.44		15.44
CONVENTION CTR	6,410	0.2853	28.00		28.00		28.00
SPORTS AUTHORITY	17,316	0.7707	75.65		75.65		75.65
WATER & SEWER	149,541	6.6559	653.32		653.32		653.32
BORDEAUX	31,256	1.3912	136.55		136.55		136.55
GENERAL HOSP	85,657	3.8125	374.22		374.22		374.22
METRO ACTION COM	14,226	0.6332	62.15		62.15		62.15
NCAC	9,125	0.4061	39.87		39.87		39.87
MDHA	1,499	0.0667	6.55		6.55		6.55
METRO TRANSIT	7,484	0.3331	32.70		32.70		32.70
NTTC	41,910	1.8654	183.10		183.10		183.10
EDUCATION	648,448	28.8615	2,833.00		2,833.00		2,833.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	549,957	24.4778	2,402.66		2,402.66		2,402.66
SubTotal	2,246,758	100.0000	9,815.68		9,815.68		9,815.68
TOTAL	2,246,758	100.0000	9,815.68		9,815.68		9,815.68

Allocation Basis:

Allocation Source:

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	DIRECT FUNDS	GEN/OTHER FUNDS	PENSION MGMT	DEBT MGMT
ASSESSOR PROP	533.20	0.00	531.16	(24.69)	26.73
TRUSTEE	133.15	0.00	132.47	(8.01)	8.69
COUNTY CLERK	283.92	0.00	294.60	(25.00)	14.32
DISTRICT ATTOR	434.21	11.08	421.09	(17.05)	19.09
DA DRUG ENF	1,386.60	1,381.30	0.00	(0.39)	5.69
DA SPECIAL OPNS	25.42	25.06	0.00	0.00	0.36
MEDICAL EXAMINER	238.91	0.00	227.22	0.00	11.69
PUBLIC DEFENDER	357.06	0.00	352.60	(13.10)	17.56
JUVENILE CT CLRK	101.31	0.00	96.69	(8.10)	12.72
CIRCUIT CT CLERK	573.87	0.00	567.28	(22.71)	29.30
CRIMINAL CT CLRK	341.54	0.00	348.47	(24.65)	17.72
CLERK/MASTER	101.03	0.00	100.89	(4.90)	5.04
JUVENILE COURT	860.17	0.00	846.21	(31.14)	45.10
GEN SESSIONS CT	699.84	0.00	698.39	(34.83)	36.28
ST TRIAL COURTS	1,098.52	167.73	930.13	(32.38)	33.04
JUSTICE INFO SYS	253.04	0.00	242.62	(3.15)	13.57
SHERIFF ADMIN	254.43	0.00	276.00	(36.63)	15.06
SH COMM SERVICES	87.49	0.00	86.42	(3.81)	4.88
SH FACILITY MTN	58.96	0.00	58.56	(2.37)	2.77
SH WAREHOUSE	74.52	0.00	71.56	(0.40)	3.36
SH CRIM JUST CTR	797.25	0.00	795.83	(33.23)	34.65
SH HILL JAIL	536.86	0.00	536.34	(13.88)	14.40
SH MENS JAIL ANX	2.88	0.00	2.88	0.00	0.00
SH CORR WORK CTR	354.60	0.00	353.08	(18.41)	19.93
SH TRANSPORTATION	125.05	0.00	125.73	(7.10)	6.42
SH SUBSTANCE AB	24.23	0.00	24.24	(0.01)	0.00
SH WARRANTS	228.49	0.00	227.05	(9.80)	11.24
SH TRAINING ACAD	41.39	0.00	40.77	(0.99)	1.61
SH DEBERRY	1,924.79	445.42	1,404.64	(0.40)	75.13
SH CENTRAL PROC	189.93	0.00	191.92	(19.92)	17.93
SH LAW ENF BLOCK	34.52	0.00	33.04	(0.52)	2.00
SH BYRNE	101.91	0.00	99.51	(2.10)	4.50
SH WORK RELEASE	171.97	0.00	163.98	0.00	7.99
SH SOUTH PRECINCT	5.56	0.00	5.58	(0.40)	0.38
SH COURTHOUSE	11.74	0.00	11.75	(0.60)	0.59
SH SORT	46.49	0.00	46.30	0.00	0.19
POLICE	11,536.06	1,668.51	9,892.08	(549.43)	524.90

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	DIRECT FUNDS	GEN/OTHER FUNDS	PENSION MGMT	DEBT MGMT
POLICE DRUG ENF	1,406.11	1,399.46	0.00	0.00	6.65
FIRE	6,835.14	0.00	6,856.56	(390.26)	368.84
CODES ADMIN	492.72	0.00	491.33	(27.55)	28.94
BEER BOARD	26.21	0.00	26.14	(1.38)	1.45
AGRICULTURAL EXT	25.85	0.00	27.38	(2.65)	1.12
SOIL & WATER	4.98	0.00	5.29	(0.58)	0.27
SOCIAL SERVICES	1,495.90	9.16	1,489.78	(82.83)	79.79
HEALTH	3,157.25	157.65	2,977.37	(127.90)	150.13
PUBLIC LIBRARY	5,462.61	659.94	4,809.58	(106.75)	99.84
PARKS	3,282.29	197.67	3,182.71	(253.03)	154.94
ARTS COMMISSION	169.51	0.00	160.61	(1.32)	10.22
PUBLIC WORKS	6,931.94	66.98	6,650.28	(219.04)	433.72
SOLID WASTE	1,581.58	1,559.87	0.00	(48.46)	70.17
HUMAN RELATIONS	17.77	0.00	17.62	(1.10)	1.25
TAXI/WRECKER BD	18.28	0.00	18.78	(1.56)	1.06
FARMERS MARKET	231.92	230.23	0.00	(3.22)	4.91
MUNI AUDITORIUM	177.26	0.00	169.51	(3.49)	11.24
STATE FAIR BD	2,142.46	2,139.60	0.00	(12.58)	15.44
CONVENTION CTR	544.94	534.02	0.00	(17.08)	28.00
SPORTS AUTHORITY	4,231.66	4,156.35	0.00	(0.34)	75.65
WATER & SEWER	65,607.11	65,237.52	0.00	(283.73)	653.32
BORDEAUX	2,069.96	2,164.87	0.00	(231.46)	136.55
GENERAL HOSP	28.84	15.30	0.00	(360.68)	374.22
METRO ACTION COM	445.10	446.74	0.00	(63.79)	62.15
NCAC	24.82	0.09	0.00	(15.14)	39.87
MDHA	5.97	0.00	0.00	(0.58)	6.55
METRO TRANSIT	149.21	116.51	0.00	0.00	32.70
NTTC	209.41	26.31	0.00	0.00	183.10
EDUCATION	56,045.54	53,212.54	0.00	0.00	2,833.00
SELF INSUR FUND	7,610.55	7,610.55	0.00	0.00	0.00
ARENA	217.45	217.45	0.00	0.00	0.00
ALL OTHER	23,705.75	21,453.28	0.00	(150.19)	2,402.66

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	DIRECT FUNDS	GEN/OTHER FUNDS	PENSION MGMT	DEBT MGMT
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	230,456.91	170,038.40	54,129.32	(3,526.49)	9,815.68

All Monetary Values Are $ Dollars

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE CUSTOMER SERVICE/CLAIMS CENTER

NATURE AND EXTENT OF SERVICES

Finance Customer Service/Claims Center was a new division in fiscal year 2002 with costs recorded in account 15114500. This division is responsible for responding customer service calls for recycling services. For fiscal year 2002, we have allocated these costs directly to Public Works department.

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE CUSTOMER SERVICE

	Total	General & Admin	CUSTOMER SVCE
Wages & Benefits			
SALARIES & WAGES	162,875.00	0.00	162,875.00
FRINGE BENEFITS	40,052.00	0.00	40,052.00
Other Expense & Cost			
MGMT CONSULTING	215,500.00	0.00	215,500.00
CONTRACTUAL SVCS	263.00	0.00	263.00
TRAVEL	1,313.00	0.00	1,313.00
PRINTING/BINDING	222.00	0.00	222.00
REGISTRATION	398.00	0.00	398.00
INFO SYSTMS CHG	4,329.00	0.00	4,329.00
POSTAL SERV CHG	34.00	0.00	34.00
TELECOMM CHG	8,309.00	0.00	8,309.00
SUPPLY	3,368.00	0.00	3,368.00
FURNITURE <$5000	3,504.00	0.00	3,504.00
BOOKS/MAG	87.00	0.00	87.00
TRANS COMM ED	225.00	225.00	0.00
Departmental Totals			
Total Expenditures	440,479.00	225.00	440,254.00
Deductions			
Total Deductions	(225.00)	(225.00)	0.00
Functional Cost	440,254.00	0.00	440,254.00
Allocation Step 1			
Inbound- All Others	71,617.61	71,617.61	0.00
Reallocate Admin Costs		(71,617.61)	71,617.61
1st Allocation	511,871.61	0.00	511,871.61
Allocation Step 2			
Inbound- All Others	8,772.75	8,772.75	0.00
Reallocate Admin Costs		(8,772.75)	8,772.75
2nd Allocation	8,772.75	0.00	8,772.75
Total For 114 FINANCE CUSTOMER			
Total Allocated	520,644.36	0.00	520,644.36

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Schedule .2 - Costs To Be Allocated

For Department FINANCE CUSTOMER SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	440,479.00			440,479.00
TRANS COMM ED	(225.00)			
Total Deductions:	(225.00)			(225.00)
POST AUDITS	325.14	2.15	327.29	
POSTAL SERVICE	12.83	0.61	13.44	
DIRECTOR OF FINANCE	24,680.58	8,060.06	32,740.64	
FINANCE OPERATIONS	498.68	27.09	525.77	
OFFC SUPP SVCS-ADMIN	45,045.32	1,140.10	46,185.42	
FINANCE PAYROLL	482.78	17.98	500.76	
FINANCE FASTNET	572.28	5.74	578.02	
INFORMATION SYSTEMS		(480.98)	(480.98)	
Total Allocated Additions:	71,617.61	8,772.75	80,390.36	80,390.36
Total To Be Allocated:	511,871.61	8,772.75		520,644.36

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Schedule .4 - Detail Activity Allocations
For Department FINANCE CUSTOMER SERVICE

Activity - CUSTOMER SVCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC WORKS	100	100.0000	511,871.61		511,871.61	8,772.75	520,644.36
SubTotal	100	100.0000	511,871.61		511,871.61	8,772.75	520,644.36
TOTAL	100	100.0000	511,871.61		511,871.61	8,772.75	520,644.36

Allocation Basis: DIRECT ALLOCATION TO PUBLIC WORKS

Allocation Source:

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE CUSTOMER SERVICE

Receiving Department	Total	CUSTOMER SVCE
PUBLIC WORKS	520,644.36	520,644.36
Direct Billed	0.00	0.00
Total	520,644.36	520,644.36

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE GRANTS MONITORING

NATURE AND EXTENT OF SERVICES

Finance Grants Monitoring was a new division in fiscal year 2002 with costs recorded in account 15114700. This division is responsible for monitoring all federal and state grants awarded to Metro Government. For fiscal year 2002, we have allocated these costs based on the total expenditures for each department.

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Schedule .2 - Costs To Be Allocated

For Department FINANCE GRANTS MONITORING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	225,644.00			225,644.00
POST AUDITS	243.54	1.61	245.15	
POSTAL SERVICE	2.64	0.13	2.77	
DIRECTOR OF FINANCE	27,172.96	8,874.01	36,046.97	
FINANCE OPERATIONS	373.53	20.29	393.82	
OFFC SUPP SVCS-ADMIN	49,594.24	1,255.23	50,849.47	
FINANCE FASTNET	298.54	3.03	301.57	
INFORMATION SYSTEMS		(8.12)	(8.12)	
Total Allocated Additions:	77,685.45	10,146.18	87,831.63	87,831.63
Total To Be Allocated:	303,329.45	10,146.18		313,475.63

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE GRANTS MONITORING

	Total	General & Admin	GRANTS MNTRING
Wages & Benefits			
SALARIES & WAGES	179,323.00	0.00	179,323.00
FRINGE BENEFITS	37,488.00	0.00	37,488.00
Other Expense & Cost			
TRAVEL	3,471.00	0.00	3,471.00
TELEPHONE	612.00	0.00	612.00
POSTAGE	16.00	0.00	16.00
PRINTING/BINDING	136.00	0.00	136.00
REGISTRATION	1,167.00	0.00	1,167.00
DUES	375.00	0.00	375.00
POSTAL SVC CHG	7.00	0.00	7.00
TELECOMM SVC CHG	195.00	0.00	195.00
MOTOR POOL MAINT	24.00	0.00	24.00
OFFICE SUPPLY	2,011.00	0.00	2,011.00
BOOKS/MAGS/PERIODICS	819.00	0.00	819.00
Departmental Totals			
Total Expenditures	225,644.00	0.00	225,644.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	225,644.00	0.00	225,644.00
Allocation Step 1			
Inbound- All Others	77,685.45	77,685.45	0.00
Reallocate Admin Costs		(77,685.45)	77,685.45
1st Allocation	303,329.45	0.00	303,329.45
Allocation Step 2			
Inbound- All Others	10,146.18	10,146.18	0.00
Reallocate Admin Costs		(10,146.18)	10,146.18
2nd Allocation	10,146.18	0.00	10,146.18
Total For 115 FINANCE GRANTS			
Total Allocated	313,475.63	0.00	313,475.63

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS MNTRING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	48,015	2.1371	6,482.39		6,482.39		6,482.39
POST AUDITS	1,651	0.0735	222.90		222.90		222.90
CORPORATE DUES	256	0.0114	34.56		34.56		34.56
INSURANCE/JUDGEMENTS	1,888	0.0840	254.89		254.89		254.89
LEGISLATIVE	1,544	0.0687	208.45		208.45	7.23	215.68
MAYOR	1,154	0.0514	155.80		155.80	5.41	161.21
CIVIL SERVICE MEDICAL EXAM	179	0.0080	24.17		24.17		24.17
GENERAL SERVICES ADMIN	308	0.0137	41.58		41.58		41.58
GENERAL SERVICES BUILDINGS	7,796	0.3470	1,052.52		1,052.52		1,052.52
CENTRAL PRINTING	669	0.0298	90.32		90.32		90.32
MOTOR POOL	8,202	0.3651	1,107.33		1,107.33		1,107.33
POSTAL SERVICE	813	0.0362	109.76		109.76		109.76
RADIO SHOP	2,281	0.1015	307.95		307.95		307.95
DIRECTOR OF FINANCE	686	0.0305	92.62		92.62		92.62
FINANCE OPERATIONS	1,129	0.0503	152.42		152.42		152.42
FINANCE OMB	1,048	0.0466	141.49		141.49		141.49
OFFC SUPP SVCS-ADMIN	546	0.0243	73.72		73.72		73.72
FINANCE PURCHASING	1,047	0.0466	141.35		141.35		141.35
FINANCE INTERNAL AUDIT	672	0.0299	90.73		90.73		90.73
FINANCE PAYROLL	949	0.0422	128.12		128.12		128.12
FINANCE FASTNET	1,461	0.0650	197.25		197.25		197.25
FINANCE GRANTS COORDINATION	175	0.0078	23.63		23.63		23.63
FINANCE REAL PROP SVCS	951	0.0423	128.39		128.39		128.39
FINANCE TREASURY	378	0.0168	51.03		51.03		51.03
HUMAN RESOURCES	3,544	0.1577	478.47		478.47	16.60	495.07
INFORMATION SYSTEMS	13,844	0.6162	1,869.05		1,869.05	64.86	1,933.91
DEPARTMENT OF LAW	3,712	0.1652	501.15		501.15	17.39	518.54
CENTRAL RECORDS	62	0.0028	8.37		8.37	0.29	8.66
ELECTIONS	2,061	0.0917	278.25		278.25	9.66	287.91
PLANNING COMM	3,229	0.1437	435.94		435.94	15.13	451.07
ADV PLAN/RSCH	938	0.0417	126.64		126.64	4.39	131.03
REGISTER/DEEDS	2,198	0.0978	296.75		296.75	10.30	307.05
HISTORICAL COMM	436	0.0194	58.86		58.86	2.04	60.90

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS MNTRING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	452	0.0201	61.02		61.02	2.12	63.14
GOVT ACCESS TV	885	0.0394	119.48		119.48	4.15	123.63
ASSESSOR PROP	6,118	0.2723	825.98		825.98	28.66	854.64
TRUSTEE	1,990	0.0886	268.66		268.66	9.32	277.98
COUNTY CLERK	3,277	0.1459	442.42		442.42	15.35	457.77
DISTRICT ATTOR	4,370	0.1945	589.98		589.98	20.47	610.45
DA DRUG ENF	1,303	0.0580	175.92		175.92	6.10	182.02
DA SPECIAL OPNS	83	0.0037	11.20		11.20	0.39	11.59
MEDICAL EXAMINER	2,676	0.1191	361.28		361.28	12.54	373.82
PUBLIC DEFENDER	4,019	0.1789	542.60		542.60	18.83	561.43
JUVENILE CT CLRK	2,912	0.1296	393.14		393.14	13.64	406.78
CIRCUIT CT CLERK	6,707	0.2985	905.50		905.50	31.42	936.92
CRIMINAL CT CLRK	4,057	0.1806	547.73		547.73	19.01	566.74
CLERK/MASTER	1,153	0.0513	155.66		155.66	5.40	161.06
JUVENILE COURT	10,324	0.4595	1,393.82		1,393.82	48.37	1,442.19
GEN SESSIONS CT	8,304	0.3696	1,121.10		1,121.10	38.90	1,160.00
ST TRIAL COURTS	7,563	0.3366	1,021.06		1,021.06	35.43	1,056.49
JUSTICE INFO SYS	3,106	0.1382	419.33		419.33	14.55	433.88
SHERIFF ADMIN	3,447	0.1534	465.37		465.37	16.15	481.52
SH COMM SERVICES	1,118	0.0498	150.94		150.94	5.24	156.18
SH FACILITY MTN	633	0.0282	85.46		85.46	2.97	88.43
SH WAREHOUSE	770	0.0343	103.96		103.96	3.61	107.57
SH CRIM JUST CTR	7,932	0.3530	1,070.88		1,070.88	37.16	1,108.04
SH HILL JAIL	3,297	0.1467	445.12		445.12	15.45	460.57
SH CORR WORK CTR	4,561	0.2030	615.77		615.77	21.37	637.14
SH TRANSPORTATION	1,470	0.0654	198.46		198.46	6.89	205.35
SH WARRANTS	2,573	0.1145	347.38		347.38	12.05	359.43
SH TRAINING ACAD	369	0.0164	49.82		49.82	1.73	51.55
SH DEBERRY	17,197	0.7654	2,321.73		2,321.73	80.57	2,402.30
SH CENTRAL PROC	4,104	0.1827	554.07		554.07	19.23	573.30
SH LAW ENF BLOCK	458	0.0204	61.83		61.83	2.15	63.98
SH BYRNE	1,030	0.0458	139.06		139.06	4.83	143.89
SH WORK RELEASE	1,830	0.0815	247.06		247.06	8.57	255.63

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS MNTRING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH SOUTH PRECINCT	87	0.0039	11.74		11.74	0.41	12.15
SH COURTHOUSE	134	0.0060	18.09		18.09	0.63	18.72
SH SORT	44	0.0020	5.94		5.94	0.21	6.15
POLICE	120,148	5.3476	16,220.89		16,220.89	562.90	16,783.79
POLICE DRUG ENF	1,521	0.0677	205.35		205.35	7.13	212.48
FIRE	84,426	3.7577	11,398.15		11,398.15	395.54	11,793.69
CODES ADMIN	6,624	0.2948	894.29		894.29	31.03	925.32
BEER BOARD	332	0.0148	44.82		44.82	1.56	46.38
AGRICULTURAL EXT	257	0.0114	34.70		34.70	1.20	35.90
SOIL & WATER	62	0.0028	8.37		8.37	0.29	8.66
SOCIAL SERVICES	18,263	0.8129	2,465.64		2,465.64	85.56	2,551.20
HEALTH	34,363	1.5294	4,639.27		4,639.27	160.99	4,800.26
PUBLIC LIBRARY	22,854	1.0172	3,085.46		3,085.46	107.07	3,192.53
PARKS	35,466	1.5785	4,788.18		4,788.18	166.16	4,954.34
ARTS COMMISSION	2,340	0.1042	315.92		315.92	10.96	326.88
PUBLIC WORKS	99,276	4.4186	13,403.02		13,403.02	465.11	13,868.13
SOLID WASTE	16,062	0.7149	2,168.49		2,168.49	75.25	2,243.74
HUMAN RELATIONS	287	0.0128	38.75		38.75	1.34	40.09
TAXI/WRECKER BD	243	0.0108	32.81		32.81	1.14	33.95
FARMERS MARKET	1,123	0.0500	151.61		151.61	5.26	156.87
MUNI AUDITORIUM	2,572	0.1145	347.24		347.24	12.05	359.29
STATE FAIR BD	3,535	0.1573	477.25		477.25	16.56	493.81
CONVENTION CTR	6,410	0.2853	865.40		865.40	30.03	895.43
SPORTS AUTHORITY	17,316	0.7707	2,337.79		2,337.79	81.13	2,418.92
WATER & SEWER	149,541	6.6559	20,189.17		20,189.17	700.60	20,889.77
BORDEAUX	31,256	1.3912	4,219.80		4,219.80	146.44	4,366.24
GENERAL HOSP	85,657	3.8125	11,564.35		11,564.35	401.31	11,965.66
METRO ACTION COM	14,226	0.6332	1,920.62		1,920.62	66.65	1,987.27
NCAC	9,125	0.4061	1,231.95		1,231.95	42.75	1,274.70
MDHA	1,499	0.0667	202.38		202.38	7.02	209.40
METRO TRANSIT	7,484	0.3331	1,010.40		1,010.40	35.06	1,045.46
NTTC	41,910	1.8654	5,658.17		5,658.17	196.35	5,854.52
EDUCATION	648,448	28.8615	87,545.41		87,545.41	3,038.00	90,583.41

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS MNTRING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	549,957	24.4778	74,248.39		74,248.39	2,576.57	76,824.96
SubTotal	2,246,758	100.0000	303,329.45		303,329.45	10,146.18	313,475.63
TOTAL	2,246,758	100.0000	303,329.45		303,329.45	10,146.18	313,475.63

Allocation Basis: TOTAL EXPENDITURES BY FUND/DEPT

Allocation Source: FY 2002 EXPENDITURE REPORT

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING
EMPLOYEE BENEFITS	6,482.39	6,482.39
POST AUDITS	222.90	222.90
CORPORATE DUES	34.56	34.56
INSURANCE/JUDGEMENTS	254.89	254.89
LEGISLATIVE	215.68	215.68
MAYOR	161.21	161.21
CIVIL SERVICE MEDICAL EXAM	24.17	24.17
GENERAL SERVICES ADMIN	41.58	41.58
GENERAL SERVICES BUILDINGS	1,052.52	1,052.52
CENTRAL PRINTING	90.32	90.32
MOTOR POOL	1,107.33	1,107.33
POSTAL SERVICE	109.76	109.76
RADIO SHOP	307.95	307.95
DIRECTOR OF FINANCE	92.62	92.62
FINANCE OPERATIONS	152.42	152.42
FINANCE OMB	141.49	141.49
OFFC SUPP SVCS-ADMIN	73.72	73.72
FINANCE PURCHASING	141.35	141.35
FINANCE INTERNAL AUDIT	90.73	90.73
FINANCE PAYROLL	128.12	128.12
FINANCE FASTNET	197.25	197.25
FINANCE GRANTS	23.63	23.63
FINANCE REAL PROP SVCS	128.39	128.39
FINANCE TREASURY	51.03	51.03
HUMAN RESOURCES	495.07	495.07
INFORMATION SYSTEMS	1,933.91	1,933.91
DEPARTMENT OF LAW	518.54	518.54
CENTRAL RECORDS	8.66	8.66
ELECTIONS	287.91	287.91
PLANNING COMM	451.07	451.07
ADV PLAN/RSCH	131.03	131.03
REGISTER/DEEDS	307.05	307.05
HISTORICAL COMM	60.90	60.90
COMM ED ALLIANCE	63.14	63.14
GOVT ACCESS TV	123.63	123.63
ASSESSOR PROP	854.64	854.64

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING
TRUSTEE	277.98	277.98
COUNTY CLERK	457.77	457.77
DISTRICT ATTOR	610.45	610.45
DA DRUG ENF	182.02	182.02
DA SPECIAL OPNS	11.59	11.59
MEDICAL EXAMINER	373.82	373.82
PUBLIC DEFENDER	561.43	561.43
JUVENILE CT CLRK	406.78	406.78
CIRCUIT CT CLERK	936.92	936.92
CRIMINAL CT CLRK	566.74	566.74
CLERK/MASTER	161.06	161.06
JUVENILE COURT	1,442.19	1,442.19
GEN SESSIONS CT	1,160.00	1,160.00
ST TRIAL COURTS	1,056.49	1,056.49
JUSTICE INFO SYS	433.88	433.88
SHERIFF ADMIN	481.52	481.52
SH COMM SERVICES	156.18	156.18
SH FACILITY MTN	88.43	88.43
SH WAREHOUSE	107.57	107.57
SH CRIM JUST CTR	1,108.04	1,108.04
SH HILL JAIL	460.57	460.57
SH CORR WORK CTR	637.14	637.14
SH TRANSPORTATION	205.35	205.35
SH WARRANTS	359.43	359.43
SH TRAINING ACAD	51.55	51.55
SH DEBERRY	2,402.30	2,402.30
SH CENTRAL PROC	573.30	573.30
SH LAW ENF BLOCK	63.98	63.98
SH BYRNE	143.89	143.89
SH WORK RELEASE	255.63	255.63
SH SOUTH PRECINCT	12.15	12.15
SH COURTHOUSE	18.72	18.72
SH SORT	6.15	6.15
POLICE	16,783.79	16,783.79
POLICE DRUG ENF	212.48	212.48
FIRE	11,793.69	11,793.69
CODES ADMIN	925.32	925.32

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Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING
BEER BOARD	46.38	46.38
AGRICULTURAL EXT	35.90	35.90
SOIL & WATER	8.66	8.66
SOCIAL SERVICES	2,551.20	2,551.20
HEALTH	4,800.26	4,800.26
PUBLIC LIBRARY	3,192.53	3,192.53
PARKS	4,954.34	4,954.34
ARTS COMMISSION	326.88	326.88
PUBLIC WORKS	13,868.13	13,868.13
SOLID WASTE	2,243.74	2,243.74
HUMAN RELATIONS	40.09	40.09
TAXI/WRECKER BD	33.95	33.95
FARMERS MARKET	156.87	156.87
MUNI AUDITORIUM	359.29	359.29
STATE FAIR BD	493.81	493.81
CONVENTION CTR	895.43	895.43
SPORTS AUTHORITY	2,418.92	2,418.92
WATER & SEWER	20,889.77	20,889.77
BORDEAUX	4,366.24	4,366.24
GENERAL HOSP	11,965.66	11,965.66
METRO ACTION COM	1,987.27	1,987.27
NCAC	1,274.70	1,274.70
MDHA	209.40	209.40
METRO TRANSIT	1,045.46	1,045.46
NTTC	5,854.52	5,854.52
EDUCATION	90,583.41	90,583.41
ALL OTHER	76,824.96	76,824.96
Direct Billed	0.00	0.00
Total	313,475.63	313,475.63

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE SURPLUS PROPERTY WAREHOUSE

NATURE AND EXTENT OF SERVICES

Finance Surplus Property Warehouse was a new division in fiscal year 2002 with costs recorded in account 15114600. This division is responsible for managing the surplus property warehouse. For fiscal year 2002, we have allocated these costs based on the number of surplus items for each department.

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Schedule .2 - Costs To Be Allocated

For Department FINANCE SUPPLY PROP WAREHSE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	212,945.00			212,945.00
EQUIPMENT USE ALLOWANCE	1,501.85		1,501.85	
POST AUDITS	399.20	2.63	401.83	
CENTRAL PRINTING	77.77	6.08	83.85	
MOTOR POOL	(20.01)	1.59	(18.42)	
POSTAL SERVICE	3.40	0.16	3.56	
DIRECTOR OF FINANCE	22,304.27	7,284.02	29,588.29	
FINANCE OPERATIONS	613.89	33.35	647.24	
OFFC SUPP SVCS-ADMIN	40,708.25	1,030.33	41,738.58	
FINANCE PURCHASING	209.43	10.98	220.41	
FINANCE PAYROLL	335.26	12.49	347.75	
FINANCE FASTNET	609.99	6.14	616.13	
INFORMATION SYSTEMS		(119.49)	(119.49)	
Total Allocated Additions:	66,743.30	8,268.28	75,011.58	75,011.58
Total To Be Allocated:	279,688.30	8,268.28		287,956.58

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE SUPPLY PROP WAREHSE

	Total	General & Admin	SUPP PROPTY WAR
Wages & Benefits			
SALARIES & WAGES	147,193.00	0.00	147,193.00
FRINGE BENEFITS	41,012.00	0.00	41,012.00
Other Expense & Cost			
MGMT CONSULT SVCS	10,000.00	0.00	10,000.00
CONTRACTUAL SVCS	592.00	0.00	592.00
TRAVEL	29.00	0.00	29.00
TELEPHONE	1,135.00	0.00	1,135.00
POSTAGE	108.00	0.00	108.00
PRINTING/BINDING	203.00	0.00	203.00
ADV/PROMOTION	1,014.00	0.00	1,014.00
SUBSC/REGIS/DUES	269.00	0.00	269.00
OTHR REPAIR/MAINT	405.00	0.00	405.00
INFO SYST CHGS	5,359.00	0.00	5,359.00
CENTRAL PRINT CHGS	173.00	0.00	173.00
POSTAL SVCS CHG	9.00	0.00	9.00
TELCOMM CHG	1,800.00	0.00	1,800.00
MOTOR POOL MAINT	73.00	0.00	73.00
OFFICE SUPPLIES	1,984.00	0.00	1,984.00
COMP SOFTWARE	813.00	0.00	813.00
COMP HWARE <$5000	269.00	0.00	269.00
BOOKS/MAGS	130.00	0.00	130.00
SMALL EQUIP SUPPLY	322.00	0.00	322.00
VEHICLE REGISTRATN	53.00	0.00	53.00
Departmental Totals			
Total Expenditures	212,945.00	0.00	212,945.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	212,945.00	0.00	212,945.00
Allocation Step 1			
Inbound- All Others	66,743.30	66,743.30	0.00
Reallocate Admin Costs		(66,743.30)	66,743.30
1st Allocation	279,688.30	0.00	279,688.30

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE SUPPLY PROP WAREHSE

	Total	General & Admin	SUPP PROPTY WAR
Allocation Step 2			
Inbound- All Others	8,268.28	8,268.28	0.00
Reallocate Admin Costs		(8,268.28)	8,268.28
2nd Allocation	8,268.28	0.00	8,268.28
Total For 116 FINANCE SUPPLY			
Total Allocated	287,956.58	0.00	287,956.58

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Schedule .4 - Detail Activity Allocations

For Department FINANCE SUPPLY PROP WAREHSE

Activity - SUPP PROPTY WAR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MOTOR POOL	39	23.0769	64,543.45		64,543.45		64,543.45
PLANNING COMM	1	0.5917	1,654.96		1,654.96	63.60	1,718.56
DISTRICT ATTOR	4	2.3669	6,619.84		6,619.84	254.41	6,874.25
POLICE	8	4.7337	13,239.68		13,239.68	508.82	13,748.50
FIRE	1	0.5917	1,654.96		1,654.96	63.60	1,718.56
PARKS	13	7.6923	21,514.49		21,514.49	826.83	22,341.32
WATER & SEWER	31	18.3432	51,303.77		51,303.77	1,971.67	53,275.44
BORDEAUX	55	32.5444	91,022.82		91,022.82	3,498.11	94,520.93
EDUCATION	17	10.0592	28,134.33		28,134.33	1,081.24	29,215.57
SubTotal	169	100.0000	279,688.30		279,688.30	8,268.28	287,956.58
TOTAL	169	100.0000	279,688.30		279,688.30	8,268.28	287,956.58

Allocation Basis: NUMBER OF SURPLUS ITEMS PROCESSED AND SOLD

Allocation Source: FINANCE REAL PROPERTY RECORDS

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Schedule .5 - Allocation Summary

For Department FINANCE SUPPLY PROP WAREHSE

Receiving Department	Total	SUPP PROPTY WAR
MOTOR POOL	64,543.45	64,543.45
PLANNING COMM	1,718.56	1,718.56
DISTRICT ATTOR	6,874.25	6,874.25
POLICE	13,748.50	13,748.50
FIRE	1,718.56	1,718.56
PARKS	22,341.32	22,341.32
WATER & SEWER	53,275.44	53,275.44
BORDEAUX	94,520.93	94,520.93
EDUCATION	29,215.57	29,215.57
Direct Billed	0.00	0.00
Total	287,956.58	287,956.58

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

The Department of Human Resources provides personnel services to all departments of the Metropolitan Government except for the Board of Education, Metropolitan Development and Housing Agency, the Electric Power Board and the Metropolitan Airport Authority. Among the services provided are the recruitment and testing of prospective employees, the administration of the classification and pay plan, maintenance of a personnel file on all employees, and the implementation of in-service training programs. The Department also assumed the responsibilities of the Employees Benefit Board in FY02. These duties include administering fringe benefits programs for all personnel of the Metropolitan Government except those of the Metropolitan Development and Housing Agency, the Electric Power Board, Transit Authority and the teaching personnel of the Board of Education. The fringe benefit programs administered include pension plans, life and health insurance. Human Resources costs charged in Business Unit 08 were allocated based on the number of employees by department or fund, weighted for the level of services provided. Service levels are:

A. 31% level includes:
   1. Records and payroll
   2. General field staff support
   3. Training, employee relations
   4. Management policies
B. 43% level adds:
   1. Classification/compensation
C. 63% adds:
   1. Some level of support for recruiting and selection
D. 100% represents a full range of services

Employee Benefits costs were allocated based on the number of equivalent full-time positions, retirees and Board of Education non teaching personnel.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,544,944.00			3,544,944.00
TRANSFER COMM ED	(75.00)			
Total Deductions:	(75.00)			(75.00)
BUILDING USE ALLOWANCE	18,910.44		18,910.44	
EQUIPMENT USE ALLOWANCE	21,670.79		21,670.79	
EMPLOYEE WORKMEN'S COMP	299.01		299.01	
EMPLOYEE BENEFITS	143,645.78	227.75	143,873.53	
POST AUDITS	198,649.72	1,298.07	199,947.79	
INSURANCE/JUDGEMENTS	5,477.98	5.03	5,483.01	
GENERAL SERVICES BUILDINGS	226,819.08	2,662.84	229,481.92	
CENTRAL PRINTING	12,471.96	974.66	13,446.62	
MOTOR POOL	1,559.74	224.78	1,784.52	
POSTAL SERVICE	6,823.16	325.98	7,149.14	
FINANCE OPERATIONS	14,612.19	788.02	15,400.21	
FINANCE OMB	2,090.30	116.35	2,206.65	
FINANCE PURCHASING	42,194.89	2,307.26	44,502.15	
FINANCE INTERNAL AUDIT	39,959.36	1,733.90	41,693.26	
FINANCE PAYROLL	4,526.05	168.59	4,694.64	
FINANCE FASTNET	11,338.72	114.42	11,453.14	
FINANCE GRANTS COORDINATION	373.79	15.14	388.93	
FINANCE REAL PROP SVCS	(104.28)	38.73	(65.55)	
FINANCE TREASURY	2,100.74	298.35	2,399.09	
FINANCE GRANTS MONITORING	478.47	16.60	495.07	
HUMAN RESOURCES		18,266.31	18,266.31	
INFORMATION SYSTEMS		(8,172.11)	(8,172.11)	
DEPARTMENT OF LAW		97,527.77	97,527.77	
CENTRAL RECORDS		10,032.37	10,032.37	
Total Allocated Additions:	753,897.89	128,970.81	882,868.70	882,868.70
FD 30003 EXPENSES	44,773.00			
Total Departmental Cost Adjustments:	44,773.00			44,773.00

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MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

Total To Be Allocated:	4,343,539.89	128,970.81	4,472,510.70

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Schedule .3 - Costs Allocated By Activity

For Department HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES	BENEFITS BRD
Wages & Benefits				
SALARIES & WAGES	2,454,135.00	0.00	1,732,619.31	721,515.69
FRINGE BENEFITS	586,264.00	0.00	413,902.38	172,361.62
Other Expense & Cost				
MANAGEMENT CONSULTG	183,335.00	0.00	129,434.51	53,900.49
TEMPORARY SERVICES	9,096.00	0.00	6,421.78	2,674.22
TRAVEL	3,610.00	0.00	2,548.66	1,061.34
POSTAGE	346.00	0.00	244.28	101.72
PRINTING	2,594.00	0.00	1,831.36	762.64
ADVERTISING	5,039.00	0.00	3,557.53	1,481.47
SUBSCRIPTIONS	4,789.00	0.00	3,381.03	1,407.97
TUITION/MEMBER DUES	5,388.00	0.00	3,803.93	1,584.07
OTHER REPAIRS/MAINT	5,799.00	0.00	4,094.09	1,704.91
INFO SYS CHARGE	147,903.00	0.00	104,419.52	43,483.48
CENTRAL PRINT CHARGE	20,432.00	0.00	14,424.99	6,007.01
POSTAL SERVICE CHRG	12,573.00	0.00	8,876.54	3,696.46
HOST & HOSTESS	4,615.00	0.00	3,258.19	1,356.81
TELECOMM CHARGES	34,773.00	0.00	24,549.74	10,223.26
MOTOR POOL CHARGES	7,780.00	0.00	5,492.68	2,287.32
SUPPLIES/MATERIALS	46,080.00	0.00	32,532.48	13,547.52
EQUIPMENT RENTAL	9,420.00	0.00	6,650.52	2,769.48
IMPREST SHORTAGES	60.00	0.00	42.36	17.64
SOFTWARE LICENSE	204.00	0.00	144.02	59.98
DRUG TEST FEE	634.00	0.00	447.60	186.40
TRANSFER COMM ED	75.00	75.00	0.00	0.00
Departmental Totals				
Total Expenditures	3,544,944.00	75.00	2,502,677.50	1,042,191.50
Deductions				
Total Deductions	(75.00)	(75.00)	0.00	0.00
Cost Adjustments				
FD 30003 EXPENSES	44,773.00	0.00	31,609.74	13,163.26
Functional Cost	3,589,642.00	0.00	2,534,287.24	1,055,354.76

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Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES	BENEFITS BRD
Allocation Step 1				
Inbound- All Others	753,897.89	753,897.89	0.00	0.00
Reallocate Admin Costs		(753,897.89)	532,251.91	221,645.98
1st Allocation	4,343,539.89	0.00	3,066,539.15	1,277,000.74
Allocation Step 2				
Inbound- All Others	128,970.81	128,970.81	0.00	0.00
Reallocate Admin Costs		(128,970.81)	91,053.39	37,917.42
2nd Allocation	128,970.81	0.00	91,053.39	37,917.42
Total For 010 HUMAN RESOURCES				
Total Allocated	4,472,510.70	0.00	3,157,592.54	1,314,918.16

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	42.92	0.3532	10,831.81		10,831.81	330.16	11,161.97
MAYOR	32.35	0.2662	8,164.23		8,164.23	248.85	8,413.08
GENERAL SERVICES ADMIN	4.71	0.0388	1,188.68		1,188.68		1,188.68
GENERAL SERVICES BUILDINGS	48.37	0.3981	12,207.22		12,207.22		12,207.22
CENTRAL PRINTING	9.29	0.0765	2,344.52		2,344.52		2,344.52
MOTOR POOL	32.84	0.2703	8,287.90		8,287.90		8,287.90
POSTAL SERVICE	6.09	0.0501	1,536.95		1,536.95		1,536.95
RADIO SHOP	18.20	0.1498	4,593.19		4,593.19		4,593.19
DIRECTOR OF FINANCE	31.02	0.2553	7,828.57		7,828.57		7,828.57
FINANCE OPERATIONS	20.29	0.1670	5,120.63		5,120.63		5,120.63
FINANCE OMB	14.08	0.1159	3,553.38		3,553.38		3,553.38
OFFC SUPP SVCS-ADMIN	3.71	0.0305	936.31		936.31		936.31
FINANCE PURCHASING	19.75	0.1625	4,984.35		4,984.35		4,984.35
FINANCE INTERNAL AUDIT	9.38	0.0772	2,367.25		2,367.25		2,367.25
FINANCE PAYROLL	16.13	0.1327	4,070.77		4,070.77		4,070.77
FINANCE FASTNET	7.46	0.0614	1,882.70		1,882.70		1,882.70
FINANCE GRANTS COORDINATION	3.63	0.0299	916.10		916.10		916.10
FINANCE REAL PROP SVCS	12.38	0.1019	3,124.37		3,124.37		3,124.37
FINANCE TREASURY	0.50	0.0041	126.19		126.19		126.19
HUMAN RESOURCES	56.25	0.4629	14,195.93		14,195.93		14,195.93
INFORMATION SYSTEMS	105.92	0.8717	26,731.24		26,731.24	814.78	27,546.02
DEPARTMENT OF LAW	50.83	0.4183	12,828.07		12,828.07	391.01	13,219.08
CENTRAL RECORDS	4.04	0.0332	1,019.59		1,019.59	31.08	1,050.67
FINANCE ADA MANAGEMENT	10.59	0.0872	2,672.61		2,672.61	81.46	2,754.07
ELECTIONS	24.87	0.2047	6,276.50		6,276.50	191.31	6,467.81
PLANNING COMM	44.71	0.3680	11,283.55		11,283.55	343.93	11,627.48
HISTORICAL COMM	6.58	0.0542	1,660.62		1,660.62	50.62	1,711.24
COMM ED ALLIANCE	9.71	0.0799	2,450.53		2,450.53	74.69	2,525.22
ASSESSOR PROP	75.83	0.6241	19,137.38		19,137.38	583.32	19,720.70
TRUSTEE	19.49	0.1604	4,918.73		4,918.73	149.92	5,068.65
COUNTY CLERK	54.48	0.4484	13,749.23		13,749.23	419.08	14,168.31
DISTRICT ATTOR	58.95	0.4852	14,877.31		14,877.31	453.47	15,330.78
DA DRUG ENF	1.39	0.0114	350.81		350.81	10.69	361.50

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC DEFENDER	64.25	0.5288	16,214.91		16,214.91	494.24	16,709.15
JUVENILE CT CLRK	23.88	0.1965	6,026.64		6,026.64	183.69	6,210.33
CIRCUIT CT CLERK	43.65	0.3592	11,016.05		11,016.05	335.77	11,351.82
CRIMINAL CT CLRK	65.46	0.5387	16,520.27		16,520.27	503.55	17,023.82
CLERK/MASTER	13.94	0.1147	3,518.06		3,518.06	107.23	3,625.29
JUVENILE COURT	139.21	1.1457	35,132.70		35,132.70	1,070.86	36,203.56
GEN SESSIONS CT	103.49	0.8517	26,117.99		26,117.99	796.09	26,914.08
ST TRIAL COURTS	121.86	1.0029	30,754.05		30,754.05	937.40	31,691.45
JUSTICE INFO SYS	13.02	0.1072	3,285.89		3,285.89	100.16	3,386.05
SHERIFF ADMIN	56.28	0.4632	14,203.50		14,203.50	432.93	14,636.43
SH COMM SERVICES	17.76	0.1462	4,482.11		4,482.11	136.62	4,618.73
SH FACILITY MTN	11.08	0.0912	2,796.29		2,796.29	85.23	2,881.52
SH WAREHOUSE	1.86	0.0153	469.43		469.43	14.31	483.74
SH CRIM JUST CTR	155.11	1.2765	39,145.41		39,145.41	1,193.17	40,338.58
SH HILL JAIL	64.80	0.5333	16,353.70		16,353.70	498.47	16,852.17
SH CORR WORK CTR	85.94	0.7073	21,688.83		21,688.83	661.08	22,349.91
SH TRANSPORTATION	33.15	0.2728	8,366.13		8,366.13	255.00	8,621.13
SH SUBSTANCE AB	0.03	0.0002	7.57		7.57	0.23	7.80
SH WARRANTS	45.74	0.3764	11,543.50		11,543.50	351.85	11,895.35
SH TRAINING ACAD	4.63	0.0381	1,168.47		1,168.47	35.62	1,204.09
SH DEBERRY	1.87	0.0154	471.94		471.94	14.38	486.32
SH CENTRAL PROC	92.99	0.7653	23,468.07		23,468.07	715.32	24,183.39
SH LAW ENF BLOCK	2.42	0.0199	610.73		610.73	18.62	629.35
SH BYRNE	9.78	0.0805	2,468.20		2,468.20	75.23	2,543.43
SH SOUTH PRECINCT	1.87	0.0154	471.94		471.94	14.38	486.32
SH COURTHOUSE	2.80	0.0230	706.65		706.65	21.54	728.19
POLICE	2,106.04	17.3326	531,505.43		531,505.43	16,200.48	547,705.91
FIRE	1,481.96	12.1963	374,005.17		374,005.17	11,399.84	385,405.01
CODES ADMIN	95.50	0.7860	24,101.53		24,101.53	734.63	24,836.16
BEER BOARD	6.17	0.0508	1,557.13		1,557.13	47.46	1,604.59
AGRICULTURAL EXT	6.64	0.0546	1,675.74		1,675.74	51.08	1,726.82
SOIL & WATER	1.04	0.0086	262.47		262.47	8.00	270.47
SOCIAL SERVICES	346.46	2.8513	87,436.78		87,436.78	2,665.11	90,101.89

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	407.80	3.3561	102,917.29		102,917.29	3,136.96	106,054.25
PUBLIC LIBRARY	488.08	4.0168	123,177.73		123,177.73	3,754.51	126,932.24
PARKS	1,055.55	8.6870	266,391.24		266,391.24	8,119.72	274,510.96
ARTS COMMISSION	5.88	0.0484	1,483.96		1,483.96	45.23	1,529.19
PUBLIC WORKS	865.50	7.1229	218,427.96		218,427.96	6,657.78	225,085.74
HUMAN RELATIONS	3.71	0.0305	936.31		936.31	28.54	964.85
TAXI/WRECKER BD	4.13	0.0340	1,042.29		1,042.29	31.77	1,074.06
FARMERS MARKET	11.33	0.0932	2,859.36		2,859.36	87.16	2,946.52
MUNI AUDITORIUM	11.17	0.0919	2,819.01		2,819.01	85.92	2,904.93
STATE FAIR BD	54.54	0.4489	13,764.38		13,764.38	419.54	14,183.92
CONVENTION CTR	66.58	0.5479	16,802.92		16,802.92	512.16	17,315.08
SPORTS AUTHORITY	1.75	0.0144	441.64		441.64	13.46	455.10
WATER & SEWER	1,071.00	8.8142	270,290.40		270,290.40	8,238.57	278,528.97
BORDEAUX	712.10	5.8605	179,714.10		179,714.10	5,477.76	185,191.86
GENERAL HOSP	1,035.39	8.5211	261,303.42		261,303.42	7,964.64	269,268.06
METRO ACTION COM	231.78	1.9075	58,494.79		58,494.79	1,782.95	60,277.74
NCAC	46.76	0.3848	11,800.90		11,800.90	359.70	12,160.60
ALL OTHER	0.40	0.0033	100.95		100.95	3.08	104.03
SubTotal	12,150.87	100.0000	3,066,539.15		3,066,539.15	91,053.39	3,157,592.54
TOTAL	12,150.87	100.0000	3,066,539.15		3,066,539.15	91,053.39	3,157,592.54

Allocation Basis: EMPLOYEES BY FUND/DEPT/DIVISION WEIGHTED FOR SVC LEVEL

Allocation Source: FY 2002 PAYROLL RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - BENEFITS BRD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	54.13	0.3067	3,916.97		3,916.97	118.41	4,035.38
MAYOR	40.79	0.2311	2,951.66		2,951.66	89.23	3,040.89
GENERAL SERVICES ADMIN	4.71	0.0267	340.83		340.83		340.83
GENERAL SERVICES BUILDINGS	48.37	0.2741	3,500.16		3,500.16		3,500.16
CENTRAL PRINTING	9.29	0.0526	672.25		672.25		672.25
MOTOR POOL	32.84	0.1861	2,376.37		2,376.37		2,376.37
POSTAL SERVICE	6.09	0.0345	440.68		440.68		440.68
RADIO SHOP	18.20	0.1031	1,317.00		1,317.00		1,317.00
DIRECTOR OF FINANCE	31.02	0.1758	2,244.67		2,244.67		2,244.67
FINANCE OPERATIONS	20.29	0.1150	1,468.23		1,468.23		1,468.23
FINANCE OMB	14.08	0.0798	1,018.86		1,018.86		1,018.86
OFFC SUPP SVCS-ADMIN	3.71	0.0210	268.46		268.46		268.46
FINANCE PURCHASING	19.75	0.1119	1,429.16		1,429.16		1,429.16
FINANCE INTERNAL AUDIT	9.38	0.0532	678.76		678.76		678.76
FINANCE PAYROLL	16.13	0.0914	1,167.20		1,167.20		1,167.20
FINANCE FASTNET	7.46	0.0423	539.83		539.83		539.83
FINANCE GRANTS COORDINATION	3.63	0.0206	262.68		262.68		262.68
FINANCE REAL PROP SVCS	12.38	0.0702	895.84		895.84		895.84
FINANCE TREASURY	0.50	0.0028	36.18		36.18		36.18
HUMAN RESOURCES	56.25	0.3187	4,070.38		4,070.38		4,070.38
INFORMATION SYSTEMS	105.92	0.6002	7,664.61		7,664.61	231.71	7,896.32
DEPARTMENT OF LAW	50.83	0.2880	3,678.17		3,678.17	111.19	3,789.36
FINANCE ADA MANAGEMENT	10.59	0.0600	766.32		766.32	23.17	789.49
ELECTIONS	36.63	0.2076	2,650.63		2,650.63	80.13	2,730.76
PLANNING COMM	48.75	0.2762	3,527.66		3,527.66	106.64	3,634.30
HISTORICAL COMM	6.58	0.0373	476.14		476.14	14.39	490.53
COMM ED ALLIANCE	9.71	0.0550	702.63		702.63	21.24	723.87
ASSESSOR PROP	95.63	0.5419	6,920.00		6,920.00	209.20	7,129.20
TRUSTEE	28.71	0.1627	2,077.53		2,077.53	62.80	2,140.33
COUNTY CLERK	80.25	0.4547	5,807.07		5,807.07	175.55	5,982.62
DISTRICT ATTOR	86.83	0.4920	6,283.21		6,283.21	189.95	6,473.16
DA DRUG ENF	2.05	0.0116	148.34		148.34	4.48	152.82
PUBLIC DEFENDER	64.25	0.3641	4,649.28		4,649.28	140.55	4,789.83

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - BENEFITS BRD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUVENILE CT CLRK	35.17	0.1993	2,544.99		2,544.99	76.94	2,621.93
CIRCUIT CT CLERK	64.29	0.3643	4,652.16		4,652.16	140.64	4,792.80
CRIMINAL CT CLRK	96.42	0.5464	6,977.17		6,977.17	210.92	7,188.09
CLERK/MASTER	20.54	0.1164	1,486.33		1,486.33	44.93	1,531.26
JUVENILE COURT	139.21	0.7888	10,073.56		10,073.56	304.53	10,378.09
GEN SESSIONS CT	152.42	0.8637	11,029.46		11,029.46	333.43	11,362.89
ST TRIAL COURTS	153.67	0.8708	11,119.91		11,119.91	336.16	11,456.07
JUSTICE INFO SYS	16.42	0.0930	1,188.19		1,188.19	35.92	1,224.11
SHERIFF ADMIN	62.82	0.3560	4,545.80		4,545.80	137.42	4,683.22
SH COMM SERVICES	19.83	0.1124	1,434.94		1,434.94	43.38	1,478.32
SH FACILITY MTN	12.37	0.0701	895.13		895.13	27.06	922.19
SH WAREHOUSE	2.08	0.0118	150.51		150.51	4.55	155.06
SH CRIM JUST CTR	173.12	0.9810	12,527.35		12,527.35	378.71	12,906.06
SH HILL JAIL	72.33	0.4099	5,233.97		5,233.97	158.23	5,392.20
SH CORR WORK CTR	95.92	0.5435	6,940.98		6,940.98	209.83	7,150.81
SH TRANSPORTATION	37.00	0.2097	2,677.40		2,677.40	80.94	2,758.34
SH SUBSTANCE AB	0.04	0.0002	2.90		2.90	0.09	2.99
SH WARRANTS	51.05	0.2893	3,694.09		3,694.09	111.67	3,805.76
SH TRAINING ACAD	5.17	0.0293	374.11		374.11	11.31	385.42
SH DEBERRY	2.09	0.0118	151.24		151.24	4.57	155.81
SH CENTRAL PROC	103.79	0.5881	7,510.48		7,510.48	227.05	7,737.53
SH LAW ENF BLOCK	2.71	0.0154	196.10		196.10	5.93	202.03
SH BYRNE	10.92	0.0619	790.20		790.20	23.89	814.09
SH SOUTH PRECINCT	2.09	0.0118	151.24		151.24	4.57	155.81
SH COURTHOUSE	3.13	0.0177	226.49		226.49	6.85	233.34
POLICE	2,106.04	11.9340	152,397.82		152,397.82	4,607.08	157,004.90
FIRE	1,481.96	8.3976	107,237.98		107,237.98	3,241.87	110,479.85
CODES ADMIN	95.50	0.5412	6,910.59		6,910.59	208.91	7,119.50
BEER BOARD	6.17	0.0350	446.48		446.48	13.50	459.98
AGRICULTURAL EXT	9.79	0.0555	708.43		708.43	21.42	729.85
SOIL & WATER	1.04	0.0059	75.25		75.25	2.28	77.53
SOCIAL SERVICES	346.46	1.9632	25,070.63		25,070.63	757.90	25,828.53
HEALTH	514.25	2.9140	37,212.30		37,212.30	1,124.95	38,337.25

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - BENEFITS BRD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC LIBRARY	488.08	2.7657	35,318.57		35,318.57	1,067.70	36,386.27
PARKS	1,178.08	6.6757	85,248.53		85,248.53	2,577.11	87,825.64
ARTS COMMISSION	5.88	0.0333	425.48		425.48	12.86	438.34
PUBLIC WORKS	865.50	4.9044	62,629.54		62,629.54	1,893.33	64,522.87
HUMAN RELATIONS	3.71	0.0210	268.46		268.46	8.12	276.58
TAXI/WRECKER BD	4.13	0.0234	298.86		298.86	9.03	307.89
FARMERS MARKET	12.79	0.0725	925.52		925.52	27.98	953.50
MUNI AUDITORIUM	11.17	0.0633	808.29		808.29	24.44	832.73
STATE FAIR BD	54.54	0.3091	3,946.63		3,946.63	119.31	4,065.94
CONVENTION CTR	83.96	0.4758	6,075.54		6,075.54	183.67	6,259.21
SPORTS AUTHORITY	1.75	0.0099	126.64		126.64	3.83	130.47
WATER & SEWER	1,071.00	6.0689	77,499.99		77,499.99	2,342.87	79,842.86
BORDEAUX	1,048.75	5.9428	75,889.92		75,889.92	2,294.20	78,184.12
GENERAL HOSP	1,524.88	8.6409	110,343.77		110,343.77	3,335.76	113,679.53
METRO ACTION COM	292.29	1.6563	21,150.77		21,150.77	639.40	21,790.17
NCAC	68.88	0.3903	4,984.31		4,984.31	150.68	5,134.99
EDUCATION	4,000.00	22.6665	289,449.03		289,449.03	8,750.18	298,199.21
ALL OTHER	0.40	0.0023	28.95		28.95	0.88	29.83
SubTotal	17,647.33	100.0000	1,277,000.74		1,277,000.74	37,917.42	1,314,918.16
TOTAL	17,647.33	100.0000	1,277,000.74		1,277,000.74	37,917.42	1,314,918.16

Allocation Basis: EQUIVALENT FULL-TIME EMPLOYEES BY FUND/DEPT/DIV

Allocation Source: FY 2002 PAYROLL RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES	BENEFITS BRD
LEGISLATIVE	15,197.35	11,161.97	4,035.38
MAYOR	11,453.97	8,413.08	3,040.89
GENERAL SERVICES ADMIN	1,529.51	1,188.68	340.83
GENERAL SERVICES BUILDINGS	15,707.38	12,207.22	3,500.16
CENTRAL PRINTING	3,016.77	2,344.52	672.25
MOTOR POOL	10,664.27	8,287.90	2,376.37
POSTAL SERVICE	1,977.63	1,536.95	440.68
RADIO SHOP	5,910.19	4,593.19	1,317.00
DIRECTOR OF FINANCE	10,073.24	7,828.57	2,244.67
FINANCE OPERATIONS	6,588.86	5,120.63	1,468.23
FINANCE OMB	4,572.24	3,553.38	1,018.86
OFFC SUPP SVCS-ADMIN	1,204.77	936.31	268.46
FINANCE PURCHASING	6,413.51	4,984.35	1,429.16
FINANCE INTERNAL AUDIT	3,046.01	2,367.25	678.76
FINANCE PAYROLL	5,237.97	4,070.77	1,167.20
FINANCE FASTNET	2,422.53	1,882.70	539.83
FINANCE GRANTS	1,178.78	916.10	262.68
FINANCE REAL PROP SVCS	4,020.21	3,124.37	895.84
FINANCE TREASURY	162.37	126.19	36.18
HUMAN RESOURCES	18,266.31	14,195.93	4,070.38
INFORMATION SYSTEMS	35,442.34	27,546.02	7,896.32
DEPARTMENT OF LAW	17,008.44	13,219.08	3,789.36
CENTRAL RECORDS	1,050.67	1,050.67	0.00
FINANCE ADA MANAGEMENT	3,543.56	2,754.07	789.49
ELECTIONS	9,198.57	6,467.81	2,730.76
PLANNING COMM	15,261.78	11,627.48	3,634.30
HISTORICAL COMM	2,201.77	1,711.24	490.53
COMM ED ALLIANCE	3,249.09	2,525.22	723.87
ASSESSOR PROP	26,849.90	19,720.70	7,129.20
TRUSTEE	7,208.98	5,068.65	2,140.33
COUNTY CLERK	20,150.93	14,168.31	5,982.62
DISTRICT ATTOR	21,803.94	15,330.78	6,473.16
DA DRUG ENF	514.32	361.50	152.82
PUBLIC DEFENDER	21,498.98	16,709.15	4,789.83
JUVENILE CT CLRK	8,832.26	6,210.33	2,621.93
CIRCUIT CT CLERK	16,144.62	11,351.82	4,792.80

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES	BENEFITS BRD
CRIMINAL CT CLRK	24,211.91	17,023.82	7,188.09
CLERK/MASTER	5,156.55	3,625.29	1,531.26
JUVENILE COURT	46,581.65	36,203.56	10,378.09
GEN SESSIONS CT	38,276.97	26,914.08	11,362.89
ST TRIAL COURTS	43,147.52	31,691.45	11,456.07
JUSTICE INFO SYS	4,610.16	3,386.05	1,224.11
SHERIFF ADMIN	19,319.65	14,636.43	4,683.22
SH COMM SERVICES	6,097.05	4,618.73	1,478.32
SH FACILITY MTN	3,803.71	2,881.52	922.19
SH WAREHOUSE	638.80	483.74	155.06
SH CRIM JUST CTR	53,244.64	40,338.58	12,906.06
SH HILL JAIL	22,244.37	16,852.17	5,392.20
SH CORR WORK CTR	29,500.72	22,349.91	7,150.81
SH TRANSPORTATION	11,379.47	8,621.13	2,758.34
SH SUBSTANCE AB	10.79	7.80	2.99
SH WARRANTS	15,701.11	11,895.35	3,805.76
SH TRAINING ACAD	1,589.51	1,204.09	385.42
SH DEBERRY	642.13	486.32	155.81
SH CENTRAL PROC	31,920.92	24,183.39	7,737.53
SH LAW ENF BLOCK	831.38	629.35	202.03
SH BYRNE	3,357.52	2,543.43	814.09
SH SOUTH PRECINCT	642.13	486.32	155.81
SH COURTHOUSE	961.53	728.19	233.34
POLICE	704,710.81	547,705.91	157,004.90
FIRE	495,884.86	385,405.01	110,479.85
CODES ADMIN	31,955.66	24,836.16	7,119.50
BEER BOARD	2,064.57	1,604.59	459.98
AGRICULTURAL EXT	2,456.67	1,726.82	729.85
SOIL & WATER	348.00	270.47	77.53
SOCIAL SERVICES	115,930.42	90,101.89	25,828.53
HEALTH	144,391.50	106,054.25	38,337.25
PUBLIC LIBRARY	163,318.51	126,932.24	36,386.27
PARKS	362,336.60	274,510.96	87,825.64
ARTS COMMISSION	1,967.53	1,529.19	438.34
PUBLIC WORKS	289,608.61	225,085.74	64,522.87
HUMAN RELATIONS	1,241.43	964.85	276.58
TAXI/WRECKER BD	1,381.95	1,074.06	307.89

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES	BENEFITS BRD
FARMERS MARKET	3,900.02	2,946.52	953.50
MUNI AUDITORIUM	3,737.66	2,904.93	832.73
STATE FAIR BD	18,249.86	14,183.92	4,065.94
CONVENTION CTR	23,574.29	17,315.08	6,259.21
SPORTS AUTHORITY	585.57	455.10	130.47
WATER & SEWER	358,371.83	278,528.97	79,842.86
BORDEAUX	263,375.98	185,191.86	78,184.12
GENERAL HOSP	382,947.59	269,268.06	113,679.53
METRO ACTION COM	82,067.91	60,277.74	21,790.17
NCAC	17,295.59	12,160.60	5,134.99
EDUCATION	298,199.21	0.00	298,199.21
ALL OTHER	133.86	104.03	29.83
Direct Billed	0.00	0.00	0.00
Total	4,472,510.70	3,157,592.54	1,314,918.16

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs were taken from the Government's CAFR for FY 2002.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,868,502.00			7,868,502.00
TRANSFER RENT	(137,341.00)			
TRANSFER COMM ED	(300.00)			
Total Deductions:	(137,641.00)			(137,641.00)
BUILDING USE ALLOWANCE	12,782.81		12,782.81	
EMPLOYEE WORKMEN'S COMP	445.00		445.00	
EMPLOYEE BENEFITS	67,440.57	106.91	67,547.48	
POST AUDITS	13,945.60	92.04	14,037.64	
GENERAL SERVICES BUILDINGS	217,681.48	2,454.97	220,136.45	
CENTRAL PRINTING	3,450.78	269.67	3,720.45	
MOTOR POOL	4,913.85	481.40	5,395.25	
POSTAL SERVICE	202.99	9.70	212.69	
FINANCE OPERATIONS	24,334.32	1,330.25	25,664.57	
FINANCE OMB	8,165.41	454.50	8,619.91	
FINANCE PURCHASING	89,485.60	4,843.58	94,329.18	
FINANCE INTERNAL AUDIT	31,881.31	1,383.40	33,264.71	
FINANCE FASTNET	17,095.25	173.32	17,268.57	
FINANCE GRANTS COORDINATION	1,460.14	59.16	1,519.30	
FINANCE REAL PROP SVCS	(277.94)	103.21	(174.73)	
FINANCE TREASURY	90.02	7.34	97.36	
FINANCE GRANTS MONITORING	1,869.05	64.86	1,933.91	
HUMAN RESOURCES	34,395.85	1,046.49	35,442.34	
INFORMATION SYSTEMS		189,552.15	189,552.15	
DEPARTMENT OF LAW		42,163.14	42,163.14	
CENTRAL RECORDS		376.94	376.94	
Total Allocated Additions:	529,362.09	244,973.03	774,335.12	774,335.12
OPERATING REVENUES	(8,599,556.00)			
NONOPERATING REVENUE	(9,774.00)			
Total Departmental Cost Adjustments:	(8,609,330.00)			(8,609,330.00)

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MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS

Total To Be Allocated:	(349,106.91)	244,973.03	(104,133.88)

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department INFORMATION SYSTEMS

	Total	General & Admin	INFORM SYSTEMS
Wages & Benefits			
SALARIES & WAGES	5,100,907.00	0.00	5,100,907.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
CONTRACTUAL SERVICES	1,203,733.00	0.00	1,203,733.00
SUPPLIES/MATERIALS	139,935.00	0.00	139,935.00
DEPRECIATION	365,796.00	0.00	365,796.00
TRANSFER RENT	137,341.00	137,341.00	0.00
TRANSFER COMM ED	300.00	300.00	0.00
OTHER EXPENSES	920,490.00	0.00	920,490.00
Departmental Totals			
Total Expenditures	7,868,502.00	137,641.00	7,730,861.00
Deductions			
Total Deductions	(137,641.00)	(137,641.00)	0.00
Cost Adjustments			
OPERATING REVENUES	(8,599,556.00)	0.00	(8,599,556.00)
NONOPERATING REVENUE	(9,774.00)	0.00	(9,774.00)
Functional Cost	(878,469.00)	0.00	(878,469.00)
Allocation Step 1			
Inbound- All Others	529,362.09	529,362.09	0.00
Reallocate Admin Costs		(529,362.09)	529,362.09
1st Allocation	(349,106.91)	0.00	(349,106.91)
Allocation Step 2			
Inbound- All Others	244,973.03	244,973.03	0.00
Reallocate Admin Costs		(244,973.03)	244,973.03
2nd Allocation	244,973.03	0.00	244,973.03
Total For 031 INFORMATION			
Total Allocated	(104,133.88)	0.00	(104,133.88)

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	68,677	0.8187	-2,858.20		-2,858.20	1,398.36	-1,459.84
MAYOR	161,829	1.9292	-6,735.00		-6,735.00	3,295.07	-3,439.93
GENERAL SERVICES ADMIN	4,072	0.0485	-169.47		-169.47		-169.47
GENERAL SERVICES BUILDINGS	96,323	1.1483	-4,008.77		-4,008.77		-4,008.77
MOTOR POOL	75,066	0.8949	-3,124.10		-3,124.10		-3,124.10
POSTAL SERVICE	3,219	0.0384	-133.97		-133.97		-133.97
RADIO SHOP	46,882	0.5589	-1,951.13		-1,951.13		-1,951.13
DIRECTOR OF FINANCE	20,247	0.2414	-842.64		-842.64		-842.64
FINANCE OPERATIONS	43,931	0.5237	-1,828.32		-1,828.32		-1,828.32
FINANCE OMB	42,733	0.5094	-1,778.46		-1,778.46		-1,778.46
OFFC SUPP SVCS-ADMIN	16,811	0.2004	-699.64		-699.64		-699.64
FINANCE PURCHASING	75,785	0.9035	-3,154.02		-3,154.02		-3,154.02
FINANCE INTERNAL AUDIT	58,372	0.6959	-2,429.33		-2,429.33		-2,429.33
FINANCE PAYROLL	57,666	0.6875	-2,399.94		-2,399.94		-2,399.94
FINANCE FASTNET	82,452	0.9829	-3,431.49		-3,431.49		-3,431.49
FINANCE REAL PROP SVCS	48,027	0.5725	-1,998.79		-1,998.79		-1,998.79
FINANCE TREASURY	29,134	0.3473	-1,212.50		-1,212.50		-1,212.50
FINANCE CUSTOMER SERVICE	11,557	0.1378	-480.98		-480.98		-480.98
FINANCE GRANTS MONITORING	195	0.0023	-8.12		-8.12		-8.12
FINANCE SUPPLY PROP WAREHSE	2,871	0.0342	-119.49		-119.49		-119.49
HUMAN RESOURCES	196,360	2.3409	-8,172.11		-8,172.11		-8,172.11
INFORMATION SYSTEMS	-4,554,571	-54.2963	189,552.15		189,552.15		189,552.15
DEPARTMENT OF LAW	98,075	1.1692	-4,081.68		-4,081.68	1,996.95	-2,084.73
FINANCE ADA MANAGEMENT	35,839	0.4272	-1,491.55		-1,491.55	729.73	-761.82
ELECTIONS	108,171	1.2895	-4,501.86		-4,501.86	2,202.52	-2,299.34
PLANNING COMM	370,713	4.4194	-15,428.33		-15,428.33	7,548.25	-7,880.08
REGISTER/DEEDS	200,432	2.3894	-8,341.58		-8,341.58	4,081.08	-4,260.50
HISTORICAL COMM	16,793	0.2002	-698.89		-698.89	341.93	-356.96
COMM ED ALLIANCE	1,671	0.0199	-69.54		-69.54	34.02	-35.52
GOVT ACCESS TV	15,047	0.1794	-626.22		-626.22	306.38	-319.84
ASSESSOR PROP	788,713	9.4025	-32,824.66		-32,824.66	16,059.32	-16,765.34
TRUSTEE	557,042	6.6407	-23,182.98		-23,182.98	11,342.17	-11,840.81
COUNTY CLERK	84,011	1.0015	-3,496.37		-3,496.37	1,710.58	-1,785.79

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
DISTRICT ATTOR	188,714	2.2497	-7,853.90		-7,853.90	3,842.49	-4,011.41
DA DRUG ENF	62,441	0.7444	-2,598.67		-2,598.67	1,271.39	-1,327.28
DA SPECIAL OPNS	13,633	0.1625	-567.38		-567.38	277.59	-289.79
MEDICAL EXAMINER	36	0.0004	-1.50		-1.50	0.73	-0.77
PUBLIC DEFENDER	90,652	1.0807	-3,772.76		-3,772.76	1,845.80	-1,926.96
JUVENILE CT CLRK	41,936	0.4999	-1,745.29		-1,745.29	853.88	-891.41
CIRCUIT CT CLERK	64,982	0.7747	-2,704.42		-2,704.42	1,323.13	-1,381.29
CRIMINAL CT CLRK	113,675	1.3552	-4,730.93		-4,730.93	2,314.59	-2,416.34
CLERK/MASTER	32,198	0.3838	-1,340.02		-1,340.02	655.60	-684.42
JUVENILE COURT	189,933	2.2642	-7,904.63		-7,904.63	3,867.31	-4,037.32
GEN SESSIONS CT	230,791	2.7513	-9,605.06		-9,605.06	4,699.23	-4,905.83
ST TRIAL COURTS	199,570	2.3791	-8,305.70		-8,305.70	4,063.53	-4,242.17
JUSTICE INFO SYS	121,962	1.4539	-5,075.82		-5,075.82	2,483.32	-2,592.50
SHERIFF ADMIN	261,677	3.1195	-10,890.47		-10,890.47	5,328.12	-5,562.35
SH COMM SERVICES	4,467	0.0533	-185.91		-185.91	90.95	-94.96
SH FACILITY MTN	8,165	0.0973	-339.81		-339.81	166.25	-173.56
SH WAREHOUSE	1,476	0.0176	-61.43		-61.43	30.05	-31.38
SH CRIM JUST CTR	30,879	0.3681	-1,285.12		-1,285.12	628.74	-656.38
SH HILL JAIL	10,395	0.1239	-432.62		-432.62	211.66	-220.96
SH CORR WORK CTR	15,103	0.1800	-628.56		-628.56	307.52	-321.04
SH TRANSPORTATION	7,263	0.0866	-302.27		-302.27	147.89	-154.38
SH WARRANTS	21,771	0.2595	-906.07		-906.07	443.29	-462.78
SH TRAINING ACAD	6,709	0.0800	-279.22		-279.22	136.60	-142.62
SH DEBERRY	1,654	0.0197	-68.84		-68.84	33.68	-35.16
SH CENTRAL PROC	15,133	0.1804	-629.81		-629.81	308.13	-321.68
SH BYRNE	4,373	0.0521	-182.00		-182.00	89.04	-92.96
SH SOUTH PRECINCT	32	0.0004	-1.33		-1.33	0.65	-0.68
SH COURTHOUSE	2,934	0.0350	-122.11		-122.11	59.74	-62.37
SH SORT	1,424	0.0170	-59.26		-59.26	29.00	-30.26
POLICE	1,456,417	17.3626	-60,613.15		-60,613.15	29,654.71	-30,958.44
FIRE	360,994	4.3035	-15,023.85		-15,023.85	7,350.35	-7,673.50
CODES ADMIN	1,130,429	13.4762	-47,046.20		-47,046.20	23,017.15	-24,029.05
BEER BOARD	26,001	0.3100	-1,082.11		-1,082.11	529.42	-552.69

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	11,022	0.1314	-458.71		-458.71	224.42	-234.29
SOIL & WATER	3,110	0.0371	-129.43		-129.43	63.32	-66.11
SOCIAL SERVICES	684,620	8.1615	-28,492.52		-28,492.52	13,939.84	-14,552.68
HEALTH	480,857	5.7324	-20,012.31		-20,012.31	9,790.94	-10,221.37
PUBLIC LIBRARY	616,238	7.3463	-25,646.59		-25,646.59	12,547.48	-13,099.11
PARKS	343,968	4.1005	-14,315.26		-14,315.26	7,003.68	-7,311.58
ARTS COMMISSION	13,673	0.1630	-569.04		-569.04	278.40	-290.64
PUBLIC WORKS	520,285	6.2025	-21,653.22		-21,653.22	10,593.75	-11,059.47
SOLID WASTE	97,636	1.1639	-4,063.42		-4,063.42	1,988.01	-2,075.41
HUMAN RELATIONS	17,729	0.2114	-737.84		-737.84	360.99	-376.85
TAXI/WRECKER BD	22,636	0.2699	-942.06		-942.06	460.90	-481.16
FARMERS MARKET	8,513	0.1015	-354.29		-354.29	173.34	-180.95
MUNI AUDITORIUM	17,871	0.2130	-743.75		-743.75	363.88	-379.87
STATE FAIR BD	49,868	0.5945	-2,075.41		-2,075.41	1,015.38	-1,060.03
CONVENTION CTR	68,165	0.8126	-2,836.89		-2,836.89	1,387.94	-1,448.95
SPORTS AUTHORITY	9,195	0.1096	-382.68		-382.68	187.22	-195.46
WATER & SEWER	942,946	11.2411	-39,243.53		-39,243.53	19,199.73	-20,043.80
BORDEAUX	201,717	2.4047	-8,395.06		-8,395.06	4,107.24	-4,287.82
GENERAL HOSP	422,186	5.0330	-17,570.54		-17,570.54	8,596.31	-8,974.23
METRO ACTION COM	162,465	1.9368	-6,761.47		-6,761.47	3,308.02	-3,453.45
NCAC	101,875	1.2145	-4,239.83		-4,239.83	2,074.32	-2,165.51
EDUCATION	9,824	0.1171	-408.86		-408.86	200.03	-208.83
SubTotal	8,388,363	100.0000	-349,106.91		-349,106.91	244,973.03	-104,133.88
TOTAL	8,388,363	100.0000	-349,106.91		-349,106.91	244,973.03	-104,133.88

Allocation Basis: FY 2002 INFORMATION SYSTEM BILLINGS FOR EACH DEPT

Allocation Source: FY 2002 INFORMATION SYSTEMS RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
LEGISLATIVE	(1,459.84)	(1,459.84)
MAYOR	(3,439.93)	(3,439.93)
GENERAL SERVICES ADMIN	(169.47)	(169.47)
GENERAL SERVICES BUILDINGS	(4,008.77)	(4,008.77)
MOTOR POOL	(3,124.10)	(3,124.10)
POSTAL SERVICE	(133.97)	(133.97)
RADIO SHOP	(1,951.13)	(1,951.13)
DIRECTOR OF FINANCE	(842.64)	(842.64)
FINANCE OPERATIONS	(1,828.32)	(1,828.32)
FINANCE OMB	(1,778.46)	(1,778.46)
OFFC SUPP SVCS-ADMIN	(699.64)	(699.64)
FINANCE PURCHASING	(3,154.02)	(3,154.02)
FINANCE INTERNAL AUDIT	(2,429.33)	(2,429.33)
FINANCE PAYROLL	(2,399.94)	(2,399.94)
FINANCE FASTNET	(3,431.49)	(3,431.49)
FINANCE REAL PROP SVCS	(1,998.79)	(1,998.79)
FINANCE TREASURY	(1,212.50)	(1,212.50)
FINANCE CUSTOMER SERVICE	(480.98)	(480.98)
FINANCE GRANTS MONITORING	(8.12)	(8.12)
FINANCE SUPPLY PROP	(119.49)	(119.49)
HUMAN RESOURCES	(8,172.11)	(8,172.11)
INFORMATION SYSTEMS	189,552.15	189,552.15
DEPARTMENT OF LAW	(2,084.73)	(2,084.73)
FINANCE ADA MANAGEMENT	(761.82)	(761.82)
ELECTIONS	(2,299.34)	(2,299.34)
PLANNING COMM	(7,880.08)	(7,880.08)
REGISTER/DEEDS	(4,260.50)	(4,260.50)
HISTORICAL COMM	(356.96)	(356.96)
COMM ED ALLIANCE	(35.52)	(35.52)
GOVT ACCESS TV	(319.84)	(319.84)
ASSESSOR PROP	(16,765.34)	(16,765.34)
TRUSTEE	(11,840.81)	(11,840.81)
COUNTY CLERK	(1,785.79)	(1,785.79)
DISTRICT ATTOR	(4,011.41)	(4,011.41)
DA DRUG ENF	(1,327.28)	(1,327.28)
DA SPECIAL OPNS	(289.79)	(289.79)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
MEDICAL EXAMINER	(0.77)	(0.77)
PUBLIC DEFENDER	(1,926.96)	(1,926.96)
JUVENILE CT CLRK	(891.41)	(891.41)
CIRCUIT CT CLERK	(1,381.29)	(1,381.29)
CRIMINAL CT CLRK	(2,416.34)	(2,416.34)
CLERK/MASTER	(684.42)	(684.42)
JUVENILE COURT	(4,037.32)	(4,037.32)
GEN SESSIONS CT	(4,905.83)	(4,905.83)
ST TRIAL COURTS	(4,242.17)	(4,242.17)
JUSTICE INFO SYS	(2,592.50)	(2,592.50)
SHERIFF ADMIN	(5,562.35)	(5,562.35)
SH COMM SERVICES	(94.96)	(94.96)
SH FACILITY MTN	(173.56)	(173.56)
SH WAREHOUSE	(31.38)	(31.38)
SH CRIM JUST CTR	(656.38)	(656.38)
SH HILL JAIL	(220.96)	(220.96)
SH CORR WORK CTR	(321.04)	(321.04)
SH TRANSPORTATION	(154.38)	(154.38)
SH WARRANTS	(462.78)	(462.78)
SH TRAINING ACAD	(142.62)	(142.62)
SH DEBERRY	(35.16)	(35.16)
SH CENTRAL PROC	(321.68)	(321.68)
SH BYRNE	(92.96)	(92.96)
SH SOUTH PRECINCT	(0.68)	(0.68)
SH COURTHOUSE	(62.37)	(62.37)
SH SORT	(30.26)	(30.26)
POLICE	(30,958.44)	(30,958.44)
FIRE	(7,673.50)	(7,673.50)
CODES ADMIN	(24,029.05)	(24,029.05)
BEER BOARD	(552.69)	(552.69)
AGRICULTURAL EXT	(234.29)	(234.29)
SOIL & WATER	(66.11)	(66.11)
SOCIAL SERVICES	(14,552.68)	(14,552.68)
HEALTH	(10,221.37)	(10,221.37)
PUBLIC LIBRARY	(13,099.11)	(13,099.11)
PARKS	(7,311.58)	(7,311.58)
ARTS COMMISSION	(290.64)	(290.64)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
PUBLIC WORKS	(11,059.47)	(11,059.47)
SOLID WASTE	(2,075.41)	(2,075.41)
HUMAN RELATIONS	(376.85)	(376.85)
TAXI/WRECKER BD	(481.16)	(481.16)
FARMERS MARKET	(180.95)	(180.95)
MUNI AUDITORIUM	(379.87)	(379.87)
STATE FAIR BD	(1,060.03)	(1,060.03)
CONVENTION CTR	(1,448.95)	(1,448.95)
SPORTS AUTHORITY	(195.46)	(195.46)
WATER & SEWER	(20,043.80)	(20,043.80)
BORDEAUX	(4,287.82)	(4,287.82)
GENERAL HOSP	(8,974.23)	(8,974.23)
METRO ACTION COM	(3,453.45)	(3,453.45)
NCAC	(2,165.51)	(2,165.51)
EDUCATION	(208.83)	(208.83)
Direct Billed	0.00	0.00
Total	(104,133.88)	(104,133.88)

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

LAW

NATURE AND EXTENT OF SERVICES

The Department of Law, under the Director of Law, is responsible for all legal work involving the Metropolitan Government, its boards, commissions and agencies with the exception of the Electric Power Board, the Metropolitan Nashville Airport Authority and the Metropolitan Development and Housing Agency. In addition, the Department of Law is responsible for all aspects of the Metropolitan Government's consolidated Risks and Insurance Management Program. The specific duties performed by division and/or section are listed below:

Legal Section - Responsible for legal work including providing advice to Metropolitan agencies and officials, representing the government in all litigation, preparation of contracts, bonds, deeds, leases, ordinances, resolutions, codifying and supplementing annually the Metropolitan Code.

Risk/Insurance Management - Responsible for the consolidated insurance program and self-insurance plan, including the purchasing of consolidated insurance. Responsible for the Metropolitan Safety Program and the purchasing of surety bonds, as well as investigating and processing liability claims against the Metropolitan Government's Departments and/or Agencies and Metropolitan Board of Education.

Legal costs were allocated based on the percentage of effort devoted to departments. Amounts paid by certain departments were processed as direct billings to prevent duplication of costs.

Safety/Insurance costs were allocated directly to the Insurance Program.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department DEPARTMENT OF LAW

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,712,630.00			3,712,630.00
BUILDING USE ALLOWANCE	20,488.62		20,488.62	
EQUIPMENT USE ALLOWANCE	10,821.46		10,821.46	
EMPLOYEE BENEFITS	56,274.07	89.22	56,363.29	
POST AUDITS	4,894.58	32.30	4,926.88	
CORPORATE DUES	2,975.59	4.34	2,979.93	
INSURANCE/JUDGEMENTS	5,566.48	5.11	5,571.59	
GENERAL SERVICES BUILDINGS	178,455.47	2,046.54	180,502.01	
CENTRAL PRINTING	1,087.63	85.00	1,172.63	
MOTOR POOL	1,222.78	251.54	1,474.32	
POSTAL SERVICE	11,500.96	549.46	12,050.42	
FINANCE OPERATIONS	7,529.79	409.04	7,938.83	
FINANCE OMB	2,189.40	121.87	2,311.27	
FINANCE PURCHASING	8,854.56	483.74	9,338.30	
FINANCE INTERNAL AUDIT	5.80	0.24	6.04	
FINANCE PAYROLL	4,090.21	152.35	4,242.56	
FINANCE FASTNET	7,471.69	75.26	7,546.95	
FINANCE GRANTS COORDINATION	391.51	15.86	407.37	
FINANCE REAL PROP SVCS	(1,892.78)	702.89	(1,189.89)	
FINANCE TREASURY	260.34	41.53	301.87	
FINANCE GRANTS MONITORING	501.15	17.39	518.54	
HUMAN RESOURCES	16,506.24	502.20	17,008.44	
INFORMATION SYSTEMS	(4,081.68)	1,996.95	(2,084.73)	
Total Allocated Additions:	335,113.87	7,582.83	342,696.70	342,696.70
Total To Be Allocated:	4,047,743.87	7,582.83		4,055,326.70

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Schedule .3 - Costs Allocated By Activity

For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	INSURANCE PROG
Wages & Benefits				
SALARIES & WAGES	2,533,843.00	0.00	2,135,269.50	398,573.50
FRINGE BENEFITS	547,590.00	0.00	461,454.09	86,135.91
Other Expense & Cost				
LEGAL SERVICES	58,650.00	0.00	49,424.35	9,225.65
MGMT CONSLT SVCS	120.00	0.00	101.12	18.88
BOTTLED WATER	1,719.00	0.00	1,448.60	270.40
TEMPORARY SERVICES	10,277.00	0.00	8,660.43	1,616.57
INTERNET	4,674.00	0.00	3,938.78	735.22
TRAVEL	16,298.00	0.00	13,734.32	2,563.68
POSTAGE	179.00	0.00	150.84	28.16
PRINTING	85.00	0.00	71.63	13.37
ADVERTISING & PROMO	1,177.00	0.00	991.86	185.14
SUBSCRIPTIONS	176,161.00	0.00	148,450.87	27,710.13
TUITION/MEMBER/DUES	28,894.00	0.00	24,348.97	4,545.03
OTHER REPAIRS/MAINT	6,176.00	0.00	5,204.52	971.48
INFO SYST CHARGE	64,529.00	0.00	54,378.59	10,150.41
CENTRAL PRINT CHARGE	1,043.00	0.00	878.94	164.06
POSTAL SVCS CHARGE	5,661.00	0.00	4,770.52	890.48
TELECOMM CHARGES	33,555.00	0.00	28,276.80	5,278.20
HOST & HOSTESS	2,055.00	0.00	1,731.75	323.25
MOTOR POOL CHARGES	8,706.00	0.00	7,336.55	1,369.45
SUPPLIES/MATERIALS	38,012.00	0.00	32,032.71	5,979.29
BOOKS/MAG/EDU SUPP	147,088.00	0.00	123,951.06	23,136.94
EQUIPMENT RENT	21,114.00	0.00	17,792.77	3,321.23
NOTARY COSTS	24.00	0.00	20.22	3.78
PROFESS PRIVILEGE TX	5,000.00	0.00	4,213.50	786.50
Departmental Totals				
Total Expenditures	3,712,630.00	0.00	3,128,633.29	583,996.71
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	3,712,630.00	0.00	3,128,633.29	583,996.71

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Schedule .3 - Costs Allocated By Activity

For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	INSURANCE PROG
Allocation Step 1				
Inbound- All Others	335,113.87	335,113.87	0.00	0.00
Reallocate Admin Costs		(335,113.87)	282,400.46	52,713.41
1st Allocation	4,047,743.87	0.00	3,411,033.75	636,710.12
Allocation Step 2				
Inbound- All Others	7,582.83	7,582.83	0.00	0.00
Reallocate Admin Costs		(7,582.83)	6,390.05	1,192.78
2nd Allocation	7,582.83	0.00	6,390.05	1,192.78
Total For 032 DEPARTMENT OF				
Total Allocated	4,055,326.70	0.00	3,417,423.80	637,902.90

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Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1,872.22	2.2391	76,376.22		76,376.22	160.77	76,536.99
MAYOR	2,012.50	2.4069	82,098.88		82,098.88	172.82	82,271.70
GENERAL SERVICES ADMIN	508.56	0.6082	20,746.45		20,746.45		20,746.45
DIRECTOR OF FINANCE	4,310.36	5.1550	175,838.89		175,838.89		175,838.89
FINANCE PURCHASING	566.54	0.6776	23,111.70		23,111.70		23,111.70
FINANCE INTERNAL AUDIT	84.53	0.1011	3,448.35		3,448.35		3,448.35
FINANCE REAL PROP SVCS	285.64	0.3416	11,652.53		11,652.53		11,652.53
FINANCE TREASURY	22.52	0.0269	918.69		918.69		918.69
HUMAN RESOURCES	2,390.71	2.8592	97,527.77		97,527.77		97,527.77
INFORMATION SYSTEMS	1,033.55	1.2361	42,163.14		42,163.14		42,163.14
CENTRAL RECORDS	63.20	0.0756	2,578.20		2,578.20	5.43	2,583.63
ELECTIONS	107.39	0.1284	4,380.93		4,380.93	9.22	4,390.15
PLANNING COMM	1,934.58	2.3137	78,920.17		78,920.17	166.13	79,086.30
REGISTER/DEEDS	55.78	0.0667	2,275.50		2,275.50	4.79	2,280.29
HISTORICAL COMM	216.97	0.2595	8,851.19		8,851.19	18.63	8,869.82
COMM ED ALLIANCE	0.17	0.0002	6.92		6.92	0.01	6.93
ASSESSOR PROP	2,900.46	3.4688	118,322.76		118,322.76	249.07	118,571.83
TRUSTEE	1,862.12	2.2270	75,964.20		75,964.20	159.91	76,124.11
COUNTY CLERK	137.80	0.1648	5,621.49		5,621.49	11.83	5,633.32
DISTRICT ATTOR	24.52	0.0293	1,000.29		1,000.29	2.11	1,002.40
MEDICAL EXAMINER	58.53	0.0700	2,387.69		2,387.69	5.03	2,392.72
PUBLIC DEFENDER	54.53	0.0652	2,224.54		2,224.54	4.68	2,229.22
JUVENILE CT CLRK	3.83	0.0046	156.26		156.26	0.33	156.59
CIRCUIT CT CLERK	151.05	0.1806	6,162.00		6,162.00	12.97	6,174.97
CRIMINAL CT CLRK	107.90	0.1290	4,401.73		4,401.73	9.27	4,411.00
CLERK/MASTER	52.03	0.0622	2,122.55		2,122.55	4.47	2,127.02
JUVENILE COURT	223.80	0.2677	9,129.80		9,129.80	19.22	9,149.02
GEN SESSIONS CT	296.96	0.3552	12,114.32		12,114.32	25.50	12,139.82
ST TRIAL COURTS	9.25	0.0111	377.36		377.36	0.79	378.15
JUSTICE INFO SYS	55.52	0.0664	2,264.89		2,264.89	4.77	2,269.66
SHERIFF ADMIN	3,425.26	4.0965	139,731.70		139,731.70	294.14	140,025.84
POLICE	18,514.26	22.1418	755,279.48	-5,628.00	749,651.48	1,589.86	751,241.34
FIRE	1,748.10	2.0907	71,312.81		71,312.81	150.11	71,462.92

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CODES ADMIN	5,037.01	6.0240	205,482.17		205,482.17	432.54	205,914.71
BEER BOARD	467.20	0.5588	19,059.19		19,059.19	40.12	19,099.31
AGRICULTURAL EXT	0.08	0.0001	3.27		3.27	0.01	3.28
SOCIAL SERVICES	105.73	0.1264	4,313.18		4,313.18	9.08	4,322.26
HEALTH	1,549.73	1.8534	63,220.41		63,220.41	133.08	63,353.49
PUBLIC LIBRARY	308.35	0.3688	12,578.97		12,578.97	26.48	12,605.45
PARKS	854.77	1.0223	34,869.91		34,869.91	73.40	34,943.31
ARTS COMMISSION	30.93	0.0370	1,261.78		1,261.78	2.66	1,264.44
PUBLIC WORKS	3,875.27	4.6347	158,089.61	-83,388.00	74,701.61	332.78	75,034.39
SOLID WASTE	750.41	0.8975	30,612.60		30,612.60	64.44	30,677.04
HUMAN RELATIONS	284.67	0.3405	11,612.97		11,612.97	24.45	11,637.42
FARMERS MARKET	48.87	0.0584	1,993.61		1,993.61	4.20	1,997.81
MUNI AUDITORIUM	243.10	0.2907	9,917.14		9,917.14	20.88	9,938.02
STATE FAIR BD	374.82	0.4483	15,290.57	-20,000.00	-4,709.43	32.19	-4,677.24
CONVENTION CTR	133.58	0.1598	5,449.33		5,449.33	11.47	5,460.80
SPORTS AUTHORITY	1,277.35	1.5277	52,108.83		52,108.83	109.69	52,218.52
WATER & SEWER	4,517.07	5.4022	184,271.51	-169,100.00	15,171.51	387.89	15,559.40
BORDEAUX	631.79	0.7556	25,773.53		25,773.53	54.25	25,827.78
GENERAL HOSP	1,373.54	1.6427	56,032.85		56,032.85	117.95	56,150.80
METRO ACTION COM	333.87	0.3993	13,620.05		13,620.05	28.67	13,648.72
NCAC	77.40	0.0926	3,157.49		3,157.49	6.65	3,164.14
MDHA	675.49	0.8079	27,556.27	-40,000.00	-12,443.73	58.01	-12,385.72
METRO TRANSIT	1,137.80	1.3608	46,415.95	-22,488.00	23,927.95	97.71	24,025.66
TRANSP & LICENSING	185.78	0.2222	7,578.81		7,578.81	15.95	7,594.76
EDUCATION	9,520.87	11.3865	388,398.89	-121,337.00	267,061.89	817.59	267,879.48
ARENA	0.58	0.0007	23.67		23.67	0.05	23.72
ALL OTHER	4,727.89	5.6544	192,871.79		192,871.79	406.00	193,277.79
SubTotal	83,615.09	100.0000	3,411,033.75	-461,941.00	2,949,092.75	6,390.05	2,955,482.80
Direct Billed				461,941.00	461,941.00		461,941.00
TOTAL	83,615.09	100.0000	3,411,033.75		3,411,033.75	6,390.05	3,417,423.80

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Schedule .4 - Detail Activity Allocations

For Department DEPARTMENT OF LAW

Allocation Basis: ATTORNEY'S SALARY COST IDENTIFIED TO FUNDS/DEPT/DIV

Allocation Source: DEPARTMENT OF LAW

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Activity - INSURANCE PROG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SELF INSUR FUND	100	100.0000	636,710.12	-1,156,248.00	-519,537.88	1,192.78	-518,345.10
SubTotal	100	100.0000	636,710.12	-1,156,248.00	-519,537.88	1,192.78	-518,345.10
Direct Billed				1,156,248.00	1,156,248.00		1,156,248.00
TOTAL	100	100.0000	636,710.12		636,710.12	1,192.78	637,902.90

Allocation Basis: DIRECT ALLOCATION TO INSURANCE PROGRAM

Allocation Source:

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Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	INSURANCE PROG
LEGISLATIVE	76,536.99	76,536.99	0.00
MAYOR	82,271.70	82,271.70	0.00
GENERAL SERVICES ADMIN	20,746.45	20,746.45	0.00
DIRECTOR OF FINANCE	175,838.89	175,838.89	0.00
FINANCE PURCHASING	23,111.70	23,111.70	0.00
FINANCE INTERNAL AUDIT	3,448.35	3,448.35	0.00
FINANCE REAL PROP SVCS	11,652.53	11,652.53	0.00
FINANCE TREASURY	918.69	918.69	0.00
HUMAN RESOURCES	97,527.77	97,527.77	0.00
INFORMATION SYSTEMS	42,163.14	42,163.14	0.00
CENTRAL RECORDS	2,583.63	2,583.63	0.00
ELECTIONS	4,390.15	4,390.15	0.00
PLANNING COMM	79,086.30	79,086.30	0.00
REGISTER/DEEDS	2,280.29	2,280.29	0.00
HISTORICAL COMM	8,869.82	8,869.82	0.00
COMM ED ALLIANCE	6.93	6.93	0.00
ASSESSOR PROP	118,571.83	118,571.83	0.00
TRUSTEE	76,124.11	76,124.11	0.00
COUNTY CLERK	5,633.32	5,633.32	0.00
DISTRICT ATTOR	1,002.40	1,002.40	0.00
MEDICAL EXAMINER	2,392.72	2,392.72	0.00
PUBLIC DEFENDER	2,229.22	2,229.22	0.00
JUVENILE CT CLRK	156.59	156.59	0.00
CIRCUIT CT CLERK	6,174.97	6,174.97	0.00
CRIMINAL CT CLRK	4,411.00	4,411.00	0.00
CLERK/MASTER	2,127.02	2,127.02	0.00
JUVENILE COURT	9,149.02	9,149.02	0.00
GEN SESSIONS CT	12,139.82	12,139.82	0.00
ST TRIAL COURTS	378.15	378.15	0.00
JUSTICE INFO SYS	2,269.66	2,269.66	0.00
SHERIFF ADMIN	140,025.84	140,025.84	0.00
POLICE	751,241.34	751,241.34	0.00
FIRE	71,462.92	71,462.92	0.00
CODES ADMIN	205,914.71	205,914.71	0.00
BEER BOARD	19,099.31	19,099.31	0.00
AGRICULTURAL EXT	3.28	3.28	0.00

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Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	INSURANCE PROG
SOCIAL SERVICES	4,322.26	4,322.26	0.00
HEALTH	63,353.49	63,353.49	0.00
PUBLIC LIBRARY	12,605.45	12,605.45	0.00
PARKS	34,943.31	34,943.31	0.00
ARTS COMMISSION	1,264.44	1,264.44	0.00
PUBLIC WORKS	75,034.39	75,034.39	0.00
SOLID WASTE	30,677.04	30,677.04	0.00
HUMAN RELATIONS	11,637.42	11,637.42	0.00
FARMERS MARKET	1,997.81	1,997.81	0.00
MUNI AUDITORIUM	9,938.02	9,938.02	0.00
STATE FAIR BD	(4,677.24)	(4,677.24)	0.00
CONVENTION CTR	5,460.80	5,460.80	0.00
SPORTS AUTHORITY	52,218.52	52,218.52	0.00
WATER & SEWER	15,559.40	15,559.40	0.00
BORDEAUX	25,827.78	25,827.78	0.00
GENERAL HOSP	56,150.80	56,150.80	0.00
METRO ACTION COM	13,648.72	13,648.72	0.00
NCAC	3,164.14	3,164.14	0.00
MDHA	(12,385.72)	(12,385.72)	0.00
METRO TRANSIT	24,025.66	24,025.66	0.00
TRANSP & LICENSING	7,594.76	7,594.76	0.00
EDUCATION	267,879.48	267,879.48	0.00
SELF INSUR FUND	(518,345.10)	0.00	(518,345.10)
ARENA	23.72	23.72	0.00
ALL OTHER	193,277.79	193,277.79	0.00
Direct Billed	1,618,189.00	461,941.00	1,156,248.00
Total	4,055,326.70	3,417,423.80	637,902.90

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METROPOLITAN GOVERNMENT
NASHVILLE, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

METROPOLITAN RECORDS CENTER

NATURE AND EXTENT OF SERVICES

The Metropolitan Records Center was established to assist departments in determining the records that needed to be stored and the amount of time the records should be stored. The Records Center provides storage space and retrieves records when requested by the departments.

Records Center costs were functionalized by the time devoted to records storage and data retrieval. Records storage costs were allocated based on the cubic feet of records stored for each department. Data retrieval costs were allocated based on the number of requests for records during the year.

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Schedule .2 - Costs To Be Allocated

For Department CENTRAL RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	62,813.00			62,813.00
BUILDING USE ALLOWANCE	1,520.43		1,520.43	
EQUIPMENT USE ALLOWANCE	2,582.70		2,582.70	
POST AUDITS	5.02	0.03	5.05	
FINANCE OPERATIONS	9.32	0.51	9.83	
FINANCE OMB	36.57	2.04	38.61	
FINANCE PURCHASING	418.86	21.97	440.83	
FINANCE FASTNET	6.15	0.06	6.21	
FINANCE GRANTS COORDINATION	6.54	0.26	6.80	
FINANCE TREASURY	4.82	0.74	5.56	
FINANCE GRANTS MONITORING	8.37	0.29	8.66	
HUMAN RESOURCES	1,019.59	31.08	1,050.67	
DEPARTMENT OF LAW	2,578.20	5.43	2,583.63	
Total Allocated Additions:	8,196.57	62.41	8,258.98	8,258.98
Total To Be Allocated:	71,009.57	62.41		71,071.98

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Schedule .3 - Costs Allocated By Activity

For Department CENTRAL RECORDS

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Wages & Benefits				
SALARIES & WAGES	43,001.00	0.00	21,500.50	21,500.50
FRINGE BENEFITS	8,736.00	0.00	4,368.00	4,368.00
Other Expense & Cost				
ELECTRIC	2,781.00	0.00	1,390.50	1,390.50
PROPERTY PROTECTION	507.00	0.00	253.50	253.50
RECORDING	432.00	0.00	216.00	216.00
TRAVEL	576.00	0.00	288.00	288.00
PRINTING	451.00	0.00	225.50	225.50
TELECOMM CHARGES	979.00	0.00	489.50	489.50
HOST/HOSTESS	15.00	0.00	7.50	7.50
SUPPLIES/MATERIALS	3,737.00	0.00	1,868.50	1,868.50
SOFTWARE LICENSE	1,573.00	0.00	786.50	786.50
ALARM PERMIT	25.00	0.00	12.50	12.50
Departmental Totals				
Total Expenditures	62,813.00	0.00	31,406.50	31,406.50
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	62,813.00	0.00	31,406.50	31,406.50
Allocation Step 1				
Inbound- All Others	8,196.57	8,196.57	0.00	0.00
Reallocate Admin Costs		(8,196.57)	4,098.28	4,098.29
1st Allocation	71,009.57	0.00	35,504.78	35,504.79
Allocation Step 2				
Inbound- All Others	62.41	62.41	0.00	0.00
Reallocate Admin Costs		(62.41)	31.20	31.21
2nd Allocation	62.41	0.00	31.20	31.21
Total For 033 CENTRAL RECORDS				
Total Allocated	71,071.98	0.00	35,535.98	35,536.00

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Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	199	1.2598	447.29		447.29	0.50	447.79
FINANCE OPERATIONS	1,196	7.5715	2,688.26		2,688.26		2,688.26
FINANCE PURCHASING	405	2.5639	910.32		910.32		910.32
FINANCE INTERNAL AUDIT	3	0.0190	6.74		6.74		6.74
FINANCE PAYROLL	304	1.9245	683.30		683.30		683.30
FINANCE TREASURY	207	1.3105	465.28		465.28		465.28
HUMAN RESOURCES	1,175	7.4386	2,641.06		2,641.06		2,641.06
INFORMATION SYSTEMS	62	0.3925	139.36		139.36		139.36
ELECTIONS	143	0.9053	321.42		321.42	0.36	321.78
PLANNING COMM	10	0.0633	22.48		22.48	0.03	22.51
REGISTER/DEEDS	891	5.6407	2,002.71		2,002.71	2.23	2,004.94
TRUSTEE	99	0.6267	222.52		222.52	0.25	222.77
COUNTY CLERK	355	2.2474	797.94		797.94	0.89	798.83
JUVENILE CT CLRK	601	3.8048	1,350.87		1,350.87	1.51	1,352.38
CIRCUIT CT CLERK	1,988	12.5855	4,468.44		4,468.44	4.98	4,473.42
CRIMINAL CT CLRK	1,554	9.8379	3,492.94		3,492.94	3.90	3,496.84
CLERK/MASTER	1,091	6.9068	2,452.25		2,452.25	2.74	2,454.99
GEN SESSIONS CT	60	0.3798	134.86		134.86	0.15	135.01
SHERIFF ADMIN	632	4.0010	1,420.55		1,420.55	1.58	1,422.13
POLICE	270	1.7093	606.88		606.88	0.68	607.56
FIRE	455	2.8805	1,022.71		1,022.71	1.14	1,023.85
CODES ADMIN	171	1.0826	384.36		384.36	0.43	384.79
SOCIAL SERVICES	22	0.1393	49.45		49.45	0.06	49.51
HEALTH	2,495	15.7952	5,608.02		5,608.02	6.24	5,614.26
PUBLIC LIBRARY	340	2.1524	764.22		764.22	0.85	765.07
PUBLIC WORKS	212	1.3421	476.51		476.51	0.53	477.04
STATE FAIR BD	67	0.4242	150.60		150.60	0.17	150.77
WATER & SEWER	30	0.1899	67.43		67.43	0.08	67.51
METRO ACTION COM	191	1.2092	429.31		429.31	0.48	429.79
NCAC	564	3.5705	1,267.71		1,267.71	1.41	1,269.12
TRANSP & LICENSING	4	0.0253	8.99		8.99	0.01	9.00
SubTotal	15,796	100.0000	35,504.78		35,504.78	31.20	35,535.98
TOTAL	15,796	100.0000	35,504.78		35,504.78	31.20	35,535.98

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Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Allocation Basis: NUMBER OF BOXES STORED FOR EACH DEPARTMENT

Allocation Source: FY 2002 CENTRAL RECORDS INFORMATION

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Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - DATA REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	15	0.3717	131.99		131.99	0.19	132.18
FINANCE OPERATIONS	306	7.5836	2,692.56		2,692.56		2,692.56
FINANCE PURCHASING	245	6.0719	2,155.81		2,155.81		2,155.81
FINANCE PAYROLL	66	1.6357	580.75		580.75		580.75
FINANCE TREASURY	91	2.2553	800.73		800.73		800.73
HUMAN RESOURCES	840	20.8180	7,391.31		7,391.31		7,391.31
INFORMATION SYSTEMS	27	0.6691	237.58		237.58		237.58
ELECTIONS	42	1.0409	369.57		369.57	0.53	370.10
REGISTER/DEEDS	2	0.0496	17.60		17.60	0.03	17.63
TRUSTEE	16	0.3965	140.79		140.79	0.20	140.99
COUNTY CLERK	174	4.3123	1,531.06		1,531.06	2.21	1,533.27
JUVENILE CT CLRK	31	0.7683	272.78		272.78	0.39	273.17
CIRCUIT CT CLERK	415	10.2850	3,651.67		3,651.67	5.27	3,656.94
CRIMINAL CT CLRK	441	10.9294	3,880.45		3,880.45	5.60	3,886.05
CLERK/MASTER	9	0.2230	79.19		79.19	0.11	79.30
SHERIFF ADMIN	434	10.7559	3,818.85		3,818.85	5.51	3,824.36
POLICE	109	2.7014	959.11		959.11	1.38	960.49
FIRE	214	5.3036	1,883.03		1,883.03	2.72	1,885.75
CODES ADMIN	9	0.2230	79.19		79.19	0.11	79.30
SOCIAL SERVICES	15	0.3717	131.99		131.99	0.19	132.18
HEALTH	365	9.0458	3,211.71		3,211.71	4.63	3,216.34
PUBLIC LIBRARY	68	1.6853	598.35		598.35	0.86	599.21
PUBLIC WORKS	16	0.3965	140.79		140.79	0.20	140.99
STATE FAIR BD	21	0.5204	184.78		184.78	0.27	185.05
NCAC	64	1.5861	563.15		563.15	0.81	563.96
SubTotal	4,035	100.0000	35,504.79		35,504.79	31.21	35,536.00
TOTAL	4,035	100.0000	35,504.79		35,504.79	31.21	35,536.00

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2002 CENTRAL RECORDS INFORMATION

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Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
LEGISLATIVE	579.97	447.79	132.18
FINANCE OPERATIONS	5,380.82	2,688.26	2,692.56
FINANCE PURCHASING	3,066.13	910.32	2,155.81
FINANCE INTERNAL AUDIT	6.74	6.74	0.00
FINANCE PAYROLL	1,264.05	683.30	580.75
FINANCE TREASURY	1,266.01	465.28	800.73
HUMAN RESOURCES	10,032.37	2,641.06	7,391.31
INFORMATION SYSTEMS	376.94	139.36	237.58
ELECTIONS	691.88	321.78	370.10
PLANNING COMM	22.51	22.51	0.00
REGISTER/DEEDS	2,022.57	2,004.94	17.63
TRUSTEE	363.76	222.77	140.99
COUNTY CLERK	2,332.10	798.83	1,533.27
JUVENILE CT CLRK	1,625.55	1,352.38	273.17
CIRCUIT CT CLERK	8,130.36	4,473.42	3,656.94
CRIMINAL CT CLRK	7,382.89	3,496.84	3,886.05
CLERK/MASTER	2,534.29	2,454.99	79.30
GEN SESSIONS CT	135.01	135.01	0.00
SHERIFF ADMIN	5,246.49	1,422.13	3,824.36
POLICE	1,568.05	607.56	960.49
FIRE	2,909.60	1,023.85	1,885.75
CODES ADMIN	464.09	384.79	79.30
SOCIAL SERVICES	181.69	49.51	132.18
HEALTH	8,830.60	5,614.26	3,216.34
PUBLIC LIBRARY	1,364.28	765.07	599.21
PUBLIC WORKS	618.03	477.04	140.99
STATE FAIR BD	335.82	150.77	185.05
WATER & SEWER	67.51	67.51	0.00
METRO ACTION COM	429.79	429.79	0.00
NCAC	1,833.08	1,269.12	563.96
TRANSP & LICENSING	9.00	9.00	0.00

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Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
Direct Billed	0.00	0.00	0.00
Total	71,071.98	35,535.98	35,536.00

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