MAXIMUS
HELPING GOVERNMENT SERVE THE PEOPLE®

OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR
METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based On Actual Expenditures
For The Year Ended June 30, 2004

A CENTRAL SERVICES COST ALLOCATION PLAN

October 2005

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Helping Government Serve the People
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FOR
METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

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Based On Actual Expenditures
For The Year Ended June 30, 2004

CERTIFICATION BY DIRECTOR OF FINANCE

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, 2004 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.

OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR
METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based On Actual Expenditures
For The Year Ended June 30, 2004

COST ALLOCATION METHODOLOGY

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 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 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

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

Process

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.

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Based On Actual Expenditures
For The Year Ended June 30, 2004

COST ALLOCATION PLAN CONTROL SCHEDULE

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
CENTRAL SERVICE DEPARTMENTS					
Building Use Allowance					
Equipment Use Allowance					
Bd of Hospital's Workmen's Comp.					
Employee Benefits	10101	001	01101104	$ 2,914,036.30	$ 56,044,819.08
	10101		01101107	6,900,400.00	
	10101		01101109	19,447,584.53	
	10101		01101110	200,000.00	
	10101		01101113	900,032.02	
	10101		01101114	371,912.78	
	10101		01101115	248,166.77	
	10101		01101120	2,864,707.38	
	18301		01191102	8,873,000.00	
	18301		01191103	5,424,700.00	
	18301		01191106	4,592,400.00	
	18301		01191109	2,320,850.23	
	18301		01191111	9,900.00	
	18301		01191112	300,000.00	
	18301		01191113	652,000.00	
	18301		01191115	25,129.07	
Post Audits	10101	001	01101412	$ 1,998,851.67	$ 1,998,851.67
Corporate Dues	10101	001	01101303	$ 260,836.17	$ 260,836.17
Insurance/Judgements	10101	001	01101301	$ 1,909,982.63	$ 3,232,963.63
	10101		01101302	33,981.00	
	10101		01101308	890,000.00	
	18301		01191301	289,000.00	
	18301		01191308	110,000.00	
Employee Health & Wellness	10101	038	38151191	$ 97,677.79	$ 506,831.02
			38151192	$ 362,926.78	
			38151250	$ 5,877.52	
			38151251	$ 40,348.93	

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Human Resources	10101	008	08121110-08160810	$ 5,957,914.25	$ 5,957,914.25
General Services Administration	10101	010	10160110-10160810	$ 601,027.02	$ 688,902.27
			10561110-10561220	$ 13,475.36	
			10562110	$ 6,840.39	
			10563110-105633310	$ 67,559.50	
Division of Buildings	10101	010	10111000-10111052	$ 7,319,096.37	$ 9,669,895.72
			10111060-10111082	$ 2,350,799.35	
Central Printing (expenditure data from CAFR)	51136	010	10504100	$ 825,170.00	$ 825,170.00
Motor Pool (expenditure data from CAFR)	51154	010	10505100-10505400	$ 24,206,562.00	$ 24,206,562.00
Postal Service (expenditure data from CAFR)	51151	010	10502100	$ 855,944.00	$ 855,944.00
Radio Shop (expenditure data from CAFR)	51153	010	10503100	$ 3,026,949.00	$ 3,026,949.00
Director of Finance	10101	015	15101000	$ 4,064.19	$ 844,350.38
			15160800-15160810	$ 672,095.69	
			15160430	$ 168,190.50	
Division of Accounts	10101	015	15102100-15102420	$ 1,363,471.58	$ 1,363,471.58
			15161030	$ -	
Budget	10101	015	15103100-15103420	$ 1,360,436.56	$ 1,360,436.56
			15161020	$ -	
Internal Audit	10101	015	15109100-15109402	$ 828,700.47	$ 828,700.47
			15161010	$ -	
Payroll	10101	015	15102500-15102520	$ 25,868.27	$ 650,099.52
			15102600-15102632	$ 624,231.25	
Business Solutions	10101	015	15116100-15116602	$ 1,157,573.95	$ 1,157,573.95
Office of Support Svcs-Admin	10101	015	15114100	$ 181.43	$ 181.43
Division of Purchasing	10101	015	15116300-15116320	$ 1,196,049.90	$ 1,196,049.90
Division of Customer Svc/Claim	10101	015	15116200-15116220	$ 285,187.01	$ 285,187.01

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Division of Surplus Prop Warehouse	10101	015	15509000	$ 209,000.00	$ 752,752.55
			15517300-15517320	$ 543,460.86	
			15564000	$ 291.69	
			15563100-15563910	$ -	
Division of Grants Monitoring	10101	015	15118100-15118120	$ 329,256.52	$ 329,256.52
Division of Grants Coordination	10101	015	15117200-15117220	$ 186,953.74	$ 440,344.84
			15114900	1,932.87	
			15117100-15117120	251,458.23	
Division of Real Property Services	51100	015	15502000-15561000	$ 1,472,778.61	$ 1,511,848.84
(Formerly Facilities Planning/Constr)			15561000-15562910	39,070.23	
Treasury (expenditure data from CAFR)	51180	015	15515100-15515410	$ 879,485.00	$ 879,485.00
			15560110-15563000	-	
Information Systems (expenditure data from CAFR)	51137	014		$ 9,886,937.00	$ 9,886,937.00
Law	10101	006	06101000	$ 4,414,279.34	$ 4,414,279.34
Central Records	10101	003	03103000	$ 222,212.37	$ 222,212.37
DIRECT OR RECEIVING DEPARTMENTS					
ADA Management	10101		15118200		
Legislative	10101		002		
	10101		03101000,03106000,03107000		
	30003		02103000,03107000		
Mayor	10101		04101010-04103010		
	30003		04302000		
	32000		04300200		
Elections	10101		005		
	30003		005		
Planning Commission	10101		007		
	30003		007		
	30703		007		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
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		
	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		

Metropolitan Government of Nashville and Davidson County, Tennessee
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
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		
	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		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
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		
	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		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Sheriff - SORT	10101		30118000		
Sheriff - Compliance	10102		30104040		
Sheriff - Pretrial	10103		30104130		
Sheriff - Day Reporting	10104		30111000		
	30303		30118000		
Police	10101		031		
	18301		031		
	30003		031		
	30010		031		
	30013		031		
	30015		031		
	30147		031		
	30148		031		
	30149		031		
	30155		031		
Police (continued)	30156		031		
	32000		031		
	40150		031		
	40286		031		
Police Drug Enforcement	30147		31740201		
Fire	10101		032		
	18301		032		
	30003		032		
	40130		032		
	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		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	30003		037		
	30205		037		
	40130		037		
Social Services (continued)	40150		037		
	73170		037		
Knowles Home	10101		37105010-37105040		
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		
Public Library (continued)	30404		039		
	40150		039		
	40204		039		
	40223		039		
	41100		039		
Parks	10101		01101217		
	10101		040		
	30003		040		
	30801		040		
	30802		040		
	30804		040		
	32000		040		
	40130		040		
	40204		040		
	40583		040		
	41100		040		

Metropolitan Government of Nashville and Davidson County, Tennessee
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	73180		040		
Arts Commission	10101		041		
	32000		041		

Metropolitan Government of Nashville and Davidson County, Tennessee
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
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		
	30040		044		
Taxi, Transportation & License Bd.	10101		045		
	30003		045		
Caring for Children	10101		046		
	30205		046		
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		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
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		
Storm Water	37100				
Bordeaux Hospital	10101		01101414		
	30003		066		
	62270		066		
General Hospital	10101		01101413		
	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		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	31508		075		
Metro Action Commission (continued)	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		
	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		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	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		
Education (continued)	45100		001, 080		
	45130		080		
	45181		080		
	45288		001, 080		
	45592		080		
	46100		080		
	55145		080		
	75265		080		
	75266		080		
Emergency Communications Centerr	10101		91101000		
Self-Insurance Fund	50109		006		
	50122		006		
	50123		006		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	50135		006		
	50267		006		
Self-Insurance Fund (continued)	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		
	40150		015		
	40194		001, 010, 015		
All Other (continued)	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		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For The Year Ended June 30, 2004

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	90241		001		

OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR
METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based On Actual Expenditures
For The Year Ended June 30, 2004

OMB CIRCULAR A-87 COST ALLOCATION PLAN

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	LEGISLATIVE	MAYOR	FINANCE ADA	ELECTIONS	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS
BUILDING USE ALLOWANCE	1,278.22	2,049.40	859.67	4,237.42	22,223.53	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	1,115.24	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	124,717.54	47,455.57	0.00	85,042.61	192,309.24	0.00	23,775.39
POST AUDITS	314.53	2,450.72	672.78	1,194.91	6,246.20	0.00	451.90
CORPORATE DUES	229,263.63	26,386.21	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	11,136.26	5,416.79	3,660.65	22,030.28	48,721.82	0.00	260.75
EMPLOYEE HEALTH &	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	6,677.26	69,795.67	57,190.79	0.00	0.00
CENTRAL PRINTING	11,195.19	20,287.89	0.00	13,596.46	5,542.91	0.00	1,225.96
FLEET MANAGEMENT	0.00	122,513.85	17,168.75	2,897.56	2,897.56	0.00	2,924.14
POSTAL SERVICE	(729.96)	(377.34)	(13.14)	(1,052.70)	(761.31)	0.00	(200.76)
RADIO SHOP	0.00	(24,170.63)	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	102,464.85	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	484.64	4,275.47	1,136.55	2,254.41	9,648.36	0.00	874.03
FINANCE OMB	509.12	3,966.83	1,088.99	1,934.14	10,110.33	0.00	731.46
OFFC SUPP SVCS-ADMIN	0.00	0.00	7,357.95	0.00	0.00	0.00	0.00
FINANCE PURCHASING	1,008.82	2,508.65	653.85	2,250.58	2,563.68	496.64	1,503.98
FINANCE INTERNAL AUDIT	605.00	1,504.46	392.12	1,349.68	1,537.45	297.84	901.94
FINANCE PAYROLL	3,481.76	3,148.90	609.86	10,642.09	4,081.91	0.00	131.20
FINANCE BUSINESS SOLUTIONS	418.07	3,257.43	894.24	1,588.25	8,302.28	0.00	600.65
FINANCE REAL PROP SVCS	0.00	0.00	2,420.99	0.00	0.00	0.00	0.00
FINANCE TREASURY	290.90	5.34	1.07	16.50	21.56	0.12	176.59
FINANCE CUSTOMER SERVICE	2,183.68	2,296.29	0.00	1,689.10	1,854.69	0.00	4,128.89
FINANCE GRANTS MONITORING	1,869.01	1,974.51	46.00	1,956.36	1,978.39	34.94	1,903.84
FINANCE GRANTS	134.94	7,460.03	87.46	301.04	7,467.39	66.43	201.18
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	27,177.21	24,746.89	0.00	20,039.73	31,769.91	0.00	0.00
INFORMATION SYSTEMS	12,988.35	25,362.71	0.00	28,520.87	38,061.86	0.00	32,258.46
DEPARTMENT OF LAW	54,347.05	81,606.17	0.00	(60,045.94)	47,157.32	0.00	843.35
CENTRAL RECORDS	1,724.05	0.00	1,296.18	2,423.53	145.99	0.00	6,208.27
Total Allocated	484,398.01	364,126.14	148,591.32	212,662.55	499,071.86	895.97	78,901.22
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	484,398.01	364,126.14	148,591.32	212,662.55	499,071.86	895.97	78,901.22

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	LEGISLATIVE	MAYOR	FINANCE ADA	ELECTIONS	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	484,398.01	364,126.14	148,591.32	212,662.55	499,071.86	895.97	78,901.22

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	17,524.10	4,568.38	12,333.14	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	866.88	0.00	0.00	231.42
EMPLOYEE BENEFITS	0.00	19,055.65	0.00	244,333.25	61,816.26	250,187.25	11,628.07
POST AUDITS	400.38	233.36	749.26	700.09	1,021.65	746.92	3,633.15
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	989.89	1,608.57	0.00	14,861.66	18,241.82	11,631.21	24,733.63
EMPLOYEE HEALTH &	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	38,571.46	10,055.23	203,142.45	0.00
CENTRAL PRINTING	815.45	50.52	55.34	3,247.11	5,476.29	11,148.68	1,862.03
FLEET MANAGEMENT	0.00	0.00	2,924.14	89,961.45	2,924.14	17,360.82	127.46
POSTAL SERVICE	(112.51)	0.00	(0.51)	(198.34)	(224.63)	(270.16)	(305.30)
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	(4,107.02)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	706.74	377.99	1,232.59	1,460.56	1,629.73	1,550.51	8,186.46
FINANCE OMB	648.07	377.74	1,212.78	1,133.20	1,653.68	1,209.00	5,880.74
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	476.97	363.55	586.19	4,392.86	1,329.68	2,339.82	3,050.41
FINANCE INTERNAL AUDIT	286.05	218.02	351.54	2,634.42	797.41	1,403.20	1,829.35
FINANCE PAYROLL	442.21	690.04	619.58	6,596.65	2,021.51	6,071.82	5,491.12
FINANCE BUSINESS SOLUTIONS	532.17	310.18	995.90	930.55	1,357.95	992.79	4,829.08
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	0.78	1.12	1.08	10.97	3.36	9.68	692.73
FINANCE CUSTOMER SERVICE	260.54	0.00	0.00	2,115.23	2,177.05	20,933.72	46.36
FINANCE GRANTS MONITORING	1,831.59	475.09	41.23	758.54	7,565.12	1,962.64	2,012.62
FINANCE GRANTS	63.80	48.63	78.41	587.61	177.86	312.98	408.04
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	1,678.45
HUMAN RESOURCES	5,356.78	4,590.79	0.00	54,385.61	16,745.54	44,461.39	45,569.84
INFORMATION SYSTEMS	2,845.30	1,095.94	5,602.01	74,166.11	71,825.91	30,894.89	30,271.37
DEPARTMENT OF LAW	12,810.49	347.57	0.00	115,711.71	63,389.05	10,239.48	1,321.74
CENTRAL RECORDS	0.00	0.00	0.00	3,858.09	1,487.25	8,541.00	0.00
Total Allocated	28,354.70	29,844.76	14,449.54	678,609.77	276,040.24	637,203.23	149,071.75
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	28,354.70	29,844.76	14,449.54	678,609.77	276,040.24	637,203.23	149,071.75

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	HISTORICAL COMM	COMM ED ALLIANCE	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK	DISTRICT ATTOR
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	28,354.70	29,844.76	14,449.54	678,609.77	276,040.24	637,203.23	149,071.75

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	4,189.20	0.00	212.82	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	1,474.73	2,849.62	0.00	211.19
EMPLOYEE BENEFITS	0.00	0.00	0.00	24,839.49	45,233.39	319,644.13	159,742.18
POST AUDITS	401.95	177.95	0.00	888.19	454.24	1,360.38	1,066.92
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	65,692.34	4,578.24	11,102.20	12,463.69
EMPLOYEE HEALTH &	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	75,826.70	0.00	3,852.08	0.00
CENTRAL PRINTING	0.00	0.00	0.00	1,981.81	1,345.81	23,948.55	6,211.36
FLEET MANAGEMENT	236,760.25	8,644.70	0.00	5,682.50	2,943.52	500.84	2,910.85
POSTAL SERVICE	0.00	0.00	0.00	(104.09)	(203.33)	(1,881.51)	(662.73)
RADIO SHOP	(3,642.69)	0.00	0.00	0.00	0.00	(995.62)	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	570.10	474.71	0.00	1,512.56	792.92	2,423.13	2,087.72
FINANCE OMB	650.60	288.03	0.00	1,437.66	735.25	2,201.96	1,726.96
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	1,564.82	81.21	0.00	2,996.84	946.41	3,243.95	3,091.67
FINANCE INTERNAL AUDIT	938.42	48.70	0.00	1,797.22	567.56	1,945.41	1,854.09
FINANCE PAYROLL	133.64	0.00	0.00	4,028.45	2,434.56	5,287.03	6,863.90
FINANCE BUSINESS SOLUTIONS	534.26	236.52	0.00	1,180.56	603.76	1,808.18	1,418.13
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	0.59	0.02	0.00	74.08	3.89	8.73	11.05
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	2,766.58	962.67	4,142.14	4,674.27
FINANCE GRANTS MONITORING	110.08	5.71	0.00	2,008.86	7,538.15	2,026.24	2,015.53
FINANCE GRANTS	209.31	10.86	0.00	400.86	126.59	433.92	7,538.02
FINANCE SUPPLY PROP	39,134.38	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	0.00	0.00	0.00	31,489.92	19,567.29	33,955.06	52,059.18
INFORMATION SYSTEMS	16,215.75	0.00	0.00	13,258.13	6,961.18	22,870.46	16,244.96
DEPARTMENT OF LAW	0.00	0.00	4,650.53	1,461.43	225.58	1,537.50	5,074.47
CENTRAL RECORDS	0.00	0.00	0.00	8,903.46	3,840.71	19,161.21	38,146.80
Total Allocated	293,581.46	9,968.41	4,650.53	253,787.48	102,508.01	458,788.79	324,750.21
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	293,581.46	9,968.41	4,650.53	253,787.48	102,508.01	458,788.79	324,750.21

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	293,581.46	9,968.41	4,650.53	253,787.48	102,508.01	458,788.79	324,750.21

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	232.96	0.00	40,146.48	709.68	915.56	98,132.27	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	154.43	6,313.36	0.00	0.00	55,425.70	0.00
EMPLOYEE BENEFITS	28,530.62	186,418.95	186,950.57	84,116.48	4,782.75	888,906.42	0.00
POST AUDITS	541.66	3,174.21	3,512.17	3,698.70	2,042.52	1,441.55	412.88
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	6,141.10	21,665.58	128,829.09	37,575.39	14,675.98	119,646.38	0.00
EMPLOYEE HEALTH &	0.00	0.00	0.00	0.00	0.00	22,924.51	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	4,216.77	0.00	853,819.52	12,845.49	16,572.20	898,372.09	0.00
CENTRAL PRINTING	2,538.03	4,432.14	15,345.97	3,920.04	106.02	136.95	0.00
FLEET MANAGEMENT	0.00	52,365.32	63.45	31,697.62	0.00	40,979.47	134,154.84
POSTAL SERVICE	(259.18)	(156.15)	(397.24)	(352.72)	(12.41)	(1,291.04)	0.00
RADIO SHOP	0.00	(8,165.72)	(24.32)	(6,961.49)	0.00	(9,860.03)	(4,080.66)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	973.66	5,733.35	5,907.77	7,290.02	3,209.37	2,371.93	759.59
FINANCE OMB	876.75	5,137.91	5,684.94	5,986.86	3,306.10	2,333.35	668.30
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	825.33	7,250.01	5,603.04	5,402.86	1,847.75	2,786.41	596.39
FINANCE INTERNAL AUDIT	494.96	4,347.86	3,360.17	3,240.12	1,108.10	1,671.03	357.66
FINANCE PAYROLL	1,406.80	9,230.45	9,891.32	9,517.15	1,095.80	7,085.01	1,083.64
FINANCE BUSINESS SOLUTIONS	719.95	4,219.09	4,668.29	4,916.22	2,714.87	1,916.07	548.79
FINANCE REAL PROP SVCS	175.74	4,735.80	4,907.55	298.85	38.07	700.43	0.00
FINANCE TREASURY	2.32	103.73	16.21	2,335.68	2,922.58	429.80	1.77
FINANCE CUSTOMER SERVICE	898.64	1,287.25	14,590.23	17.66	858.89	4,237.09	0.00
FINANCE GRANTS MONITORING	7,529.64	2,308.06	2,192.20	2,178.12	7,601.56	7,667.60	41.96
FINANCE GRANTS	110.40	8,094.25	749.47	722.71	7,371.63	7,497.19	79.78
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	353.35	0.00
HUMAN RESOURCES	12,944.43	70,413.74	69,751.71	51,220.30	13,182.31	584,855.87	0.00
INFORMATION SYSTEMS	8,948.85	26,235.75	25,298.97	35,334.60	16,468.91	42,810.72	458.67
DEPARTMENT OF LAW	14,878.51	9,755.50	5,415.47	1,070.25	680.39	53,168.61	0.00
CENTRAL RECORDS	32,286.17	0.00	321.83	0.00	0.00	3,282.39	0.00
Total Allocated	125,014.11	418,741.51	1,392,918.22	296,780.59	101,488.95	2,837,981.12	135,083.61
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	125,014.11	418,741.51	1,392,918.22	296,780.59	101,488.95	2,837,981.12	135,083.61

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	125,014.11	418,741.51	1,392,918.22	296,780.59	101,488.95	2,837,981.12	135,083.61

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	0.00	0.00	3,937.30	364.70	0.00	6,757.26	0.00
POST AUDITS	308.29	1,104.38	837.46	471.41	0.00	588.49	277.08
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
EMPLOYEE HEALTH &	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	11,245.49	0.00	0.00	0.00	0.00	30.06
FLEET MANAGEMENT	43,211.52	8,647.97	9,084.81	0.00	0.00	14,510.68	91,492.36
POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	0.00	(2,706.27)	(198.37)	0.00	(1,133.52)	(8,140.14)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	507.22	2,884.56	1,581.82	898.59	0.00	1,161.62	418.67
FINANCE OMB	499.01	1,787.59	1,355.54	763.04	0.00	952.54	448.48
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	411.79	496.81	7,106.04	2,320.34	0.00	3,188.03	1,132.02
FINANCE INTERNAL AUDIT	246.95	297.94	4,261.53	1,391.52	0.00	1,911.88	678.88
FINANCE PAYROLL	653.59	119.05	12,546.99	4,101.34	0.00	5,270.03	2,147.85
FINANCE BUSINESS SOLUTIONS	409.78	1,467.91	1,113.13	626.58	0.00	782.20	368.28
FINANCE REAL PROP SVCS	0.00	0.00	16,882.32	0.00	0.00	0.00	0.00
FINANCE TREASURY	1.08	0.30	20.57	6.72	0.00	8.69	3.50
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	28.97	34.95	499.89	163.23	0.00	224.27	79.64
FINANCE GRANTS	55.08	66.45	950.53	310.38	0.00	426.44	151.42
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	849.83	171.38	5,298.81	1,541.03	0.00	1,803.32	615.66
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	47,183.11	28,324.78	62,770.47	12,760.51	0.00	36,451.93	89,703.76
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	47,183.11	28,324.78	62,770.47	12,760.51	0.00	36,451.93	89,703.76

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	47,183.11	28,324.78	62,770.47	12,760.51	0.00	36,451.93	89,703.76

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 SOUTH PRECINCT
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	4,151.21	0.00	0.00	0.00	0.00	0.00
POST AUDITS	0.00	718.82	393.37	216.19	279.42	909.27	10.15
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
EMPLOYEE HEALTH &	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	1,490.26	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	0.00	111,188.79	0.00	2,841.20	0.00	0.00	0.00
POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	(14,381.49)	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	1,294.83	803.09	358.05	440.99	1,405.92	19.63
FINANCE OMB	0.00	1,163.50	636.72	349.93	452.27	1,471.76	16.42
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	1,792.17	207.37	5,030.48	1,729.57	345.22	0.00
FINANCE INTERNAL AUDIT	0.00	1,074.78	124.36	3,016.80	1,037.23	207.04	0.00
FINANCE PAYROLL	0.00	2,937.52	223.54	121.48	3,450.18	0.00	0.00
FINANCE BUSINESS SOLUTIONS	0.00	955.44	522.85	287.36	371.39	1,208.57	13.48
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	0.00	4.85	0.38	1.43	5.60	0.09	0.00
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	0.00	126.08	14.59	353.88	121.68	24.28	0.00
FINANCE GRANTS	0.00	239.72	27.74	672.89	231.35	46.18	0.00
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	2,811.22	591.85	158.63	626.64	0.00	0.00
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	0.00	115,567.70	3,545.86	13,408.32	8,746.32	5,618.33	59.68
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	0.00	115,567.70	3,545.86	13,408.32	8,746.32	5,618.33	59.68

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 SOUTH PRECINCT
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	0.00	115,567.70	3,545.86	13,408.32	8,746.32	5,618.33	59.68

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH OTHER	POLICE	POLICE DRUG ENF	FIRE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	101,866.99	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	173,537.13	0.00	212,128.48
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	8,885,424.51	0.00	8,243,896.03
POST AUDITS	23.41	156.10	257.56	0.00	138,047.24	0.00	17,421.93
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	748,620.65	0.00	459,158.31
EMPLOYEE HEALTH &	0.00	0.00	0.00	0.00	265,029.64	0.00	171,654.22
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	1,811,778.03	0.00	1,680.52
CENTRAL PRINTING	0.00	0.00	0.00	0.00	9,020.55	0.00	24,778.05
FLEET MANAGEMENT	0.00	0.00	0.00	0.00	3,702,751.28	0.00	631,425.18
POSTAL SERVICE	0.00	0.00	0.00	0.00	(1,541.18)	0.00	(201.74)
RADIO SHOP	0.00	(2,408.73)	0.00	0.00	(746,175.39)	(9,604.84)	(205,287.31)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	32.73	249.54	458.06	0.00	44,887.71	0.00	30,870.27
FINANCE OMB	37.90	252.66	416.88	0.00	42,711.53	0.00	28,199.80
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	43.54	482.65	10,659.33	87,836.35	0.00	61,611.64
FINANCE INTERNAL AUDIT	0.00	26.11	289.45	6,392.45	52,675.87	0.00	36,948.78
FINANCE PAYROLL	14.58	0.00	461.65	971.88	128,664.84	0.00	87,578.63
FINANCE BUSINESS SOLUTIONS	31.12	207.48	342.33	0.00	35,073.34	0.00	23,156.77
FINANCE REAL PROP SVCS	0.00	0.00	157.96	0.00	9,208.08	0.00	936.34
FINANCE TREASURY	0.02	0.01	0.81	4.11	2,308.19	0.00	2,113.97
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	7,555.66	0.00	1,353.48
FINANCE GRANTS MONITORING	0.00	3.06	33.95	749.86	9,775.16	0.00	6,132.26
FINANCE GRANTS	0.00	5.82	64.57	1,425.82	18,873.70	0.00	15,365.81
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	256,272.85	0.00	3,091.88
HUMAN RESOURCES	0.00	0.00	0.00	0.00	1,228,702.66	0.00	850,568.18
INFORMATION SYSTEMS	0.00	318.06	534.72	0.00	282,938.42	506.07	68,783.12
DEPARTMENT OF LAW	0.00	0.00	0.00	0.00	464,335.38	0.00	117,593.50
CENTRAL RECORDS	0.00	0.00	0.00	0.00	4,055.99	0.00	10,240.32
Total Allocated	139.76	(1,146.35)	3,500.59	20,203.45	17,764,235.18	(9,098.77)	10,901,198.42
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	139.76	(1,146.35)	3,500.59	20,203.45	17,764,235.18	(9,098.77)	10,901,198.42

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH OTHER	POLICE	POLICE DRUG ENF	FIRE
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	139.76	(1,146.35)	3,500.59	20,203.45	17,764,235.18	(9,098.77)	10,901,198.42

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY
BUILDING USE ALLOWANCE	9,179.65	2,620.42	5,036.56	0.00	9,363.66	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	9,475.35	1,701.03	165.46	0.00	3,854.89	15,856.64	2,758.07
EMPLOYEE BENEFITS	401,933.50	11,466.99	19,673.29	9,510.21	439,051.11	918,846.77	392,418.31
POST AUDITS	34,657.71	806.24	634.54	176.39	95,633.01	27,297.38	15,775.12
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	13,154.75	10,883.31	1,113.63	123.74	97,292.40	84,035.60	76,676.62
EMPLOYEE HEALTH &	0.00	0.00	0.00	0.00	0.00	3,634.38	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	151,200.44	20,353.33	11,085.73	0.00	154,231.32	0.00	0.00
CENTRAL PRINTING	6,328.56	1,754.72	0.00	0.00	2,714.50	83.02	34,106.93
FLEET MANAGEMENT	183,145.49	8,706.44	0.00	0.00	123,784.78	125,756.08	81,244.15
POSTAL SERVICE	(831.61)	(90.85)	(18.21)	(1.01)	(136.36)	(8.69)	(1,116.83)
RADIO SHOP	(13,340.31)	(1,218.17)	0.00	0.00	0.00	(3,287.62)	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	5,711.49	1,154.37	923.84	253.39	9,786.51	44,831.64	32,014.08
FINANCE OMB	5,673.57	1,305.02	1,027.09	285.51	8,711.84	44,184.56	25,534.21
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	4,349.45	242.44	197.45	58.16	6,722.11	26,810.18	14,131.99
FINANCE INTERNAL AUDIT	2,608.39	145.40	118.41	34.88	4,031.28	16,078.18	8,475.03
FINANCE PAYROLL	7,196.79	393.61	714.34	104.48	15,853.81	35,031.46	24,156.11
FINANCE BUSINESS SOLUTIONS	4,658.95	1,071.63	843.41	234.45	7,153.88	36,282.95	20,967.86
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	813.94	77.22
FINANCE TREASURY	11.86	0.65	1.12	0.17	25.42	201.28	738.70
FINANCE CUSTOMER SERVICE	6,732.08	238.46	278.20	4.41	3,636.52	13,497.29	1,591.95
FINANCE GRANTS MONITORING	2,104.01	1,815.09	1,811.93	1,802.14	2,270.92	9,357.60	2,792.19
FINANCE GRANTS	581.79	32.43	26.41	7.78	899.17	10,710.67	1,890.33
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	176.68	530.04	0.00
HUMAN RESOURCES	67,548.03	3,411.50	5,179.60	655.83	104,331.32	245,419.70	238,274.59
INFORMATION SYSTEMS	127,424.36	2,239.67	3,279.29	547.85	48,232.53	95,179.63	88,323.17
DEPARTMENT OF LAW	173,346.87	27,990.95	0.00	0.00	10,009.29	58,113.23	34,240.29
CENTRAL RECORDS	2,225.97	0.00	0.00	0.00	878.07	27,980.05	3,225.83
Total Allocated	1,205,077.14	97,024.68	52,092.09	13,798.38	1,148,508.66	1,837,235.96	1,098,295.92
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	1,205,077.14	97,024.68	52,092.09	13,798.38	1,148,508.66	1,837,235.96	1,098,295.92

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	1,205,077.14	97,024.68	52,092.09	13,798.38	1,148,508.66	1,837,235.96	1,098,295.92

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE	HUMAN RELATIONS	CARING FOR CHILDREN	FARMERS MARKET
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	670.77	8,381.56	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	60,107.20	0.00	36,646.71	26.52	0.00	0.00	0.00
EMPLOYEE BENEFITS	1,165,169.63	9,510.21	3,695,903.39	977,753.83	9,510.21	0.00	19,020.42
POST AUDITS	21,139.38	618.93	19,371.58	7,795.46	572.87	4,937.34	1,543.01
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	376,909.29	742.41	351,528.15	0.00	618.68	0.00	107.02
EMPLOYEE HEALTH &	279.57	0.00	1,956.98	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	11,048.36	138,054.90	0.00
CENTRAL PRINTING	12,192.45	2,990.74	7,652.55	105.01	713.78	2,599.22	193.44
FLEET MANAGEMENT	946,311.42	0.00	1,526,834.42	12,341.59	0.00	0.00	0.00
POSTAL SERVICE	(1,506.04)	(65.66)	(124.27)	0.00	(51.17)	(14.70)	(2.01)
RADIO SHOP	(15,091.32)	0.00	(50,372.15)	(1,646.62)	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	40,889.47	1,234.12	36,188.69	14,046.35	1,172.46	10,939.34	2,713.84
FINANCE OMB	34,216.99	1,001.82	31,355.57	12,618.03	927.28	7,991.76	2,497.57
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	31,969.66	1,914.77	54,953.76	16,242.12	255.45	4,037.95	772.71
FINANCE INTERNAL AUDIT	19,172.35	1,148.30	32,956.03	9,740.48	153.19	2,421.58	463.40
FINANCE PAYROLL	42,680.15	357.16	35,665.60	5,680.65	289.14	4,388.04	592.84
FINANCE BUSINESS SOLUTIONS	28,097.90	822.66	25,748.18	10,361.53	761.45	6,562.58	2,050.93
FINANCE REAL PROP SVCS	43,500.54	0.00	38,158.46	0.00	0.00	0.00	0.00
FINANCE TREASURY	265.47	1.02	112.91	2,917.25	0.82	11.76	297.72
FINANCE CUSTOMER SERVICE	3,027.12	145.73	141,239.02	0.00	86.11	0.00	79.49
FINANCE GRANTS MONITORING	2,248.99	7,606.28	11,337.44	1,142.59	1,816.01	2,082.10	1,852.40
FINANCE GRANTS	11,400.82	7,380.60	14,475.24	2,172.59	34.17	540.13	103.36
FINANCE SUPPLY PROP	4,240.29	0.00	5,212.03	0.00	0.00	0.00	0.00
HUMAN RESOURCES	413,731.40	3,344.75	332,862.43	0.00	2,768.96	52,878.51	5,246.63
INFORMATION SYSTEMS	55,995.37	1,559.04	64,632.34	11,979.67	2,323.54	9,303.51	1,566.78
DEPARTMENT OF LAW	36,467.01	4,695.44	90,985.50	396.74	17,630.51	4,900.03	5,326.31
CENTRAL RECORDS	0.00	0.00	3,356.96	0.00	0.00	0.00	0.00
Total Allocated	3,333,415.11	45,008.32	6,508,637.52	1,083,673.79	51,302.59	260,015.61	44,425.86
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	3,333,415.11	45,008.32	6,508,637.52	1,083,673.79	51,302.59	260,015.61	44,425.86

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE	HUMAN RELATIONS	CARING FOR CHILDREN	FARMERS MARKET
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	3,333,415.11	45,008.32	6,508,637.52	1,083,673.79	51,302.59	260,015.61	44,425.86

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER	STORM WATER	BORDEAUX
BUILDING USE ALLOWANCE	0.00	0.00	0.00	346.13	3,638.18	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	2,358.63	0.00	0.00	67,444.65	0.00	26,717.82
EMPLOYEE BENEFITS	33,285.64	73,905.37	33,442.28	0.00	3,212,314.31	0.00	1,080,107.41
POST AUDITS	19,595.05	5,941.03	3,961.72	1,215.99	43,358.16	367.60	21,211.18
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	19,554.93	40.12	0.00	0.00	14,137.06	0.00	80.23
EMPLOYEE HEALTH &	0.00	0.00	0.00	0.00	4,193.51	0.00	13,978.36
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	2,688.45	59,925.46	0.00	0.00
CENTRAL PRINTING	1,600.10	5,146.43	2,159.84	7.22	17,485.92	481.60	8,597.66
FLEET MANAGEMENT	88,077.98	0.00	96,601.68	0.00	1,691,689.71	5,927.84	17,445.21
POSTAL SERVICE	(29.76)	(2.02)	(45.23)	(12.36)	(125.46)	0.00	(174.29)
RADIO SHOP	(240.44)	(521.46)	0.00	0.00	(9,792.74)	0.00	(221.40)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	9,892.43	11,080.88	7,272.56	1,844.27	77,875.22	513.92	41,071.51
FINANCE OMB	9,471.09	9,616.38	6,412.59	1,968.25	70,181.14	595.01	34,333.21
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	1,312.54	2,743.57	4,180.42	12,108.64	105,314.89	8,448.45	21,383.50
FINANCE INTERNAL AUDIT	787.14	1,645.34	2,507.01	7,261.61	63,157.84	5,066.57	12,823.79
FINANCE PAYROLL	903.85	3,056.56	3,241.23	119.05	50,766.21	3,622.69	33,787.44
FINANCE BUSINESS SOLUTIONS	7,777.35	7,896.67	5,265.82	1,616.27	57,630.50	488.61	28,193.33
FINANCE REAL PROP SVCS	8,441.15	0.00	179.60	0.00	105,156.56	0.00	0.00
FINANCE TREASURY	1.68	2,078.32	2,241.49	3,273.56	53,663.90	7.53	2,126.90
FINANCE CUSTOMER SERVICE	185.46	439.39	245.09	134.69	3,356.11	0.00	278.20
FINANCE GRANTS MONITORING	1,890.37	7,664.58	2,092.12	2,649.85	20,553.67	594.33	3,302.32
FINANCE GRANTS	7,300.04	366.99	559.19	8,744.16	21,211.68	1,130.09	2,860.31
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	9,717.34	0.00	265.02
HUMAN RESOURCES	8,035.14	55,509.58	27,164.05	1,311.66	540,811.19	0.00	227,831.00
INFORMATION SYSTEMS	2,432.79	9,421.71	12,891.92	1,169.68	127,489.69	943.73	31,211.06
DEPARTMENT OF LAW	4,077.36	13,350.73	14,871.60	17,278.68	79,894.88	0.00	25,640.28
CENTRAL RECORDS	0.00	808.70	0.00	0.00	158.28	0.00	0.00
Total Allocated	224,351.89	212,547.50	225,244.98	63,725.80	6,491,207.86	28,187.97	1,632,850.05
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	224,351.89	212,547.50	225,244.98	63,725.80	6,491,207.86	28,187.97	1,632,850.05

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER	STORM WATER	BORDEAUX
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	224,351.89	212,547.50	225,244.98	63,725.80	6,491,207.86	28,187.97	1,632,850.05

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	GENERAL HOSP	METRO ACTION COM	NCAC	MDHA	METRO TRANSIT	NTTC	TAXI TRANSP &
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	296.75
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	39,024.01	13,510.07	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	2,038,989.67	272,043.12	47,551.06	8,310.91	0.00	0.00	59,166.51
POST AUDITS	204,126.16	14,712.10	24,281.60	24.20	912.39	406.64	333.27
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	40.12	0.00	7,547.91	0.00	0.00	0.00	4,674.20
EMPLOYEE HEALTH &	0.00	14,257.92	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	5,371.27
CENTRAL PRINTING	29,019.52	13,029.73	2,112.66	0.00	0.00	7.22	0.00
FLEET MANAGEMENT	5,937.05	186,002.67	2,885.37	0.00	0.00	0.00	14,206.10
POSTAL SERVICE	(9.12)	(198.63)	(131.58)	0.00	0.00	0.00	(13.83)
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	(877.51)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	66,183.84	26,752.48	58,231.12	66.50	1,587.23	603.88	548.94
FINANCE OMB	51,572.46	23,813.56	39,303.11	39.17	1,476.83	658.19	539.45
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	67,626.11	11,855.09	4,524.65	1,054.87	13,898.33	6,391.06	162.95
FINANCE INTERNAL AUDIT	40,555.70	7,109.55	2,713.46	632.61	8,334.90	3,832.75	97.72
FINANCE PAYROLL	55,589.16	20,424.08	3,593.52	0.00	0.00	0.00	345.02
FINANCE BUSINESS SOLUTIONS	42,349.65	19,554.93	32,274.45	32.17	1,212.72	540.49	442.98
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	10,515.76	103.09	117.42	0.26	275.95	477.98	0.56
FINANCE CUSTOMER SERVICE	1,068.66	2,364.73	326.78	2,099.78	1,510.25	0.00	317.95
FINANCE GRANTS MONITORING	8,353.42	2,632.01	318.29	74.21	1,427.23	449.60	7,483.04
FINANCE GRANTS	16,170.33	1,585.77	7,729.70	141.10	8,983.54	854.88	21.79
FINANCE SUPPLY PROP	0.00	353.35	0.00	0.00	8,480.59	0.00	176.68
HUMAN RESOURCES	340,551.23	199,628.53	33,824.67	0.00	599.22	0.00	2,674.14
INFORMATION SYSTEMS	80,881.64	43,139.98	16,166.49	0.00	0.00	0.00	1,631.50
DEPARTMENT OF LAW	49,913.95	17,776.77	4,710.84	(35,195.03)	18,462.04	0.00	20,316.94
CENTRAL RECORDS	0.00	4,505.94	6,368.39	0.00	0.00	0.00	41.77
Total Allocated	3,148,459.32	894,956.84	294,449.91	(22,719.25)	67,161.22	14,222.69	117,958.19
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	3,148,459.32	894,956.84	294,449.91	(22,719.25)	67,161.22	14,222.69	117,958.19

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	GENERAL HOSP	METRO ACTION COM	NCAC	MDHA	METRO TRANSIT	NTTC	TAXI TRANSP &
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	3,148,459.32	894,956.84	294,449.91	(22,719.25)	67,161.22	14,222.69	117,958.19

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	EDUCATION	SELF INSUR FUND	ARENA	COMMUNICATION CENTER	ALL OTHER	KNOWLES HOME	SH COMPLIANCE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	86,253.50	40,630.57	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	140,603.01	0.00	0.00	2,476.76	4,472.61	0.00	0.00
EMPLOYEE BENEFITS	20,044,756.50	0.00	0.00	9,772.92	17,741.07	0.00	0.00
POST AUDITS	507,553.85	0.00	0.00	1,334.62	218,780.40	2,099.50	183.41
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	6,839.00	23,121.63	7,759.88	0.00	0.00
EMPLOYEE HEALTH &	559.13	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	301,789.29	2,309,774.26	0.00	0.00
CENTRAL PRINTING	1,684.23	0.00	0.00	0.00	66,309.98	171.83	0.00
FLEET MANAGEMENT	74,024.89	0.00	0.00	8,617.67	29,742.84	0.00	0.00
POSTAL SERVICE	(20.23)	0.00	0.00	(111.44)	(1,449.75)	(5.89)	0.00
RADIO SHOP	(32,349.45)	0.00	0.00	(5,377.28)	(105,955.33)	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	810,639.32	0.00	0.00	3,259.53	370,290.86	4,607.86	264.58
FINANCE OMB	777,053.25	0.00	0.00	2,160.27	291,990.81	3,398.34	296.88
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	492,882.24	3,700.80	3,454.64	6,040.10	272,356.78	2,181.33	225.47
FINANCE INTERNAL AUDIT	295,583.74	2,219.39	2,071.76	3,622.28	163,333.65	1,308.15	135.22
FINANCE PAYROLL	38,078.29	0.00	0.00	9,475.84	357.16	0.00	374.17
FINANCE BUSINESS SOLUTIONS	638,091.20	0.00	0.00	1,773.94	239,773.48	2,790.60	243.79
FINANCE REAL PROP SVCS	8,957.54	0.00	0.00	0.00	5,584.91	0.00	0.00
FINANCE TREASURY	34,094.16	0.92	0.86	15.70	36,513.47	0.54	0.62
FINANCE CUSTOMER SERVICE	4,206.18	0.00	0.00	0.00	4,592.57	0.00	0.00
FINANCE GRANTS MONITORING	41,395.44	260.34	243.03	874.42	34,552.54	153.45	15.86
FINANCE GRANTS	73,053.74	495.03	462.10	807.94	54,095.57	291.78	30.16
FINANCE SUPPLY PROP	37,279.26	0.00	0.00	2,385.16	12,897.56	0.00	0.00
HUMAN RESOURCES	0.00	0.00	0.00	127,799.24	30,634.56	0.00	0.00
INFORMATION SYSTEMS	52,987.34	0.00	0.00	11,737.68	(588,972.59)	2,050.77	416.18
DEPARTMENT OF LAW	432,729.75	(563,522.02)	0.00	0.00	192,159.45	0.00	0.00
CENTRAL RECORDS	0.00	0.00	0.00	245.81	15,578.81	0.00	0.00
Total Allocated	24,473,843.38	(556,845.54)	13,071.39	598,075.58	3,723,546.12	19,048.26	2,186.34
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	24,473,843.38	(556,845.54)	13,071.39	598,075.58	3,723,546.12	19,048.26	2,186.34

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	EDUCATION	SELF INSUR FUND	ARENA	COMMUNICATION CENTER	ALL OTHER	KNOWLES HOME	SH COMPLIANCE
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	24,473,843.38	(556,845.54)	13,071.39	598,075.58	3,723,546.12	19,048.26	2,186.34

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	SH PRE TRIAL	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE ALLOWANCE	0.00	477,897.57	0.00	0.00	477,897.57
EQUIPMENT USE ALLOWANCE	0.00	1,115.24	0.00	0.00	1,115.24
EMPLOYEE WORKMEN'S COMP	0.00	880,392.37	0.00	0.00	880,392.37
EMPLOYEE BENEFITS	0.00	55,135,171.46	0.00	0.00	55,135,171.46
POST AUDITS	163.13	1,501,530.70	0.00	0.00	1,501,530.70
CORPORATE DUES	0.00	255,649.84	0.00	0.00	255,649.84
INSURANCE/JUDGEMENTS	0.00	2,890,422.96	0.00	0.00	2,890,422.96
EMPLOYEE HEALTH &	0.00	498,468.22	0.00	0.00	498,468.22
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	7,229,919.07	0.00	2,132,629.02	9,362,548.09
CENTRAL PRINTING	97.77	400,381.55	0.00	0.00	400,381.55
FLEET MANAGEMENT	0.00	10,622,840.40	0.00	0.00	10,622,840.40
POSTAL SERVICE	0.00	(17,606.98)	0.00	0.00	(17,606.98)
RADIO SHOP	0.00	(1,292,336.04)	0.00	0.00	(1,292,336.04)
DIRECTOR OF FINANCE	0.00	102,464.85	0.00	0.00	102,464.85
FINANCE OPERATIONS	233.51	1,850,878.20	0.00	0.00	1,850,878.20
FINANCE OMB	264.05	1,645,481.18	0.00	0.00	1,645,481.18
OFFC SUPP SVCS-ADMIN	0.00	7,357.95	0.00	0.00	7,357.95
FINANCE PURCHASING	271.41	1,448,931.76	0.00	0.00	1,448,931.76
FINANCE INTERNAL AUDIT	162.76	868,931.19	0.00	0.00	868,931.19
FINANCE PAYROLL	481.08	748,669.08	0.00	0.00	748,669.08
FINANCE BUSINESS SOLUTIONS	216.82	1,351,216.37	0.00	0.00	1,351,216.37
FINANCE REAL PROP SVCS	0.00	251,332.05	0.00	0.00	251,332.05
FINANCE TREASURY	0.79	161,720.18	0.00	0.00	161,720.18
FINANCE CUSTOMER SERVICE	0.00	272,712.33	0.00	0.00	272,712.33
FINANCE GRANTS MONITORING	19.10	273,038.25	0.00	0.00	273,038.25
FINANCE GRANTS	36.30	346,842.37	0.00	0.00	346,842.37
FINANCE SUPPLY PROP	0.00	382,244.91	0.00	0.00	382,244.91
HUMAN RESOURCES	0.00	6,365,581.80	0.00	0.00	6,365,581.80
INFORMATION SYSTEMS	1,310.80	1,272,046.61	0.00	0.00	1,272,046.61
DEPARTMENT OF LAW	0.00	1,764,143.50	419,251.00	0.00	2,183,394.50
CENTRAL RECORDS	0.00	211,297.82	0.00	0.00	211,297.82
Total Allocated	3,257.52	97,908,736.76	419,251.00	2,132,629.02	100,460,616.78
Roll Forward	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	3,257.52	97,908,736.76	419,251.00	2,132,629.02	100,460,616.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	SH PRE TRIAL	SubTotal	Direct Billed	Unallocated	Total
Adjustments	0.00	0.00	0.00	0.00	0.00
Proposed Costs	3,257.52	97,908,736.76	419,251.00	2,132,629.02	100,460,616.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0.00	545,856.00	
EQUIPMENT USE ALLOWANCE	0.00	204,212.85	
EMPLOYEE WORKMEN'S COMP	896,645.74	0.00	
EMPLOYEE BENEFITS	56,044,819.08	0.00	
POST AUDITS	1,998,851.67	0.00	
CORPORATE DUES	260,836.17	0.00	
INSURANCE/JUDGEMENTS	3,232,963.63	0.00	
EMPLOYEE HEALTH & WELLNESS	506,831.02	0.00	
GENERAL SERVICES ADMIN	688,902.27	(525.00)	
GENERAL SERVICES BUILDINGS	9,698,773.23	(28,877.51)	
CENTRAL PRINTING	825,170.00	(531,122.00)	
FLEET MANAGEMENT	24,206,562.00	(14,539,925.00)	
POSTAL SERVICE	855,944.00	(931,481.00)	
RADIO SHOP	3,026,949.00	(4,535,466.00)	
DIRECTOR OF FINANCE	844,350.38	0.00	
FINANCE OPERATIONS	1,363,471.58	0.00	
FINANCE OMB	1,360,436.56	0.00	
OFFC SUPP SVCS-ADMIN	181.43	0.00	
FINANCE PURCHASING	1,196,049.90	0.00	
FINANCE INTERNAL AUDIT	828,700.47	0.00	
FINANCE PAYROLL	650,099.52	0.00	
FINANCE BUSINESS SOLUTIONS	1,157,573.95	0.00	
FINANCE REAL PROP SVCS	1,384,499.00	(1,484,713.00)	
FINANCE TREASURY	879,485.42	(875,016.00)	
FINANCE CUSTOMER SERVICE	285,187.01	0.00	
FINANCE GRANTS MONITORING	329,256.52	0.00	
FINANCE GRANTS COORDINATION	440,344.84	(225.00)	
FINANCE SUPPLY PROP WAREHSE	752,752.55	(463,790.46)	
HUMAN RESOURCES	5,957,914.25	0.00	
INFORMATION SYSTEMS	9,886,937.00	(9,086,425.00)	
DEPARTMENT OF LAW	4,414,279.34	(2,008,866.00)	
CENTRAL RECORDS	222,212.37	0.00	
LEGISLATIVE			484,398.01
MAYOR			364,126.14
FINANCE ADA MANAGEMENT			148,591.32
ELECTIONS			212,662.55
PLANNING COMM			499,071.86
ADV PLAN/RSCH			895.97

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
REGISTER/DEEDS			78,901.22
HISTORICAL COMM			28,354.70
COMM ED ALLIANCE			29,844.76
GOVT ACCESS TV			14,449.54
ASSESSOR PROP			678,609.77
TRUSTEE			276,040.24
COUNTY CLERK			637,203.23
DISTRICT ATTOR			149,071.75
DA DRUG ENF			293,581.46
DA SPECIAL OPNS			9,968.41
MEDICAL EXAMINER			4,650.53
PUBLIC DEFENDER			253,787.48
JUVENILE CT CLRK			102,508.01
CIRCUIT CT CLERK			458,788.79
CRIMINAL CT CLRK			324,750.21
CLERK/MASTER			125,014.11
JUVENILE COURT			418,741.51
GEN SESSIONS CT			1,392,918.22
ST TRIAL COURTS			296,780.59
JUSTICE INFO SYS			101,488.95
SHERIFF ADMIN			2,837,981.12
SH COMM SERVICES			135,083.61
SH FACILITY MTN			47,183.11
SH WAREHOUSE			28,324.78
SH CRIM JUST CTR			62,770.47
SH HILL JAIL			12,760.51
SH MENS JAIL ANX			0.00
SH CORR WORK CTR			36,451.93
SH TRANSPORTATION			89,703.76
SH SUBSTANCE AB			0.00
SH WARRANTS			115,567.70
SH TRAINING ACAD			3,545.86
SH DEBERRY			13,408.32
SH CENTRAL PROC			8,746.32
SH LAW ENF BLOCK			5,618.33
SH SOUTH PRECINCT			59.68
SH COURTHOUSE			139.76
SH SORT			(1,146.35)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SH DAY REPORTING			3,500.59
SH OTHER			20,203.45
POLICE			17,764,235.18
POLICE DRUG ENF			(9,098.77)
FIRE			10,901,198.42
CODES ADMIN			1,205,077.14
BEER BOARD			97,024.68
AGRICULTURAL EXT			52,092.09
SOIL & WATER			13,798.38
SOCIAL SERVICES			1,148,508.66
HEALTH			1,837,235.96
PUBLIC LIBRARY			1,098,295.92
PARKS			3,333,415.11
ARTS COMMISSION			45,008.32
PUBLIC WORKS			6,508,637.52
SOLID WASTE			1,083,673.79
HUMAN RELATIONS			51,302.59
CARING FOR CHILDREN			260,015.61
FARMERS MARKET			44,425.86
MUNI AUDITORIUM			224,351.89
STATE FAIR BD			212,547.50
CONVENTION CTR			225,244.98
SPORTS AUTHORITY			63,725.80
WATER & SEWER			6,491,207.86
STORM WATER			28,187.97
BORDEAUX			1,632,850.05
GENERAL HOSP			3,148,459.32
METRO ACTION COM			894,956.84
NCAC			294,449.91
MDHA			(22,719.25)
METRO TRANSIT			67,161.22
NTTC			14,222.69
TAXI TRANSP & LICENSING			117,958.19
EDUCATION			24,473,843.38
SELF INSUR FUND			(556,845.54)
ARENA			13,071.39
COMMUNICATION CENTER			598,075.58
ALL OTHER			3,723,546.12

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
KNOWLES HOME			19,048.26	
SH COMPLIANCE			2,186.34	
SH PRE TRIAL			3,257.52	
Direct Billed Total			419,251.00	
Unallocated Total			2,132,629.02	
				Deviation
Totals	134,196,979.90	(33,736,363.12)	100,460,616.78	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

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	(545,856.00)	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	(204,212.85)	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	(896,645.74)	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	(56,384,622.49)	8,885.67	0.00	0.00
POST AUDITS	618.99	0.00	0.00	0.00	(2,008,730.74)	0.00	2,388.54
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	(261,105.46)	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	(3,242,281.75)
EMPLOYEE HEALTH &	0.00	0.00	0.00	0.00	534.63	0.00	0.00
GENERAL SERVICES ADMIN	3,735.52	2,290.37	14,452.86	411,011.19	2,051.11	0.00	34,160.20
GENERAL SERVICES BUILDINGS	648.71	16,012.64	12.06	307.04	6,466.30	0.00	8,902.78
CENTRAL PRINTING	0.00	0.00	0.00	0.00	1,669.45	0.00	0.00
FLEET MANAGEMENT	0.00	0.00	1,442.45	5,691.70	18,463.09	0.00	40.12
POSTAL SERVICE	341.50	0.00	0.00	0.00	701.66	0.00	3,610.72
RADIO SHOP	0.00	0.00	0.00	0.00	1,533.66	0.00	0.00
DIRECTOR OF FINANCE	130.85	13,817.82	0.00	538,814.44	1,822.43	0.00	19,630.56
FINANCE OPERATIONS	3,920.47	0.00	346.00	1,365.26	405,929.40	1,786.84	12,557.26
FINANCE OMB	3,757.36	0.00	0.00	0.00	27,544.20	0.00	14,540.84
OFFC SUPP SVCS-ADMIN	1,991.07	0.00	0.00	0.00	71.03	0.00	18,877.25
FINANCE PURCHASING	3,092.21	0.00	0.00	0.00	424.58	0.00	19,873.69
FINANCE INTERNAL AUDIT	3,920.47	0.00	0.00	0.00	969.36	0.00	9,678.74
FINANCE PAYROLL	2,159.51	0.00	0.00	0.00	566.63	0.00	14,340.65
FINANCE BUSINESS	5,684.31	99,396.18	0.00	0.00	913.94	0.00	10,484.61
FINANCE REAL PROP SVCS	2,757.66	52,116.17	0.00	0.00	893.48	0.00	8,774.67
FINANCE TREASURY	2,235.94	1,146.91	0.00	0.00	1,770.91	0.00	17,134.36
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	216.19	0.00	0.00
FINANCE GRANTS MONITORING	0.00	0.00	0.00	0.00	320.00	0.00	0.00
FINANCE GRANTS	0.00	0.00	0.00	0.00	478.43	0.00	0.00
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	1,615.60	0.00	0.00
HUMAN RESOURCES	11,999.66	5,192.09	0.00	146,842.63	8,490.87	0.00	76,333.56
INFORMATION SYSTEMS	14,557.00	0.00	0.00	101,323.99	10,627.06	0.00	56,396.42
DEPARTMENT OF LAW	4,470.40	8,853.73	0.00	34,584.57	3,248.37	3,668.78	21,512.63
CENTRAL RECORDS	1,936.80	4,271.70	0.00	9,510.21	991.99	0.00	2,621.19
LEGISLATIVE	1,278.22	0.00	0.00	124,717.54	314.53	229,263.63	11,136.26
MAYOR	2,049.40	0.00	0.00	47,455.57	2,450.72	26,386.21	5,416.79
FINANCE ADA MANAGEMENT	859.67	1,115.24	0.00	0.00	672.78	0.00	3,660.65
ELECTIONS	4,237.42	0.00	0.00	85,042.61	1,194.91	0.00	22,030.28
PLANNING COMM	22,223.53	0.00	0.00	192,309.24	6,246.20	0.00	48,721.82
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	23,775.39	451.90	0.00	260.75
HISTORICAL COMM	0.00	0.00	0.00	0.00	400.38	0.00	989.89

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
COMM ED ALLIANCE	0.00	0.00	0.00	19,055.65	233.36	0.00	1,608.57
GOVT ACCESS TV	0.00	0.00	0.00	0.00	749.26	0.00	0.00
ASSESSOR PROP	17,524.10	0.00	866.88	244,333.25	700.09	0.00	14,861.66
TRUSTEE	4,568.38	0.00	0.00	61,816.26	1,021.65	0.00	18,241.82
COUNTY CLERK	12,333.14	0.00	0.00	250,187.25	746.92	0.00	11,631.21
DISTRICT ATTOR	0.00	0.00	231.42	11,628.07	3,633.15	0.00	24,733.63
DA DRUG ENF	0.00	0.00	0.00	0.00	401.95	0.00	0.00
DA SPECIAL OPNS	0.00	0.00	0.00	0.00	177.95	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	4,189.20	0.00	1,474.73	24,839.49	888.19	0.00	65,692.34
JUVENILE CT CLRK	0.00	0.00	2,849.62	45,233.39	454.24	0.00	4,578.24
CIRCUIT CT CLERK	212.82	0.00	0.00	319,644.13	1,360.38	0.00	11,102.20
CRIMINAL CT CLRK	0.00	0.00	211.19	159,742.18	1,066.92	0.00	12,463.69
CLERK/MASTER	232.96	0.00	0.00	28,530.62	541.66	0.00	6,141.10
JUVENILE COURT	0.00	0.00	154.43	186,418.95	3,174.21	0.00	21,665.58
GEN SESSIONS CT	40,146.48	0.00	6,313.36	186,950.57	3,512.17	0.00	128,829.09
ST TRIAL COURTS	709.68	0.00	0.00	84,116.48	3,698.70	0.00	37,575.39
JUSTICE INFO SYS	915.56	0.00	0.00	4,782.75	2,042.52	0.00	14,675.98
SHERIFF ADMIN	98,132.27	0.00	55,425.70	888,906.42	1,441.55	0.00	119,646.38
SH COMM SERVICES	0.00	0.00	0.00	0.00	412.88	0.00	0.00
SH FACILITY MTN	0.00	0.00	0.00	0.00	308.29	0.00	0.00
SH WAREHOUSE	0.00	0.00	0.00	0.00	1,104.38	0.00	0.00
SH CRIM JUST CTR	0.00	0.00	0.00	3,937.30	837.46	0.00	0.00
SH HILL JAIL	0.00	0.00	0.00	364.70	471.41	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	6,757.26	588.49	0.00	0.00
SH TRANSPORTATION	0.00	0.00	0.00	0.00	277.08	0.00	0.00
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	0.00	0.00	4,151.21	718.82	0.00	0.00
SH TRAINING ACAD	0.00	0.00	0.00	0.00	393.37	0.00	0.00
SH DEBERRY	0.00	0.00	0.00	0.00	216.19	0.00	0.00
SH CENTRAL PROC	0.00	0.00	0.00	0.00	279.42	0.00	0.00
SH LAW ENF BLOCK	0.00	0.00	0.00	0.00	909.27	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	0.00	0.00	10.15	0.00	0.00
SH COURTHOUSE	0.00	0.00	0.00	0.00	23.41	0.00	0.00
SH SORT	0.00	0.00	0.00	0.00	156.10	0.00	0.00
SH DAY REPORTING	0.00	0.00	0.00	0.00	257.56	0.00	0.00
SH OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	101,866.99	0.00	173,537.13	8,885,424.51	138,047.24	0.00	748,620.65
POLICE DRUG ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
FIRE	0.00	0.00	212,128.48	8,243,896.03	17,421.93	0.00	459,158.31
CODES ADMIN	9,179.65	0.00	9,475.35	401,933.50	34,657.71	0.00	13,154.75
BEER BOARD	2,620.42	0.00	1,701.03	11,466.99	806.24	0.00	10,883.31
AGRICULTURAL EXT	5,036.56	0.00	165.46	19,673.29	634.54	0.00	1,113.63
SOIL & WATER	0.00	0.00	0.00	9,510.21	176.39	0.00	123.74
SOCIAL SERVICES	9,363.66	0.00	3,854.89	439,051.11	95,633.01	0.00	97,292.40
HEALTH	0.00	0.00	15,856.64	918,846.77	27,297.38	0.00	84,035.60
PUBLIC LIBRARY	0.00	0.00	2,758.07	392,418.31	15,775.12	0.00	76,676.62
PARKS	0.00	0.00	60,107.20	1,165,169.63	21,139.38	0.00	376,909.29
ARTS COMMISSION	0.00	0.00	0.00	9,510.21	618.93	0.00	742.41
PUBLIC WORKS	0.00	0.00	36,646.71	3,695,903.39	19,371.58	0.00	351,528.15
SOLID WASTE	0.00	0.00	26.52	977,753.83	7,795.46	0.00	0.00
HUMAN RELATIONS	670.77	0.00	0.00	9,510.21	572.87	0.00	618.68
CARING FOR CHILDREN	8,381.56	0.00	0.00	0.00	4,937.34	0.00	0.00
FARMERS MARKET	0.00	0.00	0.00	19,020.42	1,543.01	0.00	107.02
MUNI AUDITORIUM	0.00	0.00	0.00	33,285.64	19,595.05	0.00	19,554.93
STATE FAIR BD	0.00	0.00	2,358.63	73,905.37	5,941.03	0.00	40.12
CONVENTION CTR	0.00	0.00	0.00	33,442.28	3,961.72	0.00	0.00
SPORTS AUTHORITY	346.13	0.00	0.00	0.00	1,215.99	0.00	0.00
WATER & SEWER	3,638.18	0.00	67,444.65	3,212,314.31	43,358.16	0.00	14,137.06
STORM WATER	0.00	0.00	0.00	0.00	367.60	0.00	0.00
BORDEAUX	0.00	0.00	26,717.82	1,080,107.41	21,211.18	0.00	80.23
GENERAL HOSP	0.00	0.00	39,024.01	2,038,989.67	204,126.16	0.00	40.12
METRO ACTION COM	0.00	0.00	13,510.07	272,043.12	14,712.10	0.00	0.00
NCAC	0.00	0.00	0.00	47,551.06	24,281.60	0.00	7,547.91
MDHA	0.00	0.00	0.00	8,310.91	24.20	0.00	0.00
METRO TRANSIT	0.00	0.00	0.00	0.00	912.39	0.00	0.00
NTTC	0.00	0.00	0.00	0.00	406.64	0.00	0.00
TAXI TRANSP & LICENSING	296.75	0.00	0.00	59,166.51	333.27	0.00	4,674.20
EDUCATION	0.00	0.00	140,603.01	20,044,756.50	507,553.85	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	0.00	0.00	6,839.00
COMMUNICATION CENTER	86,253.50	0.00	2,476.76	9,772.92	1,334.62	0.00	23,121.63
ALL OTHER	40,630.57	0.00	4,472.61	17,741.07	218,780.40	0.00	7,759.88
KNOWLES HOME	0.00	0.00	0.00	0.00	2,099.50	0.00	0.00
SH COMPLIANCE	0.00	0.00	0.00	0.00	183.41	0.00	0.00
SH PRE TRIAL	0.00	0.00	0.00	0.00	163.13	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	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department							
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	EMPLOYEE HEALTH & 8.5	HUMAN RESOURCES 29.5	GENERAL SERVICES 9.5	GENERAL SERVICES 10.5	CENTRAL PRINTING 11.5	FLEET MANAGEMENT 12.5	POSTAL SERVICE 13.5
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	0.00
POST AUDITS	0.00	0.00	0.00	4,807.79	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
EMPLOYEE HEALTH &	(510,489.60)	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	12,021.38	136,089.35	(1,401,929.60)	29,014.59	364.29	134.27	(171.85)
GENERAL SERVICES BUILDINGS	0.00	0.00	238,671.63	(10,036,769.41)	330.39	31,253.49	0.00
CENTRAL PRINTING	0.00	0.00	69,899.61	0.00	(380,909.90)	5,711.48	(45.99)
FLEET MANAGEMENT	0.00	0.00	884,483.08	0.00	(5,657.06)	(10,740,586.93)	(27.37)
POSTAL SERVICE	0.00	0.00	39,178.84	4,759.41	0.00	2,931.33	19,264.78
RADIO SHOP	0.00	0.00	169,696.44	0.00	376.77	26,122.83	0.00
DIRECTOR OF FINANCE	0.00	88,615.49	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	30,451.15	234.78	0.00	(5.18)
FINANCE OMB	0.00	0.00	0.00	29,184.23	0.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	15,465.10	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	0.00	24,017.85	368.54	0.00	0.00
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	30,451.15	0.00	0.00	0.00
FINANCE PAYROLL	0.00	0.00	0.00	16,773.34	317.40	0.00	0.00
FINANCE BUSINESS	0.00	0.00	0.00	44,151.24	7.22	0.00	0.00
FINANCE REAL PROP SVCS	0.00	0.00	0.00	21,419.35	281.64	16,945.92	160.10
FINANCE TREASURY	0.00	0.00	0.00	17,367.01	2,754.88	0.00	(796.55)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	(44.39)
FINANCE SUPPLY PROP	0.00	0.00	0.00	20,696.27	20.52	0.00	0.00
HUMAN RESOURCES	0.00	(6,727,499.04)	0.00	115,964.56	4,727.83	5,801.70	(332.07)
INFORMATION SYSTEMS	0.00	102,368.74	0.00	239,012.25	(25,967.76)	20,154.48	(114.40)
DEPARTMENT OF LAW	0.00	28,702.91	0.00	30,686.03	2,368.91	5,805.66	(280.10)
CENTRAL RECORDS	0.00	6,140.75	0.00	0.00	0.00	2,885.37	0.00
LEGISLATIVE	0.00	27,177.21	0.00	0.00	11,195.19	0.00	(729.96)
MAYOR	0.00	24,746.89	0.00	0.00	20,287.89	122,513.85	(377.34)
FINANCE ADA MANAGEMENT	0.00	0.00	0.00	6,677.26	0.00	17,168.75	(13.14)
ELECTIONS	0.00	20,039.73	0.00	69,795.67	13,596.46	2,897.56	(1,052.70)
PLANNING COMM	0.00	31,769.91	0.00	57,190.79	5,542.91	2,897.56	(761.31)
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	0.00	1,225.96	2,924.14	(200.76)
HISTORICAL COMM	0.00	5,356.78	0.00	0.00	815.45	0.00	(112.51)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	EMPLOYEE HEALTH & 8.5	HUMAN RESOURCES 29.5	GENERAL SERVICES 9.5	GENERAL SERVICES 10.5	CENTRAL PRINTING 11.5	FLEET MANAGEMENT 12.5	POSTAL SERVICE 13.5
COMM ED ALLIANCE	0.00	4,590.79	0.00	0.00	50.52	0.00	0.00
GOVT ACCESS TV	0.00	0.00	0.00	0.00	55.34	2,924.14	(0.51)
ASSESSOR PROP	0.00	54,385.61	0.00	38,571.46	3,247.11	89,961.45	(198.34)
TRUSTEE	0.00	16,745.54	0.00	10,055.23	5,476.29	2,924.14	(224.63)
COUNTY CLERK	0.00	44,461.39	0.00	203,142.45	11,148.68	17,360.82	(270.16)
DISTRICT ATTOR	0.00	45,569.84	0.00	0.00	1,862.03	127.46	(305.30)
DA DRUG ENF	0.00	0.00	0.00	0.00	0.00	236,760.25	0.00
DA SPECIAL OPNS	0.00	0.00	0.00	0.00	0.00	8,644.70	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	31,489.92	0.00	75,826.70	1,981.81	5,682.50	(104.09)
JUVENILE CT CLRK	0.00	19,567.29	0.00	0.00	1,345.81	2,943.52	(203.33)
CIRCUIT CT CLERK	0.00	33,955.06	0.00	3,852.08	23,948.55	500.84	(1,881.51)
CRIMINAL CT CLRK	0.00	52,059.18	0.00	0.00	6,211.36	2,910.85	(662.73)
CLERK/MASTER	0.00	12,944.43	0.00	4,216.77	2,538.03	0.00	(259.18)
JUVENILE COURT	0.00	70,413.74	0.00	0.00	4,432.14	52,365.32	(156.15)
GEN SESSIONS CT	0.00	69,751.71	0.00	853,819.52	15,345.97	63.45	(397.24)
ST TRIAL COURTS	0.00	51,220.30	0.00	12,845.49	3,920.04	31,697.62	(352.72)
JUSTICE INFO SYS	0.00	13,182.31	0.00	16,572.20	106.02	0.00	(12.41)
SHERIFF ADMIN	22,924.51	584,855.87	0.00	898,372.09	136.95	40,979.47	(1,291.04)
SH COMM SERVICES	0.00	0.00	0.00	0.00	0.00	134,154.84	0.00
SH FACILITY MTN	0.00	0.00	0.00	0.00	0.00	43,211.52	0.00
SH WAREHOUSE	0.00	0.00	0.00	0.00	11,245.49	8,647.97	0.00
SH CRIM JUST CTR	0.00	0.00	0.00	0.00	0.00	9,084.81	0.00
SH HILL JAIL	0.00	0.00	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	0.00	0.00	0.00	0.00	14,510.68	0.00
SH TRANSPORTATION	0.00	0.00	0.00	0.00	30.06	91,492.36	0.00
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	0.00	0.00	0.00	1,490.26	111,188.79	0.00
SH TRAINING ACAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH DEBERRY	0.00	0.00	0.00	0.00	0.00	2,841.20	0.00
SH CENTRAL PROC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH LAW ENF BLOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH COURTHOUSE	0.00	0.00	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
SH DAY REPORTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	265,029.64	1,228,702.66	0.00	1,811,778.03	9,020.55	3,702,751.28	(1,541.18)
POLICE DRUG ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	EMPLOYEE HEALTH &	HUMAN RESOURCES	GENERAL SERVICES	GENERAL SERVICES	CENTRAL PRINTING	FLEET MANAGEMENT	POSTAL SERVICE
	8.5	29.5	9.5	10.5	11.5	12.5	13.5
FIRE	171,654.22	850,568.18	0.00	1,680.52	24,778.05	631,425.18	(201.74)
CODES ADMIN	0.00	67,548.03	0.00	151,200.44	6,328.56	183,145.49	(831.61)
BEER BOARD	0.00	3,411.50	0.00	20,353.33	1,754.72	8,706.44	(90.85)
AGRICULTURAL EXT	0.00	5,179.60	0.00	11,085.73	0.00	0.00	(18.21)
SOIL & WATER	0.00	655.83	0.00	0.00	0.00	0.00	(1.01)
SOCIAL SERVICES	0.00	104,331.32	0.00	154,231.32	2,714.50	123,784.78	(136.36)
HEALTH	3,634.38	245,419.70	0.00	0.00	83.02	125,756.08	(8.69)
PUBLIC LIBRARY	0.00	238,274.59	0.00	0.00	34,106.93	81,244.15	(1,116.83)
PARKS	279.57	413,731.40	0.00	0.00	12,192.45	946,311.42	(1,506.04)
ARTS COMMISSION	0.00	3,344.75	0.00	0.00	2,990.74	0.00	(65.66)
PUBLIC WORKS	1,956.98	332,862.43	0.00	0.00	7,652.55	1,526,834.42	(124.27)
SOLID WASTE	0.00	0.00	0.00	0.00	105.01	12,341.59	0.00
HUMAN RELATIONS	0.00	2,768.96	0.00	11,048.36	713.78	0.00	(51.17)
CARING FOR CHILDREN	0.00	52,878.51	0.00	138,054.90	2,599.22	0.00	(14.70)
FARMERS MARKET	0.00	5,246.63	0.00	0.00	193.44	0.00	(2.01)
MUNI AUDITORIUM	0.00	8,035.14	0.00	0.00	1,600.10	88,077.98	(29.76)
STATE FAIR BD	0.00	55,509.58	0.00	0.00	5,146.43	0.00	(2.02)
CONVENTION CTR	0.00	27,164.05	0.00	0.00	2,159.84	96,601.68	(45.23)
SPORTS AUTHORITY	0.00	1,311.66	0.00	2,688.45	7.22	0.00	(12.36)
WATER & SEWER	4,193.51	540,811.19	0.00	59,925.46	17,485.92	1,691,689.71	(125.46)
STORM WATER	0.00	0.00	0.00	0.00	481.60	5,927.84	0.00
BORDEAUX	13,978.36	227,831.00	0.00	0.00	8,597.66	17,445.21	(174.29)
GENERAL HOSP	0.00	340,551.23	0.00	0.00	29,019.52	5,937.05	(9.12)
METRO ACTION COM	14,257.92	199,628.53	0.00	0.00	13,029.73	186,002.67	(198.63)
NCAC	0.00	33,824.67	0.00	0.00	2,112.66	2,885.37	(131.58)
MDHA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
METRO TRANSIT	0.00	599.22	0.00	0.00	0.00	0.00	0.00
NTTC	0.00	0.00	0.00	0.00	7.22	0.00	0.00
TAXI TRANSP & LICENSING	0.00	2,674.14	0.00	5,371.27	0.00	14,206.10	(13.83)
EDUCATION	559.13	0.00	0.00	0.00	1,684.23	74,024.89	(20.23)
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
COMMUNICATION CENTER	0.00	127,799.24	0.00	301,789.29	0.00	8,617.67	(111.44)
ALL OTHER	0.00	30,634.56	0.00	2,309,774.26	66,309.98	29,742.84	(1,449.75)
KNOWLES HOME	0.00	0.00	0.00	0.00	171.83	0.00	(5.89)
SH COMPLIANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH PRE TRIAL	0.00	0.00	0.00	0.00	97.77	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	2,132,629.02	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department							
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department

	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS	FINANCE OMB	FINANCE PURCHASING	FINANCE INTERNAL	FINANCE PAYROLL
	14.5	15.5	16.5	17.5	19.5	20.5	21.5
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	16,023.80	14,037.96	148,652.19	103,645.12	174.12
POST AUDITS	0.00	0.00	0.00	0.00	1,067.70	744.43	0.00
CORPORATE DUES	0.00	0.00	0.00	0.00	139.32	97.14	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	1,237.59	862.89	0.00
EMPLOYEE HEALTH &	0.00	0.00	922.85	840.71	343.57	239.55	0.00
GENERAL SERVICES ADMIN	0.00	0.00	2,871.37	3,225.37	701.05	488.80	2,155.36
GENERAL SERVICES BUILDINGS	0.00	0.00	13,405.78	10,168.25	5,165.22	3,601.36	2,715.38
CENTRAL PRINTING	0.00	0.00	3,407.59	2,625.22	440.77	307.32	515.31
FLEET MANAGEMENT	(5,639.98)	0.00	48,849.33	29,033.22	16,674.08	11,625.71	5,816.65
POSTAL SERVICE	0.00	0.00	1,084.55	1,103.36	462.57	322.52	345.89
RADIO SHOP	1,297,976.02	0.00	3,322.40	2,411.67	1,617.02	1,127.44	1,056.51
DIRECTOR OF FINANCE	0.00	(1,725,277.47)	2,553.75	2,865.76	452.62	315.58	2,171.84
FINANCE OPERATIONS	0.00	217,471.78	(2,054,231.70)	1,751.37	728.31	507.80	1,400.04
FINANCE OMB	0.00	321,935.73	2,495.06	(1,764,561.94)	726.69	506.67	1,011.80
OFFC SUPP SVCS-ADMIN	0.00	0.00	107.46	114.97	0.10	0.07	0.00
FINANCE PURCHASING	0.00	184,141.16	769.15	687.25	(1,651,515.94)	445.44	1,089.44
FINANCE INTERNAL AUDIT	0.00	128,757.40	1,434.14	1,569.03	532.21	(1,007,947.98)	567.07
FINANCE PAYROLL	0.00	94,242.39	869.75	917.17	416.53	249.80	(786,312.17)
FINANCE BUSINESS	0.00	124,977.39	1,381.16	1,479.34	744.40	446.43	609.86
FINANCE REAL PROP SVCS	0.00	202,544.12	51,876.17	1,317.65	968.67	580.92	1,018.04
FINANCE TREASURY	0.00	121,474.86	2,747.99	2,866.47	563.70	338.05	680.32
FINANCE CUSTOMER SERVICE	0.00	46,656.47	311.77	349.93	182.73	109.58	762.93
FINANCE GRANTS MONITORING	0.00	52,459.76	465.06	517.96	319.88	191.84	281.84
FINANCE GRANTS	0.00	61,209.91	730.13	774.41	280.90	168.46	352.31
FINANCE SUPPLY PROP	0.00	66,941.65	2,447.84	2,615.07	550.64	330.22	415.47
HUMAN RESOURCES	0.00	0.00	14,709.61	13,743.65	3,817.37	2,289.29	4,434.21
INFORMATION SYSTEMS	0.00	0.00	21,508.27	17,201.36	12,496.35	7,494.13	6,506.75
DEPARTMENT OF LAW	0.00	0.00	7,471.61	5,257.93	2,828.32	1,696.16	3,326.27
CENTRAL RECORDS	0.00	0.00	1,586.91	1,605.68	473.68	284.07	235.68
LEGISLATIVE	0.00	0.00	484.64	509.12	1,008.82	605.00	3,481.76
MAYOR	(24,170.63)	0.00	4,275.47	3,966.83	2,508.65	1,504.46	3,148.90
FINANCE ADA MANAGEMENT	0.00	102,464.85	1,136.55	1,088.99	653.85	392.12	609.86
ELECTIONS	0.00	0.00	2,254.41	1,934.14	2,250.58	1,349.68	10,642.09
PLANNING COMM	0.00	0.00	9,648.36	10,110.33	2,563.68	1,537.45	4,081.91
ADV PLAN/RSCH	0.00	0.00	0.00	0.00	496.64	297.84	0.00
REGISTER/DEEDS	0.00	0.00	874.03	731.46	1,503.98	901.94	131.20
HISTORICAL COMM	0.00	0.00	706.74	648.07	476.97	286.05	442.21

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS	FINANCE OMB	FINANCE PURCHASING	FINANCE INTERNAL	FINANCE PAYROLL
	14.5	15.5	16.5	17.5	19.5	20.5	21.5
COMM ED ALLIANCE	0.00	0.00	377.99	377.74	363.55	218.02	690.04
GOVT ACCESS TV	0.00	0.00	1,232.59	1,212.78	586.19	351.54	619.58
ASSESSOR PROP	0.00	0.00	1,460.56	1,133.20	4,392.86	2,634.42	6,596.65
TRUSTEE	0.00	0.00	1,629.73	1,653.68	1,329.68	797.41	2,021.51
COUNTY CLERK	0.00	0.00	1,550.51	1,209.00	2,339.82	1,403.20	6,071.82
DISTRICT ATTOR	(4,107.02)	0.00	8,186.46	5,880.74	3,050.41	1,829.35	5,491.12
DA DRUG ENF	(3,642.69)	0.00	570.10	650.60	1,564.82	938.42	133.64
DA SPECIAL OPNS	0.00	0.00	474.71	288.03	81.21	48.70	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	0.00	1,512.56	1,437.66	2,996.84	1,797.22	4,028.45
JUVENILE CT CLRK	0.00	0.00	792.92	735.25	946.41	567.56	2,434.56
CIRCUIT CT CLERK	(995.62)	0.00	2,423.13	2,201.96	3,243.95	1,945.41	5,287.03
CRIMINAL CT CLRK	0.00	0.00	2,087.72	1,726.96	3,091.67	1,854.09	6,863.90
CLERK/MASTER	0.00	0.00	973.66	876.75	825.33	494.96	1,406.80
JUVENILE COURT	(8,165.72)	0.00	5,733.35	5,137.91	7,250.01	4,347.86	9,230.45
GEN SESSIONS CT	(24.32)	0.00	5,907.77	5,684.94	5,603.04	3,360.17	9,891.32
ST TRIAL COURTS	(6,961.49)	0.00	7,290.02	5,986.86	5,402.86	3,240.12	9,517.15
JUSTICE INFO SYS	0.00	0.00	3,209.37	3,306.10	1,847.75	1,108.10	1,095.80
SHERIFF ADMIN	(9,860.03)	0.00	2,371.93	2,333.35	2,786.41	1,671.03	7,085.01
SH COMM SERVICES	(4,080.66)	0.00	759.59	668.30	596.39	357.66	1,083.64
SH FACILITY MTN	0.00	0.00	507.22	499.01	411.79	246.95	653.59
SH WAREHOUSE	0.00	0.00	2,884.56	1,787.59	496.81	297.94	119.05
SH CRIM JUST CTR	(2,706.27)	0.00	1,581.82	1,355.54	7,106.04	4,261.53	12,546.99
SH HILL JAIL	(198.37)	0.00	898.59	763.04	2,320.34	1,391.52	4,101.34
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	(1,133.52)	0.00	1,161.62	952.54	3,188.03	1,911.88	5,270.03
SH TRANSPORTATION	(8,140.14)	0.00	418.67	448.48	1,132.02	678.88	2,147.85
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	(14,381.49)	0.00	1,294.83	1,163.50	1,792.17	1,074.78	2,937.52
SH TRAINING ACAD	0.00	0.00	803.09	636.72	207.37	124.36	223.54
SH DEBERRY	0.00	0.00	358.05	349.93	5,030.48	3,016.80	121.48
SH CENTRAL PROC	0.00	0.00	440.99	452.27	1,729.57	1,037.23	3,450.18
SH LAW ENF BLOCK	0.00	0.00	1,405.92	1,471.76	345.22	207.04	0.00
SH SOUTH PRECINCT	0.00	0.00	19.63	16.42	0.00	0.00	0.00
SH COURTHOUSE	0.00	0.00	32.73	37.90	0.00	0.00	14.58
SH SORT	(2,408.73)	0.00	249.54	252.66	43.54	26.11	0.00
SH DAY REPORTING	0.00	0.00	458.06	416.88	482.65	289.45	461.65
SH OTHER	0.00	0.00	0.00	0.00	10,659.33	6,392.45	971.88
POLICE	(746,175.39)	0.00	44,887.71	42,711.53	87,836.35	52,675.87	128,664.84
POLICE DRUG ENF	(9,604.84)	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS	FINANCE OMB	FINANCE PURCHASING	FINANCE INTERNAL	FINANCE PAYROLL
	14.5	15.5	16.5	17.5	19.5	20.5	21.5
FIRE	(205,287.31)	0.00	30,870.27	28,199.80	61,611.64	36,948.78	87,578.63
CODES ADMIN	(13,340.31)	0.00	5,711.49	5,673.57	4,349.45	2,608.39	7,196.79
BEER BOARD	(1,218.17)	0.00	1,154.37	1,305.02	242.44	145.40	393.61
AGRICULTURAL EXT	0.00	0.00	923.84	1,027.09	197.45	118.41	714.34
SOIL & WATER	0.00	0.00	253.39	285.51	58.16	34.88	104.48
SOCIAL SERVICES	0.00	0.00	9,786.51	8,711.84	6,722.11	4,031.28	15,853.81
HEALTH	(3,287.62)	0.00	44,831.64	44,184.56	26,810.18	16,078.18	35,031.46
PUBLIC LIBRARY	0.00	0.00	32,014.08	25,534.21	14,131.99	8,475.03	24,156.11
PARKS	(15,091.32)	0.00	40,889.47	34,216.99	31,969.66	19,172.35	42,680.15
ARTS COMMISSION	0.00	0.00	1,234.12	1,001.82	1,914.77	1,148.30	357.16
PUBLIC WORKS	(50,372.15)	0.00	36,188.69	31,355.57	54,953.76	32,956.03	35,665.60
SOLID WASTE	(1,646.62)	0.00	14,046.35	12,618.03	16,242.12	9,740.48	5,680.65
HUMAN RELATIONS	0.00	0.00	1,172.46	927.28	255.45	153.19	289.14
CARING FOR CHILDREN	0.00	0.00	10,939.34	7,991.76	4,037.95	2,421.58	4,388.04
FARMERS MARKET	0.00	0.00	2,713.84	2,497.57	772.71	463.40	592.84
MUNI AUDITORIUM	(240.44)	0.00	9,892.43	9,471.09	1,312.54	787.14	903.85
STATE FAIR BD	(521.46)	0.00	11,080.88	9,616.38	2,743.57	1,645.34	3,056.56
CONVENTION CTR	0.00	0.00	7,272.56	6,412.59	4,180.42	2,507.01	3,241.23
SPORTS AUTHORITY	0.00	0.00	1,844.27	1,968.25	12,108.64	7,261.61	119.05
WATER & SEWER	(9,792.74)	0.00	77,875.22	70,181.14	105,314.89	63,157.84	50,766.21
STORM WATER	0.00	0.00	513.92	595.01	8,448.45	5,066.57	3,622.69
BORDEAUX	(221.40)	0.00	41,071.51	34,333.21	21,383.50	12,823.79	33,787.44
GENERAL HOSP	0.00	0.00	66,183.84	51,572.46	67,626.11	40,555.70	55,589.16
METRO ACTION COM	0.00	0.00	26,752.48	23,813.56	11,855.09	7,109.55	20,424.08
NCAC	0.00	0.00	58,231.12	39,303.11	4,524.65	2,713.46	3,593.52
MDHA	0.00	0.00	66.50	39.17	1,054.87	632.61	0.00
METRO TRANSIT	0.00	0.00	1,587.23	1,476.83	13,898.33	8,334.90	0.00
NTTC	0.00	0.00	603.88	658.19	6,391.06	3,832.75	0.00
TAXI TRANSP & LICENSING	(877.51)	0.00	548.94	539.45	162.95	97.72	345.02
EDUCATION	(32,349.45)	0.00	810,639.32	777,053.25	492,882.24	295,583.74	38,078.29
SELF INSUR FUND	0.00	0.00	0.00	0.00	3,700.80	2,219.39	0.00
ARENA	0.00	0.00	0.00	0.00	3,454.64	2,071.76	0.00
COMMUNICATION CENTER	(5,377.28)	0.00	3,259.53	2,160.27	6,040.10	3,622.28	9,475.84
ALL OTHER	(105,955.33)	0.00	370,290.86	291,990.81	272,356.78	163,333.65	357.16
KNOWLES HOME	0.00	0.00	4,607.86	3,398.34	2,181.33	1,308.15	0.00
SH COMPLIANCE	0.00	0.00	264.58	296.88	225.47	135.22	374.17
SH PRE TRIAL	0.00	0.00	233.51	264.05	271.41	162.76	481.08
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	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department							
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	FINANCE BUSINESS	OFFC SUPP SVCS-ADMIN	FINANCE GRANTS	FINANCE REAL PROP	FINANCE TREASURY	INFORMATION SYSTEMS	DEPARTMENT OF LAW
	22.5	18.5	27.5	23.5	24.5	30.5	31.5
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	11,626.86	0.00	23,014.36	0.00	44.59	0.00	0.00
POST AUDITS	0.00	0.00	165.30	0.00	0.32	0.00	0.00
CORPORATE DUES	0.00	0.00	21.57	0.00	0.04	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	191.60	0.00	6,926.35	0.00	0.00
EMPLOYEE HEALTH &	696.31	0.00	53.19	0.00	0.10	0.00	0.00
GENERAL SERVICES ADMIN	2,671.40	0.00	7,067.01	0.00	3.54	28,992.59	12,284.12
GENERAL SERVICES BUILDINGS	8,421.80	0.00	799.68	19,569.38	5.74	0.00	0.00
CENTRAL PRINTING	2,174.32	0.00	68.24	0.00	53.08	0.00	0.00
FLEET MANAGEMENT	24,046.60	0.00	2,581.48	74.10	1,190.71	21,231.16	2,547.85
POSTAL SERVICE	913.85	0.00	71.62	0.00	407.14	0.00	0.00
RADIO SHOP	1,997.45	0.00	250.35	0.00	898.19	0.00	0.00
DIRECTOR OF FINANCE	2,373.55	0.00	7,028.54	0.00	9.69	59,395.03	122,665.25
FINANCE OPERATIONS	1,450.56	0.00	112.76	0.00	2.39	0.00	0.00
FINANCE OMB	2,162.12	0.00	112.51	0.00	1.79	0.00	0.00
OFFC SUPP SVCS-ADMIN	92.51	(36,901.02)	0.02	0.00	0.00	0.00	0.00
FINANCE PURCHASING	552.98	13,223.10	155,208.94	0.00	1.88	0.00	31,559.80
FINANCE INTERNAL AUDIT	1,262.50	0.00	68.69	0.00	1.01	0.00	0.00
FINANCE PAYROLL	737.99	0.00	53.76	0.00	1.00	0.00	193.55
FINANCE BUSINESS	(1,450,376.26)	0.00	96.08	0.00	388.01	1,992.15	0.00
FINANCE REAL PROP SVCS	1,082.01	0.00	125.03	(271,253.91)	1.77	7,709.01	0.00
FINANCE TREASURY	2,353.85	0.00	72.76	28.28	(195,197.72)	5,345.24	10,755.39
FINANCE CUSTOMER SERVICE	287.36	3,350.37	23.58	0.00	1.19	0.00	0.00
FINANCE GRANTS MONITORING	425.33	3,767.10	41.29	0.00	0.50	0.00	0.00
FINANCE GRANTS	635.92	4,395.45	(568,141.63)	0.00	0.60	0.00	0.00
FINANCE SUPPLY PROP	2,147.41	4,807.05	73.65	0.00	19.67	687.46	0.00
HUMAN RESOURCES	11,285.84	0.00	7,635.09	0.00	23,414.39	25,511.32	208,673.67
INFORMATION SYSTEMS	14,125.20	0.00	8,796.01	250.10	97.70	(1,438,555.00)	20,138.95
DEPARTMENT OF LAW	4,317.64	0.00	378.32	0.00	5.68	14,552.06	(2,592,213.08)
CENTRAL RECORDS	1,318.53	0.00	7,187.83	0.00	0.47	1,092.37	0.00
LEGISLATIVE	418.07	0.00	134.94	0.00	290.90	12,988.35	54,347.05
MAYOR	3,257.43	0.00	7,460.03	0.00	5.34	25,362.71	81,606.17
FINANCE ADA MANAGEMENT	894.24	7,357.95	87.46	2,420.99	1.07	0.00	0.00
ELECTIONS	1,588.25	0.00	301.04	0.00	16.50	28,520.87	(60,045.94)
PLANNING COMM	8,302.28	0.00	7,467.39	0.00	21.56	38,061.86	47,157.32
ADV PLAN/RSCH	0.00	0.00	66.43	0.00	0.12	0.00	0.00
REGISTER/DEEDS	600.65	0.00	201.18	0.00	176.59	32,258.46	843.35
HISTORICAL COMM	532.17	0.00	63.80	0.00	0.78	2,845.30	12,810.49

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	FINANCE BUSINESS	OFFC SUPP SVCS-ADMIN	FINANCE GRANTS	FINANCE REAL PROP	FINANCE TREASURY	INFORMATION SYSTEMS	DEPARTMENT OF LAW
	22.5	18.5	27.5	23.5	24.5	30.5	31.5
COMM ED ALLIANCE	310.18	0.00	48.63	0.00	1.12	1,095.94	347.57
GOVT ACCESS TV	995.90	0.00	78.41	0.00	1.08	5,602.01	0.00
ASSESSOR PROP	930.55	0.00	587.61	0.00	10.97	74,166.11	115,711.71
TRUSTEE	1,357.95	0.00	177.86	0.00	3.36	71,825.91	63,389.05
COUNTY CLERK	992.79	0.00	312.98	0.00	9.68	30,894.89	10,239.48
DISTRICT ATTOR	4,829.08	0.00	408.04	0.00	692.73	30,271.37	1,321.74
DA DRUG ENF	534.26	0.00	209.31	0.00	0.59	16,215.75	0.00
DA SPECIAL OPNS	236.52	0.00	10.86	0.00	0.02	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	4,650.53
PUBLIC DEFENDER	1,180.56	0.00	400.86	0.00	74.08	13,258.13	1,461.43
JUVENILE CT CLRK	603.76	0.00	126.59	0.00	3.89	6,961.18	225.58
CIRCUIT CT CLERK	1,808.18	0.00	433.92	0.00	8.73	22,870.46	1,537.50
CRIMINAL CT CLRK	1,418.13	0.00	7,538.02	0.00	11.05	16,244.96	5,074.47
CLERK/MASTER	719.95	0.00	110.40	175.74	2.32	8,948.85	14,878.51
JUVENILE COURT	4,219.09	0.00	8,094.25	4,735.80	103.73	26,235.75	9,755.50
GEN SESSIONS CT	4,668.29	0.00	749.47	4,907.55	16.21	25,298.97	5,415.47
ST TRIAL COURTS	4,916.22	0.00	722.71	298.85	2,335.68	35,334.60	1,070.25
JUSTICE INFO SYS	2,714.87	0.00	7,371.63	38.07	2,922.58	16,468.91	680.39
SHERIFF ADMIN	1,916.07	0.00	7,497.19	700.43	429.80	42,810.72	53,168.61
SH COMM SERVICES	548.79	0.00	79.78	0.00	1.77	458.67	0.00
SH FACILITY MTN	409.78	0.00	55.08	0.00	1.08	849.83	0.00
SH WAREHOUSE	1,467.91	0.00	66.45	0.00	0.30	171.38	0.00
SH CRIM JUST CTR	1,113.13	0.00	950.53	16,882.32	20.57	5,298.81	0.00
SH HILL JAIL	626.58	0.00	310.38	0.00	6.72	1,541.03	0.00
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	782.20	0.00	426.44	0.00	8.69	1,803.32	0.00
SH TRANSPORTATION	368.28	0.00	151.42	0.00	3.50	615.66	0.00
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	955.44	0.00	239.72	0.00	4.85	2,811.22	0.00
SH TRAINING ACAD	522.85	0.00	27.74	0.00	0.38	591.85	0.00
SH DEBERRY	287.36	0.00	672.89	0.00	1.43	158.63	0.00
SH CENTRAL PROC	371.39	0.00	231.35	0.00	5.60	626.64	0.00
SH LAW ENF BLOCK	1,208.57	0.00	46.18	0.00	0.09	0.00	0.00
SH SOUTH PRECINCT	13.48	0.00	0.00	0.00	0.00	0.00	0.00
SH COURTHOUSE	31.12	0.00	0.00	0.00	0.02	0.00	0.00
SH SORT	207.48	0.00	5.82	0.00	0.01	318.06	0.00
SH DAY REPORTING	342.33	0.00	64.57	157.96	0.81	534.72	0.00
SH OTHER	0.00	0.00	1,425.82	0.00	4.11	0.00	0.00
POLICE	35,073.34	0.00	18,873.70	9,208.08	2,308.19	282,938.42	464,335.38
POLICE DRUG ENF	0.00	0.00	0.00	0.00	0.00	506.07	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	FINANCE BUSINESS	OFFC SUPP SVCS-ADMIN	FINANCE GRANTS	FINANCE REAL PROP	FINANCE TREASURY	INFORMATION SYSTEMS	DEPARTMENT OF LAW
	22.5	18.5	27.5	23.5	24.5	30.5	31.5
FIRE	23,156.77	0.00	15,365.81	936.34	2,113.97	68,783.12	117,593.50
CODES ADMIN	4,658.95	0.00	581.79	0.00	11.86	127,424.36	173,346.87
BEER BOARD	1,071.63	0.00	32.43	0.00	0.65	2,239.67	27,990.95
AGRICULTURAL EXT	843.41	0.00	26.41	0.00	1.12	3,279.29	0.00
SOIL & WATER	234.45	0.00	7.78	0.00	0.17	547.85	0.00
SOCIAL SERVICES	7,153.88	0.00	899.17	0.00	25.42	48,232.53	10,009.29
HEALTH	36,282.95	0.00	10,710.67	813.94	201.28	95,179.63	58,113.23
PUBLIC LIBRARY	20,967.86	0.00	1,890.33	77.22	738.70	88,323.17	34,240.29
PARKS	28,097.90	0.00	11,400.82	43,500.54	265.47	55,995.37	36,467.01
ARTS COMMISSION	822.66	0.00	7,380.60	0.00	1.02	1,559.04	4,695.44
PUBLIC WORKS	25,748.18	0.00	14,475.24	38,158.46	112.91	64,632.34	90,985.50
SOLID WASTE	10,361.53	0.00	2,172.59	0.00	2,917.25	11,979.67	396.74
HUMAN RELATIONS	761.45	0.00	34.17	0.00	0.82	2,323.54	17,630.51
CARING FOR CHILDREN	6,562.58	0.00	540.13	0.00	11.76	9,303.51	4,900.03
FARMERS MARKET	2,050.93	0.00	103.36	0.00	297.72	1,566.78	5,326.31
MUNI AUDITORIUM	7,777.35	0.00	7,300.04	8,441.15	1.68	2,432.79	4,077.36
STATE FAIR BD	7,896.67	0.00	366.99	0.00	2,078.32	9,421.71	13,350.73
CONVENTION CTR	5,265.82	0.00	559.19	179.60	2,241.49	12,891.92	14,871.60
SPORTS AUTHORITY	1,616.27	0.00	8,744.16	0.00	3,273.56	1,169.68	17,278.68
WATER & SEWER	57,630.50	0.00	21,211.68	105,156.56	53,663.90	127,489.69	79,894.88
STORM WATER	488.61	0.00	1,130.09	0.00	7.53	943.73	0.00
BORDEAUX	28,193.33	0.00	2,860.31	0.00	2,126.90	31,211.06	25,640.28
GENERAL HOSP	42,349.65	0.00	16,170.33	0.00	10,515.76	80,881.64	49,913.95
METRO ACTION COM	19,554.93	0.00	1,585.77	0.00	103.09	43,139.98	17,776.77
NCAC	32,274.45	0.00	7,729.70	0.00	117.42	16,166.49	4,710.84
MDHA	32.17	0.00	141.10	0.00	0.26	0.00	(35,195.03)
METRO TRANSIT	1,212.72	0.00	8,983.54	0.00	275.95	0.00	18,462.04
NTTC	540.49	0.00	854.88	0.00	477.98	0.00	0.00
TAXI TRANSP & LICENSING	442.98	0.00	21.79	0.00	0.56	1,631.50	20,316.94
EDUCATION	638,091.20	0.00	73,053.74	8,957.54	34,094.16	52,987.34	432,729.75
SELF INSUR FUND	0.00	0.00	495.03	0.00	0.92	0.00	(563,522.02)
ARENA	0.00	0.00	462.10	0.00	0.86	0.00	0.00
COMMUNICATION CENTER	1,773.94	0.00	807.94	0.00	15.70	11,737.68	0.00
ALL OTHER	239,773.48	0.00	54,095.57	5,584.91	36,513.47	(588,972.59)	192,159.45
KNOWLES HOME	2,790.60	0.00	291.78	0.00	0.54	2,050.77	0.00
SH COMPLIANCE	243.79	0.00	30.16	0.00	0.62	416.18	0.00
SH PRE TRIAL	216.82	0.00	36.30	0.00	0.79	1,310.80	0.00
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	419,251.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department							
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	32.5	25.5	26.5	28.5	
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	2.15	13,696.59	0.00	0.00
POST AUDITS	0.00	0.00	86.00	0.00	0.00
CORPORATE DUES	0.00	0.00	11.22	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	99.69	0.00	0.00
EMPLOYEE HEALTH &	0.00	0.00	27.67	0.00	0.00
GENERAL SERVICES ADMIN	0.00	761.96	7,176.48	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	416.06	0.00	0.00
CENTRAL PRINTING	0.00	0.00	35.50	0.00	0.00
FLEET MANAGEMENT	0.00	0.00	1,343.11	10,139.90	0.00
POSTAL SERVICE	0.00	0.00	37.26	0.00	0.00
RADIO SHOP	0.00	0.00	130.25	0.00	0.00
DIRECTOR OF FINANCE	0.00	11,107.42	7,156.47	0.00	0.00
FINANCE OPERATIONS	10,690.46	0.00	58.67	0.00	0.00
FINANCE OMB	87.84	0.00	58.54	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.01	0.00	0.00
FINANCE PURCHASING	14,561.14	0.00	5,448.89	0.00	0.00
FINANCE INTERNAL AUDIT	0.00	0.00	35.74	0.00	0.00
FINANCE PAYROLL	4,345.21	0.00	27.97	0.00	0.00
FINANCE BUSINESS	0.00	0.00	49.99	0.00	0.00
FINANCE REAL PROP SVCS	830.48	0.00	65.05	0.00	0.00
FINANCE TREASURY	1,850.08	0.00	37.85	0.00	0.00
FINANCE CUSTOMER SERVICE	0.00	(337,451.38)	12.27	0.00	0.00
FINANCE GRANTS MONITORING	0.00	0.00	(388,047.08)	0.00	0.00
FINANCE GRANTS	0.00	0.00	59,039.66	0.00	0.00
FINANCE SUPPLY PROP	0.00	15.46	38.74	(392,384.81)	0.00
HUMAN RESOURCES	28,140.55	48,842.39	2,066.58	0.00	0.00
INFORMATION SYSTEMS	895.95	1,823.78	8,350.67	0.00	0.00
DEPARTMENT OF LAW	0.00	1,346.86	1,997.00	0.00	0.00
CENTRAL RECORDS	(272,699.53)	839.03	7,504.90	0.00	0.00
LEGISLATIVE	1,724.05	2,183.68	1,869.01	0.00	484,398.01
MAYOR	0.00	2,296.29	1,974.51	0.00	364,126.14
FINANCE ADA MANAGEMENT	1,296.18	0.00	46.00	0.00	148,591.32
ELECTIONS	2,423.53	1,689.10	1,956.36	0.00	212,662.55
PLANNING COMM	145.99	1,854.69	1,978.39	0.00	499,071.86
ADV PLAN/RSCH	0.00	0.00	34.94	0.00	895.97
REGISTER/DEEDS	6,208.27	4,128.89	1,903.84	0.00	78,901.22
HISTORICAL COMM	0.00	260.54	1,831.59	0.00	28,354.70

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	32.5	25.5	26.5	28.5	
COMM ED ALLIANCE	0.00	0.00	475.09	0.00	29,844.76
GOVT ACCESS TV	0.00	0.00	41.23	0.00	14,449.54
ASSESSOR PROP	3,858.09	2,115.23	758.54	0.00	678,609.77
TRUSTEE	1,487.25	2,177.05	7,565.12	0.00	276,040.24
COUNTY CLERK	8,541.00	20,933.72	1,962.64	0.00	637,203.23
DISTRICT ATTOR	0.00	46.36	2,012.62	1,678.45	149,071.75
DA DRUG ENF	0.00	0.00	110.08	39,134.38	293,581.46
DA SPECIAL OPNS	0.00	0.00	5.71	0.00	9,968.41
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	4,650.53
PUBLIC DEFENDER	8,903.46	2,766.58	2,008.86	0.00	253,787.48
JUVENILE CT CLRK	3,840.71	962.67	7,538.15	0.00	102,508.01
CIRCUIT CT CLERK	19,161.21	4,142.14	2,026.24	0.00	458,788.79
CRIMINAL CT CLRK	38,146.80	4,674.27	2,015.53	0.00	324,750.21
CLERK/MASTER	32,286.17	898.64	7,529.64	0.00	125,014.11
JUVENILE COURT	0.00	1,287.25	2,308.06	0.00	418,741.51
GEN SESSIONS CT	321.83	14,590.23	2,192.20	0.00	1,392,918.22
ST TRIAL COURTS	0.00	17.66	2,178.12	0.00	296,780.59
JUSTICE INFO SYS	0.00	858.89	7,601.56	0.00	101,488.95
SHERIFF ADMIN	3,282.39	4,237.09	7,667.60	353.35	2,837,981.12
SH COMM SERVICES	0.00	0.00	41.96	0.00	135,083.61
SH FACILITY MTN	0.00	0.00	28.97	0.00	47,183.11
SH WAREHOUSE	0.00	0.00	34.95	0.00	28,324.78
SH CRIM JUST CTR	0.00	0.00	499.89	0.00	62,770.47
SH HILL JAIL	0.00	0.00	163.23	0.00	12,760.51
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	0.00	224.27	0.00	36,451.93
SH TRANSPORTATION	0.00	0.00	79.64	0.00	89,703.76
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	0.00	126.08	0.00	115,567.70
SH TRAINING ACAD	0.00	0.00	14.59	0.00	3,545.86
SH DEBERRY	0.00	0.00	353.88	0.00	13,408.32
SH CENTRAL PROC	0.00	0.00	121.68	0.00	8,746.32
SH LAW ENF BLOCK	0.00	0.00	24.28	0.00	5,618.33
SH SOUTH PRECINCT	0.00	0.00	0.00	0.00	59.68
SH COURTHOUSE	0.00	0.00	0.00	0.00	139.76
SH SORT	0.00	0.00	3.06	0.00	(1,146.35)
SH DAY REPORTING	0.00	0.00	33.95	0.00	3,500.59
SH OTHER	0.00	0.00	749.86	0.00	20,203.45
POLICE	4,055.99	7,555.66	9,775.16	256,272.85	17,764,235.18
POLICE DRUG ENF	0.00	0.00	0.00	0.00	(9,098.77)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	32.5	25.5	26.5	28.5	
FIRE	10,240.32	1,353.48	6,132.26	3,091.88	10,901,198.42
CODES ADMIN	2,225.97	6,732.08	2,104.01	0.00	1,205,077.14
BEER BOARD	0.00	238.46	1,815.09	0.00	97,024.68
AGRICULTURAL EXT	0.00	278.20	1,811.93	0.00	52,092.09
SOIL & WATER	0.00	4.41	1,802.14	0.00	13,798.38
SOCIAL SERVICES	878.07	3,636.52	2,270.92	176.68	1,148,508.66
HEALTH	27,980.05	13,497.29	9,357.60	530.04	1,837,235.96
PUBLIC LIBRARY	3,225.83	1,591.95	2,792.19	0.00	1,098,295.92
PARKS	0.00	3,027.12	2,248.99	4,240.29	3,333,415.11
ARTS COMMISSION	0.00	145.73	7,606.28	0.00	45,008.32
PUBLIC WORKS	3,356.96	141,239.02	11,337.44	5,212.03	6,508,637.52
SOLID WASTE	0.00	0.00	1,142.59	0.00	1,083,673.79
HUMAN RELATIONS	0.00	86.11	1,816.01	0.00	51,302.59
CARING FOR CHILDREN	0.00	0.00	2,082.10	0.00	260,015.61
FARMERS MARKET	0.00	79.49	1,852.40	0.00	44,425.86
MUNI AUDITORIUM	0.00	185.46	1,890.37	0.00	224,351.89
STATE FAIR BD	808.70	439.39	7,664.58	0.00	212,547.50
CONVENTION CTR	0.00	245.09	2,092.12	0.00	225,244.98
SPORTS AUTHORITY	0.00	134.69	2,649.85	0.00	63,725.80
WATER & SEWER	158.28	3,356.11	20,553.67	9,717.34	6,491,207.86
STORM WATER	0.00	0.00	594.33	0.00	28,187.97
BORDEAUX	0.00	278.20	3,302.32	265.02	1,632,850.05
GENERAL HOSP	0.00	1,068.66	8,353.42	0.00	3,148,459.32
METRO ACTION COM	4,505.94	2,364.73	2,632.01	353.35	894,956.84
NCAC	6,368.39	326.78	318.29	0.00	294,449.91
MDHA	0.00	2,099.78	74.21	0.00	(22,719.25)
METRO TRANSIT	0.00	1,510.25	1,427.23	8,480.59	67,161.22
NTTC	0.00	0.00	449.60	0.00	14,222.69
TAXI TRANSP & LICENSING	41.77	317.95	7,483.04	176.68	117,958.19
EDUCATION	0.00	4,206.18	41,395.44	37,279.26	24,473,843.38
SELF INSUR FUND	0.00	0.00	260.34	0.00	(556,845.54)
ARENA	0.00	0.00	243.03	0.00	13,071.39
COMMUNICATION CENTER	245.81	0.00	874.42	2,385.16	598,075.58
ALL OTHER	15,578.81	4,592.57	34,552.54	12,897.56	3,723,546.12
KNOWLES HOME	0.00	0.00	153.45	0.00	19,048.26
SH COMPLIANCE	0.00	0.00	15.86	0.00	2,186.34
SH PRE TRIAL	0.00	0.00	19.10	0.00	3,257.52
Direct Billings	0.00	0.00	0.00	0.00	419,251.00
Unallocated	0.00	0.00	0.00	0.00	2,132,629.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department					
Total	0.00	0.00	0.00	0.00	100,460,616.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

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 AND GOBBELL HAYS REPORT
1.4.3 HOWARD OFFICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.4 CRIMINAL JUSTICE BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.5 RECORDS CENTER	DIRECT ALLOCATION TO RECORDS CENTER	DIRECT ASSIGNED
1.4.6 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.7 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.8 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS
1.4.9 BEN WEST	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.10 CITY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBEL HAYES REPORT
EQUIPMENT USE ALLOWANCE		
2.4.1 EQUIP USE ALLOW	EQUIPMENT COSTS PER INVENTORY RECORDS AS OF 6/30/04	FY 2004 FIXED ASSETS REPORT
EMPLOYEE WORKMEN'S COMP		
3.4.1 WORKERS COMP	BD HOSP INJURED ON DUTY COSTS BY AGENCY FOR FY 2004	GENERAL HOSPITAL'S RECORDS FOR FY 2004
EMPLOYEE BENEFITS		
4.4.1 COUNTY PENSION	RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 12600167	EMPLOYEE BENEFIT BOARD
4.4.2 EDUCAT PENSION	DIRECT ALLOCATION TO BOARD OF EDUCATION	DIRECT ASSIGNED
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	DIRECT ALLOCATION TO FIRE	DIRECT ASSIGNED
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 2004 UNEMPLOYMENT COST REPORTS
4.4.9 LINE OF DUTY	BD HOSP INJURED ON DUTY COSTS BY AGENCY FOR FY 2004	GENERAL HOSPITAL'S RECORDS FOR FY 2004
4.4.10 COUNCIL PENSION	DIRECT ALLOCATION TO COUNCIL	DIRECT ASSIGNED
POST AUDITS		
5.4.1 POST AUDITS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2004 FINANCE DEPT RECORDS
5.4.2 INTERNAL AUDIT	INTERNAL AUDIT EXPENDITURES BY BENEFITING DEPARTMENT	FINANCE EXPENDITURE RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CORPORATE DUES		
6.4.1 CORPORATE DUES	DIRECT IDENTIFICATION OF COST TO BENEFITING DEPARTMENTS	FINANCE DIVISION OF ACCOUNTS
INSURANCE/JUDGEMENTS		
7.4.1 BUILDING INSUR	SQUARE FOOTAGE FOR COVERED DEPARTMENTS	INSURANCE DIVISION RECORDS
7.4.2 SELF-INS LIAB	FY 2004 LIABILITY PREMIUM CALCULATIONS BY DEPT/DIV	INSURANCE DIVISION RECORDS
7.4.3 SURETY BONDS	AMOUNT OF SURETY BOND FOR PRINCIPAL OFFICIALS	DEPARTMENT OF LAW
7.4.4 JUDGMENTS/LOSS	PREMIUMS FOR JUDGMENTS/LOSSES COVERAGE BY DEPT	INSURANCE DIVISION RECORDS FY2003
EMPLOYEE HEALTH & WELLNESS		
8.4.1 MEDICAL EXAMS	NUMBER OF EXAMS PERFORMED IN FY 2004	CIVIL SERVICE MEDICAL RECORDS
GENERAL SERVICES ADMIN		
9.4.1 GEN SVCS ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	FY 2004 ACCOUNTING RECORDS
GENERAL SERVICES BUILDINGS		
10.4.1 POLICE BLDGS	DIRECT ALLOCATION TO POLICE	DIRECT ASSIGNED
10.4.2 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS
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 BUILDINGS - GOBBELL HAYS STUDY
10.4.5 METRO OFFICE	DIRECT ALLOCATION TO ALL OTHER	DIRECT ASSIGNED
10.4.6 COURT HOUSE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
10.4.7 STAHLMAN BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
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 TO POLICE & SURPLUS WAREHOUSE	DIRECT ASSIGNED
10.4.13 FIRE HALL	DIRECT ALLOCATION TO FIRE	DIRECT ASSIGNED
CENTRAL PRINTING		
11.4.1 CENTRAL PRINT	FY 2004 CENTRAL PRINT SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
FLEET MANAGEMENT		
12.4.1 MOTOR POOL	FY 2004 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
12.4.2 DEPRECIATION	NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES RECORDS
POSTAL SERVICE		
13.4.1 POSTAL SERVICE	FY 2004 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
14.4.1 RADIO SHOP	FY 2004 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
DIRECTOR OF FINANCE		
15.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2004 EXPENDITURE REPORT
15.4.2 REVENUE ESTIMAT	DIRECT ALLOCATION TO FINANCE DIVISION OF BUDGETS	DIRECT ASSIGNMENT
FINANCE OPERATIONS		
16.4.1 DIV OF ACCOUNTS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2004 FINANCE DEPT RECORDS
16.4.2 ACCOUNTS PAYABLE	ACCOUNTS PAYABLE TRANSACTIONS PK & PV	ACCOUNTING TRANSACTIONS COUNT
16.4.3 FACILITY PLANNG	DIRECT ALLOCATION TO FACILITY PLANNING	DIRECT ASSIGNED
FINANCE OMB		
17.4.1 BUDGET DIVISION	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2004 FINANCE DEPT RECORDS
OFFC SUPP SVCS-ADMIN		
18.4.1 SUPPORT SVC ADM	FY 2004 SALARIES OF SECTIONS SUPERVISED	FY 2004 EXPENDITURE REPORTS
FINANCE PURCHASING		
19.4.1 PURCHASING	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2004 EXPENDITURE REPORTS
FINANCE INTERNAL AUDIT		
20.4.1 INTERNAL AUDIT	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2004 EXPENDITURE REPORTS
FINANCE PAYROLL		
21.4.1 ACTIVE PAYROLL	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT	FY 2004 PAYROLL RECORDS
21.4.2 PENSION PAYROLL	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT	FY 2004 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
FINANCE BUSINESS SOLUTIONS		
22.4.1 FASTNET	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2004 FINANCE DEPT RECORDS
FINANCE REAL PROP SVCS		
23.4.1 PROJECT ADMIN	FY 2004 FACILITIES PLANNING BILLINGS FOR EACH DEPT	FY 2004 FACILITIES PLANNING RECORDS
23.4.2 REAL ESTATE MGMT	EFFORT EXPENDED BY ASSIGNED PERSONNEL	AGENCY PERSONNEL
FINANCE TREASURY		
24.4.1 CASH MANAGEMENT	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
24.4.2 INVESTMENT SUPPORT	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT	FY 2004 PAYROLL RECORDS
24.4.3 INVESTOR RELATIONS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2004 EXPENDITURE REPORTS
24.4.4 TREAS EFFICIENCY	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
FINANCE CUSTOMER SERVICE		
25.4.1 CUSTOMER SVCE	CALL CENTER INCIDENT SUMMARY	FINANCE CUSTOMER CALL CENTER INCIDENT SUMMARY WEIGHTED
FINANCE GRANTS MONITORING		
26.4.1 GRANTS MNTRING	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2004 EXPENDITURE REPORTS
26.4.2 PROCUREMENT	PROCUREMENT PRACTICES MONITORED	FINANCE GRANTS MONITORING REPORT
26.4.3 PROMPT PAY REPORTS	PROMPT-PAY REPORTS TO AGENCIES	FINANCE GRANTS MONITORING
26.4.4 GRANTS COORDINATION	DIRECT TO GRANTS COORDINATION	GRANTS MONITORING STAFF
FINANCE GRANTS COORDINATION		
27.4.1 GRANTS COORD	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2004 EXPENDITURE REPORTS
27.4.2 MIN/SMALL BUS-VENDOR	DIRECT ALLOCATION TO PURCHASING	DIRECT ASSIGNED
27.4.3 MIN/SMALL BUS-METRO	METRO AGENCIES SERVED DURING YEAR	DIVISION OF MINORITY AND SMALL BUSINESS ASSISTANCE
FINANCE SUPPLY PROP WAREHSE		
28.4.1 SUPP PROPTY WAR	SURPLUS ITEMS SOLD BY AGENCY	E-BID NASHVILLE REPORT
HUMAN RESOURCES		
29.4.1 HUMAN RESOURCES	HUMAN RESOURCES CHARGEBACKS	HUMAN RESOURES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
INFORMATION SYSTEMS		
30.4.1 INFORM SYSTEMS	FY 2004 INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2004 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
31.4.1 LEGAL SERVICES	ATTORNEY HOURS COST IDENTIFIED TO FUNDS/DEPT/DIV	DEPARTMENT OF LAW
31.4.2 RISK MANAGEMENT	DIRECT ALLOCATION TO INSURANCE PROGRAM	DIRECT ASSIGNED
CENTRAL RECORDS		
32.4.1 RECORDS STORAGE	CUBIC FEET STORED FOR EACH DEPARTMENT	FY 2004 CENTRAL RECORDS INFORMATION
32.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2004 CENTRAL RECORDS INFORMATION

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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.	Trial Courts Building	$145,213
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
11.	City Hall	$290,884

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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

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	545,856.00			
Total Departmental Cost Adjustments:	545,856.00			545,856.00
Total To Be Allocated:	545,856.00	0.00		545,856.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	Total	General & Admin	STAHLMAN BLDG	LINDSLEY HALL	HOWARD OFFICE
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	545,856.00	0.00	26,310.26	23,853.91	68,559.51
Functional Cost	545,856.00	0.00	26,310.26	23,853.91	68,559.51
Allocation Step 1					
1st Allocation	545,856.00	0.00	26,310.26	23,853.91	68,559.51
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 001 BUILDING USE					
Total Allocated	545,856.00	0.00	26,310.26	23,853.91	68,559.51

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	CRIMINAL JUSTICE BLDG	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS
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	203,986.39	1,582.98	55,186.04	27,129.04	98,417.84
Functional Cost	203,986.39	1,582.98	55,186.04	27,129.04	98,417.84
Allocation Step 1					
1st Allocation	203,986.39	1,582.98	55,186.04	27,129.04	98,417.84
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 001 BUILDING USE					
Total Allocated	203,986.39	1,582.98	55,186.04	27,129.04	98,417.84

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	BEN WEST	CITY HALL	TRIAL LAWYERS BLDG
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
BUILDING USE ALLOW	34,989.37	5,840.66	0.00
Functional Cost	34,989.37	5,840.66	0.00
Allocation Step 1			
1st Allocation	34,989.37	5,840.66	0.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 001 BUILDING USE			
Total Allocated	34,989.37	5,840.66	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	0.9994	262.94		262.94		262.94
HUMAN RESOURCES	11,418.96	8.3718	2,202.65		2,202.65		2,202.65
PUBLIC DEFENDER	21,717.61	15.9223	4,189.20		4,189.20		4,189.20
CIRCUIT CT CLERK	1,103.28	0.8089	212.82		212.82		212.82
CLERK/MASTER	1,207.73	0.8855	232.96		232.96		232.96
GEN SESSIONS CT	11,592.50	8.4991	2,236.13		2,236.13		2,236.13
ST TRIAL COURTS	3,679.09	2.6973	709.68		709.68		709.68
JUSTICE INFO SYS	4,746.46	3.4799	915.56		915.56		915.56
TAXI TRANSP & LICENSING	1,538.39	1.1279	296.75		296.75		296.75
ALL OTHER	78,030.15	57.2079	15,051.57		15,051.57		15,051.57
SubTotal	136,397.32	100.0000	26,310.26		26,310.26		26,310.26
TOTAL	136,397.32	100.0000	26,310.26		26,310.26		26,310.26

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	20,520.45		20,520.45		20,520.45
ALL OTHER	2,793.14	13.9745	3,333.46		3,333.46		3,333.46
SubTotal	19,987.45	100.0000	23,853.91		23,853.91		23,853.91
TOTAL	19,987.45	100.0000	23,853.91		23,853.91		23,853.91

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	0.9462	648.71		648.71		648.71
INFORMATION SYSTEMS	21,287.14	21.1654	14,510.87		14,510.87		14,510.87
ELECTIONS	6,216.21	6.1806	4,237.42		4,237.42		4,237.42
PLANNING COMM	2,498.39	2.4841	1,703.08		1,703.08		1,703.08
COUNTY CLERK	18,092.47	17.9890	12,333.14		12,333.14		12,333.14
CODES ADMIN	13,466.36	13.3893	9,179.65		9,179.65		9,179.65
SOCIAL SERVICES	13,736.30	13.6577	9,363.66		9,363.66		9,363.66
HUMAN RELATIONS	984.00	0.9784	670.77		670.77		670.77
CARING FOR CHILDREN	12,295.58	12.2252	8,381.56		8,381.56		8,381.56
WATER & SEWER	5,337.14	5.3066	3,638.18		3,638.18		3,638.18
ALL OTHER	5,710.18	5.6775	3,892.47		3,892.47		3,892.47
SubTotal	100,575.41	100.0000	68,559.51		68,559.51		68,559.51
TOTAL	100,575.41	100.0000	68,559.51		68,559.51		68,559.51

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - CRIMINAL JUSTICE BLDG

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	98,132.27		98,132.27		98,132.27
POLICE	123,095	49.9381	101,866.99		101,866.99		101,866.99
ALL OTHER	4,818	1.9546	3,987.13		3,987.13		3,987.13
SubTotal	246,495	100.0000	203,986.39		203,986.39		203,986.39
TOTAL	246,495	100.0000	203,986.39		203,986.39		203,986.39

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	1,582.98		1,582.98		1,582.98
SubTotal	100	100.0000	1,582.98		1,582.98		1,582.98
TOTAL	100	100.0000	1,582.98		1,582.98		1,582.98

Allocation Basis: DIRECT ALLOCATION TO RECORDS CENTER

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	618.99		618.99		618.99
GENERAL SERVICES ADMIN	5,457.67	6.7690	3,735.52		3,735.52		3,735.52
FINANCE OPERATIONS	5,727.89	7.1041	3,920.47		3,920.47		3,920.47
FINANCE OMB	5,489.58	6.8085	3,757.36		3,757.36		3,757.36
OFFC SUPP SVCS-ADMIN	2,909.00	3.6079	1,991.07		1,991.07		1,991.07
FINANCE PURCHASING	4,517.78	5.6032	3,092.21		3,092.21		3,092.21
FINANCE INTERNAL AUDIT	5,727.89	7.1041	3,920.47		3,920.47		3,920.47
FINANCE PAYROLL	3,155.08	3.9131	2,159.51		2,159.51		2,159.51
FINANCE BUSINESS SOLUTIONS	8,304.89	10.3003	5,684.31		5,684.31		5,684.31
FINANCE REAL PROP SVCS	4,029.00	4.9970	2,757.66		2,757.66		2,757.66
FINANCE TREASURY	3,266.75	4.0516	2,235.94		2,235.94		2,235.94
HUMAN RESOURCES	14,313.62	17.7529	9,797.01		9,797.01		9,797.01
DEPARTMENT OF LAW	5,772.07	7.1589	3,950.71		3,950.71		3,950.71
FINANCE ADA MANAGEMENT	1,256.00	1.5578	859.67		859.67		859.67
GEN SESSIONS CT	4,267.61	5.2930	2,920.98		2,920.98		2,920.98
BEER BOARD	3,828.48	4.7483	2,620.42		2,620.42		2,620.42
SPORTS AUTHORITY	505.70	0.6272	346.13		346.13		346.13
ALL OTHER	1,194.54	1.4815	817.61		817.61		817.61
SubTotal	80,627.90	100.0000	55,186.04		55,186.04		55,186.04
TOTAL	80,627.90	100.0000	55,186.04		55,186.04		55,186.04

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	17,524.10		17,524.10		17,524.10
TRUSTEE	4,729.01	16.8394	4,568.38		4,568.38		4,568.38
AGRICULTURAL EXT	5,213.66	18.5652	5,036.56		5,036.56		5,036.56
SubTotal	28,082.96	100.0000	27,129.04		27,129.04		27,129.04
TOTAL	28,082.96	100.0000	27,129.04		27,129.04		27,129.04

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
COMMUNICATION CENTER	31,179	87.6401	86,253.50		86,253.50		86,253.50
ALL OTHER	4,397	12.3599	12,164.34		12,164.34		12,164.34
SubTotal	35,577	100.0000	98,417.84		98,417.84		98,417.84
TOTAL	35,577	100.0000	98,417.84		98,417.84		98,417.84

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	34,989.37		34,989.37		34,989.37
SubTotal	25,035.73	100.0000	34,989.37		34,989.37		34,989.37
TOTAL	25,035.73	100.0000	34,989.37		34,989.37		34,989.37

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	13,197.83	21.8848	1,278.22		1,278.22		1,278.22
MAYOR	21,160.42	35.0887	2,049.40		2,049.40		2,049.40
POSTAL SERVICE	811.14	1.3450	78.56		78.56		78.56
DIRECTOR OF FINANCE	1,351.00	2.2402	130.85		130.85		130.85
INFORMATION SYSTEMS	476.31	0.7898	46.13		46.13		46.13
DEPARTMENT OF LAW	5,365.94	8.8979	519.69		519.69		519.69
CENTRAL RECORDS	3,653.21	6.0578	353.82		353.82		353.82
ALL OTHER	14,289.97	23.6958	1,383.99		1,383.99		1,383.99
SubTotal	60,305.82	100.0000	5,840.66		5,840.66		5,840.66
TOTAL	60,305.82	100.0000	5,840.66		5,840.66		5,840.66

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBEL HAYES REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	STAHLMAN BLDG	LINDSLEY HALL	HOWARD OFFICE	CRIMINAL JUSTICE BLDG	RECORDS CENTER	222 BUILDING
POST AUDITS	618.99	0.00	0.00	0.00	0.00	0.00	618.99
LEGISLATIVE	1,278.22	0.00	0.00	0.00	0.00	0.00	0.00
MAYOR	2,049.40	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	3,735.52	0.00	0.00	0.00	0.00	0.00	3,735.52
GENERAL SERVICES BUILDINGS	648.71	0.00	0.00	648.71	0.00	0.00	0.00
POSTAL SERVICE	341.50	262.94	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	130.85	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	3,920.47	0.00	0.00	0.00	0.00	0.00	3,920.47
FINANCE OMB	3,757.36	0.00	0.00	0.00	0.00	0.00	3,757.36
OFFC SUPP SVCS-ADMIN	1,991.07	0.00	0.00	0.00	0.00	0.00	1,991.07
FINANCE PURCHASING	3,092.21	0.00	0.00	0.00	0.00	0.00	3,092.21
FINANCE INTERNAL AUDIT	3,920.47	0.00	0.00	0.00	0.00	0.00	3,920.47
FINANCE PAYROLL	2,159.51	0.00	0.00	0.00	0.00	0.00	2,159.51
FINANCE BUSINESS	5,684.31	0.00	0.00	0.00	0.00	0.00	5,684.31
FINANCE REAL PROP SVCS	2,757.66	0.00	0.00	0.00	0.00	0.00	2,757.66
FINANCE TREASURY	2,235.94	0.00	0.00	0.00	0.00	0.00	2,235.94
HUMAN RESOURCES	11,999.66	2,202.65	0.00	0.00	0.00	0.00	9,797.01
INFORMATION SYSTEMS	14,557.00	0.00	0.00	14,510.87	0.00	0.00	0.00
DEPARTMENT OF LAW	4,470.40	0.00	0.00	0.00	0.00	0.00	3,950.71
CENTRAL RECORDS	1,936.80	0.00	0.00	0.00	0.00	1,582.98	0.00
FINANCE ADA MANAGEMENT	859.67	0.00	0.00	0.00	0.00	0.00	859.67
ELECTIONS	4,237.42	0.00	0.00	4,237.42	0.00	0.00	0.00
PLANNING COMM	22,223.53	0.00	20,520.45	1,703.08	0.00	0.00	0.00
ASSESSOR PROP	17,524.10	0.00	0.00	0.00	0.00	0.00	0.00
TRUSTEE	4,568.38	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY CLERK	12,333.14	0.00	0.00	12,333.14	0.00	0.00	0.00
PUBLIC DEFENDER	4,189.20	4,189.20	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	212.82	212.82	0.00	0.00	0.00	0.00	0.00
CLERK/MASTER	232.96	232.96	0.00	0.00	0.00	0.00	0.00
GEN SESSIONS CT	40,146.48	2,236.13	0.00	0.00	0.00	0.00	2,920.98
ST TRIAL COURTS	709.68	709.68	0.00	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	915.56	915.56	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	98,132.27	0.00	0.00	0.00	98,132.27	0.00	0.00
POLICE	101,866.99	0.00	0.00	0.00	101,866.99	0.00	0.00
CODES ADMIN	9,179.65	0.00	0.00	9,179.65	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	STAHLMAN BLDG	LINDSLEY HALL	HOWARD OFFICE	CRIMINAL JUSTICE BLDG	RECORDS CENTER	222 BUILDING
BEER BOARD	2,620.42	0.00	0.00	0.00	0.00	0.00	2,620.42
AGRICULTURAL EXT	5,036.56	0.00	0.00	0.00	0.00	0.00	0.00
SOCIAL SERVICES	9,363.66	0.00	0.00	9,363.66	0.00	0.00	0.00
HUMAN RELATIONS	670.77	0.00	0.00	670.77	0.00	0.00	0.00
CARING FOR CHILDREN	8,381.56	0.00	0.00	8,381.56	0.00	0.00	0.00
SPORTS AUTHORITY	346.13	0.00	0.00	0.00	0.00	0.00	346.13
WATER & SEWER	3,638.18	0.00	0.00	3,638.18	0.00	0.00	0.00
TAXI TRANSP & LICENSING	296.75	296.75	0.00	0.00	0.00	0.00	0.00
COMMUNICATION CENTER	86,253.50	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	40,630.57	15,051.57	3,333.46	3,892.47	3,987.13	0.00	817.61
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	545,856.00	26,310.26	23,853.91	68,559.51	203,986.39	1,582.98	55,186.04

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	CLIFFORD ALLEN	COMMUNICATIONS	BEN WEST	CITY HALL
POST AUDITS	0.00	0.00	0.00	0.00
LEGISLATIVE	0.00	0.00	0.00	1,278.22
MAYOR	0.00	0.00	0.00	2,049.40
GENERAL SERVICES ADMIN	0.00	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	78.56
DIRECTOR OF FINANCE	0.00	0.00	0.00	130.85
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 BUSINESS	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	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	0.00	0.00	46.13
DEPARTMENT OF LAW	0.00	0.00	0.00	519.69
CENTRAL RECORDS	0.00	0.00	0.00	353.82
FINANCE ADA MANAGEMENT	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
ASSESSOR PROP	17,524.10	0.00	0.00	0.00
TRUSTEE	4,568.38	0.00	0.00	0.00
COUNTY CLERK	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
CLERK/MASTER	0.00	0.00	0.00	0.00
GEN SESSIONS CT	0.00	0.00	34,989.37	0.00
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	0.00	0.00
CODES ADMIN	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	CLIFFORD ALLEN	COMMUNICATIONS	BEN WEST	CITY HALL
BEER BOARD	0.00	0.00	0.00	0.00
AGRICULTURAL EXT	5,036.56	0.00	0.00	0.00
SOCIAL SERVICES	0.00	0.00	0.00	0.00
HUMAN RELATIONS	0.00	0.00	0.00	0.00
CARING FOR CHILDREN	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	0.00	0.00	0.00	0.00
WATER & SEWER	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	0.00	0.00	0.00	0.00
COMMUNICATION CENTER	0.00	86,253.50	0.00	0.00
ALL OTHER	0.00	12,164.34	0.00	1,383.99
Direct Billed	0.00	0.00	0.00	0.00
Total	27,129.04	98,417.84	34,989.37	5,840.66

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

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	204,212.85			
Total Departmental Cost Adjustments:	204,212.85			204,212.85
Total To Be Allocated:	204,212.85	0.00		204,212.85

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE ALLOWANCE

	Total	General & Admin	EQUIP USE ALLOW
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
EQUIPMENT USE ALLOW	204,212.85	0.00	204,212.85
Functional Cost	204,212.85	0.00	204,212.85
Allocation Step 1			
1st Allocation	204,212.85	0.00	204,212.85
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 002 EQUIPMENT USE			
Total Allocated	204,212.85	0.00	204,212.85

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	34,338	1.1216	2,290.37		2,290.37		2,290.37
GENERAL SERVICES BUILDINGS	240,069	7.8412	16,012.64		16,012.64		16,012.64
DIRECTOR OF FINANCE	207,163	6.7664	13,817.82		13,817.82		13,817.82
FINANCE BUSINESS SOLUTIONS	1,490,197	48.6728	99,396.18		99,396.18		99,396.18
FINANCE REAL PROP SVCS	781,351	25.5205	52,116.17		52,116.17		52,116.17
FINANCE TREASURY	17,195	0.5616	1,146.91		1,146.91		1,146.91
HUMAN RESOURCES	77,842	2.5425	5,192.09		5,192.09		5,192.09
DEPARTMENT OF LAW	132,739	4.3355	8,853.73		8,853.73		8,853.73
CENTRAL RECORDS	64,043	2.0918	4,271.70		4,271.70		4,271.70
FINANCE ADA MANAGEMENT	16,720	0.5461	1,115.24		1,115.24		1,115.24
SubTotal	3,061,661	100.0000	204,212.85		204,212.85		204,212.85
TOTAL	3,061,661	100.0000	204,212.85		204,212.85		204,212.85

Allocation Basis: EQUIPMENT COSTS PER INVENTORY RECORDS AS OF 6/30/04

Allocation Source: FY 2004 FIXED ASSETS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE ALLOWANCE

Receiving Department	Total	EQUIP USE ALLOW
GENERAL SERVICES ADMIN	2,290.37	2,290.37
GENERAL SERVICES BUILDINGS	16,012.64	16,012.64
DIRECTOR OF FINANCE	13,817.82	13,817.82
FINANCE BUSINESS	99,396.18	99,396.18
FINANCE REAL PROP SVCS	52,116.17	52,116.17
FINANCE TREASURY	1,146.91	1,146.91
HUMAN RESOURCES	5,192.09	5,192.09
DEPARTMENT OF LAW	8,853.73	8,853.73
CENTRAL RECORDS	4,271.70	4,271.70
FINANCE ADA MANAGEMENT	1,115.24	1,115.24
Direct Billed	0.00	0.00
Total	204,212.85	204,212.85

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EMPLOYEE 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE WORKMEN'S COMP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	896,645.74			896,645.74
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	896,645.74	0.00		896,645.74

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	896,645.74	0.00	896,645.74
Departmental Totals			
Total Expenditures	896,645.74	0.00	896,645.74
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	896,645.74	0.00	896,645.74
Allocation Step 1			
1st Allocation	896,645.74	0.00	896,645.74
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 003 EMPLOYEE			
Total Allocated	896,645.74	0.00	896,645.74

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
GENERAL SERVICES ADMIN	14,452	1.6119	14,452.86		14,452.86		14,452.86
GENERAL SERVICES BUILDINGS	12	0.0013	12.06		12.06		12.06
FLEET MANAGEMENT	1,442	0.1609	1,442.45		1,442.45		1,442.45
FINANCE OPERATIONS	346	0.0386	346.00		346.00		346.00
ASSESSOR PROP	866	0.0967	866.88		866.88		866.88
DISTRICT ATTOR	231	0.0258	231.42		231.42		231.42
PUBLIC DEFENDER	1,474	0.1645	1,474.73		1,474.73		1,474.73
JUVENILE CT CLRK	2,849	0.3178	2,849.62		2,849.62		2,849.62
CRIMINAL CT CLRK	211	0.0236	211.19		211.19		211.19
JUVENILE COURT	154	0.0172	154.43		154.43		154.43
GEN SESSIONS CT	6,313	0.7041	6,313.36		6,313.36		6,313.36
SHERIFF ADMIN	55,425	6.1814	55,425.70		55,425.70		55,425.70
POLICE	173,537	19.3540	173,537.13		173,537.13		173,537.13
FIRE	212,128	23.6579	212,128.48		212,128.48		212,128.48
CODES ADMIN	9,475	1.0568	9,475.35		9,475.35		9,475.35
BEER BOARD	1,701	0.1897	1,701.03		1,701.03		1,701.03
AGRICULTURAL EXT	165	0.0185	165.46		165.46		165.46
SOCIAL SERVICES	3,854	0.4299	3,854.89		3,854.89		3,854.89
HEALTH	15,856	1.7684	15,856.64		15,856.64		15,856.64
PUBLIC LIBRARY	2,758	0.3076	2,758.07		2,758.07		2,758.07
PARKS	60,107	6.7036	60,107.20		60,107.20		60,107.20
PUBLIC WORKS	36,646	4.0871	36,646.71		36,646.71		36,646.71
SOLID WASTE	26	0.0030	26.52		26.52		26.52
STATE FAIR BD	2,358	0.2631	2,358.63		2,358.63		2,358.63
WATER & SEWER	67,444	7.5219	67,444.65		67,444.65		67,444.65
BORDEAUX	26,717	2.9798	26,717.82		26,717.82		26,717.82
GENERAL HOSP	39,024	4.3522	39,024.01		39,024.01		39,024.01
METRO ACTION COM	13,510	1.5067	13,510.07		13,510.07		13,510.07
EDUCATION	140,603	15.6810	140,603.01		140,603.01		140,603.01
COMMUNICATION CENTER	2,476	0.2762	2,476.76		2,476.76		2,476.76
ALL OTHER	4,472	0.4988	4,472.61		4,472.61		4,472.61
SubTotal	896,645	100.0000	896,645.74		896,645.74		896,645.74

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
TOTAL	896,645	100.0000	896,645.74		896,645.74		896,645.74

Allocation Basis: BD HOSP INJURED ON DUTY COSTS BY AGENCY FOR FY 2004

Allocation Source: GENERAL HOSPITAL'S RECORDS FOR FY 2004

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE WORKMEN'S COMP

Receiving Department	Total	WORKERS COMP
GENERAL SERVICES ADMIN	14,452.86	14,452.86
GENERAL SERVICES BUILDINGS	12.06	12.06
FLEET MANAGEMENT	1,442.45	1,442.45
FINANCE OPERATIONS	346.00	346.00
ASSESSOR PROP	866.88	866.88
DISTRICT ATTOR	231.42	231.42
PUBLIC DEFENDER	1,474.73	1,474.73
JUVENILE CT CLRK	2,849.62	2,849.62
CRIMINAL CT CLRK	211.19	211.19
JUVENILE COURT	154.43	154.43
GEN SESSIONS CT	6,313.36	6,313.36
SHERIFF ADMIN	55,425.70	55,425.70
POLICE	173,537.13	173,537.13
FIRE	212,128.48	212,128.48
CODES ADMIN	9,475.35	9,475.35
BEER BOARD	1,701.03	1,701.03
AGRICULTURAL EXT	165.46	165.46
SOCIAL SERVICES	3,854.89	3,854.89
HEALTH	15,856.64	15,856.64
PUBLIC LIBRARY	2,758.07	2,758.07
PARKS	60,107.20	60,107.20
PUBLIC WORKS	36,646.71	36,646.71
SOLID WASTE	26.52	26.52
STATE FAIR BD	2,358.63	2,358.63
WATER & SEWER	67,444.65	67,444.65
BORDEAUX	26,717.82	26,717.82
GENERAL HOSP	39,024.01	39,024.01
METRO ACTION COM	13,510.07	13,510.07
EDUCATION	140,603.01	140,603.01
COMMUNICATION CENTER	2,476.76	2,476.76
ALL OTHER	4,472.61	4,472.61

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE WORKMEN'S COMP

Receiving Department	Total	WORKERS COMP
Direct Billed	0.00	0.00
Total	896,645.74	896,645.74

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

Employee Benefits include costs recorded in accounts 01101104, 01101107, 01101109, 01101110, 01101113, 01101114, 01101115, 01101120, and 01101395 of fund 10101 and accounts 01191102, 01191103, 01191106, 01191109, 01191111, 01191112, 01191113, and 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 directly to departments receiving benefits.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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 unemployment costs per department served.

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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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department EMPLOYEE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,044,819.08			56,044,819.08
POST AUDITS		8,885.67	8,885.67	
FINANCE OPERATIONS		16,023.80	16,023.80	
FINANCE OMB		14,037.96	14,037.96	
FINANCE PURCHASING		148,652.19	148,652.19	
FINANCE INTERNAL AUDIT		103,645.12	103,645.12	
FINANCE PAYROLL		174.12	174.12	
FINANCE BUSINESS SOLUTIONS		11,626.86	11,626.86	
FINANCE TREASURY		44.59	44.59	
FINANCE CUSTOMER SERVICE		2.15	2.15	
FINANCE GRANTS MONITORING		13,696.59	13,696.59	
FINANCE GRANTS COORDINATION		23,014.36	23,014.36	
Total Allocated Additions:		339,803.41	339,803.41	339,803.41
Total To Be Allocated:	56,044,819.08	339,803.41		56,384,622.49

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	2,914,036.30	0.00	2,914,036.30	0.00	0.00
GSD TEACHERS	6,900,400.00	0.00	0.00	6,900,400.00	0.00
GSD HEALTH INS	19,447,584.53	0.00	0.00	0.00	0.00
GSD LOD MED	2,864,707.38	0.00	0.00	0.00	0.00
GSD UNEMPLOY COMP	371,912.78	0.00	0.00	0.00	0.00
GSD GROUP LIFE	248,166.77	0.00	0.00	0.00	0.00
GSD LOD MEDICAL	900,032.02	0.00	0.00	0.00	0.00
GSD HEALTH INSUR	0.00	0.00	0.00	0.00	0.00
USD POLICE/FIRE	8,873,000.00	0.00	0.00	0.00	0.00
USD CIVIL SERVICE	5,424,700.00	0.00	0.00	0.00	5,424,700.00
USD TEACHERS	4,592,400.00	0.00	0.00	4,592,400.00	0.00
USD HEALTH INSURANCE	2,320,850.23	0.00	0.00	0.00	0.00
USD DIRECT PENSION	9,900.00	0.00	0.00	0.00	0.00
USD PENSIONER LOD	300,000.00	0.00	0.00	0.00	0.00
USD EMPLOYEE LOD	652,000.00	0.00	0.00	0.00	0.00
USD GROUP LIFE INS	25,129.07	0.00	0.00	0.00	0.00
GSD DEATH BENEFIT	200,000.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	56,044,819.08	0.00	2,914,036.30	11,492,800.00	5,424,700.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	56,044,819.08	0.00	2,914,036.30	11,492,800.00	5,424,700.00
Allocation Step 1					
1st Allocation	56,044,819.08	0.00	2,914,036.30	11,492,800.00	5,424,700.00
Allocation Step 2					
Inbound- All Others	339,803.41	339,803.41	0.00	0.00	0.00
Reallocate Admin Costs		(339,803.41)	17,668.08	69,681.45	32,890.25
2nd Allocation	339,803.41	0.00	17,668.08	69,681.45	32,890.25

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	56,384,622.49	0.00	2,931,704.38	11,562,481.45	5,457,590.25

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	19,447,584.53	0.00	0.00
GSD LOD MED	0.00	0.00	0.00	0.00	0.00
GSD UNEMPLOY COMP	0.00	0.00	0.00	0.00	371,912.78
GSD GROUP LIFE	0.00	0.00	0.00	248,166.77	0.00
GSD LOD MEDICAL	0.00	0.00	900,032.02	0.00	0.00
GSD HEALTH INSUR	0.00	0.00	0.00	0.00	0.00
USD POLICE/FIRE	8,873,000.00	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	2,320,850.23	0.00	0.00
USD DIRECT PENSION	0.00	0.00	0.00	0.00	0.00
USD PENSIONER LOD	0.00	0.00	300,000.00	0.00	0.00
USD EMPLOYEE LOD	0.00	0.00	0.00	0.00	0.00
USD GROUP LIFE INS	0.00	0.00	0.00	25,129.07	0.00
GSD DEATH BENEFIT	0.00	200,000.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	8,873,000.00	200,000.00	22,968,466.78	273,295.84	371,912.78
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	8,873,000.00	200,000.00	22,968,466.78	273,295.84	371,912.78
Allocation Step 1					
1st Allocation	8,873,000.00	200,000.00	22,968,466.78	273,295.84	371,912.78
Allocation Step 2					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	53,797.68	1,212.76	139,259.24	1,656.88	2,254.94
2nd Allocation	53,797.68	1,212.76	139,259.24	1,656.88	2,254.94

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	8,926,797.68	201,212.76	23,107,726.02	274,952.72	374,167.72

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 LOD MED	2,864,707.38	0.00
GSD UNEMPLOY COMP	0.00	0.00
GSD GROUP LIFE	0.00	0.00
GSD LOD MEDICAL	0.00	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 PENSIONER LOD	0.00	0.00
USD EMPLOYEE LOD	652,000.00	0.00
USD GROUP LIFE INS	0.00	0.00
GSD DEATH BENEFIT	0.00	0.00
Departmental Totals		
Total Expenditures	3,516,707.38	9,900.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	3,516,707.38	9,900.00
Allocation Step 1		
1st Allocation	3,516,707.38	9,900.00
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	21,321.98	60.15
2nd Allocation	21,321.98	60.15

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	LINE OF DUTY	COUNCIL PENSION
Total For 004 EMPLOYEE BENEFITS		
Total Allocated	3,538,029.36	9,960.15

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	2	0.0409	1,192.07		1,192.07	7.23	1,199.30
MAYOR	9	0.1841	5,364.36		5,364.36	32.52	5,396.88
GENERAL SERVICES ADMIN	64	1.3091	38,146.51		38,146.51	231.29	38,377.80
DIRECTOR OF FINANCE	54	1.1045	32,186.11		32,186.11	195.15	32,381.26
HUMAN RESOURCES	14	0.2864	8,344.55		8,344.55	50.59	8,395.14
INFORMATION SYSTEMS	20	0.4091	11,920.80		11,920.80	72.28	11,993.08
DEPARTMENT OF LAW	5	0.1023	2,980.18		2,980.18	18.07	2,998.25
CENTRAL RECORDS	2	0.0409	1,192.07		1,192.07	7.23	1,199.30
ELECTIONS	17	0.3477	10,132.66		10,132.66	61.44	10,194.10
PLANNING COMM	30	0.6136	17,881.17		17,881.17	108.42	17,989.59
REGISTER/DEEDS	5	0.1023	2,980.18		2,980.18	18.07	2,998.25
COMM ED ALLIANCE	4	0.0818	2,384.15		2,384.15	14.46	2,398.61
ASSESSOR PROP	35	0.7159	20,861.38		20,861.38	126.48	20,987.86
TRUSTEE	13	0.2659	7,748.51		7,748.51	46.98	7,795.49
COUNTY CLERK	42	0.8591	25,033.64		25,033.64	151.78	25,185.42
DISTRICT ATTOR	2	0.0409	1,192.07		1,192.07	7.23	1,199.30
PUBLIC DEFENDER	4	0.0818	2,384.15		2,384.15	14.46	2,398.61
JUVENILE CT CLRK	7	0.1432	4,172.29		4,172.29	25.30	4,197.59
CIRCUIT CT CLERK	62	1.2682	36,954.44		36,954.44	224.06	37,178.50
CRIMINAL CT CLRK	32	0.6545	19,073.27		19,073.27	115.64	19,188.91
CLERK/MASTER	6	0.1227	3,576.22		3,576.22	21.68	3,597.90
JUVENILE COURT	23	0.4704	13,708.91		13,708.91	83.12	13,792.03
GEN SESSIONS CT	34	0.6954	20,265.34		20,265.34	122.87	20,388.21
ST TRIAL COURTS	16	0.3273	9,536.62		9,536.62	57.82	9,594.44
SHERIFF ADMIN	133	2.7204	79,273.24		79,273.24	480.64	79,753.88
POLICE	592	12.1088	352,855.29		352,855.29	2,139.40	354,994.69
FIRE	395	8.0794	235,435.54		235,435.54	1,427.47	236,863.01
CODES ADMIN	61	1.2477	36,358.40		36,358.40	220.44	36,578.84
BEER BOARD	1	0.0205	596.04		596.04	3.61	599.65
AGRICULTURAL EXT	4	0.0818	2,384.15		2,384.15	14.46	2,398.61
SOIL & WATER	2	0.0409	1,192.07		1,192.07	7.23	1,199.30
SOCIAL SERVICES	89	1.8204	53,047.50		53,047.50	321.63	53,369.13

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
HEALTH	164	3.3545	97,750.44		97,750.44	592.67	98,343.11
PUBLIC LIBRARY	75	1.5341	44,702.95		44,702.95	271.04	44,973.99
PARKS	147	3.0068	87,617.79		87,617.79	531.23	88,149.02
ARTS COMMISSION	2	0.0409	1,192.07		1,192.07	7.23	1,199.30
PUBLIC WORKS	347	7.0976	206,825.65		206,825.65	1,254.00	208,079.65
SOLID WASTE	75	1.5341	44,702.95		44,702.95	271.04	44,973.99
HUMAN RELATIONS	2	0.0409	1,192.07		1,192.07	7.23	1,199.30
FARMERS MARKET	4	0.0818	2,384.15		2,384.15	14.46	2,398.61
MUNI AUDITORIUM	7	0.1432	4,172.29		4,172.29	25.30	4,197.59
STATE FAIR BD	12	0.2454	7,152.47		7,152.47	43.37	7,195.84
CONVENTION CTR	7	0.1432	4,172.29		4,172.29	25.30	4,197.59
WATER & SEWER	379	7.7521	225,898.92		225,898.92	1,369.65	227,268.57
BORDEAUX	188	3.8454	112,055.39		112,055.39	679.40	112,734.79
GENERAL HOSP	353	7.2203	210,401.87		210,401.87	1,275.69	211,677.56
METRO ACTION COM	46	0.9409	27,417.82		27,417.82	166.24	27,584.06
NCAC	10	0.2045	5,960.40		5,960.40	36.14	5,996.54
TAXI TRANSP & LICENSING	2	0.0409	1,192.07		1,192.07	7.23	1,199.30
EDUCATION	1,290	26.3855	768,890.83		768,890.83	4,661.81	773,552.64
SubTotal	4,889	100.0000	2,914,036.30		2,914,036.30	17,668.08	2,931,704.38
TOTAL	4,889	100.0000	2,914,036.30		2,914,036.30	17,668.08	2,931,704.38

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 12600167

Allocation Source: EMPLOYEE BENEFIT BOARD

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	11,492,800.00		11,492,800.00	69,681.45	11,562,481.45
SubTotal	100	100.0000	11,492,800.00		11,492,800.00	69,681.45	11,562,481.45
TOTAL	100	100.0000	11,492,800.00		11,492,800.00	69,681.45	11,562,481.45

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	2	0.7576	41,096.23		41,096.23	249.17	41,345.40
GENERAL SERVICES ADMIN	2	0.7576	41,096.23		41,096.23	249.17	41,345.40
DIRECTOR OF FINANCE	11	4.1667	226,029.18		226,029.18	1,370.43	227,399.61
HUMAN RESOURCES	1	0.3788	20,548.11		20,548.11	124.58	20,672.69
PLANNING COMM	2	0.7576	41,096.23		41,096.23	249.17	41,345.40
ASSESSOR PROP	3	1.1364	61,644.34		61,644.34	373.75	62,018.09
COUNTY CLERK	1	0.3788	20,548.11		20,548.11	124.58	20,672.69
CIRCUIT CT CLERK	1	0.3788	20,548.11		20,548.11	124.58	20,672.69
JUVENILE COURT	3	1.1364	61,644.34		61,644.34	373.75	62,018.09
SHERIFF ADMIN	1	0.3788	20,548.11		20,548.11	124.58	20,672.69
POLICE	2	0.7576	41,096.23		41,096.23	249.17	41,345.40
FIRE	3	1.1364	61,644.34		61,644.34	373.75	62,018.09
CODES ADMIN	3	1.1364	61,644.34		61,644.34	373.75	62,018.09
HEALTH	2	0.7576	41,096.23		41,096.23	249.17	41,345.40
PUBLIC LIBRARY	1	0.3788	20,548.11		20,548.11	124.58	20,672.69
PARKS	7	2.6515	143,836.73		143,836.73	872.09	144,708.82
PUBLIC WORKS	79	29.9239	1,623,300.17		1,623,300.17	9,842.19	1,633,142.36
SOLID WASTE	22	8.3333	452,058.32		452,058.32	2,740.85	454,799.17
WATER & SEWER	45	17.0455	924,664.80		924,664.80	5,606.29	930,271.09
BORDEAUX	2	0.7576	41,096.23		41,096.23	249.17	41,345.40
GENERAL HOSP	5	1.8939	102,740.51		102,740.51	622.92	103,363.43
TAXI TRANSP & LICENSING	2	0.7576	41,096.23		41,096.23	249.17	41,345.40
EDUCATION	64	24.2424	1,315,078.77		1,315,078.77	7,973.39	1,323,052.16
SubTotal	264	100.0000	5,424,700.00		5,424,700.00	32,890.25	5,457,590.25
TOTAL	264	100.0000	5,424,700.00		5,424,700.00	32,890.25	5,457,590.25

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNT 12604100

Allocation Source: EMPLOYEE BENEFIT BOARD

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	2	0.4831	42,864.75		42,864.75	259.89	43,124.64
COUNTY CLERK	1	0.2415	21,432.38		21,432.38	129.95	21,562.33
POLICE	203	49.0338	4,350,770.49		4,350,770.49	26,379.06	4,377,149.55
FIRE	204	49.2756	4,372,202.86		4,372,202.86	26,508.98	4,398,711.84
PARKS	1	0.2415	21,432.38		21,432.38	129.95	21,562.33
WATER & SEWER	1	0.2415	21,432.38		21,432.38	129.95	21,562.33
GENERAL HOSP	1	0.2415	21,432.38		21,432.38	129.95	21,562.33
EDUCATION	1	0.2415	21,432.38		21,432.38	129.95	21,562.33
SubTotal	414	100.0000	8,873,000.00		8,873,000.00	53,797.68	8,926,797.68
TOTAL	414	100.0000	8,873,000.00		8,873,000.00	53,797.68	8,926,797.68

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNT 12605100

Allocation Source: EMPLOYEE BENEFIT BOARD

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
FIRE	100	100.0000	200,000.00		200,000.00	1,212.76	201,212.76
SubTotal	100	100.0000	200,000.00		200,000.00	1,212.76	201,212.76
TOTAL	100	100.0000	200,000.00		200,000.00	1,212.76	201,212.76

Allocation Basis: DIRECT ALLOCATION TO FIRE

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	7	0.1244	28,572.77		28,572.77	173.24	28,746.01
MAYOR	9	0.1599	36,736.45		36,736.45	222.74	36,959.19
GENERAL SERVICES ADMIN	66	1.1729	269,400.82		269,400.82	1,633.39	271,034.21
DIRECTOR OF FINANCE	65	1.1551	265,319.10		265,319.10	1,608.65	266,927.75
HUMAN RESOURCES	27	0.4798	110,209.36		110,209.36	668.21	110,877.57
INFORMATION SYSTEMS	20	0.3554	81,636.59		81,636.59	494.97	82,131.56
DEPARTMENT OF LAW	7	0.1244	28,572.77		28,572.77	173.24	28,746.01
CENTRAL RECORDS	2	0.0355	8,163.68		8,163.68	49.50	8,213.18
ELECTIONS	17	0.3021	69,391.18		69,391.18	420.72	69,811.90
PLANNING COMM	32	0.5687	130,618.68		130,618.68	791.95	131,410.63
REGISTER/DEEDS	5	0.0889	20,409.09		20,409.09	123.74	20,532.83
COMM ED ALLIANCE	4	0.0711	16,327.36		16,327.36	98.99	16,426.35
ASSESSOR PROP	38	0.6753	155,109.50		155,109.50	940.44	156,049.94
TRUSTEE	13	0.2310	53,063.82		53,063.82	321.73	53,385.55
COUNTY CLERK	44	0.7819	179,600.55		179,600.55	1,088.93	180,689.48
DISTRICT ATTOR	2	0.0355	8,163.68		8,163.68	49.50	8,213.18
PUBLIC DEFENDER	4	0.0711	16,327.36		16,327.36	98.99	16,426.35
JUVENILE CT CLRK	7	0.1244	28,572.77		28,572.77	173.24	28,746.01
CIRCUIT CT CLERK	63	1.1196	257,155.41		257,155.41	1,559.15	258,714.56
CRIMINAL CT CLRK	32	0.5687	130,618.68		130,618.68	791.95	131,410.63
CLERK/MASTER	6	0.1066	24,491.05		24,491.05	148.49	24,639.54
JUVENILE COURT	26	0.4621	106,127.64		106,127.64	643.46	106,771.10
GEN SESSIONS CT	34	0.6042	138,782.37		138,782.37	841.45	139,623.82
ST TRIAL COURTS	16	0.2843	65,309.23		65,309.23	395.97	65,705.20
SHERIFF ADMIN	134	2.3814	546,965.56		546,965.56	3,316.29	550,281.85
POLICE	797	14.1639	3,253,219.87		3,253,219.87	19,724.47	3,272,944.34
FIRE	602	10.6984	2,457,262.58		2,457,262.58	14,898.54	2,472,161.12
CODES ADMIN	64	1.1374	261,237.14		261,237.14	1,583.90	262,821.04
BEER BOARD	1	0.0178	4,081.73		4,081.73	24.75	4,106.48
AGRICULTURAL EXT	4	0.0711	16,327.36		16,327.36	98.99	16,426.35
SOIL & WATER	2	0.0355	8,163.68		8,163.68	49.50	8,213.18
SOCIAL SERVICES	89	1.5817	363,283.05		363,283.05	2,202.61	365,485.66

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
HEALTH	166	2.9501	677,584.01		677,584.01	4,108.23	681,692.24
PUBLIC LIBRARY	76	1.3506	310,219.23		310,219.23	1,880.88	312,100.11
PARKS	155	2.7546	632,683.87		632,683.87	3,836.00	636,519.87
ARTS COMMISSION	2	0.0355	8,163.68		8,163.68	49.50	8,213.18
PUBLIC WORKS	408	7.2508	1,665,387.25		1,665,387.25	10,097.35	1,675,484.60
SOLID WASTE	115	2.0437	469,410.69		469,410.69	2,846.07	472,256.76
HUMAN RELATIONS	2	0.0355	8,163.68		8,163.68	49.50	8,213.18
FARMERS MARKET	4	0.0711	16,327.36		16,327.36	98.99	16,426.35
MUNI AUDITORIUM	7	0.1244	28,572.77		28,572.77	173.24	28,746.01
STATE FAIR BD	12	0.2133	48,982.09		48,982.09	296.98	49,279.07
CONVENTION CTR	7	0.1244	28,572.77		28,572.77	173.24	28,746.01
WATER & SEWER	425	7.5529	1,734,778.44		1,734,778.44	10,518.07	1,745,296.51
BORDEAUX	190	3.3766	775,547.97		775,547.97	4,702.20	780,250.17
GENERAL HOSP	359	6.3800	1,465,377.62		1,465,377.62	8,884.68	1,474,262.30
METRO ACTION COM	46	0.8175	187,764.23		187,764.23	1,138.43	188,902.66
NCAC	10	0.1777	40,818.41		40,818.41	247.48	41,065.89
MDHA	2	0.0355	8,163.68		8,163.68	49.50	8,213.18
TAXI TRANSP & LICENSING	4	0.0711	16,327.36		16,327.36	98.99	16,426.35
EDUCATION	1,398	24.8446	5,706,400.79		5,706,400.79	34,598.22	5,740,999.01
SubTotal	5,627	100.0000	22,968,466.78		22,968,466.78	139,259.24	23,107,726.02
TOTAL	5,627	100.0000	22,968,466.78		22,968,466.78	139,259.24	23,107,726.02

Allocation Basis: ALL RETIREES

Allocation Source: PERSONNEL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	7	0.1244	339.98		339.98	2.06	342.04
MAYOR	9	0.1599	437.12		437.12	2.65	439.77
GENERAL SERVICES ADMIN	66	1.1729	3,205.53		3,205.53	19.43	3,224.96
DIRECTOR OF FINANCE	65	1.1551	3,156.96		3,156.96	19.14	3,176.10
HUMAN RESOURCES	27	0.4798	1,311.35		1,311.35	7.95	1,319.30
INFORMATION SYSTEMS	20	0.3554	971.37		971.37	5.89	977.26
DEPARTMENT OF LAW	7	0.1244	339.98		339.98	2.06	342.04
CENTRAL RECORDS	2	0.0355	97.14		97.14	0.59	97.73
ELECTIONS	17	0.3021	825.67		825.67	5.01	830.68
PLANNING COMM	32	0.5687	1,554.20		1,554.20	9.42	1,563.62
REGISTER/DEEDS	5	0.0889	242.84		242.84	1.47	244.31
COMM ED ALLIANCE	4	0.0711	194.28		194.28	1.18	195.46
ASSESSOR PROP	38	0.6753	1,845.61		1,845.61	11.19	1,856.80
TRUSTEE	13	0.2310	631.39		631.39	3.83	635.22
COUNTY CLERK	44	0.7819	2,137.02		2,137.02	12.96	2,149.98
DISTRICT ATTOR	2	0.0355	97.14		97.14	0.59	97.73
PUBLIC DEFENDER	4	0.0711	194.28		194.28	1.18	195.46
JUVENILE CT CLRK	7	0.1244	339.98		339.98	2.06	342.04
CIRCUIT CT CLERK	63	1.1196	3,059.83		3,059.83	18.55	3,078.38
CRIMINAL CT CLRK	32	0.5687	1,554.20		1,554.20	9.42	1,563.62
CLERK/MASTER	6	0.1066	291.41		291.41	1.77	293.18
JUVENILE COURT	26	0.4621	1,262.79		1,262.79	7.66	1,270.45
GEN SESSIONS CT	34	0.6042	1,651.34		1,651.34	10.01	1,661.35
ST TRIAL COURTS	16	0.2843	777.10		777.10	4.71	781.81
SHERIFF ADMIN	134	2.3814	6,508.20		6,508.20	39.46	6,547.66
POLICE	797	14.1639	38,709.22		38,709.22	234.68	38,943.90
FIRE	602	10.6984	29,238.33		29,238.33	177.26	29,415.59
CODES ADMIN	64	1.1374	3,108.39		3,108.39	18.84	3,127.23
BEER BOARD	1	0.0178	48.57		48.57	0.29	48.86
AGRICULTURAL EXT	4	0.0711	194.28		194.28	1.18	195.46
SOIL & WATER	2	0.0355	97.14		97.14	0.59	97.73
SOCIAL SERVICES	89	1.5817	4,322.61		4,322.61	26.21	4,348.82

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
HEALTH	166	2.9501	8,062.40		8,062.40	48.88	8,111.28
PUBLIC LIBRARY	76	1.3506	3,691.22		3,691.22	22.38	3,713.60
PARKS	155	2.7546	7,528.14		7,528.14	45.64	7,573.78
ARTS COMMISSION	2	0.0355	97.14		97.14	0.59	97.73
PUBLIC WORKS	408	7.2508	19,816.01		19,816.01	120.14	19,936.15
SOLID WASTE	115	2.0437	5,585.40		5,585.40	33.86	5,619.26
HUMAN RELATIONS	2	0.0355	97.14		97.14	0.59	97.73
FARMERS MARKET	4	0.0711	194.28		194.28	1.18	195.46
MUNI AUDITORIUM	7	0.1244	339.98		339.98	2.06	342.04
STATE FAIR BD	12	0.2133	582.83		582.83	3.53	586.36
CONVENTION CTR	7	0.1244	339.98		339.98	2.06	342.04
WATER & SEWER	425	7.5529	20,641.68		20,641.68	125.14	20,766.82
BORDEAUX	190	3.3766	9,228.04		9,228.04	55.95	9,283.99
GENERAL HOSP	359	6.3800	17,436.15		17,436.15	105.71	17,541.86
METRO ACTION COM	46	0.8175	2,234.16		2,234.16	13.54	2,247.70
NCAC	10	0.1777	485.69		485.69	2.94	488.63
MDHA	2	0.0355	97.14		97.14	0.59	97.73
TAXI TRANSP & LICENSING	4	0.0711	194.28		194.28	1.18	195.46
EDUCATION	1,398	24.8446	67,898.93		67,898.93	411.63	68,310.56
SubTotal	5,627	100.0000	273,295.84		273,295.84	1,656.88	274,952.72
TOTAL	5,627	100.0000	273,295.84		273,295.84	1,656.88	274,952.72

Allocation Basis: ALL RETIREES

Allocation Source: PERSONNEL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
MAYOR	4,939.00	1.2454	4,631.65		4,631.65	28.08	4,659.73
GENERAL SERVICES BUILDINGS	275.00	0.0693	257.89		257.89	1.56	259.45
DIRECTOR OF FINANCE	9,464.90	2.3866	8,875.90		8,875.90	53.82	8,929.72
HUMAN RESOURCES	5,912.23	1.4908	5,544.31		5,544.31	33.62	5,577.93
INFORMATION SYSTEMS	6,595.00	1.6629	6,184.59		6,184.59	37.50	6,222.09
DEPARTMENT OF LAW	2,648.00	0.6677	2,483.21		2,483.21	15.06	2,498.27
ELECTIONS	4,458.00	1.1241	4,180.58		4,180.58	25.35	4,205.93
COMM ED ALLIANCE	37.34	0.0094	35.02		35.02	0.21	35.23
COUNTY CLERK	-77.00	-0.0194	-72.21		-72.21	-0.44	-72.65
DISTRICT ATTOR	1,276.90	0.3220	1,197.44		1,197.44	7.26	1,204.70
JUVENILE CT CLRK	745.75	0.1880	699.34		699.34	4.24	703.58
CRIMINAL CT CLRK	7,150.00	1.8029	6,705.06		6,705.06	40.65	6,745.71
JUVENILE COURT	2,075.28	0.5233	1,946.13		1,946.13	11.80	1,957.93
GEN SESSIONS CT	387.53	0.0977	363.41		363.41	2.20	365.61
ST TRIAL COURTS	8,516.60	2.1474	7,986.61		7,986.61	48.42	8,035.03
JUSTICE INFO SYS	5,069.40	1.2782	4,753.93		4,753.93	28.82	4,782.75
SHERIFF ADMIN	13,724.92	3.4607	12,870.82		12,870.82	78.04	12,948.86
SH CRIM JUST CTR	4,173.27	1.0523	3,913.57		3,913.57	23.73	3,937.30
SH HILL JAIL	386.56	0.0975	362.50		362.50	2.20	364.70
SH CORR WORK CTR	7,162.25	1.8059	6,716.54		6,716.54	40.72	6,757.26
SH WARRANTS	4,400.00	1.1095	4,126.19		4,126.19	25.02	4,151.21
POLICE	122,205.20	30.8136	114,600.35		114,600.35	694.84	115,295.19
FIRE	6,875.28	1.7336	6,447.43		6,447.43	39.09	6,486.52
SOCIAL SERVICES	674.86	0.1702	632.86		632.86	3.84	636.70
HEALTH	28,392.23	7.1590	26,625.38		26,625.38	161.43	26,786.81
PUBLIC LIBRARY	79.46	0.0200	74.52		74.52	0.45	74.97
PARKS	31,248.77	7.8793	29,304.15		29,304.15	177.67	29,481.82
PUBLIC WORKS	15,536.73	3.9176	14,569.88		14,569.88	88.34	14,658.22
STATE FAIR BD	7,989.05	2.0144	7,491.89		7,491.89	45.42	7,537.31
CONVENTION CTR	166.03	0.0419	155.70		155.70	0.94	156.64
WATER & SEWER	1,083.82	0.2733	1,016.37		1,016.37	6.16	1,022.53
BORDEAUX	32,930.60	8.3034	30,881.32		30,881.32	187.24	31,068.56

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
GENERAL HOSP	59,991.48	15.1267	56,258.20		56,258.20	341.10	56,599.30
ALL OTHER	98.37	0.0248	92.25		92.25	0.56	92.81
SubTotal	396,592.81	100.0000	371,912.78		371,912.78	2,254.94	374,167.72
TOTAL	396,592.81	100.0000	371,912.78		371,912.78	2,254.94	374,167.72

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2004 UNEMPLOYMENT COST REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
GENERAL SERVICES ADMIN	14,452	1.6119	56,685.14		56,685.14	343.68	57,028.82
GENERAL SERVICES BUILDINGS	12	0.0013	47.30		47.30	0.29	47.59
FLEET MANAGEMENT	1,442	0.1609	5,657.40		5,657.40	34.30	5,691.70
FINANCE OPERATIONS	346	0.0386	1,357.03		1,357.03	8.23	1,365.26
ASSESSOR PROP	866	0.0967	3,399.95		3,399.95	20.61	3,420.56
DISTRICT ATTOR	231	0.0258	907.66		907.66	5.50	913.16
PUBLIC DEFENDER	1,474	0.1645	5,784.00		5,784.00	35.07	5,819.07
JUVENILE CT CLRK	2,849	0.3178	11,176.41		11,176.41	67.76	11,244.17
CRIMINAL CT CLRK	211	0.0236	828.29		828.29	5.02	833.31
JUVENILE COURT	154	0.0172	605.68		605.68	3.67	609.35
GEN SESSIONS CT	6,313	0.7041	24,761.45		24,761.45	150.13	24,911.58
SHERIFF ADMIN	55,425	6.1814	217,383.47		217,383.47	1,318.01	218,701.48
POLICE	173,537	19.3540	680,624.78		680,624.78	4,126.66	684,751.44
FIRE	212,128	23.6579	831,982.74		831,982.74	5,044.36	837,027.10
CODES ADMIN	9,475	1.0568	37,162.98		37,162.98	225.32	37,388.30
BEER BOARD	1,701	0.1897	6,671.55		6,671.55	40.45	6,712.00
AGRICULTURAL EXT	165	0.0185	648.94		648.94	3.93	652.87
SOCIAL SERVICES	3,854	0.4299	15,119.13		15,119.13	91.67	15,210.80
HEALTH	15,856	1.7684	62,190.86		62,190.86	377.07	62,567.93
PUBLIC LIBRARY	2,758	0.3076	10,817.36		10,817.36	65.59	10,882.95
PARKS	60,107	6.7036	235,744.66		235,744.66	1,429.33	237,173.99
PUBLIC WORKS	36,646	4.0871	143,730.96		143,730.96	871.45	144,602.41
SOLID WASTE	26	0.0030	104.02		104.02	0.63	104.65
STATE FAIR BD	2,358	0.2631	9,250.70		9,250.70	56.09	9,306.79
WATER & SEWER	67,444	7.5219	264,522.65		264,522.65	1,603.81	266,126.46
BORDEAUX	26,717	2.9798	104,789.16		104,789.16	635.34	105,424.50
GENERAL HOSP	39,024	4.3522	153,054.91		153,054.91	927.98	153,982.89
METRO ACTION COM	13,510	1.5067	52,987.43		52,987.43	321.27	53,308.70
EDUCATION	140,603	15.6810	551,454.85		551,454.85	3,343.50	554,798.35
COMMUNICATION CENTER	2,476	0.2762	9,714.02		9,714.02	58.90	9,772.92
ALL OTHER	4,472	0.4988	17,541.90		17,541.90	106.36	17,648.26
SubTotal	896,645	100.0000	3,516,707.38		3,516,707.38	21,321.98	3,538,029.36

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
TOTAL	896,645	100.0000	3,516,707.38		3,516,707.38	21,321.98	3,538,029.36

Allocation Basis: BD HOSP INJURED ON DUTY COSTS BY AGENCY FOR FY 2004

Allocation Source: GENERAL HOSPITAL'S RECORDS FOR FY 2004

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	60.15	9,960.15
SubTotal	100	100.0000	9,900.00		9,900.00	60.15	9,960.15
TOTAL	100	100.0000	9,900.00		9,900.00	60.15	9,960.15

Allocation Basis: DIRECT ALLOCATION TO COUNCIL

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	124,717.54	1,199.30	0.00	41,345.40	43,124.64	0.00	28,746.01
MAYOR	47,455.57	5,396.88	0.00	0.00	0.00	0.00	36,959.19
GENERAL SERVICES ADMIN	411,011.19	38,377.80	0.00	41,345.40	0.00	0.00	271,034.21
GENERAL SERVICES BUILDINGS	307.04	0.00	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	5,691.70	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	538,814.44	32,381.26	0.00	227,399.61	0.00	0.00	266,927.75
FINANCE OPERATIONS	1,365.26	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	146,842.63	8,395.14	0.00	20,672.69	0.00	0.00	110,877.57
INFORMATION SYSTEMS	101,323.99	11,993.08	0.00	0.00	0.00	0.00	82,131.56
DEPARTMENT OF LAW	34,584.57	2,998.25	0.00	0.00	0.00	0.00	28,746.01
CENTRAL RECORDS	9,510.21	1,199.30	0.00	0.00	0.00	0.00	8,213.18
ELECTIONS	85,042.61	10,194.10	0.00	0.00	0.00	0.00	69,811.90
PLANNING COMM	192,309.24	17,989.59	0.00	41,345.40	0.00	0.00	131,410.63
REGISTER/DEEDS	23,775.39	2,998.25	0.00	0.00	0.00	0.00	20,532.83
COMM ED ALLIANCE	19,055.65	2,398.61	0.00	0.00	0.00	0.00	16,426.35
ASSESSOR PROP	244,333.25	20,987.86	0.00	62,018.09	0.00	0.00	156,049.94
TRUSTEE	61,816.26	7,795.49	0.00	0.00	0.00	0.00	53,385.55
COUNTY CLERK	250,187.25	25,185.42	0.00	20,672.69	21,562.33	0.00	180,689.48
DISTRICT ATTOR	11,628.07	1,199.30	0.00	0.00	0.00	0.00	8,213.18
PUBLIC DEFENDER	24,839.49	2,398.61	0.00	0.00	0.00	0.00	16,426.35
JUVENILE CT CLRK	45,233.39	4,197.59	0.00	0.00	0.00	0.00	28,746.01
CIRCUIT CT CLERK	319,644.13	37,178.50	0.00	20,672.69	0.00	0.00	258,714.56
CRIMINAL CT CLRK	159,742.18	19,188.91	0.00	0.00	0.00	0.00	131,410.63
CLERK/MASTER	28,530.62	3,597.90	0.00	0.00	0.00	0.00	24,639.54
JUVENILE COURT	186,418.95	13,792.03	0.00	62,018.09	0.00	0.00	106,771.10
GEN SESSIONS CT	186,950.57	20,388.21	0.00	0.00	0.00	0.00	139,623.82
ST TRIAL COURTS	84,116.48	9,594.44	0.00	0.00	0.00	0.00	65,705.20
JUSTICE INFO SYS	4,782.75	0.00	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	888,906.42	79,753.88	0.00	20,672.69	0.00	0.00	550,281.85
SH CRIM JUST CTR	3,937.30	0.00	0.00	0.00	0.00	0.00	0.00
SH HILL JAIL	364.70	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	6,757.26	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	4,151.21	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	8,885,424.51	354,994.69	0.00	41,345.40	4,377,149.55	0.00	3,272,944.34
FIRE	8,243,896.03	236,863.01	0.00	62,018.09	4,398,711.84	201,212.76	2,472,161.12

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
CODES ADMIN	401,933.50	36,578.84	0.00	62,018.09	0.00	0.00	262,821.04
BEER BOARD	11,466.99	599.65	0.00	0.00	0.00	0.00	4,106.48
AGRICULTURAL EXT	19,673.29	2,398.61	0.00	0.00	0.00	0.00	16,426.35
SOIL & WATER	9,510.21	1,199.30	0.00	0.00	0.00	0.00	8,213.18
SOCIAL SERVICES	439,051.11	53,369.13	0.00	0.00	0.00	0.00	365,485.66
HEALTH	918,846.77	98,343.11	0.00	41,345.40	0.00	0.00	681,692.24
PUBLIC LIBRARY	392,418.31	44,973.99	0.00	20,672.69	0.00	0.00	312,100.11
PARKS	1,165,169.63	88,149.02	0.00	144,708.82	21,562.33	0.00	636,519.87
ARTS COMMISSION	9,510.21	1,199.30	0.00	0.00	0.00	0.00	8,213.18
PUBLIC WORKS	3,695,903.39	208,079.65	0.00	1,633,142.36	0.00	0.00	1,675,484.60
SOLID WASTE	977,753.83	44,973.99	0.00	454,799.17	0.00	0.00	472,256.76
HUMAN RELATIONS	9,510.21	1,199.30	0.00	0.00	0.00	0.00	8,213.18
FARMERS MARKET	19,020.42	2,398.61	0.00	0.00	0.00	0.00	16,426.35
MUNI AUDITORIUM	33,285.64	4,197.59	0.00	0.00	0.00	0.00	28,746.01
STATE FAIR BD	73,905.37	7,195.84	0.00	0.00	0.00	0.00	49,279.07
CONVENTION CTR	33,442.28	4,197.59	0.00	0.00	0.00	0.00	28,746.01
WATER & SEWER	3,212,314.31	227,268.57	0.00	930,271.09	21,562.33	0.00	1,745,296.51
BORDEAUX	1,080,107.41	112,734.79	0.00	41,345.40	0.00	0.00	780,250.17
GENERAL HOSP	2,038,989.67	211,677.56	0.00	103,363.43	21,562.33	0.00	1,474,262.30
METRO ACTION COM	272,043.12	27,584.06	0.00	0.00	0.00	0.00	188,902.66
NCAC	47,551.06	5,996.54	0.00	0.00	0.00	0.00	41,065.89
MDHA	8,310.91	0.00	0.00	0.00	0.00	0.00	8,213.18
TAXI TRANSP & LICENSING	59,166.51	1,199.30	0.00	41,345.40	0.00	0.00	16,426.35
EDUCATION	20,044,756.50	773,552.64	11,562,481.45	1,323,052.16	21,562.33	0.00	5,740,999.01
COMMUNICATION CENTER	9,772.92	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	17,741.07	0.00	0.00	0.00	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	56,384,622.49	2,931,704.38	11,562,481.45	5,457,590.25	8,926,797.68	201,212.76	23,107,726.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	LINE OF DUTY	COUNCIL PENSION
LEGISLATIVE	342.04	0.00	0.00	9,960.15
MAYOR	439.77	4,659.73	0.00	0.00
GENERAL SERVICES ADMIN	3,224.96	0.00	57,028.82	0.00
GENERAL SERVICES BUILDINGS	0.00	259.45	47.59	0.00
FLEET MANAGEMENT	0.00	0.00	5,691.70	0.00
DIRECTOR OF FINANCE	3,176.10	8,929.72	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	1,365.26	0.00
HUMAN RESOURCES	1,319.30	5,577.93	0.00	0.00
INFORMATION SYSTEMS	977.26	6,222.09	0.00	0.00
DEPARTMENT OF LAW	342.04	2,498.27	0.00	0.00
CENTRAL RECORDS	97.73	0.00	0.00	0.00
ELECTIONS	830.68	4,205.93	0.00	0.00
PLANNING COMM	1,563.62	0.00	0.00	0.00
REGISTER/DEEDS	244.31	0.00	0.00	0.00
COMM ED ALLIANCE	195.46	35.23	0.00	0.00
ASSESSOR PROP	1,856.80	0.00	3,420.56	0.00
TRUSTEE	635.22	0.00	0.00	0.00
COUNTY CLERK	2,149.98	(72.65)	0.00	0.00
DISTRICT ATTOR	97.73	1,204.70	913.16	0.00
PUBLIC DEFENDER	195.46	0.00	5,819.07	0.00
JUVENILE CT CLRK	342.04	703.58	11,244.17	0.00
CIRCUIT CT CLERK	3,078.38	0.00	0.00	0.00
CRIMINAL CT CLRK	1,563.62	6,745.71	833.31	0.00
CLERK/MASTER	293.18	0.00	0.00	0.00
JUVENILE COURT	1,270.45	1,957.93	609.35	0.00
GEN SESSIONS CT	1,661.35	365.61	24,911.58	0.00
ST TRIAL COURTS	781.81	8,035.03	0.00	0.00
JUSTICE INFO SYS	0.00	4,782.75	0.00	0.00
SHERIFF ADMIN	6,547.66	12,948.86	218,701.48	0.00
SH CRIM JUST CTR	0.00	3,937.30	0.00	0.00
SH HILL JAIL	0.00	364.70	0.00	0.00
SH CORR WORK CTR	0.00	6,757.26	0.00	0.00
SH WARRANTS	0.00	4,151.21	0.00	0.00
POLICE	38,943.90	115,295.19	684,751.44	0.00
FIRE	29,415.59	6,486.52	837,027.10	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	LINE OF DUTY	COUNCIL PENSION
CODES ADMIN	3,127.23	0.00	37,388.30	0.00
BEER BOARD	48.86	0.00	6,712.00	0.00
AGRICULTURAL EXT	195.46	0.00	652.87	0.00
SOIL & WATER	97.73	0.00	0.00	0.00
SOCIAL SERVICES	4,348.82	636.70	15,210.80	0.00
HEALTH	8,111.28	26,786.81	62,567.93	0.00
PUBLIC LIBRARY	3,713.60	74.97	10,882.95	0.00
PARKS	7,573.78	29,481.82	237,173.99	0.00
ARTS COMMISSION	97.73	0.00	0.00	0.00
PUBLIC WORKS	19,936.15	14,658.22	144,602.41	0.00
SOLID WASTE	5,619.26	0.00	104.65	0.00
HUMAN RELATIONS	97.73	0.00	0.00	0.00
FARMERS MARKET	195.46	0.00	0.00	0.00
MUNI AUDITORIUM	342.04	0.00	0.00	0.00
STATE FAIR BD	586.36	7,537.31	9,306.79	0.00
CONVENTION CTR	342.04	156.64	0.00	0.00
WATER & SEWER	20,766.82	1,022.53	266,126.46	0.00
BORDEAUX	9,283.99	31,068.56	105,424.50	0.00
GENERAL HOSP	17,541.86	56,599.30	153,982.89	0.00
METRO ACTION COM	2,247.70	0.00	53,308.70	0.00
NCAC	488.63	0.00	0.00	0.00
MDHA	97.73	0.00	0.00	0.00
TAXI TRANSP & LICENSING	195.46	0.00	0.00	0.00
EDUCATION	68,310.56	0.00	554,798.35	0.00
COMMUNICATION CENTER	0.00	0.00	9,772.92	0.00
ALL OTHER	0.00	92.81	17,648.26	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	274,952.72	374,167.72	3,538,029.36	9,960.15

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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.

Additional auditing services were allocated to benefiting departments based on the amount expended per department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department POST AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,998,851.67			1,998,851.67
BUILDING USE ALLOWANCE	618.99		618.99	
INSURANCE/JUDGEMENTS		2,388.54	2,388.54	
GENERAL SERVICES BUILDINGS		4,807.79	4,807.79	
FINANCE PURCHASING		1,067.70	1,067.70	
FINANCE INTERNAL AUDIT		744.43	744.43	
FINANCE TREASURY		0.32	0.32	
FINANCE GRANTS MONITORING		86.00	86.00	
FINANCE GRANTS COORDINATION		165.30	165.30	
Total Allocated Additions:	618.99	9,260.08	9,879.07	9,879.07
Total To Be Allocated:	1,999,470.66	9,260.08		2,008,730.74

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department POST AUDITS

	Total	General & Admin	POST AUDITS	INTERNAL AUDIT
Wages & Benefits				
SALARIES & WAGES	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00
Other Expense & Cost				
MANAGEMENT CONSULTANT	337,579.16	0.00	337,579.16	0.00
AUDITING SERVICE	1,638,117.02	0.00	726,894.83	911,222.19
TUITION	3,600.00	0.00	3,600.00	0.00
PRINTING	4,162.40	0.00	4,162.40	0.00
OTHER LICENSE & FEES	1,045.00	0.00	1,045.00	0.00
ACCOUNTING SERVICE	44,500.00	0.00	44,500.00	0.00
INDIRECT COST	(30,151.91)	0.00	(30,151.91)	0.00
Departmental Totals				
Total Expenditures	1,998,851.67	0.00	1,087,629.48	911,222.19
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	1,998,851.67	0.00	1,087,629.48	911,222.19
Allocation Step 1				
Inbound- All Others	618.99	618.99	0.00	0.00
Reallocate Admin Costs		(618.99)	336.81	282.18
1st Allocation	1,999,470.66	0.00	1,087,966.29	911,504.37
Allocation Step 2				
Inbound- All Others	9,260.08	9,260.08	0.00	0.00
Reallocate Admin Costs		(9,260.08)	5,038.66	4,221.42
2nd Allocation	9,260.08	0.00	5,038.66	4,221.42
Total For 005 POST AUDITS				
Total Allocated	2,008,730.74	0.00	1,093,004.95	915,725.79

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	11,438	0.8167	8,885.67		8,885.67		8,885.67
LEGISLATIVE	403	0.0288	313.07		313.07	1.46	314.53
MAYOR	3,140	0.2242	2,439.33		2,439.33	11.39	2,450.72
EMPLOYEE HEALTH & WELLNESS	685	0.0489	532.15		532.15	2.48	534.63
GENERAL SERVICES ADMIN	2,628	0.1877	2,041.58		2,041.58	9.53	2,051.11
GENERAL SERVICES BUILDINGS	8,285	0.5916	6,436.25		6,436.25	30.05	6,466.30
CENTRAL PRINTING	2,139	0.1527	1,661.69		1,661.69	7.76	1,669.45
FLEET MANAGEMENT	23,656	1.6891	18,377.28		18,377.28	85.81	18,463.09
POSTAL SERVICE	899	0.0642	698.40		698.40	3.26	701.66
RADIO SHOP	1,965	0.1403	1,526.53		1,526.53	7.13	1,533.66
DIRECTOR OF FINANCE	2,335	0.1667	1,813.96		1,813.96	8.47	1,822.43
FINANCE OPERATIONS	1,427	0.1019	1,108.57		1,108.57	5.18	1,113.75
FINANCE OMB	2,127	0.1519	1,652.37		1,652.37	7.72	1,660.09
OFFC SUPP SVCS-ADMIN	91	0.0065	70.70		70.70	0.33	71.03
FINANCE PURCHASING	544	0.0388	422.61		422.61	1.97	424.58
FINANCE INTERNAL AUDIT	1,242	0.0887	964.85		964.85	4.51	969.36
FINANCE PAYROLL	726	0.0518	564.00		564.00	2.63	566.63
FINANCE BUSINESS SOLUTIONS	1,171	0.0836	909.69		909.69	4.25	913.94
FINANCE REAL PROP SVCS	1,043	0.0745	810.26		810.26	3.78	814.04
FINANCE TREASURY	2,269	0.1620	1,762.68		1,762.68	8.23	1,770.91
FINANCE CUSTOMER SERVICE	277	0.0198	215.19		215.19	1.00	216.19
FINANCE GRANTS MONITORING	410	0.0293	318.51		318.51	1.49	320.00
FINANCE GRANTS COORDINATION	613	0.0438	476.21		476.21	2.22	478.43
FINANCE SUPPLY PROP WAREHSE	2,070	0.1478	1,608.09		1,608.09	7.51	1,615.60
HUMAN RESOURCES	10,879	0.7768	8,451.41		8,451.41	39.46	8,490.87
INFORMATION SYSTEMS	13,616	0.9722	10,577.67		10,577.67	49.39	10,627.06
DEPARTMENT OF LAW	4,162	0.2972	3,233.27		3,233.27	15.10	3,248.37
CENTRAL RECORDS	1,271	0.0908	987.38		987.38	4.61	991.99
FINANCE ADA MANAGEMENT	862	0.0616	669.65		669.65	3.13	672.78
ELECTIONS	1,531	0.1093	1,189.36		1,189.36	5.55	1,194.91
PLANNING COMM	8,003	0.5714	6,217.17		6,217.17	29.03	6,246.20
REGISTER/DEEDS	579	0.0413	449.80		449.80	2.10	451.90

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
HISTORICAL COMM	513	0.0366	398.52		398.52	1.86	400.38
COMM ED ALLIANCE	299	0.0214	232.28		232.28	1.08	233.36
GOVT ACCESS TV	960	0.0685	745.78		745.78	3.48	749.26
ASSESSOR PROP	897	0.0641	696.84		696.84	3.25	700.09
TRUSTEE	1,309	0.0935	1,016.90		1,016.90	4.75	1,021.65
COUNTY CLERK	957	0.0683	743.45		743.45	3.47	746.92
DISTRICT ATTOR	4,655	0.3324	3,616.26		3,616.26	16.89	3,633.15
DA DRUG ENF	515	0.0368	400.08		400.08	1.87	401.95
DA SPECIAL OPNS	228	0.0163	177.12		177.12	0.83	177.95
PUBLIC DEFENDER	1,138	0.0813	884.06		884.06	4.13	888.19
JUVENILE CT CLRK	582	0.0416	452.13		452.13	2.11	454.24
CIRCUIT CT CLERK	1,743	0.1245	1,354.06		1,354.06	6.32	1,360.38
CRIMINAL CT CLRK	1,367	0.0976	1,061.96		1,061.96	4.96	1,066.92
CLERK/MASTER	694	0.0496	539.14		539.14	2.52	541.66
JUVENILE COURT	4,067	0.2904	3,159.46		3,159.46	14.75	3,174.21
GEN SESSIONS CT	4,500	0.3213	3,495.85		3,495.85	16.32	3,512.17
ST TRIAL COURTS	4,739	0.3384	3,681.51		3,681.51	17.19	3,698.70
JUSTICE INFO SYS	2,617	0.1869	2,033.03		2,033.03	9.49	2,042.52
SHERIFF ADMIN	1,847	0.1319	1,434.85		1,434.85	6.70	1,441.55
SH COMM SERVICES	529	0.0378	410.96		410.96	1.92	412.88
SH FACILITY MTN	395	0.0282	306.86		306.86	1.43	308.29
SH WAREHOUSE	1,415	0.1010	1,099.25		1,099.25	5.13	1,104.38
SH CRIM JUST CTR	1,073	0.0766	833.57		833.57	3.89	837.46
SH HILL JAIL	604	0.0431	469.22		469.22	2.19	471.41
SH CORR WORK CTR	754	0.0538	585.75		585.75	2.74	588.49
SH TRANSPORTATION	355	0.0253	275.79		275.79	1.29	277.08
SH WARRANTS	921	0.0658	715.48		715.48	3.34	718.82
SH TRAINING ACAD	504	0.0360	391.54		391.54	1.83	393.37
SH DEBERRY	277	0.0198	215.19		215.19	1.00	216.19
SH CENTRAL PROC	358	0.0256	278.12		278.12	1.30	279.42
SH LAW ENF BLOCK	1,165	0.0832	905.04		905.04	4.23	909.27
SH SOUTH PRECINCT	13	0.0009	10.10		10.10	0.05	10.15

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 COURTHOUSE	30	0.0021	23.30		23.30	0.11	23.41
SH SORT	200	0.0143	155.37		155.37	0.73	156.10
SH DAY REPORTING	330	0.0236	256.36		256.36	1.20	257.56
POLICE	33,809	2.4141	26,264.69		26,264.69	122.64	26,387.33
FIRE	22,322	1.5939	17,340.96		17,340.96	80.97	17,421.93
CODES ADMIN	4,491	0.3207	3,488.86		3,488.86	16.29	3,505.15
BEER BOARD	1,033	0.0738	802.49		802.49	3.75	806.24
AGRICULTURAL EXT	813	0.0581	631.59		631.59	2.95	634.54
SOIL & WATER	226	0.0161	175.57		175.57	0.82	176.39
SOCIAL SERVICES	6,896	0.4924	5,357.19		5,357.19	25.01	5,382.20
HEALTH	34,975	2.4974	27,170.51		27,170.51	126.87	27,297.38
PUBLIC LIBRARY	20,212	1.4432	15,701.80		15,701.80	73.32	15,775.12
PARKS	27,085	1.9340	21,041.13		21,041.13	98.25	21,139.38
ARTS COMMISSION	793	0.0566	616.05		616.05	2.88	618.93
PUBLIC WORKS	24,820	1.7723	19,281.55		19,281.55	90.03	19,371.58
SOLID WASTE	9,988	0.7132	7,759.23		7,759.23	36.23	7,795.46
HUMAN RELATIONS	734	0.0524	570.21		570.21	2.66	572.87
CARING FOR CHILDREN	6,326	0.4517	4,914.39		4,914.39	22.95	4,937.34
FARMERS MARKET	1,977	0.1412	1,535.84		1,535.84	7.17	1,543.01
MUNI AUDITORIUM	7,497	0.5353	5,824.08		5,824.08	27.19	5,851.27
STATE FAIR BD	7,612	0.5435	5,913.42		5,913.42	27.61	5,941.03
CONVENTION CTR	5,076	0.3624	3,943.31		3,943.31	18.41	3,961.72
SPORTS AUTHORITY	1,558	0.1112	1,210.34		1,210.34	5.65	1,215.99
WATER & SEWER	55,553	3.9667	43,156.64		43,156.64	201.52	43,358.16
STORM WATER	471	0.0336	365.89		365.89	1.71	367.60
BORDEAUX	27,177	1.9406	21,112.60		21,112.60	98.58	21,211.18
GENERAL HOSP	40,823	2.9149	31,713.56		31,713.56	148.08	31,861.64
METRO ACTION COM	18,850	1.3460	14,643.72		14,643.72	68.38	14,712.10
NCAC	31,111	2.2215	24,168.75		24,168.75	112.85	24,281.60
MDHA	31	0.0022	24.09		24.09	0.11	24.20
METRO TRANSIT	1,169	0.0835	908.15		908.15	4.24	912.39
NTTC	521	0.0372	404.75		404.75	1.89	406.64

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
TAXI TRANSP & LICENSING	427	0.0305	331.72		331.72	1.55	333.27
EDUCATION	615,089	43.9198	477,835.05		477,835.05	2,231.24	480,066.29
COMMUNICATION CENTER	1,710	0.1221	1,328.42		1,328.42	6.20	1,334.62
ALL OTHER	231,130	16.5037	179,554.54		179,554.54	838.41	180,392.95
KNOWLES HOME	2,690	0.1921	2,089.74		2,089.74	9.76	2,099.50
SH COMPLIANCE	235	0.0168	182.56		182.56	0.85	183.41
SH PRE TRIAL	209	0.0149	162.37		162.37	0.76	163.13
SubTotal	1,400,475	100.0000	1,087,966.29		1,087,966.29	5,038.66	1,093,004.95
TOTAL	1,400,475	100.0000	1,087,966.29		1,087,966.29	5,038.66	1,093,004.95

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2004 FINANCE DEPT RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 OPERATIONS	883,634	44.2070	402,949.49		402,949.49	1,866.16	404,815.65
FINANCE OMB	56,500	2.8266	25,764.79		25,764.79	119.32	25,884.11
FINANCE REAL PROP SVCS	173	0.0087	79.07		79.07	0.37	79.44
POLICE	243,731	12.1936	111,145.17		111,145.17	514.74	111,659.91
CODES ADMIN	68,000	3.4020	31,008.95		31,008.95	143.61	31,152.56
SOCIAL SERVICES	197,000	9.8557	89,834.76		89,834.76	416.05	90,250.81
MUNI AUDITORIUM	30,000	1.5009	13,680.42		13,680.42	63.36	13,743.78
GENERAL HOSP	376,020	18.8118	171,470.39		171,470.39	794.13	172,264.52
EDUCATION	60,000	3.0017	27,360.84		27,360.84	126.72	27,487.56
ALL OTHER	83,792	4.1920	38,210.49		38,210.49	176.96	38,387.45
SubTotal	1,998,851	100.0000	911,504.37		911,504.37	4,221.42	915,725.79
TOTAL	1,998,851	100.0000	911,504.37		911,504.37	4,221.42	915,725.79

Allocation Basis: INTERNAL AUDIT EXPENDITURES BY BENEFITING DEPARTMENT

Allocation Source: FINANCE EXPENDITURE RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
EMPLOYEE BENEFITS	8,885.67	8,885.67	0.00
LEGISLATIVE	314.53	314.53	0.00
MAYOR	2,450.72	2,450.72	0.00
EMPLOYEE HEALTH &	534.63	534.63	0.00
GENERAL SERVICES ADMIN	2,051.11	2,051.11	0.00
GENERAL SERVICES BUILDINGS	6,466.30	6,466.30	0.00
CENTRAL PRINTING	1,669.45	1,669.45	0.00
FLEET MANAGEMENT	18,463.09	18,463.09	0.00
POSTAL SERVICE	701.66	701.66	0.00
RADIO SHOP	1,533.66	1,533.66	0.00
DIRECTOR OF FINANCE	1,822.43	1,822.43	0.00
FINANCE OPERATIONS	405,929.40	1,113.75	404,815.65
FINANCE OMB	27,544.20	1,660.09	25,884.11
OFFC SUPP SVCS-ADMIN	71.03	71.03	0.00
FINANCE PURCHASING	424.58	424.58	0.00
FINANCE INTERNAL AUDIT	969.36	969.36	0.00
FINANCE PAYROLL	566.63	566.63	0.00
FINANCE BUSINESS	913.94	913.94	0.00
FINANCE REAL PROP SVCS	893.48	814.04	79.44
FINANCE TREASURY	1,770.91	1,770.91	0.00
FINANCE CUSTOMER SERVICE	216.19	216.19	0.00
FINANCE GRANTS MONITORING	320.00	320.00	0.00
FINANCE GRANTS	478.43	478.43	0.00
FINANCE SUPPLY PROP	1,615.60	1,615.60	0.00
HUMAN RESOURCES	8,490.87	8,490.87	0.00
INFORMATION SYSTEMS	10,627.06	10,627.06	0.00
DEPARTMENT OF LAW	3,248.37	3,248.37	0.00
CENTRAL RECORDS	991.99	991.99	0.00
FINANCE ADA MANAGEMENT	672.78	672.78	0.00
ELECTIONS	1,194.91	1,194.91	0.00
PLANNING COMM	6,246.20	6,246.20	0.00
REGISTER/DEEDS	451.90	451.90	0.00
HISTORICAL COMM	400.38	400.38	0.00
COMM ED ALLIANCE	233.36	233.36	0.00
GOVT ACCESS TV	749.26	749.26	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
ASSESSOR PROP	700.09	700.09	0.00
TRUSTEE	1,021.65	1,021.65	0.00
COUNTY CLERK	746.92	746.92	0.00
DISTRICT ATTOR	3,633.15	3,633.15	0.00
DA DRUG ENF	401.95	401.95	0.00
DA SPECIAL OPNS	177.95	177.95	0.00
PUBLIC DEFENDER	888.19	888.19	0.00
JUVENILE CT CLRK	454.24	454.24	0.00
CIRCUIT CT CLERK	1,360.38	1,360.38	0.00
CRIMINAL CT CLRK	1,066.92	1,066.92	0.00
CLERK/MASTER	541.66	541.66	0.00
JUVENILE COURT	3,174.21	3,174.21	0.00
GEN SESSIONS CT	3,512.17	3,512.17	0.00
ST TRIAL COURTS	3,698.70	3,698.70	0.00
JUSTICE INFO SYS	2,042.52	2,042.52	0.00
SHERIFF ADMIN	1,441.55	1,441.55	0.00
SH COMM SERVICES	412.88	412.88	0.00
SH FACILITY MTN	308.29	308.29	0.00
SH WAREHOUSE	1,104.38	1,104.38	0.00
SH CRIM JUST CTR	837.46	837.46	0.00
SH HILL JAIL	471.41	471.41	0.00
SH CORR WORK CTR	588.49	588.49	0.00
SH TRANSPORTATION	277.08	277.08	0.00
SH WARRANTS	718.82	718.82	0.00
SH TRAINING ACAD	393.37	393.37	0.00
SH DEBERRY	216.19	216.19	0.00
SH CENTRAL PROC	279.42	279.42	0.00
SH LAW ENF BLOCK	909.27	909.27	0.00
SH SOUTH PRECINCT	10.15	10.15	0.00
SH COURTHOUSE	23.41	23.41	0.00
SH SORT	156.10	156.10	0.00
SH DAY REPORTING	257.56	257.56	0.00
POLICE	138,047.24	26,387.33	111,659.91
FIRE	17,421.93	17,421.93	0.00
CODES ADMIN	34,657.71	3,505.15	31,152.56

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
BEER BOARD	806.24	806.24	0.00
AGRICULTURAL EXT	634.54	634.54	0.00
SOIL & WATER	176.39	176.39	0.00
SOCIAL SERVICES	95,633.01	5,382.20	90,250.81
HEALTH	27,297.38	27,297.38	0.00
PUBLIC LIBRARY	15,775.12	15,775.12	0.00
PARKS	21,139.38	21,139.38	0.00
ARTS COMMISSION	618.93	618.93	0.00
PUBLIC WORKS	19,371.58	19,371.58	0.00
SOLID WASTE	7,795.46	7,795.46	0.00
HUMAN RELATIONS	572.87	572.87	0.00
CARING FOR CHILDREN	4,937.34	4,937.34	0.00
FARMERS MARKET	1,543.01	1,543.01	0.00
MUNI AUDITORIUM	19,595.05	5,851.27	13,743.78
STATE FAIR BD	5,941.03	5,941.03	0.00
CONVENTION CTR	3,961.72	3,961.72	0.00
SPORTS AUTHORITY	1,215.99	1,215.99	0.00
WATER & SEWER	43,358.16	43,358.16	0.00
STORM WATER	367.60	367.60	0.00
BORDEAUX	21,211.18	21,211.18	0.00
GENERAL HOSP	204,126.16	31,861.64	172,264.52
METRO ACTION COM	14,712.10	14,712.10	0.00
NCAC	24,281.60	24,281.60	0.00
MDHA	24.20	24.20	0.00
METRO TRANSIT	912.39	912.39	0.00
NTTC	406.64	406.64	0.00
TAXI TRANSP & LICENSING	333.27	333.27	0.00
EDUCATION	507,553.85	480,066.29	27,487.56
COMMUNICATION CENTER	1,334.62	1,334.62	0.00
ALL OTHER	218,780.40	180,392.95	38,387.45
KNOWLES HOME	2,099.50	2,099.50	0.00
SH COMPLIANCE	183.41	183.41	0.00
SH PRE TRIAL	163.13	163.13	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
Direct Billed	0.00	0.00	0.00
Total	2,008,730.74	1,093,004.95	915,725.79

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CORPORATE DUES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	260,836.17			260,836.17
FINANCE PURCHASING		139.32	139.32	
FINANCE INTERNAL AUDIT		97.14	97.14	
FINANCE TREASURY		0.04	0.04	
FINANCE GRANTS MONITORING		11.22	11.22	
FINANCE GRANTS COORDINATION		21.57	21.57	
Total Allocated Additions:		269.29	269.29	269.29
Total To Be Allocated:	260,836.17	269.29		261,105.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	260,836.17	0.00	260,836.17
Departmental Totals			
Total Expenditures	260,836.17	0.00	260,836.17
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	260,836.17	0.00	260,836.17
Allocation Step 1			
1st Allocation	260,836.17	0.00	260,836.17
Allocation Step 2			
Inbound- All Others	269.29	269.29	0.00
Reallocate Admin Costs		(269.29)	269.29
2nd Allocation	269.29	0.00	269.29
Total For 006 CORPORATE DUES			
Total Allocated	261,105.46	0.00	261,105.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	229,027	87.8050	229,027.17		229,027.17	236.46	229,263.63
MAYOR	26,359	10.1056	26,359.00		26,359.00	27.21	26,386.21
FINANCE OPERATIONS	1,785	0.6843	1,785.00		1,785.00	1.84	1,786.84
DEPARTMENT OF LAW	3,665	1.4051	3,665.00		3,665.00	3.78	3,668.78
SubTotal	260,836	100.0000	260,836.17		260,836.17	269.29	261,105.46
TOTAL	260,836	100.0000	260,836.17		260,836.17	269.29	261,105.46

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPARTMENTS

Allocation Source: FINANCE DIVISION OF ACCOUNTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CORPORATE DUES

Receiving Department	Total	CORPORATE DUES
LEGISLATIVE	229,263.63	229,263.63
MAYOR	26,386.21	26,386.21
FINANCE OPERATIONS	1,786.84	1,786.84
DEPARTMENT OF LAW	3,668.78	3,668.78
Direct Billed	0.00	0.00
Total	261,105.46	261,105.46

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

INSURANCE/JUDGEMENTS

NATURE AND EXTENT OF SERVICES

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

- Property Buildings and Contents – "All risk" excluding specific exclusions are covered. The per occurrence deductible is $10,000 subject to an annual loss aggregated of $5 million. Participating units of Metro fund the $10,000 deductible and premiums. The aggregate loss retention is funded through the Property Loss Aggregate Fund. Participating units of Metro fund the amount. Property damage protection insurance for boilers and fine arts are covered through separate commercial insurance policies.
- Boiler and Machinery - Fees for annual inspection and certificates from the 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, liability coverage for volunteers and certain special events are covered by commercial insurance.
- Vehicle Physical Damage – MNBOE retains up to $100,000 of each occurrence of damage to MNBOE vehicles, subject to a maximum of $75,000 per vehicle. MNBOE purchases commercial insurance to cover losses above the retention up to $10,000,000 per occurrence. Physical damage to other Metro vehicles is paid for out of Office of Fleet Management funds.
- Commercial Surety Bonds for employee dishonesty, failure of officials to perform duty, and losses caused by officials. (Self-insured Employee Blanket Bond Fund pays for losses due to "employee dishonesty" up to $100,000 per occurrence with a deductible of $5,000. The Employee Blanket Bond Fund did not require annual contributions from participating units in FY 2004.)
- Judgments and Losses are allocated based on premiums by Metro's Departments/Agencies.
- Commercial liability and auto liability for losses at Stadium.
- Commercial liability for operation of and physical damage to Police Department helicopters.
- Defensive Driving class fees.

Property insurance and boiler and machinery were allocated based on property values for covered property. Self insured liability premiums were allocated based on exposure data for each department. All other insurance was identified to the department incurring the cost.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department INSURANCE/JUDGEMENTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,232,963.63			3,232,963.63
FINANCE PURCHASING		1,237.59	1,237.59	
FINANCE INTERNAL AUDIT		862.89	862.89	
FINANCE TREASURY		6,926.35	6,926.35	
FINANCE GRANTS MONITORING		99.69	99.69	
FINANCE GRANTS COORDINATION		191.60	191.60	
Total Allocated Additions:		9,318.12	9,318.12	9,318.12
Total To Be Allocated:	3,232,963.63	9,318.12		3,242,281.75

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	695,010.87	0.00	695,010.87	0.00	0.00
VEHICLES/EQUIP INSU	710,500.50	0.00	0.00	710,500.50	0.00
LIABILITY/PROP INSU	793,471.26	0.00	0.00	793,471.26	0.00
JUDGMENTS/LOSSES	1,000,000.00	0.00	0.00	0.00	0.00
SURETY BONDS	33,981.00	0.00	0.00	0.00	33,981.00
Departmental Totals					
Total Expenditures	3,232,963.63	0.00	695,010.87	1,503,971.76	33,981.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	3,232,963.63	0.00	695,010.87	1,503,971.76	33,981.00
Allocation Step 1					
1st Allocation	3,232,963.63	0.00	695,010.87	1,503,971.76	33,981.00
Allocation Step 2					
Inbound- All Others	9,318.12	9,318.12	0.00	0.00	0.00
Reallocate Admin Costs		(9,318.12)	2,003.17	4,334.79	97.94
2nd Allocation	9,318.12	0.00	2,003.17	4,334.79	97.94
Total For 007					
Total Allocated	3,242,281.75	0.00	697,014.04	1,508,306.55	34,078.94

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	1,000,000.00
SURETY BONDS	0.00
Departmental Totals	
Total Expenditures	1,000,000.00
Deductions	
Total Deductions	0.00
Functional Cost	1,000,000.00
Allocation Step 1	
1st Allocation	1,000,000.00
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	2,882.22
2nd Allocation	2,882.22
Total For 007	
Total Allocated	1,002,882.22

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
POST AUDITS	904	0.3437	2,388.54		2,388.54		2,388.54
GENERAL SERVICES ADMIN	5,457	2.0740	14,414.62		14,414.62	41.69	14,456.31
GENERAL SERVICES BUILDINGS	951	0.3616	2,513.44		2,513.44	7.27	2,520.71
POSTAL SERVICE	1,363	0.5180	3,600.31		3,600.31	10.41	3,610.72
FINANCE OPERATIONS	4,665	1.7728	12,321.05		12,321.05	35.63	12,356.68
FINANCE OMB	5,489	2.0861	14,498.91		14,498.91	41.93	14,540.84
OFFC SUPP SVCS-ADMIN	7,126	2.7083	18,822.81		18,822.81	54.44	18,877.25
FINANCE PURCHASING	7,426	2.8223	19,615.38		19,615.38	56.73	19,672.11
FINANCE INTERNAL AUDIT	3,654	1.3886	9,650.83		9,650.83	27.91	9,678.74
FINANCE PAYROLL	5,414	2.0574	14,299.29		14,299.29	41.36	14,340.65
FINANCE BUSINESS SOLUTIONS	3,958	1.5042	10,454.37		10,454.37	30.24	10,484.61
FINANCE REAL PROP SVCS	3,122	1.1864	8,245.73		8,245.73	23.85	8,269.58
FINANCE TREASURY	3,266	1.2414	8,628.04		8,628.04	24.95	8,652.99
HUMAN RESOURCES	26,032	9.8929	68,756.42		68,756.42	198.85	68,955.27
INFORMATION SYSTEMS	21,250	8.0757	56,127.07		56,127.07	162.33	56,289.40
DEPARTMENT OF LAW	5,772	2.1935	15,245.01		15,245.01	44.09	15,289.10
FINANCE ADA MANAGEMENT	1,382	0.5252	3,650.09		3,650.09	10.56	3,660.65
ELECTIONS	6,216	2.3623	16,418.05		16,418.05	47.48	16,465.53
PLANNING COMM	15,964	6.0669	42,165.59		42,165.59	121.95	42,287.54
PUBLIC DEFENDER	21,717	8.2531	57,359.86		57,359.86	165.89	57,525.75
CIRCUIT CT CLERK	1,103	0.4193	2,913.95		2,913.95	8.43	2,922.38
CLERK/MASTER	1,207	0.4590	3,189.81		3,189.81	9.23	3,199.04
GEN SESSIONS CT	41,255	15.6780	108,963.62		108,963.62	315.14	109,278.76
ST TRIAL COURTS	3,679	1.3981	9,717.09		9,717.09	28.10	9,745.19
JUSTICE INFO SYS	4,746	1.8037	12,536.20		12,536.20	36.26	12,572.46
POLICE	21,553	8.1905	56,925.10		56,925.10	164.64	57,089.74
FIRE	14,024	5.3294	37,039.74		37,039.74	107.12	37,146.86
BEER BOARD	3,828	1.4549	10,111.66		10,111.66	29.24	10,140.90
SOCIAL SERVICES	13,736	5.2200	36,279.88		36,279.88	104.93	36,384.81
WATER & SEWER	5,337	2.0282	14,096.29		14,096.29	40.77	14,137.06
TAXI TRANSP & LICENSING	1,538	0.5845	4,062.12		4,062.12	11.75	4,073.87
SubTotal	263,145	100.0000	695,010.87		695,010.87	2,003.17	697,014.04

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
TOTAL	263,145	100.0000	695,010.87		695,010.87	2,003.17	697,014.04

Allocation Basis: SQUARE FOOTAGE FOR COVERED DEPARTMENTS

Allocation Source: INSURANCE DIVISION RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
GENERAL SERVICES ADMIN	5,000	0.3547	5,335.11		5,335.11	15.38	5,350.49
GENERAL SERVICES BUILDINGS	5,964	0.4231	6,363.73		6,363.73	18.34	6,382.07
FINANCE REAL PROP SVCS	472	0.0335	503.64		503.64	1.45	505.09
INFORMATION SYSTEMS	100	0.0071	106.71		106.71	0.31	107.02
ASSESSOR PROP	1,400	0.0993	1,493.83		1,493.83	4.31	1,498.14
TRUSTEE	343	0.0243	365.99		365.99	1.05	367.04
DISTRICT ATTOR	12,091	0.8578	12,901.39		12,901.39	37.18	12,938.57
CIRCUIT CT CLERK	100	0.0071	106.71		106.71	0.31	107.02
CRIMINAL CT CLRK	100	0.0071	106.71		106.71	0.31	107.02
JUVENILE COURT	4,180	0.2966	4,460.16		4,460.16	12.86	4,473.02
ST TRIAL COURTS	8,200	0.5818	8,749.60		8,749.60	25.22	8,774.82
SHERIFF ADMIN	39,699	2.8165	42,359.77		42,359.77	122.09	42,481.86
POLICE	445,843	31.6314	475,724.90		475,724.90	1,371.13	477,096.03
FIRE	253,413	17.9789	270,397.62		270,397.62	779.35	271,176.97
CODES ADMIN	1,655	0.1174	1,765.92		1,765.92	5.09	1,771.01
SOCIAL SERVICES	27,085	1.9216	28,900.34		28,900.34	83.30	28,983.64
HEALTH	18,634	1.3220	19,882.91		19,882.91	57.31	19,940.22
PUBLIC LIBRARY	28,061	1.9908	29,941.75		29,941.75	86.30	30,028.05
PARKS	234,854	16.6622	250,594.74		250,594.74	722.27	251,317.01
PUBLIC WORKS	274,848	19.4997	293,269.27		293,269.27	845.27	294,114.54
FARMERS MARKET	100	0.0071	106.71		106.71	0.31	107.02
MUNI AUDITORIUM	17,002	1.2062	18,141.54		18,141.54	52.29	18,193.83
TAXI TRANSP & LICENSING	561	0.0398	598.60		598.60	1.73	600.33
ARENA	6,391	0.4534	6,819.35		6,819.35	19.65	6,839.00
COMMUNICATION CENTER	21,607	1.5330	23,055.18		23,055.18	66.45	23,121.63
ALL OTHER	1,799	0.1276	1,919.58		1,919.58	5.53	1,925.11
SubTotal	1,409,502	100.0000	1,503,971.76		1,503,971.76	4,334.79	1,508,306.55
TOTAL	1,409,502	100.0000	1,503,971.76		1,503,971.76	4,334.79	1,508,306.55

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Allocation Basis: FY 2004 LIABILITY PREMIUM CALCULATIONS BY DEPT/DIV

Allocation Source: INSURANCE DIVISION RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	466	1.3714	466.00		466.00	1.34	467.34
FLEET MANAGEMENT	40	0.1177	40.00		40.00	0.12	40.12
DIRECTOR OF FINANCE	80	0.2354	80.00		80.00	0.23	80.23
FINANCE OPERATIONS	200	0.5886	200.00		200.00	0.58	200.58
FINANCE PURCHASING	201	0.5915	201.00		201.00	0.58	201.58
FINANCE TREASURY	8,457	24.8874	8,457.00		8,457.00	24.37	8,481.37
HUMAN RESOURCES	201	0.5915	201.00		201.00	0.58	201.58
DEPARTMENT OF LAW	160	0.4709	160.00		160.00	0.46	160.46
CENTRAL RECORDS	1,750	5.1499	1,750.00		1,750.00	5.04	1,755.04
ELECTIONS	120	0.3531	120.00		120.00	0.35	120.35
REGISTER/DEEDS	260	0.7651	260.00		260.00	0.75	260.75
TRUSTEE	14,122	41.5586	14,122.00		14,122.00	40.69	14,162.69
DISTRICT ATTOR	40	0.1177	40.00		40.00	0.12	40.12
CIRCUIT CT CLERK	400	1.1771	400.00		400.00	1.15	401.15
CRIMINAL CT CLRK	600	1.7657	600.00		600.00	1.73	601.73
CLERK/MASTER	466	1.3714	466.00		466.00	1.34	467.34
JUVENILE COURT	240	0.7063	240.00		240.00	0.69	240.69
SHERIFF ADMIN	200	0.5886	200.00		200.00	0.58	200.58
STATE FAIR BD	40	0.1177	40.00		40.00	0.12	40.12
BORDEAUX	80	0.2354	80.00		80.00	0.23	80.23
GENERAL HOSP	40	0.1177	40.00		40.00	0.12	40.12
ALL OTHER	5,818	17.1213	5,818.00		5,818.00	16.77	5,834.77
SubTotal	33,981	100.0000	33,981.00		33,981.00	97.94	34,078.94
TOTAL	33,981	100.0000	33,981.00		33,981.00	97.94	34,078.94

Allocation Basis: AMOUNT OF SURETY BOND FOR PRINCIPAL OFFICIALS

Allocation Source: DEPARTMENT OF LAW

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	11,104	1.1104	11,104.26		11,104.26	32.00	11,136.26
MAYOR	4,935	0.4935	4,935.23		4,935.23	14.22	4,949.45
GENERAL SERVICES ADMIN	14,312	1.4312	14,312.15		14,312.15	41.25	14,353.40
DIRECTOR OF FINANCE	19,494	1.9494	19,494.14		19,494.14	56.19	19,550.33
HUMAN RESOURCES	7,156	0.7156	7,156.08		7,156.08	20.63	7,176.71
DEPARTMENT OF LAW	6,045	0.6046	6,045.65		6,045.65	17.42	6,063.07
CENTRAL RECORDS	863	0.0864	863.66		863.66	2.49	866.15
ELECTIONS	5,428	0.5429	5,428.75		5,428.75	15.65	5,444.40
PLANNING COMM	6,415	0.6416	6,415.79		6,415.79	18.49	6,434.28
HISTORICAL COMM	987	0.0987	987.05		987.05	2.84	989.89
COMM ED ALLIANCE	1,603	0.1604	1,603.95		1,603.95	4.62	1,608.57
ASSESSOR PROP	13,325	1.3325	13,325.11		13,325.11	38.41	13,363.52
TRUSTEE	3,701	0.3701	3,701.42		3,701.42	10.67	3,712.09
COUNTY CLERK	11,597	1.1598	11,597.78		11,597.78	33.43	11,631.21
DISTRICT ATTOR	11,721	1.1721	11,721.16		11,721.16	33.78	11,754.94
PUBLIC DEFENDER	8,143	0.8143	8,143.12		8,143.12	23.47	8,166.59
JUVENILE CT CLRK	4,565	0.4565	4,565.08		4,565.08	13.16	4,578.24
CIRCUIT CT CLERK	7,649	0.7650	7,649.60		7,649.60	22.05	7,671.65
CRIMINAL CT CLRK	11,721	1.1721	11,721.16		11,721.16	33.78	11,754.94
CLERK/MASTER	2,467	0.2468	2,467.61		2,467.61	7.11	2,474.72
JUVENILE COURT	16,903	1.6903	16,903.15		16,903.15	48.72	16,951.87
GEN SESSIONS CT	19,494	1.9494	19,494.14		19,494.14	56.19	19,550.33
ST TRIAL COURTS	19,000	1.9001	19,000.62		19,000.62	54.76	19,055.38
JUSTICE INFO SYS	2,097	0.2097	2,097.47		2,097.47	6.05	2,103.52
SHERIFF ADMIN	76,742	7.6743	76,742.75		76,742.75	221.19	76,963.94
POLICE	213,818	21.3820	213,818.61		213,818.61	616.27	214,434.88
FIRE	150,400	15.0401	150,400.99		150,400.99	433.49	150,834.48
CODES ADMIN	11,351	1.1351	11,351.02		11,351.02	32.72	11,383.74
BEER BOARD	740	0.0740	740.28		740.28	2.13	742.41
AGRICULTURAL EXT	1,110	0.1110	1,110.43		1,110.43	3.20	1,113.63
SOIL & WATER	123	0.0123	123.38		123.38	0.36	123.74
SOCIAL SERVICES	31,832	3.1832	31,832.20		31,832.20	91.75	31,923.95

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
HEALTH	63,911	6.3911	63,911.17		63,911.17	184.21	64,095.38
PUBLIC LIBRARY	46,514	4.6515	46,514.50		46,514.50	134.07	46,648.57
PARKS	125,231	12.5231	125,231.34		125,231.34	360.94	125,592.28
ARTS COMMISSION	740	0.0740	740.28		740.28	2.13	742.41
PUBLIC WORKS	57,248	5.7249	57,248.61		57,248.61	165.00	57,413.61
HUMAN RELATIONS	616	0.0617	616.90		616.90	1.78	618.68
MUNI AUDITORIUM	1,357	0.1357	1,357.19		1,357.19	3.91	1,361.10
NCAC	7,526	0.7526	7,526.22		7,526.22	21.69	7,547.91
SubTotal	1,000,000	100.0000	1,000,000.00		1,000,000.00	2,882.22	1,002,882.22
TOTAL	1,000,000	100.0000	1,000,000.00		1,000,000.00	2,882.22	1,002,882.22

Allocation Basis: PREMIUMS FOR JUDGMENTS/LOSSES COVERAGE BY DEPT

Allocation Source: INSURANCE DIVISION RECORDS FY2003

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INSURANCE/JUDGEMENTS

Receiving Department	Total	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS	JUDGMENTS/LOSS
POST AUDITS	2,388.54	2,388.54	0.00	0.00	0.00
LEGISLATIVE	11,136.26	0.00	0.00	0.00	11,136.26
MAYOR	5,416.79	0.00	0.00	467.34	4,949.45
GENERAL SERVICES ADMIN	34,160.20	14,456.31	5,350.49	0.00	14,353.40
GENERAL SERVICES BUILDINGS	8,902.78	2,520.71	6,382.07	0.00	0.00
FLEET MANAGEMENT	40.12	0.00	0.00	40.12	0.00
POSTAL SERVICE	3,610.72	3,610.72	0.00	0.00	0.00
DIRECTOR OF FINANCE	19,630.56	0.00	0.00	80.23	19,550.33
FINANCE OPERATIONS	12,557.26	12,356.68	0.00	200.58	0.00
FINANCE OMB	14,540.84	14,540.84	0.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	18,877.25	18,877.25	0.00	0.00	0.00
FINANCE PURCHASING	19,873.69	19,672.11	0.00	201.58	0.00
FINANCE INTERNAL AUDIT	9,678.74	9,678.74	0.00	0.00	0.00
FINANCE PAYROLL	14,340.65	14,340.65	0.00	0.00	0.00
FINANCE BUSINESS	10,484.61	10,484.61	0.00	0.00	0.00
FINANCE REAL PROP SVCS	8,774.67	8,269.58	505.09	0.00	0.00
FINANCE TREASURY	17,134.36	8,652.99	0.00	8,481.37	0.00
HUMAN RESOURCES	76,333.56	68,955.27	0.00	201.58	7,176.71
INFORMATION SYSTEMS	56,396.42	56,289.40	107.02	0.00	0.00
DEPARTMENT OF LAW	21,512.63	15,289.10	0.00	160.46	6,063.07
CENTRAL RECORDS	2,621.19	0.00	0.00	1,755.04	866.15
FINANCE ADA MANAGEMENT	3,660.65	3,660.65	0.00	0.00	0.00
ELECTIONS	22,030.28	16,465.53	0.00	120.35	5,444.40
PLANNING COMM	48,721.82	42,287.54	0.00	0.00	6,434.28
REGISTER/DEEDS	260.75	0.00	0.00	260.75	0.00
HISTORICAL COMM	989.89	0.00	0.00	0.00	989.89
COMM ED ALLIANCE	1,608.57	0.00	0.00	0.00	1,608.57
ASSESSOR PROP	14,861.66	0.00	1,498.14	0.00	13,363.52
TRUSTEE	18,241.82	0.00	367.04	14,162.69	3,712.09
COUNTY CLERK	11,631.21	0.00	0.00	0.00	11,631.21
DISTRICT ATTOR	24,733.63	0.00	12,938.57	40.12	11,754.94
PUBLIC DEFENDER	65,692.34	57,525.75	0.00	0.00	8,166.59
JUVENILE CT CLRK	4,578.24	0.00	0.00	0.00	4,578.24
CIRCUIT CT CLERK	11,102.20	2,922.38	107.02	401.15	7,671.65
CRIMINAL CT CLRK	12,463.69	0.00	107.02	601.73	11,754.94

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INSURANCE/JUDGEMENTS

Receiving Department	Total	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS	JUDGMENTS/LOSS
CLERK/MASTER	6,141.10	3,199.04	0.00	467.34	2,474.72
JUVENILE COURT	21,665.58	0.00	4,473.02	240.69	16,951.87
GEN SESSIONS CT	128,829.09	109,278.76	0.00	0.00	19,550.33
ST TRIAL COURTS	37,575.39	9,745.19	8,774.82	0.00	19,055.38
JUSTICE INFO SYS	14,675.98	12,572.46	0.00	0.00	2,103.52
SHERIFF ADMIN	119,646.38	0.00	42,481.86	200.58	76,963.94
POLICE	748,620.65	57,089.74	477,096.03	0.00	214,434.88
FIRE	459,158.31	37,146.86	271,176.97	0.00	150,834.48
CODES ADMIN	13,154.75	0.00	1,771.01	0.00	11,383.74
BEER BOARD	10,883.31	10,140.90	0.00	0.00	742.41
AGRICULTURAL EXT	1,113.63	0.00	0.00	0.00	1,113.63
SOIL & WATER	123.74	0.00	0.00	0.00	123.74
SOCIAL SERVICES	97,292.40	36,384.81	28,983.64	0.00	31,923.95
HEALTH	84,035.60	0.00	19,940.22	0.00	64,095.38
PUBLIC LIBRARY	76,676.62	0.00	30,028.05	0.00	46,648.57
PARKS	376,909.29	0.00	251,317.01	0.00	125,592.28
ARTS COMMISSION	742.41	0.00	0.00	0.00	742.41
PUBLIC WORKS	351,528.15	0.00	294,114.54	0.00	57,413.61
HUMAN RELATIONS	618.68	0.00	0.00	0.00	618.68
FARMERS MARKET	107.02	0.00	107.02	0.00	0.00
MUNI AUDITORIUM	19,554.93	0.00	18,193.83	0.00	1,361.10
STATE FAIR BD	40.12	0.00	0.00	40.12	0.00
WATER & SEWER	14,137.06	14,137.06	0.00	0.00	0.00
BORDEAUX	80.23	0.00	0.00	80.23	0.00
GENERAL HOSP	40.12	0.00	0.00	40.12	0.00
NCAC	7,547.91	0.00	0.00	0.00	7,547.91
TAXI TRANSP & LICENSING	4,674.20	4,073.87	600.33	0.00	0.00
ARENA	6,839.00	0.00	6,839.00	0.00	0.00
COMMUNICATION CENTER	23,121.63	0.00	23,121.63	0.00	0.00
ALL OTHER	7,759.88	0.00	1,925.11	5,834.77	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INSURANCE/JUDGEMENTS

Receiving Department	Total	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS	JUDGMENTS/LOSS
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	3,242,281.75	697,014.04	1,508,306.55	34,078.94	1,002,882.22

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

The Board of Health (budget caption "Health and Wellness") 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE HEALTH & WELLNESS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	506,831.02			506,831.02
POST AUDITS	532.15	2.48	534.63	
FINANCE OPERATIONS		922.85	922.85	
FINANCE OMB		840.71	840.71	
FINANCE PURCHASING		343.57	343.57	
FINANCE INTERNAL AUDIT		239.55	239.55	
FINANCE BUSINESS SOLUTIONS		696.31	696.31	
FINANCE TREASURY		0.10	0.10	
FINANCE GRANTS MONITORING		27.67	27.67	
FINANCE GRANTS COORDINATION		53.19	53.19	
Total Allocated Additions:	532.15	3,126.43	3,658.58	3,658.58
Total To Be Allocated:	507,363.17	3,126.43		510,489.60

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE HEALTH & WELLNESS

	Total	General & Admin	MEDICAL EXAMS
Wages & Benefits			
SALARIES & WAGES	306,325.50	0.00	306,325.50
FRINGE BENEFITS	72,973.87	0.00	72,973.87
Other Expense & Cost			
MEDICAL SERVICES	(2,721.36)	0.00	(2,721.36)
EMPLOYEE TRAVEL	1,047.24	0.00	1,047.24
OTHER REPAIR/MAINT	8,785.25	0.00	8,785.25
LAUNDRY SERVICES	3,671.83	0.00	3,671.83
SUBSCRIPTIONS	93.60	0.00	93.60
PROF PRIVILEGE TAX	400.00	0.00	400.00
OFFICE ADM SUPPLY	3,161.39	0.00	3,161.39
FUNITURE < 5000	531.64	0.00	531.64
JANITOR SUPPLY	835.01	0.00	835.01
PERSONAL SUPPLY	35.70	0.00	35.70
MEDICAL SUPPLY	27,803.35	0.00	27,803.35
SMALL EQUIP SUPPLY	18,187.70	0.00	18,187.70
INSURANCE LIAB/PROP	7,041.00	0.00	7,041.00
POSTAGE	31.77	0.00	31.77
PRINTING	55.00	0.00	55.00
REGISTRATION	1,280.00	0.00	1,280.00
HOST HOSTESS	45.00	0.00	45.00
COMP HARDWARE < 5000	3,657.99	0.00	3,657.99
FURNITURE < 5000	13,805.23	0.00	13,805.23
EDUCATION SUPPLY	769.83	0.00	769.83
RENT EQUIPMENT	134.50	0.00	134.50
TEMP SERVICE	38,879.98	0.00	38,879.98
Departmental Totals			
Total Expenditures	506,831.02	0.00	506,831.02
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	506,831.02	0.00	506,831.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE HEALTH & WELLNESS

	Total	General & Admin	MEDICAL EXAMS
Allocation Step 1			
Inbound- All Others	532.15	0.00	532.15
1st Allocation	507,363.17	0.00	507,363.17
Allocation Step 2			
Inbound- All Others	3,126.43	0.00	3,126.43
2nd Allocation	3,126.43	0.00	3,126.43
Total For 009 EMPLOYEE HEALTH &			
Total Allocated	510,489.60	0.00	510,489.60

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE HEALTH & WELLNESS

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	43	2.3549	11,947.76		11,947.76	73.62	12,021.38
SHERIFF ADMIN	82	4.4907	22,784.11		22,784.11	140.40	22,924.51
POLICE	948	51.9167	263,406.49		263,406.49	1,623.15	265,029.64
FIRE	614	33.6254	170,602.95		170,602.95	1,051.27	171,654.22
HEALTH	13	0.7119	3,612.12		3,612.12	22.26	3,634.38
PARKS	1	0.0548	277.86		277.86	1.71	279.57
PUBLIC WORKS	7	0.3834	1,944.99		1,944.99	11.99	1,956.98
WATER & SEWER	15	0.8215	4,167.83		4,167.83	25.68	4,193.51
BORDEAUX	50	2.7382	13,892.75		13,892.75	85.61	13,978.36
METRO ACTION COM	51	2.7930	14,170.60		14,170.60	87.32	14,257.92
EDUCATION	2	0.1095	555.71		555.71	3.42	559.13
SubTotal	1,826	100.0000	507,363.17		507,363.17	3,126.43	510,489.60
TOTAL	1,826	100.0000	507,363.17		507,363.17	3,126.43	510,489.60

Allocation Basis: NUMBER OF EXAMS PERFORMED IN FY 2004

Allocation Source: CIVIL SERVICE MEDICAL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .5 - Allocation Summary

For Department EMPLOYEE HEALTH & WELLNESS

Receiving Department	Total	MEDICAL EXAMS
GENERAL SERVICES ADMIN	12,021.38	12,021.38
SHERIFF ADMIN	22,924.51	22,924.51
POLICE	265,029.64	265,029.64
FIRE	171,654.22	171,654.22
HEALTH	3,634.38	3,634.38
PARKS	279.57	279.57
PUBLIC WORKS	1,956.98	1,956.98
WATER & SEWER	4,193.51	4,193.51
BORDEAUX	13,978.36	13,978.36
METRO ACTION COM	14,257.92	14,257.92
EDUCATION	559.13	559.13
Direct Billed	0.00	0.00
Total	510,489.60	510,489.60

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

GENERAL SERVICES ADMINISTRATION

NATURE AND EXTENT OF SERVICES

General Services Administration costs, as charged in account 10160110, 10160220, 10160300, 10160310, 10160400,10160410, 10160420, 10160430, 10160510, 10160710, 10160720, 10160810, 10561110, 10561200, 10561220, 10562110, 10563110, 10563200, 10563220 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	688,902.27			688,902.27
TRANSFER COMM ED	(525.00)			
Total Deductions:	(525.00)			(525.00)
BUILDING USE ALLOWANCE	3,735.52		3,735.52	
EQUIPMENT USE ALLOWANCE	2,290.37		2,290.37	
EMPLOYEE WORKMEN'S COMP	14,452.86		14,452.86	
EMPLOYEE BENEFITS	408,534.23	2,476.96	411,011.19	
POST AUDITS	2,041.58	9.53	2,051.11	
INSURANCE/JUDGEMENTS	34,061.88	98.32	34,160.20	
EMPLOYEE HEALTH & WELLNESS	11,947.76	73.62	12,021.38	
GENERAL SERVICES BUILDINGS		29,014.59	29,014.59	
CENTRAL PRINTING		364.29	364.29	
FLEET MANAGEMENT		134.27	134.27	
POSTAL SERVICE		(171.85)	(171.85)	
FINANCE OPERATIONS		2,871.37	2,871.37	
FINANCE OMB		3,225.37	3,225.37	
FINANCE PURCHASING		701.05	701.05	
FINANCE INTERNAL AUDIT		488.80	488.80	
FINANCE PAYROLL		2,155.36	2,155.36	
FINANCE BUSINESS SOLUTIONS		2,671.40	2,671.40	
FINANCE TREASURY		3.54	3.54	
FINANCE CUSTOMER SERVICE		761.96	761.96	
FINANCE GRANTS MONITORING		7,176.48	7,176.48	
FINANCE GRANTS COORDINATION		7,067.01	7,067.01	
HUMAN RESOURCES		136,089.35	136,089.35	
INFORMATION SYSTEMS		28,992.59	28,992.59	
DEPARTMENT OF LAW		12,284.12	12,284.12	
Total Allocated Additions:	477,064.20	236,488.13	713,552.33	713,552.33
Total To Be Allocated:	1,165,441.47	236,488.13		1,401,929.60

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES ADMIN

	Total	General & Admin	GEN SVCS ADMIN
Wages & Benefits			
SALARIES & WAGES	376,873.59	0.00	376,873.59
FRINGE BENEFITS	89,723.17	0.00	89,723.17
Other Expense & Cost			
TUITION	25.00	0.00	25.00
TRAVEL	5,213.39	0.00	5,213.39
TELEPHONE/TELEGRAPH	109,511.19	0.00	109,511.19
CENTRAL PRINT CHG	502.30	0.00	502.30
POSTAL SVC CHARGES	5,191.34	0.00	5,191.34
INFO SYSTEM CHARGE	78,926.57	0.00	78,926.57
MEDICAL SERVICE	200.00	0.00	200.00
HOST & HOSTESS	427.03	0.00	427.03
BUILDING RELOCATION	776.50	0.00	776.50
PRE-EMPLOYMENT CHECK	52.50	0.00	52.50
OFFICE SUPPLY	442.86	0.00	442.86
FURNITURE < 5000	413.22	0.00	413.22
BOOKS/PERIODICALS	26.00	0.00	26.00
REPAIR MAINTENANCE	331.61	0.00	331.61
TRANSFER COMM ED	525.00	525.00	0.00
MIS TECH REVOLVING	18,703.00	0.00	18,703.00
INSURANCE	1,038.00	0.00	1,038.00
Departmental Totals			
Total Expenditures	688,902.27	525.00	688,377.27
Deductions			
Total Deductions	(525.00)	(525.00)	0.00
Functional Cost	688,377.27	0.00	688,377.27
Allocation Step 1			
Inbound- All Others	477,064.20	0.00	477,064.20
1st Allocation	1,165,441.47	0.00	1,165,441.47

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES ADMIN

	Total	General & Admin	GEN SVCS ADMIN
Allocation Step 2			
Inbound- All Others	236,488.13	0.00	236,488.13
2nd Allocation	236,488.13	0.00	236,488.13
Total For 011 GENERAL SERVICES			
Total Allocated	1,401,929.60	0.00	1,401,929.60

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	1,455,464	17.0245	198,410.69		198,410.69	40,260.94	238,671.63
CENTRAL PRINTING	426,261	4.9860	58,108.41		58,108.41	11,791.20	69,899.61
FLEET MANAGEMENT	5,393,745	63.0904	735,281.75		735,281.75	149,201.33	884,483.08
POSTAL SERVICE	238,920	2.7946	32,569.86		32,569.86	6,608.98	39,178.84
RADIO SHOP	1,034,841	12.1045	141,070.76		141,070.76	28,625.68	169,696.44
SubTotal	8,549,231	100.0000	1,165,441.47		1,165,441.47	236,488.13	1,401,929.60
TOTAL	8,549,231	100.0000	1,165,441.47		1,165,441.47	236,488.13	1,401,929.60

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: FY 2004 ACCOUNTING RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES ADMIN

Receiving Department	Total	GEN SVCS ADMIN
GENERAL SERVICES BUILDINGS	238,671.63	238,671.63
CENTRAL PRINTING	69,899.61	69,899.61
FLEET MANAGEMENT	884,483.08	884,483.08
POSTAL SERVICE	39,178.84	39,178.84
RADIO SHOP	169,696.44	169,696.44
Direct Billed	0.00	0.00
Total	1,401,929.60	1,401,929.60

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

GENERAL SERVICES 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 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 building.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES BUILDINGS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,698,773.23			9,698,773.23
BUILDING USE ALLOWANCE	648.71		648.71	
EQUIPMENT USE ALLOWANCE	16,012.64		16,012.64	
EMPLOYEE WORKMEN'S COMP	12.06		12.06	
EMPLOYEE BENEFITS	305.19	1.85	307.04	
POST AUDITS	6,436.25	30.05	6,466.30	
INSURANCE/JUDGEMENTS	8,877.17	25.61	8,902.78	
GENERAL SERVICES ADMIN	198,410.69	40,260.94	238,671.63	
GENERAL SERVICES BUILDINGS		10,396.61	10,396.61	
CENTRAL PRINTING		330.39	330.39	
FLEET MANAGEMENT		31,253.49	31,253.49	
FINANCE OPERATIONS		13,405.78	13,405.78	
FINANCE OMB		10,168.25	10,168.25	
FINANCE PURCHASING		5,165.22	5,165.22	
FINANCE INTERNAL AUDIT		3,601.36	3,601.36	
FINANCE PAYROLL		2,715.38	2,715.38	
FINANCE BUSINESS SOLUTIONS		8,421.80	8,421.80	
FINANCE REAL PROP SVCS		19,569.38	19,569.38	
FINANCE TREASURY		5.74	5.74	
FINANCE GRANTS MONITORING		416.06	416.06	
FINANCE GRANTS COORDINATION		799.68	799.68	
Total Allocated Additions:	230,702.71	146,567.59	377,270.30	377,270.30
LEASE PAYMENTS	(28,877.51)			
Total Departmental Cost Adjustments:	(28,877.51)			(28,877.51)
Total To Be Allocated:	9,900,598.43	146,567.59		10,047,166.02

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	Total	General & Admin	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE
Wages & Benefits					
SALARIES & WAGES	1,581,832.48	0.00	268,911.52	83,837.12	259,420.53
FRINGE BENEFITS	523,082.27	0.00	88,923.99	27,723.36	85,785.49
Other Expense & Cost					
ELECTRIC	1,867,243.92	0.00	143,591.06	114,462.05	315,564.22
WATER	373,969.42	0.00	12,527.98	8,750.88	166,005.03
GAS	441,655.25	0.00	91,775.96	0.00	9,583.92
THERMAL	417,585.87	0.00	0.00	0.00	302,540.96
DISTRICT ENERGY	526,464.08	0.00	0.00	0.00	250,544.25
CONTRACTUAL SERVICES	740,906.51	0.00	125,954.11	39,268.05	121,508.67
SUPPLIES	335,456.40	0.00	57,027.59	17,779.19	55,014.85
OTHER	18,045.30	0.00	3,067.70	956.40	2,959.43
JANITORIAL SERVICES	839,848.73	0.00	2,603.53	31,578.31	72,394.96
PROPERTY PROTECTION	2,032,683.00	0.00	0.00	0.00	164,240.79
Departmental Totals					
Total Expenditures	9,698,773.23	0.00	794,383.44	324,355.36	1,805,563.10
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
LEASE PAYMENTS	(28,877.51)	0.00	0.00	0.00	0.00
Functional Cost	9,669,895.72	0.00	794,383.44	324,355.36	1,805,563.10
Allocation Step 1					
Inbound- All Others	230,702.71	0.00	39,219.46	12,227.24	37,835.24
Unallocated Costs	(2,098,185.63)	0.00	0.00	0.00	0.00
1st Allocation	7,802,412.80	0.00	833,602.90	336,582.60	1,843,398.34
Allocation Step 2					
Inbound- All Others	146,567.59	0.00	24,916.49	7,768.08	24,037.08
Unallocated Costs	(34,443.39)	0.00	0.00	0.00	0.00
2nd Allocation	112,124.20	0.00	24,916.49	7,768.08	24,037.08

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	Total	General & Admin	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE
Total For 012 GENERAL SERVICES					
Total Allocated	7,914,537.00	0.00	858,519.39	344,350.68	1,867,435.42

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

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	0.00	120,219.27	325,857.49
FRINGE BENEFITS	0.00	0.00	0.00	39,754.25	107,754.95
Other Expense & Cost					
ELECTRIC	45,934.20	186.72	54,336.80	50,789.03	179,628.87
WATER	3,964.08	0.00	49,102.18	21,017.08	13,649.88
GAS	9,142.26	0.00	0.00	3,135.75	25,174.35
THERMAL	0.00	0.00	21,422.16	93,622.75	0.00
DISTRICT ENERGY	0.00	0.00	66,071.24	46,223.55	0.00
CONTRACTUAL SERVICES	0.00	0.00	0.00	56,308.89	152,626.74
SUPPLIES	0.00	0.00	0.00	25,494.69	69,104.02
OTHER	0.00	0.00	0.00	1,371.44	3,717.33
JANITORIAL SERVICES	671.88	437,477.20	161,502.91	0.00	2,183.61
PROPERTY PROTECTION	0.00	1,092,973.63	0.00	18,497.42	171,558.45
Departmental Totals					
Total Expenditures	59,712.42	1,530,637.55	352,435.29	476,434.12	1,051,255.69
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
LEASE PAYMENTS	0.00	0.00	0.00	(28,877.51)	0.00
Functional Cost	59,712.42	1,530,637.55	352,435.29	447,556.61	1,051,255.69
Allocation Step 1					
Inbound- All Others	0.00	0.00	0.00	17,533.41	47,524.76
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
1st Allocation	59,712.42	1,530,637.55	352,435.29	465,090.02	1,098,780.45
Allocation Step 2					
Inbound- All Others	0.00	0.00	0.00	11,139.14	30,192.92
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
2nd Allocation	0.00	0.00	0.00	11,139.14	30,192.92

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE	STAHLMAN BLDG	HOWARD OFFICE
Total For 012 GENERAL SERVICES					
Total Allocated	59,712.42	1,530,637.55	352,435.29	476,229.16	1,128,973.37

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	0.00	151,855.92	0.00	0.00
FRINGE BENEFITS	0.00	0.00	50,215.90	0.00	0.00
Other Expense & Cost					
ELECTRIC	33,050.22	145,084.85	51,722.66	10,830.01	1,680.52
WATER	486.16	15,108.36	5,422.56	0.00	0.00
GAS	0.00	32,152.50	26,013.49	30,562.54	0.00
THERMAL	0.00	0.00	0.00	0.00	0.00
DISTRICT ENERGY	0.00	0.00	163,625.04	0.00	0.00
CONTRACTUAL SERVICES	0.00	0.00	71,127.02	0.00	0.00
SUPPLIES	0.00	0.00	32,203.81	0.00	0.00
OTHER	0.00	0.00	1,732.35	0.00	0.00
JANITORIAL SERVICES	335.94	130,596.48	503.91	0.00	0.00
PROPERTY PROTECTION	0.00	105,699.52	200,016.01	0.00	0.00
Departmental Totals					
Total Expenditures	33,872.32	428,641.71	754,438.67	41,392.55	1,680.52
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00
Functional Cost	33,872.32	428,641.71	754,438.67	41,392.55	1,680.52
Allocation Step 1					
Inbound- All Others	0.00	0.00	22,147.46	0.00	0.00
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
1st Allocation	33,872.32	428,641.71	776,586.13	41,392.55	1,680.52
Allocation Step 2					
Inbound- All Others	0.00	0.00	14,070.49	0.00	0.00
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
2nd Allocation	0.00	0.00	14,070.49	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
Total For 012 GENERAL SERVICES					
Total Allocated	33,872.32	428,641.71	790,656.62	41,392.55	1,680.52

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	OTHER BUILDINGS
Wages & Benefits	
SALARIES & WAGES	371,730.63
FRINGE BENEFITS	122,924.33
Other Expense & Cost	
ELECTRIC	720,382.71
WATER	77,935.23
GAS	214,114.48
THERMAL	0.00
DISTRICT ENERGY	0.00
CONTRACTUAL SERVICES	174,113.03
SUPPLIES	78,832.25
OTHER	4,240.65
JANITORIAL SERVICES	0.00
PROPERTY PROTECTION	279,697.18
Departmental Totals	
Total Expenditures	2,043,970.49
Deductions	
Total Deductions	0.00
Cost Adjustments	
LEASE PAYMENTS	0.00
Functional Cost	2,043,970.49
Allocation Step 1	
Inbound- All Others	54,215.14
Unallocated Costs	(2,098,185.63)
1st Allocation	0.00
Allocation Step 2	
Inbound- All Others	34,443.39
Unallocated Costs	(34,443.39)
2nd Allocation	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	OTHER BUILDINGS
Total For 012 GENERAL SERVICES	
Total Allocated	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	833,602.90		833,602.90	24,916.49	858,519.39
SubTotal	100	100.0000	833,602.90		833,602.90	24,916.49	858,519.39
TOTAL	100	100.0000	833,602.90		833,602.90	24,916.49	858,519.39

Allocation Basis: DIRECT ALLOCATION TO POLICE

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
COMMUNICATION CENTER	31,179	87.6401	294,981.34		294,981.34	6,807.95	301,789.29
ALL OTHER	4,397	12.3599	41,601.26		41,601.26	960.13	42,561.39
SubTotal	35,577	100.0000	336,582.60		336,582.60	7,768.08	344,350.68
TOTAL	35,577	100.0000	336,582.60		336,582.60	7,768.08	344,350.68

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	886,808.51		886,808.51	11,563.58	898,372.09
POLICE	123,095	49.9381	920,558.69		920,558.69	12,003.67	932,562.36
ALL OTHER	4,818	1.9546	36,031.14		36,031.14	469.83	36,500.97
SubTotal	246,495	100.0000	1,843,398.34		1,843,398.34	24,037.08	1,867,435.42
TOTAL	246,495	100.0000	1,843,398.34		1,843,398.34	24,037.08	1,867,435.42

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	38,571.46		38,571.46		38,571.46
TRUSTEE	4,729.01	16.8394	10,055.23		10,055.23		10,055.23
AGRICULTURAL EXT	5,213.66	18.5652	11,085.73		11,085.73		11,085.73
SubTotal	28,082.96	100.0000	59,712.42		59,712.42		59,712.42
TOTAL	28,082.96	100.0000	59,712.42		59,712.42		59,712.42

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	1,530,637.55		1,530,637.55		1,530,637.55
SubTotal	100	100.0000	1,530,637.55		1,530,637.55		1,530,637.55
TOTAL	100	100.0000	1,530,637.55		1,530,637.55		1,530,637.55

Allocation Basis: DIRECT ALLOCATION TO ALL OTHER

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
ALL OTHER	147,134.73	100.0000	352,435.29		352,435.29		352,435.29
SubTotal	147,134.73	100.0000	352,435.29		352,435.29		352,435.29
TOTAL	147,134.73	100.0000	352,435.29		352,435.29		352,435.29

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	4,648.09		4,648.09	111.32	4,759.41
HUMAN RESOURCES	11,418.96	8.3718	38,936.57		38,936.57	932.55	39,869.12
PUBLIC DEFENDER	21,717.61	15.9223	74,053.09		74,053.09	1,773.61	75,826.70
CIRCUIT CT CLERK	1,103.28	0.8089	3,761.98		3,761.98	90.10	3,852.08
CLERK/MASTER	1,207.73	0.8855	4,118.14		4,118.14	98.63	4,216.77
GEN SESSIONS CT	11,592.50	8.4991	39,528.31		39,528.31	946.72	40,475.03
ST TRIAL COURTS	3,679.09	2.6973	12,545.03		12,545.03	300.46	12,845.49
JUSTICE INFO SYS	4,746.46	3.4799	16,184.57		16,184.57	387.63	16,572.20
TAXI TRANSP & LICENSING	1,538.39	1.1279	5,245.63		5,245.63	125.64	5,371.27
ALL OTHER	78,030.15	57.2079	266,068.61		266,068.61	6,372.48	272,441.09
SubTotal	136,397.32	100.0000	465,090.02		465,090.02	11,139.14	476,229.16
TOTAL	136,397.32	100.0000	465,090.02		465,090.02	11,139.14	476,229.16

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	10,396.61		10,396.61		10,396.61
INFORMATION SYSTEMS	21,287.14	21.1654	232,560.75		232,560.75	6,451.50	239,012.25
ELECTIONS	6,216.21	6.1806	67,911.73		67,911.73	1,883.94	69,795.67
PLANNING COMM	2,498.39	2.4841	27,294.76		27,294.76	757.19	28,051.95
COUNTY CLERK	18,092.47	17.9890	197,659.18		197,659.18	5,483.27	203,142.45
CODES ADMIN	13,466.36	13.3893	147,119.20		147,119.20	4,081.24	151,200.44
SOCIAL SERVICES	13,736.30	13.6577	150,068.27		150,068.27	4,163.05	154,231.32
HUMAN RELATIONS	984.00	0.9784	10,750.14		10,750.14	298.22	11,048.36
CARING FOR CHILDREN	12,295.58	12.2252	134,328.49		134,328.49	3,726.41	138,054.90
WATER & SEWER	5,337.14	5.3066	58,307.94		58,307.94	1,617.52	59,925.46
ALL OTHER	5,710.18	5.6775	62,383.38		62,383.38	1,730.58	64,113.96
SubTotal	100,575.41	100.0000	1,098,780.45		1,098,780.45	30,192.92	1,128,973.37
TOTAL	100,575.41	100.0000	1,098,780.45		1,098,780.45	30,192.92	1,128,973.37

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	29,138.84		29,138.84		29,138.84
ALL OTHER	2,793.14	13.9745	4,733.48		4,733.48		4,733.48
SubTotal	19,987.45	100.0000	33,872.32		33,872.32		33,872.32
TOTAL	19,987.45	100.0000	33,872.32		33,872.32		33,872.32

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	4,807.79		4,807.79		4,807.79
GENERAL SERVICES ADMIN	5,457.67	6.7690	29,014.59		29,014.59		29,014.59
FINANCE OPERATIONS	5,727.89	7.1041	30,451.15		30,451.15		30,451.15
FINANCE OMB	5,489.58	6.8085	29,184.23		29,184.23		29,184.23
OFFC SUPP SVCS-ADMIN	2,909.00	3.6079	15,465.10		15,465.10		15,465.10
FINANCE PURCHASING	4,517.78	5.6032	24,017.85		24,017.85		24,017.85
FINANCE INTERNAL AUDIT	5,727.89	7.1041	30,451.15		30,451.15		30,451.15
FINANCE PAYROLL	3,155.08	3.9131	16,773.34		16,773.34		16,773.34
FINANCE BUSINESS SOLUTIONS	8,304.89	10.3003	44,151.24		44,151.24		44,151.24
FINANCE REAL PROP SVCS	4,029.00	4.9970	21,419.35		21,419.35		21,419.35
FINANCE TREASURY	3,266.75	4.0516	17,367.01		17,367.01		17,367.01
HUMAN RESOURCES	14,313.62	17.7529	76,095.44		76,095.44		76,095.44
DEPARTMENT OF LAW	5,772.07	7.1589	30,686.03		30,686.03		30,686.03
FINANCE ADA MANAGEMENT	1,256.00	1.5578	6,677.26		6,677.26		6,677.26
GEN SESSIONS CT	4,267.61	5.2930	22,687.87		22,687.87		22,687.87
BEER BOARD	3,828.48	4.7483	20,353.33		20,353.33		20,353.33
SPORTS AUTHORITY	505.70	0.6272	2,688.45		2,688.45		2,688.45
ALL OTHER	1,194.54	1.4815	6,350.53		6,350.53		6,350.53
SubTotal	80,627.90	100.0000	428,641.71		428,641.71		428,641.71
TOTAL	80,627.90	100.0000	428,641.71		428,641.71		428,641.71

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	776,586.13		776,586.13	14,070.49	790,656.62
SubTotal	25,035.73	100.0000	776,586.13		776,586.13	14,070.49	790,656.62
TOTAL	25,035.73	100.0000	776,586.13		776,586.13	14,070.49	790,656.62

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
FINANCE SUPPLY PROP WAREHSE	50	50.0000	20,696.27		20,696.27		20,696.27
POLICE	50	50.0000	20,696.28		20,696.28		20,696.28
SubTotal	100	100.0000	41,392.55		41,392.55		41,392.55
TOTAL	100	100.0000	41,392.55		41,392.55		41,392.55

Allocation Basis: DIRECT TO POLICE & SURPLUS WAREHOUSE

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	1,680.52		1,680.52		1,680.52
SubTotal	100	100.0000	1,680.52		1,680.52		1,680.52
TOTAL	100	100.0000	1,680.52		1,680.52		1,680.52

Allocation Basis: DIRECT ALLOCATION TO FIRE

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	4,807.79	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	29,014.59	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	10,396.61	0.00	0.00	0.00	0.00	0.00	0.00
POSTAL SERVICE	4,759.41	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	30,451.15	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OMB	29,184.23	0.00	0.00	0.00	0.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	15,465.10	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	24,017.85	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	30,451.15	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	16,773.34	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE BUSINESS	44,151.24	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE REAL PROP SVCS	21,419.35	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	17,367.01	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE SUPPLY PROP	20,696.27	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	115,964.56	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	239,012.25	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	30,686.03	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE ADA MANAGEMENT	6,677.26	0.00	0.00	0.00	0.00	0.00	0.00
ELECTIONS	69,795.67	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING COMM	57,190.79	0.00	0.00	0.00	0.00	0.00	0.00
ASSESSOR PROP	38,571.46	0.00	0.00	0.00	38,571.46	0.00	0.00
TRUSTEE	10,055.23	0.00	0.00	0.00	10,055.23	0.00	0.00
COUNTY CLERK	203,142.45	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	75,826.70	0.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	3,852.08	0.00	0.00	0.00	0.00	0.00	0.00
CLERK/MASTER	4,216.77	0.00	0.00	0.00	0.00	0.00	0.00
GEN SESSIONS CT	853,819.52	0.00	0.00	0.00	0.00	0.00	0.00
ST TRIAL COURTS	12,845.49	0.00	0.00	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	16,572.20	0.00	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	898,372.09	0.00	0.00	898,372.09	0.00	0.00	0.00
POLICE	1,811,778.03	858,519.39	0.00	932,562.36	0.00	0.00	0.00
FIRE	1,680.52	0.00	0.00	0.00	0.00	0.00	0.00
CODES ADMIN	151,200.44	0.00	0.00	0.00	0.00	0.00	0.00
BEER BOARD	20,353.33	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURAL EXT	11,085.73	0.00	0.00	0.00	11,085.73	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	Total	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE
SOCIAL SERVICES	154,231.32	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RELATIONS	11,048.36	0.00	0.00	0.00	0.00	0.00	0.00
CARING FOR CHILDREN	138,054.90	0.00	0.00	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	2,688.45	0.00	0.00	0.00	0.00	0.00	0.00
WATER & SEWER	59,925.46	0.00	0.00	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	5,371.27	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNICATION CENTER	301,789.29	0.00	301,789.29	0.00	0.00	0.00	0.00
ALL OTHER	2,309,774.26	0.00	42,561.39	36,500.97	0.00	1,530,637.55	352,435.29
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	7,914,537.00	858,519.39	344,350.68	1,867,435.42	59,712.42	1,530,637.55	352,435.29

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	4,807.79	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	29,014.59	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	10,396.61	0.00	0.00	0.00	0.00	0.00
POSTAL SERVICE	4,759.41	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	30,451.15	0.00	0.00	0.00
FINANCE OMB	0.00	0.00	0.00	29,184.23	0.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	15,465.10	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	0.00	24,017.85	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	30,451.15	0.00	0.00	0.00
FINANCE PAYROLL	0.00	0.00	0.00	16,773.34	0.00	0.00	0.00
FINANCE BUSINESS	0.00	0.00	0.00	44,151.24	0.00	0.00	0.00
FINANCE REAL PROP SVCS	0.00	0.00	0.00	21,419.35	0.00	0.00	0.00
FINANCE TREASURY	0.00	0.00	0.00	17,367.01	0.00	0.00	0.00
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	20,696.27	0.00
HUMAN RESOURCES	39,869.12	0.00	0.00	76,095.44	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	239,012.25	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	0.00	0.00	0.00	30,686.03	0.00	0.00	0.00
FINANCE ADA MANAGEMENT	0.00	0.00	0.00	6,677.26	0.00	0.00	0.00
ELECTIONS	0.00	69,795.67	0.00	0.00	0.00	0.00	0.00
PLANNING COMM	0.00	28,051.95	29,138.84	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	203,142.45	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	75,826.70	0.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	3,852.08	0.00	0.00	0.00	0.00	0.00	0.00
CLERK/MASTER	4,216.77	0.00	0.00	0.00	0.00	0.00	0.00
GEN SESSIONS CT	40,475.03	0.00	0.00	22,687.87	790,656.62	0.00	0.00
ST TRIAL COURTS	12,845.49	0.00	0.00	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	16,572.20	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	0.00	0.00	0.00	0.00	20,696.28	0.00
FIRE	0.00	0.00	0.00	0.00	0.00	0.00	1,680.52
CODES ADMIN	0.00	151,200.44	0.00	0.00	0.00	0.00	0.00
BEER BOARD	0.00	0.00	0.00	20,353.33	0.00	0.00	0.00
AGRICULTURAL EXT	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
SOCIAL SERVICES	0.00	154,231.32	0.00	0.00	0.00	0.00	0.00
HUMAN RELATIONS	0.00	11,048.36	0.00	0.00	0.00	0.00	0.00
CARING FOR CHILDREN	0.00	138,054.90	0.00	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	0.00	0.00	0.00	2,688.45	0.00	0.00	0.00
WATER & SEWER	0.00	59,925.46	0.00	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	5,371.27	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNICATION CENTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	272,441.09	64,113.96	4,733.48	6,350.53	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	476,229.16	1,128,973.37	33,872.32	428,641.71	790,656.62	41,392.55	1,680.52

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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 and revenues were taken from of the Government's CAFR for FY 2004.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CENTRAL PRINTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	825,170.00			825,170.00
POST AUDITS	1,661.69	7.76	1,669.45	
GENERAL SERVICES ADMIN	58,108.41	11,791.20	69,899.61	
FLEET MANAGEMENT		5,711.48	5,711.48	
POSTAL SERVICE		(45.99)	(45.99)	
FINANCE OPERATIONS		3,407.59	3,407.59	
FINANCE OMB		2,625.22	2,625.22	
FINANCE PURCHASING		440.77	440.77	
FINANCE INTERNAL AUDIT		307.32	307.32	
FINANCE PAYROLL		515.31	515.31	
FINANCE BUSINESS SOLUTIONS		2,174.32	2,174.32	
FINANCE TREASURY		53.08	53.08	
FINANCE GRANTS MONITORING		35.50	35.50	
FINANCE GRANTS COORDINATION		68.24	68.24	
Total Allocated Additions:	59,770.10	27,091.80	86,861.90	86,861.90
OPERATING REVENUE	(530,009.00)			
NONOPERATING REVENUE	(1,113.00)			
Total Departmental Cost Adjustments:	(531,122.00)			(531,122.00)
Total To Be Allocated:	353,818.10	27,091.80		380,909.90

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL PRINTING

	Total	General & Admin	CENTRAL PRINT
Wages & Benefits			
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
PERSONAL SERVICES	426,261.00	0.00	426,261.00
CONTRACTUAL SERVICES	222,768.00	0.00	222,768.00
SUPPLIES/MATRIALS	154,136.00	0.00	154,136.00
DEPRECIATION	10,692.00	0.00	10,692.00
OTHER EXPENSES	11,313.00	0.00	11,313.00
Departmental Totals			
Total Expenditures	825,170.00	0.00	825,170.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(530,009.00)	0.00	(530,009.00)
NONOPERATING REVENUE	(1,113.00)	0.00	(1,113.00)
Functional Cost	294,048.00	0.00	294,048.00
Allocation Step 1			
Inbound- All Others	59,770.10	0.00	59,770.10
1st Allocation	353,818.10	0.00	353,818.10
Allocation Step 2			
Inbound- All Others	27,091.80	0.00	27,091.80
2nd Allocation	27,091.80	0.00	27,091.80
Total For 013 CENTRAL PRINTING			
Total Allocated	380,909.90	0.00	380,909.90

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	15,575.11	2.9387	10,397.49		10,397.49	797.70	11,195.19
MAYOR	28,225.18	5.3254	18,842.30		18,842.30	1,445.59	20,287.89
GENERAL SERVICES ADMIN	545.70	0.1030	364.29		364.29		364.29
GENERAL SERVICES BUILDINGS	494.91	0.0934	330.39		330.39		330.39
FLEET MANAGEMENT	-7,870.29	-1.4849	-5,253.97		-5,253.97	-403.09	-5,657.06
RADIO SHOP	524.17	0.0989	349.92		349.92	26.85	376.77
FINANCE OPERATIONS	326.63	0.0616	218.05		218.05	16.73	234.78
FINANCE PURCHASING	512.72	0.0967	342.28		342.28	26.26	368.54
FINANCE PAYROLL	441.57	0.0833	294.78		294.78	22.62	317.40
FINANCE BUSINESS SOLUTIONS	10.05	0.0019	6.71		6.71	0.51	7.22
FINANCE REAL PROP SVCS	391.83	0.0739	261.57		261.57	20.07	281.64
FINANCE TREASURY	3,832.67	0.7231	2,558.58		2,558.58	196.30	2,754.88
FINANCE SUPPLY PROP WAREHSE	28.55	0.0054	19.06		19.06	1.46	20.52
HUMAN RESOURCES	6,577.51	1.2410	4,390.95		4,390.95	336.88	4,727.83
INFORMATION SYSTEMS	-36,127.21	-6.8163	-24,117.46		-24,117.46	-1,850.30	-25,967.76
DEPARTMENT OF LAW	3,295.71	0.6218	2,200.12		2,200.12	168.79	2,368.91
ELECTIONS	18,915.84	3.5690	12,627.66		12,627.66	968.80	13,596.46
PLANNING COMM	7,711.49	1.4550	5,147.96		5,147.96	394.95	5,542.91
REGISTER/DEEDS	1,705.60	0.3218	1,138.61		1,138.61	87.35	1,225.96
HISTORICAL COMM	1,134.49	0.2141	757.35		757.35	58.10	815.45
COMM ED ALLIANCE	70.29	0.0133	46.92		46.92	3.60	50.52
GOVT ACCESS TV	77.00	0.0145	51.40		51.40	3.94	55.34
ASSESSOR PROP	4,517.49	0.8523	3,015.74		3,015.74	231.37	3,247.11
TRUSTEE	7,618.79	1.4375	5,086.08		5,086.08	390.21	5,476.29
COUNTY CLERK	15,510.40	2.9264	10,354.29		10,354.29	794.39	11,148.68
DISTRICT ATTOR	2,590.51	0.4888	1,729.35		1,729.35	132.68	1,862.03
PUBLIC DEFENDER	2,757.16	0.5202	1,840.60		1,840.60	141.21	1,981.81
JUVENILE CT CLRK	1,872.34	0.3533	1,249.92		1,249.92	95.89	1,345.81
CIRCUIT CT CLERK	33,318.01	6.2863	22,242.12		22,242.12	1,706.43	23,948.55
CRIMINAL CT CLRK	8,641.46	1.6304	5,768.78		5,768.78	442.58	6,211.36
CLERK/MASTER	3,531.00	0.6662	2,357.19		2,357.19	180.84	2,538.03
JUVENILE COURT	6,166.14	1.1634	4,116.33		4,116.33	315.81	4,432.14

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
GEN SESSIONS CT	21,349.82	4.0282	14,252.51		14,252.51	1,093.46	15,345.97
ST TRIAL COURTS	5,453.68	1.0290	3,640.72		3,640.72	279.32	3,920.04
JUSTICE INFO SYS	147.50	0.0278	98.47		98.47	7.55	106.02
SHERIFF ADMIN	190.53	0.0359	127.19		127.19	9.76	136.95
SH WAREHOUSE	15,645.10	2.9519	10,444.21		10,444.21	801.28	11,245.49
SH TRANSPORTATION	41.82	0.0079	27.92		27.92	2.14	30.06
SH WARRANTS	2,073.30	0.3912	1,384.07		1,384.07	106.19	1,490.26
POLICE	12,549.69	2.3678	8,377.80		8,377.80	642.75	9,020.55
FIRE	34,472.04	6.5041	23,012.52		23,012.52	1,765.53	24,778.05
CODES ADMIN	8,804.51	1.6612	5,877.63		5,877.63	450.93	6,328.56
BEER BOARD	2,441.22	0.4606	1,629.69		1,629.69	125.03	1,754.72
SOCIAL SERVICES	3,776.50	0.7125	2,521.08		2,521.08	193.42	2,714.50
HEALTH	115.50	0.0218	77.10		77.10	5.92	83.02
PUBLIC LIBRARY	47,450.68	8.9528	31,676.68		31,676.68	2,430.25	34,106.93
PARKS	16,962.53	3.2004	11,323.69		11,323.69	868.76	12,192.45
ARTS COMMISSION	4,160.82	0.7850	2,777.64		2,777.64	213.10	2,990.74
PUBLIC WORKS	10,646.48	2.0087	7,107.28		7,107.28	545.27	7,652.55
SOLID WASTE	146.10	0.0276	97.53		97.53	7.48	105.01
HUMAN RELATIONS	993.03	0.1874	662.92		662.92	50.86	713.78
CARING FOR CHILDREN	3,616.13	0.6823	2,414.02		2,414.02	185.20	2,599.22
FARMERS MARKET	269.13	0.0508	179.66		179.66	13.78	193.44
MUNI AUDITORIUM	2,226.11	0.4200	1,486.09		1,486.09	114.01	1,600.10
STATE FAIR BD	7,159.89	1.3509	4,779.73		4,779.73	366.70	5,146.43
CONVENTION CTR	3,004.84	0.5669	2,005.94		2,005.94	153.90	2,159.84
SPORTS AUTHORITY	10.05	0.0019	6.71		6.71	0.51	7.22
WATER & SEWER	24,326.99	4.5899	16,239.98		16,239.98	1,245.94	17,485.92
STORM WATER	670.01	0.1264	447.28		447.28	34.32	481.60
BORDEAUX	11,961.35	2.2568	7,985.04		7,985.04	612.62	8,597.66
GENERAL HOSP	40,372.92	7.6174	26,951.77		26,951.77	2,067.75	29,019.52
METRO ACTION COM	18,127.39	3.4202	12,101.31		12,101.31	928.42	13,029.73
NCAC	2,939.20	0.5546	1,962.12		1,962.12	150.54	2,112.66
NTTC	10.05	0.0019	6.71		6.71	0.51	7.22

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
EDUCATION	2,343.15	0.4421	1,564.22		1,564.22	120.01	1,684.23
ALL OTHER	92,252.59	17.4059	61,585.12		61,585.12	4,724.86	66,309.98
KNOWLES HOME	239.06	0.0451	159.59		159.59	12.24	171.83
SH PRE TRIAL	136.01	0.0257	90.80		90.80	6.97	97.77
SubTotal	530,008.54	100.0000	353,818.10		353,818.10	27,091.80	380,909.90
TOTAL	530,008.54	100.0000	353,818.10		353,818.10	27,091.80	380,909.90

Allocation Basis: FY 2004 CENTRAL PRINT SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
LEGISLATIVE	11,195.19	11,195.19
MAYOR	20,287.89	20,287.89
GENERAL SERVICES ADMIN	364.29	364.29
GENERAL SERVICES BUILDINGS	330.39	330.39
FLEET MANAGEMENT	(5,657.06)	(5,657.06)
RADIO SHOP	376.77	376.77
FINANCE OPERATIONS	234.78	234.78
FINANCE PURCHASING	368.54	368.54
FINANCE PAYROLL	317.40	317.40
FINANCE BUSINESS	7.22	7.22
FINANCE REAL PROP SVCS	281.64	281.64
FINANCE TREASURY	2,754.88	2,754.88
FINANCE SUPPLY PROP	20.52	20.52
HUMAN RESOURCES	4,727.83	4,727.83
INFORMATION SYSTEMS	(25,967.76)	(25,967.76)
DEPARTMENT OF LAW	2,368.91	2,368.91
ELECTIONS	13,596.46	13,596.46
PLANNING COMM	5,542.91	5,542.91
REGISTER/DEEDS	1,225.96	1,225.96
HISTORICAL COMM	815.45	815.45
COMM ED ALLIANCE	50.52	50.52
GOVT ACCESS TV	55.34	55.34
ASSESSOR PROP	3,247.11	3,247.11
TRUSTEE	5,476.29	5,476.29
COUNTY CLERK	11,148.68	11,148.68
DISTRICT ATTOR	1,862.03	1,862.03
PUBLIC DEFENDER	1,981.81	1,981.81
JUVENILE CT CLRK	1,345.81	1,345.81
CIRCUIT CT CLERK	23,948.55	23,948.55
CRIMINAL CT CLRK	6,211.36	6,211.36
CLERK/MASTER	2,538.03	2,538.03
JUVENILE COURT	4,432.14	4,432.14
GEN SESSIONS CT	15,345.97	15,345.97
ST TRIAL COURTS	3,920.04	3,920.04
JUSTICE INFO SYS	106.02	106.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
SHERIFF ADMIN	136.95	136.95
SH WAREHOUSE	11,245.49	11,245.49
SH TRANSPORTATION	30.06	30.06
SH WARRANTS	1,490.26	1,490.26
POLICE	9,020.55	9,020.55
FIRE	24,778.05	24,778.05
CODES ADMIN	6,328.56	6,328.56
BEER BOARD	1,754.72	1,754.72
SOCIAL SERVICES	2,714.50	2,714.50
HEALTH	83.02	83.02
PUBLIC LIBRARY	34,106.93	34,106.93
PARKS	12,192.45	12,192.45
ARTS COMMISSION	2,990.74	2,990.74
PUBLIC WORKS	7,652.55	7,652.55
SOLID WASTE	105.01	105.01
HUMAN RELATIONS	713.78	713.78
CARING FOR CHILDREN	2,599.22	2,599.22
FARMERS MARKET	193.44	193.44
MUNI AUDITORIUM	1,600.10	1,600.10
STATE FAIR BD	5,146.43	5,146.43
CONVENTION CTR	2,159.84	2,159.84
SPORTS AUTHORITY	7.22	7.22
WATER & SEWER	17,485.92	17,485.92
STORM WATER	481.60	481.60
BORDEAUX	8,597.66	8,597.66
GENERAL HOSP	29,019.52	29,019.52
METRO ACTION COM	13,029.73	13,029.73
NCAC	2,112.66	2,112.66
NTTC	7.22	7.22
EDUCATION	1,684.23	1,684.23
ALL OTHER	66,309.98	66,309.98
KNOWLES HOME	171.83	171.83
SH PRE TRIAL	97.77	97.77

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
Direct Billed	0.00	0.00
Total	380,909.90	380,909.90

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FLEET MANAGEMENT

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 and revenues were taken from of the Government's CAFR for FY 2004.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FLEET MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,206,562.00			24,206,562.00
EMPLOYEE WORKMEN'S COMP	1,442.45		1,442.45	
EMPLOYEE BENEFITS	5,657.40	34.30	5,691.70	
POST AUDITS	18,377.28	85.81	18,463.09	
INSURANCE/JUDGEMENTS	40.00	0.12	40.12	
GENERAL SERVICES ADMIN	735,281.75	149,201.33	884,483.08	
CENTRAL PRINTING	(5,253.97)	(403.09)	(5,657.06)	
FLEET MANAGEMENT		(69.38)	(69.38)	
POSTAL SERVICE		(27.37)	(27.37)	
RADIO SHOP		(5,639.98)	(5,639.98)	
FINANCE OPERATIONS		48,849.33	48,849.33	
FINANCE OMB		29,033.22	29,033.22	
FINANCE PURCHASING		16,674.08	16,674.08	
FINANCE INTERNAL AUDIT		11,625.71	11,625.71	
FINANCE PAYROLL		5,816.65	5,816.65	
FINANCE BUSINESS SOLUTIONS		24,046.60	24,046.60	
FINANCE REAL PROP SVCS		74.10	74.10	
FINANCE TREASURY		1,190.71	1,190.71	
FINANCE GRANTS MONITORING		1,343.11	1,343.11	
FINANCE GRANTS COORDINATION		2,581.48	2,581.48	
FINANCE SUPPLY PROP WAREHSE		10,139.90	10,139.90	
INFORMATION SYSTEMS		21,231.16	21,231.16	
DEPARTMENT OF LAW		2,547.85	2,547.85	
Total Allocated Additions:	755,544.91	318,335.64	1,073,880.55	1,073,880.55
OPERATING REVENUE	(14,145,159.00)			
NONOPERATING REVENUE	(394,766.00)			
Total Departmental Cost Adjustments:	(14,539,925.00)			(14,539,925.00)
Total To Be Allocated:	10,422,181.91	318,335.64		10,740,517.55

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FLEET MANAGEMENT

	Total	General & Admin	MOTOR POOL	DEPRECIATION
Wages & Benefits				
FRINGE BENEFITS	0.00	0.00	0.00	0.00
Other Expense & Cost				
PERSONAL SERVICES	5,393,745.00	0.00	5,393,745.00	0.00
CONTRACTUAL SERVICES	2,010,930.00	0.00	2,010,930.00	0.00
SUPPLIES/MATERIALS	6,146,229.00	0.00	6,146,229.00	0.00
DEPRECIATION	10,381,841.00	0.00	0.00	10,381,841.00
OTHER EXPENSES	273,817.00	0.00	273,817.00	0.00
Departmental Totals				
Total Expenditures	24,206,562.00	0.00	13,824,721.00	10,381,841.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
OPERATING REVENUE	(14,145,159.00)	0.00	(14,145,159.00)	0.00
NONOPERATING REVENUE	(394,766.00)	0.00	(394,766.00)	0.00
Functional Cost	9,666,637.00	0.00	(715,204.00)	10,381,841.00
Allocation Step 1				
Inbound- All Others	755,544.91	0.00	755,544.91	0.00
1st Allocation	10,422,181.91	0.00	40,340.91	10,381,841.00
Allocation Step 2				
Inbound- All Others	318,335.64	0.00	318,335.64	0.00
2nd Allocation	318,335.64	0.00	318,335.64	0.00
Total For 014 FLEET MANAGEMENT				
Total Allocated	10,740,517.55	0.00	358,676.55	10,381,841.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	13,423.00	0.0949	38.28		38.28	302.79	341.07
GENERAL SERVICES ADMIN	47,081.00	0.3328	134.27		134.27		134.27
CENTRAL PRINTING	10,162.00	0.0718	28.98		28.98		28.98
FLEET MANAGEMENT	-24,328.69	-0.1720	-69.38		-69.38		-69.38
POSTAL SERVICE	3,547.00	0.0251	10.12		10.12	80.01	90.13
RADIO SHOP	21,718.00	0.1535	61.94		61.94	489.90	551.84
FINANCE REAL PROP SVCS	-3,993.80	-0.0282	-11.39		-11.39	-90.09	-101.48
HUMAN RESOURCES	4,691.00	0.0332	13.38		13.38	105.82	119.20
INFORMATION SYSTEMS	10,463.76	0.0740	29.84		29.84	236.04	265.88
DEPARTMENT OF LAW	4,847.00	0.0343	13.82		13.82	109.34	123.16
CENTRAL RECORDS	1,738.00	0.0123	4.96		4.96	39.21	44.17
FINANCE ADA MANAGEMENT	4,776.00	0.0338	13.62		13.62	107.73	121.35
ELECTIONS	2,218.00	0.0157	6.33		6.33	50.03	56.36
PLANNING COMM	2,218.00	0.0157	6.33		6.33	50.03	56.36
REGISTER/DEEDS	3,264.00	0.0231	9.31		9.31	73.63	82.94
GOVT ACCESS TV	3,264.00	0.0231	9.31		9.31	73.63	82.94
ASSESSOR PROP	74,125.00	0.5240	211.40		211.40	1,672.07	1,883.47
TRUSTEE	3,264.00	0.0231	9.31		9.31	73.63	82.94
COUNTY CLERK	12,335.00	0.0872	35.18		35.18	278.24	313.42
DISTRICT ATTOR	5,016.00	0.0355	14.31		14.31	113.15	127.46
DA DRUG ENF	36,935.00	0.2611	105.34		105.34	833.16	938.50
DA SPECIAL OPNS	4,762.00	0.0337	13.58		13.58	107.42	121.00
JUVENILE CT CLRK	4,027.00	0.0285	11.48		11.48	90.84	102.32
CIRCUIT CT CLERK	19,711.00	0.1393	56.21		56.21	444.63	500.84
CRIMINAL CT CLRK	2,741.00	0.0194	7.82		7.82	61.83	69.65
JUVENILE COURT	48,141.00	0.3403	137.29		137.29	1,085.94	1,223.23
GEN SESSIONS CT	2,497.00	0.0177	7.12		7.12	56.33	63.45
ST TRIAL COURTS	17,479.00	0.1236	49.85		49.85	394.28	444.13
SHERIFF ADMIN	47,316.80	0.3345	134.94		134.94	1,067.34	1,202.28
SH COMM SERVICES	24,288.61	0.1717	69.27		69.27	547.89	617.16
SH FACILITY MTN	23,343.24	0.1650	66.57		66.57	526.56	593.13
SH WAREHOUSE	4,890.39	0.0346	13.95		13.95	110.32	124.27

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH CRIM JUST CTR	22,082.71	0.1561	62.98		62.98	498.13	561.11
SH CORR WORK CTR	11,986.78	0.0847	34.19		34.19	270.39	304.58
SH TRANSPORTATION	22,554.22	0.1594	64.32		64.32	508.76	573.08
SH WARRANTS	126,812.25	0.8965	361.66		361.66	2,860.55	3,222.21
POLICE	4,274,031.00	30.2154	12,189.19		12,189.19	96,411.02	108,600.21
FIRE	3,045,578.00	21.5309	8,685.75		8,685.75	68,700.34	77,386.09
CODES ADMIN	163,256.00	1.1541	465.59		465.59	3,682.63	4,148.22
BEER BOARD	7,192.00	0.0508	20.51		20.51	162.23	182.74
SOCIAL SERVICES	63,441.00	0.4485	180.93		180.93	1,431.07	1,612.00
HEALTH	29,206.00	0.2065	83.29		83.29	658.81	742.10
PUBLIC LIBRARY	66,501.24	0.4701	189.66		189.66	1,500.10	1,689.76
PARKS	1,125,386.00	7.9560	3,209.51		3,209.51	25,385.79	28,595.30
PUBLIC WORKS	2,167,676.00	15.3245	6,182.05		6,182.05	48,897.15	55,079.20
SOLID WASTE	485,711.00	3.4338	1,385.21		1,385.21	10,956.38	12,341.59
WATER & SEWER	1,722,927.44	12.1803	4,913.66		4,913.66	38,864.77	43,778.43
STORM WATER	233,293.56	1.6493	665.34		665.34	5,262.50	5,927.84
BORDEAUX	15,656.00	0.1107	44.65		44.65	353.16	397.81
GENERAL HOSP	10,018.00	0.0708	28.57		28.57	225.98	254.55
METRO ACTION COM	52,068.00	0.3681	148.49		148.49	1,174.52	1,323.01
NCAC	1,738.00	0.0123	4.96		4.96	39.21	44.17
EDUCATION	6,021.62	0.0426	17.17		17.17	135.83	153.00
COMMUNICATION CENTER	3,698.00	0.0261	10.55		10.55	83.42	93.97
ALL OTHER	52,364.13	0.3702	149.34		149.34	1,181.20	1,330.54
SubTotal	14,145,159.26	100.0000	40,340.91		40,340.91	318,335.64	358,676.55
TOTAL	14,145,159.26	100.0000	40,340.91		40,340.91	318,335.64	358,676.55

Allocation Basis: FY 2004 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	43	1.1768	122,172.78		122,172.78		122,172.78
GENERAL SERVICES BUILDINGS	11	0.3010	31,253.49		31,253.49		31,253.49
CENTRAL PRINTING	2	0.0547	5,682.50		5,682.50		5,682.50
POSTAL SERVICE	1	0.0274	2,841.20		2,841.20		2,841.20
RADIO SHOP	9	0.2463	25,570.99		25,570.99		25,570.99
FINANCE REAL PROP SVCS	6	0.1642	17,047.40		17,047.40		17,047.40
HUMAN RESOURCES	2	0.0547	5,682.50		5,682.50		5,682.50
INFORMATION SYSTEMS	7	0.1916	19,888.60		19,888.60		19,888.60
DEPARTMENT OF LAW	2	0.0547	5,682.50		5,682.50		5,682.50
CENTRAL RECORDS	1	0.0274	2,841.20		2,841.20		2,841.20
FINANCE ADA MANAGEMENT	6	0.1642	17,047.40		17,047.40		17,047.40
ELECTIONS	1	0.0274	2,841.20		2,841.20		2,841.20
PLANNING COMM	1	0.0274	2,841.20		2,841.20		2,841.20
REGISTER/DEEDS	1	0.0274	2,841.20		2,841.20		2,841.20
GOVT ACCESS TV	1	0.0274	2,841.20		2,841.20		2,841.20
ASSESSOR PROP	31	0.8484	88,077.98		88,077.98		88,077.98
TRUSTEE	1	0.0274	2,841.20		2,841.20		2,841.20
COUNTY CLERK	6	0.1642	17,047.40		17,047.40		17,047.40
DA DRUG ENF	83	2.2715	235,821.75		235,821.75		235,821.75
DA SPECIAL OPNS	3	0.0821	8,523.70		8,523.70		8,523.70
PUBLIC DEFENDER	2	0.0547	5,682.50		5,682.50		5,682.50
JUVENILE CT CLRK	1	0.0274	2,841.20		2,841.20		2,841.20
CRIMINAL CT CLRK	1	0.0274	2,841.20		2,841.20		2,841.20
JUVENILE COURT	18	0.4926	51,142.09		51,142.09		51,142.09
ST TRIAL COURTS	11	0.3010	31,253.49		31,253.49		31,253.49
SHERIFF ADMIN	14	0.3831	39,777.19		39,777.19		39,777.19
SH COMM SERVICES	47	1.2863	133,537.68		133,537.68		133,537.68
SH FACILITY MTN	15	0.4105	42,618.39		42,618.39		42,618.39
SH WAREHOUSE	3	0.0821	8,523.70		8,523.70		8,523.70
SH CRIM JUST CTR	3	0.0821	8,523.70		8,523.70		8,523.70
SH CORR WORK CTR	5	0.1368	14,206.10		14,206.10		14,206.10
SH TRANSPORTATION	32	0.8758	90,919.28		90,919.28		90,919.28

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH WARRANTS	38	1.0400	107,966.58		107,966.58		107,966.58
SH DEBERRY	1	0.0274	2,841.20		2,841.20		2,841.20
POLICE	1,265	34.6195	3,594,151.07		3,594,151.07		3,594,151.07
FIRE	195	5.3366	554,039.09		554,039.09		554,039.09
CODES ADMIN	63	1.7241	178,997.27		178,997.27		178,997.27
BEER BOARD	3	0.0821	8,523.70		8,523.70		8,523.70
SOCIAL SERVICES	43	1.1768	122,172.78		122,172.78		122,172.78
HEALTH	44	1.2042	125,013.98		125,013.98		125,013.98
PUBLIC LIBRARY	28	0.7663	79,554.39		79,554.39		79,554.39
PARKS	323	8.8396	917,716.12		917,716.12		917,716.12
PUBLIC WORKS	518	14.1762	1,471,755.22		1,471,755.22		1,471,755.22
MUNI AUDITORIUM	31	0.8484	88,077.98		88,077.98		88,077.98
CONVENTION CTR	34	0.9305	96,601.68		96,601.68		96,601.68
WATER & SEWER	580	15.8730	1,647,911.28		1,647,911.28		1,647,911.28
BORDEAUX	6	0.1642	17,047.40		17,047.40		17,047.40
GENERAL HOSP	2	0.0547	5,682.50		5,682.50		5,682.50
METRO ACTION COM	65	1.7789	184,679.66		184,679.66		184,679.66
NCAC	1	0.0274	2,841.20		2,841.20		2,841.20
TAXI TRANSP & LICENSING	5	0.1368	14,206.10		14,206.10		14,206.10
EDUCATION	26	0.7115	73,871.89		73,871.89		73,871.89
COMMUNICATION CENTER	3	0.0821	8,523.70		8,523.70		8,523.70
ALL OTHER	10	0.2737	28,412.30		28,412.30		28,412.30
SubTotal	3,654	100.0000	10,381,841.00		10,381,841.00		10,381,841.00
TOTAL	3,654	100.0000	10,381,841.00		10,381,841.00		10,381,841.00

Allocation Basis: NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION
MAYOR	122,513.85	341.07	122,172.78
GENERAL SERVICES ADMIN	134.27	134.27	0.00
GENERAL SERVICES BUILDINGS	31,253.49	0.00	31,253.49
CENTRAL PRINTING	5,711.48	28.98	5,682.50
FLEET MANAGEMENT	(69.38)	(69.38)	0.00
POSTAL SERVICE	2,931.33	90.13	2,841.20
RADIO SHOP	26,122.83	551.84	25,570.99
FINANCE REAL PROP SVCS	16,945.92	(101.48)	17,047.40
HUMAN RESOURCES	5,801.70	119.20	5,682.50
INFORMATION SYSTEMS	20,154.48	265.88	19,888.60
DEPARTMENT OF LAW	5,805.66	123.16	5,682.50
CENTRAL RECORDS	2,885.37	44.17	2,841.20
FINANCE ADA MANAGEMENT	17,168.75	121.35	17,047.40
ELECTIONS	2,897.56	56.36	2,841.20
PLANNING COMM	2,897.56	56.36	2,841.20
REGISTER/DEEDS	2,924.14	82.94	2,841.20
GOVT ACCESS TV	2,924.14	82.94	2,841.20
ASSESSOR PROP	89,961.45	1,883.47	88,077.98
TRUSTEE	2,924.14	82.94	2,841.20
COUNTY CLERK	17,360.82	313.42	17,047.40
DISTRICT ATTOR	127.46	127.46	0.00
DA DRUG ENF	236,760.25	938.50	235,821.75
DA SPECIAL OPNS	8,644.70	121.00	8,523.70
PUBLIC DEFENDER	5,682.50	0.00	5,682.50
JUVENILE CT CLRK	2,943.52	102.32	2,841.20
CIRCUIT CT CLERK	500.84	500.84	0.00
CRIMINAL CT CLRK	2,910.85	69.65	2,841.20
JUVENILE COURT	52,365.32	1,223.23	51,142.09
GEN SESSIONS CT	63.45	63.45	0.00
ST TRIAL COURTS	31,697.62	444.13	31,253.49
SHERIFF ADMIN	40,979.47	1,202.28	39,777.19
SH COMM SERVICES	134,154.84	617.16	133,537.68
SH FACILITY MTN	43,211.52	593.13	42,618.39
SH WAREHOUSE	8,647.97	124.27	8,523.70
SH CRIM JUST CTR	9,084.81	561.11	8,523.70

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION
SH CORR WORK CTR	14,510.68	304.58	14,206.10
SH TRANSPORTATION	91,492.36	573.08	90,919.28
SH WARRANTS	111,188.79	3,222.21	107,966.58
SH DEBERRY	2,841.20	0.00	2,841.20
POLICE	3,702,751.28	108,600.21	3,594,151.07
FIRE	631,425.18	77,386.09	554,039.09
CODES ADMIN	183,145.49	4,148.22	178,997.27
BEER BOARD	8,706.44	182.74	8,523.70
SOCIAL SERVICES	123,784.78	1,612.00	122,172.78
HEALTH	125,756.08	742.10	125,013.98
PUBLIC LIBRARY	81,244.15	1,689.76	79,554.39
PARKS	946,311.42	28,595.30	917,716.12
PUBLIC WORKS	1,526,834.42	55,079.20	1,471,755.22
SOLID WASTE	12,341.59	12,341.59	0.00
MUNI AUDITORIUM	88,077.98	0.00	88,077.98
CONVENTION CTR	96,601.68	0.00	96,601.68
WATER & SEWER	1,691,689.71	43,778.43	1,647,911.28
STORM WATER	5,927.84	5,927.84	0.00
BORDEAUX	17,445.21	397.81	17,047.40
GENERAL HOSP	5,937.05	254.55	5,682.50
METRO ACTION COM	186,002.67	1,323.01	184,679.66
NCAC	2,885.37	44.17	2,841.20
TAXI TRANSP & LICENSING	14,206.10	0.00	14,206.10
EDUCATION	74,024.89	153.00	73,871.89
COMMUNICATION CENTER	8,617.67	93.97	8,523.70
ALL OTHER	29,742.84	1,330.54	28,412.30
Direct Billed	0.00	0.00	0.00
Total	10,740,517.55	358,676.55	10,381,841.00

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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 and revenues were taken from of the Government's CAFR for FY 2004.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department POSTAL SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	855,944.00			855,944.00
BUILDING USE ALLOWANCE	341.50		341.50	
POST AUDITS	698.40	3.26	701.66	
INSURANCE/JUDGEMENTS	3,600.31	10.41	3,610.72	
GENERAL SERVICES ADMIN	32,569.86	6,608.98	39,178.84	
GENERAL SERVICES BUILDINGS	4,648.09	111.32	4,759.41	
FLEET MANAGEMENT	2,851.32	80.01	2,931.33	
POSTAL SERVICE		(5.56)	(5.56)	
FINANCE OPERATIONS		1,084.55	1,084.55	
FINANCE OMB		1,103.36	1,103.36	
FINANCE PURCHASING		462.57	462.57	
FINANCE INTERNAL AUDIT		322.52	322.52	
FINANCE PAYROLL		345.89	345.89	
FINANCE BUSINESS SOLUTIONS		913.85	913.85	
FINANCE TREASURY		407.14	407.14	
FINANCE GRANTS MONITORING		37.26	37.26	
FINANCE GRANTS COORDINATION		71.62	71.62	
Total Allocated Additions:	44,709.48	11,557.18	56,266.66	56,266.66
OPERATING REVENUE	(931,269.00)			
NONOPERATING REVENUE	(212.00)			
Total Departmental Cost Adjustments:	(931,481.00)			(931,481.00)
Total To Be Allocated:	(30,827.52)	11,557.18		(19,270.34)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department POSTAL SERVICE

	Total	General & Admin	POSTAL SERVICE
Wages & Benefits			
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
PERSONAL SERVICE	238,920.00	0.00	238,920.00
CONTRACTUAL SERVICES	611,833.00	0.00	611,833.00
SUPPLIES/MATERIALS	1,349.00	0.00	1,349.00
DEPRECIATION	3,842.00	0.00	3,842.00
Departmental Totals			
Total Expenditures	855,944.00	0.00	855,944.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(931,269.00)	0.00	(931,269.00)
NONOPERATING REVENUE	(212.00)	0.00	(212.00)
Functional Cost	(75,537.00)	0.00	(75,537.00)
Allocation Step 1			
Inbound- All Others	44,709.48	0.00	44,709.48
1st Allocation	(30,827.52)	0.00	(30,827.52)
Allocation Step 2			
Inbound- All Others	11,557.18	0.00	11,557.18
2nd Allocation	11,557.18	0.00	11,557.18
Total For 015 POSTAL SERVICE			
Total Allocated	(19,270.34)	0.00	(19,270.34)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
LEGISLATIVE	35,450	3.8067	-1,173.51		-1,173.51	443.55	-729.96
MAYOR	18,325	1.9678	-606.63		-606.63	229.29	-377.34
GENERAL SERVICES ADMIN	5,191	0.5574	-171.85		-171.85		-171.85
CENTRAL PRINTING	1,389	0.1492	-45.99		-45.99		-45.99
FLEET MANAGEMENT	826	0.0888	-27.37		-27.37		-27.37
POSTAL SERVICE	168	0.0181	-5.56		-5.56		-5.56
FINANCE OPERATIONS	251	0.0270	-8.32		-8.32	3.14	-5.18
FINANCE REAL PROP SVCS	-7,775	-0.8349	257.38		257.38	-97.28	160.10
FINANCE TREASURY	38,684	4.1540	-1,280.57		-1,280.57	484.02	-796.55
FINANCE GRANTS COORDINATION	2,156	0.2315	-71.37		-71.37	26.98	-44.39
HUMAN RESOURCES	16,127	1.7317	-533.85		-533.85	201.78	-332.07
INFORMATION SYSTEMS	5,555	0.5966	-183.91		-183.91	69.51	-114.40
DEPARTMENT OF LAW	13,603	1.4607	-450.30		-450.30	170.20	-280.10
FINANCE ADA MANAGEMENT	637	0.0685	-21.12		-21.12	7.98	-13.14
ELECTIONS	51,124	5.4898	-1,692.36		-1,692.36	639.66	-1,052.70
PLANNING COMM	36,973	3.9702	-1,223.92		-1,223.92	462.61	-761.31
REGISTER/DEEDS	9,750	1.0470	-322.75		-322.75	121.99	-200.76
HISTORICAL COMM	5,463	0.5867	-180.87		-180.87	68.36	-112.51
GOVT ACCESS TV	24	0.0026	-0.82		-0.82	0.31	-0.51
ASSESSOR PROP	9,632	1.0344	-318.86		-318.86	120.52	-198.34
TRUSTEE	10,909	1.1714	-361.12		-361.12	136.49	-224.63
COUNTY CLERK	13,120	1.4089	-434.32		-434.32	164.16	-270.16
DISTRICT ATTOR	14,826	1.5921	-490.81		-490.81	185.51	-305.30
PUBLIC DEFENDER	5,055	0.5428	-167.34		-167.34	63.25	-104.09
JUVENILE CT CLRK	9,874	1.0604	-326.88		-326.88	123.55	-203.33
CIRCUIT CT CLERK	91,377	9.8121	-3,024.83		-3,024.83	1,143.32	-1,881.51
CRIMINAL CT CLRK	32,185	3.4561	-1,065.43		-1,065.43	402.70	-662.73
CLERK/MASTER	12,587	1.3516	-416.67		-416.67	157.49	-259.18
JUVENILE COURT	7,583	0.8143	-251.04		-251.04	94.89	-156.15
GEN SESSIONS CT	19,292	2.0716	-638.63		-638.63	241.39	-397.24
ST TRIAL COURTS	17,129	1.8394	-567.04		-567.04	214.32	-352.72
JUSTICE INFO SYS	602	0.0647	-19.95		-19.95	7.54	-12.41

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
SHERIFF ADMIN	62,699	6.7327	-2,075.53		-2,075.53	784.49	-1,291.04
POLICE	74,848	8.0372	-2,477.68		-2,477.68	936.50	-1,541.18
FIRE	9,797	1.0521	-324.33		-324.33	122.59	-201.74
CODES ADMIN	40,387	4.3368	-1,336.93		-1,336.93	505.32	-831.61
BEER BOARD	4,412	0.4738	-146.06		-146.06	55.21	-90.85
AGRICULTURAL EXT	884	0.0950	-29.28		-29.28	11.07	-18.21
SOIL & WATER	49	0.0053	-1.63		-1.63	0.62	-1.01
SOCIAL SERVICES	6,622	0.7111	-219.22		-219.22	82.86	-136.36
HEALTH	422	0.0453	-13.97		-13.97	5.28	-8.69
PUBLIC LIBRARY	54,239	5.8242	-1,795.47		-1,795.47	678.64	-1,116.83
PARKS	73,141	7.8540	-2,421.19		-2,421.19	915.15	-1,506.04
ARTS COMMISSION	3,188	0.3424	-105.55		-105.55	39.89	-65.66
PUBLIC WORKS	6,035	0.6480	-199.78		-199.78	75.51	-124.27
HUMAN RELATIONS	2,485	0.2669	-82.27		-82.27	31.10	-51.17
CARING FOR CHILDREN	713	0.0766	-23.63		-23.63	8.93	-14.70
FARMERS MARKET	97	0.0105	-3.23		-3.23	1.22	-2.01
MUNI AUDITORIUM	1,445	0.1552	-47.84		-47.84	18.08	-29.76
STATE FAIR BD	98	0.0106	-3.25		-3.25	1.23	-2.02
CONVENTION CTR	2,196	0.2359	-72.71		-72.71	27.48	-45.23
SPORTS AUTHORITY	600	0.0645	-19.87		-19.87	7.51	-12.36
WATER & SEWER	6,093	0.6543	-201.70		-201.70	76.24	-125.46
BORDEAUX	8,464	0.9089	-280.19		-280.19	105.90	-174.29
GENERAL HOSP	443	0.0476	-14.67		-14.67	5.55	-9.12
METRO ACTION COM	9,646	1.0359	-319.33		-319.33	120.70	-198.63
NCAC	6,390	0.6862	-211.54		-211.54	79.96	-131.58
TAXI TRANSP & LICENSING	671	0.0721	-22.23		-22.23	8.40	-13.83
EDUCATION	982	0.1055	-32.53		-32.53	12.30	-20.23
COMMUNICATION CENTER	5,411	0.5811	-179.15		-179.15	67.71	-111.44
ALL OTHER	70,407	7.5604	-2,330.69		-2,330.69	880.94	-1,449.75
KNOWLES HOME	285	0.0307	-9.46		-9.46	3.57	-5.89
SubTotal	931,269	100.0000	-30,827.52		-30,827.52	11,557.18	-19,270.34
TOTAL	931,269	100.0000	-30,827.52		-30,827.52	11,557.18	-19,270.34

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Allocation Basis: FY 2004 POSTAL SERVICE BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
LEGISLATIVE	(729.96)	(729.96)
MAYOR	(377.34)	(377.34)
GENERAL SERVICES ADMIN	(171.85)	(171.85)
CENTRAL PRINTING	(45.99)	(45.99)
FLEET MANAGEMENT	(27.37)	(27.37)
POSTAL SERVICE	(5.56)	(5.56)
FINANCE OPERATIONS	(5.18)	(5.18)
FINANCE REAL PROP SVCS	160.10	160.10
FINANCE TREASURY	(796.55)	(796.55)
FINANCE GRANTS	(44.39)	(44.39)
HUMAN RESOURCES	(332.07)	(332.07)
INFORMATION SYSTEMS	(114.40)	(114.40)
DEPARTMENT OF LAW	(280.10)	(280.10)
FINANCE ADA MANAGEMENT	(13.14)	(13.14)
ELECTIONS	(1,052.70)	(1,052.70)
PLANNING COMM	(761.31)	(761.31)
REGISTER/DEEDS	(200.76)	(200.76)
HISTORICAL COMM	(112.51)	(112.51)
GOVT ACCESS TV	(0.51)	(0.51)
ASSESSOR PROP	(198.34)	(198.34)
TRUSTEE	(224.63)	(224.63)
COUNTY CLERK	(270.16)	(270.16)
DISTRICT ATTOR	(305.30)	(305.30)
PUBLIC DEFENDER	(104.09)	(104.09)
JUVENILE CT CLRK	(203.33)	(203.33)
CIRCUIT CT CLERK	(1,881.51)	(1,881.51)
CRIMINAL CT CLRK	(662.73)	(662.73)
CLERK/MASTER	(259.18)	(259.18)
JUVENILE COURT	(156.15)	(156.15)
GEN SESSIONS CT	(397.24)	(397.24)
ST TRIAL COURTS	(352.72)	(352.72)
JUSTICE INFO SYS	(12.41)	(12.41)
SHERIFF ADMIN	(1,291.04)	(1,291.04)
POLICE	(1,541.18)	(1,541.18)
FIRE	(201.74)	(201.74)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
CODES ADMIN	(831.61)	(831.61)
BEER BOARD	(90.85)	(90.85)
AGRICULTURAL EXT	(18.21)	(18.21)
SOIL & WATER	(1.01)	(1.01)
SOCIAL SERVICES	(136.36)	(136.36)
HEALTH	(8.69)	(8.69)
PUBLIC LIBRARY	(1,116.83)	(1,116.83)
PARKS	(1,506.04)	(1,506.04)
ARTS COMMISSION	(65.66)	(65.66)
PUBLIC WORKS	(124.27)	(124.27)
HUMAN RELATIONS	(51.17)	(51.17)
CARING FOR CHILDREN	(14.70)	(14.70)
FARMERS MARKET	(2.01)	(2.01)
MUNI AUDITORIUM	(29.76)	(29.76)
STATE FAIR BD	(2.02)	(2.02)
CONVENTION CTR	(45.23)	(45.23)
SPORTS AUTHORITY	(12.36)	(12.36)
WATER & SEWER	(125.46)	(125.46)
BORDEAUX	(174.29)	(174.29)
GENERAL HOSP	(9.12)	(9.12)
METRO ACTION COM	(198.63)	(198.63)
NCAC	(131.58)	(131.58)
TAXI TRANSP & LICENSING	(13.83)	(13.83)
EDUCATION	(20.23)	(20.23)
COMMUNICATION CENTER	(111.44)	(111.44)
ALL OTHER	(1,449.75)	(1,449.75)
KNOWLES HOME	(5.89)	(5.89)
Direct Billed	0.00	0.00
Total	(19,270.34)	(19,270.34)

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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. The costs and revenues were taken from of the Government's CAFR for FY 2004.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department RADIO SHOP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,026,949.00			3,026,949.00
POST AUDITS	1,526.53	7.13	1,533.66	
GENERAL SERVICES ADMIN	141,070.76	28,625.68	169,696.44	
CENTRAL PRINTING	349.92	26.85	376.77	
FLEET MANAGEMENT	25,632.93	489.90	26,122.83	
RADIO SHOP		4,064.23	4,064.23	
FINANCE OPERATIONS		3,322.40	3,322.40	
FINANCE OMB		2,411.67	2,411.67	
FINANCE PURCHASING		1,617.02	1,617.02	
FINANCE INTERNAL AUDIT		1,127.44	1,127.44	
FINANCE PAYROLL		1,056.51	1,056.51	
FINANCE BUSINESS SOLUTIONS		1,997.45	1,997.45	
FINANCE TREASURY		898.19	898.19	
FINANCE GRANTS MONITORING		130.25	130.25	
FINANCE GRANTS COORDINATION		250.35	250.35	
Total Allocated Additions:	168,580.14	46,025.07	214,605.21	214,605.21
NONOPERATING REVENUE	(15,221.00)			
OPERATING REVENUE	(4,520,245.00)			
Total Departmental Cost Adjustments:	(4,535,466.00)			(4,535,466.00)
Total To Be Allocated:	(1,339,936.86)	46,025.07		(1,293,911.79)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department RADIO SHOP

	Total	General & Admin	RADIO SHOP
Wages & Benefits			
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
PERSONAL SERVICE	1,034,841.00	0.00	1,034,841.00
CONTRACTUAL SERVICES	1,226,241.00	0.00	1,226,241.00
SUPPLIES/MATERIALS	539,298.00	0.00	539,298.00
DEPRECIATION	33,844.00	0.00	33,844.00
OTHER EXPENSES	192,725.00	0.00	192,725.00
Departmental Totals			
Total Expenditures	3,026,949.00	0.00	3,026,949.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
NONOPERATING REVENUE	(15,221.00)	0.00	(15,221.00)
OPERATING REVENUE	(4,520,245.00)	0.00	(4,520,245.00)
Functional Cost	(1,508,517.00)	0.00	(1,508,517.00)
Allocation Step 1			
Inbound- All Others	168,580.14	0.00	168,580.14
1st Allocation	(1,339,936.86)	0.00	(1,339,936.86)
Allocation Step 2			
Inbound- All Others	46,025.07	0.00	46,025.07
2nd Allocation	46,025.07	0.00	46,025.07
Total For 016 RADIO SHOP			
Total Allocated	(1,293,911.79)	0.00	(1,293,911.79)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	84,442	1.8681	-25,031.44		-25,031.44	860.81	-24,170.63
FLEET MANAGEMENT	19,026	0.4209	-5,639.98		-5,639.98		-5,639.98
RADIO SHOP	-13,710	-0.3033	4,064.23		4,064.23		4,064.23
DISTRICT ATTOR	14,348	0.3174	-4,253.29		-4,253.29	146.27	-4,107.02
DA DRUG ENF	12,726	0.2815	-3,772.42		-3,772.42	129.73	-3,642.69
CIRCUIT CT CLERK	3,478	0.0770	-1,031.08		-1,031.08	35.46	-995.62
JUVENILE COURT	28,527	0.6311	-8,456.53		-8,456.53	290.81	-8,165.72
GEN SESSIONS CT	84	0.0019	-25.19		-25.19	0.87	-24.32
ST TRIAL COURTS	24,320	0.5380	-7,209.42		-7,209.42	247.93	-6,961.49
SHERIFF ADMIN	34,447	0.7621	-10,211.18		-10,211.18	351.15	-9,860.03
SH COMM SERVICES	14,256	0.3154	-4,225.99		-4,225.99	145.33	-4,080.66
SH CRIM JUST CTR	9,454	0.2092	-2,802.65		-2,802.65	96.38	-2,706.27
SH HILL JAIL	693	0.0153	-205.43		-205.43	7.06	-198.37
SH CORR WORK CTR	3,960	0.0876	-1,173.89		-1,173.89	40.37	-1,133.52
SH TRANSPORTATION	28,438	0.6291	-8,430.04		-8,430.04	289.90	-8,140.14
SH WARRANTS	50,243	1.1115	-14,893.67		-14,893.67	512.18	-14,381.49
SH SORT	8,415	0.1862	-2,494.51		-2,494.51	85.78	-2,408.73
POLICE	2,606,852	57.6706	-772,749.58		-772,749.58	26,574.19	-746,175.39
POLICE DRUG ENF	33,555	0.7423	-9,946.91		-9,946.91	342.07	-9,604.84
FIRE	717,195	15.8663	-212,598.38		-212,598.38	7,311.07	-205,287.31
CODES ADMIN	46,605	1.0310	-13,815.41		-13,815.41	475.10	-13,340.31
BEER BOARD	4,255	0.0942	-1,261.55		-1,261.55	43.38	-1,218.17
HEALTH	11,485	0.2541	-3,404.70		-3,404.70	117.08	-3,287.62
PARKS	52,723	1.1664	-15,628.78		-15,628.78	537.46	-15,091.32
PUBLIC WORKS	175,981	3.8932	-52,166.10		-52,166.10	1,793.95	-50,372.15
SOLID WASTE	5,752	0.1273	-1,705.26		-1,705.26	58.64	-1,646.62
MUNI AUDITORIUM	840	0.0186	-249.00		-249.00	8.56	-240.44
STATE FAIR BD	1,821	0.0403	-540.03		-540.03	18.57	-521.46
WATER & SEWER	34,212	0.7569	-10,141.50		-10,141.50	348.76	-9,792.74
BORDEAUX	773	0.0171	-229.28		-229.28	7.88	-221.40
TAXI TRANSP & LICENSING	3,065	0.0678	-908.76		-908.76	31.25	-877.51
EDUCATION	113,016	2.5002	-33,501.54		-33,501.54	1,152.09	-32,349.45

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
COMMUNICATION CENTER	18,786	0.4156	-5,568.79		-5,568.79	191.51	-5,377.28
ALL OTHER	370,167	8.1891	-109,728.81		-109,728.81	3,773.48	-105,955.33
SubTotal	4,520,244	100.0000	-1,339,936.86		-1,339,936.86	46,025.07	-1,293,911.79
TOTAL	4,520,244	100.0000	-1,339,936.86		-1,339,936.86	46,025.07	-1,293,911.79

Allocation Basis: FY 2004 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP
MAYOR	(24,170.63)	(24,170.63)
FLEET MANAGEMENT	(5,639.98)	(5,639.98)
RADIO SHOP	4,064.23	4,064.23
DISTRICT ATTOR	(4,107.02)	(4,107.02)
DA DRUG ENF	(3,642.69)	(3,642.69)
CIRCUIT CT CLERK	(995.62)	(995.62)
JUVENILE COURT	(8,165.72)	(8,165.72)
GEN SESSIONS CT	(24.32)	(24.32)
ST TRIAL COURTS	(6,961.49)	(6,961.49)
SHERIFF ADMIN	(9,860.03)	(9,860.03)
SH COMM SERVICES	(4,080.66)	(4,080.66)
SH CRIM JUST CTR	(2,706.27)	(2,706.27)
SH HILL JAIL	(198.37)	(198.37)
SH CORR WORK CTR	(1,133.52)	(1,133.52)
SH TRANSPORTATION	(8,140.14)	(8,140.14)
SH WARRANTS	(14,381.49)	(14,381.49)
SH SORT	(2,408.73)	(2,408.73)
POLICE	(746,175.39)	(746,175.39)
POLICE DRUG ENF	(9,604.84)	(9,604.84)
FIRE	(205,287.31)	(205,287.31)
CODES ADMIN	(13,340.31)	(13,340.31)
BEER BOARD	(1,218.17)	(1,218.17)
HEALTH	(3,287.62)	(3,287.62)
PARKS	(15,091.32)	(15,091.32)
PUBLIC WORKS	(50,372.15)	(50,372.15)
SOLID WASTE	(1,646.62)	(1,646.62)
MUNI AUDITORIUM	(240.44)	(240.44)
STATE FAIR BD	(521.46)	(521.46)
WATER & SEWER	(9,792.74)	(9,792.74)
BORDEAUX	(221.40)	(221.40)
TAXI TRANSP & LICENSING	(877.51)	(877.51)
EDUCATION	(32,349.45)	(32,349.45)
COMMUNICATION CENTER	(5,377.28)	(5,377.28)
ALL OTHER	(105,955.33)	(105,955.33)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP
Direct Billed	0.00	0.00
Total	(1,293,911.79)	(1,293,911.79)

All Monetary Values Are $ Dollars

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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, Enterprise Business Solutions, Operations, Office of Management and Budget, Real Property Services, Customer Service, Grants Monitoring, Grants Coordination, Purchasing, Treasury, Payroll, and the Office of ADA Management.

The Director's costs were allocated to Divisions based on the total salary dollars for each Finance division. Costs pertaining to Revenue Estimates have been allocated directly to Finance Budget.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department DIRECTOR OF FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	844,350.38			844,350.38
BUILDING USE ALLOWANCE	130.85		130.85	
EQUIPMENT USE ALLOWANCE	13,817.82		13,817.82	
EMPLOYEE BENEFITS	535,567.25	3,247.19	538,814.44	
POST AUDITS	1,813.96	8.47	1,822.43	
INSURANCE/JUDGEMENTS	19,574.14	56.42	19,630.56	
FINANCE OPERATIONS		2,553.75	2,553.75	
FINANCE OMB		2,865.76	2,865.76	
FINANCE PURCHASING		452.62	452.62	
FINANCE INTERNAL AUDIT		315.58	315.58	
FINANCE PAYROLL		2,171.84	2,171.84	
FINANCE BUSINESS SOLUTIONS		2,373.55	2,373.55	
FINANCE TREASURY		9.69	9.69	
FINANCE CUSTOMER SERVICE		11,107.42	11,107.42	
FINANCE GRANTS MONITORING		7,156.47	7,156.47	
FINANCE GRANTS COORDINATION		7,028.54	7,028.54	
HUMAN RESOURCES		88,615.49	88,615.49	
INFORMATION SYSTEMS		59,395.03	59,395.03	
DEPARTMENT OF LAW		122,665.25	122,665.25	
Total Allocated Additions:	570,904.02	310,023.07	880,927.09	880,927.09
Total To Be Allocated:	1,415,254.40	310,023.07		1,725,277.47

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE	REVENUE ESTIMAT
Wages & Benefits				
SALARIES & WAGES	552,931.64	0.00	552,931.64	0.00
FRINGE BENEFITS	127,122.83	0.00	127,122.83	0.00
Other Expense & Cost				
CABLE TV	465.57	0.00	465.57	0.00
CONSULTANT SERVICES	109,075.67	0.00	0.00	109,075.67
WATER SERVICES	138.06	0.00	138.06	0.00
PRE EMPLOYMENT CHECK	68.60	0.00	68.60	0.00
TRAVEL	1,800.68	0.00	1,800.68	0.00
TELEPHONE	323.42	0.00	323.42	0.00
POSTAGE	44.18	0.00	44.18	0.00
PRINTING/BINDING	1,048.38	0.00	1,048.38	0.00
DUES/SUBSCRIPTIONS	18,558.62	0.00	18,558.62	0.00
INFO SYSTMS CHG	12,951.84	0.00	12,951.84	0.00
CENTRAL PRINT CHARGE	286.17	0.00	286.17	0.00
POSTAL SVC CHARGE	533.46	0.00	533.46	0.00
TELECOMM CHARGE	3,671.93	0.00	3,671.93	0.00
OFFICE SUPPLY CHRGE	35.41	0.00	35.41	0.00
HOST & HOSTESS	3,340.75	0.00	3,340.75	0.00
SUPPLIES/MATERIALS	1,748.17	0.00	1,748.17	0.00
LEGAL SERVICE	200.00	0.00	200.00	0.00
SOFTWARE LICENSE	400.00	0.00	400.00	0.00
INTERNET	40.00	0.00	40.00	0.00
MIS TECH REVOLVING	2,904.66	0.00	2,904.66	0.00
FURNITURE < 5000	230.06	0.00	230.06	0.00
BOOKS PERIODICALS	237.03	0.00	237.03	0.00
NSF CHECKS	4,021.08	0.00	4,021.08	0.00
DEVELOP/FRAME/ART	659.67	0.00	659.67	0.00
RENT EQUIPMENT	1,512.50	0.00	1,512.50	0.00
Departmental Totals				
Total Expenditures	844,350.38	0.00	735,274.71	109,075.67
Deductions				
Total Deductions	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE	REVENUE ESTIMAT
Functional Cost	844,350.38	0.00	735,274.71	109,075.67
Allocation Step 1				
Inbound- All Others	570,904.02	0.00	570,904.02	0.00
1st Allocation	1,415,254.40	0.00	1,306,178.73	109,075.67
Allocation Step 2				
Inbound- All Others	310,023.07	0.00	310,023.07	0.00
2nd Allocation	310,023.07	0.00	310,023.07	0.00
Total For 017 DIRECTOR OF				
Total Allocated	1,725,277.47	0.00	1,616,201.80	109,075.67

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
FINANCE OPERATIONS	1,316,353	13.4555	175,755.90		175,755.90	41,715.88	217,471.78
FINANCE OMB	1,288,438	13.1704	172,028.82		172,028.82	40,831.24	212,860.06
FINANCE PURCHASING	1,114,603	11.3935	148,818.83		148,818.83	35,322.33	184,141.16
FINANCE INTERNAL AUDIT	779,366	7.9667	104,058.90		104,058.90	24,698.50	128,757.40
FINANCE PAYROLL	570,447	5.8311	76,164.63		76,164.63	18,077.76	94,242.39
FINANCE BUSINESS SOLUTIONS	756,486	7.7328	101,003.98		101,003.98	23,973.41	124,977.39
FINANCE REAL PROP SVCS	1,225,996	12.5321	163,691.70		163,691.70	38,852.42	202,544.12
FINANCE TREASURY	735,285	7.5161	98,173.31		98,173.31	23,301.55	121,474.86
FINANCE CUSTOMER SERVICE	282,410	2.8868	37,706.73		37,706.73	8,949.74	46,656.47
FINANCE GRANTS MONITORING	317,538	3.2459	42,396.82		42,396.82	10,062.94	52,459.76
FINANCE GRANTS COORDINATION	370,502	3.7873	49,468.50		49,468.50	11,741.41	61,209.91
FINANCE SUPPLY PROP WAREHSE	405,196	4.1419	54,100.77		54,100.77	12,840.88	66,941.65
FINANCE ADA MANAGEMENT	620,218	6.3399	82,809.84		82,809.84	19,655.01	102,464.85
SubTotal	9,782,843	100.0000	1,306,178.73		1,306,178.73	310,023.07	1,616,201.80
TOTAL	9,782,843	100.0000	1,306,178.73		1,306,178.73	310,023.07	1,616,201.80

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2004 EXPENDITURE REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	109,075.67		109,075.67		109,075.67
SubTotal	100	100.0000	109,075.67		109,075.67		109,075.67
TOTAL	100	100.0000	109,075.67		109,075.67		109,075.67

Allocation Basis: DIRECT ALLOCATION TO FINANCE DIVISION OF BUDGETS

Allocation Source: DIRECT ASSIGNMENT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department DIRECTOR OF FINANCE

Receiving Department	Total	DIR OF FINANCE	REVENUE ESTIMAT
FINANCE OPERATIONS	217,471.78	217,471.78	0.00
FINANCE OMB	321,935.73	212,860.06	109,075.67
FINANCE PURCHASING	184,141.16	184,141.16	0.00
FINANCE INTERNAL AUDIT	128,757.40	128,757.40	0.00
FINANCE PAYROLL	94,242.39	94,242.39	0.00
FINANCE BUSINESS	124,977.39	124,977.39	0.00
FINANCE REAL PROP SVCS	202,544.12	202,544.12	0.00
FINANCE TREASURY	121,474.86	121,474.86	0.00
FINANCE CUSTOMER SERVICE	46,656.47	46,656.47	0.00
FINANCE GRANTS MONITORING	52,459.76	52,459.76	0.00
FINANCE GRANTS	61,209.91	61,209.91	0.00
FINANCE SUPPLY PROP	66,941.65	66,941.65	0.00
FINANCE ADA MANAGEMENT	102,464.85	102,464.85	0.00
Direct Billed	0.00	0.00	0.00
Total	1,725,277.47	1,616,201.80	109,075.67

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE OPERATIONS / 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 Accounts Payable activities have been allocated on the number of PK and PV transactions per department. 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE OPERATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,363,471.58			1,363,471.58
BUILDING USE ALLOWANCE	3,920.47		3,920.47	
EMPLOYEE WORKMEN'S COMP	346.00		346.00	
EMPLOYEE BENEFITS	1,357.03	8.23	1,365.26	
POST AUDITS	404,058.06	1,871.34	405,929.40	
CORPORATE DUES	1,785.00	1.84	1,786.84	
INSURANCE/JUDGEMENTS	12,521.05	36.21	12,557.26	
GENERAL SERVICES BUILDINGS	30,451.15		30,451.15	
CENTRAL PRINTING	218.05	16.73	234.78	
POSTAL SERVICE	(8.32)	3.14	(5.18)	
DIRECTOR OF FINANCE	175,755.90	41,715.88	217,471.78	
FINANCE OPERATIONS		1,591.32	1,591.32	
FINANCE OMB		1,751.37	1,751.37	
FINANCE PURCHASING		728.31	728.31	
FINANCE INTERNAL AUDIT		507.80	507.80	
FINANCE PAYROLL		1,400.04	1,400.04	
FINANCE BUSINESS SOLUTIONS		1,450.56	1,450.56	
FINANCE TREASURY		2.39	2.39	
FINANCE GRANTS MONITORING		58.67	58.67	
FINANCE GRANTS COORDINATION		112.76	112.76	
CENTRAL RECORDS		10,690.46	10,690.46	
Total Allocated Additions:	630,404.39	61,947.05	692,351.44	692,351.44
Total To Be Allocated:	1,993,875.97	61,947.05		2,055,823.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	Total	General & Admin	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG
Wages & Benefits					
SALARIES & WAGES	1,026,231.84	0.00	759,924.68	240,856.61	25,450.55
FRINGE BENEFITS	290,121.38	0.00	214,834.88	68,091.49	7,195.01
Other Expense & Cost					
CONTRCT SVCS	0.00	0.00	0.00	0.00	0.00
MANAGEMT CONSULTING	14,980.00	0.00	14,980.00	0.00	0.00
TRAVEL	1,132.02	0.00	838.26	265.69	28.07
POSTAGE	303.25	0.00	224.56	71.17	7.52
PRINTING	3,273.38	0.00	2,423.94	768.26	81.18
SUBSCRIPTIONS	138.00	0.00	102.19	32.39	3.42
TUITION/MEMBER DUES	7,681.68	0.00	5,688.28	1,802.89	190.51
OTHER REPAIRS/MAINT	5,011.48	0.00	3,711.01	1,176.19	124.28
CENTRAL PRINT CHARGE	326.63	0.00	241.87	76.66	8.10
POSTAL SVC CHARGE	2,718.53	0.00	2,013.07	638.04	67.42
WATER	578.92	0.00	428.69	135.87	14.36
INFO SYS CHARGE	34,237.03	0.00	25,352.52	8,035.43	849.08
HOST & HOSTESS	1,494.09	0.00	1,106.38	350.66	37.05
SUPPLIES/MATERIALS	11,391.74	0.00	8,435.58	2,673.64	282.52
OTHER LICENSE/FEES	530.04	0.00	392.50	124.40	13.14
TELECMMNCT'N CHARGE	6,649.17	0.00	4,923.71	1,560.56	164.90
PRE-EMPLOYMENT CHECK	270.85	0.00	200.56	63.57	6.72
COMPUTER < 5000	951.96	0.00	704.92	223.43	23.61
FURNITURE < 5000	1,489.54	0.00	1,103.00	349.60	36.94
PERSONAL USE SUPPLY	(59.97)	0.00	(44.41)	(14.07)	(1.49)
BOOKS/PERIODICALS	674.33	0.00	499.34	158.27	16.72
REPAIR & MAINT	79.99	0.00	59.24	18.77	1.98
SMALL EQUIPMENT SUPPLY	1,094.00	0.00	810.11	256.76	27.13
PROFESSIONAL PRIV TAX	400.00	0.00	296.20	93.88	9.92
INDIRECT COST	(48,728.30)	0.00	(36,083.31)	(11,436.53)	(1,208.46)
TRANSFER COMM ED	500.00	0.00	370.25	117.35	12.40
Departmental Totals					
Total Expenditures	1,363,471.58	0.00	1,013,538.02	316,490.98	33,442.58
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	Total	General & Admin	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG
Functional Cost	1,363,471.58	0.00	1,013,538.02	316,490.98	33,442.58
Allocation Step 1					
Inbound- All Others	630,404.39	0.00	466,814.45	147,955.91	15,634.03
1st Allocation	1,993,875.97	0.00	1,480,352.47	464,446.89	49,076.61
Allocation Step 2					
Inbound- All Others	61,947.05	0.00	45,871.79	14,538.97	1,536.29
2nd Allocation	61,947.05	0.00	45,871.79	14,538.97	1,536.29
Total For 018 FINANCE					
Total Allocated	2,055,823.02	0.00	1,526,224.26	478,985.86	50,612.90

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	11,438	0.8167	12,090.38		12,090.38		12,090.38
LEGISLATIVE	403	0.0288	425.99		425.99	13.74	439.73
MAYOR	3,140	0.2242	3,319.10		3,319.10	107.09	3,426.19
EMPLOYEE HEALTH & WELLNESS	685	0.0489	724.07		724.07		724.07
GENERAL SERVICES ADMIN	2,628	0.1877	2,777.90		2,777.90		2,777.90
GENERAL SERVICES BUILDINGS	8,285	0.5916	8,757.54		8,757.54		8,757.54
CENTRAL PRINTING	2,139	0.1527	2,261.00		2,261.00		2,261.00
FLEET MANAGEMENT	23,656	1.6891	25,005.24		25,005.24		25,005.24
POSTAL SERVICE	899	0.0642	950.28		950.28		950.28
RADIO SHOP	1,965	0.1403	2,077.08		2,077.08		2,077.08
DIRECTOR OF FINANCE	2,335	0.1667	2,468.18		2,468.18		2,468.18
FINANCE OPERATIONS	1,427	0.1019	1,508.39		1,508.39		1,508.39
FINANCE OMB	2,127	0.1519	2,248.31		2,248.31	72.54	2,320.85
OFFC SUPP SVCS-ADMIN	91	0.0065	96.19		96.19	3.10	99.29
FINANCE PURCHASING	544	0.0388	575.03		575.03	18.55	593.58
FINANCE INTERNAL AUDIT	1,242	0.0887	1,312.84		1,312.84	42.36	1,355.20
FINANCE PAYROLL	726	0.0518	767.41		767.41	24.76	792.17
FINANCE BUSINESS SOLUTIONS	1,171	0.0836	1,237.78		1,237.78	39.94	1,277.72
FINANCE REAL PROP SVCS	1,043	0.0745	1,102.49		1,102.49	35.57	1,138.06
FINANCE TREASURY	2,269	0.1620	2,398.41		2,398.41	77.38	2,475.79
FINANCE CUSTOMER SERVICE	277	0.0198	292.80		292.80	9.45	302.25
FINANCE GRANTS MONITORING	410	0.0293	433.39		433.39	13.98	447.37
FINANCE GRANTS COORDINATION	613	0.0438	647.97		647.97	20.91	668.88
FINANCE SUPPLY PROP WAREHSE	2,070	0.1478	2,188.06		2,188.06	70.60	2,258.66
HUMAN RESOURCES	10,879	0.7768	11,499.50		11,499.50	371.03	11,870.53
INFORMATION SYSTEMS	13,616	0.9722	14,392.61		14,392.61	464.37	14,856.98
DEPARTMENT OF LAW	4,162	0.2972	4,399.39		4,399.39	141.94	4,541.33
CENTRAL RECORDS	1,271	0.0908	1,343.49		1,343.49	43.35	1,386.84
FINANCE ADA MANAGEMENT	862	0.0616	911.17		911.17	29.40	940.57
ELECTIONS	1,531	0.1093	1,618.32		1,618.32	52.21	1,670.53
PLANNING COMM	8,003	0.5714	8,459.46		8,459.46	272.94	8,732.40
REGISTER/DEEDS	579	0.0413	612.02		612.02	19.75	631.77

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
HISTORICAL COMM	513	0.0366	542.25		542.25	17.50	559.75
COMM ED ALLIANCE	299	0.0214	316.06		316.06	10.20	326.26
GOVT ACCESS TV	960	0.0685	1,014.75		1,014.75	32.74	1,047.49
ASSESSOR PROP	897	0.0641	948.17		948.17	30.59	978.76
TRUSTEE	1,309	0.0935	1,383.66		1,383.66	44.64	1,428.30
COUNTY CLERK	957	0.0683	1,011.58		1,011.58	32.64	1,044.22
DISTRICT ATTOR	4,655	0.3324	4,920.50		4,920.50	158.76	5,079.26
DA DRUG ENF	515	0.0368	544.37		544.37	17.56	561.93
DA SPECIAL OPNS	228	0.0163	241.00		241.00	7.78	248.78
PUBLIC DEFENDER	1,138	0.0813	1,202.90		1,202.90	38.81	1,241.71
JUVENILE CT CLRK	582	0.0416	615.19		615.19	19.85	635.04
CIRCUIT CT CLERK	1,743	0.1245	1,842.42		1,842.42	59.44	1,901.86
CRIMINAL CT CLRK	1,367	0.0976	1,444.97		1,444.97	46.62	1,491.59
CLERK/MASTER	694	0.0496	733.59		733.59	23.67	757.26
JUVENILE COURT	4,067	0.2904	4,298.96		4,298.96	138.70	4,437.66
GEN SESSIONS CT	4,500	0.3213	4,756.67		4,756.67	153.47	4,910.14
ST TRIAL COURTS	4,739	0.3384	5,009.29		5,009.29	161.62	5,170.91
JUSTICE INFO SYS	2,617	0.1869	2,766.26		2,766.26	89.25	2,855.51
SHERIFF ADMIN	1,847	0.1319	1,952.35		1,952.35	62.99	2,015.34
SH COMM SERVICES	529	0.0378	559.17		559.17	18.04	577.21
SH FACILITY MTN	395	0.0282	417.53		417.53	13.47	431.00
SH WAREHOUSE	1,415	0.1010	1,495.70		1,495.70	48.26	1,543.96
SH CRIM JUST CTR	1,073	0.0766	1,134.20		1,134.20	36.59	1,170.79
SH HILL JAIL	604	0.0431	638.45		638.45	20.60	659.05
SH CORR WORK CTR	754	0.0538	797.01		797.01	25.72	822.73
SH TRANSPORTATION	355	0.0253	375.25		375.25	12.11	387.36
SH WARRANTS	921	0.0658	973.52		973.52	31.41	1,004.93
SH TRAINING ACAD	504	0.0360	532.75		532.75	17.19	549.94
SH DEBERRY	277	0.0198	292.80		292.80	9.45	302.25
SH CENTRAL PROC	358	0.0256	378.42		378.42	12.21	390.63
SH LAW ENF BLOCK	1,165	0.0832	1,231.45		1,231.45	39.73	1,271.18
SH SOUTH PRECINCT	13	0.0009	13.74		13.74	0.44	14.18

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 COURTHOUSE	30	0.0021	31.71		31.71	1.02	32.73
SH SORT	200	0.0143	211.41		211.41	6.82	218.23
SH DAY REPORTING	330	0.0236	348.82		348.82	11.25	360.07
POLICE	33,809	2.4141	35,737.32		35,737.32	1,153.05	36,890.37
FIRE	22,322	1.5939	23,595.16		23,595.16	761.29	24,356.45
CODES ADMIN	4,491	0.3207	4,747.15		4,747.15	153.17	4,900.32
BEER BOARD	1,033	0.0738	1,091.92		1,091.92	35.23	1,127.15
AGRICULTURAL EXT	813	0.0581	859.37		859.37	27.73	887.10
SOIL & WATER	226	0.0161	238.88		238.88	7.71	246.59
SOCIAL SERVICES	6,896	0.4924	7,289.31		7,289.31	235.19	7,524.50
HEALTH	34,975	2.4974	36,969.83		36,969.83	1,192.82	38,162.65
PUBLIC LIBRARY	20,212	1.4432	21,364.82		21,364.82	689.33	22,054.15
PARKS	27,085	1.9340	28,629.82		28,629.82	923.73	29,553.55
ARTS COMMISSION	793	0.0566	838.23		838.23	27.05	865.28
PUBLIC WORKS	24,820	1.7723	26,235.64		26,235.64	846.48	27,082.12
SOLID WASTE	9,988	0.7132	10,557.68		10,557.68	340.64	10,898.32
HUMAN RELATIONS	734	0.0524	775.87		775.87	25.03	800.90
CARING FOR CHILDREN	6,326	0.4517	6,686.81		6,686.81	215.75	6,902.56
FARMERS MARKET	1,977	0.1412	2,089.75		2,089.75	67.43	2,157.18
MUNI AUDITORIUM	7,497	0.5353	7,924.59		7,924.59	255.68	8,180.27
STATE FAIR BD	7,612	0.5435	8,046.16		8,046.16	259.61	8,305.77
CONVENTION CTR	5,076	0.3624	5,365.51		5,365.51	173.12	5,538.63
SPORTS AUTHORITY	1,558	0.1112	1,646.86		1,646.86	53.14	1,700.00
WATER & SEWER	55,553	3.9667	58,721.53		58,721.53	1,894.63	60,616.16
STORM WATER	471	0.0336	497.86		497.86	16.06	513.92
BORDEAUX	27,177	1.9406	28,727.07		28,727.07	926.87	29,653.94
GENERAL HOSP	40,823	2.9149	43,151.39		43,151.39	1,392.27	44,543.66
METRO ACTION COM	18,850	1.3460	19,925.13		19,925.13	642.88	20,568.01
NCAC	31,111	2.2215	32,885.45		32,885.45	1,061.04	33,946.49
MDHA	31	0.0022	32.78		32.78	1.06	33.84
METRO TRANSIT	1,169	0.0835	1,235.68		1,235.68	39.87	1,275.55
NTTC	521	0.0372	550.72		550.72	17.77	568.49

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
TAXI TRANSP & LICENSING	427	0.0305	451.36		451.36	14.56	465.92
EDUCATION	615,089	43.9198	650,171.15		650,171.15	20,977.62	671,148.77
COMMUNICATION CENTER	1,710	0.1221	1,807.53		1,807.53	58.32	1,865.85
ALL OTHER	231,130	16.5037	244,312.72		244,312.72	7,882.68	252,195.40
KNOWLES HOME	2,690	0.1921	2,843.43		2,843.43	91.74	2,935.17
SH COMPLIANCE	235	0.0168	248.40		248.40	8.01	256.41
SH PRE TRIAL	209	0.0149	220.93		220.93	7.13	228.06
SubTotal	1,400,475	100.0000	1,480,352.47		1,480,352.47	45,871.79	1,526,224.26
TOTAL	1,400,475	100.0000	1,480,352.47		1,480,352.47	45,871.79	1,526,224.26

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2004 FINANCE DEPT RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	2,988	0.8469	3,933.42		3,933.42		3,933.42
LEGISLATIVE	33	0.0094	43.44		43.44	1.47	44.91
MAYOR	624	0.1769	821.44		821.44	27.84	849.28
EMPLOYEE HEALTH & WELLNESS	151	0.0428	198.78		198.78		198.78
GENERAL SERVICES ADMIN	71	0.0201	93.47		93.47		93.47
GENERAL SERVICES BUILDINGS	3,531	1.0008	4,648.24		4,648.24		4,648.24
CENTRAL PRINTING	871	0.2469	1,146.59		1,146.59		1,146.59
FLEET MANAGEMENT	18,113	5.1339	23,844.09		23,844.09		23,844.09
POSTAL SERVICE	102	0.0289	134.27		134.27		134.27
RADIO SHOP	946	0.2681	1,245.32		1,245.32		1,245.32
DIRECTOR OF FINANCE	65	0.0184	85.57		85.57		85.57
FINANCE OPERATIONS	63	0.0179	82.93		82.93		82.93
FINANCE OMB	128	0.0363	168.50		168.50	5.71	174.21
OFFC SUPP SVCS-ADMIN	6	0.0017	7.90		7.90	0.27	8.17
FINANCE PURCHASING	129	0.0366	169.82		169.82	5.75	175.57
FINANCE INTERNAL AUDIT	58	0.0164	76.35		76.35	2.59	78.94
FINANCE PAYROLL	57	0.0162	75.04		75.04	2.54	77.58
FINANCE BUSINESS SOLUTIONS	76	0.0215	100.05		100.05	3.39	103.44
FINANCE REAL PROP SVCS	92	0.0261	121.11		121.11	4.10	125.21
FINANCE TREASURY	200	0.0567	263.28		263.28	8.92	272.20
FINANCE CUSTOMER SERVICE	7	0.0020	9.21		9.21	0.31	9.52
FINANCE GRANTS MONITORING	13	0.0037	17.11		17.11	0.58	17.69
FINANCE GRANTS COORDINATION	45	0.0128	59.24		59.24	2.01	61.25
FINANCE SUPPLY PROP WAREHSE	139	0.0394	182.98		182.98	6.20	189.18
HUMAN RESOURCES	2,086	0.5912	2,746.02		2,746.02	93.06	2,839.08
INFORMATION SYSTEMS	4,887	1.3851	6,433.28		6,433.28	218.01	6,651.29
DEPARTMENT OF LAW	2,153	0.6102	2,834.23		2,834.23	96.05	2,930.28
CENTRAL RECORDS	147	0.0417	193.51		193.51	6.56	200.07
FINANCE ADA MANAGEMENT	144	0.0408	189.56		189.56	6.42	195.98
ELECTIONS	429	0.1216	564.74		564.74	19.14	583.88
PLANNING COMM	673	0.1908	885.94		885.94	30.02	915.96
REGISTER/DEEDS	178	0.0505	234.32		234.32	7.94	242.26

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HISTORICAL COMM	108	0.0306	142.17		142.17	4.82	146.99
COMM ED ALLIANCE	38	0.0108	50.03		50.03	1.70	51.73
GOVT ACCESS TV	136	0.0385	179.03		179.03	6.07	185.10
ASSESSOR PROP	354	0.1003	466.01		466.01	15.79	481.80
TRUSTEE	148	0.0419	194.83		194.83	6.60	201.43
COUNTY CLERK	372	0.1054	489.70		489.70	16.59	506.29
DISTRICT ATTOR	2,283	0.6471	3,005.36		3,005.36	101.84	3,107.20
DA DRUG ENF	6	0.0017	7.90		7.90	0.27	8.17
DA SPECIAL OPNS	166	0.0471	218.52		218.52	7.41	225.93
PUBLIC DEFENDER	199	0.0564	261.97		261.97	8.88	270.85
JUVENILE CT CLRK	116	0.0329	152.71		152.71	5.17	157.88
CIRCUIT CT CLERK	383	0.1086	504.18		504.18	17.09	521.27
CRIMINAL CT CLRK	438	0.1241	576.59		576.59	19.54	596.13
CLERK/MASTER	159	0.0451	209.31		209.31	7.09	216.40
JUVENILE COURT	952	0.2698	1,253.22		1,253.22	42.47	1,295.69
GEN SESSIONS CT	733	0.2078	964.93		964.93	32.70	997.63
ST TRIAL COURTS	1,557	0.4413	2,049.65		2,049.65	69.46	2,119.11
JUSTICE INFO SYS	260	0.0737	342.26		342.26	11.60	353.86
SHERIFF ADMIN	262	0.0743	344.90		344.90	11.69	356.59
SH COMM SERVICES	134	0.0380	176.40		176.40	5.98	182.38
SH FACILITY MTN	56	0.0159	73.72		73.72	2.50	76.22
SH WAREHOUSE	985	0.2792	1,296.66		1,296.66	43.94	1,340.60
SH CRIM JUST CTR	302	0.0856	397.56		397.56	13.47	411.03
SH HILL JAIL	176	0.0499	231.69		231.69	7.85	239.54
SH CORR WORK CTR	249	0.0706	327.78		327.78	11.11	338.89
SH TRANSPORTATION	23	0.0065	30.28		30.28	1.03	31.31
SH WARRANTS	213	0.0604	280.40		280.40	9.50	289.90
SH TRAINING ACAD	186	0.0527	244.85		244.85	8.30	253.15
SH DEBERRY	41	0.0116	53.97		53.97	1.83	55.80
SH CENTRAL PROC	37	0.0105	48.71		48.71	1.65	50.36
SH LAW ENF BLOCK	99	0.0281	130.32		130.32	4.42	134.74
SH SOUTH PRECINCT	4	0.0011	5.27		5.27	0.18	5.45

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH SORT	23	0.0065	30.28		30.28	1.03	31.31
SH DAY REPORTING	72	0.0204	94.78		94.78	3.21	97.99
POLICE	5,876	1.6655	7,735.21		7,735.21	262.13	7,997.34
FIRE	4,786	1.3565	6,300.32		6,300.32	213.50	6,513.82
CODES ADMIN	596	0.1689	784.58		784.58	26.59	811.17
BEER BOARD	20	0.0057	26.33		26.33	0.89	27.22
AGRICULTURAL EXT	27	0.0077	35.54		35.54	1.20	36.74
SOIL & WATER	5	0.0014	6.58		6.58	0.22	6.80
SOCIAL SERVICES	1,662	0.4711	2,187.87		2,187.87	74.14	2,262.01
HEALTH	4,900	1.3888	6,450.40		6,450.40	218.59	6,668.99
PUBLIC LIBRARY	7,318	2.0742	9,633.47		9,633.47	326.46	9,959.93
PARKS	8,329	2.3607	10,964.36		10,964.36	371.56	11,335.92
ARTS COMMISSION	271	0.0768	356.75		356.75	12.09	368.84
PUBLIC WORKS	6,691	1.8965	8,808.08		8,808.08	298.49	9,106.57
SOLID WASTE	2,313	0.6556	3,044.85		3,044.85	103.18	3,148.03
HUMAN RELATIONS	273	0.0774	359.38		359.38	12.18	371.56
CARING FOR CHILDREN	2,966	0.8407	3,904.47		3,904.47	132.31	4,036.78
FARMERS MARKET	409	0.1159	538.41		538.41	18.25	556.66
MUNI AUDITORIUM	1,258	0.3566	1,656.04		1,656.04	56.12	1,712.16
STATE FAIR BD	2,039	0.5779	2,684.15		2,684.15	90.96	2,775.11
CONVENTION CTR	1,274	0.3611	1,677.10		1,677.10	56.83	1,733.93
SPORTS AUTHORITY	106	0.0300	139.54		139.54	4.73	144.27
WATER & SEWER	12,681	3.5942	16,693.36		16,693.36	565.70	17,259.06
BORDEAUX	8,389	2.3777	11,043.34		11,043.34	374.23	11,417.57
GENERAL HOSP	15,900	4.5066	20,930.88		20,930.88	709.30	21,640.18
METRO ACTION COM	4,544	1.2879	5,981.76		5,981.76	202.71	6,184.47
NCAC	17,843	5.0573	23,488.65		23,488.65	795.98	24,284.63
MDHA	24	0.0068	31.59		31.59	1.07	32.66
METRO TRANSIT	229	0.0649	301.46		301.46	10.22	311.68
NTTC	26	0.0074	34.23		34.23	1.16	35.39
TAXI TRANSP & LICENSING	61	0.0173	80.30		80.30	2.72	83.02
EDUCATION	102,490	29.0492	134,918.52		134,918.52	4,572.03	139,490.55

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMUNICATION CENTER	1,024	0.2902	1,348.00		1,348.00	45.68	1,393.68
ALL OTHER	86,770	24.5937	114,224.65		114,224.65	3,870.81	118,095.46
KNOWLES HOME	1,229	0.3483	1,617.86		1,617.86	54.83	1,672.69
SH COMPLIANCE	6	0.0017	7.90		7.90	0.27	8.17
SH PRE TRIAL	4	0.0011	5.27		5.27	0.18	5.45
SubTotal	352,814	100.0000	464,446.89		464,446.89	14,538.97	478,985.86
TOTAL	352,814	100.0000	464,446.89		464,446.89	14,538.97	478,985.86

Allocation Basis: ACCOUNTS PAYABLE TRANSACTIONS PK & PV

Allocation Source: ACCOUNTING TRANSACTIONS COUNT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	49,076.61		49,076.61	1,536.29	50,612.90
SubTotal	100	100.0000	49,076.61		49,076.61	1,536.29	50,612.90
TOTAL	100	100.0000	49,076.61		49,076.61	1,536.29	50,612.90

Allocation Basis: DIRECT ALLOCATION TO FACILITY PLANNING

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG
EMPLOYEE BENEFITS	16,023.80	12,090.38	3,933.42	0.00
LEGISLATIVE	484.64	439.73	44.91	0.00
MAYOR	4,275.47	3,426.19	849.28	0.00
EMPLOYEE HEALTH &	922.85	724.07	198.78	0.00
GENERAL SERVICES ADMIN	2,871.37	2,777.90	93.47	0.00
GENERAL SERVICES BUILDINGS	13,405.78	8,757.54	4,648.24	0.00
CENTRAL PRINTING	3,407.59	2,261.00	1,146.59	0.00
FLEET MANAGEMENT	48,849.33	25,005.24	23,844.09	0.00
POSTAL SERVICE	1,084.55	950.28	134.27	0.00
RADIO SHOP	3,322.40	2,077.08	1,245.32	0.00
DIRECTOR OF FINANCE	2,553.75	2,468.18	85.57	0.00
FINANCE OPERATIONS	1,591.32	1,508.39	82.93	0.00
FINANCE OMB	2,495.06	2,320.85	174.21	0.00
OFFC SUPP SVCS-ADMIN	107.46	99.29	8.17	0.00
FINANCE PURCHASING	769.15	593.58	175.57	0.00
FINANCE INTERNAL AUDIT	1,434.14	1,355.20	78.94	0.00
FINANCE PAYROLL	869.75	792.17	77.58	0.00
FINANCE BUSINESS	1,381.16	1,277.72	103.44	0.00
FINANCE REAL PROP SVCS	51,876.17	1,138.06	125.21	50,612.90
FINANCE TREASURY	2,747.99	2,475.79	272.20	0.00
FINANCE CUSTOMER SERVICE	311.77	302.25	9.52	0.00
FINANCE GRANTS MONITORING	465.06	447.37	17.69	0.00
FINANCE GRANTS	730.13	668.88	61.25	0.00
FINANCE SUPPLY PROP	2,447.84	2,258.66	189.18	0.00
HUMAN RESOURCES	14,709.61	11,870.53	2,839.08	0.00
INFORMATION SYSTEMS	21,508.27	14,856.98	6,651.29	0.00
DEPARTMENT OF LAW	7,471.61	4,541.33	2,930.28	0.00
CENTRAL RECORDS	1,586.91	1,386.84	200.07	0.00
FINANCE ADA MANAGEMENT	1,136.55	940.57	195.98	0.00
ELECTIONS	2,254.41	1,670.53	583.88	0.00
PLANNING COMM	9,648.36	8,732.40	915.96	0.00
REGISTER/DEEDS	874.03	631.77	242.26	0.00
HISTORICAL COMM	706.74	559.75	146.99	0.00
COMM ED ALLIANCE	377.99	326.26	51.73	0.00
GOVT ACCESS TV	1,232.59	1,047.49	185.10	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG
ASSESSOR PROP	1,460.56	978.76	481.80	0.00
TRUSTEE	1,629.73	1,428.30	201.43	0.00
COUNTY CLERK	1,550.51	1,044.22	506.29	0.00
DISTRICT ATTOR	8,186.46	5,079.26	3,107.20	0.00
DA DRUG ENF	570.10	561.93	8.17	0.00
DA SPECIAL OPNS	474.71	248.78	225.93	0.00
PUBLIC DEFENDER	1,512.56	1,241.71	270.85	0.00
JUVENILE CT CLRK	792.92	635.04	157.88	0.00
CIRCUIT CT CLERK	2,423.13	1,901.86	521.27	0.00
CRIMINAL CT CLRK	2,087.72	1,491.59	596.13	0.00
CLERK/MASTER	973.66	757.26	216.40	0.00
JUVENILE COURT	5,733.35	4,437.66	1,295.69	0.00
GEN SESSIONS CT	5,907.77	4,910.14	997.63	0.00
ST TRIAL COURTS	7,290.02	5,170.91	2,119.11	0.00
JUSTICE INFO SYS	3,209.37	2,855.51	353.86	0.00
SHERIFF ADMIN	2,371.93	2,015.34	356.59	0.00
SH COMM SERVICES	759.59	577.21	182.38	0.00
SH FACILITY MTN	507.22	431.00	76.22	0.00
SH WAREHOUSE	2,884.56	1,543.96	1,340.60	0.00
SH CRIM JUST CTR	1,581.82	1,170.79	411.03	0.00
SH HILL JAIL	898.59	659.05	239.54	0.00
SH CORR WORK CTR	1,161.62	822.73	338.89	0.00
SH TRANSPORTATION	418.67	387.36	31.31	0.00
SH WARRANTS	1,294.83	1,004.93	289.90	0.00
SH TRAINING ACAD	803.09	549.94	253.15	0.00
SH DEBERRY	358.05	302.25	55.80	0.00
SH CENTRAL PROC	440.99	390.63	50.36	0.00
SH LAW ENF BLOCK	1,405.92	1,271.18	134.74	0.00
SH SOUTH PRECINCT	19.63	14.18	5.45	0.00
SH COURTHOUSE	32.73	32.73	0.00	0.00
SH SORT	249.54	218.23	31.31	0.00
SH DAY REPORTING	458.06	360.07	97.99	0.00
POLICE	44,887.71	36,890.37	7,997.34	0.00
FIRE	30,870.27	24,356.45	6,513.82	0.00
CODES ADMIN	5,711.49	4,900.32	811.17	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG
BEER BOARD	1,154.37	1,127.15	27.22	0.00
AGRICULTURAL EXT	923.84	887.10	36.74	0.00
SOIL & WATER	253.39	246.59	6.80	0.00
SOCIAL SERVICES	9,786.51	7,524.50	2,262.01	0.00
HEALTH	44,831.64	38,162.65	6,668.99	0.00
PUBLIC LIBRARY	32,014.08	22,054.15	9,959.93	0.00
PARKS	40,889.47	29,553.55	11,335.92	0.00
ARTS COMMISSION	1,234.12	865.28	368.84	0.00
PUBLIC WORKS	36,188.69	27,082.12	9,106.57	0.00
SOLID WASTE	14,046.35	10,898.32	3,148.03	0.00
HUMAN RELATIONS	1,172.46	800.90	371.56	0.00
CARING FOR CHILDREN	10,939.34	6,902.56	4,036.78	0.00
FARMERS MARKET	2,713.84	2,157.18	556.66	0.00
MUNI AUDITORIUM	9,892.43	8,180.27	1,712.16	0.00
STATE FAIR BD	11,080.88	8,305.77	2,775.11	0.00
CONVENTION CTR	7,272.56	5,538.63	1,733.93	0.00
SPORTS AUTHORITY	1,844.27	1,700.00	144.27	0.00
WATER & SEWER	77,875.22	60,616.16	17,259.06	0.00
STORM WATER	513.92	513.92	0.00	0.00
BORDEAUX	41,071.51	29,653.94	11,417.57	0.00
GENERAL HOSP	66,183.84	44,543.66	21,640.18	0.00
METRO ACTION COM	26,752.48	20,568.01	6,184.47	0.00
NCAC	58,231.12	33,946.49	24,284.63	0.00
MDHA	66.50	33.84	32.66	0.00
METRO TRANSIT	1,587.23	1,275.55	311.68	0.00
NTTC	603.88	568.49	35.39	0.00
TAXI TRANSP & LICENSING	548.94	465.92	83.02	0.00
EDUCATION	810,639.32	671,148.77	139,490.55	0.00
COMMUNICATION CENTER	3,259.53	1,865.85	1,393.68	0.00
ALL OTHER	370,290.86	252,195.40	118,095.46	0.00
KNOWLES HOME	4,607.86	2,935.17	1,672.69	0.00
SH COMPLIANCE	264.58	256.41	8.17	0.00
SH PRE TRIAL	233.51	228.06	5.45	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG
Direct Billed	0.00	0.00	0.00	0.00
Total	2,055,823.02	1,526,224.26	478,985.86	50,612.90

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE OMB

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,360,436.56			1,360,436.56
BUILDING USE ALLOWANCE	3,757.36		3,757.36	
POST AUDITS	27,417.16	127.04	27,544.20	
INSURANCE/JUDGEMENTS	14,498.91	41.93	14,540.84	
GENERAL SERVICES BUILDINGS	29,184.23		29,184.23	
DIRECTOR OF FINANCE	281,104.49	40,831.24	321,935.73	
FINANCE OPERATIONS	2,416.81	78.25	2,495.06	
FINANCE OMB		2,610.49	2,610.49	
FINANCE PURCHASING		726.69	726.69	
FINANCE INTERNAL AUDIT		506.67	506.67	
FINANCE PAYROLL		1,011.80	1,011.80	
FINANCE BUSINESS SOLUTIONS		2,162.12	2,162.12	
FINANCE TREASURY		1.79	1.79	
FINANCE GRANTS MONITORING		58.54	58.54	
FINANCE GRANTS COORDINATION		112.51	112.51	
CENTRAL RECORDS		87.84	87.84	
Total Allocated Additions:	358,378.96	48,356.91	406,735.87	406,735.87
Total To Be Allocated:	1,718,815.52	48,356.91		1,767,172.43

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OMB

	Total	General & Admin	BUDGET DIVISION
Wages & Benefits			
SALARIES & WAGES	1,035,043.07	0.00	1,035,043.07
FRINGE BENEFITS	253,395.51	0.00	253,395.51
Other Expense & Cost			
PRE-EMPLOYMENT CHECK	46.75	0.00	46.75
MGMT CONSULTING SVC	14,557.31	0.00	14,557.31
TRAVEL	6,140.47	0.00	6,140.47
POSTAGE	10.02	0.00	10.02
PRINTING	6,810.41	0.00	6,810.41
SUBSCRIPTIONS/DUES	4,857.15	0.00	4,857.15
OTHER REPAIRS/MAINT	1,660.00	0.00	1,660.00
INFO SYSTS CHG	30,437.16	0.00	30,437.16
POSTAL SVC CHARGES	200.04	0.00	200.04
TELECOMM CHARGES	3,671.92	0.00	3,671.92
HOST & HOSTESS	1,293.41	0.00	1,293.41
SUPPLIES/MATERIALS	12,744.14	0.00	12,744.14
SOFTWARE LICENSE	0.00	0.00	0.00
COMPUTER SOFTWARE	0.00	0.00	0.00
COMPUTER HARD<$5000	753.60	0.00	753.60
FURNITURE <$5000	577.72	0.00	577.72
TEMPORARY SERVICE	5,230.27	0.00	5,230.27
TRANSFER COMMUNITY ED	125.00	0.00	125.00
RECORDING	575.00	0.00	575.00
EDUCATIONAL SUPPLY	29.75	0.00	29.75
AUTO FUEL	5.49	0.00	5.49
INDIRECT COST	(17,727.63)	0.00	(17,727.63)
Departmental Totals			
Total Expenditures	1,360,436.56	0.00	1,360,436.56
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,360,436.56	0.00	1,360,436.56

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OMB

	Total	General & Admin	BUDGET DIVISION
Allocation Step 1			
Inbound- All Others	358,378.96	0.00	358,378.96
1st Allocation	1,718,815.52	0.00	1,718,815.52
Allocation Step 2			
Inbound- All Others	48,356.91	0.00	48,356.91
2nd Allocation	48,356.91	0.00	48,356.91
Total For 019 FINANCE OMB			
Total Allocated	1,767,172.43	0.00	1,767,172.43

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	11,438	0.8167	14,037.96		14,037.96		14,037.96
LEGISLATIVE	403	0.0288	494.61		494.61	14.51	509.12
MAYOR	3,140	0.2242	3,853.76		3,853.76	113.07	3,966.83
EMPLOYEE HEALTH & WELLNESS	685	0.0489	840.71		840.71		840.71
GENERAL SERVICES ADMIN	2,628	0.1877	3,225.37		3,225.37		3,225.37
GENERAL SERVICES BUILDINGS	8,285	0.5916	10,168.25		10,168.25		10,168.25
CENTRAL PRINTING	2,139	0.1527	2,625.22		2,625.22		2,625.22
FLEET MANAGEMENT	23,656	1.6891	29,033.22		29,033.22		29,033.22
POSTAL SERVICE	899	0.0642	1,103.36		1,103.36		1,103.36
RADIO SHOP	1,965	0.1403	2,411.67		2,411.67		2,411.67
DIRECTOR OF FINANCE	2,335	0.1667	2,865.76		2,865.76		2,865.76
FINANCE OPERATIONS	1,427	0.1019	1,751.37		1,751.37		1,751.37
FINANCE OMB	2,127	0.1519	2,610.49		2,610.49		2,610.49
OFFC SUPP SVCS-ADMIN	91	0.0065	111.69		111.69	3.28	114.97
FINANCE PURCHASING	544	0.0388	667.66		667.66	19.59	687.25
FINANCE INTERNAL AUDIT	1,242	0.0887	1,524.31		1,524.31	44.72	1,569.03
FINANCE PAYROLL	726	0.0518	891.03		891.03	26.14	917.17
FINANCE BUSINESS SOLUTIONS	1,171	0.0836	1,437.17		1,437.17	42.17	1,479.34
FINANCE REAL PROP SVCS	1,043	0.0745	1,280.09		1,280.09	37.56	1,317.65
FINANCE TREASURY	2,269	0.1620	2,784.76		2,784.76	81.71	2,866.47
FINANCE CUSTOMER SERVICE	277	0.0198	339.96		339.96	9.97	349.93
FINANCE GRANTS MONITORING	410	0.0293	503.20		503.20	14.76	517.96
FINANCE GRANTS COORDINATION	613	0.0438	752.34		752.34	22.07	774.41
FINANCE SUPPLY PROP WAREHSE	2,070	0.1478	2,540.53		2,540.53	74.54	2,615.07
HUMAN RESOURCES	10,879	0.7768	13,351.90		13,351.90	391.75	13,743.65
INFORMATION SYSTEMS	13,616	0.9722	16,711.05		16,711.05	490.31	17,201.36
DEPARTMENT OF LAW	4,162	0.2972	5,108.06		5,108.06	149.87	5,257.93
CENTRAL RECORDS	1,271	0.0908	1,559.91		1,559.91	45.77	1,605.68
FINANCE ADA MANAGEMENT	862	0.0616	1,057.95		1,057.95	31.04	1,088.99
ELECTIONS	1,531	0.1093	1,879.01		1,879.01	55.13	1,934.14
PLANNING COMM	8,003	0.5714	9,822.15		9,822.15	288.18	10,110.33
REGISTER/DEEDS	579	0.0413	710.61		710.61	20.85	731.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
HISTORICAL COMM	513	0.0366	629.60		629.60	18.47	648.07
COMM ED ALLIANCE	299	0.0214	366.97		366.97	10.77	377.74
GOVT ACCESS TV	960	0.0685	1,178.21		1,178.21	34.57	1,212.78
ASSESSOR PROP	897	0.0641	1,100.90		1,100.90	32.30	1,133.20
TRUSTEE	1,309	0.0935	1,606.54		1,606.54	47.14	1,653.68
COUNTY CLERK	957	0.0683	1,174.54		1,174.54	34.46	1,209.00
DISTRICT ATTOR	4,655	0.3324	5,713.12		5,713.12	167.62	5,880.74
DA DRUG ENF	515	0.0368	632.06		632.06	18.54	650.60
DA SPECIAL OPNS	228	0.0163	279.82		279.82	8.21	288.03
PUBLIC DEFENDER	1,138	0.0813	1,396.68		1,396.68	40.98	1,437.66
JUVENILE CT CLRK	582	0.0416	714.29		714.29	20.96	735.25
CIRCUIT CT CLERK	1,743	0.1245	2,139.20		2,139.20	62.76	2,201.96
CRIMINAL CT CLRK	1,367	0.0976	1,677.74		1,677.74	49.22	1,726.96
CLERK/MASTER	694	0.0496	851.76		851.76	24.99	876.75
JUVENILE COURT	4,067	0.2904	4,991.46		4,991.46	146.45	5,137.91
GEN SESSIONS CT	4,500	0.3213	5,522.90		5,522.90	162.04	5,684.94
ST TRIAL COURTS	4,739	0.3384	5,816.21		5,816.21	170.65	5,986.86
JUSTICE INFO SYS	2,617	0.1869	3,211.86		3,211.86	94.24	3,306.10
SHERIFF ADMIN	1,847	0.1319	2,266.84		2,266.84	66.51	2,333.35
SH COMM SERVICES	529	0.0378	649.25		649.25	19.05	668.30
SH FACILITY MTN	395	0.0282	484.79		484.79	14.22	499.01
SH WAREHOUSE	1,415	0.1010	1,736.64		1,736.64	50.95	1,787.59
SH CRIM JUST CTR	1,073	0.0766	1,316.90		1,316.90	38.64	1,355.54
SH HILL JAIL	604	0.0431	741.29		741.29	21.75	763.04
SH CORR WORK CTR	754	0.0538	925.39		925.39	27.15	952.54
SH TRANSPORTATION	355	0.0253	435.70		435.70	12.78	448.48
SH WARRANTS	921	0.0658	1,130.34		1,130.34	33.16	1,163.50
SH TRAINING ACAD	504	0.0360	618.57		618.57	18.15	636.72
SH DEBERRY	277	0.0198	339.96		339.96	9.97	349.93
SH CENTRAL PROC	358	0.0256	439.38		439.38	12.89	452.27
SH LAW ENF BLOCK	1,165	0.0832	1,429.81		1,429.81	41.95	1,471.76
SH SOUTH PRECINCT	13	0.0009	15.95		15.95	0.47	16.42

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 COURTHOUSE	30	0.0021	36.82		36.82	1.08	37.90
SH SORT	200	0.0143	245.46		245.46	7.20	252.66
SH DAY REPORTING	330	0.0236	405.00		405.00	11.88	416.88
POLICE	33,809	2.4141	41,494.08		41,494.08	1,217.45	42,711.53
FIRE	22,322	1.5939	27,395.99		27,395.99	803.81	28,199.80
CODES ADMIN	4,491	0.3207	5,511.85		5,511.85	161.72	5,673.57
BEER BOARD	1,033	0.0738	1,267.82		1,267.82	37.20	1,305.02
AGRICULTURAL EXT	813	0.0581	997.81		997.81	29.28	1,027.09
SOIL & WATER	226	0.0161	277.37		277.37	8.14	285.51
SOCIAL SERVICES	6,896	0.4924	8,463.52		8,463.52	248.32	8,711.84
HEALTH	34,975	2.4974	42,925.13		42,925.13	1,259.43	44,184.56
PUBLIC LIBRARY	20,212	1.4432	24,806.38		24,806.38	727.83	25,534.21
PARKS	27,085	1.9340	33,241.67		33,241.67	975.32	34,216.99
ARTS COMMISSION	793	0.0566	973.26		973.26	28.56	1,001.82
PUBLIC WORKS	24,820	1.7723	30,461.81		30,461.81	893.76	31,355.57
SOLID WASTE	9,988	0.7132	12,258.37		12,258.37	359.66	12,618.03
HUMAN RELATIONS	734	0.0524	900.85		900.85	26.43	927.28
CARING FOR CHILDREN	6,326	0.4517	7,763.96		7,763.96	227.80	7,991.76
FARMERS MARKET	1,977	0.1412	2,426.38		2,426.38	71.19	2,497.57
MUNI AUDITORIUM	7,497	0.5353	9,201.13		9,201.13	269.96	9,471.09
STATE FAIR BD	7,612	0.5435	9,342.28		9,342.28	274.10	9,616.38
CONVENTION CTR	5,076	0.3624	6,229.81		6,229.81	182.78	6,412.59
SPORTS AUTHORITY	1,558	0.1112	1,912.15		1,912.15	56.10	1,968.25
WATER & SEWER	55,553	3.9667	68,180.70		68,180.70	2,000.44	70,181.14
STORM WATER	471	0.0336	578.05		578.05	16.96	595.01
BORDEAUX	27,177	1.9406	33,354.58		33,354.58	978.63	34,333.21
GENERAL HOSP	40,823	2.9149	50,102.44		50,102.44	1,470.02	51,572.46
METRO ACTION COM	18,850	1.3460	23,134.78		23,134.78	678.78	23,813.56
NCAC	31,111	2.2215	38,182.82		38,182.82	1,120.29	39,303.11
MDHA	31	0.0022	38.05		38.05	1.12	39.17
METRO TRANSIT	1,169	0.0835	1,434.73		1,434.73	42.10	1,476.83
NTTC	521	0.0372	639.43		639.43	18.76	658.19

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
TAXI TRANSP & LICENSING	427	0.0305	524.07		524.07	15.38	539.45
EDUCATION	615,089	43.9198	754,904.15		754,904.15	22,149.10	777,053.25
COMMUNICATION CENTER	1,710	0.1221	2,098.69		2,098.69	61.58	2,160.27
ALL OTHER	231,130	16.5037	283,667.92		283,667.92	8,322.89	291,990.81
KNOWLES HOME	2,690	0.1921	3,301.47		3,301.47	96.87	3,398.34
SH COMPLIANCE	235	0.0168	288.42		288.42	8.46	296.88
SH PRE TRIAL	209	0.0149	256.52		256.52	7.53	264.05
SubTotal	1,400,475	100.0000	1,718,815.52		1,718,815.52	48,356.91	1,767,172.43
TOTAL	1,400,475	100.0000	1,718,815.52		1,718,815.52	48,356.91	1,767,172.43

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2004 FINANCE DEPT RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
EMPLOYEE BENEFITS	14,037.96	14,037.96
LEGISLATIVE	509.12	509.12
MAYOR	3,966.83	3,966.83
EMPLOYEE HEALTH &	840.71	840.71
GENERAL SERVICES ADMIN	3,225.37	3,225.37
GENERAL SERVICES BUILDINGS	10,168.25	10,168.25
CENTRAL PRINTING	2,625.22	2,625.22
FLEET MANAGEMENT	29,033.22	29,033.22
POSTAL SERVICE	1,103.36	1,103.36
RADIO SHOP	2,411.67	2,411.67
DIRECTOR OF FINANCE	2,865.76	2,865.76
FINANCE OPERATIONS	1,751.37	1,751.37
FINANCE OMB	2,610.49	2,610.49
OFFC SUPP SVCS-ADMIN	114.97	114.97
FINANCE PURCHASING	687.25	687.25
FINANCE INTERNAL AUDIT	1,569.03	1,569.03
FINANCE PAYROLL	917.17	917.17
FINANCE BUSINESS	1,479.34	1,479.34
FINANCE REAL PROP SVCS	1,317.65	1,317.65
FINANCE TREASURY	2,866.47	2,866.47
FINANCE CUSTOMER SERVICE	349.93	349.93
FINANCE GRANTS MONITORING	517.96	517.96
FINANCE GRANTS	774.41	774.41
FINANCE SUPPLY PROP	2,615.07	2,615.07
HUMAN RESOURCES	13,743.65	13,743.65
INFORMATION SYSTEMS	17,201.36	17,201.36
DEPARTMENT OF LAW	5,257.93	5,257.93
CENTRAL RECORDS	1,605.68	1,605.68
FINANCE ADA MANAGEMENT	1,088.99	1,088.99
ELECTIONS	1,934.14	1,934.14
PLANNING COMM	10,110.33	10,110.33
REGISTER/DEEDS	731.46	731.46
HISTORICAL COMM	648.07	648.07
COMM ED ALLIANCE	377.74	377.74
GOVT ACCESS TV	1,212.78	1,212.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
ASSESSOR PROP	1,133.20	1,133.20
TRUSTEE	1,653.68	1,653.68
COUNTY CLERK	1,209.00	1,209.00
DISTRICT ATTOR	5,880.74	5,880.74
DA DRUG ENF	650.60	650.60
DA SPECIAL OPNS	288.03	288.03
PUBLIC DEFENDER	1,437.66	1,437.66
JUVENILE CT CLRK	735.25	735.25
CIRCUIT CT CLERK	2,201.96	2,201.96
CRIMINAL CT CLRK	1,726.96	1,726.96
CLERK/MASTER	876.75	876.75
JUVENILE COURT	5,137.91	5,137.91
GEN SESSIONS CT	5,684.94	5,684.94
ST TRIAL COURTS	5,986.86	5,986.86
JUSTICE INFO SYS	3,306.10	3,306.10
SHERIFF ADMIN	2,333.35	2,333.35
SH COMM SERVICES	668.30	668.30
SH FACILITY MTN	499.01	499.01
SH WAREHOUSE	1,787.59	1,787.59
SH CRIM JUST CTR	1,355.54	1,355.54
SH HILL JAIL	763.04	763.04
SH CORR WORK CTR	952.54	952.54
SH TRANSPORTATION	448.48	448.48
SH WARRANTS	1,163.50	1,163.50
SH TRAINING ACAD	636.72	636.72
SH DEBERRY	349.93	349.93
SH CENTRAL PROC	452.27	452.27
SH LAW ENF BLOCK	1,471.76	1,471.76
SH SOUTH PRECINCT	16.42	16.42
SH COURTHOUSE	37.90	37.90
SH SORT	252.66	252.66
SH DAY REPORTING	416.88	416.88
POLICE	42,711.53	42,711.53
FIRE	28,199.80	28,199.80
CODES ADMIN	5,673.57	5,673.57

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
BEER BOARD	1,305.02	1,305.02
AGRICULTURAL EXT	1,027.09	1,027.09
SOIL & WATER	285.51	285.51
SOCIAL SERVICES	8,711.84	8,711.84
HEALTH	44,184.56	44,184.56
PUBLIC LIBRARY	25,534.21	25,534.21
PARKS	34,216.99	34,216.99
ARTS COMMISSION	1,001.82	1,001.82
PUBLIC WORKS	31,355.57	31,355.57
SOLID WASTE	12,618.03	12,618.03
HUMAN RELATIONS	927.28	927.28
CARING FOR CHILDREN	7,991.76	7,991.76
FARMERS MARKET	2,497.57	2,497.57
MUNI AUDITORIUM	9,471.09	9,471.09
STATE FAIR BD	9,616.38	9,616.38
CONVENTION CTR	6,412.59	6,412.59
SPORTS AUTHORITY	1,968.25	1,968.25
WATER & SEWER	70,181.14	70,181.14
STORM WATER	595.01	595.01
BORDEAUX	34,333.21	34,333.21
GENERAL HOSP	51,572.46	51,572.46
METRO ACTION COM	23,813.56	23,813.56
NCAC	39,303.11	39,303.11
MDHA	39.17	39.17
METRO TRANSIT	1,476.83	1,476.83
NTTC	658.19	658.19
TAXI TRANSP & LICENSING	539.45	539.45
EDUCATION	777,053.25	777,053.25
COMMUNICATION CENTER	2,160.27	2,160.27
ALL OTHER	291,990.81	291,990.81
KNOWLES HOME	3,398.34	3,398.34
SH COMPLIANCE	296.88	296.88
SH PRE TRIAL	264.05	264.05

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
Direct Billed	0.00	0.00
Total	1,767,172.43	1,767,172.43

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department OFFC SUPP SVCS-ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	181.43			181.43
BUILDING USE ALLOWANCE	1,991.07		1,991.07	
POST AUDITS	70.70	0.33	71.03	
INSURANCE/JUDGEMENTS	18,822.81	54.44	18,877.25	
GENERAL SERVICES BUILDINGS	15,465.10		15,465.10	
FINANCE OPERATIONS	104.09	3.37	107.46	
FINANCE OMB	111.69	3.28	114.97	
FINANCE PURCHASING		0.10	0.10	
FINANCE INTERNAL AUDIT		0.07	0.07	
FINANCE BUSINESS SOLUTIONS		92.51	92.51	
FINANCE GRANTS MONITORING		0.01	0.01	
FINANCE GRANTS COORDINATION		0.02	0.02	
Total Allocated Additions:	36,565.46	154.13	36,719.59	36,719.59
Total To Be Allocated:	36,746.89	154.13		36,901.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department OFFC SUPP SVCS-ADMIN

	Total	General & Admin	SUPPORT SVC ADM
Other Expense & Cost			
MIS REVOLVING CHARGE	181.43	0.00	181.43
Departmental Totals			
Total Expenditures	181.43	0.00	181.43
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	181.43	0.00	181.43
Allocation Step 1			
Inbound- All Others	36,565.46	0.00	36,565.46
1st Allocation	36,746.89	0.00	36,746.89
Allocation Step 2			
Inbound- All Others	154.13	0.00	154.13
2nd Allocation	154.13	0.00	154.13
Total For 025 OFFC SUPP			
Total Allocated	36,901.02	0.00	36,901.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	1,114,603	35.8338	13,167.86		13,167.86	55.24	13,223.10
FINANCE CUSTOMER SERVICE	282,410	9.0794	3,336.38		3,336.38	13.99	3,350.37
FINANCE GRANTS MONITORING	317,538	10.2087	3,751.37		3,751.37	15.73	3,767.10
FINANCE GRANTS COORDINATION	370,502	11.9115	4,377.09		4,377.09	18.36	4,395.45
FINANCE SUPPLY PROP WAREHSE	405,196	13.0269	4,786.97		4,786.97	20.08	4,807.05
FINANCE ADA MANAGEMENT	620,218	19.9397	7,327.22		7,327.22	30.73	7,357.95
SubTotal	3,110,469	100.0000	36,746.89		36,746.89	154.13	36,901.02
TOTAL	3,110,469	100.0000	36,746.89		36,746.89	154.13	36,901.02

Allocation Basis: FY 2004 SALARIES OF SECTIONS SUPERVISED

Allocation Source: FY 2004 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department OFFC SUPP SVCS-ADMIN

Receiving Department	Total	SUPPORT SVC ADM
FINANCE PURCHASING	13,223.10	13,223.10
FINANCE CUSTOMER SERVICE	3,350.37	3,350.37
FINANCE GRANTS MONITORING	3,767.10	3,767.10
FINANCE GRANTS	4,395.45	4,395.45
FINANCE SUPPLY PROP	4,807.05	4,807.05
FINANCE ADA MANAGEMENT	7,357.95	7,357.95
Direct Billed	0.00	0.00
Total	36,901.02	36,901.02

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE PURCHASING

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. Costs were allocated based on total expenditures per department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,196,049.90			1,196,049.90
BUILDING USE ALLOWANCE	3,092.21		3,092.21	
POST AUDITS	422.61	1.97	424.58	
INSURANCE/JUDGEMENTS	19,816.38	57.31	19,873.69	
GENERAL SERVICES BUILDINGS	24,017.85		24,017.85	
CENTRAL PRINTING	342.28	26.26	368.54	
DIRECTOR OF FINANCE	148,818.83	35,322.33	184,141.16	
FINANCE OPERATIONS	744.85	24.30	769.15	
FINANCE OMB	667.66	19.59	687.25	
OFFC SUPP SVCS-ADMIN	13,167.86	55.24	13,223.10	
FINANCE PURCHASING		638.87	638.87	
FINANCE INTERNAL AUDIT		445.44	445.44	
FINANCE PAYROLL		1,089.44	1,089.44	
FINANCE BUSINESS SOLUTIONS		552.98	552.98	
FINANCE TREASURY		1.88	1.88	
FINANCE GRANTS MONITORING		5,448.89	5,448.89	
FINANCE GRANTS COORDINATION		155,208.94	155,208.94	
DEPARTMENT OF LAW		31,559.80	31,559.80	
CENTRAL RECORDS		14,561.14	14,561.14	
Total Allocated Additions:	211,090.53	245,014.38	456,104.91	456,104.91
Total To Be Allocated:	1,407,140.43	245,014.38		1,652,154.81

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PURCHASING

	Total	General & Admin	PURCHASING
Wages & Benefits			
SALARIES & WAGES	857,228.78	0.00	857,228.78
FRINGE BENEFITS	257,374.73	0.00	257,374.73
Other Expense & Cost			
TEMPORARY SERVICES	1,464.40	0.00	1,464.40
PRE-EMPLOYMENT	21.00	0.00	21.00
HOST & HOSTESS	87.66	0.00	87.66
TRAVEL	1,787.60	0.00	1,787.60
POSTAGE	814.68	0.00	814.68
PRINTING	383.90	0.00	383.90
ADVERTISING	25,849.82	0.00	25,849.82
SUBSCRIPTIONS/DUES	6,259.00	0.00	6,259.00
OTHER REPAIRS/MAINT	5,847.60	0.00	5,847.60
INFO SYS CHARGE	34,136.63	0.00	34,136.63
CENTRAL PRINT CHARG	512.72	0.00	512.72
TELECOMM CHARGE	9,626.41	0.00	9,626.41
BOOKS/MAGAZINES	5.55	0.00	5.55
POSTAL SVC CHARGE	13,203.12	0.00	13,203.12
SUPPLIES/MATERIALS	14,327.19	0.00	14,327.19
COMP HARDWARE<$5000	70.00	0.00	70.00
FURN & FIXTURES	448.50	0.00	448.50
SOFTWARE LICENSE	4,205.00	0.00	4,205.00
INDIRECT COSTS	(37,604.39)	0.00	(37,604.39)
Departmental Totals			
Total Expenditures	1,196,049.90	0.00	1,196,049.90
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,196,049.90	0.00	1,196,049.90
Allocation Step 1			
Inbound- All Others	211,090.53	0.00	211,090.53
1st Allocation	1,407,140.43	0.00	1,407,140.43

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PURCHASING

	Total	General & Admin	PURCHASING
Allocation Step 2			
Inbound- All Others	245,014.38	0.00	245,014.38
2nd Allocation	245,014.38	0.00	245,014.38
Total For 021 FINANCE			
Total Allocated	1,652,154.81	0.00	1,652,154.81

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	278,294,244.74	10.5641	148,652.19		148,652.19		148,652.19
POST AUDITS	1,998,851.67	0.0759	1,067.70		1,067.70		1,067.70
CORPORATE DUES	260,836.17	0.0099	139.32		139.32		139.32
INSURANCE/JUDGEMENTS	2,316,927.76	0.0880	1,237.59		1,237.59		1,237.59
LEGISLATIVE	1,574,517.83	0.0598	841.03		841.03	167.79	1,008.82
MAYOR	3,915,347.38	0.1486	2,091.40		2,091.40	417.25	2,508.65
EMPLOYEE HEALTH & WELLNESS	643,187.43	0.0244	343.57		343.57		343.57
GENERAL SERVICES ADMIN	1,312,440.42	0.0498	701.05		701.05		701.05
GENERAL SERVICES BUILDINGS	9,669,895.72	0.3671	5,165.22		5,165.22		5,165.22
CENTRAL PRINTING	825,170.75	0.0313	440.77		440.77		440.77
FLEET MANAGEMENT	31,215,832.45	1.1850	16,674.08		16,674.08		16,674.08
POSTAL SERVICE	865,994.01	0.0329	462.57		462.57		462.57
RADIO SHOP	3,027,249.87	0.1149	1,617.02		1,617.02		1,617.02
DIRECTOR OF FINANCE	847,355.81	0.0322	452.62		452.62		452.62
FINANCE OPERATIONS	1,363,471.58	0.0518	728.31		728.31		728.31
FINANCE OMB	1,360,436.56	0.0516	726.69		726.69		726.69
OFFC SUPP SVCS-ADMIN	181.43		0.10		0.10		0.10
FINANCE PURCHASING	1,196,049.90	0.0454	638.87		638.87		638.87
FINANCE INTERNAL AUDIT	830,633.34	0.0315	443.69		443.69	88.52	532.21
FINANCE PAYROLL	650,099.52	0.0247	347.25		347.25	69.28	416.53
FINANCE BUSINESS SOLUTIONS	1,161,808.45	0.0441	620.59		620.59	123.81	744.40
FINANCE REAL PROP SVCS	1,511,848.84	0.0574	807.56		807.56	161.11	968.67
FINANCE TREASURY	879,785.00	0.0334	469.94		469.94	93.76	563.70
FINANCE CUSTOMER SERVICE	285,187.01	0.0108	152.34		152.34	30.39	182.73
FINANCE GRANTS MONITORING	499,256.52	0.0190	266.68		266.68	53.20	319.88
FINANCE GRANTS COORDINATION	438,411.97	0.0166	234.18		234.18	46.72	280.90
FINANCE SUPPLY PROP WAREHSE	859,410.14	0.0326	459.05		459.05	91.59	550.64
HUMAN RESOURCES	5,957,914.25	0.2262	3,182.45		3,182.45	634.92	3,817.37
INFORMATION SYSTEMS	19,503,527.02	0.7404	10,417.90		10,417.90	2,078.45	12,496.35
DEPARTMENT OF LAW	4,414,279.34	0.1676	2,357.90		2,357.90	470.42	2,828.32
CENTRAL RECORDS	739,297.02	0.0281	394.90		394.90	78.78	473.68
FINANCE ADA MANAGEMENT	1,020,489.68	0.0387	545.10		545.10	108.75	653.85

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ELECTIONS	3,512,568.49	0.1333	1,876.25		1,876.25	374.33	2,250.58
PLANNING COMM	4,001,232.42	0.1519	2,137.28		2,137.28	426.40	2,563.68
ADV PLAN/RSCH	775,131.45	0.0294	414.04		414.04	82.60	496.64
REGISTER/DEEDS	2,347,314.57	0.0891	1,253.83		1,253.83	250.15	1,503.98
HISTORICAL COMM	744,427.38	0.0283	397.64		397.64	79.33	476.97
COMM ED ALLIANCE	567,396.22	0.0215	303.08		303.08	60.47	363.55
GOVT ACCESS TV	914,884.26	0.0347	488.69		488.69	97.50	586.19
ASSESSOR PROP	6,856,115.41	0.2603	3,662.22		3,662.22	730.64	4,392.86
TRUSTEE	2,075,268.04	0.0788	1,108.52		1,108.52	221.16	1,329.68
COUNTY CLERK	3,651,832.31	0.1386	1,950.65		1,950.65	389.17	2,339.82
DISTRICT ATTOR	4,760,883.86	0.1807	2,543.05		2,543.05	507.36	3,050.41
DA DRUG ENF	2,442,254.67	0.0927	1,304.55		1,304.55	260.27	1,564.82
DA SPECIAL OPNS	126,726.50	0.0048	67.70		67.70	13.51	81.21
PUBLIC DEFENDER	4,677,276.12	0.1776	2,498.39		2,498.39	498.45	2,996.84
JUVENILE CT CLRK	1,477,108.68	0.0561	789.00		789.00	157.41	946.41
CIRCUIT CT CLERK	5,062,960.26	0.1922	2,704.40		2,704.40	539.55	3,243.95
CRIMINAL CT CLRK	4,825,289.80	0.1832	2,577.45		2,577.45	514.22	3,091.67
CLERK/MASTER	1,288,146.57	0.0489	688.06		688.06	137.27	825.33
JUVENILE COURT	11,315,360.95	0.4295	6,044.15		6,044.15	1,205.86	7,250.01
GEN SESSIONS CT	8,744,861.67	0.3320	4,671.12		4,671.12	931.92	5,603.04
ST TRIAL COURTS	8,432,434.72	0.3201	4,504.23		4,504.23	898.63	5,402.86
JUSTICE INFO SYS	2,883,853.62	0.1095	1,540.42		1,540.42	307.33	1,847.75
SHERIFF ADMIN	4,348,858.16	0.1651	2,322.96		2,322.96	463.45	2,786.41
SH COMM SERVICES	930,814.78	0.0353	497.20		497.20	99.19	596.39
SH FACILITY MTN	642,695.09	0.0244	343.30		343.30	68.49	411.79
SH WAREHOUSE	775,388.70	0.0294	414.18		414.18	82.63	496.81
SH CRIM JUST CTR	11,090,654.46	0.4210	5,924.13		5,924.13	1,181.91	7,106.04
SH HILL JAIL	3,621,435.85	0.1375	1,934.41		1,934.41	385.93	2,320.34
SH CORR WORK CTR	4,975,664.32	0.1889	2,657.78		2,657.78	530.25	3,188.03
SH TRANSPORTATION	1,766,803.21	0.0671	943.74		943.74	188.28	1,132.02
SH WARRANTS	2,797,114.86	0.1062	1,494.09		1,494.09	298.08	1,792.17
SH TRAINING ACAD	323,655.17	0.0123	172.88		172.88	34.49	207.37

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH DEBERRY	7,851,249.77	0.2980	4,193.79		4,193.79	836.69	5,030.48
SH CENTRAL PROC	2,699,411.23	0.1025	1,441.90		1,441.90	287.67	1,729.57
SH LAW ENF BLOCK	538,811.11	0.0205	287.80		287.80	57.42	345.22
SH SORT	67,963.24	0.0026	36.30		36.30	7.24	43.54
SH DAY REPORTING	753,279.28	0.0286	402.37		402.37	80.28	482.65
SH OTHER	16,636,405.82	0.6315	8,886.42		8,886.42	1,772.91	10,659.33
POLICE	137,089,451.13	5.2040	73,226.98		73,226.98	14,609.37	87,836.35
FIRE	96,159,582.44	3.6502	51,364.09		51,364.09	10,247.55	61,611.64
CODES ADMIN	6,788,354.66	0.2577	3,626.03		3,626.03	723.42	4,349.45
BEER BOARD	378,384.07	0.0144	202.12		202.12	40.32	242.44
AGRICULTURAL EXT	308,157.53	0.0117	164.61		164.61	32.84	197.45
SOIL & WATER	90,767.61	0.0034	48.49		48.49	9.67	58.16
SOCIAL SERVICES	10,491,450.44	0.3983	5,604.06		5,604.06	1,118.05	6,722.11
HEALTH	41,843,625.07	1.5884	22,350.98		22,350.98	4,459.20	26,810.18
PUBLIC LIBRARY	22,056,341.48	0.8373	11,781.49		11,781.49	2,350.50	14,131.99
PARKS	49,896,226.01	1.8941	26,652.31		26,652.31	5,317.35	31,969.66
ARTS COMMISSION	2,988,463.21	0.1134	1,596.30		1,596.30	318.47	1,914.77
PUBLIC WORKS	85,768,368.81	3.2558	45,813.58		45,813.58	9,140.18	54,953.76
SOLID WASTE	25,349,665.63	0.9623	13,540.65		13,540.65	2,701.47	16,242.12
HUMAN RELATIONS	398,683.72	0.0151	212.96		212.96	42.49	255.45
CARING FOR CHILDREN	6,302,184.82	0.2392	3,366.34		3,366.34	671.61	4,037.95
FARMERS MARKET	1,205,983.68	0.0458	644.19		644.19	128.52	772.71
MUNI AUDITORIUM	2,048,539.70	0.0778	1,094.23		1,094.23	218.31	1,312.54
STATE FAIR BD	4,282,000.53	0.1625	2,287.25		2,287.25	456.32	2,743.57
CONVENTION CTR	6,524,536.03	0.2477	3,485.11		3,485.11	695.31	4,180.42
SPORTS AUTHORITY	18,898,412.95	0.7174	10,094.67		10,094.67	2,013.97	12,108.64
WATER & SEWER	164,368,855.43	6.2395	87,798.40		87,798.40	17,516.49	105,314.89
STORM WATER	13,185,814.18	0.5005	7,043.26		7,043.26	1,405.19	8,448.45
BORDEAUX	33,374,030.28	1.2669	17,826.89		17,826.89	3,556.61	21,383.50
GENERAL HOSP	105,546,585.01	4.0066	56,378.21		56,378.21	11,247.90	67,626.11
METRO ACTION COM	18,502,676.62	0.7024	9,883.29		9,883.29	1,971.80	11,855.09
NCAC	7,061,802.11	0.2681	3,772.09		3,772.09	752.56	4,524.65

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MDHA	1,646,384.23	0.0625	879.42		879.42	175.45	1,054.87
METRO TRANSIT	21,691,645.73	0.8234	11,586.69		11,586.69	2,311.64	13,898.33
NTTC	9,974,766.36	0.3786	5,328.07		5,328.07	1,062.99	6,391.06
TAXI TRANSP & LICENSING	254,311.73	0.0097	135.85		135.85	27.10	162.95
EDUCATION	769,259,601.80	29.2007	410,903.59		410,903.59	81,978.65	492,882.24
SELF INSUR FUND	5,775,984.38	0.2193	3,085.27		3,085.27	615.53	3,700.80
ARENA	5,391,786.98	0.2047	2,880.05		2,880.05	574.59	3,454.64
COMMUNICATION CENTER	9,426,999.95	0.3579	5,035.48		5,035.48	1,004.62	6,040.10
ALL OTHER	425,077,355.39	16.1361	227,057.07		227,057.07	45,299.71	272,356.78
KNOWLES HOME	3,404,475.49	0.1292	1,818.52		1,818.52	362.81	2,181.33
SH COMPLIANCE	351,888.57	0.0134	187.97		187.97	37.50	225.47
SH PRE TRIAL	423,590.99	0.0161	226.27		226.27	45.14	271.41
SubTotal	2,634,331,207.35	100.0000	1,407,140.43		1,407,140.43	245,014.38	1,652,154.81
TOTAL	2,634,331,207.35	100.0000	1,407,140.43		1,407,140.43	245,014.38	1,652,154.81

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2004 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING
EMPLOYEE BENEFITS	148,652.19	148,652.19
POST AUDITS	1,067.70	1,067.70
CORPORATE DUES	139.32	139.32
INSURANCE/JUDGEMENTS	1,237.59	1,237.59
LEGISLATIVE	1,008.82	1,008.82
MAYOR	2,508.65	2,508.65
EMPLOYEE HEALTH &	343.57	343.57
GENERAL SERVICES ADMIN	701.05	701.05
GENERAL SERVICES BUILDINGS	5,165.22	5,165.22
CENTRAL PRINTING	440.77	440.77
FLEET MANAGEMENT	16,674.08	16,674.08
POSTAL SERVICE	462.57	462.57
RADIO SHOP	1,617.02	1,617.02
DIRECTOR OF FINANCE	452.62	452.62
FINANCE OPERATIONS	728.31	728.31
FINANCE OMB	726.69	726.69
OFFC SUPP SVCS-ADMIN	0.10	0.10
FINANCE PURCHASING	638.87	638.87
FINANCE INTERNAL AUDIT	532.21	532.21
FINANCE PAYROLL	416.53	416.53
FINANCE BUSINESS	744.40	744.40
FINANCE REAL PROP SVCS	968.67	968.67
FINANCE TREASURY	563.70	563.70
FINANCE CUSTOMER SERVICE	182.73	182.73
FINANCE GRANTS MONITORING	319.88	319.88
FINANCE GRANTS	280.90	280.90
FINANCE SUPPLY PROP	550.64	550.64
HUMAN RESOURCES	3,817.37	3,817.37
INFORMATION SYSTEMS	12,496.35	12,496.35
DEPARTMENT OF LAW	2,828.32	2,828.32
CENTRAL RECORDS	473.68	473.68
FINANCE ADA MANAGEMENT	653.85	653.85
ELECTIONS	2,250.58	2,250.58
PLANNING COMM	2,563.68	2,563.68
ADV PLAN/RSCH	496.64	496.64

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING
REGISTER/DEEDS	1,503.98	1,503.98
HISTORICAL COMM	476.97	476.97
COMM ED ALLIANCE	363.55	363.55
GOVT ACCESS TV	586.19	586.19
ASSESSOR PROP	4,392.86	4,392.86
TRUSTEE	1,329.68	1,329.68
COUNTY CLERK	2,339.82	2,339.82
DISTRICT ATTOR	3,050.41	3,050.41
DA DRUG ENF	1,564.82	1,564.82
DA SPECIAL OPNS	81.21	81.21
PUBLIC DEFENDER	2,996.84	2,996.84
JUVENILE CT CLRK	946.41	946.41
CIRCUIT CT CLERK	3,243.95	3,243.95
CRIMINAL CT CLRK	3,091.67	3,091.67
CLERK/MASTER	825.33	825.33
JUVENILE COURT	7,250.01	7,250.01
GEN SESSIONS CT	5,603.04	5,603.04
ST TRIAL COURTS	5,402.86	5,402.86
JUSTICE INFO SYS	1,847.75	1,847.75
SHERIFF ADMIN	2,786.41	2,786.41
SH COMM SERVICES	596.39	596.39
SH FACILITY MTN	411.79	411.79
SH WAREHOUSE	496.81	496.81
SH CRIM JUST CTR	7,106.04	7,106.04
SH HILL JAIL	2,320.34	2,320.34
SH CORR WORK CTR	3,188.03	3,188.03
SH TRANSPORTATION	1,132.02	1,132.02
SH WARRANTS	1,792.17	1,792.17
SH TRAINING ACAD	207.37	207.37
SH DEBERRY	5,030.48	5,030.48
SH CENTRAL PROC	1,729.57	1,729.57
SH LAW ENF BLOCK	345.22	345.22
SH SORT	43.54	43.54
SH DAY REPORTING	482.65	482.65
SH OTHER	10,659.33	10,659.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING
POLICE	87,836.35	87,836.35
FIRE	61,611.64	61,611.64
CODES ADMIN	4,349.45	4,349.45
BEER BOARD	242.44	242.44
AGRICULTURAL EXT	197.45	197.45
SOIL & WATER	58.16	58.16
SOCIAL SERVICES	6,722.11	6,722.11
HEALTH	26,810.18	26,810.18
PUBLIC LIBRARY	14,131.99	14,131.99
PARKS	31,969.66	31,969.66
ARTS COMMISSION	1,914.77	1,914.77
PUBLIC WORKS	54,953.76	54,953.76
SOLID WASTE	16,242.12	16,242.12
HUMAN RELATIONS	255.45	255.45
CARING FOR CHILDREN	4,037.95	4,037.95
FARMERS MARKET	772.71	772.71
MUNI AUDITORIUM	1,312.54	1,312.54
STATE FAIR BD	2,743.57	2,743.57
CONVENTION CTR	4,180.42	4,180.42
SPORTS AUTHORITY	12,108.64	12,108.64
WATER & SEWER	105,314.89	105,314.89
STORM WATER	8,448.45	8,448.45
BORDEAUX	21,383.50	21,383.50
GENERAL HOSP	67,626.11	67,626.11
METRO ACTION COM	11,855.09	11,855.09
NCAC	4,524.65	4,524.65
MDHA	1,054.87	1,054.87
METRO TRANSIT	13,898.33	13,898.33
NTTC	6,391.06	6,391.06
TAXI TRANSP & LICENSING	162.95	162.95
EDUCATION	492,882.24	492,882.24
SELF INSUR FUND	3,700.80	3,700.80
ARENA	3,454.64	3,454.64
COMMUNICATION CENTER	6,040.10	6,040.10
ALL OTHER	272,356.78	272,356.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING
KNOWLES HOME	2,181.33	2,181.33
SH COMPLIANCE	225.47	225.47
SH PRE TRIAL	271.41	271.41
Direct Billed	0.00	0.00
Total	1,652,154.81	1,652,154.81

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE 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 total expenditures of each department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	828,700.47			828,700.47
BUILDING USE ALLOWANCE	3,920.47		3,920.47	
POST AUDITS	964.85	4.51	969.36	
INSURANCE/JUDGEMENTS	9,650.83	27.91	9,678.74	
GENERAL SERVICES BUILDINGS	30,451.15		30,451.15	
DIRECTOR OF FINANCE	104,058.90	24,698.50	128,757.40	
FINANCE OPERATIONS	1,389.19	44.95	1,434.14	
FINANCE OMB	1,524.31	44.72	1,569.03	
FINANCE PURCHASING	443.69	88.52	532.21	
FINANCE INTERNAL AUDIT		309.35	309.35	
FINANCE PAYROLL		567.07	567.07	
FINANCE BUSINESS SOLUTIONS		1,262.50	1,262.50	
FINANCE TREASURY		1.01	1.01	
FINANCE GRANTS MONITORING		35.74	35.74	
FINANCE GRANTS COORDINATION		68.69	68.69	
Total Allocated Additions:	152,403.39	27,153.47	179,556.86	179,556.86
Total To Be Allocated:	981,103.86	27,153.47		1,008,257.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE INTERNAL AUDIT

	Total	General & Admin	INTERNAL AUDIT
Wages & Benefits			
SALARIES & WAGES	622,215.82	0.00	622,215.82
FRINGE BENEFITS	157,150.65	0.00	157,150.65
Other Expense & Cost			
BOTTLED WATER	135.42	0.00	135.42
TRAVEL	135.25	0.00	135.25
TELEPHONE	104.46	0.00	104.46
POSTAGE	74.25	0.00	74.25
PRINTING	440.26	0.00	440.26
SUBSCRIPTIONS	128.32	0.00	128.32
TUITION/MEMBER DUES	8,736.79	0.00	8,736.79
OTHER REPAIRS/MAINT	1,941.68	0.00	1,941.68
INFO SYSTS CHARGE	25,803.28	0.00	25,803.28
POSTAL SVC CHARGES	200.04	0.00	200.04
TELECOMM CHARGES	6,410.69	0.00	6,410.69
MIS TECH REVOLVING CHG	135.01	0.00	135.01
SUPPLIES/MATERIALS	3,038.69	0.00	3,038.69
CENTRAL PRINT	46.00	0.00	46.00
PRIVILEGE TAX	400.00	0.00	400.00
INDIRECT COST	(245.14)	0.00	(245.14)
FOOD & ICE	1,849.00	0.00	1,849.00
Departmental Totals			
Total Expenditures	828,700.47	0.00	828,700.47
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	828,700.47	0.00	828,700.47
Allocation Step 1			
Inbound- All Others	152,403.39	0.00	152,403.39
1st Allocation	981,103.86	0.00	981,103.86

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE INTERNAL AUDIT

	Total	General & Admin	INTERNAL AUDIT
Allocation Step 2			
Inbound- All Others	27,153.47	0.00	27,153.47
2nd Allocation	27,153.47	0.00	27,153.47
Total For 022 FINANCE INTERNAL			
Total Allocated	1,008,257.33	0.00	1,008,257.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
EMPLOYEE BENEFITS	278,294,244.74	10.5641	103,645.12		103,645.12		103,645.12
POST AUDITS	1,998,851.67	0.0759	744.43		744.43		744.43
CORPORATE DUES	260,836.17	0.0099	97.14		97.14		97.14
INSURANCE/JUDGEMENTS	2,316,927.76	0.0880	862.89		862.89		862.89
LEGISLATIVE	1,574,517.83	0.0598	586.40		586.40	18.60	605.00
MAYOR	3,915,347.38	0.1486	1,458.20		1,458.20	46.26	1,504.46
EMPLOYEE HEALTH & WELLNESS	643,187.43	0.0244	239.55		239.55		239.55
GENERAL SERVICES ADMIN	1,312,440.42	0.0498	488.80		488.80		488.80
GENERAL SERVICES BUILDINGS	9,669,895.72	0.3671	3,601.36		3,601.36		3,601.36
CENTRAL PRINTING	825,170.75	0.0313	307.32		307.32		307.32
FLEET MANAGEMENT	31,215,832.45	1.1850	11,625.71		11,625.71		11,625.71
POSTAL SERVICE	865,994.01	0.0329	322.52		322.52		322.52
RADIO SHOP	3,027,249.87	0.1149	1,127.44		1,127.44		1,127.44
DIRECTOR OF FINANCE	847,355.81	0.0322	315.58		315.58		315.58
FINANCE OPERATIONS	1,363,471.58	0.0518	507.80		507.80		507.80
FINANCE OMB	1,360,436.56	0.0516	506.67		506.67		506.67
OFFC SUPP SVCS-ADMIN	181.43		0.07		0.07		0.07
FINANCE PURCHASING	1,196,049.90	0.0454	445.44		445.44		445.44
FINANCE INTERNAL AUDIT	830,633.34	0.0315	309.35		309.35		309.35
FINANCE PAYROLL	650,099.52	0.0247	242.12		242.12	7.68	249.80
FINANCE BUSINESS SOLUTIONS	1,161,808.45	0.0441	432.70		432.70	13.73	446.43
FINANCE REAL PROP SVCS	1,511,848.84	0.0574	563.06		563.06	17.86	580.92
FINANCE TREASURY	879,785.00	0.0334	327.66		327.66	10.39	338.05
FINANCE CUSTOMER SERVICE	285,187.01	0.0108	106.21		106.21	3.37	109.58
FINANCE GRANTS MONITORING	499,256.52	0.0190	185.94		185.94	5.90	191.84
FINANCE GRANTS COORDINATION	438,411.97	0.0166	163.28		163.28	5.18	168.46
FINANCE SUPPLY PROP WAREHSE	859,410.14	0.0326	320.07		320.07	10.15	330.22
HUMAN RESOURCES	5,957,914.25	0.2262	2,218.90		2,218.90	70.39	2,289.29
INFORMATION SYSTEMS	19,503,527.02	0.7404	7,263.70		7,263.70	230.43	7,494.13
DEPARTMENT OF LAW	4,414,279.34	0.1676	1,644.01		1,644.01	52.15	1,696.16
CENTRAL RECORDS	739,297.02	0.0281	275.34		275.34	8.73	284.07
FINANCE ADA MANAGEMENT	1,020,489.68	0.0387	380.06		380.06	12.06	392.12

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
ELECTIONS	3,512,568.49	0.1333	1,308.18		1,308.18	41.50	1,349.68
PLANNING COMM	4,001,232.42	0.1519	1,490.18		1,490.18	47.27	1,537.45
ADV PLAN/RSCH	775,131.45	0.0294	288.68		288.68	9.16	297.84
REGISTER/DEEDS	2,347,314.57	0.0891	874.21		874.21	27.73	901.94
HISTORICAL COMM	744,427.38	0.0283	277.25		277.25	8.80	286.05
COMM ED ALLIANCE	567,396.22	0.0215	211.32		211.32	6.70	218.02
GOVT ACCESS TV	914,884.26	0.0347	340.73		340.73	10.81	351.54
ASSESSOR PROP	6,856,115.41	0.2603	2,553.42		2,553.42	81.00	2,634.42
TRUSTEE	2,075,268.04	0.0788	772.89		772.89	24.52	797.41
COUNTY CLERK	3,651,832.31	0.1386	1,360.06		1,360.06	43.14	1,403.20
DISTRICT ATTOR	4,760,883.86	0.1807	1,773.10		1,773.10	56.25	1,829.35
DA DRUG ENF	2,442,254.67	0.0927	909.57		909.57	28.85	938.42
DA SPECIAL OPNS	126,726.50	0.0048	47.20		47.20	1.50	48.70
PUBLIC DEFENDER	4,677,276.12	0.1776	1,741.96		1,741.96	55.26	1,797.22
JUVENILE CT CLRK	1,477,108.68	0.0561	550.11		550.11	17.45	567.56
CIRCUIT CT CLERK	5,062,960.26	0.1922	1,885.59		1,885.59	59.82	1,945.41
CRIMINAL CT CLRK	4,825,289.80	0.1832	1,797.08		1,797.08	57.01	1,854.09
CLERK/MASTER	1,288,146.57	0.0489	479.74		479.74	15.22	494.96
JUVENILE COURT	11,315,360.95	0.4295	4,214.17		4,214.17	133.69	4,347.86
GEN SESSIONS CT	8,744,861.67	0.3320	3,256.85		3,256.85	103.32	3,360.17
ST TRIAL COURTS	8,432,434.72	0.3201	3,140.49		3,140.49	99.63	3,240.12
JUSTICE INFO SYS	2,883,853.62	0.1095	1,074.03		1,074.03	34.07	1,108.10
SHERIFF ADMIN	4,348,858.16	0.1651	1,619.65		1,619.65	51.38	1,671.03
SH COMM SERVICES	930,814.78	0.0353	346.66		346.66	11.00	357.66
SH FACILITY MTN	642,695.09	0.0244	239.36		239.36	7.59	246.95
SH WAREHOUSE	775,388.70	0.0294	288.78		288.78	9.16	297.94
SH CRIM JUST CTR	11,090,654.46	0.4210	4,130.50		4,130.50	131.03	4,261.53
SH HILL JAIL	3,621,435.85	0.1375	1,348.73		1,348.73	42.79	1,391.52
SH CORR WORK CTR	4,975,664.32	0.1889	1,853.09		1,853.09	58.79	1,911.88
SH TRANSPORTATION	1,766,803.21	0.0671	658.01		658.01	20.87	678.88
SH WARRANTS	2,797,114.86	0.1062	1,041.73		1,041.73	33.05	1,074.78
SH TRAINING ACAD	323,655.17	0.0123	120.54		120.54	3.82	124.36

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
SH DEBERRY	7,851,249.77	0.2980	2,924.04		2,924.04	92.76	3,016.80
SH CENTRAL PROC	2,699,411.23	0.1025	1,005.34		1,005.34	31.89	1,037.23
SH LAW ENF BLOCK	538,811.11	0.0205	200.67		200.67	6.37	207.04
SH SORT	67,963.24	0.0026	25.31		25.31	0.80	26.11
SH DAY REPORTING	753,279.28	0.0286	280.55		280.55	8.90	289.45
SH OTHER	16,636,405.82	0.6315	6,195.90		6,195.90	196.55	6,392.45
POLICE	137,089,451.13	5.2040	51,056.22		51,056.22	1,619.65	52,675.87
FIRE	96,159,582.44	3.6502	35,812.70		35,812.70	1,136.08	36,948.78
CODES ADMIN	6,788,354.66	0.2577	2,528.19		2,528.19	80.20	2,608.39
BEER BOARD	378,384.07	0.0144	140.93		140.93	4.47	145.40
AGRICULTURAL EXT	308,157.53	0.0117	114.77		114.77	3.64	118.41
SOIL & WATER	90,767.61	0.0034	33.81		33.81	1.07	34.88
SOCIAL SERVICES	10,491,450.44	0.3983	3,907.33		3,907.33	123.95	4,031.28
HEALTH	41,843,625.07	1.5884	15,583.82		15,583.82	494.36	16,078.18
PUBLIC LIBRARY	22,056,341.48	0.8373	8,214.44		8,214.44	260.59	8,475.03
PARKS	49,896,226.01	1.8941	18,582.85		18,582.85	589.50	19,172.35
ARTS COMMISSION	2,988,463.21	0.1134	1,112.99		1,112.99	35.31	1,148.30
PUBLIC WORKS	85,768,368.81	3.2558	31,942.71		31,942.71	1,013.32	32,956.03
SOLID WASTE	25,349,665.63	0.9623	9,440.98		9,440.98	299.50	9,740.48
HUMAN RELATIONS	398,683.72	0.0151	148.48		148.48	4.71	153.19
CARING FOR CHILDREN	6,302,184.82	0.2392	2,347.12		2,347.12	74.46	2,421.58
FARMERS MARKET	1,205,983.68	0.0458	449.15		449.15	14.25	463.40
MUNI AUDITORIUM	2,048,539.70	0.0778	762.94		762.94	24.20	787.14
STATE FAIR BD	4,282,000.53	0.1625	1,594.75		1,594.75	50.59	1,645.34
CONVENTION CTR	6,524,536.03	0.2477	2,429.93		2,429.93	77.08	2,507.01
SPORTS AUTHORITY	18,898,412.95	0.7174	7,038.33		7,038.33	223.28	7,261.61
WATER & SEWER	164,368,855.43	6.2395	61,215.89		61,215.89	1,941.95	63,157.84
STORM WATER	13,185,814.18	0.5005	4,910.79		4,910.79	155.78	5,066.57
BORDEAUX	33,374,030.28	1.2669	12,429.49		12,429.49	394.30	12,823.79
GENERAL HOSP	105,546,585.01	4.0066	39,308.71		39,308.71	1,246.99	40,555.70
METRO ACTION COM	18,502,676.62	0.7024	6,890.95		6,890.95	218.60	7,109.55
NCAC	7,061,802.11	0.2681	2,630.03		2,630.03	83.43	2,713.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
MDHA	1,646,384.23	0.0625	613.16		613.16	19.45	632.61
METRO TRANSIT	21,691,645.73	0.8234	8,078.62		8,078.62	256.28	8,334.90
NTTC	9,974,766.36	0.3786	3,714.90		3,714.90	117.85	3,832.75
TAXI TRANSP & LICENSING	254,311.73	0.0097	94.72		94.72	3.00	97.72
EDUCATION	769,259,601.80	29.2007	286,495.25		286,495.25	9,088.49	295,583.74
SELF INSUR FUND	5,775,984.38	0.2193	2,151.15		2,151.15	68.24	2,219.39
ARENA	5,391,786.98	0.2047	2,008.06		2,008.06	63.70	2,071.76
COMMUNICATION CENTER	9,426,999.95	0.3579	3,510.90		3,510.90	111.38	3,622.28
ALL OTHER	425,077,355.39	16.1361	158,311.54		158,311.54	5,022.11	163,333.65
KNOWLES HOME	3,404,475.49	0.1292	1,267.93		1,267.93	40.22	1,308.15
SH COMPLIANCE	351,888.57	0.0134	131.06		131.06	4.16	135.22
SH PRE TRIAL	423,590.99	0.0161	157.76		157.76	5.00	162.76
SubTotal	2,634,331,207.35	100.0000	981,103.86		981,103.86	27,153.47	1,008,257.33
TOTAL	2,634,331,207.35	100.0000	981,103.86		981,103.86	27,153.47	1,008,257.33

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2004 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT
EMPLOYEE BENEFITS	103,645.12	103,645.12
POST AUDITS	744.43	744.43
CORPORATE DUES	97.14	97.14
INSURANCE/JUDGEMENTS	862.89	862.89
LEGISLATIVE	605.00	605.00
MAYOR	1,504.46	1,504.46
EMPLOYEE HEALTH &	239.55	239.55
GENERAL SERVICES ADMIN	488.80	488.80
GENERAL SERVICES BUILDINGS	3,601.36	3,601.36
CENTRAL PRINTING	307.32	307.32
FLEET MANAGEMENT	11,625.71	11,625.71
POSTAL SERVICE	322.52	322.52
RADIO SHOP	1,127.44	1,127.44
DIRECTOR OF FINANCE	315.58	315.58
FINANCE OPERATIONS	507.80	507.80
FINANCE OMB	506.67	506.67
OFFC SUPP SVCS-ADMIN	0.07	0.07
FINANCE PURCHASING	445.44	445.44
FINANCE INTERNAL AUDIT	309.35	309.35
FINANCE PAYROLL	249.80	249.80
FINANCE BUSINESS	446.43	446.43
FINANCE REAL PROP SVCS	580.92	580.92
FINANCE TREASURY	338.05	338.05
FINANCE CUSTOMER SERVICE	109.58	109.58
FINANCE GRANTS MONITORING	191.84	191.84
FINANCE GRANTS	168.46	168.46
FINANCE SUPPLY PROP	330.22	330.22
HUMAN RESOURCES	2,289.29	2,289.29
INFORMATION SYSTEMS	7,494.13	7,494.13
DEPARTMENT OF LAW	1,696.16	1,696.16
CENTRAL RECORDS	284.07	284.07
FINANCE ADA MANAGEMENT	392.12	392.12
ELECTIONS	1,349.68	1,349.68
PLANNING COMM	1,537.45	1,537.45
ADV PLAN/RSCH	297.84	297.84

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT
REGISTER/DEEDS	901.94	901.94
HISTORICAL COMM	286.05	286.05
COMM ED ALLIANCE	218.02	218.02
GOVT ACCESS TV	351.54	351.54
ASSESSOR PROP	2,634.42	2,634.42
TRUSTEE	797.41	797.41
COUNTY CLERK	1,403.20	1,403.20
DISTRICT ATTOR	1,829.35	1,829.35
DA DRUG ENF	938.42	938.42
DA SPECIAL OPNS	48.70	48.70
PUBLIC DEFENDER	1,797.22	1,797.22
JUVENILE CT CLRK	567.56	567.56
CIRCUIT CT CLERK	1,945.41	1,945.41
CRIMINAL CT CLRK	1,854.09	1,854.09
CLERK/MASTER	494.96	494.96
JUVENILE COURT	4,347.86	4,347.86
GEN SESSIONS CT	3,360.17	3,360.17
ST TRIAL COURTS	3,240.12	3,240.12
JUSTICE INFO SYS	1,108.10	1,108.10
SHERIFF ADMIN	1,671.03	1,671.03
SH COMM SERVICES	357.66	357.66
SH FACILITY MTN	246.95	246.95
SH WAREHOUSE	297.94	297.94
SH CRIM JUST CTR	4,261.53	4,261.53
SH HILL JAIL	1,391.52	1,391.52
SH CORR WORK CTR	1,911.88	1,911.88
SH TRANSPORTATION	678.88	678.88
SH WARRANTS	1,074.78	1,074.78
SH TRAINING ACAD	124.36	124.36
SH DEBERRY	3,016.80	3,016.80
SH CENTRAL PROC	1,037.23	1,037.23
SH LAW ENF BLOCK	207.04	207.04
SH SORT	26.11	26.11
SH DAY REPORTING	289.45	289.45
SH OTHER	6,392.45	6,392.45

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT
POLICE	52,675.87	52,675.87
FIRE	36,948.78	36,948.78
CODES ADMIN	2,608.39	2,608.39
BEER BOARD	145.40	145.40
AGRICULTURAL EXT	118.41	118.41
SOIL & WATER	34.88	34.88
SOCIAL SERVICES	4,031.28	4,031.28
HEALTH	16,078.18	16,078.18
PUBLIC LIBRARY	8,475.03	8,475.03
PARKS	19,172.35	19,172.35
ARTS COMMISSION	1,148.30	1,148.30
PUBLIC WORKS	32,956.03	32,956.03
SOLID WASTE	9,740.48	9,740.48
HUMAN RELATIONS	153.19	153.19
CARING FOR CHILDREN	2,421.58	2,421.58
FARMERS MARKET	463.40	463.40
MUNI AUDITORIUM	787.14	787.14
STATE FAIR BD	1,645.34	1,645.34
CONVENTION CTR	2,507.01	2,507.01
SPORTS AUTHORITY	7,261.61	7,261.61
WATER & SEWER	63,157.84	63,157.84
STORM WATER	5,066.57	5,066.57
BORDEAUX	12,823.79	12,823.79
GENERAL HOSP	40,555.70	40,555.70
METRO ACTION COM	7,109.55	7,109.55
NCAC	2,713.46	2,713.46
MDHA	632.61	632.61
METRO TRANSIT	8,334.90	8,334.90
NTTC	3,832.75	3,832.75
TAXI TRANSP & LICENSING	97.72	97.72
EDUCATION	295,583.74	295,583.74
SELF INSUR FUND	2,219.39	2,219.39
ARENA	2,071.76	2,071.76
COMMUNICATION CENTER	3,622.28	3,622.28
ALL OTHER	163,333.65	163,333.65

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT
KNOWLES HOME	1,308.15	1,308.15
SH COMPLIANCE	135.22	135.22
SH PRE TRIAL	162.76	162.76
Direct Billed	0.00	0.00
Total	1,008,257.33	1,008,257.33

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	650,099.52			650,099.52
BUILDING USE ALLOWANCE	2,159.51		2,159.51	
POST AUDITS	564.00	2.63	566.63	
INSURANCE/JUDGEMENTS	14,299.29	41.36	14,340.65	
GENERAL SERVICES BUILDINGS	16,773.34		16,773.34	
CENTRAL PRINTING	294.78	22.62	317.40	
DIRECTOR OF FINANCE	76,164.63	18,077.76	94,242.39	
FINANCE OPERATIONS	842.45	27.30	869.75	
FINANCE OMB	891.03	26.14	917.17	
FINANCE PURCHASING	347.25	69.28	416.53	
FINANCE INTERNAL AUDIT	242.12	7.68	249.80	
FINANCE PAYROLL		583.54	583.54	
FINANCE BUSINESS SOLUTIONS		737.99	737.99	
FINANCE TREASURY		1.00	1.00	
FINANCE GRANTS MONITORING		27.97	27.97	
FINANCE GRANTS COORDINATION		53.76	53.76	
DEPARTMENT OF LAW		193.55	193.55	
CENTRAL RECORDS		4,345.21	4,345.21	
Total Allocated Additions:	112,578.40	24,217.79	136,796.19	136,796.19
Total To Be Allocated:	762,677.92	24,217.79		786,895.71

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PAYROLL

	Total	General & Admin	ACTIVE PAYROLL	PENSION PAYROLL
Wages & Benefits				
SALARIES & WAGES	460,115.66	0.00	231,392.17	228,723.49
FRINGE BENEFITS	110,332.04	0.00	55,485.98	54,846.06
Other Expense & Cost				
CONTRACTUAL SVCS	500.00	0.00	251.45	248.55
BOTTLED WATER	76.50	0.00	38.47	38.03
TRAVEL	841.18	0.00	423.03	418.15
POSTAGE	333.02	0.00	167.48	165.54
PRINTING	18,253.90	0.00	9,179.89	9,074.01
SUB/REG/DUES	1,844.52	0.00	927.61	916.91
OTHER REPAIRS/MAINT	414.17	0.00	208.29	205.88
INFO SYS CHARGE	22,791.24	0.00	11,461.71	11,329.53
CENTRAL PRINT CHARGE	441.57	0.00	222.07	219.50
POSTAL SERVICE CHARG	40,009.44	0.00	20,120.75	19,888.69
TELECOMM CHARGES	10,023.38	0.00	5,040.76	4,982.62
OFFICE SUPPLY CHARGE	7,028.63	0.00	3,534.70	3,493.93
PRE-EMPLOYMENT CHECKS	21.00	0.00	10.56	10.44
EQUIPMENT RENTAL	6,968.94	0.00	3,504.68	3,464.26
REGISTRATION	2,299.00	0.00	1,156.17	1,142.83
OFFICE EQUIP<$5000	1,187.66	0.00	597.27	590.39
TELEPHONE	52.66	0.00	26.48	26.18
TUITION	540.00	0.00	271.57	268.43
HOST & HOSTESS	25.47	0.00	12.81	12.66
COMPUTER SOFTWARE	388.00	0.00	195.13	192.87
FOOD & ICE	219.26	0.00	110.27	108.99
BOOKS/PREIODICALS	730.43	0.00	367.33	363.10
REFUND ERRORS	222.73	0.00	112.01	110.72
INDIRECT COSTS	(35,560.88)	0.00	(17,883.57)	(17,677.31)
Departmental Totals				
Total Expenditures	650,099.52	0.00	326,935.07	323,164.45
Deductions				
Total Deductions	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PAYROLL

	Total	General & Admin	ACTIVE PAYROLL	PENSION PAYROLL
Functional Cost	650,099.52	0.00	326,935.07	323,164.45
Allocation Step 1				
Inbound- All Others	112,578.40	0.00	112,578.40	0.00
1st Allocation	762,677.92	0.00	439,513.47	323,164.45
Allocation Step 2				
Inbound- All Others	24,217.79	0.00	24,217.79	0.00
2nd Allocation	24,217.79	0.00	24,217.79	0.00
Total For 023 FINANCE PAYROLL				
Total Allocated	786,895.71	0.00	463,731.26	323,164.45

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - ACTIVE PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	74	0.0228	100.34		100.34		100.34
LEGISLATIVE	1,433	0.4421	1,943.13		1,943.13	109.89	2,053.02
MAYOR	1,296	0.3998	1,757.36		1,757.36	99.39	1,856.75
GENERAL SERVICES ADMIN	916	0.2826	1,242.08		1,242.08		1,242.08
GENERAL SERVICES BUILDINGS	1,154	0.3560	1,564.81		1,564.81		1,564.81
CENTRAL PRINTING	219	0.0676	296.96		296.96		296.96
FLEET MANAGEMENT	2,472	0.7627	3,352.00		3,352.00		3,352.00
POSTAL SERVICE	147	0.0454	199.33		199.33		199.33
RADIO SHOP	449	0.1385	608.84		608.84		608.84
DIRECTOR OF FINANCE	923	0.2848	1,251.58		1,251.58		1,251.58
FINANCE OPERATIONS	595	0.1836	806.81		806.81		806.81
FINANCE OMB	430	0.1327	583.08		583.08		583.08
FINANCE PURCHASING	463	0.1428	627.82		627.82		627.82
FINANCE INTERNAL AUDIT	241	0.0744	326.79		326.79		326.79
FINANCE PAYROLL	248	0.0765	336.28		336.28		336.28
FINANCE BUSINESS SOLUTIONS	251	0.0774	340.35		340.35	19.25	359.60
FINANCE REAL PROP SVCS	419	0.1293	568.16		568.16	32.13	600.29
FINANCE TREASURY	280	0.0864	379.68		379.68	21.47	401.15
FINANCE CUSTOMER SERVICE	314	0.0969	425.78		425.78	24.08	449.86
FINANCE GRANTS MONITORING	116	0.0358	157.29		157.29	8.90	166.19
FINANCE GRANTS COORDINATION	145	0.0447	196.62		196.62	11.12	207.74
FINANCE SUPPLY PROP WAREHSE	171	0.0528	231.87		231.87	13.11	244.98
HUMAN RESOURCES	1,825	0.5630	2,474.68		2,474.68	139.96	2,614.64
INFORMATION SYSTEMS	2,678	0.8262	3,631.34		3,631.34	205.37	3,836.71
DEPARTMENT OF LAW	1,369	0.4224	1,856.35		1,856.35	104.99	1,961.34
CENTRAL RECORDS	97	0.0299	131.53		131.53	7.44	138.97
FINANCE ADA MANAGEMENT	251	0.0774	340.35		340.35	19.25	359.60
ELECTIONS	4,380	1.3513	5,939.22		5,939.22	335.89	6,275.11
PLANNING COMM	1,680	0.5183	2,278.06		2,278.06	128.84	2,406.90
REGISTER/DEEDS	54	0.0167	73.22		73.22	4.14	77.36
HISTORICAL COMM	182	0.0562	246.79		246.79	13.96	260.75
COMM ED ALLIANCE	284	0.0876	385.10		385.10	21.78	406.88

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - ACTIVE PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GOVT ACCESS TV	255	0.0787	345.78		345.78	19.56	365.34
ASSESSOR PROP	2,715	0.8376	3,681.51		3,681.51	208.21	3,889.72
TRUSTEE	832	0.2567	1,128.18		1,128.18	63.80	1,191.98
COUNTY CLERK	2,499	0.7710	3,388.61		3,388.61	191.64	3,580.25
DISTRICT ATTOR	2,260	0.6973	3,064.53		3,064.53	173.31	3,237.84
DA DRUG ENF	55	0.0170	74.58		74.58	4.22	78.80
PUBLIC DEFENDER	1,658	0.5115	2,248.23		2,248.23	127.15	2,375.38
JUVENILE CT CLRK	1,002	0.3091	1,358.70		1,358.70	76.84	1,435.54
CIRCUIT CT CLERK	2,176	0.6713	2,950.63		2,950.63	166.87	3,117.50
CRIMINAL CT CLRK	2,825	0.8716	3,830.66		3,830.66	216.64	4,047.30
CLERK/MASTER	579	0.1786	785.12		785.12	44.40	829.52
JUVENILE COURT	3,799	1.1721	5,151.40		5,151.40	291.34	5,442.74
GEN SESSIONS CT	4,071	1.2560	5,520.22		5,520.22	312.20	5,832.42
ST TRIAL COURTS	3,917	1.2085	5,311.40		5,311.40	300.39	5,611.79
JUSTICE INFO SYS	451	0.1391	611.55		611.55	34.59	646.14
SHERIFF ADMIN	2,916	0.8996	3,954.06		3,954.06	223.62	4,177.68
SH COMM SERVICES	446	0.1376	604.77		604.77	34.20	638.97
SH FACILITY MTN	269	0.0830	364.76		364.76	20.63	385.39
SH WAREHOUSE	49	0.0151	66.44		66.44	3.76	70.20
SH CRIM JUST CTR	5,164	1.5932	7,002.32		7,002.32	396.02	7,398.34
SH HILL JAIL	1,688	0.5208	2,288.91		2,288.91	129.45	2,418.36
SH CORR WORK CTR	2,169	0.6692	2,941.14		2,941.14	166.34	3,107.48
SH TRANSPORTATION	884	0.2727	1,198.69		1,198.69	67.79	1,266.48
SH WARRANTS	1,209	0.3730	1,639.39		1,639.39	92.72	1,732.11
SH TRAINING ACAD	92	0.0284	124.75		124.75	7.06	131.81
SH DEBERRY	50	0.0154	67.80		67.80	3.83	71.63
SH CENTRAL PROC	1,420	0.4381	1,925.50		1,925.50	108.90	2,034.40
SH COURTHOUSE	6	0.0019	8.14		8.14	0.46	8.60
SH DAY REPORTING	190	0.0586	257.64		257.64	14.57	272.21
SH OTHER	400	0.1234	542.39		542.39	30.68	573.07
POLICE	52,955	16.3376	71,806.31		71,806.31	4,060.97	75,867.28
FIRE	36,045	11.1206	48,876.57		48,876.57	2,764.21	51,640.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - ACTIVE PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CODES ADMIN	2,962	0.9138	4,016.44		4,016.44	227.15	4,243.59
BEER BOARD	162	0.0500	219.67		219.67	12.42	232.09
AGRICULTURAL EXT	294	0.0907	398.66		398.66	22.55	421.21
SOIL & WATER	43	0.0133	58.31		58.31	3.30	61.61
SOCIAL SERVICES	6,525	2.0131	8,847.82		8,847.82	500.39	9,348.21
HEALTH	14,418	4.4482	19,550.63		19,550.63	1,105.69	20,656.32
PUBLIC LIBRARY	9,942	3.0673	13,481.23		13,481.23	762.43	14,243.66
PARKS	17,566	5.4195	23,819.27		23,819.27	1,347.10	25,166.37
ARTS COMMISSION	147	0.0454	199.33		199.33	11.27	210.60
PUBLIC WORKS	14,679	4.5288	19,904.54		19,904.54	1,125.70	21,030.24
SOLID WASTE	2,338	0.7213	3,170.30		3,170.30	179.30	3,349.60
HUMAN RELATIONS	119	0.0367	161.36		161.36	9.13	170.49
CARING FOR CHILDREN	1,806	0.5572	2,448.91		2,448.91	138.50	2,587.41
FARMERS MARKET	244	0.0753	330.86		330.86	18.71	349.57
MUNI AUDITORIUM	372	0.1148	504.43		504.43	28.53	532.96
STATE FAIR BD	1,258	0.3881	1,705.83		1,705.83	96.47	1,802.30
CONVENTION CTR	1,334	0.4116	1,808.89		1,808.89	102.30	1,911.19
SPORTS AUTHORITY	49	0.0151	66.44		66.44	3.76	70.20
WATER & SEWER	20,894	6.4462	28,332.00		28,332.00	1,602.32	29,934.32
STORM WATER	1,491	0.4600	2,021.78		2,021.78	114.34	2,136.12
BORDEAUX	13,906	4.2903	18,856.36		18,856.36	1,066.42	19,922.78
GENERAL HOSP	22,879	7.0586	31,023.63		31,023.63	1,754.54	32,778.17
METRO ACTION COM	8,406	2.5934	11,398.43		11,398.43	644.64	12,043.07
NCAC	1,479	0.4563	2,005.50		2,005.50	113.42	2,118.92
TAXI TRANSP & LICENSING	142	0.0438	192.55		192.55	10.89	203.44
EDUCATION	15,672	4.8351	21,251.03		21,251.03	1,201.85	22,452.88
COMMUNICATION CENTER	3,900	1.2032	5,288.35		5,288.35	299.08	5,587.43
ALL OTHER	147	0.0454	199.33		199.33	11.27	210.60
SH COMPLIANCE	154	0.0475	208.82		208.82	11.81	220.63
SH PRE TRIAL	198	0.0611	268.49		268.49	15.18	283.67
SubTotal	324,128	100.0000	439,513.47		439,513.47	24,217.79	463,731.26
TOTAL	324,128	100.0000	439,513.47		439,513.47	24,217.79	463,731.26

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT EMPLOYEES

Allocation Source: FY 2004 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PENSION PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	74	0.0228	73.78		73.78		73.78
LEGISLATIVE	1,433	0.4421	1,428.74		1,428.74		1,428.74
MAYOR	1,296	0.3998	1,292.15		1,292.15		1,292.15
GENERAL SERVICES ADMIN	916	0.2826	913.28		913.28		913.28
GENERAL SERVICES BUILDINGS	1,154	0.3560	1,150.57		1,150.57		1,150.57
CENTRAL PRINTING	219	0.0676	218.35		218.35		218.35
FLEET MANAGEMENT	2,472	0.7627	2,464.65		2,464.65		2,464.65
POSTAL SERVICE	147	0.0454	146.56		146.56		146.56
RADIO SHOP	449	0.1385	447.67		447.67		447.67
DIRECTOR OF FINANCE	923	0.2848	920.26		920.26		920.26
FINANCE OPERATIONS	595	0.1836	593.23		593.23		593.23
FINANCE OMB	430	0.1327	428.72		428.72		428.72
FINANCE PURCHASING	463	0.1428	461.62		461.62		461.62
FINANCE INTERNAL AUDIT	241	0.0744	240.28		240.28		240.28
FINANCE PAYROLL	248	0.0765	247.26		247.26		247.26
FINANCE BUSINESS SOLUTIONS	251	0.0774	250.26		250.26		250.26
FINANCE REAL PROP SVCS	419	0.1293	417.75		417.75		417.75
FINANCE TREASURY	280	0.0864	279.17		279.17		279.17
FINANCE CUSTOMER SERVICE	314	0.0969	313.07		313.07		313.07
FINANCE GRANTS MONITORING	116	0.0358	115.65		115.65		115.65
FINANCE GRANTS COORDINATION	145	0.0447	144.57		144.57		144.57
FINANCE SUPPLY PROP WAREHSE	171	0.0528	170.49		170.49		170.49
HUMAN RESOURCES	1,825	0.5630	1,819.57		1,819.57		1,819.57
INFORMATION SYSTEMS	2,678	0.8262	2,670.04		2,670.04		2,670.04
DEPARTMENT OF LAW	1,369	0.4224	1,364.93		1,364.93		1,364.93
CENTRAL RECORDS	97	0.0299	96.71		96.71		96.71
FINANCE ADA MANAGEMENT	251	0.0774	250.26		250.26		250.26
ELECTIONS	4,380	1.3513	4,366.98		4,366.98		4,366.98
PLANNING COMM	1,680	0.5183	1,675.01		1,675.01		1,675.01
REGISTER/DEEDS	54	0.0167	53.84		53.84		53.84
HISTORICAL COMM	182	0.0562	181.46		181.46		181.46
COMM ED ALLIANCE	284	0.0876	283.16		283.16		283.16

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PENSION PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GOVT ACCESS TV	255	0.0787	254.24		254.24		254.24
ASSESSOR PROP	2,715	0.8376	2,706.93		2,706.93		2,706.93
TRUSTEE	832	0.2567	829.53		829.53		829.53
COUNTY CLERK	2,499	0.7710	2,491.57		2,491.57		2,491.57
DISTRICT ATTOR	2,260	0.6973	2,253.28		2,253.28		2,253.28
DA DRUG ENF	55	0.0170	54.84		54.84		54.84
PUBLIC DEFENDER	1,658	0.5115	1,653.07		1,653.07		1,653.07
JUVENILE CT CLRK	1,002	0.3091	999.02		999.02		999.02
CIRCUIT CT CLERK	2,176	0.6713	2,169.53		2,169.53		2,169.53
CRIMINAL CT CLRK	2,825	0.8716	2,816.60		2,816.60		2,816.60
CLERK/MASTER	579	0.1786	577.28		577.28		577.28
JUVENILE COURT	3,799	1.1721	3,787.71		3,787.71		3,787.71
GEN SESSIONS CT	4,071	1.2560	4,058.90		4,058.90		4,058.90
ST TRIAL COURTS	3,917	1.2085	3,905.36		3,905.36		3,905.36
JUSTICE INFO SYS	451	0.1391	449.66		449.66		449.66
SHERIFF ADMIN	2,916	0.8996	2,907.33		2,907.33		2,907.33
SH COMM SERVICES	446	0.1376	444.67		444.67		444.67
SH FACILITY MTN	269	0.0830	268.20		268.20		268.20
SH WAREHOUSE	49	0.0151	48.85		48.85		48.85
SH CRIM JUST CTR	5,164	1.5932	5,148.65		5,148.65		5,148.65
SH HILL JAIL	1,688	0.5208	1,682.98		1,682.98		1,682.98
SH CORR WORK CTR	2,169	0.6692	2,162.55		2,162.55		2,162.55
SH TRANSPORTATION	884	0.2727	881.37		881.37		881.37
SH WARRANTS	1,209	0.3730	1,205.41		1,205.41		1,205.41
SH TRAINING ACAD	92	0.0284	91.73		91.73		91.73
SH DEBERRY	50	0.0154	49.85		49.85		49.85
SH CENTRAL PROC	1,420	0.4381	1,415.78		1,415.78		1,415.78
SH COURTHOUSE	6	0.0019	5.98		5.98		5.98
SH DAY REPORTING	190	0.0586	189.44		189.44		189.44
SH OTHER	400	0.1234	398.81		398.81		398.81
POLICE	52,955	16.3376	52,797.56		52,797.56		52,797.56
FIRE	36,045	11.1206	35,937.85		35,937.85		35,937.85

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PENSION PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CODES ADMIN	2,962	0.9138	2,953.20		2,953.20		2,953.20
BEER BOARD	162	0.0500	161.52		161.52		161.52
AGRICULTURAL EXT	294	0.0907	293.13		293.13		293.13
SOIL & WATER	43	0.0133	42.87		42.87		42.87
SOCIAL SERVICES	6,525	2.0131	6,505.60		6,505.60		6,505.60
HEALTH	14,418	4.4482	14,375.14		14,375.14		14,375.14
PUBLIC LIBRARY	9,942	3.0673	9,912.45		9,912.45		9,912.45
PARKS	17,566	5.4195	17,513.78		17,513.78		17,513.78
ARTS COMMISSION	147	0.0454	146.56		146.56		146.56
PUBLIC WORKS	14,679	4.5288	14,635.36		14,635.36		14,635.36
SOLID WASTE	2,338	0.7213	2,331.05		2,331.05		2,331.05
HUMAN RELATIONS	119	0.0367	118.65		118.65		118.65
CARING FOR CHILDREN	1,806	0.5572	1,800.63		1,800.63		1,800.63
FARMERS MARKET	244	0.0753	243.27		243.27		243.27
MUNI AUDITORIUM	372	0.1148	370.89		370.89		370.89
STATE FAIR BD	1,258	0.3881	1,254.26		1,254.26		1,254.26
CONVENTION CTR	1,334	0.4116	1,330.04		1,330.04		1,330.04
SPORTS AUTHORITY	49	0.0151	48.85		48.85		48.85
WATER & SEWER	20,894	6.4462	20,831.89		20,831.89		20,831.89
STORM WATER	1,491	0.4600	1,486.57		1,486.57		1,486.57
BORDEAUX	13,906	4.2903	13,864.66		13,864.66		13,864.66
GENERAL HOSP	22,879	7.0586	22,810.99		22,810.99		22,810.99
METRO ACTION COM	8,406	2.5934	8,381.01		8,381.01		8,381.01
NCAC	1,479	0.4563	1,474.60		1,474.60		1,474.60
TAXI TRANSP & LICENSING	142	0.0438	141.58		141.58		141.58
EDUCATION	15,672	4.8351	15,625.41		15,625.41		15,625.41
COMMUNICATION CENTER	3,900	1.2032	3,888.41		3,888.41		3,888.41
ALL OTHER	147	0.0454	146.56		146.56		146.56
SH COMPLIANCE	154	0.0475	153.54		153.54		153.54
SH PRE TRIAL	198	0.0611	197.41		197.41		197.41
SubTotal	324,128	100.0000	323,164.45		323,164.45		323,164.45
TOTAL	324,128	100.0000	323,164.45		323,164.45		323,164.45

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT EMPLOYEES

Allocation Source: FY 2004 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	ACTIVE PAYROLL	PENSION PAYROLL
EMPLOYEE BENEFITS	174.12	100.34	73.78
LEGISLATIVE	3,481.76	2,053.02	1,428.74
MAYOR	3,148.90	1,856.75	1,292.15
GENERAL SERVICES ADMIN	2,155.36	1,242.08	913.28
GENERAL SERVICES BUILDINGS	2,715.38	1,564.81	1,150.57
CENTRAL PRINTING	515.31	296.96	218.35
FLEET MANAGEMENT	5,816.65	3,352.00	2,464.65
POSTAL SERVICE	345.89	199.33	146.56
RADIO SHOP	1,056.51	608.84	447.67
DIRECTOR OF FINANCE	2,171.84	1,251.58	920.26
FINANCE OPERATIONS	1,400.04	806.81	593.23
FINANCE OMB	1,011.80	583.08	428.72
FINANCE PURCHASING	1,089.44	627.82	461.62
FINANCE INTERNAL AUDIT	567.07	326.79	240.28
FINANCE PAYROLL	583.54	336.28	247.26
FINANCE BUSINESS	609.86	359.60	250.26
FINANCE REAL PROP SVCS	1,018.04	600.29	417.75
FINANCE TREASURY	680.32	401.15	279.17
FINANCE CUSTOMER SERVICE	762.93	449.86	313.07
FINANCE GRANTS MONITORING	281.84	166.19	115.65
FINANCE GRANTS	352.31	207.74	144.57
FINANCE SUPPLY PROP	415.47	244.98	170.49
HUMAN RESOURCES	4,434.21	2,614.64	1,819.57
INFORMATION SYSTEMS	6,506.75	3,836.71	2,670.04
DEPARTMENT OF LAW	3,326.27	1,961.34	1,364.93
CENTRAL RECORDS	235.68	138.97	96.71
FINANCE ADA MANAGEMENT	609.86	359.60	250.26
ELECTIONS	10,642.09	6,275.11	4,366.98
PLANNING COMM	4,081.91	2,406.90	1,675.01
REGISTER/DEEDS	131.20	77.36	53.84
HISTORICAL COMM	442.21	260.75	181.46
COMM ED ALLIANCE	690.04	406.88	283.16
GOVT ACCESS TV	619.58	365.34	254.24
ASSESSOR PROP	6,596.65	3,889.72	2,706.93
TRUSTEE	2,021.51	1,191.98	829.53

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	ACTIVE PAYROLL	PENSION PAYROLL
COUNTY CLERK	6,071.82	3,580.25	2,491.57
DISTRICT ATTOR	5,491.12	3,237.84	2,253.28
DA DRUG ENF	133.64	78.80	54.84
PUBLIC DEFENDER	4,028.45	2,375.38	1,653.07
JUVENILE CT CLRK	2,434.56	1,435.54	999.02
CIRCUIT CT CLERK	5,287.03	3,117.50	2,169.53
CRIMINAL CT CLRK	6,863.90	4,047.30	2,816.60
CLERK/MASTER	1,406.80	829.52	577.28
JUVENILE COURT	9,230.45	5,442.74	3,787.71
GEN SESSIONS CT	9,891.32	5,832.42	4,058.90
ST TRIAL COURTS	9,517.15	5,611.79	3,905.36
JUSTICE INFO SYS	1,095.80	646.14	449.66
SHERIFF ADMIN	7,085.01	4,177.68	2,907.33
SH COMM SERVICES	1,083.64	638.97	444.67
SH FACILITY MTN	653.59	385.39	268.20
SH WAREHOUSE	119.05	70.20	48.85
SH CRIM JUST CTR	12,546.99	7,398.34	5,148.65
SH HILL JAIL	4,101.34	2,418.36	1,682.98
SH CORR WORK CTR	5,270.03	3,107.48	2,162.55
SH TRANSPORTATION	2,147.85	1,266.48	881.37
SH WARRANTS	2,937.52	1,732.11	1,205.41
SH TRAINING ACAD	223.54	131.81	91.73
SH DEBERRY	121.48	71.63	49.85
SH CENTRAL PROC	3,450.18	2,034.40	1,415.78
SH COURTHOUSE	14.58	8.60	5.98
SH DAY REPORTING	461.65	272.21	189.44
SH OTHER	971.88	573.07	398.81
POLICE	128,664.84	75,867.28	52,797.56
FIRE	87,578.63	51,640.78	35,937.85
CODES ADMIN	7,196.79	4,243.59	2,953.20
BEER BOARD	393.61	232.09	161.52
AGRICULTURAL EXT	714.34	421.21	293.13
SOIL & WATER	104.48	61.61	42.87
SOCIAL SERVICES	15,853.81	9,348.21	6,505.60
HEALTH	35,031.46	20,656.32	14,375.14

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	ACTIVE PAYROLL	PENSION PAYROLL
PUBLIC LIBRARY	24,156.11	14,243.66	9,912.45
PARKS	42,680.15	25,166.37	17,513.78
ARTS COMMISSION	357.16	210.60	146.56
PUBLIC WORKS	35,665.60	21,030.24	14,635.36
SOLID WASTE	5,680.65	3,349.60	2,331.05
HUMAN RELATIONS	289.14	170.49	118.65
CARING FOR CHILDREN	4,388.04	2,587.41	1,800.63
FARMERS MARKET	592.84	349.57	243.27
MUNI AUDITORIUM	903.85	532.96	370.89
STATE FAIR BD	3,056.56	1,802.30	1,254.26
CONVENTION CTR	3,241.23	1,911.19	1,330.04
SPORTS AUTHORITY	119.05	70.20	48.85
WATER & SEWER	50,766.21	29,934.32	20,831.89
STORM WATER	3,622.69	2,136.12	1,486.57
BORDEAUX	33,787.44	19,922.78	13,864.66
GENERAL HOSP	55,589.16	32,778.17	22,810.99
METRO ACTION COM	20,424.08	12,043.07	8,381.01
NCAC	3,593.52	2,118.92	1,474.60
TAXI TRANSP & LICENSING	345.02	203.44	141.58
EDUCATION	38,078.29	22,452.88	15,625.41
COMMUNICATION CENTER	9,475.84	5,587.43	3,888.41
ALL OTHER	357.16	210.60	146.56
SH COMPLIANCE	374.17	220.63	153.54
SH PRE TRIAL	481.08	283.67	197.41
Direct Billed	0.00	0.00	0.00
Total	786,895.71	463,731.26	323,164.45

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE BUSINESS SOLUTIONS

NATURE AND EXTENT OF SERVICES

The costs recorded in account 15116100 – 15116120, 15116400 – 15116420 and 15116500 - 15116520 represent the Government's costs related to the business case development, support and implementation of Financial, Procurement, Human Resources and Payroll software. A salary and wage analysis was completed to determine the allocation between Business Solutions (all programs) and the Administrative services.

Where possible, costs pertaining to Software Consultants were directly assigned to the receiving department. Costs pertaining to Business Solutions programs were allocated based on the number of general ledger transactions processed for each fund/department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE BUSINESS SOLUTIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,157,573.95			1,157,573.95
BUILDING USE ALLOWANCE	5,684.31		5,684.31	
EQUIPMENT USE ALLOWANCE	99,396.18		99,396.18	
POST AUDITS	909.69	4.25	913.94	
INSURANCE/JUDGEMENTS	10,454.37	30.24	10,484.61	
GENERAL SERVICES BUILDINGS	44,151.24		44,151.24	
CENTRAL PRINTING	6.71	0.51	7.22	
DIRECTOR OF FINANCE	101,003.98	23,973.41	124,977.39	
FINANCE OPERATIONS	1,337.83	43.33	1,381.16	
FINANCE OMB	1,437.17	42.17	1,479.34	
FINANCE PURCHASING	620.59	123.81	744.40	
FINANCE INTERNAL AUDIT	432.70	13.73	446.43	
FINANCE PAYROLL	590.61	19.25	609.86	
FINANCE BUSINESS SOLUTIONS		1,190.33	1,190.33	
FINANCE TREASURY		388.01	388.01	
FINANCE GRANTS MONITORING		49.99	49.99	
FINANCE GRANTS COORDINATION		96.08	96.08	
INFORMATION SYSTEMS		1,992.15	1,992.15	
Total Allocated Additions:	266,025.38	27,967.26	293,992.64	293,992.64
Total To Be Allocated:	1,423,599.33	27,967.26		1,451,566.59

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE BUSINESS SOLUTIONS

	Total	General & Admin	FASTNET
Wages & Benefits			
SALARIES & WAGES	585,342.44	11,355.64	573,986.80
FRINGE BENEFITS	171,143.69	3,320.19	167,823.50
Other Expense & Cost			
CONSULTING	7,156.85	0.00	7,156.85
PRE-EMPLOYMENT CHECK	105.00	2.04	102.96
TEMPORARY SERVICE	8,942.10	173.48	8,768.62
TRAVEL	10,636.46	206.35	10,430.11
PRINTING	58.70	1.14	57.56
TUITION/MEMBER/DUES	2,884.15	55.95	2,828.20
OTHER RPR & MAINTENANCE	1,604.50	31.13	1,573.37
INFO SYSTMS CHARGE	114,558.53	2,222.44	112,336.09
MOVING REIMBURSEMENT	10,651.79	206.64	10,445.15
POSTAL SERVICE CHARG	133.38	2.59	130.79
TELECOMM CHARGES	11,969.14	232.20	11,736.94
OFFICE SUPPLY CHARGE	10,490.18	203.51	10,286.67
SOFTWARE LICENSE	223,034.95	0.00	223,034.95
TELEPHONE	169.02	3.28	165.74
BOOKS/MAGS/PERIDOCIALS	237.88	4.61	233.27
CENTERAL PRINT	10.05	0.19	9.86
COMPUTER HARDWARE <$5000	970.43	18.83	951.60
FURNITURE <$5000	130.59	2.53	128.06
HOST HOSTESS	1,321.37	25.63	1,295.74
INDIRECT COSTS	(3,977.25)	(77.16)	(3,900.09)
Departmental Totals			
Total Expenditures	1,157,573.95	17,991.21	1,139,582.74
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,157,573.95	17,991.21	1,139,582.74
Allocation Step 1			
Inbound- All Others	266,025.38	0.00	266,025.38
Reallocate Admin Costs		(17,991.21)	17,991.21
1st Allocation	1,423,599.33	0.00	1,423,599.33

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE BUSINESS SOLUTIONS

	Total	General & Admin	FASTNET
Allocation Step 2			
Inbound- All Others	27,967.26	0.00	27,967.26
2nd Allocation	27,967.26	0.00	27,967.26
Total For 024 FINANCE BUSINESS			
Total Allocated	1,451,566.59	0.00	1,451,566.59

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE BUSINESS SOLUTIONS

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	11,438	0.8167	11,626.86		11,626.86		11,626.86
LEGISLATIVE	403	0.0288	409.65		409.65	8.42	418.07
MAYOR	3,140	0.2242	3,191.85		3,191.85	65.58	3,257.43
EMPLOYEE HEALTH & WELLNESS	685	0.0489	696.31		696.31		696.31
GENERAL SERVICES ADMIN	2,628	0.1877	2,671.40		2,671.40		2,671.40
GENERAL SERVICES BUILDINGS	8,285	0.5916	8,421.80		8,421.80		8,421.80
CENTRAL PRINTING	2,139	0.1527	2,174.32		2,174.32		2,174.32
FLEET MANAGEMENT	23,656	1.6891	24,046.60		24,046.60		24,046.60
POSTAL SERVICE	899	0.0642	913.85		913.85		913.85
RADIO SHOP	1,965	0.1403	1,997.45		1,997.45		1,997.45
DIRECTOR OF FINANCE	2,335	0.1667	2,373.55		2,373.55		2,373.55
FINANCE OPERATIONS	1,427	0.1019	1,450.56		1,450.56		1,450.56
FINANCE OMB	2,127	0.1519	2,162.12		2,162.12		2,162.12
OFFC SUPP SVCS-ADMIN	91	0.0065	92.51		92.51		92.51
FINANCE PURCHASING	544	0.0388	552.98		552.98		552.98
FINANCE INTERNAL AUDIT	1,242	0.0887	1,262.50		1,262.50		1,262.50
FINANCE PAYROLL	726	0.0518	737.99		737.99		737.99
FINANCE BUSINESS SOLUTIONS	1,171	0.0836	1,190.33		1,190.33		1,190.33
FINANCE REAL PROP SVCS	1,043	0.0745	1,060.23		1,060.23	21.78	1,082.01
FINANCE TREASURY	2,269	0.1620	2,306.46		2,306.46	47.39	2,353.85
FINANCE CUSTOMER SERVICE	277	0.0198	281.57		281.57	5.79	287.36
FINANCE GRANTS MONITORING	410	0.0293	416.77		416.77	8.56	425.33
FINANCE GRANTS COORDINATION	613	0.0438	623.12		623.12	12.80	635.92
FINANCE SUPPLY PROP WAREHSE	2,070	0.1478	2,104.18		2,104.18	43.23	2,147.41
HUMAN RESOURCES	10,879	0.7768	11,058.63		11,058.63	227.21	11,285.84
INFORMATION SYSTEMS	13,616	0.9722	13,840.83		13,840.83	284.37	14,125.20
DEPARTMENT OF LAW	4,162	0.2972	4,230.72		4,230.72	86.92	4,317.64
CENTRAL RECORDS	1,271	0.0908	1,291.99		1,291.99	26.54	1,318.53
FINANCE ADA MANAGEMENT	862	0.0616	876.24		876.24	18.00	894.24
ELECTIONS	1,531	0.1093	1,556.28		1,556.28	31.97	1,588.25
PLANNING COMM	8,003	0.5714	8,135.14		8,135.14	167.14	8,302.28
REGISTER/DEEDS	579	0.0413	588.56		588.56	12.09	600.65

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE BUSINESS SOLUTIONS

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HISTORICAL COMM	513	0.0366	521.46		521.46	10.71	532.17
COMM ED ALLIANCE	299	0.0214	303.94		303.94	6.24	310.18
GOVT ACCESS TV	960	0.0685	975.85		975.85	20.05	995.90
ASSESSOR PROP	897	0.0641	911.82		911.82	18.73	930.55
TRUSTEE	1,309	0.0935	1,330.61		1,330.61	27.34	1,357.95
COUNTY CLERK	957	0.0683	972.80		972.80	19.99	992.79
DISTRICT ATTOR	4,655	0.3324	4,731.86		4,731.86	97.22	4,829.08
DA DRUG ENF	515	0.0368	523.50		523.50	10.76	534.26
DA SPECIAL OPNS	228	0.0163	231.76		231.76	4.76	236.52
PUBLIC DEFENDER	1,138	0.0813	1,156.79		1,156.79	23.77	1,180.56
JUVENILE CT CLRK	582	0.0416	591.61		591.61	12.15	603.76
CIRCUIT CT CLERK	1,743	0.1245	1,771.78		1,771.78	36.40	1,808.18
CRIMINAL CT CLRK	1,367	0.0976	1,389.58		1,389.58	28.55	1,418.13
CLERK/MASTER	694	0.0496	705.46		705.46	14.49	719.95
JUVENILE COURT	4,067	0.2904	4,134.15		4,134.15	84.94	4,219.09
GEN SESSIONS CT	4,500	0.3213	4,574.31		4,574.31	93.98	4,668.29
ST TRIAL COURTS	4,739	0.3384	4,817.25		4,817.25	98.97	4,916.22
JUSTICE INFO SYS	2,617	0.1869	2,660.21		2,660.21	54.66	2,714.87
SHERIFF ADMIN	1,847	0.1319	1,877.50		1,877.50	38.57	1,916.07
SH COMM SERVICES	529	0.0378	537.74		537.74	11.05	548.79
SH FACILITY MTN	395	0.0282	401.53		401.53	8.25	409.78
SH WAREHOUSE	1,415	0.1010	1,438.36		1,438.36	29.55	1,467.91
SH CRIM JUST CTR	1,073	0.0766	1,090.72		1,090.72	22.41	1,113.13
SH HILL JAIL	604	0.0431	613.97		613.97	12.61	626.58
SH CORR WORK CTR	754	0.0538	766.45		766.45	15.75	782.20
SH TRANSPORTATION	355	0.0253	360.87		360.87	7.41	368.28
SH WARRANTS	921	0.0658	936.20		936.20	19.24	955.44
SH TRAINING ACAD	504	0.0360	512.32		512.32	10.53	522.85
SH DEBERRY	277	0.0198	281.57		281.57	5.79	287.36
SH CENTRAL PROC	358	0.0256	363.91		363.91	7.48	371.39
SH LAW ENF BLOCK	1,165	0.0832	1,184.24		1,184.24	24.33	1,208.57
SH SOUTH PRECINCT	13	0.0009	13.21		13.21	0.27	13.48

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE BUSINESS SOLUTIONS

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH COURTHOUSE	30	0.0021	30.49		30.49	0.63	31.12
SH SORT	200	0.0143	203.30		203.30	4.18	207.48
SH DAY REPORTING	330	0.0236	335.44		335.44	6.89	342.33
POLICE	33,809	2.4141	34,367.24		34,367.24	706.10	35,073.34
FIRE	22,322	1.5939	22,690.58		22,690.58	466.19	23,156.77
CODES ADMIN	4,491	0.3207	4,565.16		4,565.16	93.79	4,658.95
BEER BOARD	1,033	0.0738	1,050.06		1,050.06	21.57	1,071.63
AGRICULTURAL EXT	813	0.0581	826.43		826.43	16.98	843.41
SOIL & WATER	226	0.0161	229.73		229.73	4.72	234.45
SOCIAL SERVICES	6,896	0.4924	7,009.86		7,009.86	144.02	7,153.88
HEALTH	34,975	2.4974	35,552.50		35,552.50	730.45	36,282.95
PUBLIC LIBRARY	20,212	1.4432	20,545.74		20,545.74	422.12	20,967.86
PARKS	27,085	1.9340	27,532.23		27,532.23	565.67	28,097.90
ARTS COMMISSION	793	0.0566	806.10		806.10	16.56	822.66
PUBLIC WORKS	24,820	1.7723	25,229.82		25,229.82	518.36	25,748.18
SOLID WASTE	9,988	0.7132	10,152.93		10,152.93	208.60	10,361.53
HUMAN RELATIONS	734	0.0524	746.12		746.12	15.33	761.45
CARING FOR CHILDREN	6,326	0.4517	6,430.46		6,430.46	132.12	6,562.58
FARMERS MARKET	1,977	0.1412	2,009.64		2,009.64	41.29	2,050.93
MUNI AUDITORIUM	7,497	0.5353	7,620.78		7,620.78	156.57	7,777.35
STATE FAIR BD	7,612	0.5435	7,737.69		7,737.69	158.98	7,896.67
CONVENTION CTR	5,076	0.3624	5,159.81		5,159.81	106.01	5,265.82
SPORTS AUTHORITY	1,558	0.1112	1,583.73		1,583.73	32.54	1,616.27
WATER & SEWER	55,553	3.9667	56,470.28		56,470.28	1,160.22	57,630.50
STORM WATER	471	0.0336	478.77		478.77	9.84	488.61
BORDEAUX	27,177	1.9406	27,625.74		27,625.74	567.59	28,193.33
GENERAL HOSP	40,823	2.9149	41,497.07		41,497.07	852.58	42,349.65
METRO ACTION COM	18,850	1.3460	19,161.25		19,161.25	393.68	19,554.93
NCAC	31,111	2.2215	31,624.70		31,624.70	649.75	32,274.45
MDHA	31	0.0022	31.52		31.52	0.65	32.17
METRO TRANSIT	1,169	0.0835	1,188.31		1,188.31	24.41	1,212.72
NTTC	521	0.0372	529.61		529.61	10.88	540.49

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE BUSINESS SOLUTIONS

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TAXI TRANSP & LICENSING	427	0.0305	434.06		434.06	8.92	442.98
EDUCATION	615,089	43.9198	625,245.15		625,245.15	12,846.05	638,091.20
COMMUNICATION CENTER	1,710	0.1221	1,738.23		1,738.23	35.71	1,773.94
ALL OTHER	231,130	16.5037	234,946.36		234,946.36	4,827.12	239,773.48
KNOWLES HOME	2,690	0.1921	2,734.42		2,734.42	56.18	2,790.60
SH COMPLIANCE	235	0.0168	238.88		238.88	4.91	243.79
SH PRE TRIAL	209	0.0149	212.46		212.46	4.36	216.82
SubTotal	1,400,475	100.0000	1,423,599.33		1,423,599.33	27,967.26	1,451,566.59
TOTAL	1,400,475	100.0000	1,423,599.33		1,423,599.33	27,967.26	1,451,566.59

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2004 FINANCE DEPT RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE BUSINESS SOLUTIONS

Receiving Department	Total	FASTNET
EMPLOYEE BENEFITS	11,626.86	11,626.86
LEGISLATIVE	418.07	418.07
MAYOR	3,257.43	3,257.43
EMPLOYEE HEALTH &	696.31	696.31
GENERAL SERVICES ADMIN	2,671.40	2,671.40
GENERAL SERVICES BUILDINGS	8,421.80	8,421.80
CENTRAL PRINTING	2,174.32	2,174.32
FLEET MANAGEMENT	24,046.60	24,046.60
POSTAL SERVICE	913.85	913.85
RADIO SHOP	1,997.45	1,997.45
DIRECTOR OF FINANCE	2,373.55	2,373.55
FINANCE OPERATIONS	1,450.56	1,450.56
FINANCE OMB	2,162.12	2,162.12
OFFC SUPP SVCS-ADMIN	92.51	92.51
FINANCE PURCHASING	552.98	552.98
FINANCE INTERNAL AUDIT	1,262.50	1,262.50
FINANCE PAYROLL	737.99	737.99
FINANCE BUSINESS	1,190.33	1,190.33
FINANCE REAL PROP SVCS	1,082.01	1,082.01
FINANCE TREASURY	2,353.85	2,353.85
FINANCE CUSTOMER SERVICE	287.36	287.36
FINANCE GRANTS MONITORING	425.33	425.33
FINANCE GRANTS	635.92	635.92
FINANCE SUPPLY PROP	2,147.41	2,147.41
HUMAN RESOURCES	11,285.84	11,285.84
INFORMATION SYSTEMS	14,125.20	14,125.20
DEPARTMENT OF LAW	4,317.64	4,317.64
CENTRAL RECORDS	1,318.53	1,318.53
FINANCE ADA MANAGEMENT	894.24	894.24
ELECTIONS	1,588.25	1,588.25
PLANNING COMM	8,302.28	8,302.28
REGISTER/DEEDS	600.65	600.65
HISTORICAL COMM	532.17	532.17
COMM ED ALLIANCE	310.18	310.18
GOVT ACCESS TV	995.90	995.90

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE BUSINESS SOLUTIONS

Receiving Department	Total	FASTNET
ASSESSOR PROP	930.55	930.55
TRUSTEE	1,357.95	1,357.95
COUNTY CLERK	992.79	992.79
DISTRICT ATTOR	4,829.08	4,829.08
DA DRUG ENF	534.26	534.26
DA SPECIAL OPNS	236.52	236.52
PUBLIC DEFENDER	1,180.56	1,180.56
JUVENILE CT CLRK	603.76	603.76
CIRCUIT CT CLERK	1,808.18	1,808.18
CRIMINAL CT CLRK	1,418.13	1,418.13
CLERK/MASTER	719.95	719.95
JUVENILE COURT	4,219.09	4,219.09
GEN SESSIONS CT	4,668.29	4,668.29
ST TRIAL COURTS	4,916.22	4,916.22
JUSTICE INFO SYS	2,714.87	2,714.87
SHERIFF ADMIN	1,916.07	1,916.07
SH COMM SERVICES	548.79	548.79
SH FACILITY MTN	409.78	409.78
SH WAREHOUSE	1,467.91	1,467.91
SH CRIM JUST CTR	1,113.13	1,113.13
SH HILL JAIL	626.58	626.58
SH CORR WORK CTR	782.20	782.20
SH TRANSPORTATION	368.28	368.28
SH WARRANTS	955.44	955.44
SH TRAINING ACAD	522.85	522.85
SH DEBERRY	287.36	287.36
SH CENTRAL PROC	371.39	371.39
SH LAW ENF BLOCK	1,208.57	1,208.57
SH SOUTH PRECINCT	13.48	13.48
SH COURTHOUSE	31.12	31.12
SH SORT	207.48	207.48
SH DAY REPORTING	342.33	342.33
POLICE	35,073.34	35,073.34
FIRE	23,156.77	23,156.77
CODES ADMIN	4,658.95	4,658.95

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE BUSINESS SOLUTIONS

Receiving Department	Total	FASTNET
BEER BOARD	1,071.63	1,071.63
AGRICULTURAL EXT	843.41	843.41
SOIL & WATER	234.45	234.45
SOCIAL SERVICES	7,153.88	7,153.88
HEALTH	36,282.95	36,282.95
PUBLIC LIBRARY	20,967.86	20,967.86
PARKS	28,097.90	28,097.90
ARTS COMMISSION	822.66	822.66
PUBLIC WORKS	25,748.18	25,748.18
SOLID WASTE	10,361.53	10,361.53
HUMAN RELATIONS	761.45	761.45
CARING FOR CHILDREN	6,562.58	6,562.58
FARMERS MARKET	2,050.93	2,050.93
MUNI AUDITORIUM	7,777.35	7,777.35
STATE FAIR BD	7,896.67	7,896.67
CONVENTION CTR	5,265.82	5,265.82
SPORTS AUTHORITY	1,616.27	1,616.27
WATER & SEWER	57,630.50	57,630.50
STORM WATER	488.61	488.61
BORDEAUX	28,193.33	28,193.33
GENERAL HOSP	42,349.65	42,349.65
METRO ACTION COM	19,554.93	19,554.93
NCAC	32,274.45	32,274.45
MDHA	32.17	32.17
METRO TRANSIT	1,212.72	1,212.72
NTTC	540.49	540.49
TAXI TRANSP & LICENSING	442.98	442.98
EDUCATION	638,091.20	638,091.20
COMMUNICATION CENTER	1,773.94	1,773.94
ALL OTHER	239,773.48	239,773.48
KNOWLES HOME	2,790.60	2,790.60
SH COMPLIANCE	243.79	243.79
SH PRE TRIAL	216.82	216.82

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE BUSINESS SOLUTIONS

Receiving Department	Total	FASTNET
Direct Billed	0.00	0.00
Total	1,451,566.59	1,451,566.59

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE FACILITIES PLANNING / 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 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 costs and revenues were taken from of the Government's CAFR for FY 2004.

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 percentage of time spent on each department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE REAL PROP SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,384,499.00			1,384,499.00
BUILDING USE ALLOWANCE	2,757.66		2,757.66	
EQUIPMENT USE ALLOWANCE	52,116.17		52,116.17	
POST AUDITS	889.33	4.15	893.48	
INSURANCE/JUDGEMENTS	8,749.37	25.30	8,774.67	
GENERAL SERVICES BUILDINGS	21,419.35		21,419.35	
CENTRAL PRINTING	261.57	20.07	281.64	
FLEET MANAGEMENT	17,036.01	(90.09)	16,945.92	
POSTAL SERVICE	257.38	(97.28)	160.10	
DIRECTOR OF FINANCE	163,691.70	38,852.42	202,544.12	
FINANCE OPERATIONS	50,300.21	1,575.96	51,876.17	
FINANCE OMB	1,280.09	37.56	1,317.65	
FINANCE PURCHASING	807.56	161.11	968.67	
FINANCE INTERNAL AUDIT	563.06	17.86	580.92	
FINANCE PAYROLL	985.91	32.13	1,018.04	
FINANCE BUSINESS SOLUTIONS	1,060.23	21.78	1,082.01	
FINANCE TREASURY		1.77	1.77	
FINANCE GRANTS MONITORING		65.05	65.05	
FINANCE GRANTS COORDINATION		125.03	125.03	
INFORMATION SYSTEMS		7,709.01	7,709.01	
CENTRAL RECORDS		830.48	830.48	
Total Allocated Additions:	322,175.60	49,292.31	371,467.91	371,467.91
OPERATING REVENUE	(1,479,522.00)			
NONOPERATING REVENUE	(5,191.00)			
Total Departmental Cost Adjustments:	(1,484,713.00)			(1,484,713.00)
Total To Be Allocated:	221,961.60	49,292.31		271,253.91

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE REAL PROP SVCS

	Total	General & Admin	PROJECT ADMIN	REAL ESTATE MGMT
Wages & Benefits				
SALARIES & WAGES	969,772.00	0.00	864,066.85	105,705.15
FRINGE BENEFITS	256,224.00	0.00	228,295.58	27,928.42
Other Expense & Cost				
CONTRACTUAL SERVICE	110,317.00	0.00	98,292.45	12,024.55
SUPPLIES/MATERIALS	37,484.00	0.00	33,398.24	4,085.76
OTHER EXPENSES	9,629.00	0.00	8,579.44	1,049.56
DEPRECIATION	1,073.00	0.00	956.04	116.96
Departmental Totals				
Total Expenditures	1,384,499.00	0.00	1,233,588.60	150,910.40
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
OPERATING REVENUE	(1,479,522.00)	0.00	(1,479,522.00)	0.00
NONOPERATING REVENUE	(5,191.00)	0.00	(5,191.00)	0.00
Functional Cost	(100,214.00)	0.00	(251,124.40)	150,910.40
Allocation Step 1				
Inbound- All Others	322,175.60	0.00	287,058.46	35,117.14
1st Allocation	221,961.60	0.00	35,934.06	186,027.54
Allocation Step 2				
Inbound- All Others	49,292.31	0.00	43,919.45	5,372.86
2nd Allocation	49,292.31	0.00	43,919.45	5,372.86
Total For 028 FINANCE REAL PROP				
Total Allocated	271,253.91	0.00	79,853.51	191,400.40

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Activity - PROJECT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	805,443	54.4592	19,569.38		19,569.38		19,569.38
FLEET MANAGEMENT	3,050	0.2062	74.10		74.10		74.10
FINANCE TREASURY	315	0.0213	7.65		7.65	20.63	28.28
INFORMATION SYSTEMS	2,785	0.1883	67.67		67.67	182.43	250.10
FINANCE ADA MANAGEMENT	26,960	1.8229	655.03		655.03	1,765.96	2,420.99
CLERK/MASTER	1,957	0.1323	47.55		47.55	128.19	175.74
JUVENILE COURT	52,737	3.5658	1,281.33		1,281.33	3,454.47	4,735.80
GEN SESSIONS CT	54,650	3.6951	1,327.80		1,327.80	3,579.75	4,907.55
ST TRIAL COURTS	3,328	0.2250	80.86		80.86	217.99	298.85
JUSTICE INFO SYS	424	0.0287	10.30		10.30	27.77	38.07
SHERIFF ADMIN	7,800	0.5274	189.51		189.51	510.92	700.43
SH CRIM JUST CTR	188,000	12.7114	4,567.72		4,567.72	12,314.60	16,882.32
SH DAY REPORTING	1,759	0.1189	42.74		42.74	115.22	157.96
POLICE	102,540	6.9332	2,491.36		2,491.36	6,716.72	9,208.08
FIRE	10,427	0.7050	253.34		253.34	683.00	936.34
HEALTH	9,064	0.6129	220.22		220.22	593.72	813.94
PUBLIC LIBRARY	860	0.0581	20.89		20.89	56.33	77.22
PARKS	30,000	2.0284	728.89		728.89	1,965.09	2,693.98
PUBLIC WORKS	777	0.0525	18.88		18.88	50.90	69.78
MUNI AUDITORIUM	94,000	6.3557	2,283.86		2,283.86	6,157.29	8,441.15
CONVENTION CTR	2,000	0.1352	48.59		48.59	131.01	179.60
WATER & SEWER	17,917	1.2114	435.32		435.32	1,173.62	1,608.94
ALL OTHER	62,193	4.2051	1,511.07		1,511.07	4,073.84	5,584.91
SubTotal	1,478,987	100.0000	35,934.06		35,934.06	43,919.45	79,853.51
TOTAL	1,478,987	100.0000	35,934.06		35,934.06	43,919.45	79,853.51

Allocation Basis: FY 2004 FACILITIES PLANNING BILLINGS FOR EACH DEPT

Allocation Source: FY 2004 FACILITIES PLANNING RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Activity - REAL ESTATE MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS	21.32	21.3200	39,661.07		39,661.07	1,145.49	40,806.56
PUBLIC WORKS	19.90	19.9000	37,019.48		37,019.48	1,069.20	38,088.68
WATER & SEWER	54.10	54.1000	100,640.90		100,640.90	2,906.72	103,547.62
EDUCATION	4.68	4.6800	8,706.09		8,706.09	251.45	8,957.54
SubTotal	100.00	100.0000	186,027.54		186,027.54	5,372.86	191,400.40
TOTAL	100.00	100.0000	186,027.54		186,027.54	5,372.86	191,400.40

Allocation Basis: EFFORT EXPENDED BY ASSIGNED PERSONNEL

Allocation Source: AGENCY PERSONNEL

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE REAL PROP SVCS

Receiving Department	Total	PROJECT ADMIN	REAL ESTATE MGMT
GENERAL SERVICES BUILDINGS	19,569.38	19,569.38	0.00
FLEET MANAGEMENT	74.10	74.10	0.00
FINANCE TREASURY	28.28	28.28	0.00
INFORMATION SYSTEMS	250.10	250.10	0.00
FINANCE ADA MANAGEMENT	2,420.99	2,420.99	0.00
CLERK/MASTER	175.74	175.74	0.00
JUVENILE COURT	4,735.80	4,735.80	0.00
GEN SESSIONS CT	4,907.55	4,907.55	0.00
ST TRIAL COURTS	298.85	298.85	0.00
JUSTICE INFO SYS	38.07	38.07	0.00
SHERIFF ADMIN	700.43	700.43	0.00
SH CRIM JUST CTR	16,882.32	16,882.32	0.00
SH DAY REPORTING	157.96	157.96	0.00
POLICE	9,208.08	9,208.08	0.00
FIRE	936.34	936.34	0.00
HEALTH	813.94	813.94	0.00
PUBLIC LIBRARY	77.22	77.22	0.00
PARKS	43,500.54	2,693.98	40,806.56
PUBLIC WORKS	38,158.46	69.78	38,088.68
MUNI AUDITORIUM	8,441.15	8,441.15	0.00
CONVENTION CTR	179.60	179.60	0.00
WATER & SEWER	105,156.56	1,608.94	103,547.62
EDUCATION	8,957.54	0.00	8,957.54
ALL OTHER	5,584.91	5,584.91	0.00
Direct Billed	0.00	0.00	0.00
Total	271,253.91	79,853.51	191,400.40

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE 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 Investment Committee Support activities have been allocated based on the number of related financial transactions (e.g., payroll checks and deposits) for active employees and retirees. Costs associated with Investor Relations have been allocated based on total expenditures per department. Costs associated with Treasury Efficiency have been allocated based on each fund's amount in the general investment pool.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE TREASURY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	879,485.42			879,485.42
BUILDING USE ALLOWANCE	2,235.94		2,235.94	
EQUIPMENT USE ALLOWANCE	1,146.91		1,146.91	
POST AUDITS	1,762.68	8.23	1,770.91	
INSURANCE/JUDGEMENTS	17,085.04	49.32	17,134.36	
GENERAL SERVICES BUILDINGS	17,367.01		17,367.01	
CENTRAL PRINTING	2,558.58	196.30	2,754.88	
POSTAL SERVICE	(1,280.57)	484.02	(796.55)	
DIRECTOR OF FINANCE	98,173.31	23,301.55	121,474.86	
FINANCE OPERATIONS	2,661.69	86.30	2,747.99	
FINANCE OMB	2,784.76	81.71	2,866.47	
FINANCE PURCHASING	469.94	93.76	563.70	
FINANCE INTERNAL AUDIT	327.66	10.39	338.05	
FINANCE PAYROLL	658.85	21.47	680.32	
FINANCE BUSINESS SOLUTIONS	2,306.46	47.39	2,353.85	
FINANCE REAL PROP SVCS	7.65	20.63	28.28	
FINANCE TREASURY		12.40	12.40	
FINANCE GRANTS MONITORING		37.85	37.85	
FINANCE GRANTS COORDINATION		72.76	72.76	
INFORMATION SYSTEMS		5,345.24	5,345.24	
DEPARTMENT OF LAW		10,755.39	10,755.39	
CENTRAL RECORDS		1,850.08	1,850.08	
Total Allocated Additions:	148,265.91	42,474.79	190,740.70	190,740.70
NONOPERATING REVENUE	(25.00)			
OPERATING REVENUE	(874,991.00)			
Total Departmental Cost Adjustments:	(875,016.00)			(875,016.00)
Total To Be Allocated:	152,735.33	42,474.79		195,210.12

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE TREASURY

	Total	General & Admin	CASH MANAGEMENT	INVESTMENT SUPPORT	INVESTOR RELATIONS
Wages & Benefits					
SALARIES & WAGES	582,146.32	37,269.49	235,634.58	152,297.91	56,973.24
FRINGE BENEFITS	153,139.10	9,800.90	61,990.71	40,061.19	14,992.32
Other Expense & Cost					
CONTRACTURAL SVCS	131,415.00	8,410.56	53,196.79	34,378.16	12,865.53
OTHER EXPENSES	1,225.00	78.40	495.88	320.46	119.93
SUPPLIES AND MATERIALS	11,560.00	739.84	4,679.49	3,024.10	1,131.72
Departmental Totals					
Total Expenditures	879,485.42	56,299.19	355,997.45	230,081.82	86,082.74
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
NONOPERATING REVENUE	(25.00)	(1.60)	(10.12)	(6.54)	(2.45)
OPERATING REVENUE	(874,991.00)	(55,999.42)	(354,196.36)	(228,897.65)	(85,661.62)
Functional Cost	4,469.42	298.17	1,790.97	1,177.63	418.67
Allocation Step 1					
Inbound- All Others	148,265.91	0.00	148,265.91	0.00	0.00
Reallocate Admin Costs		(298.17)	293.52	2.30	0.82
1st Allocation	152,735.33	0.00	150,350.40	1,179.93	419.49
Allocation Step 2					
Inbound- All Others	42,474.79	0.00	42,474.79	0.00	0.00
2nd Allocation	42,474.79	0.00	42,474.79	0.00	0.00
Total For 029 FINANCE TREASURY					
Total Allocated	195,210.12	0.00	192,825.19	1,179.93	419.49

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE TREASURY

	TREAS EFFICIENCY
Wages & Benefits	
SALARIES & WAGES	99,971.10
FRINGE BENEFITS	26,293.98
Other Expense & Cost	
CONTRACTURAL SVCS	22,563.96
OTHER EXPENSES	210.33
SUPPLIES AND MATERIALS	1,984.85
Departmental Totals	
Total Expenditures	151,024.22
Deductions	
Total Deductions	0.00
Cost Adjustments	
NONOPERATING REVENUE	(4.29)
OPERATING REVENUE	(150,235.95)
Functional Cost	783.98
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	1.53
1st Allocation	785.51
Allocation Step 2	
Inbound- All Others	0.00
2nd Allocation	0.00
Total For 029 FINANCE TREASURY	
Total Allocated	785.51

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - CASH MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INSURANCE/JUDGEMENTS	27,998,429	4.5826	6,889.98		6,889.98		6,889.98
LEGISLATIVE	887,118	0.1452	218.31		218.31	65.98	284.29
CENTRAL PRINTING	210,816	0.0345	51.88		51.88		51.88
FLEET MANAGEMENT	4,756,994	0.7786	1,170.62		1,170.62		1,170.62
POSTAL SERVICE	1,643,153	0.2689	404.35		404.35		404.35
RADIO SHOP	3,622,422	0.5929	891.42		891.42		891.42
DIRECTOR OF FINANCE	25,084	0.0041	6.17		6.17		6.17
FINANCE BUSINESS SOLUTIONS	1,564,095	0.2560	384.90		384.90		384.90
FINANCE TREASURY	45,448	0.0074	11.18		11.18		11.18
FINANCE SUPPLY PROP WAREHSE	58,771	0.0096	14.46		14.46	4.37	18.83
HUMAN RESOURCES	72,749,944	11.9073	17,902.63		17,902.63	5,410.64	23,313.27
INFORMATION SYSTEMS	263,678	0.0432	64.89		64.89	19.61	84.50
PLANNING COMM	46,013	0.0075	11.32		11.32	3.42	14.74
REGISTER/DEEDS	547,098	0.0895	134.63		134.63	40.69	175.32
DISTRICT ATTOR	2,125,127	0.3478	522.96		522.96	158.05	681.01
PUBLIC DEFENDER	209,150	0.0342	51.47		51.47	15.56	67.03
JUVENILE COURT	273,825	0.0448	67.38		67.38	20.37	87.75
ST TRIAL COURTS	7,210,966	1.1802	1,774.51		1,774.51	536.30	2,310.81
JUSTICE INFO SYS	9,077,067	1.4857	2,233.72		2,233.72	675.09	2,908.81
SHERIFF ADMIN	1,300,706	0.2129	320.08		320.08	96.74	416.82
POLICE	6,507,094	1.0650	1,601.29		1,601.29	483.95	2,085.24
FIRE	6,114,948	1.0009	1,504.79		1,504.79	454.79	1,959.58
HEALTH	441,754	0.0723	108.71		108.71	32.85	141.56
PUBLIC LIBRARY	2,172,548	0.3556	534.63		534.63	161.58	696.21
PARKS	601,640	0.0985	148.05		148.05	44.75	192.80
PUBLIC WORKS	142,387	0.0233	35.04		35.04	10.59	45.63
SOLID WASTE	9,028,012	1.4777	2,221.65		2,221.65	671.44	2,893.09
HUMAN RELATIONS	1,026	0.0002	0.25		0.25	0.08	0.33
CARING FOR CHILDREN	12,993	0.0021	3.20		3.20	0.97	4.17
FARMERS MARKET	921,949	0.1509	226.88		226.88	68.57	295.45
STATE FAIR BD	6,443,253	1.0546	1,585.58		1,585.58	479.20	2,064.78
CONVENTION CTR	6,948,372	1.1373	1,709.89		1,709.89	516.77	2,226.66

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - CASH MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SPORTS AUTHORITY	10,164,515	1.6637	2,501.33		2,501.33	755.97	3,257.30
WATER & SEWER	166,473,356	27.2475	40,966.51		40,966.51	12,381.12	53,347.63
BORDEAUX	6,436,709	1.0535	1,583.97		1,583.97	478.72	2,062.69
GENERAL HOSP	32,372,574	5.2985	7,966.39		7,966.39	2,407.65	10,374.04
METRO ACTION COM	216,132	0.0354	53.19		53.19	16.07	69.26
NCAC	344,767	0.0564	84.84		84.84	25.64	110.48
METRO TRANSIT	846,960	0.1386	208.42		208.42	62.99	271.41
NTTC	1,480,677	0.2423	364.37		364.37	110.12	474.49
EDUCATION	105,408,995	17.2527	25,939.51		25,939.51	7,839.59	33,779.10
ALL OTHER	113,274,342	18.5401	27,875.05		27,875.05	8,424.56	36,299.61
SubTotal	610,970,927	100.0000	150,350.40		150,350.40	42,474.79	192,825.19
TOTAL	610,970,927	100.0000	150,350.40		150,350.40	42,474.79	192,825.19

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS

Allocation Source: FINANCE TREASURER RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	74	0.0228	0.27		0.27		0.27
LEGISLATIVE	1,433	0.4421	5.22		5.22		5.22
MAYOR	1,296	0.3998	4.72		4.72		4.72
GENERAL SERVICES ADMIN	916	0.2826	3.33		3.33		3.33
GENERAL SERVICES BUILDINGS	1,154	0.3560	4.20		4.20		4.20
CENTRAL PRINTING	219	0.0676	0.80		0.80		0.80
FLEET MANAGEMENT	2,472	0.7627	9.00		9.00		9.00
POSTAL SERVICE	147	0.0454	0.54		0.54		0.54
RADIO SHOP	449	0.1385	1.63		1.63		1.63
DIRECTOR OF FINANCE	923	0.2848	3.36		3.36		3.36
FINANCE OPERATIONS	595	0.1836	2.17		2.17		2.17
FINANCE OMB	430	0.1327	1.57		1.57		1.57
FINANCE PURCHASING	463	0.1428	1.69		1.69		1.69
FINANCE INTERNAL AUDIT	241	0.0744	0.88		0.88		0.88
FINANCE PAYROLL	248	0.0765	0.90		0.90		0.90
FINANCE BUSINESS SOLUTIONS	251	0.0774	0.91		0.91		0.91
FINANCE REAL PROP SVCS	419	0.1293	1.53		1.53		1.53
FINANCE TREASURY	280	0.0864	1.02		1.02		1.02
FINANCE CUSTOMER SERVICE	314	0.0969	1.14		1.14		1.14
FINANCE GRANTS MONITORING	116	0.0358	0.42		0.42		0.42
FINANCE GRANTS COORDINATION	145	0.0447	0.53		0.53		0.53
FINANCE SUPPLY PROP WAREHSE	171	0.0528	0.62		0.62		0.62
HUMAN RESOURCES	1,825	0.5630	6.64		6.64		6.64
INFORMATION SYSTEMS	2,678	0.8262	9.75		9.75		9.75
DEPARTMENT OF LAW	1,369	0.4224	4.98		4.98		4.98
CENTRAL RECORDS	97	0.0299	0.35		0.35		0.35
FINANCE ADA MANAGEMENT	251	0.0774	0.91		0.91		0.91
ELECTIONS	4,380	1.3513	15.94		15.94		15.94
PLANNING COMM	1,680	0.5183	6.12		6.12		6.12
REGISTER/DEEDS	54	0.0167	0.20		0.20		0.20
HISTORICAL COMM	182	0.0562	0.66		0.66		0.66
COMM ED ALLIANCE	284	0.0876	1.03		1.03		1.03

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GOVT ACCESS TV	255	0.0787	0.93		0.93		0.93
ASSESSOR PROP	2,715	0.8376	9.88		9.88		9.88
TRUSTEE	832	0.2567	3.03		3.03		3.03
COUNTY CLERK	2,499	0.7710	9.10		9.10		9.10
DISTRICT ATTOR	2,260	0.6973	8.23		8.23		8.23
DA DRUG ENF	55	0.0170	0.20		0.20		0.20
PUBLIC DEFENDER	1,658	0.5115	6.04		6.04		6.04
JUVENILE CT CLRK	1,002	0.3091	3.65		3.65		3.65
CIRCUIT CT CLERK	2,176	0.6713	7.92		7.92		7.92
CRIMINAL CT CLRK	2,825	0.8716	10.28		10.28		10.28
CLERK/MASTER	579	0.1786	2.11		2.11		2.11
JUVENILE COURT	3,799	1.1721	13.83		13.83		13.83
GEN SESSIONS CT	4,071	1.2560	14.82		14.82		14.82
ST TRIAL COURTS	3,917	1.2085	14.26		14.26		14.26
JUSTICE INFO SYS	451	0.1391	1.64		1.64		1.64
SHERIFF ADMIN	2,916	0.8996	10.62		10.62		10.62
SH COMM SERVICES	446	0.1376	1.62		1.62		1.62
SH FACILITY MTN	269	0.0830	0.98		0.98		0.98
SH WAREHOUSE	49	0.0151	0.18		0.18		0.18
SH CRIM JUST CTR	5,164	1.5932	18.80		18.80		18.80
SH HILL JAIL	1,688	0.5208	6.14		6.14		6.14
SH CORR WORK CTR	2,169	0.6692	7.90		7.90		7.90
SH TRANSPORTATION	884	0.2727	3.22		3.22		3.22
SH WARRANTS	1,209	0.3730	4.40		4.40		4.40
SH TRAINING ACAD	92	0.0284	0.33		0.33		0.33
SH DEBERRY	50	0.0154	0.18		0.18		0.18
SH CENTRAL PROC	1,420	0.4381	5.17		5.17		5.17
SH COURTHOUSE	6	0.0019	0.02		0.02		0.02
SH DAY REPORTING	190	0.0586	0.69		0.69		0.69
SH OTHER	400	0.1234	1.46		1.46		1.46
POLICE	52,955	16.3376	192.75		192.75		192.75
FIRE	36,045	11.1206	131.22		131.22		131.22

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CODES ADMIN	2,962	0.9138	10.78		10.78		10.78
BEER BOARD	162	0.0500	0.59		0.59		0.59
AGRICULTURAL EXT	294	0.0907	1.07		1.07		1.07
SOIL & WATER	43	0.0133	0.16		0.16		0.16
SOCIAL SERVICES	6,525	2.0131	23.75		23.75		23.75
HEALTH	14,418	4.4482	52.49		52.49		52.49
PUBLIC LIBRARY	9,942	3.0673	36.19		36.19		36.19
PARKS	17,566	5.4195	63.95		63.95		63.95
ARTS COMMISSION	147	0.0454	0.54		0.54		0.54
PUBLIC WORKS	14,679	4.5288	53.44		53.44		53.44
SOLID WASTE	2,338	0.7213	8.51		8.51		8.51
HUMAN RELATIONS	119	0.0367	0.43		0.43		0.43
CARING FOR CHILDREN	1,806	0.5572	6.57		6.57		6.57
FARMERS MARKET	244	0.0753	0.89		0.89		0.89
MUNI AUDITORIUM	372	0.1148	1.35		1.35		1.35
STATE FAIR BD	1,258	0.3881	4.58		4.58		4.58
CONVENTION CTR	1,334	0.4116	4.86		4.86		4.86
SPORTS AUTHORITY	49	0.0151	0.18		0.18		0.18
WATER & SEWER	20,894	6.4462	76.06		76.06		76.06
STORM WATER	1,491	0.4600	5.43		5.43		5.43
BORDEAUX	13,906	4.2903	50.62		50.62		50.62
GENERAL HOSP	22,879	7.0586	83.29		83.29		83.29
METRO ACTION COM	8,406	2.5934	30.60		30.60		30.60
NCAC	1,479	0.4563	5.38		5.38		5.38
TAXI TRANSP & LICENSING	142	0.0438	0.52		0.52		0.52
EDUCATION	15,672	4.8351	57.05		57.05		57.05
COMMUNICATION CENTER	3,900	1.2032	14.20		14.20		14.20
ALL OTHER	147	0.0454	0.54		0.54		0.54
SH COMPLIANCE	154	0.0475	0.56		0.56		0.56
SH PRE TRIAL	198	0.0611	0.72		0.72		0.72
SubTotal	324,128	100.0000	1,179.93		1,179.93		1,179.93
TOTAL	324,128	100.0000	1,179.93		1,179.93		1,179.93

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT EMPLOYEES

Allocation Source: FY 2004 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	278,294,244.74	10.5641	44.32		44.32		44.32
POST AUDITS	1,998,851.67	0.0759	0.32		0.32		0.32
CORPORATE DUES	260,836.17	0.0099	0.04		0.04		0.04
INSURANCE/JUDGEMENTS	2,316,927.76	0.0880	0.37		0.37		0.37
LEGISLATIVE	1,574,517.83	0.0598	0.25		0.25		0.25
MAYOR	3,915,347.38	0.1486	0.62		0.62		0.62
EMPLOYEE HEALTH & WELLNESS	643,187.43	0.0244	0.10		0.10		0.10
GENERAL SERVICES ADMIN	1,312,440.42	0.0498	0.21		0.21		0.21
GENERAL SERVICES BUILDINGS	9,669,895.72	0.3671	1.54		1.54		1.54
CENTRAL PRINTING	825,170.75	0.0313	0.13		0.13		0.13
FLEET MANAGEMENT	31,215,832.45	1.1850	4.97		4.97		4.97
POSTAL SERVICE	865,994.01	0.0329	0.14		0.14		0.14
RADIO SHOP	3,027,249.87	0.1149	0.48		0.48		0.48
DIRECTOR OF FINANCE	847,355.81	0.0322	0.13		0.13		0.13
FINANCE OPERATIONS	1,363,471.58	0.0518	0.22		0.22		0.22
FINANCE OMB	1,360,436.56	0.0516	0.22		0.22		0.22
OFFC SUPP SVCS-ADMIN	181.43						
FINANCE PURCHASING	1,196,049.90	0.0454	0.19		0.19		0.19
FINANCE INTERNAL AUDIT	830,633.34	0.0315	0.13		0.13		0.13
FINANCE PAYROLL	650,099.52	0.0247	0.10		0.10		0.10
FINANCE BUSINESS SOLUTIONS	1,161,808.45	0.0441	0.19		0.19		0.19
FINANCE REAL PROP SVCS	1,511,848.84	0.0574	0.24		0.24		0.24
FINANCE TREASURY	879,785.00	0.0334	0.14		0.14		0.14
FINANCE CUSTOMER SERVICE	285,187.01	0.0108	0.05		0.05		0.05
FINANCE GRANTS MONITORING	499,256.52	0.0190	0.08		0.08		0.08
FINANCE GRANTS COORDINATION	438,411.97	0.0166	0.07		0.07		0.07
FINANCE SUPPLY PROP WAREHSE	859,410.14	0.0326	0.14		0.14		0.14
HUMAN RESOURCES	5,957,914.25	0.2262	0.95		0.95		0.95
INFORMATION SYSTEMS	19,503,527.02	0.7404	3.11		3.11		3.11
DEPARTMENT OF LAW	4,414,279.34	0.1676	0.70		0.70		0.70
CENTRAL RECORDS	739,297.02	0.0281	0.12		0.12		0.12
FINANCE ADA MANAGEMENT	1,020,489.68	0.0387	0.16		0.16		0.16

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ELECTIONS	3,512,568.49	0.1333	0.56		0.56		0.56
PLANNING COMM	4,001,232.42	0.1519	0.64		0.64		0.64
ADV PLAN/RSCH	775,131.45	0.0294	0.12		0.12		0.12
REGISTER/DEEDS	2,347,314.57	0.0891	0.37		0.37		0.37
HISTORICAL COMM	744,427.38	0.0283	0.12		0.12		0.12
COMM ED ALLIANCE	567,396.22	0.0215	0.09		0.09		0.09
GOVT ACCESS TV	914,884.26	0.0347	0.15		0.15		0.15
ASSESSOR PROP	6,856,115.41	0.2603	1.09		1.09		1.09
TRUSTEE	2,075,268.04	0.0788	0.33		0.33		0.33
COUNTY CLERK	3,651,832.31	0.1386	0.58		0.58		0.58
DISTRICT ATTOR	4,760,883.86	0.1807	0.76		0.76		0.76
DA DRUG ENF	2,442,254.67	0.0927	0.39		0.39		0.39
DA SPECIAL OPNS	126,726.50	0.0048	0.02		0.02		0.02
PUBLIC DEFENDER	4,677,276.12	0.1776	0.74		0.74		0.74
JUVENILE CT CLRK	1,477,108.68	0.0561	0.24		0.24		0.24
CIRCUIT CT CLERK	5,062,960.26	0.1922	0.81		0.81		0.81
CRIMINAL CT CLRK	4,825,289.80	0.1832	0.77		0.77		0.77
CLERK/MASTER	1,288,146.57	0.0489	0.21		0.21		0.21
JUVENILE COURT	11,315,360.95	0.4295	1.80		1.80		1.80
GEN SESSIONS CT	8,744,861.67	0.3320	1.39		1.39		1.39
ST TRIAL COURTS	8,432,434.72	0.3201	1.34		1.34		1.34
JUSTICE INFO SYS	2,883,853.62	0.1095	0.46		0.46		0.46
SHERIFF ADMIN	4,348,858.16	0.1651	0.69		0.69		0.69
SH COMM SERVICES	930,814.78	0.0353	0.15		0.15		0.15
SH FACILITY MTN	642,695.09	0.0244	0.10		0.10		0.10
SH WAREHOUSE	775,388.70	0.0294	0.12		0.12		0.12
SH CRIM JUST CTR	11,090,654.46	0.4210	1.77		1.77		1.77
SH HILL JAIL	3,621,435.85	0.1375	0.58		0.58		0.58
SH CORR WORK CTR	4,975,664.32	0.1889	0.79		0.79		0.79
SH TRANSPORTATION	1,766,803.21	0.0671	0.28		0.28		0.28
SH WARRANTS	2,797,114.86	0.1062	0.45		0.45		0.45
SH TRAINING ACAD	323,655.17	0.0123	0.05		0.05		0.05

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH DEBERRY	7,851,249.77	0.2980	1.25		1.25		1.25
SH CENTRAL PROC	2,699,411.23	0.1025	0.43		0.43		0.43
SH LAW ENF BLOCK	538,811.11	0.0205	0.09		0.09		0.09
SH SORT	67,963.24	0.0026	0.01		0.01		0.01
SH DAY REPORTING	753,279.28	0.0286	0.12		0.12		0.12
SH OTHER	16,636,405.82	0.6315	2.65		2.65		2.65
POLICE	137,089,451.13	5.2040	21.83		21.83		21.83
FIRE	96,159,582.44	3.6502	15.31		15.31		15.31
CODES ADMIN	6,788,354.66	0.2577	1.08		1.08		1.08
BEER BOARD	378,384.07	0.0144	0.06		0.06		0.06
AGRICULTURAL EXT	308,157.53	0.0117	0.05		0.05		0.05
SOIL & WATER	90,767.61	0.0034	0.01		0.01		0.01
SOCIAL SERVICES	10,491,450.44	0.3983	1.67		1.67		1.67
HEALTH	41,843,625.07	1.5884	6.66		6.66		6.66
PUBLIC LIBRARY	22,056,341.48	0.8373	3.51		3.51		3.51
PARKS	49,896,226.01	1.8941	7.95		7.95		7.95
ARTS COMMISSION	2,988,463.21	0.1134	0.48		0.48		0.48
PUBLIC WORKS	85,768,368.81	3.2558	13.66		13.66		13.66
SOLID WASTE	25,349,665.63	0.9623	4.04		4.04		4.04
HUMAN RELATIONS	398,683.72	0.0151	0.06		0.06		0.06
CARING FOR CHILDREN	6,302,184.82	0.2392	1.00		1.00		1.00
FARMERS MARKET	1,205,983.68	0.0458	0.19		0.19		0.19
MUNI AUDITORIUM	2,048,539.70	0.0778	0.33		0.33		0.33
STATE FAIR BD	4,282,000.53	0.1625	0.68		0.68		0.68
CONVENTION CTR	6,524,536.03	0.2477	1.04		1.04		1.04
SPORTS AUTHORITY	18,898,412.95	0.7174	3.01		3.01		3.01
WATER & SEWER	164,368,855.43	6.2395	26.17		26.17		26.17
STORM WATER	13,185,814.18	0.5005	2.10		2.10		2.10
BORDEAUX	33,374,030.28	1.2669	5.31		5.31		5.31
GENERAL HOSP	105,546,585.01	4.0066	16.81		16.81		16.81
METRO ACTION COM	18,502,676.62	0.7024	2.95		2.95		2.95
NCAC	7,061,802.11	0.2681	1.12		1.12		1.12

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MDHA	1,646,384.23	0.0625	0.26		0.26		0.26
METRO TRANSIT	21,691,645.73	0.8234	3.45		3.45		3.45
NTTC	9,974,766.36	0.3786	1.59		1.59		1.59
TAXI TRANSP & LICENSING	254,311.73	0.0097	0.04		0.04		0.04
EDUCATION	769,259,601.80	29.2007	122.49		122.49		122.49
SELF INSUR FUND	5,775,984.38	0.2193	0.92		0.92		0.92
ARENA	5,391,786.98	0.2047	0.86		0.86		0.86
COMMUNICATION CENTER	9,426,999.95	0.3579	1.50		1.50		1.50
ALL OTHER	425,077,355.39	16.1361	67.69		67.69		67.69
KNOWLES HOME	3,404,475.49	0.1292	0.54		0.54		0.54
SH COMPLIANCE	351,888.57	0.0134	0.06		0.06		0.06
SH PRE TRIAL	423,590.99	0.0161	0.07		0.07		0.07
SubTotal	2,634,331,207.35	100.0000	419.49		419.49		419.49
TOTAL	2,634,331,207.35	100.0000	419.49		419.49		419.49

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2004 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - TREAS EFFICIENCY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INSURANCE/JUDGEMENTS	27,998,429	4.5826	36.00		36.00		36.00
LEGISLATIVE	887,118	0.1452	1.14		1.14		1.14
CENTRAL PRINTING	210,816	0.0345	0.27		0.27		0.27
FLEET MANAGEMENT	4,756,994	0.7786	6.12		6.12		6.12
POSTAL SERVICE	1,643,153	0.2689	2.11		2.11		2.11
RADIO SHOP	3,622,422	0.5929	4.66		4.66		4.66
DIRECTOR OF FINANCE	25,084	0.0041	0.03		0.03		0.03
FINANCE BUSINESS SOLUTIONS	1,564,095	0.2560	2.01		2.01		2.01
FINANCE TREASURY	45,448	0.0074	0.06		0.06		0.06
FINANCE SUPPLY PROP WAREHSE	58,771	0.0096	0.08		0.08		0.08
HUMAN RESOURCES	72,749,944	11.9073	93.53		93.53		93.53
INFORMATION SYSTEMS	263,678	0.0432	0.34		0.34		0.34
PLANNING COMM	46,013	0.0075	0.06		0.06		0.06
REGISTER/DEEDS	547,098	0.0895	0.70		0.70		0.70
DISTRICT ATTOR	2,125,127	0.3478	2.73		2.73		2.73
PUBLIC DEFENDER	209,150	0.0342	0.27		0.27		0.27
JUVENILE COURT	273,825	0.0448	0.35		0.35		0.35
ST TRIAL COURTS	7,210,966	1.1802	9.27		9.27		9.27
JUSTICE INFO SYS	9,077,067	1.4857	11.67		11.67		11.67
SHERIFF ADMIN	1,300,706	0.2129	1.67		1.67		1.67
POLICE	6,507,094	1.0650	8.37		8.37		8.37
FIRE	6,114,948	1.0009	7.86		7.86		7.86
HEALTH	441,754	0.0723	0.57		0.57		0.57
PUBLIC LIBRARY	2,172,548	0.3556	2.79		2.79		2.79
PARKS	601,640	0.0985	0.77		0.77		0.77
PUBLIC WORKS	142,387	0.0233	0.18		0.18		0.18
SOLID WASTE	9,028,012	1.4777	11.61		11.61		11.61
HUMAN RELATIONS	1,026	0.0002					
CARING FOR CHILDREN	12,993	0.0021	0.02		0.02		0.02
FARMERS MARKET	921,949	0.1509	1.19		1.19		1.19
STATE FAIR BD	6,443,253	1.0546	8.28		8.28		8.28
CONVENTION CTR	6,948,372	1.1373	8.93		8.93		8.93

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - TREAS EFFICIENCY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SPORTS AUTHORITY	10,164,515	1.6637	13.07		13.07		13.07
WATER & SEWER	166,473,356	27.2475	214.04		214.04		214.04
BORDEAUX	6,436,709	1.0535	8.28		8.28		8.28
GENERAL HOSP	32,372,574	5.2985	41.62		41.62		41.62
METRO ACTION COM	216,132	0.0354	0.28		0.28		0.28
NCAC	344,767	0.0564	0.44		0.44		0.44
METRO TRANSIT	846,960	0.1386	1.09		1.09		1.09
NTTC	1,480,677	0.2423	1.90		1.90		1.90
EDUCATION	105,408,995	17.2527	135.52		135.52		135.52
ALL OTHER	113,274,342	18.5401	145.63		145.63		145.63
SubTotal	610,970,927	100.0000	785.51		785.51		785.51
TOTAL	610,970,927	100.0000	785.51		785.51		785.51

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS

Allocation Source: FINANCE TREASURER RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	CASH MANAGEMENT	INVESTMENT SUPPORT	INVESTOR RELATIONS	TREAS EFFICIENCY
EMPLOYEE BENEFITS	44.59	0.00	0.27	44.32	0.00
POST AUDITS	0.32	0.00	0.00	0.32	0.00
CORPORATE DUES	0.04	0.00	0.00	0.04	0.00
INSURANCE/JUDGEMENTS	6,926.35	6,889.98	0.00	0.37	36.00
LEGISLATIVE	290.90	284.29	5.22	0.25	1.14
MAYOR	5.34	0.00	4.72	0.62	0.00
EMPLOYEE HEALTH &	0.10	0.00	0.00	0.10	0.00
GENERAL SERVICES ADMIN	3.54	0.00	3.33	0.21	0.00
GENERAL SERVICES BUILDINGS	5.74	0.00	4.20	1.54	0.00
CENTRAL PRINTING	53.08	51.88	0.80	0.13	0.27
FLEET MANAGEMENT	1,190.71	1,170.62	9.00	4.97	6.12
POSTAL SERVICE	407.14	404.35	0.54	0.14	2.11
RADIO SHOP	898.19	891.42	1.63	0.48	4.66
DIRECTOR OF FINANCE	9.69	6.17	3.36	0.13	0.03
FINANCE OPERATIONS	2.39	0.00	2.17	0.22	0.00
FINANCE OMB	1.79	0.00	1.57	0.22	0.00
FINANCE PURCHASING	1.88	0.00	1.69	0.19	0.00
FINANCE INTERNAL AUDIT	1.01	0.00	0.88	0.13	0.00
FINANCE PAYROLL	1.00	0.00	0.90	0.10	0.00
FINANCE BUSINESS	388.01	384.90	0.91	0.19	2.01
FINANCE REAL PROP SVCS	1.77	0.00	1.53	0.24	0.00
FINANCE TREASURY	12.40	11.18	1.02	0.14	0.06
FINANCE CUSTOMER SERVICE	1.19	0.00	1.14	0.05	0.00
FINANCE GRANTS MONITORING	0.50	0.00	0.42	0.08	0.00
FINANCE GRANTS	0.60	0.00	0.53	0.07	0.00
FINANCE SUPPLY PROP	19.67	18.83	0.62	0.14	0.08
HUMAN RESOURCES	23,414.39	23,313.27	6.64	0.95	93.53
INFORMATION SYSTEMS	97.70	84.50	9.75	3.11	0.34
DEPARTMENT OF LAW	5.68	0.00	4.98	0.70	0.00
CENTRAL RECORDS	0.47	0.00	0.35	0.12	0.00
FINANCE ADA MANAGEMENT	1.07	0.00	0.91	0.16	0.00
ELECTIONS	16.50	0.00	15.94	0.56	0.00
PLANNING COMM	21.56	14.74	6.12	0.64	0.06
ADV PLAN/RSCH	0.12	0.00	0.00	0.12	0.00
REGISTER/DEEDS	176.59	175.32	0.20	0.37	0.70

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	CASH MANAGEMENT	INVESTMENT SUPPORT	INVESTOR RELATIONS	TREAS EFFICIENCY
HISTORICAL COMM	0.78	0.00	0.66	0.12	0.00
COMM ED ALLIANCE	1.12	0.00	1.03	0.09	0.00
GOVT ACCESS TV	1.08	0.00	0.93	0.15	0.00
ASSESSOR PROP	10.97	0.00	9.88	1.09	0.00
TRUSTEE	3.36	0.00	3.03	0.33	0.00
COUNTY CLERK	9.68	0.00	9.10	0.58	0.00
DISTRICT ATTOR	692.73	681.01	8.23	0.76	2.73
DA DRUG ENF	0.59	0.00	0.20	0.39	0.00
DA SPECIAL OPNS	0.02	0.00	0.00	0.02	0.00
PUBLIC DEFENDER	74.08	67.03	6.04	0.74	0.27
JUVENILE CT CLRK	3.89	0.00	3.65	0.24	0.00
CIRCUIT CT CLERK	8.73	0.00	7.92	0.81	0.00
CRIMINAL CT CLRK	11.05	0.00	10.28	0.77	0.00
CLERK/MASTER	2.32	0.00	2.11	0.21	0.00
JUVENILE COURT	103.73	87.75	13.83	1.80	0.35
GEN SESSIONS CT	16.21	0.00	14.82	1.39	0.00
ST TRIAL COURTS	2,335.68	2,310.81	14.26	1.34	9.27
JUSTICE INFO SYS	2,922.58	2,908.81	1.64	0.46	11.67
SHERIFF ADMIN	429.80	416.82	10.62	0.69	1.67
SH COMM SERVICES	1.77	0.00	1.62	0.15	0.00
SH FACILITY MTN	1.08	0.00	0.98	0.10	0.00
SH WAREHOUSE	0.30	0.00	0.18	0.12	0.00
SH CRIM JUST CTR	20.57	0.00	18.80	1.77	0.00
SH HILL JAIL	6.72	0.00	6.14	0.58	0.00
SH CORR WORK CTR	8.69	0.00	7.90	0.79	0.00
SH TRANSPORTATION	3.50	0.00	3.22	0.28	0.00
SH WARRANTS	4.85	0.00	4.40	0.45	0.00
SH TRAINING ACAD	0.38	0.00	0.33	0.05	0.00
SH DEBERRY	1.43	0.00	0.18	1.25	0.00
SH CENTRAL PROC	5.60	0.00	5.17	0.43	0.00
SH LAW ENF BLOCK	0.09	0.00	0.00	0.09	0.00
SH COURTHOUSE	0.02	0.00	0.02	0.00	0.00
SH SORT	0.01	0.00	0.00	0.01	0.00
SH DAY REPORTING	0.81	0.00	0.69	0.12	0.00
SH OTHER	4.11	0.00	1.46	2.65	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	CASH MANAGEMENT	INVESTMENT SUPPORT	INVESTOR RELATIONS	TREAS EFFICIENCY
POLICE	2,308.19	2,085.24	192.75	21.83	8.37
FIRE	2,113.97	1,959.58	131.22	15.31	7.86
CODES ADMIN	11.86	0.00	10.78	1.08	0.00
BEER BOARD	0.65	0.00	0.59	0.06	0.00
AGRICULTURAL EXT	1.12	0.00	1.07	0.05	0.00
SOIL & WATER	0.17	0.00	0.16	0.01	0.00
SOCIAL SERVICES	25.42	0.00	23.75	1.67	0.00
HEALTH	201.28	141.56	52.49	6.66	0.57
PUBLIC LIBRARY	738.70	696.21	36.19	3.51	2.79
PARKS	265.47	192.80	63.95	7.95	0.77
ARTS COMMISSION	1.02	0.00	0.54	0.48	0.00
PUBLIC WORKS	112.91	45.63	53.44	13.66	0.18
SOLID WASTE	2,917.25	2,893.09	8.51	4.04	11.61
HUMAN RELATIONS	0.82	0.33	0.43	0.06	0.00
CARING FOR CHILDREN	11.76	4.17	6.57	1.00	0.02
FARMERS MARKET	297.72	295.45	0.89	0.19	1.19
MUNI AUDITORIUM	1.68	0.00	1.35	0.33	0.00
STATE FAIR BD	2,078.32	2,064.78	4.58	0.68	8.28
CONVENTION CTR	2,241.49	2,226.66	4.86	1.04	8.93
SPORTS AUTHORITY	3,273.56	3,257.30	0.18	3.01	13.07
WATER & SEWER	53,663.90	53,347.63	76.06	26.17	214.04
STORM WATER	7.53	0.00	5.43	2.10	0.00
BORDEAUX	2,126.90	2,062.69	50.62	5.31	8.28
GENERAL HOSP	10,515.76	10,374.04	83.29	16.81	41.62
METRO ACTION COM	103.09	69.26	30.60	2.95	0.28
NCAC	117.42	110.48	5.38	1.12	0.44
MDHA	0.26	0.00	0.00	0.26	0.00
METRO TRANSIT	275.95	271.41	0.00	3.45	1.09
NTTC	477.98	474.49	0.00	1.59	1.90
TAXI TRANSP & LICENSING	0.56	0.00	0.52	0.04	0.00
EDUCATION	34,094.16	33,779.10	57.05	122.49	135.52
SELF INSUR FUND	0.92	0.00	0.00	0.92	0.00
ARENA	0.86	0.00	0.00	0.86	0.00
COMMUNICATION CENTER	15.70	0.00	14.20	1.50	0.00
ALL OTHER	36,513.47	36,299.61	0.54	67.69	145.63

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	CASH MANAGEMENT	INVESTMENT SUPPORT	INVESTOR RELATIONS	TREAS EFFICIENCY
KNOWLES HOME	0.54	0.00	0.00	0.54	0.00
SH COMPLIANCE	0.62	0.00	0.56	0.06	0.00
SH PRE TRIAL	0.79	0.00	0.72	0.07	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	195,210.12	192,825.19	1,179.93	419.49	785.51

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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 15116200, 15116210, 15116220. This division is responsible for providing information, referrals and responding to customer service calls to the Metro community and Metro departments, agencies and employees. The calls and E-mails received from citizens and Metro employees are responded to with accurate information in a timely manner by the customer service team. Service requests are passed on to departments where applicable. The Customer Service team uses the Pivotal Knowledge Base system to track responses.

For fiscal year 2004, we have allocated these costs based on Call Center incidents tracked to departments.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE CUSTOMER SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	285,187.01			285,187.01
POST AUDITS	215.19	1.00	216.19	
DIRECTOR OF FINANCE	37,706.73	8,949.74	46,656.47	
FINANCE OPERATIONS	302.01	9.76	311.77	
FINANCE OMB	339.96	9.97	349.93	
OFFC SUPP SVCS-ADMIN	3,336.38	13.99	3,350.37	
FINANCE PURCHASING	152.34	30.39	182.73	
FINANCE INTERNAL AUDIT	106.21	3.37	109.58	
FINANCE PAYROLL	738.85	24.08	762.93	
FINANCE BUSINESS SOLUTIONS	281.57	5.79	287.36	
FINANCE TREASURY	1.19		1.19	
FINANCE GRANTS MONITORING		12.27	12.27	
FINANCE GRANTS COORDINATION		23.58	23.58	
Total Allocated Additions:	43,180.43	9,083.94	52,264.37	52,264.37
Total To Be Allocated:	328,367.44	9,083.94		337,451.38

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE CUSTOMER SERVICE

	Total	General & Admin	CUSTOMER SVCE
Wages & Benefits			
SALARIES & WAGES	208,560.70	0.00	208,560.70
FRINGE BENEFITS	73,850.11	0.00	73,850.11
Other Expense & Cost			
TRAVEL	244.72	0.00	244.72
TELEPHONE & TELEGRAPH	79.88	0.00	79.88
REGISTRATION	224.40	0.00	224.40
OTHER REPAIR	162.44	0.00	162.44
POSTAL SERV CHG	1.29	0.00	1.29
CENTRAL PRINT CHG	50.25	0.00	50.25
SUPPLY	1,188.66	0.00	1,188.66
FURNITURE <$5000	373.46	0.00	373.46
HOST HOSTESS	374.10	0.00	374.10
BOOKS/PERIODICALS	5.55	0.00	5.55
PRINTING	71.45	0.00	71.45
Departmental Totals			
Total Expenditures	285,187.01	0.00	285,187.01
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	285,187.01	0.00	285,187.01
Allocation Step 1			
Inbound- All Others	43,180.43	0.00	43,180.43
1st Allocation	328,367.44	0.00	328,367.44
Allocation Step 2			
Inbound- All Others	9,083.94	0.00	9,083.94
2nd Allocation	9,083.94	0.00	9,083.94
Total For 114 FINANCE CUSTOMER			
Total Allocated	337,451.38	0.00	337,451.38

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
EMPLOYEE BENEFITS	1	0.0007	2.15		2.15		2.15
LEGISLATIVE	989	0.6465	2,122.75		2,122.75	60.93	2,183.68
MAYOR	1,040	0.6798	2,232.22		2,232.22	64.07	2,296.29
GENERAL SERVICES ADMIN	355	0.2320	761.96		761.96		761.96
DIRECTOR OF FINANCE	5,175	3.3826	11,107.42		11,107.42		11,107.42
FINANCE SUPPLY PROP WAREHSE	7	0.0046	15.03		15.03	0.43	15.46
HUMAN RESOURCES	22,121	14.4593	47,479.65		47,479.65	1,362.74	48,842.39
INFORMATION SYSTEMS	826	0.5399	1,772.90		1,772.90	50.88	1,823.78
DEPARTMENT OF LAW	610	0.3987	1,309.28		1,309.28	37.58	1,346.86
CENTRAL RECORDS	380	0.2484	815.62		815.62	23.41	839.03
ELECTIONS	765	0.5000	1,641.97		1,641.97	47.13	1,689.10
PLANNING COMM	840	0.5491	1,802.94		1,802.94	51.75	1,854.69
REGISTER/DEEDS	1,870	1.2223	4,013.69		4,013.69	115.20	4,128.89
HISTORICAL COMM	118	0.0771	253.27		253.27	7.27	260.54
ASSESSOR PROP	958	0.6262	2,056.21		2,056.21	59.02	2,115.23
TRUSTEE	986	0.6445	2,116.31		2,116.31	60.74	2,177.05
COUNTY CLERK	9,481	6.1972	20,349.65		20,349.65	584.07	20,933.72
DISTRICT ATTOR	21	0.0137	45.07		45.07	1.29	46.36
PUBLIC DEFENDER	1,253	0.8190	2,689.39		2,689.39	77.19	2,766.58
JUVENILE CT CLRK	436	0.2850	935.81		935.81	26.86	962.67
CIRCUIT CT CLERK	1,876	1.2262	4,026.57		4,026.57	115.57	4,142.14
CRIMINAL CT CLRK	2,117	1.3838	4,543.85		4,543.85	130.42	4,674.27
CLERK/MASTER	407	0.2660	873.57		873.57	25.07	898.64
JUVENILE COURT	583	0.3811	1,251.33		1,251.33	35.92	1,287.25
GEN SESSIONS CT	6,608	4.3193	14,183.15		14,183.15	407.08	14,590.23
ST TRIAL COURTS	8	0.0052	17.17		17.17	0.49	17.66
JUSTICE INFO SYS	389	0.2543	834.93		834.93	23.96	858.89
SHERIFF ADMIN	1,919	1.2543	4,118.87		4,118.87	118.22	4,237.09
POLICE	3,422	2.2368	7,344.85		7,344.85	210.81	7,555.66
FIRE	613	0.4007	1,315.72		1,315.72	37.76	1,353.48
CODES ADMIN	3,049	1.9930	6,544.25		6,544.25	187.83	6,732.08
BEER BOARD	108	0.0706	231.81		231.81	6.65	238.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
AGRICULTURAL EXT	126	0.0824	270.44		270.44	7.76	278.20
SOIL & WATER	2	0.0013	4.29		4.29	0.12	4.41
SOCIAL SERVICES	1,647	1.0766	3,535.06		3,535.06	101.46	3,636.52
HEALTH	6,113	3.9957	13,120.70		13,120.70	376.59	13,497.29
PUBLIC LIBRARY	721	0.4713	1,547.53		1,547.53	44.42	1,591.95
PARKS	1,371	0.8961	2,942.66		2,942.66	84.46	3,027.12
ARTS COMMISSION	66	0.0431	141.66		141.66	4.07	145.73
PUBLIC WORKS	63,968	41.8124	137,298.37		137,298.37	3,940.65	141,239.02
HUMAN RELATIONS	39	0.0255	83.71		83.71	2.40	86.11
FARMERS MARKET	36	0.0235	77.27		77.27	2.22	79.49
MUNI AUDITORIUM	84	0.0549	180.29		180.29	5.17	185.46
STATE FAIR BD	199	0.1301	427.13		427.13	12.26	439.39
CONVENTION CTR	111	0.0726	238.25		238.25	6.84	245.09
SPORTS AUTHORITY	61	0.0399	130.93		130.93	3.76	134.69
WATER & SEWER	1,520	0.9935	3,262.47		3,262.47	93.64	3,356.11
BORDEAUX	126	0.0824	270.44		270.44	7.76	278.20
GENERAL HOSP	484	0.3164	1,038.84		1,038.84	29.82	1,068.66
METRO ACTION COM	1,071	0.7001	2,298.75		2,298.75	65.98	2,364.73
NCAC	148	0.0967	317.66		317.66	9.12	326.78
MDHA	951	0.6216	2,041.19		2,041.19	58.59	2,099.78
METRO TRANSIT	684	0.4471	1,468.11		1,468.11	42.14	1,510.25
TAXI TRANSP & LICENSING	144	0.0941	309.08		309.08	8.87	317.95
EDUCATION	1,905	1.2452	4,088.82		4,088.82	117.36	4,206.18
ALL OTHER	2,080	1.3596	4,464.43		4,464.43	128.14	4,592.57
SubTotal	152,988	100.0000	328,367.44		328,367.44	9,083.94	337,451.38
TOTAL	152,988	100.0000	328,367.44		328,367.44	9,083.94	337,451.38

Allocation Basis: CALL CENTER INCIDENT SUMMARY

Allocation Source: FINANCE CUSTOMER CALL CENTER INCIDENT SUMMARY WEIGHTED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE CUSTOMER SERVICE

Receiving Department	Total	CUSTOMER SVCE
EMPLOYEE BENEFITS	2.15	2.15
LEGISLATIVE	2,183.68	2,183.68
MAYOR	2,296.29	2,296.29
GENERAL SERVICES ADMIN	761.96	761.96
DIRECTOR OF FINANCE	11,107.42	11,107.42
FINANCE SUPPLY PROP	15.46	15.46
HUMAN RESOURCES	48,842.39	48,842.39
INFORMATION SYSTEMS	1,823.78	1,823.78
DEPARTMENT OF LAW	1,346.86	1,346.86
CENTRAL RECORDS	839.03	839.03
ELECTIONS	1,689.10	1,689.10
PLANNING COMM	1,854.69	1,854.69
REGISTER/DEEDS	4,128.89	4,128.89
HISTORICAL COMM	260.54	260.54
ASSESSOR PROP	2,115.23	2,115.23
TRUSTEE	2,177.05	2,177.05
COUNTY CLERK	20,933.72	20,933.72
DISTRICT ATTOR	46.36	46.36
PUBLIC DEFENDER	2,766.58	2,766.58
JUVENILE CT CLRK	962.67	962.67
CIRCUIT CT CLERK	4,142.14	4,142.14
CRIMINAL CT CLRK	4,674.27	4,674.27
CLERK/MASTER	898.64	898.64
JUVENILE COURT	1,287.25	1,287.25
GEN SESSIONS CT	14,590.23	14,590.23
ST TRIAL COURTS	17.66	17.66
JUSTICE INFO SYS	858.89	858.89
SHERIFF ADMIN	4,237.09	4,237.09
POLICE	7,555.66	7,555.66
FIRE	1,353.48	1,353.48
CODES ADMIN	6,732.08	6,732.08
BEER BOARD	238.46	238.46
AGRICULTURAL EXT	278.20	278.20
SOIL & WATER	4.41	4.41
SOCIAL SERVICES	3,636.52	3,636.52

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE CUSTOMER SERVICE

Receiving Department	Total	CUSTOMER SVCE
HEALTH	13,497.29	13,497.29
PUBLIC LIBRARY	1,591.95	1,591.95
PARKS	3,027.12	3,027.12
ARTS COMMISSION	145.73	145.73
PUBLIC WORKS	141,239.02	141,239.02
HUMAN RELATIONS	86.11	86.11
FARMERS MARKET	79.49	79.49
MUNI AUDITORIUM	185.46	185.46
STATE FAIR BD	439.39	439.39
CONVENTION CTR	245.09	245.09
SPORTS AUTHORITY	134.69	134.69
WATER & SEWER	3,356.11	3,356.11
BORDEAUX	278.20	278.20
GENERAL HOSP	1,068.66	1,068.66
METRO ACTION COM	2,364.73	2,364.73
NCAC	326.78	326.78
MDHA	2,099.78	2,099.78
METRO TRANSIT	1,510.25	1,510.25
TAXI TRANSP & LICENSING	317.95	317.95
EDUCATION	4,206.18	4,206.18
ALL OTHER	4,592.57	4,592.57
Direct Billed	0.00	0.00
Total	337,451.38	337,451.38

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE GRANTS MONITORING

NATURE AND EXTENT OF SERVICES

Finance Grants Monitoring costs are recorded in account 15118100, 15118110, 15118120. This division is responsible for monitoring all federal, state and local grants awarded to Metro Government as well as Metro's appropriations to non-profit organizations. In addition, the division conducts monitoring reviews of all Metro agencies to ensure compliance with procurement rules and policies.

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

1. Grants – Costs were allocated based on the number of grants reviewed for each agency.
2. Procurement – Costs were allocated based on each agency reviewed.
3. Prompt Pay Reports – Costs were allocated based on the reporting provided to each agency.
4. Grants (NPO) – The share of the cost of reviewing the awards/appropriations to Non-Profit Organizations were allocated to Grants Coordination

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE GRANTS MONITORING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	329,256.52			329,256.52
POST AUDITS	318.51	1.49	320.00	
DIRECTOR OF FINANCE	42,396.82	10,062.94	52,459.76	
FINANCE OPERATIONS	450.50	14.56	465.06	
FINANCE OMB	503.20	14.76	517.96	
OFFC SUPP SVCS-ADMIN	3,751.37	15.73	3,767.10	
FINANCE PURCHASING	266.68	53.20	319.88	
FINANCE INTERNAL AUDIT	185.94	5.90	191.84	
FINANCE PAYROLL	272.94	8.90	281.84	
FINANCE BUSINESS SOLUTIONS	416.77	8.56	425.33	
FINANCE TREASURY	0.50		0.50	
FINANCE GRANTS MONITORING		5,418.91	5,418.91	
FINANCE GRANTS COORDINATION		41.29	41.29	
Total Allocated Additions:	48,563.23	15,646.24	64,209.47	64,209.47
Total To Be Allocated:	377,819.75	15,646.24		393,465.99

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE GRANTS MONITORING

	Total	General & Admin	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS
Wages & Benefits					
SALARIES & WAGES	243,483.64	0.00	73,045.09	73,045.09	60,870.91
FRINGE BENEFITS	74,054.47	0.00	22,216.34	22,216.34	18,513.62
Other Expense & Cost					
TRAVEL	815.02	0.00	244.50	244.51	203.76
TELEPHONE	196.81	0.00	59.05	59.04	49.20
PRE-EMPLOYMENT CHECK	21.00	0.00	6.30	6.30	5.25
PROFESSIONAL PRIVILEGE TAX	650.00	0.00	195.00	195.00	162.50
REGISTRATION	1,616.82	0.00	485.04	485.05	404.21
DUES	1,310.00	0.00	393.00	393.00	327.50
POSTAL SVC CHG	133.36	0.00	40.01	40.01	33.34
TELECOMM SVC CHG	1,885.60	0.00	565.68	565.68	471.40
INFO SYSTEM CHG	6,626.52	0.00	1,987.95	1,987.96	1,656.63
HOST HOSTESS	269.30	0.00	80.78	80.79	67.33
OFFICE ADMIN SUPPLY	788.57	0.00	236.57	236.57	197.14
COMPUTER SOFTWARE	500.00	0.00	150.00	150.00	125.00
FOOD & ICE	24.42	0.00	7.32	7.33	6.11
BOOKS	5.55	0.00	1.66	1.67	1.39
INDIRECT COST	(3,124.56)	0.00	(937.37)	(937.37)	(781.14)
Departmental Totals					
Total Expenditures	329,256.52	0.00	98,776.92	98,776.97	82,314.15
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	329,256.52	0.00	98,776.92	98,776.97	82,314.15
Allocation Step 1					
Inbound- All Others	48,563.23	0.00	14,568.97	14,568.97	12,140.81
1st Allocation	377,819.75	0.00	113,345.89	113,345.94	94,454.96
Allocation Step 2					
Inbound- All Others	15,646.24	0.00	4,693.87	4,693.87	3,911.56
2nd Allocation	15,646.24	0.00	4,693.87	4,693.87	3,911.56

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE GRANTS MONITORING

	Total	General & Admin	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS
Total For 115 FINANCE GRANTS					
Total Allocated	393,465.99	0.00	118,039.76	118,039.81	98,366.52

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE GRANTS MONITORING

	GRANTS COORDINATION
Wages & Benefits	
SALARIES & WAGES	36,522.55
FRINGE BENEFITS	11,108.17
Other Expense & Cost	
TRAVEL	122.25
TELEPHONE	29.52
PRE-EMPLOYMENT CHECK	3.15
PROFESSIONAL PRIVILEGE TAX	97.50
REGISTRATION	242.52
DUES	196.50
POSTAL SVC CHG	20.00
TELECOMM SVC CHG	282.84
INFO SYSTEM CHG	993.98
HOST HOSTESS	40.40
OFFICE ADMIN SUPPLY	118.29
COMPUTER SOFTWARE	75.00
FOOD & ICE	3.66
BOOKS	0.83
INDIRECT COST	(468.68)
Departmental Totals	
Total Expenditures	49,388.48
Deductions	
Total Deductions	0.00
Functional Cost	49,388.48
Allocation Step 1	
Inbound- All Others	7,284.48
1st Allocation	56,672.96
Allocation Step 2	
Inbound- All Others	2,346.94
2nd Allocation	2,346.94

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE GRANTS MONITORING

	GRANTS COORDINATION
Total For 115 FINANCE GRANTS	
Total Allocated	59,019.90

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	278,294,244.74	10.5641	11,974.01		11,974.01		11,974.01
POST AUDITS	1,998,851.67	0.0759	86.00		86.00		86.00
CORPORATE DUES	260,836.17	0.0099	11.22		11.22		11.22
INSURANCE/JUDGEMENTS	2,316,927.76	0.0880	99.69		99.69		99.69
LEGISLATIVE	1,574,517.83	0.0598	67.75		67.75	3.22	70.97
MAYOR	3,915,347.38	0.1486	168.46		168.46	8.01	176.47
EMPLOYEE HEALTH & WELLNESS	643,187.43	0.0244	27.67		27.67		27.67
GENERAL SERVICES ADMIN	1,312,440.42	0.0498	56.47		56.47		56.47
GENERAL SERVICES BUILDINGS	9,669,895.72	0.3671	416.06		416.06		416.06
CENTRAL PRINTING	825,170.75	0.0313	35.50		35.50		35.50
FLEET MANAGEMENT	31,215,832.45	1.1850	1,343.11		1,343.11		1,343.11
POSTAL SERVICE	865,994.01	0.0329	37.26		37.26		37.26
RADIO SHOP	3,027,249.87	0.1149	130.25		130.25		130.25
DIRECTOR OF FINANCE	847,355.81	0.0322	36.46		36.46		36.46
FINANCE OPERATIONS	1,363,471.58	0.0518	58.67		58.67		58.67
FINANCE OMB	1,360,436.56	0.0516	58.54		58.54		58.54
OFFC SUPP SVCS-ADMIN	181.43		0.01		0.01		0.01
FINANCE PURCHASING	1,196,049.90	0.0454	51.46		51.46		51.46
FINANCE INTERNAL AUDIT	830,633.34	0.0315	35.74		35.74		35.74
FINANCE PAYROLL	650,099.52	0.0247	27.97		27.97		27.97
FINANCE BUSINESS SOLUTIONS	1,161,808.45	0.0441	49.99		49.99		49.99
FINANCE REAL PROP SVCS	1,511,848.84	0.0574	65.05		65.05		65.05
FINANCE TREASURY	879,785.00	0.0334	37.85		37.85		37.85
FINANCE CUSTOMER SERVICE	285,187.01	0.0108	12.27		12.27		12.27
FINANCE GRANTS MONITORING	499,256.52	0.0190	21.48		21.48		21.48
FINANCE GRANTS COORDINATION	438,411.97	0.0166	18.86		18.86	0.90	19.76
FINANCE SUPPLY PROP WAREHSE	859,410.14	0.0326	36.98		36.98	1.76	38.74
HUMAN RESOURCES	5,957,914.25	0.2262	256.35		256.35	12.19	268.54
INFORMATION SYSTEMS	19,503,527.02	0.7404	839.17		839.17	39.92	879.09
DEPARTMENT OF LAW	4,414,279.34	0.1676	189.93		189.93	9.03	198.96
CENTRAL RECORDS	739,297.02	0.0281	31.81		31.81	1.51	33.32
FINANCE ADA MANAGEMENT	1,020,489.68	0.0387	43.91		43.91	2.09	46.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
ELECTIONS	3,512,568.49	0.1333	151.13		151.13	7.19	158.32
PLANNING COMM	4,001,232.42	0.1519	172.16		172.16	8.19	180.35
ADV PLAN/RSCH	775,131.45	0.0294	33.35		33.35	1.59	34.94
REGISTER/DEEDS	2,347,314.57	0.0891	101.00		101.00	4.80	105.80
HISTORICAL COMM	744,427.38	0.0283	32.03		32.03	1.52	33.55
COMM ED ALLIANCE	567,396.22	0.0215	24.41		24.41	1.16	25.57
GOVT ACCESS TV	914,884.26	0.0347	39.36		39.36	1.87	41.23
ASSESSOR PROP	6,856,115.41	0.2603	294.99		294.99	14.03	309.02
TRUSTEE	2,075,268.04	0.0788	89.29		89.29	4.25	93.54
COUNTY CLERK	3,651,832.31	0.1386	157.13		157.13	7.47	164.60
DISTRICT ATTOR	4,760,883.86	0.1807	204.84		204.84	9.74	214.58
DA DRUG ENF	2,442,254.67	0.0927	105.08		105.08	5.00	110.08
DA SPECIAL OPNS	126,726.50	0.0048	5.45		5.45	0.26	5.71
PUBLIC DEFENDER	4,677,276.12	0.1776	201.25		201.25	9.57	210.82
JUVENILE CT CLRK	1,477,108.68	0.0561	63.55		63.55	3.02	66.57
CIRCUIT CT CLERK	5,062,960.26	0.1922	217.84		217.84	10.36	228.20
CRIMINAL CT CLRK	4,825,289.80	0.1832	207.61		207.61	9.88	217.49
CLERK/MASTER	1,288,146.57	0.0489	55.42		55.42	2.64	58.06
JUVENILE COURT	11,315,360.95	0.4295	486.86		486.86	23.16	510.02
GEN SESSIONS CT	8,744,861.67	0.3320	376.26		376.26	17.90	394.16
ST TRIAL COURTS	8,432,434.72	0.3201	362.82		362.82	17.26	380.08
JUSTICE INFO SYS	2,883,853.62	0.1095	124.08		124.08	5.90	129.98
SHERIFF ADMIN	4,348,858.16	0.1651	187.12		187.12	8.90	196.02
SH COMM SERVICES	930,814.78	0.0353	40.05		40.05	1.91	41.96
SH FACILITY MTN	642,695.09	0.0244	27.65		27.65	1.32	28.97
SH WAREHOUSE	775,388.70	0.0294	33.36		33.36	1.59	34.95
SH CRIM JUST CTR	11,090,654.46	0.4210	477.19		477.19	22.70	499.89
SH HILL JAIL	3,621,435.85	0.1375	155.82		155.82	7.41	163.23
SH CORR WORK CTR	4,975,664.32	0.1889	214.09		214.09	10.18	224.27
SH TRANSPORTATION	1,766,803.21	0.0671	76.02		76.02	3.62	79.64
SH WARRANTS	2,797,114.86	0.1062	120.35		120.35	5.73	126.08
SH TRAINING ACAD	323,655.17	0.0123	13.93		13.93	0.66	14.59

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 DEBERRY	7,851,249.77	0.2980	337.81		337.81	16.07	353.88
SH CENTRAL PROC	2,699,411.23	0.1025	116.15		116.15	5.53	121.68
SH LAW ENF BLOCK	538,811.11	0.0205	23.18		23.18	1.10	24.28
SH SORT	67,963.24	0.0026	2.92		2.92	0.14	3.06
SH DAY REPORTING	753,279.28	0.0286	32.41		32.41	1.54	33.95
SH OTHER	16,636,405.82	0.6315	715.81		715.81	34.05	749.86
POLICE	137,089,451.13	5.2040	5,898.47		5,898.47	280.59	6,179.06
FIRE	96,159,582.44	3.6502	4,137.40		4,137.40	196.82	4,334.22
CODES ADMIN	6,788,354.66	0.2577	292.08		292.08	13.89	305.97
BEER BOARD	378,384.07	0.0144	16.28		16.28	0.77	17.05
AGRICULTURAL EXT	308,157.53	0.0117	13.26		13.26	0.63	13.89
SOIL & WATER	90,767.61	0.0034	3.91		3.91	0.19	4.10
SOCIAL SERVICES	10,491,450.44	0.3983	451.41		451.41	21.47	472.88
HEALTH	41,843,625.07	1.5884	1,800.38		1,800.38	85.64	1,886.02
PUBLIC LIBRARY	22,056,341.48	0.8373	949.01		949.01	45.14	994.15
PARKS	49,896,226.01	1.8941	2,146.86		2,146.86	102.13	2,248.99
ARTS COMMISSION	2,988,463.21	0.1134	128.58		128.58	6.12	134.70
PUBLIC WORKS	85,768,368.81	3.2558	3,690.31		3,690.31	175.55	3,865.86
SOLID WASTE	25,349,665.63	0.9623	1,090.71		1,090.71	51.88	1,142.59
HUMAN RELATIONS	398,683.72	0.0151	17.15		17.15	0.82	17.97
CARING FOR CHILDREN	6,302,184.82	0.2392	271.16		271.16	12.90	284.06
FARMERS MARKET	1,205,983.68	0.0458	51.89		51.89	2.47	54.36
MUNI AUDITORIUM	2,048,539.70	0.0778	88.14		88.14	4.19	92.33
STATE FAIR BD	4,282,000.53	0.1625	184.24		184.24	8.76	193.00
CONVENTION CTR	6,524,536.03	0.2477	280.73		280.73	13.35	294.08
SPORTS AUTHORITY	18,898,412.95	0.7174	813.13		813.13	38.68	851.81
WATER & SEWER	164,368,855.43	6.2395	7,072.21		7,072.21	336.42	7,408.63
STORM WATER	13,185,814.18	0.5005	567.34		567.34	26.99	594.33
BORDEAUX	33,374,030.28	1.2669	1,435.97		1,435.97	68.31	1,504.28
GENERAL HOSP	105,546,585.01	4.0066	4,541.29		4,541.29	216.03	4,757.32
METRO ACTION COM	18,502,676.62	0.7024	796.10		796.10	37.87	833.97
NCAC	7,061,802.11	0.2681	303.84		303.84	14.45	318.29

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
MDHA	1,646,384.23	0.0625	70.84		70.84	3.37	74.21
METRO TRANSIT	21,691,645.73	0.8234	933.31		933.31	44.40	977.71
NTTC	9,974,766.36	0.3786	429.18		429.18	20.42	449.60
TAXI TRANSP & LICENSING	254,311.73	0.0097	10.94		10.94	0.52	11.46
EDUCATION	769,259,601.80	29.2007	33,098.52		33,098.52	1,574.52	34,673.04
SELF INSUR FUND	5,775,984.38	0.2193	248.52		248.52	11.82	260.34
ARENA	5,391,786.98	0.2047	231.99		231.99	11.04	243.03
COMMUNICATION CENTER	9,426,999.95	0.3579	405.61		405.61	19.29	424.90
ALL OTHER	425,077,355.39	16.1361	18,289.56		18,289.56	870.03	19,159.59
KNOWLES HOME	3,404,475.49	0.1292	146.48		146.48	6.97	153.45
SH COMPLIANCE	351,888.57	0.0134	15.14		15.14	0.72	15.86
SH PRE TRIAL	423,590.99	0.0161	18.23		18.23	0.87	19.10
SubTotal	2,634,331,207.35	100.0000	113,345.89		113,345.89	4,693.87	118,039.76
TOTAL	2,634,331,207.35	100.0000	113,345.89		113,345.89	4,693.87	118,039.76

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2004 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES ADMIN	1	4.7619	5,397.43		5,397.43		5,397.43
DIRECTOR OF FINANCE	1	4.7619	5,397.43		5,397.43		5,397.43
FINANCE PURCHASING	1	4.7619	5,397.43		5,397.43		5,397.43
FINANCE GRANTS MONITORING	1	4.7619	5,397.43		5,397.43		5,397.43
INFORMATION SYSTEMS	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
CENTRAL RECORDS	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
TRUSTEE	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
JUVENILE CT CLRK	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
CLERK/MASTER	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
JUSTICE INFO SYS	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
SHERIFF ADMIN	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
HEALTH	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
ARTS COMMISSION	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
PUBLIC WORKS	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
STATE FAIR BD	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
WATER & SEWER	2	9.5239	10,794.78		10,794.78	552.22	11,347.00
TAXI TRANSP & LICENSING	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
EDUCATION	1	4.7619	5,397.43		5,397.43	276.11	5,673.54
ALL OTHER	2	9.5238	10,794.85		10,794.85	552.22	11,347.07
SubTotal	21	100.0000	113,345.94		113,345.94	4,693.87	118,039.81
TOTAL	21	100.0000	113,345.94		113,345.94	4,693.87	118,039.81

Allocation Basis: PROCUREMENT PRACTICES MONITORED

Allocation Source: FINANCE GRANTS MONITORING REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - PROMPT PAY REPORTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	12	1.8237	1,722.58		1,722.58		1,722.58
LEGISLATIVE	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
MAYOR	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
GENERAL SERVICES ADMIN	12	1.8237	1,722.58		1,722.58		1,722.58
DIRECTOR OF FINANCE	12	1.8237	1,722.58		1,722.58		1,722.58
HUMAN RESOURCES	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
INFORMATION SYSTEMS	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
DEPARTMENT OF LAW	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
CENTRAL RECORDS	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
ELECTIONS	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
PLANNING COMM	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
REGISTER/DEEDS	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
HISTORICAL COMM	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
COMM ED ALLIANCE	3	0.4559	430.65		430.65	18.87	449.52
ASSESSOR PROP	3	0.4559	430.65		430.65	18.87	449.52
TRUSTEE	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
COUNTY CLERK	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
DISTRICT ATTOR	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
PUBLIC DEFENDER	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
JUVENILE CT CLRK	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
CIRCUIT CT CLERK	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
CRIMINAL CT CLRK	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
CLERK/MASTER	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
JUVENILE COURT	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
GEN SESSIONS CT	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
ST TRIAL COURTS	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
JUSTICE INFO SYS	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
SHERIFF ADMIN	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
POLICE	24	3.6474	3,445.17		3,445.17	150.93	3,596.10
FIRE	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
CODES ADMIN	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
BEER BOARD	12	1.8237	1,722.58		1,722.58	75.46	1,798.04

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - PROMPT PAY REPORTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
SOIL & WATER	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
SOCIAL SERVICES	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
HEALTH	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
PUBLIC LIBRARY	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
ARTS COMMISSION	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
PUBLIC WORKS	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
HUMAN RELATIONS	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
CARING FOR CHILDREN	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
FARMERS MARKET	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
MUNI AUDITORIUM	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
STATE FAIR BD	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
CONVENTION CTR	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
SPORTS AUTHORITY	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
WATER & SEWER	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
BORDEAUX	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
GENERAL HOSP	24	3.6474	3,445.17		3,445.17	150.93	3,596.10
METRO ACTION COM	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
METRO TRANSIT	3	0.4559	430.65		430.65	18.87	449.52
TAXI TRANSP & LICENSING	12	1.8237	1,722.58		1,722.58	75.46	1,798.04
EDUCATION	7	1.0638	1,004.84		1,004.84	44.02	1,048.86
COMMUNICATION CENTER	3	0.4559	430.65		430.65	18.87	449.52
ALL OTHER	27	4.1039	3,875.92		3,875.92	169.96	4,045.88
SubTotal	658	100.0000	94,454.96		94,454.96	3,911.56	98,366.52
TOTAL	658	100.0000	94,454.96		94,454.96	3,911.56	98,366.52

Allocation Basis: PROMPT-PAY REPORTS TO AGENCIES

Allocation Source: FINANCE GRANTS MONITORING

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE GRANTS COORDINATION	100	100.0000	56,672.96		56,672.96	2,346.94	59,019.90
SubTotal	100	100.0000	56,672.96		56,672.96	2,346.94	59,019.90
TOTAL	100	100.0000	56,672.96		56,672.96	2,346.94	59,019.90

Allocation Basis: DIRECT TO GRANTS COORDINATION

Allocation Source: GRANTS MONITORING STAFF

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS	GRANTS COORDINATION
EMPLOYEE BENEFITS	13,696.59	11,974.01	0.00	1,722.58	0.00
POST AUDITS	86.00	86.00	0.00	0.00	0.00
CORPORATE DUES	11.22	11.22	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	99.69	99.69	0.00	0.00	0.00
LEGISLATIVE	1,869.01	70.97	0.00	1,798.04	0.00
MAYOR	1,974.51	176.47	0.00	1,798.04	0.00
EMPLOYEE HEALTH &	27.67	27.67	0.00	0.00	0.00
GENERAL SERVICES ADMIN	7,176.48	56.47	5,397.43	1,722.58	0.00
GENERAL SERVICES BUILDINGS	416.06	416.06	0.00	0.00	0.00
CENTRAL PRINTING	35.50	35.50	0.00	0.00	0.00
FLEET MANAGEMENT	1,343.11	1,343.11	0.00	0.00	0.00
POSTAL SERVICE	37.26	37.26	0.00	0.00	0.00
RADIO SHOP	130.25	130.25	0.00	0.00	0.00
DIRECTOR OF FINANCE	7,156.47	36.46	5,397.43	1,722.58	0.00
FINANCE OPERATIONS	58.67	58.67	0.00	0.00	0.00
FINANCE OMB	58.54	58.54	0.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.01	0.01	0.00	0.00	0.00
FINANCE PURCHASING	5,448.89	51.46	5,397.43	0.00	0.00
FINANCE INTERNAL AUDIT	35.74	35.74	0.00	0.00	0.00
FINANCE PAYROLL	27.97	27.97	0.00	0.00	0.00
FINANCE BUSINESS	49.99	49.99	0.00	0.00	0.00
FINANCE REAL PROP SVCS	65.05	65.05	0.00	0.00	0.00
FINANCE TREASURY	37.85	37.85	0.00	0.00	0.00
FINANCE CUSTOMER SERVICE	12.27	12.27	0.00	0.00	0.00
FINANCE GRANTS MONITORING	5,418.91	21.48	5,397.43	0.00	0.00
FINANCE GRANTS	59,039.66	19.76	0.00	0.00	59,019.90
FINANCE SUPPLY PROP	38.74	38.74	0.00	0.00	0.00
HUMAN RESOURCES	2,066.58	268.54	0.00	1,798.04	0.00
INFORMATION SYSTEMS	8,350.67	879.09	5,673.54	1,798.04	0.00
DEPARTMENT OF LAW	1,997.00	198.96	0.00	1,798.04	0.00
CENTRAL RECORDS	7,504.90	33.32	5,673.54	1,798.04	0.00
FINANCE ADA MANAGEMENT	46.00	46.00	0.00	0.00	0.00
ELECTIONS	1,956.36	158.32	0.00	1,798.04	0.00
PLANNING COMM	1,978.39	180.35	0.00	1,798.04	0.00
ADV PLAN/RSCH	34.94	34.94	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS	GRANTS COORDINATION
REGISTER/DEEDS	1,903.84	105.80	0.00	1,798.04	0.00
HISTORICAL COMM	1,831.59	33.55	0.00	1,798.04	0.00
COMM ED ALLIANCE	475.09	25.57	0.00	449.52	0.00
GOVT ACCESS TV	41.23	41.23	0.00	0.00	0.00
ASSESSOR PROP	758.54	309.02	0.00	449.52	0.00
TRUSTEE	7,565.12	93.54	5,673.54	1,798.04	0.00
COUNTY CLERK	1,962.64	164.60	0.00	1,798.04	0.00
DISTRICT ATTOR	2,012.62	214.58	0.00	1,798.04	0.00
DA DRUG ENF	110.08	110.08	0.00	0.00	0.00
DA SPECIAL OPNS	5.71	5.71	0.00	0.00	0.00
PUBLIC DEFENDER	2,008.86	210.82	0.00	1,798.04	0.00
JUVENILE CT CLRK	7,538.15	66.57	5,673.54	1,798.04	0.00
CIRCUIT CT CLERK	2,026.24	228.20	0.00	1,798.04	0.00
CRIMINAL CT CLRK	2,015.53	217.49	0.00	1,798.04	0.00
CLERK/MASTER	7,529.64	58.06	5,673.54	1,798.04	0.00
JUVENILE COURT	2,308.06	510.02	0.00	1,798.04	0.00
GEN SESSIONS CT	2,192.20	394.16	0.00	1,798.04	0.00
ST TRIAL COURTS	2,178.12	380.08	0.00	1,798.04	0.00
JUSTICE INFO SYS	7,601.56	129.98	5,673.54	1,798.04	0.00
SHERIFF ADMIN	7,667.60	196.02	5,673.54	1,798.04	0.00
SH COMM SERVICES	41.96	41.96	0.00	0.00	0.00
SH FACILITY MTN	28.97	28.97	0.00	0.00	0.00
SH WAREHOUSE	34.95	34.95	0.00	0.00	0.00
SH CRIM JUST CTR	499.89	499.89	0.00	0.00	0.00
SH HILL JAIL	163.23	163.23	0.00	0.00	0.00
SH CORR WORK CTR	224.27	224.27	0.00	0.00	0.00
SH TRANSPORTATION	79.64	79.64	0.00	0.00	0.00
SH WARRANTS	126.08	126.08	0.00	0.00	0.00
SH TRAINING ACAD	14.59	14.59	0.00	0.00	0.00
SH DEBERRY	353.88	353.88	0.00	0.00	0.00
SH CENTRAL PROC	121.68	121.68	0.00	0.00	0.00
SH LAW ENF BLOCK	24.28	24.28	0.00	0.00	0.00
SH SORT	3.06	3.06	0.00	0.00	0.00
SH DAY REPORTING	33.95	33.95	0.00	0.00	0.00
SH OTHER	749.86	749.86	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS	GRANTS COORDINATION
POLICE	9,775.16	6,179.06	0.00	3,596.10	0.00
FIRE	6,132.26	4,334.22	0.00	1,798.04	0.00
CODES ADMIN	2,104.01	305.97	0.00	1,798.04	0.00
BEER BOARD	1,815.09	17.05	0.00	1,798.04	0.00
AGRICULTURAL EXT	1,811.93	13.89	0.00	1,798.04	0.00
SOIL & WATER	1,802.14	4.10	0.00	1,798.04	0.00
SOCIAL SERVICES	2,270.92	472.88	0.00	1,798.04	0.00
HEALTH	9,357.60	1,886.02	5,673.54	1,798.04	0.00
PUBLIC LIBRARY	2,792.19	994.15	0.00	1,798.04	0.00
PARKS	2,248.99	2,248.99	0.00	0.00	0.00
ARTS COMMISSION	7,606.28	134.70	5,673.54	1,798.04	0.00
PUBLIC WORKS	11,337.44	3,865.86	5,673.54	1,798.04	0.00
SOLID WASTE	1,142.59	1,142.59	0.00	0.00	0.00
HUMAN RELATIONS	1,816.01	17.97	0.00	1,798.04	0.00
CARING FOR CHILDREN	2,082.10	284.06	0.00	1,798.04	0.00
FARMERS MARKET	1,852.40	54.36	0.00	1,798.04	0.00
MUNI AUDITORIUM	1,890.37	92.33	0.00	1,798.04	0.00
STATE FAIR BD	7,664.58	193.00	5,673.54	1,798.04	0.00
CONVENTION CTR	2,092.12	294.08	0.00	1,798.04	0.00
SPORTS AUTHORITY	2,649.85	851.81	0.00	1,798.04	0.00
WATER & SEWER	20,553.67	7,408.63	11,347.00	1,798.04	0.00
STORM WATER	594.33	594.33	0.00	0.00	0.00
BORDEAUX	3,302.32	1,504.28	0.00	1,798.04	0.00
GENERAL HOSP	8,353.42	4,757.32	0.00	3,596.10	0.00
METRO ACTION COM	2,632.01	833.97	0.00	1,798.04	0.00
NCAC	318.29	318.29	0.00	0.00	0.00
MDHA	74.21	74.21	0.00	0.00	0.00
METRO TRANSIT	1,427.23	977.71	0.00	449.52	0.00
NTTC	449.60	449.60	0.00	0.00	0.00
TAXI TRANSP & LICENSING	7,483.04	11.46	5,673.54	1,798.04	0.00
EDUCATION	41,395.44	34,673.04	5,673.54	1,048.86	0.00
SELF INSUR FUND	260.34	260.34	0.00	0.00	0.00
ARENA	243.03	243.03	0.00	0.00	0.00
COMMUNICATION CENTER	874.42	424.90	0.00	449.52	0.00
ALL OTHER	34,552.54	19,159.59	11,347.07	4,045.88	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS	GRANTS COORDINATION
KNOWLES HOME	153.45	153.45	0.00	0.00	0.00
SH COMPLIANCE	15.86	15.86	0.00	0.00	0.00
SH PRE TRIAL	19.10	19.10	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	393,465.99	118,039.76	118,039.81	98,366.52	59,019.90

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE GRANTS COORDINATION & MINORITY AND SMALL BUSINESS ASSISTANCE

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination & Minority and Small Business Assistance costs were recorded in account 15117200, 15117210 and 15117220. This division is separated into distinct activities.

The Division of Grants Coordination (DGC) assists Metro in participating effectively in grants programs that are designed to promote innovations, enhanced services, and professional development within local government. DGC provides assistance in Funding Development and Coordination of Grants. DGC also maintains a comprehensive database of Metro grants.

The Division of Minority and Small Business Assistance works to ensure that both public and private resources are available to support the development and economic prosperity of small and historically underutilized businesses by collaborating with Metropolitan Nashville Government Departments and other members of the Nashville business community. The Division of Minority and Small Business Assistance promotes the development of minority and small businesses in Nashville and Davidson County by providing them with information, technical assistance and resources to enhance their economic growth.

For fiscal year 2004, we have allocated DGC costs based on the total expenditures for each department. The Division of Minority and Small Business Assistance costs were allocated to the Metro departments receiving benefit of employee time spent and costs related to vendor processing was allocated to the Division of Purchasing.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	440,344.84			440,344.84
TRANS COMM ED	(225.00)			
Total Deductions:	(225.00)			(225.00)
POST AUDITS	476.21	2.22	478.43	
POSTAL SERVICE	(71.37)	26.98	(44.39)	
DIRECTOR OF FINANCE	49,468.50	11,741.41	61,209.91	
FINANCE OPERATIONS	707.21	22.92	730.13	
FINANCE OMB	752.34	22.07	774.41	
OFFC SUPP SVCS-ADMIN	4,377.09	18.36	4,395.45	
FINANCE PURCHASING	234.18	46.72	280.90	
FINANCE INTERNAL AUDIT	163.28	5.18	168.46	
FINANCE PAYROLL	341.19	11.12	352.31	
FINANCE BUSINESS SOLUTIONS	623.12	12.80	635.92	
FINANCE TREASURY	0.60		0.60	
FINANCE GRANTS MONITORING	56,691.82	2,347.84	59,039.66	
FINANCE GRANTS COORDINATION		36.26	36.26	
Total Allocated Additions:	113,764.17	14,293.88	128,058.05	128,058.05
Total To Be Allocated:	553,884.01	14,293.88		568,177.89

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE GRANTS COORDINATION

	Total	General & Admin	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
Wages & Benefits					
SALARIES & WAGES	296,253.33	0.00	142,892.46	70,791.38	82,569.49
FRINGE BENEFITS	74,249.24	0.00	31,813.00	19,588.56	22,847.68
Other Expense & Cost					
TRAVEL	4,314.16	0.00	3,019.58	597.57	697.01
HOST HOSTESS	443.82	0.00	391.24	24.27	28.31
TUITION/MEMBER/DUES	3,511.80	0.00	2,271.90	572.33	667.57
SUBSCRIPTIONS	1,685.39	0.00	1,331.89	163.17	190.33
TELECOMM CHARGE	2,084.06	0.00	1,091.65	458.09	534.32
POSTAL SERVICE CHG	3,432.42	0.00	0.00	1,584.40	1,848.02
OFFICE SUPPLY	7,139.16	0.00	1,799.75	2,464.67	2,874.74
INDIRECT COSTS	(49,548.11)	0.00	(23,897.05)	(11,842.00)	(13,809.06)
TRANS COMM ED	225.00	225.00	0.00	0.00	0.00
COMPUTER SOFTWARE	44.00	0.00	0.00	20.31	23.69
INFO SYSTEM CHG	8,835.37	0.00	2,108.44	3,105.15	3,621.78
OTHER REPAIR MAINT	265.78	0.00	153.28	51.93	60.57
BOOKS PERIODICALS	76.10	0.00	5.55	32.56	37.99
MANAGEMENT CONSULTING	87,333.32	0.00	0.00	40,313.06	47,020.26
Departmental Totals					
Total Expenditures	440,344.84	225.00	162,981.69	127,925.45	149,212.70
Deductions					
Total Deductions	(225.00)	(225.00)	0.00	0.00	0.00
Functional Cost	440,119.84	0.00	162,981.69	127,925.45	149,212.70
Allocation Step 1					
Inbound- All Others	113,764.17	0.00	54,872.10	27,184.58	31,707.49
1st Allocation	553,884.01	0.00	217,853.79	155,110.03	180,920.19
Allocation Step 2					
Inbound- All Others	14,293.88	0.00	6,894.40	3,415.60	3,983.88
2nd Allocation	14,293.88	0.00	6,894.40	3,415.60	3,983.88

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department FINANCE GRANTS COORDINATION

	Total	General & Admin	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
Total For 026 FINANCE GRANTS					
Total Allocated	568,177.89	0.00	224,748.19	158,525.63	184,904.07

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	278,294,244.74	10.5641	23,014.36		23,014.36		23,014.36
POST AUDITS	1,998,851.67	0.0759	165.30		165.30		165.30
CORPORATE DUES	260,836.17	0.0099	21.57		21.57		21.57
INSURANCE/JUDGEMENTS	2,316,927.76	0.0880	191.60		191.60		191.60
LEGISLATIVE	1,574,517.83	0.0598	130.21		130.21	4.73	134.94
MAYOR	3,915,347.38	0.1486	323.79		323.79	11.77	335.56
EMPLOYEE HEALTH & WELLNESS	643,187.43	0.0244	53.19		53.19		53.19
GENERAL SERVICES ADMIN	1,312,440.42	0.0498	108.54		108.54		108.54
GENERAL SERVICES BUILDINGS	9,669,895.72	0.3671	799.68		799.68		799.68
CENTRAL PRINTING	825,170.75	0.0313	68.24		68.24		68.24
FLEET MANAGEMENT	31,215,832.45	1.1850	2,581.48		2,581.48		2,581.48
POSTAL SERVICE	865,994.01	0.0329	71.62		71.62		71.62
RADIO SHOP	3,027,249.87	0.1149	250.35		250.35		250.35
DIRECTOR OF FINANCE	847,355.81	0.0322	70.07		70.07		70.07
FINANCE OPERATIONS	1,363,471.58	0.0518	112.76		112.76		112.76
FINANCE OMB	1,360,436.56	0.0516	112.51		112.51		112.51
OFFC SUPP SVCS-ADMIN	181.43		0.02		0.02		0.02
FINANCE PURCHASING	1,196,049.90	0.0454	98.91		98.91		98.91
FINANCE INTERNAL AUDIT	830,633.34	0.0315	68.69		68.69		68.69
FINANCE PAYROLL	650,099.52	0.0247	53.76		53.76		53.76
FINANCE BUSINESS SOLUTIONS	1,161,808.45	0.0441	96.08		96.08		96.08
FINANCE REAL PROP SVCS	1,511,848.84	0.0574	125.03		125.03		125.03
FINANCE TREASURY	879,785.00	0.0334	72.76		72.76		72.76
FINANCE CUSTOMER SERVICE	285,187.01	0.0108	23.58		23.58		23.58
FINANCE GRANTS MONITORING	499,256.52	0.0190	41.29		41.29		41.29
FINANCE GRANTS COORDINATION	438,411.97	0.0166	36.26		36.26		36.26
FINANCE SUPPLY PROP WAREHSE	859,410.14	0.0326	71.07		71.07	2.58	73.65
HUMAN RESOURCES	5,957,914.25	0.2262	492.71		492.71	17.91	510.62
INFORMATION SYSTEMS	19,503,527.02	0.7404	1,612.90		1,612.90	58.64	1,671.54
DEPARTMENT OF LAW	4,414,279.34	0.1676	365.05		365.05	13.27	378.32
CENTRAL RECORDS	739,297.02	0.0281	61.14		61.14	2.22	63.36
FINANCE ADA MANAGEMENT	1,020,489.68	0.0387	84.39		84.39	3.07	87.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
ELECTIONS	3,512,568.49	0.1333	290.48		290.48	10.56	301.04
PLANNING COMM	4,001,232.42	0.1519	330.89		330.89	12.03	342.92
ADV PLAN/RSCH	775,131.45	0.0294	64.10		64.10	2.33	66.43
REGISTER/DEEDS	2,347,314.57	0.0891	194.12		194.12	7.06	201.18
HISTORICAL COMM	744,427.38	0.0283	61.56		61.56	2.24	63.80
COMM ED ALLIANCE	567,396.22	0.0215	46.92		46.92	1.71	48.63
GOVT ACCESS TV	914,884.26	0.0347	75.66		75.66	2.75	78.41
ASSESSOR PROP	6,856,115.41	0.2603	566.99		566.99	20.62	587.61
TRUSTEE	2,075,268.04	0.0788	171.62		171.62	6.24	177.86
COUNTY CLERK	3,651,832.31	0.1386	302.00		302.00	10.98	312.98
DISTRICT ATTOR	4,760,883.86	0.1807	393.72		393.72	14.32	408.04
DA DRUG ENF	2,442,254.67	0.0927	201.97		201.97	7.34	209.31
DA SPECIAL OPNS	126,726.50	0.0048	10.48		10.48	0.38	10.86
PUBLIC DEFENDER	4,677,276.12	0.1776	386.80		386.80	14.06	400.86
JUVENILE CT CLRK	1,477,108.68	0.0561	122.15		122.15	4.44	126.59
CIRCUIT CT CLERK	5,062,960.26	0.1922	418.70		418.70	15.22	433.92
CRIMINAL CT CLRK	4,825,289.80	0.1832	399.04		399.04	14.51	413.55
CLERK/MASTER	1,288,146.57	0.0489	106.53		106.53	3.87	110.40
JUVENILE COURT	11,315,360.95	0.4295	935.76		935.76	34.02	969.78
GEN SESSIONS CT	8,744,861.67	0.3320	723.18		723.18	26.29	749.47
ST TRIAL COURTS	8,432,434.72	0.3201	697.35		697.35	25.36	722.71
JUSTICE INFO SYS	2,883,853.62	0.1095	238.49		238.49	8.67	247.16
SHERIFF ADMIN	4,348,858.16	0.1651	359.64		359.64	13.08	372.72
SH COMM SERVICES	930,814.78	0.0353	76.98		76.98	2.80	79.78
SH FACILITY MTN	642,695.09	0.0244	53.15		53.15	1.93	55.08
SH WAREHOUSE	775,388.70	0.0294	64.12		64.12	2.33	66.45
SH CRIM JUST CTR	11,090,654.46	0.4210	917.18		917.18	33.35	950.53
SH HILL JAIL	3,621,435.85	0.1375	299.49		299.49	10.89	310.38
SH CORR WORK CTR	4,975,664.32	0.1889	411.48		411.48	14.96	426.44
SH TRANSPORTATION	1,766,803.21	0.0671	146.11		146.11	5.31	151.42
SH WARRANTS	2,797,114.86	0.1062	231.31		231.31	8.41	239.72
SH TRAINING ACAD	323,655.17	0.0123	26.77		26.77	0.97	27.74

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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 DEBERRY	7,851,249.77	0.2980	649.28		649.28	23.61	672.89
SH CENTRAL PROC	2,699,411.23	0.1025	223.23		223.23	8.12	231.35
SH LAW ENF BLOCK	538,811.11	0.0205	44.56		44.56	1.62	46.18
SH SORT	67,963.24	0.0026	5.62		5.62	0.20	5.82
SH DAY REPORTING	753,279.28	0.0286	62.30		62.30	2.27	64.57
SH OTHER	16,636,405.82	0.6315	1,375.80		1,375.80	50.02	1,425.82
POLICE	137,089,451.13	5.2040	11,337.02		11,337.02	412.21	11,749.23
FIRE	96,159,582.44	3.6502	7,952.20		7,952.20	289.14	8,241.34
CODES ADMIN	6,788,354.66	0.2577	561.38		561.38	20.41	581.79
BEER BOARD	378,384.07	0.0144	31.29		31.29	1.14	32.43
AGRICULTURAL EXT	308,157.53	0.0117	25.48		25.48	0.93	26.41
SOIL & WATER	90,767.61	0.0034	7.51		7.51	0.27	7.78
SOCIAL SERVICES	10,491,450.44	0.3983	867.62		867.62	31.55	899.17
HEALTH	41,843,625.07	1.5884	3,460.38		3,460.38	125.82	3,586.20
PUBLIC LIBRARY	22,056,341.48	0.8373	1,824.01		1,824.01	66.32	1,890.33
PARKS	49,896,226.01	1.8941	4,126.32		4,126.32	150.03	4,276.35
ARTS COMMISSION	2,988,463.21	0.1134	247.14		247.14	8.99	256.13
PUBLIC WORKS	85,768,368.81	3.2558	7,092.87		7,092.87	257.90	7,350.77
SOLID WASTE	25,349,665.63	0.9623	2,096.37		2,096.37	76.22	2,172.59
HUMAN RELATIONS	398,683.72	0.0151	32.97		32.97	1.20	34.17
CARING FOR CHILDREN	6,302,184.82	0.2392	521.18		521.18	18.95	540.13
FARMERS MARKET	1,205,983.68	0.0458	99.73		99.73	3.63	103.36
MUNI AUDITORIUM	2,048,539.70	0.0778	169.41		169.41	6.16	175.57
STATE FAIR BD	4,282,000.53	0.1625	354.11		354.11	12.88	366.99
CONVENTION CTR	6,524,536.03	0.2477	539.57		539.57	19.62	559.19
SPORTS AUTHORITY	18,898,412.95	0.7174	1,562.86		1,562.86	56.83	1,619.69
WATER & SEWER	164,368,855.43	6.2395	13,592.97		13,592.97	494.24	14,087.21
STORM WATER	13,185,814.18	0.5005	1,090.44		1,090.44	39.65	1,130.09
BORDEAUX	33,374,030.28	1.2669	2,759.96		2,759.96	100.35	2,860.31
GENERAL HOSP	105,546,585.01	4.0066	8,728.49		8,728.49	317.37	9,045.86
METRO ACTION COM	18,502,676.62	0.7024	1,530.13		1,530.13	55.64	1,585.77
NCAC	7,061,802.11	0.2681	584.00		584.00	21.23	605.23

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
MDHA	1,646,384.23	0.0625	136.15		136.15	4.95	141.10
METRO TRANSIT	21,691,645.73	0.8234	1,793.85		1,793.85	65.22	1,859.07
NTTC	9,974,766.36	0.3786	824.89		824.89	29.99	854.88
TAXI TRANSP & LICENSING	254,311.73	0.0097	21.03		21.03	0.76	21.79
EDUCATION	769,259,601.80	29.2007	63,616.19		63,616.19	2,313.08	65,929.27
SELF INSUR FUND	5,775,984.38	0.2193	477.66		477.66	17.37	495.03
ARENA	5,391,786.98	0.2047	445.89		445.89	16.21	462.10
COMMUNICATION CENTER	9,426,999.95	0.3579	779.59		779.59	28.35	807.94
ALL OTHER	425,077,355.39	16.1361	35,153.02		35,153.02	1,278.16	36,431.18
KNOWLES HOME	3,404,475.49	0.1292	281.54		281.54	10.24	291.78
SH COMPLIANCE	351,888.57	0.0134	29.10		29.10	1.06	30.16
SH PRE TRIAL	423,590.99	0.0161	35.03		35.03	1.27	36.30
SubTotal	2,634,331,207.35	100.0000	217,853.79		217,853.79	6,894.40	224,748.19
TOTAL	2,634,331,207.35	100.0000	217,853.79		217,853.79	6,894.40	224,748.19

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2004 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - MIN/SMALL BUS-VENDOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE PURCHASING	100.000000	100.0000	155,110.03		155,110.03		155,110.03
ALL OTHER	0.000000					3,415.60	3,415.60
SubTotal	100.000000	100.0000	155,110.03		155,110.03	3,415.60	158,525.63
TOTAL	100.000000	100.0000	155,110.03		155,110.03	3,415.60	158,525.63

Allocation Basis: DIRECT ALLOCATION TO PURCHASING

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - MIN/SMALL BUS-METRO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
GENERAL SERVICES ADMIN	1	3.8462	6,958.47		6,958.47		6,958.47
DIRECTOR OF FINANCE	1	3.8462	6,958.47		6,958.47		6,958.47
HUMAN RESOURCES	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
INFORMATION SYSTEMS	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
CENTRAL RECORDS	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
PLANNING COMM	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
CRIMINAL CT CLRK	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
JUVENILE COURT	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
JUSTICE INFO SYS	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
SHERIFF ADMIN	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
POLICE	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
FIRE	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
HEALTH	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
PARKS	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
ARTS COMMISSION	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
PUBLIC WORKS	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
MUNI AUDITORIUM	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
SPORTS AUTHORITY	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
WATER & SEWER	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
GENERAL HOSP	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
NCAC	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
METRO TRANSIT	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
EDUCATION	1	3.8462	6,958.47		6,958.47	166.00	7,124.47
ALL OTHER	2	7.6912	13,916.91		13,916.91	331.88	14,248.79
SubTotal	26	100.0000	180,920.19		180,920.19	3,983.88	184,904.07
TOTAL	26	100.0000	180,920.19		180,920.19	3,983.88	184,904.07

Allocation Basis: METRO AGENCIES SERVED DURING YEAR

Allocation Source: DIVISION OF MINORITY AND SMALL BUSINESS ASSISTANCE

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
EMPLOYEE BENEFITS	23,014.36	23,014.36	0.00	0.00
POST AUDITS	165.30	165.30	0.00	0.00
CORPORATE DUES	21.57	21.57	0.00	0.00
INSURANCE/JUDGEMENTS	191.60	191.60	0.00	0.00
LEGISLATIVE	134.94	134.94	0.00	0.00
MAYOR	7,460.03	335.56	0.00	7,124.47
EMPLOYEE HEALTH &	53.19	53.19	0.00	0.00
GENERAL SERVICES ADMIN	7,067.01	108.54	0.00	6,958.47
GENERAL SERVICES BUILDINGS	799.68	799.68	0.00	0.00
CENTRAL PRINTING	68.24	68.24	0.00	0.00
FLEET MANAGEMENT	2,581.48	2,581.48	0.00	0.00
POSTAL SERVICE	71.62	71.62	0.00	0.00
RADIO SHOP	250.35	250.35	0.00	0.00
DIRECTOR OF FINANCE	7,028.54	70.07	0.00	6,958.47
FINANCE OPERATIONS	112.76	112.76	0.00	0.00
FINANCE OMB	112.51	112.51	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.02	0.02	0.00	0.00
FINANCE PURCHASING	155,208.94	98.91	155,110.03	0.00
FINANCE INTERNAL AUDIT	68.69	68.69	0.00	0.00
FINANCE PAYROLL	53.76	53.76	0.00	0.00
FINANCE BUSINESS	96.08	96.08	0.00	0.00
FINANCE REAL PROP SVCS	125.03	125.03	0.00	0.00
FINANCE TREASURY	72.76	72.76	0.00	0.00
FINANCE CUSTOMER SERVICE	23.58	23.58	0.00	0.00
FINANCE GRANTS MONITORING	41.29	41.29	0.00	0.00
FINANCE GRANTS	36.26	36.26	0.00	0.00
FINANCE SUPPLY PROP	73.65	73.65	0.00	0.00
HUMAN RESOURCES	7,635.09	510.62	0.00	7,124.47
INFORMATION SYSTEMS	8,796.01	1,671.54	0.00	7,124.47
DEPARTMENT OF LAW	378.32	378.32	0.00	0.00
CENTRAL RECORDS	7,187.83	63.36	0.00	7,124.47
FINANCE ADA MANAGEMENT	87.46	87.46	0.00	0.00
ELECTIONS	301.04	301.04	0.00	0.00
PLANNING COMM	7,467.39	342.92	0.00	7,124.47
ADV PLAN/RSCH	66.43	66.43	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
REGISTER/DEEDS	201.18	201.18	0.00	0.00
HISTORICAL COMM	63.80	63.80	0.00	0.00
COMM ED ALLIANCE	48.63	48.63	0.00	0.00
GOVT ACCESS TV	78.41	78.41	0.00	0.00
ASSESSOR PROP	587.61	587.61	0.00	0.00
TRUSTEE	177.86	177.86	0.00	0.00
COUNTY CLERK	312.98	312.98	0.00	0.00
DISTRICT ATTOR	408.04	408.04	0.00	0.00
DA DRUG ENF	209.31	209.31	0.00	0.00
DA SPECIAL OPNS	10.86	10.86	0.00	0.00
PUBLIC DEFENDER	400.86	400.86	0.00	0.00
JUVENILE CT CLRK	126.59	126.59	0.00	0.00
CIRCUIT CT CLERK	433.92	433.92	0.00	0.00
CRIMINAL CT CLRK	7,538.02	413.55	0.00	7,124.47
CLERK/MASTER	110.40	110.40	0.00	0.00
JUVENILE COURT	8,094.25	969.78	0.00	7,124.47
GEN SESSIONS CT	749.47	749.47	0.00	0.00
ST TRIAL COURTS	722.71	722.71	0.00	0.00
JUSTICE INFO SYS	7,371.63	247.16	0.00	7,124.47
SHERIFF ADMIN	7,497.19	372.72	0.00	7,124.47
SH COMM SERVICES	79.78	79.78	0.00	0.00
SH FACILITY MTN	55.08	55.08	0.00	0.00
SH WAREHOUSE	66.45	66.45	0.00	0.00
SH CRIM JUST CTR	950.53	950.53	0.00	0.00
SH HILL JAIL	310.38	310.38	0.00	0.00
SH CORR WORK CTR	426.44	426.44	0.00	0.00
SH TRANSPORTATION	151.42	151.42	0.00	0.00
SH WARRANTS	239.72	239.72	0.00	0.00
SH TRAINING ACAD	27.74	27.74	0.00	0.00
SH DEBERRY	672.89	672.89	0.00	0.00
SH CENTRAL PROC	231.35	231.35	0.00	0.00
SH LAW ENF BLOCK	46.18	46.18	0.00	0.00
SH SORT	5.82	5.82	0.00	0.00
SH DAY REPORTING	64.57	64.57	0.00	0.00
SH OTHER	1,425.82	1,425.82	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
POLICE	18,873.70	11,749.23	0.00	7,124.47
FIRE	15,365.81	8,241.34	0.00	7,124.47
CODES ADMIN	581.79	581.79	0.00	0.00
BEER BOARD	32.43	32.43	0.00	0.00
AGRICULTURAL EXT	26.41	26.41	0.00	0.00
SOIL & WATER	7.78	7.78	0.00	0.00
SOCIAL SERVICES	899.17	899.17	0.00	0.00
HEALTH	10,710.67	3,586.20	0.00	7,124.47
PUBLIC LIBRARY	1,890.33	1,890.33	0.00	0.00
PARKS	11,400.82	4,276.35	0.00	7,124.47
ARTS COMMISSION	7,380.60	256.13	0.00	7,124.47
PUBLIC WORKS	14,475.24	7,350.77	0.00	7,124.47
SOLID WASTE	2,172.59	2,172.59	0.00	0.00
HUMAN RELATIONS	34.17	34.17	0.00	0.00
CARING FOR CHILDREN	540.13	540.13	0.00	0.00
FARMERS MARKET	103.36	103.36	0.00	0.00
MUNI AUDITORIUM	7,300.04	175.57	0.00	7,124.47
STATE FAIR BD	366.99	366.99	0.00	0.00
CONVENTION CTR	559.19	559.19	0.00	0.00
SPORTS AUTHORITY	8,744.16	1,619.69	0.00	7,124.47
WATER & SEWER	21,211.68	14,087.21	0.00	7,124.47
STORM WATER	1,130.09	1,130.09	0.00	0.00
BORDEAUX	2,860.31	2,860.31	0.00	0.00
GENERAL HOSP	16,170.33	9,045.86	0.00	7,124.47
METRO ACTION COM	1,585.77	1,585.77	0.00	0.00
NCAC	7,729.70	605.23	0.00	7,124.47
MDHA	141.10	141.10	0.00	0.00
METRO TRANSIT	8,983.54	1,859.07	0.00	7,124.47
NTTC	854.88	854.88	0.00	0.00
TAXI TRANSP & LICENSING	21.79	21.79	0.00	0.00
EDUCATION	73,053.74	65,929.27	0.00	7,124.47
SELF INSUR FUND	495.03	495.03	0.00	0.00
ARENA	462.10	462.10	0.00	0.00
COMMUNICATION CENTER	807.94	807.94	0.00	0.00
ALL OTHER	54,095.57	36,431.18	3,415.60	14,248.79

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .5 - Allocation Summary

For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
KNOWLES HOME	291.78	291.78	0.00	0.00
SH COMPLIANCE	30.16	30.16	0.00	0.00
SH PRE TRIAL	36.30	36.30	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	568,177.89	224,748.19	158,525.63	184,904.07

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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. This division is responsible for managing the surplus property warehouse. For fiscal year 2004, we have allocated these costs based on the number of surplus items processed or sold for each department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE SUPPLY PROP WAREHSE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	752,752.55			752,752.55
TRANSFER COM ED	(1,025.00)			
Total Deductions:	(1,025.00)			(1,025.00)
POST AUDITS	1,608.09	7.51	1,615.60	
GENERAL SERVICES BUILDINGS	20,696.27		20,696.27	
CENTRAL PRINTING	19.06	1.46	20.52	
DIRECTOR OF FINANCE	54,100.77	12,840.88	66,941.65	
FINANCE OPERATIONS	2,371.04	76.80	2,447.84	
FINANCE OMB	2,540.53	74.54	2,615.07	
OFFC SUPP SVCS-ADMIN	4,786.97	20.08	4,807.05	
FINANCE PURCHASING	459.05	91.59	550.64	
FINANCE INTERNAL AUDIT	320.07	10.15	330.22	
FINANCE PAYROLL	402.36	13.11	415.47	
FINANCE BUSINESS SOLUTIONS	2,104.18	43.23	2,147.41	
FINANCE TREASURY	15.30	4.37	19.67	
FINANCE CUSTOMER SERVICE	15.03	0.43	15.46	
FINANCE GRANTS MONITORING	36.98	1.76	38.74	
FINANCE GRANTS COORDINATION	71.07	2.58	73.65	
FINANCE SUPPLY PROP WAREHSE		61,548.46	61,548.46	
INFORMATION SYSTEMS		687.46	687.46	
Total Allocated Additions:	89,546.77	75,424.41	164,971.18	164,971.18
REVENUE FM SALE	(462,765.46)			
Total Departmental Cost Adjustments:	(462,765.46)			(462,765.46)
Total To Be Allocated:	378,508.86	75,424.41		453,933.27

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE SUPPLY PROP WAREHSE

	Total	General & Admin	SUPP PROPTY WAR
Wages & Benefits			
SALARIES & WAGES	315,257.55	0.00	315,257.55
FRINGE BENEFITS	89,939.20	0.00	89,939.20
Other Expense & Cost			
SERVICES	787.67	0.00	787.67
TEMPORARY SERVICE	97,789.86	0.00	97,789.86
TELEPHONE	2,634.31	0.00	2,634.31
POSTAGE	14.20	0.00	14.20
PRINTING/BINDING	0.00	0.00	0.00
ADV/PROMOTION	255.50	0.00	255.50
SUBSC/REGIS/DUES	379.10	0.00	379.10
OTHR REPAIR/MAINT	1,033.51	0.00	1,033.51
INFO SYST CHGS	15,863.49	0.00	15,863.49
CENTRAL PRINT CHGS	28.55	0.00	28.55
POSTAL SVCS CHG	4.79	0.00	4.79
TELCOMM CHG	4,485.29	0.00	4,485.29
MIS TECH REVOLVING CHARGE	0.00	0.00	0.00
OFFICE SUPPLIES	5,183.99	0.00	5,183.99
COMP SOFTWARE	591.29	0.00	591.29
COMP HWARE <$5000	0.00	0.00	0.00
SUPPLIES	182.15	0.00	182.15
RENTAL EQUIPMENT	1,772.25	0.00	1,772.25
VEHICLE REGISTRATN	(42.00)	0.00	(42.00)
TRAVEL	286.20	0.00	286.20
CELL PHONE	(85.00)	0.00	(85.00)
HOST HOSTESS	158.28	0.00	158.28
UNIFORMS	4,081.61	0.00	4,081.61
BOOKS/PERIODICALS	29.57	0.00	29.57
AUTO SUPPLY	125.95	0.00	125.95
AUTO FUEL	61.91	0.00	61.91
SMALL EQUIP SUPPLY	519.04	0.00	519.04
INTEREST EXP	1,389.29	0.00	1,389.29
TRANSFER COM ED	1,025.00	1,025.00	0.00
TRANSFER LOCAP	165,110.00	0.00	165,110.00
TRANSFER INDIRECT ADM	43,890.00	0.00	43,890.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE SUPPLY PROP WAREHSE

	Total	General & Admin	SUPP PROPTY WAR
Departmental Totals			
Total Expenditures	752,752.55	1,025.00	751,727.55
Deductions			
Total Deductions	(1,025.00)	(1,025.00)	0.00
Cost Adjustments			
REVENUE FM SALE	(462,765.46)	0.00	(462,765.46)
Functional Cost	288,962.09	0.00	288,962.09
Allocation Step 1			
Inbound- All Others	89,546.77	0.00	89,546.77
1st Allocation	378,508.86	0.00	378,508.86
Allocation Step 2			
Inbound- All Others	75,424.41	0.00	75,424.41
2nd Allocation	75,424.41	0.00	75,424.41
Total For 116 FINANCE SUPPLY			
Total Allocated	453,933.27	0.00	453,933.27

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
FLEET MANAGEMENT	143	2.6789	10,139.90		10,139.90		10,139.90
FINANCE SUPPLY PROP WAREHSE	868	16.2608	61,548.46		61,548.46		61,548.46
DISTRICT ATTOR	19	0.3559	1,347.26		1,347.26	331.19	1,678.45
DA DRUG ENF	443	8.2990	31,412.40		31,412.40	7,721.98	39,134.38
SHERIFF ADMIN	4	0.0749	283.63		283.63	69.72	353.35
POLICE	2,901	54.3462	205,705.19		205,705.19	50,567.66	256,272.85
FIRE	35	0.6557	2,481.79		2,481.79	610.09	3,091.88
SOCIAL SERVICES	2	0.0375	141.82		141.82	34.86	176.68
HEALTH	6	0.1124	425.45		425.45	104.59	530.04
PARKS	48	0.8992	3,403.60		3,403.60	836.69	4,240.29
PUBLIC WORKS	59	1.1053	4,183.59		4,183.59	1,028.44	5,212.03
WATER & SEWER	110	2.0607	7,799.92		7,799.92	1,917.42	9,717.34
BORDEAUX	3	0.0562	212.73		212.73	52.29	265.02
METRO ACTION COM	4	0.0749	283.63		283.63	69.72	353.35
METRO TRANSIT	96	1.7984	6,807.20		6,807.20	1,673.39	8,480.59
TAXI TRANSP & LICENSING	2	0.0375	141.82		141.82	34.86	176.68
EDUCATION	422	7.9056	29,923.33		29,923.33	7,355.93	37,279.26
COMMUNICATION CENTER	27	0.5058	1,914.52		1,914.52	470.64	2,385.16
ALL OTHER	146	2.7351	10,352.62		10,352.62	2,544.94	12,897.56
SubTotal	5,338	100.0000	378,508.86		378,508.86	75,424.41	453,933.27
TOTAL	5,338	100.0000	378,508.86		378,508.86	75,424.41	453,933.27

Allocation Basis: SURPLUS ITEMS SOLD BY AGENCY

Allocation Source: E-BID NASHVILLE REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE SUPPLY PROP WAREHSE

Receiving Department	Total	SUPP PROPTY WAR
FLEET MANAGEMENT	10,139.90	10,139.90
FINANCE SUPPLY PROP	61,548.46	61,548.46
DISTRICT ATTOR	1,678.45	1,678.45
DA DRUG ENF	39,134.38	39,134.38
SHERIFF ADMIN	353.35	353.35
POLICE	256,272.85	256,272.85
FIRE	3,091.88	3,091.88
SOCIAL SERVICES	176.68	176.68
HEALTH	530.04	530.04
PARKS	4,240.29	4,240.29
PUBLIC WORKS	5,212.03	5,212.03
WATER & SEWER	9,717.34	9,717.34
BORDEAUX	265.02	265.02
METRO ACTION COM	353.35	353.35
METRO TRANSIT	8,480.59	8,480.59
TAXI TRANSP & LICENSING	176.68	176.68
EDUCATION	37,279.26	37,279.26
COMMUNICATION CENTER	2,385.16	2,385.16
ALL OTHER	12,897.56	12,897.56
Direct Billed	0.00	0.00
Total	453,933.27	453,933.27

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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.

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,957,914.25			5,957,914.25
BUILDING USE ALLOWANCE	11,999.66		11,999.66	
EQUIPMENT USE ALLOWANCE	5,192.09		5,192.09	
EMPLOYEE BENEFITS	145,957.68	884.95	146,842.63	
POST AUDITS	8,451.41	39.46	8,490.87	
INSURANCE/JUDGEMENTS	76,113.50	220.06	76,333.56	
GENERAL SERVICES BUILDINGS	115,032.01	932.55	115,964.56	
CENTRAL PRINTING	4,390.95	336.88	4,727.83	
FLEET MANAGEMENT	5,695.88	105.82	5,801.70	
POSTAL SERVICE	(533.85)	201.78	(332.07)	
FINANCE OPERATIONS	14,245.52	464.09	14,709.61	
FINANCE OMB	13,351.90	391.75	13,743.65	
FINANCE PURCHASING	3,182.45	634.92	3,817.37	
FINANCE INTERNAL AUDIT	2,218.90	70.39	2,289.29	
FINANCE PAYROLL	4,294.25	139.96	4,434.21	
FINANCE BUSINESS SOLUTIONS	11,058.63	227.21	11,285.84	
FINANCE TREASURY	18,003.75	5,410.64	23,414.39	
FINANCE CUSTOMER SERVICE	47,479.65	1,362.74	48,842.39	
FINANCE GRANTS MONITORING	1,978.93	87.65	2,066.58	
FINANCE GRANTS COORDINATION	7,451.18	183.91	7,635.09	
HUMAN RESOURCES		68,578.41	68,578.41	
INFORMATION SYSTEMS		25,511.32	25,511.32	
DEPARTMENT OF LAW		208,673.67	208,673.67	
CENTRAL RECORDS		28,140.55	28,140.55	
Total Allocated Additions:	495,564.49	342,598.71	838,163.20	838,163.20
Total To Be Allocated:	6,453,478.74	342,598.71		6,796,077.45

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES
Other Expense & Cost			
ALOB Executive	188,926.32	0.00	188,926.32
ALOB Fincance	78,115.85	0.00	78,115.85
ALOB Fleet	4,691.00	0.00	4,691.00
ALOB Human Resources	12,064.60	0.00	12,064.60
ALOB Information Tech	170,568.51	0.00	170,568.51
ALOB Procurement	11,622.88	0.00	11,622.88
ALOB Records Mgmt	49,584.06	0.00	49,584.06
BENEFITS	2,669,650.23	0.00	2,669,650.23
BOARDS & COMMISSIONS	282,307.43	0.00	282,307.43
COMMUNICATIONS	145,040.32	0.00	145,040.32
COMPENSATION	770,693.04	0.00	770,693.04
EEO	50,329.82	0.00	50,329.82
EMPLOYEE LEADERSHIP	97,365.32	0.00	97,365.32
INDIRECT COSTS	(119,635.51)	0.00	(119,635.51)
INFORMATION MGMT	238,915.38	0.00	238,915.38
LABOR	84,340.93	0.00	84,340.93
PERFORMANCE MGMT	129,218.35	0.00	129,218.35
PROJECTS	179,488.84	0.00	179,488.84
SAFETY	189,337.42	0.00	189,337.42
STAFFING	601,546.22	0.00	601,546.22
TRAINING	107,616.01	0.00	107,616.01
ALOB BLDG CLEAN	16,127.23	0.00	16,127.23
Departmental Totals			
Total Expenditures	5,957,914.25	0.00	5,957,914.25
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	5,957,914.25	0.00	5,957,914.25
Allocation Step 1			
Inbound- All Others	495,564.49	495,564.49	0.00
Reallocate Admin Costs		(495,564.49)	495,564.49
1st Allocation	6,453,478.74	0.00	6,453,478.74

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES
Allocation Step 2			
Inbound- All Others	342,598.71	342,598.71	0.00
Reallocate Admin Costs		(342,598.71)	342,598.71
2nd Allocation	342,598.71	0.00	342,598.71
Total For 010 HUMAN RESOURCES			
Total Allocated	6,796,077.45	0.00	6,796,077.45

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	23,039.42	0.3989	25,745.38		25,745.38	1,431.83	27,177.21
MAYOR	20,979.13	0.3633	23,443.10		23,443.10	1,303.79	24,746.89
GENERAL SERVICES ADMIN	121,785.78	2.1088	136,089.35		136,089.35		136,089.35
DIRECTOR OF FINANCE	79,301.65	1.3731	88,615.49		88,615.49		88,615.49
HUMAN RESOURCES	61,370.56	1.0627	68,578.41		68,578.41		68,578.41
INFORMATION SYSTEMS	86,782.93	1.5027	96,975.46		96,975.46	5,393.28	102,368.74
DEPARTMENT OF LAW	24,332.84	0.4213	27,190.70		27,190.70	1,512.21	28,702.91
CENTRAL RECORDS	5,205.80	0.0901	5,817.23		5,817.23	323.52	6,140.75
ELECTIONS	16,988.66	0.2942	18,983.94		18,983.94	1,055.79	20,039.73
PLANNING COMM	26,932.92	0.4664	30,096.12		30,096.12	1,673.79	31,769.91
HISTORICAL COMM	4,541.20	0.0786	5,074.56		5,074.56	282.22	5,356.78
COMM ED ALLIANCE	3,891.84	0.0674	4,348.93		4,348.93	241.86	4,590.79
ASSESSOR PROP	46,105.30	0.7983	51,520.31		51,520.31	2,865.30	54,385.61
TRUSTEE	14,196.00	0.2458	15,863.30		15,863.30	882.24	16,745.54
COUNTY CLERK	37,692.05	0.6527	42,118.95		42,118.95	2,342.44	44,461.39
DISTRICT ATTOR	38,631.75	0.6689	43,169.00		43,169.00	2,400.84	45,569.84
PUBLIC DEFENDER	26,695.56	0.4622	29,830.88		29,830.88	1,659.04	31,489.92
JUVENILE CT CLRK	16,588.15	0.2872	18,536.39		18,536.39	1,030.90	19,567.29
CIRCUIT CT CLERK	28,785.32	0.4984	32,166.14		32,166.14	1,788.92	33,955.06
CRIMINAL CT CLRK	44,133.09	0.7642	49,316.45		49,316.45	2,742.73	52,059.18
CLERK/MASTER	10,973.63	0.1900	12,262.45		12,262.45	681.98	12,944.43
JUVENILE COURT	59,693.13	1.0336	66,704.00		66,704.00	3,709.74	70,413.74
GEN SESSIONS CT	59,131.88	1.0239	66,076.85		66,076.85	3,674.86	69,751.71
ST TRIAL COURTS	43,421.92	0.7519	48,521.77		48,521.77	2,698.53	51,220.30
JUSTICE INFO SYS	11,175.30	0.1935	12,487.80		12,487.80	694.51	13,182.31
SHERIFF ADMIN	495,810.64	8.5852	554,042.83		554,042.83	30,813.04	584,855.87
POLICE	1,041,630.83	18.0365	1,163,968.67		1,163,968.67	64,733.99	1,228,702.66
FIRE	721,067.82	12.4856	805,756.12		805,756.12	44,812.06	850,568.18
CODES ADMIN	57,263.75	0.9915	63,989.27		63,989.27	3,558.76	67,548.03
BEER BOARD	2,892.11	0.0501	3,231.77		3,231.77	179.73	3,411.50
AGRICULTURAL EXT	4,390.98	0.0760	4,906.71		4,906.71	272.89	5,179.60
SOIL & WATER	555.98	0.0096	621.28		621.28	34.55	655.83

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
SOCIAL SERVICES	88,446.70	1.5315	98,834.64		98,834.64	5,496.68	104,331.32
HEALTH	208,054.16	3.6026	232,489.80		232,489.80	12,929.90	245,419.70
PUBLIC LIBRARY	201,996.93	3.4977	225,721.13		225,721.13	12,553.46	238,274.59
PARKS	350,740.12	6.0732	391,934.03		391,934.03	21,797.37	413,731.40
ARTS COMMISSION	2,835.49	0.0491	3,168.53		3,168.53	176.22	3,344.75
PUBLIC WORKS	282,183.59	4.8861	315,325.62		315,325.62	17,536.81	332,862.43
HUMAN RELATIONS	2,347.39	0.0406	2,623.08		2,623.08	145.88	2,768.96
CARING FOR CHILDREN	44,827.69	0.7762	50,092.61		50,092.61	2,785.90	52,878.51
FARMERS MARKET	4,447.82	0.0770	4,970.21		4,970.21	276.42	5,246.63
MUNI AUDITORIUM	6,811.79	0.1179	7,611.81		7,611.81	423.33	8,035.14
STATE FAIR BD	47,058.14	0.8148	52,585.07		52,585.07	2,924.51	55,509.58
CONVENTION CTR	23,028.26	0.3987	25,732.92		25,732.92	1,431.13	27,164.05
SPORTS AUTHORITY	1,111.96	0.0193	1,242.55		1,242.55	69.11	1,311.66
WATER & SEWER	458,471.82	7.9386	512,318.64		512,318.64	28,492.55	540,811.19
BORDEAUX	193,143.35	3.3444	215,827.76		215,827.76	12,003.24	227,831.00
GENERAL HOSP	288,701.77	4.9990	322,609.34		322,609.34	17,941.89	340,551.23
METRO ACTION COM	169,234.74	2.9304	189,111.13		189,111.13	10,517.40	199,628.53
NCAC	28,674.79	0.4965	32,042.62		32,042.62	1,782.05	33,824.67
METRO TRANSIT	507.97	0.0088	567.65		567.65	31.57	599.22
TAXI TRANSP & LICENSING	2,267.00	0.0393	2,533.25		2,533.25	140.89	2,674.14
COMMUNICATION CENTER	108,341.61	1.8760	121,066.16		121,066.16	6,733.08	127,799.24
ALL OTHER	25,970.38	0.4497	29,020.58		29,020.58	1,613.98	30,634.56
SubTotal	5,775,191.39	100.0000	6,453,478.74		6,453,478.74	342,598.71	6,796,077.45
TOTAL	5,775,191.39	100.0000	6,453,478.74		6,453,478.74	342,598.71	6,796,077.45

Allocation Basis: HUMAN RESOURCES CHARGEBACKS

Allocation Source: HUMAN RESOURES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES
LEGISLATIVE	27,177.21	27,177.21
MAYOR	24,746.89	24,746.89
GENERAL SERVICES ADMIN	136,089.35	136,089.35
DIRECTOR OF FINANCE	88,615.49	88,615.49
HUMAN RESOURCES	68,578.41	68,578.41
INFORMATION SYSTEMS	102,368.74	102,368.74
DEPARTMENT OF LAW	28,702.91	28,702.91
CENTRAL RECORDS	6,140.75	6,140.75
ELECTIONS	20,039.73	20,039.73
PLANNING COMM	31,769.91	31,769.91
HISTORICAL COMM	5,356.78	5,356.78
COMM ED ALLIANCE	4,590.79	4,590.79
ASSESSOR PROP	54,385.61	54,385.61
TRUSTEE	16,745.54	16,745.54
COUNTY CLERK	44,461.39	44,461.39
DISTRICT ATTOR	45,569.84	45,569.84
PUBLIC DEFENDER	31,489.92	31,489.92
JUVENILE CT CLRK	19,567.29	19,567.29
CIRCUIT CT CLERK	33,955.06	33,955.06
CRIMINAL CT CLRK	52,059.18	52,059.18
CLERK/MASTER	12,944.43	12,944.43
JUVENILE COURT	70,413.74	70,413.74
GEN SESSIONS CT	69,751.71	69,751.71
ST TRIAL COURTS	51,220.30	51,220.30
JUSTICE INFO SYS	13,182.31	13,182.31
SHERIFF ADMIN	584,855.87	584,855.87
POLICE	1,228,702.66	1,228,702.66
FIRE	850,568.18	850,568.18
CODES ADMIN	67,548.03	67,548.03
BEER BOARD	3,411.50	3,411.50
AGRICULTURAL EXT	5,179.60	5,179.60
SOIL & WATER	655.83	655.83
SOCIAL SERVICES	104,331.32	104,331.32
HEALTH	245,419.70	245,419.70
PUBLIC LIBRARY	238,274.59	238,274.59

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES
PARKS	413,731.40	413,731.40
ARTS COMMISSION	3,344.75	3,344.75
PUBLIC WORKS	332,862.43	332,862.43
HUMAN RELATIONS	2,768.96	2,768.96
CARING FOR CHILDREN	52,878.51	52,878.51
FARMERS MARKET	5,246.63	5,246.63
MUNI AUDITORIUM	8,035.14	8,035.14
STATE FAIR BD	55,509.58	55,509.58
CONVENTION CTR	27,164.05	27,164.05
SPORTS AUTHORITY	1,311.66	1,311.66
WATER & SEWER	540,811.19	540,811.19
BORDEAUX	227,831.00	227,831.00
GENERAL HOSP	340,551.23	340,551.23
METRO ACTION COM	199,628.53	199,628.53
NCAC	33,824.67	33,824.67
METRO TRANSIT	599.22	599.22
TAXI TRANSP & LICENSING	2,674.14	2,674.14
COMMUNICATION CENTER	127,799.24	127,799.24
ALL OTHER	30,634.56	30,634.56
Direct Billed	0.00	0.00
Total	6,796,077.45	6,796,077.45

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, 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 and revenues were taken from the Government's CAFR for FY 2004.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,886,937.00			9,886,937.00
BUILDING USE ALLOWANCE	14,557.00		14,557.00	
EMPLOYEE BENEFITS	100,713.35	610.64	101,323.99	
POST AUDITS	10,577.67	49.39	10,627.06	
INSURANCE/JUDGEMENTS	56,233.78	162.64	56,396.42	
GENERAL SERVICES BUILDINGS	232,560.75	6,451.50	239,012.25	
CENTRAL PRINTING	(24,117.46)	(1,850.30)	(25,967.76)	
FLEET MANAGEMENT	19,918.44	236.04	20,154.48	
POSTAL SERVICE	(183.91)	69.51	(114.40)	
FINANCE OPERATIONS	20,825.89	682.38	21,508.27	
FINANCE OMB	16,711.05	490.31	17,201.36	
FINANCE PURCHASING	10,417.90	2,078.45	12,496.35	
FINANCE INTERNAL AUDIT	7,263.70	230.43	7,494.13	
FINANCE PAYROLL	6,301.38	205.37	6,506.75	
FINANCE BUSINESS SOLUTIONS	13,840.83	284.37	14,125.20	
FINANCE REAL PROP SVCS	67.67	182.43	250.10	
FINANCE TREASURY	78.09	19.61	97.70	
FINANCE CUSTOMER SERVICE	1,772.90	50.88	1,823.78	
FINANCE GRANTS MONITORING	7,959.18	391.49	8,350.67	
FINANCE GRANTS COORDINATION	8,571.37	224.64	8,796.01	
HUMAN RESOURCES	96,975.46	5,393.28	102,368.74	
INFORMATION SYSTEMS		9,548.23	9,548.23	
DEPARTMENT OF LAW		20,138.95	20,138.95	
CENTRAL RECORDS		895.95	895.95	
Total Allocated Additions:	601,045.04	46,546.19	647,591.23	647,591.23
OPERATING REVENUES	(9,144,406.00)			
NONOPERATING EXPENSE	57,981.00			
Total Departmental Cost Adjustments:	(9,086,425.00)			(9,086,425.00)
Total To Be Allocated:	1,401,557.04	46,546.19		1,448,103.23

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SYSTEMS

	Total	General & Admin	INFORM SYSTEMS
Wages & Benefits			
SALARIES & WAGES	7,094,119.00	0.00	7,094,119.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
OTHER EXPENSES	625,431.00	0.00	625,431.00
CONTRACTURAL SERVICES	1,272,365.00	0.00	1,272,365.00
SUPPLIES AND MATERIALS	164,515.00	0.00	164,515.00
DEPRECIATION	730,507.00	0.00	730,507.00
Departmental Totals			
Total Expenditures	9,886,937.00	0.00	9,886,937.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUES	(9,144,406.00)	0.00	(9,144,406.00)
NONOPERATING EXPENSE	57,981.00	0.00	57,981.00
Functional Cost	800,512.00	0.00	800,512.00
Allocation Step 1			
Inbound- All Others	601,045.04	0.00	601,045.04
1st Allocation	1,401,557.04	0.00	1,401,557.04
Allocation Step 2			
Inbound- All Others	46,546.19	0.00	46,546.19
2nd Allocation	46,546.19	0.00	46,546.19
Total For 031 INFORMATION			
Total Allocated	1,448,103.23	0.00	1,448,103.23

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	81,678	0.8932	12,518.86		12,518.86	469.49	12,988.35
MAYOR	159,496	1.7442	24,445.92		24,445.92	916.79	25,362.71
GENERAL SERVICES ADMIN	189,161	2.0686	28,992.59		28,992.59		28,992.59
FLEET MANAGEMENT	138,521	1.5148	21,231.16		21,231.16		21,231.16
DIRECTOR OF FINANCE	387,520	4.2378	59,395.03		59,395.03		59,395.03
FINANCE BUSINESS SOLUTIONS	12,997	0.1421	1,992.15		1,992.15		1,992.15
FINANCE REAL PROP SVCS	50,297	0.5500	7,709.01		7,709.01		7,709.01
FINANCE TREASURY	34,874	0.3814	5,345.24		5,345.24		5,345.24
FINANCE SUPPLY PROP WAREHSE	4,485	0.0491	687.46		687.46		687.46
HUMAN RESOURCES	166,447	1.8202	25,511.32		25,511.32		25,511.32
INFORMATION SYSTEMS	62,297	0.6813	9,548.23		9,548.23		9,548.23
DEPARTMENT OF LAW	91,512	1.0007	14,026.05		14,026.05	526.01	14,552.06
CENTRAL RECORDS	6,869	0.0751	1,052.88		1,052.88	39.49	1,092.37
ELECTIONS	179,356	1.9614	27,489.93		27,489.93	1,030.94	28,520.87
PLANNING COMM	239,356	2.6175	36,686.04		36,686.04	1,375.82	38,061.86
REGISTER/DEEDS	202,861	2.2184	31,092.41		31,092.41	1,166.05	32,258.46
HISTORICAL COMM	17,893	0.1957	2,742.45		2,742.45	102.85	2,845.30
COMM ED ALLIANCE	6,891	0.0754	1,056.33		1,056.33	39.61	1,095.94
GOVT ACCESS TV	35,228	0.3853	5,399.51		5,399.51	202.50	5,602.01
ASSESSOR PROP	466,402	5.1004	71,485.23		71,485.23	2,680.88	74,166.11
TRUSTEE	451,686	4.9395	69,229.62		69,229.62	2,596.29	71,825.91
COUNTY CLERK	194,286	2.1246	29,778.13		29,778.13	1,116.76	30,894.89
DISTRICT ATTOR	190,365	2.0818	29,177.15		29,177.15	1,094.22	30,271.37
DA DRUG ENF	101,974	1.1152	15,629.60		15,629.60	586.15	16,215.75
PUBLIC DEFENDER	83,375	0.9118	12,778.89		12,778.89	479.24	13,258.13
JUVENILE CT CLRK	43,776	0.4787	6,709.55		6,709.55	251.63	6,961.18
CIRCUIT CT CLERK	143,823	1.5728	22,043.76		22,043.76	826.70	22,870.46
CRIMINAL CT CLRK	102,158	1.1172	15,657.75		15,657.75	587.21	16,244.96
CLERK/MASTER	56,275	0.6154	8,625.38		8,625.38	323.47	8,948.85
JUVENILE COURT	164,986	1.8042	25,287.41		25,287.41	948.34	26,235.75
GEN SESSIONS CT	159,095	1.7398	24,384.49		24,384.49	914.48	25,298.97
ST TRIAL COURTS	222,205	2.4300	34,057.36		34,057.36	1,277.24	35,334.60

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
JUSTICE INFO SYS	103,566	1.1326	15,873.61		15,873.61	595.30	16,468.91
SHERIFF ADMIN	269,220	2.9441	41,263.24		41,263.24	1,547.48	42,810.72
SH COMM SERVICES	2,884	0.0315	442.09		442.09	16.58	458.67
SH FACILITY MTN	5,344	0.0584	819.11		819.11	30.72	849.83
SH WAREHOUSE	1,077	0.0118	165.19		165.19	6.19	171.38
SH CRIM JUST CTR	33,322	0.3644	5,107.27		5,107.27	191.54	5,298.81
SH HILL JAIL	9,690	0.1060	1,485.33		1,485.33	55.70	1,541.03
SH CORR WORK CTR	11,340	0.1240	1,738.14		1,738.14	65.18	1,803.32
SH TRANSPORTATION	3,871	0.0423	593.41		593.41	22.25	615.66
SH WARRANTS	17,678	0.1933	2,709.60		2,709.60	101.62	2,811.22
SH TRAINING ACAD	3,721	0.0407	570.46		570.46	21.39	591.85
SH DEBERRY	997	0.0109	152.90		152.90	5.73	158.63
SH CENTRAL PROC	3,940	0.0431	603.99		603.99	22.65	626.64
SH SORT	2,000	0.0219	306.56		306.56	11.50	318.06
SH DAY REPORTING	3,362	0.0368	515.39		515.39	19.33	534.72
POLICE	1,779,292	19.4580	272,710.99		272,710.99	10,227.43	282,938.42
POLICE DRUG ENF	3,182	0.0348	487.78		487.78	18.29	506.07
FIRE	432,551	4.7302	66,296.82		66,296.82	2,486.30	68,783.12
CODES ADMIN	801,323	8.7630	122,818.35		122,818.35	4,606.01	127,424.36
BEER BOARD	14,084	0.1540	2,158.71		2,158.71	80.96	2,239.67
AGRICULTURAL EXT	20,622	0.2255	3,160.75		3,160.75	118.54	3,279.29
SOIL & WATER	3,445	0.0377	528.05		528.05	19.80	547.85
SOCIAL SERVICES	303,316	3.3170	46,489.07		46,489.07	1,743.46	48,232.53
HEALTH	598,548	6.5455	91,739.17		91,739.17	3,440.46	95,179.63
PUBLIC LIBRARY	555,431	6.0740	85,130.55		85,130.55	3,192.62	88,323.17
PARKS	352,133	3.8508	53,971.30		53,971.30	2,024.07	55,995.37
ARTS COMMISSION	9,804	0.1072	1,502.69		1,502.69	56.35	1,559.04
PUBLIC WORKS	406,448	4.4448	62,296.07		62,296.07	2,336.27	64,632.34
SOLID WASTE	75,335	0.8238	11,546.64		11,546.64	433.03	11,979.67
HUMAN RELATIONS	14,611	0.1598	2,239.55		2,239.55	83.99	2,323.54
CARING FOR CHILDREN	58,506	0.6398	8,967.22		8,967.22	336.29	9,303.51
FARMERS MARKET	9,852	0.1077	1,510.15		1,510.15	56.63	1,566.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
MUNI AUDITORIUM	15,298	0.1673	2,344.85		2,344.85	87.94	2,432.79
STATE FAIR BD	59,249	0.6479	9,081.14		9,081.14	340.57	9,421.71
CONVENTION CTR	81,072	0.8866	12,425.92		12,425.92	466.00	12,891.92
SPORTS AUTHORITY	7,355	0.0804	1,127.40		1,127.40	42.28	1,169.68
WATER & SEWER	801,734	8.7675	122,881.32		122,881.32	4,608.37	127,489.69
STORM WATER	5,934	0.0649	909.62		909.62	34.11	943.73
BORDEAUX	196,274	2.1464	30,082.87		30,082.87	1,128.19	31,211.06
GENERAL HOSP	508,634	5.5622	77,958.01		77,958.01	2,923.63	80,881.64
METRO ACTION COM	271,291	2.9667	41,580.60		41,580.60	1,559.38	43,139.98
NCAC	101,664	1.1118	15,582.12		15,582.12	584.37	16,166.49
TAXI TRANSP & LICENSING	10,259	0.1122	1,572.53		1,572.53	58.97	1,631.50
EDUCATION	333,217	3.6439	51,072.01		51,072.01	1,915.33	52,987.34
COMMUNICATION CENTER	73,813	0.8072	11,313.40		11,313.40	424.28	11,737.68
ALL OTHER	-3,703,826	-40.5037	-567,682.99		-567,682.99	-21,289.60	-588,972.59
KNOWLES HOME	12,896	0.1410	1,976.64		1,976.64	74.13	2,050.77
SH COMPLIANCE	2,617	0.0286	401.14		401.14	15.04	416.18
SH PRE TRIAL	8,243	0.0901	1,263.42		1,263.42	47.38	1,310.80
SubTotal	9,144,405	100.0000	1,401,557.04		1,401,557.04	46,546.19	1,448,103.23
TOTAL	9,144,405	100.0000	1,401,557.04		1,401,557.04	46,546.19	1,448,103.23

Allocation Basis: FY 2004 INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2004 INFORMATION SYSTEMS RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
LEGISLATIVE	12,988.35	12,988.35
MAYOR	25,362.71	25,362.71
GENERAL SERVICES ADMIN	28,992.59	28,992.59
FLEET MANAGEMENT	21,231.16	21,231.16
DIRECTOR OF FINANCE	59,395.03	59,395.03
FINANCE BUSINESS	1,992.15	1,992.15
FINANCE REAL PROP SVCS	7,709.01	7,709.01
FINANCE TREASURY	5,345.24	5,345.24
FINANCE SUPPLY PROP	687.46	687.46
HUMAN RESOURCES	25,511.32	25,511.32
INFORMATION SYSTEMS	9,548.23	9,548.23
DEPARTMENT OF LAW	14,552.06	14,552.06
CENTRAL RECORDS	1,092.37	1,092.37
ELECTIONS	28,520.87	28,520.87
PLANNING COMM	38,061.86	38,061.86
REGISTER/DEEDS	32,258.46	32,258.46
HISTORICAL COMM	2,845.30	2,845.30
COMM ED ALLIANCE	1,095.94	1,095.94
GOVT ACCESS TV	5,602.01	5,602.01
ASSESSOR PROP	74,166.11	74,166.11
TRUSTEE	71,825.91	71,825.91
COUNTY CLERK	30,894.89	30,894.89
DISTRICT ATTOR	30,271.37	30,271.37
DA DRUG ENF	16,215.75	16,215.75
PUBLIC DEFENDER	13,258.13	13,258.13
JUVENILE CT CLRK	6,961.18	6,961.18
CIRCUIT CT CLERK	22,870.46	22,870.46
CRIMINAL CT CLRK	16,244.96	16,244.96
CLERK/MASTER	8,948.85	8,948.85
JUVENILE COURT	26,235.75	26,235.75
GEN SESSIONS CT	25,298.97	25,298.97
ST TRIAL COURTS	35,334.60	35,334.60
JUSTICE INFO SYS	16,468.91	16,468.91
SHERIFF ADMIN	42,810.72	42,810.72
SH COMM SERVICES	458.67	458.67

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
SH FACILITY MTN	849.83	849.83
SH WAREHOUSE	171.38	171.38
SH CRIM JUST CTR	5,298.81	5,298.81
SH HILL JAIL	1,541.03	1,541.03
SH CORR WORK CTR	1,803.32	1,803.32
SH TRANSPORTATION	615.66	615.66
SH WARRANTS	2,811.22	2,811.22
SH TRAINING ACAD	591.85	591.85
SH DEBERRY	158.63	158.63
SH CENTRAL PROC	626.64	626.64
SH SORT	318.06	318.06
SH DAY REPORTING	534.72	534.72
POLICE	282,938.42	282,938.42
POLICE DRUG ENF	506.07	506.07
FIRE	68,783.12	68,783.12
CODES ADMIN	127,424.36	127,424.36
BEER BOARD	2,239.67	2,239.67
AGRICULTURAL EXT	3,279.29	3,279.29
SOIL & WATER	547.85	547.85
SOCIAL SERVICES	48,232.53	48,232.53
HEALTH	95,179.63	95,179.63
PUBLIC LIBRARY	88,323.17	88,323.17
PARKS	55,995.37	55,995.37
ARTS COMMISSION	1,559.04	1,559.04
PUBLIC WORKS	64,632.34	64,632.34
SOLID WASTE	11,979.67	11,979.67
HUMAN RELATIONS	2,323.54	2,323.54
CARING FOR CHILDREN	9,303.51	9,303.51
FARMERS MARKET	1,566.78	1,566.78
MUNI AUDITORIUM	2,432.79	2,432.79
STATE FAIR BD	9,421.71	9,421.71
CONVENTION CTR	12,891.92	12,891.92
SPORTS AUTHORITY	1,169.68	1,169.68
WATER & SEWER	127,489.69	127,489.69
STORM WATER	943.73	943.73

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
BORDEAUX	31,211.06	31,211.06
GENERAL HOSP	80,881.64	80,881.64
METRO ACTION COM	43,139.98	43,139.98
NCAC	16,166.49	16,166.49
TAXI TRANSP & LICENSING	1,631.50	1,631.50
EDUCATION	52,987.34	52,987.34
COMMUNICATION CENTER	11,737.68	11,737.68
ALL OTHER	(588,972.59)	(588,972.59)
KNOWLES HOME	2,050.77	2,050.77
SH COMPLIANCE	416.18	416.18
SH PRE TRIAL	1,310.80	1,310.80
Direct Billed	0.00	0.00
Total	1,448,103.23	1,448,103.23

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

DEPARTMENT OF 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 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; and, preparation of contracts, bonds, deeds, leases, ordinances, resolutions, codifying and annually supplementing the Metropolitan Code.

Risk 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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department DEPARTMENT OF LAW

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,414,279.34			4,414,279.34
BUILDING USE ALLOWANCE	4,470.40		4,470.40	
EQUIPMENT USE ALLOWANCE	8,853.73		8,853.73	
EMPLOYEE BENEFITS	34,376.14	208.43	34,584.57	
POST AUDITS	3,233.27	15.10	3,248.37	
CORPORATE DUES	3,665.00	3.78	3,668.78	
INSURANCE/JUDGEMENTS	21,450.66	61.97	21,512.63	
GENERAL SERVICES BUILDINGS	30,686.03		30,686.03	
CENTRAL PRINTING	2,200.12	168.79	2,368.91	
FLEET MANAGEMENT	5,696.32	109.34	5,805.66	
POSTAL SERVICE	(450.30)	170.20	(280.10)	
FINANCE OPERATIONS	7,233.62	237.99	7,471.61	
FINANCE OMB	5,108.06	149.87	5,257.93	
FINANCE PURCHASING	2,357.90	470.42	2,828.32	
FINANCE INTERNAL AUDIT	1,644.01	52.15	1,696.16	
FINANCE PAYROLL	3,221.28	104.99	3,326.27	
FINANCE BUSINESS SOLUTIONS	4,230.72	86.92	4,317.64	
FINANCE TREASURY	5.68		5.68	
FINANCE CUSTOMER SERVICE	1,309.28	37.58	1,346.86	
FINANCE GRANTS MONITORING	1,912.51	84.49	1,997.00	
FINANCE GRANTS COORDINATION	365.05	13.27	378.32	
HUMAN RESOURCES	27,190.70	1,512.21	28,702.91	
INFORMATION SYSTEMS	14,026.05	526.01	14,552.06	
Total Allocated Additions:	182,786.23	4,013.51	186,799.74	186,799.74
OPERATING REVENUE	(2,008,866.00)			
Total Departmental Cost Adjustments:	(2,008,866.00)			(2,008,866.00)
Total To Be Allocated:	2,588,199.57	4,013.51		2,592,213.08

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	3,017,150.53	193,097.63	2,383,548.92	440,503.98
FRINGE BENEFITS	750,937.57	48,060.00	593,240.68	109,636.89
Other Expense & Cost				
LEGAL SERVICES	93,663.40	0.00	87,350.49	6,312.91
MGMT CONSLT SVCS	3,549.50	3,549.50	0.00	0.00
BOTTLED WATER	2,228.83	142.65	1,760.77	325.41
TEMPORARY SERVICES	18,168.92	1,162.81	14,353.45	2,652.66
INTERNET	187.81	187.81	0.00	0.00
TRAVEL	15,201.76	972.91	12,009.39	2,219.46
POSTAGE	673.78	43.12	532.29	98.37
PRINTING	3,786.29	242.32	2,991.17	552.80
ADVERTISING & PROMO	519.20	33.23	410.17	75.80
SUBSCRIPTIONS	217,646.39	13,929.37	171,940.65	31,776.37
TUITION/MEMBER/DUES	24,779.00	1,585.86	19,575.41	3,617.73
OTHER REPAIRS/MAINT	5,419.39	346.84	4,281.32	791.23
INFO SYST CHARGE	68,300.04	4,371.20	53,957.03	9,971.81
CENTRAL PRINT CHARGE	3,295.71	210.93	2,603.61	481.17
POSTAL SVCS CHARGE	12,055.73	771.57	9,524.02	1,760.14
TELECOMM CHARGES	23,034.37	1,474.20	18,197.15	3,363.02
HOST & HOSTESS	3,501.21	224.08	2,765.95	511.18
MOTOR POOL CHARGES	4,847.00	310.21	3,829.13	707.66
SUPPLIES/MATERIALS	28,164.36	1,802.52	22,249.84	4,112.00
BOOKS/MAG/EDU SUPP	133,136.30	8,520.72	105,177.68	19,437.90
EQUIPMENT RENT	21,340.60	1,365.80	16,859.07	3,115.73
NOTARY COSTS	24.00	1.54	18.96	3.50
PROFESS PRIVILEGE TX	10,000.00	640.00	7,900.00	1,460.00
COMPUTER SOFTWARE	344.42	22.04	272.09	50.29
COMPUTER HARDWARE <$5000	1,461.12	93.51	1,154.29	213.32
FURNITURE <$5000	1,299.24	83.15	1,026.40	189.69
OFFICE EQUIPMENT <$5000	1,534.77	98.23	1,212.46	224.08
TELEPHONE	27.60	1.77	21.80	4.03
PERSONAL USE SUPPLY	492.00	31.49	388.68	71.83
INDIRECT COSTS	(52,491.50)	(3,359.46)	(41,468.28)	(7,663.76)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Departmental Totals				
Total Expenditures	4,414,279.34	280,017.55	3,497,684.59	636,577.20
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
OPERATING REVENUE	(2,008,866.00)	0.00	(738,866.00)	(1,270,000.00)
Functional Cost	2,405,413.34	280,017.55	2,758,818.59	(633,422.80)
Allocation Step 1				
Inbound- All Others	182,786.23	11,698.32	144,401.12	26,686.79
Reallocate Admin Costs		(291,715.87)	249,125.35	42,590.52
1st Allocation	2,588,199.57	0.00	3,152,345.06	(564,145.49)
Allocation Step 2				
Inbound- All Others	4,013.51	256.86	3,170.68	585.97
Reallocate Admin Costs		(256.86)	219.36	37.50
2nd Allocation	4,013.51	0.00	3,390.04	623.47
Total For 032 DEPARTMENT OF				
Total Allocated	2,592,213.08	0.00	3,155,735.10	(563,522.02)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	1,657.46	1.7219	54,279.98		54,279.98	67.07	54,347.05
MAYOR	2,488.80	2.5856	81,505.46		81,505.46	100.71	81,606.17
GENERAL SERVICES ADMIN	375.10	0.3897	12,284.12		12,284.12		12,284.12
FLEET MANAGEMENT	77.80	0.0808	2,547.85		2,547.85		2,547.85
DIRECTOR OF FINANCE	3,745.63	3.8912	122,665.25		122,665.25		122,665.25
FINANCE PURCHASING	963.69	1.0012	31,559.80		31,559.80		31,559.80
FINANCE PAYROLL	5.91	0.0061	193.55		193.55		193.55
FINANCE TREASURY	328.42	0.3412	10,755.39		10,755.39		10,755.39
HUMAN RESOURCES	6,371.93	6.6196	208,673.67		208,673.67		208,673.67
INFORMATION SYSTEMS	614.95	0.6389	20,138.95		20,138.95		20,138.95
ELECTIONS	1,310.00	1.3609	42,901.05	-103,000.00	-60,098.95	53.01	-60,045.94
PLANNING COMM	1,438.19	1.4941	47,099.12		47,099.12	58.20	47,157.32
REGISTER/DEEDS	25.72	0.0267	842.31		842.31	1.04	843.35
HISTORICAL COMM	390.69	0.4059	12,794.68		12,794.68	15.81	12,810.49
COMM ED ALLIANCE	10.60	0.0110	347.14		347.14	0.43	347.57
ASSESSOR PROP	3,528.94	3.6661	115,568.91		115,568.91	142.80	115,711.71
TRUSTEE	1,933.22	2.0084	63,310.82		63,310.82	78.23	63,389.05
COUNTY CLERK	312.28	0.3244	10,226.84		10,226.84	12.64	10,239.48
DISTRICT ATTOR	40.31	0.0419	1,320.11		1,320.11	1.63	1,321.74
MEDICAL EXAMINER	141.83	0.1473	4,644.79		4,644.79	5.74	4,650.53
PUBLIC DEFENDER	44.57	0.0463	1,459.63		1,459.63	1.80	1,461.43
JUVENILE CT CLRK	6.88	0.0071	225.30		225.30	0.28	225.58
CIRCUIT CT CLERK	46.89	0.0487	1,535.60		1,535.60	1.90	1,537.50
CRIMINAL CT CLRK	154.76	0.1608	5,068.21		5,068.21	6.26	5,074.47
CLERK/MASTER	453.76	0.4714	14,860.15		14,860.15	18.36	14,878.51
JUVENILE COURT	297.52	0.3091	9,743.46		9,743.46	12.04	9,755.50
GEN SESSIONS CT	165.16	0.1716	5,408.79		5,408.79	6.68	5,415.47
ST TRIAL COURTS	32.64	0.0339	1,068.93		1,068.93	1.32	1,070.25
JUSTICE INFO SYS	20.75	0.0216	679.55		679.55	0.84	680.39
SHERIFF ADMIN	1,621.52	1.6846	53,102.99		53,102.99	65.62	53,168.61
POLICE	14,275.92	14.8310	467,520.65	-3,763.00	463,757.65	577.73	464,335.38
FIRE	3,586.33	3.7257	117,448.37		117,448.37	145.13	117,593.50

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	5,286.68	5.4922	173,132.94		173,132.94	213.93	173,346.87
BEER BOARD	853.66	0.8868	27,956.41		27,956.41	34.54	27,990.95
SOCIAL SERVICES	305.26	0.3171	9,996.94		9,996.94	12.35	10,009.29
HEALTH	1,772.32	1.8412	58,041.51		58,041.51	71.72	58,113.23
PUBLIC LIBRARY	1,044.25	1.0848	34,198.03		34,198.03	42.26	34,240.29
PARKS	1,112.16	1.1554	36,422.01		36,422.01	45.00	36,467.01
ARTS COMMISSION	143.20	0.1488	4,689.65		4,689.65	5.79	4,695.44
PUBLIC WORKS	5,317.99	5.5247	174,158.30	-83,388.00	90,770.30	215.20	90,985.50
SOLID WASTE	12.10	0.0126	396.25		396.25	0.49	396.74
HUMAN RELATIONS	537.69	0.5586	17,608.75		17,608.75	21.76	17,630.51
CARING FOR CHILDREN	149.44	0.1552	4,893.98		4,893.98	6.05	4,900.03
FARMERS MARKET	162.44	0.1688	5,319.74		5,319.74	6.57	5,326.31
MUNI AUDITORIUM	124.35	0.1292	4,072.33		4,072.33	5.03	4,077.36
STATE FAIR BD	1,017.12	1.0567	33,309.57	-20,000.00	13,309.57	41.16	13,350.73
CONVENTION CTR	453.55	0.4712	14,853.25		14,853.25	18.35	14,871.60
SPORTS AUTHORITY	526.96	0.5474	17,257.36		17,257.36	21.32	17,278.68
WATER & SEWER	7,593.77	7.8890	248,687.59	-169,100.00	79,587.59	307.29	79,894.88
BORDEAUX	781.97	0.8124	25,608.64		25,608.64	31.64	25,640.28
GENERAL HOSP	1,522.26	1.5814	49,852.35		49,852.35	61.60	49,913.95
METRO ACTION COM	542.15	0.5632	17,754.83		17,754.83	21.94	17,776.77
NCAC	143.67	0.1493	4,705.03		4,705.03	5.81	4,710.84
MDHA	146.54	0.1522	4,799.04	-40,000.00	-35,200.96	5.93	-35,195.03
METRO TRANSIT	563.05	0.5849	18,439.26		18,439.26	22.78	18,462.04
TAXI TRANSP & LICENSING	619.62	0.6437	20,291.87		20,291.87	25.07	20,316.94
EDUCATION	13,197.26	13.7103	432,195.71		432,195.71	534.04	432,729.75
ALL OTHER	5,860.42	6.0882	191,922.30		191,922.30	237.15	192,159.45
SubTotal	96,258.05	100.0000	3,152,345.06	-419,251.00	2,733,094.06	3,390.04	2,736,484.10
Direct Billed				419,251.00	419,251.00		419,251.00
TOTAL	96,258.05	100.0000	3,152,345.06		3,152,345.06	3,390.04	3,155,735.10

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Allocation Basis: ATTORNEY HOURS COST IDENTIFIED TO FUNDS/DEPT/DIV

Allocation Source: DEPARTMENT OF LAW

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Activity - RISK MANAGEMENT

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	-564,145.49		-564,145.49	623.47	-563,522.02
SubTotal	100	100.0000	-564,145.49		-564,145.49	623.47	-563,522.02
TOTAL	100	100.0000	-564,145.49		-564,145.49	623.47	-563,522.02

Allocation Basis: DIRECT ALLOCATION TO INSURANCE PROGRAM

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
LEGISLATIVE	54,347.05	54,347.05	0.00
MAYOR	81,606.17	81,606.17	0.00
GENERAL SERVICES ADMIN	12,284.12	12,284.12	0.00
FLEET MANAGEMENT	2,547.85	2,547.85	0.00
DIRECTOR OF FINANCE	122,665.25	122,665.25	0.00
FINANCE PURCHASING	31,559.80	31,559.80	0.00
FINANCE PAYROLL	193.55	193.55	0.00
FINANCE TREASURY	10,755.39	10,755.39	0.00
HUMAN RESOURCES	208,673.67	208,673.67	0.00
INFORMATION SYSTEMS	20,138.95	20,138.95	0.00
ELECTIONS	(60,045.94)	(60,045.94)	0.00
PLANNING COMM	47,157.32	47,157.32	0.00
REGISTER/DEEDS	843.35	843.35	0.00
HISTORICAL COMM	12,810.49	12,810.49	0.00
COMM ED ALLIANCE	347.57	347.57	0.00
ASSESSOR PROP	115,711.71	115,711.71	0.00
TRUSTEE	63,389.05	63,389.05	0.00
COUNTY CLERK	10,239.48	10,239.48	0.00
DISTRICT ATTOR	1,321.74	1,321.74	0.00
MEDICAL EXAMINER	4,650.53	4,650.53	0.00
PUBLIC DEFENDER	1,461.43	1,461.43	0.00
JUVENILE CT CLRK	225.58	225.58	0.00
CIRCUIT CT CLERK	1,537.50	1,537.50	0.00
CRIMINAL CT CLRK	5,074.47	5,074.47	0.00
CLERK/MASTER	14,878.51	14,878.51	0.00
JUVENILE COURT	9,755.50	9,755.50	0.00
GEN SESSIONS CT	5,415.47	5,415.47	0.00
ST TRIAL COURTS	1,070.25	1,070.25	0.00
JUSTICE INFO SYS	680.39	680.39	0.00
SHERIFF ADMIN	53,168.61	53,168.61	0.00
POLICE	464,335.38	464,335.38	0.00
FIRE	117,593.50	117,593.50	0.00
CODES ADMIN	173,346.87	173,346.87	0.00
BEER BOARD	27,990.95	27,990.95	0.00
SOCIAL SERVICES	10,009.29	10,009.29	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
HEALTH	58,113.23	58,113.23	0.00
PUBLIC LIBRARY	34,240.29	34,240.29	0.00
PARKS	36,467.01	36,467.01	0.00
ARTS COMMISSION	4,695.44	4,695.44	0.00
PUBLIC WORKS	90,985.50	90,985.50	0.00
SOLID WASTE	396.74	396.74	0.00
HUMAN RELATIONS	17,630.51	17,630.51	0.00
CARING FOR CHILDREN	4,900.03	4,900.03	0.00
FARMERS MARKET	5,326.31	5,326.31	0.00
MUNI AUDITORIUM	4,077.36	4,077.36	0.00
STATE FAIR BD	13,350.73	13,350.73	0.00
CONVENTION CTR	14,871.60	14,871.60	0.00
SPORTS AUTHORITY	17,278.68	17,278.68	0.00
WATER & SEWER	79,894.88	79,894.88	0.00
BORDEAUX	25,640.28	25,640.28	0.00
GENERAL HOSP	49,913.95	49,913.95	0.00
METRO ACTION COM	17,776.77	17,776.77	0.00
NCAC	4,710.84	4,710.84	0.00
MDHA	(35,195.03)	(35,195.03)	0.00
METRO TRANSIT	18,462.04	18,462.04	0.00
TAXI TRANSP & LICENSING	20,316.94	20,316.94	0.00
EDUCATION	432,729.75	432,729.75	0.00
SELF INSUR FUND	(563,522.02)	0.00	(563,522.02)
ALL OTHER	192,159.45	192,159.45	0.00
Direct Billed	419,251.00	419,251.00	0.00
Total	2,592,213.08	3,155,735.10	(563,522.02)

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

CENTRAL RECORDS

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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CENTRAL RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	222,212.37			222,212.37
BUILDING USE ALLOWANCE	1,936.80		1,936.80	
EQUIPMENT USE ALLOWANCE	4,271.70		4,271.70	
EMPLOYEE BENEFITS	9,452.89	57.32	9,510.21	
POST AUDITS	987.38	4.61	991.99	
INSURANCE/JUDGEMENTS	2,613.66	7.53	2,621.19	
FLEET MANAGEMENT	2,846.16	39.21	2,885.37	
FINANCE OPERATIONS	1,537.00	49.91	1,586.91	
FINANCE OMB	1,559.91	45.77	1,605.68	
FINANCE PURCHASING	394.90	78.78	473.68	
FINANCE INTERNAL AUDIT	275.34	8.73	284.07	
FINANCE PAYROLL	228.24	7.44	235.68	
FINANCE BUSINESS SOLUTIONS	1,291.99	26.54	1,318.53	
FINANCE TREASURY	0.47		0.47	
FINANCE CUSTOMER SERVICE	815.62	23.41	839.03	
FINANCE GRANTS MONITORING	7,151.82	353.08	7,504.90	
FINANCE GRANTS COORDINATION	7,019.61	168.22	7,187.83	
HUMAN RESOURCES	5,817.23	323.52	6,140.75	
INFORMATION SYSTEMS	1,052.88	39.49	1,092.37	
Total Allocated Additions:	49,253.60	1,233.56	50,487.16	50,487.16
Total To Be Allocated:	271,465.97	1,233.56		272,699.53

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL RECORDS

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Wages & Benefits				
SALARIES & WAGES	143,272.45	0.00	71,636.22	71,636.23
FRINGE BENEFITS	44,785.74	0.00	22,392.87	22,392.87
Other Expense & Cost				
REFUSE DISPOSAL	4,283.81	0.00	2,141.90	2,141.91
RECORDING	272.00	0.00	136.00	136.00
TRAVEL	1,198.80	0.00	599.40	599.40
AD/PROMO/REGISTRATION/DUES	3,290.00	0.00	1,645.00	1,645.00
PRINTING	1,278.40	0.00	639.20	639.20
TELECOMM CHARGES	3,069.38	0.00	1,534.69	1,534.69
OFC EQUIP SVC	476.00	0.00	238.00	238.00
FLEET MANAGEMENT	1,738.00	0.00	869.00	869.00
SOFTWARE LICENSE	2,083.84	0.00	1,041.92	1,041.92
ALARM PERMIT	25.00	0.00	12.50	12.50
HOST & HOSTESS	90.86	0.00	45.43	45.43
COMPUTER SOFTWARE	7,227.30	0.00	3,613.65	3,613.65
SMALL EQUIPMENT SUPPLY	22.00	0.00	11.00	11.00
OFC/ADMIN SUPPLY	9,418.17	0.00	4,709.08	4,709.09
OFFICE EQUIP MNTC	344.00	0.00	172.00	172.00
INFO SYSTEM CHRG	3,800.04	0.00	1,900.02	1,900.02
CENTRAL PRINT CHRG	108.75	0.00	54.37	54.38
OFFICE EQUIP < 5000	1,997.30	0.00	998.65	998.65
FURNITURE < 5000	211.12	0.00	105.56	105.56
JANITOR SUPPLY	502.96	0.00	251.48	251.48
EDUCATIONAL SUPPLY	33.04	0.00	16.52	16.52
INDIRECT COSTS	(7,316.59)	0.00	(3,658.29)	(3,658.30)
Departmental Totals				
Total Expenditures	222,212.37	0.00	111,106.17	111,106.20
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	222,212.37	0.00	111,106.17	111,106.20

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL RECORDS

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Allocation Step 1				
Inbound- All Others	49,253.60	0.00	24,626.80	24,626.80
1st Allocation	271,465.97	0.00	135,732.97	135,733.00
Allocation Step 2				
Inbound- All Others	1,233.56	0.00	616.78	616.78
2nd Allocation	1,233.56	0.00	616.78	616.78
Total For 033 CENTRAL RECORDS				
Total Allocated	272,699.53	0.00	136,349.75	136,349.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	253	0.9782	1,327.73		1,327.73	7.11	1,334.84
FINANCE OPERATIONS	863	3.3367	4,528.98		4,528.98		4,528.98
FINANCE OMB	2	0.0077	10.50		10.50		10.50
FINANCE PURCHASING	510	1.9719	2,676.45		2,676.45		2,676.45
FINANCE PAYROLL	322	1.2450	1,689.84		1,689.84		1,689.84
FINANCE REAL PROP SVCS	60	0.2320	314.88		314.88		314.88
FINANCE TREASURY	102	0.3944	535.29		535.29		535.29
HUMAN RESOURCES	2,007	7.7598	10,532.64		10,532.64		10,532.64
INFORMATION SYSTEMS	43	0.1663	225.66		225.66		225.66
FINANCE ADA MANAGEMENT	226	0.8738	1,186.04		1,186.04	6.35	1,192.39
ELECTIONS	120	0.4640	629.75		629.75	3.37	633.12
PLANNING COMM	8	0.0309	41.98		41.98	0.22	42.20
REGISTER/DEEDS	798	3.0854	4,187.86		4,187.86	22.42	4,210.28
ASSESSOR PROP	446	1.7244	2,340.59		2,340.59	12.53	2,353.12
TRUSTEE	95	0.3673	498.56		498.56	2.67	501.23
COUNTY CLERK	468	1.8095	2,456.04		2,456.04	13.15	2,469.19
PUBLIC DEFENDER	1,299	5.0224	6,817.09		6,817.09	36.49	6,853.58
JUVENILE CT CLRK	605	2.3392	3,175.01		3,175.01	17.00	3,192.01
CIRCUIT CT CLERK	3,376	13.0529	17,717.08		17,717.08	94.84	17,811.92
CRIMINAL CT CLRK	3,640	14.0733	19,102.54		19,102.54	102.28	19,204.82
CLERK/MASTER	3,262	12.6121	17,118.81		17,118.81	91.64	17,210.45
GEN SESSIONS CT	61	0.2358	320.12		320.12	1.71	321.83
SHERIFF ADMIN	150	0.5800	787.19		787.19	4.21	791.40
POLICE	454	1.7553	2,382.57		2,382.57	12.75	2,395.32
FIRE	495	1.9139	2,597.73		2,597.73	13.91	2,611.64
CODES ADMIN	176	0.6805	923.64		923.64	4.94	928.58
SOCIAL SERVICES	132	0.5104	692.73		692.73	3.71	696.44
HEALTH	2,736	10.5784	14,358.39		14,358.39	76.86	14,435.25
PUBLIC LIBRARY	336	1.2991	1,763.31		1,763.31	9.44	1,772.75
PUBLIC WORKS	292	1.1290	1,532.40		1,532.40	8.20	1,540.60
STATE FAIR BD	50	0.1933	262.40		262.40	1.40	263.80
WATER & SEWER	30	0.1160	157.44		157.44	0.84	158.28

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
METRO ACTION COM	136	0.5258	713.72		713.72	3.82	717.54
NCAC	489	1.8907	2,566.25		2,566.25	13.74	2,579.99
TAXI TRANSP & LICENSING	3	0.0116	15.74		15.74	0.08	15.82
COMMUNICATION CENTER	22	0.0851	115.45		115.45	0.62	116.07
ALL OTHER	1,797	6.9479	9,430.57		9,430.57	50.48	9,481.05
SubTotal	25,864	100.0000	135,732.97		135,732.97	616.78	136,349.75
TOTAL	25,864	100.0000	135,732.97		135,732.97	616.78	136,349.75

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2004 CENTRAL RECORDS INFORMATION

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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	0.2849	386.70		386.70	2.51	389.21
FINANCE OPERATIONS	239	4.5394	6,161.48		6,161.48		6,161.48
FINANCE OMB	3	0.0570	77.34		77.34		77.34
FINANCE PURCHASING	461	8.7559	11,884.69		11,884.69		11,884.69
FINANCE PAYROLL	103	1.9563	2,655.37		2,655.37		2,655.37
FINANCE REAL PROP SVCS	20	0.3799	515.60		515.60		515.60
FINANCE TREASURY	51	0.9687	1,314.79		1,314.79		1,314.79
HUMAN RESOURCES	683	12.9725	17,607.91		17,607.91		17,607.91
INFORMATION SYSTEMS	26	0.4938	670.29		670.29		670.29
FINANCE ADA MANAGEMENT	4	0.0760	103.12		103.12	0.67	103.79
ELECTIONS	69	1.3105	1,778.84		1,778.84	11.57	1,790.41
PLANNING COMM	4	0.0760	103.12		103.12	0.67	103.79
REGISTER/DEEDS	77	1.4625	1,985.08		1,985.08	12.91	1,997.99
ASSESSOR PROP	58	1.1016	1,495.25		1,495.25	9.72	1,504.97
TRUSTEE	38	0.7217	979.65		979.65	6.37	986.02
COUNTY CLERK	234	4.4444	6,032.58		6,032.58	39.23	6,071.81
PUBLIC DEFENDER	79	1.5005	2,036.64		2,036.64	13.24	2,049.88
JUVENILE CT CLRK	25	0.4748	644.51		644.51	4.19	648.70
CIRCUIT CT CLERK	52	0.9877	1,340.57		1,340.57	8.72	1,349.29
CRIMINAL CT CLRK	730	13.8652	18,819.59		18,819.59	122.39	18,941.98
CLERK/MASTER	581	11.0351	14,978.32		14,978.32	97.40	15,075.72
SHERIFF ADMIN	96	1.8234	2,474.90		2,474.90	16.09	2,490.99
POLICE	64	1.2156	1,649.94		1,649.94	10.73	1,660.67
FIRE	294	5.5840	7,579.39		7,579.39	49.29	7,628.68
CODES ADMIN	50	0.9497	1,289.01		1,289.01	8.38	1,297.39
SOCIAL SERVICES	7	0.1330	180.46		180.46	1.17	181.63
HEALTH	522	9.9145	13,457.29		13,457.29	87.51	13,544.80
PUBLIC LIBRARY	56	1.0636	1,443.69		1,443.69	9.39	1,453.08
PUBLIC WORKS	70	1.3295	1,804.62		1,804.62	11.74	1,816.36
STATE FAIR BD	21	0.3989	541.38		541.38	3.52	544.90
METRO ACTION COM	146	2.7730	3,763.92		3,763.92	24.48	3,788.40
NCAC	146	2.7730	3,763.92		3,763.92	24.48	3,788.40

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
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
TAXI TRANSP & LICENSING	1	0.0190	25.78		25.78	0.17	25.95
COMMUNICATION CENTER	5	0.0950	128.90		128.90	0.84	129.74
ALL OTHER	235	4.4634	6,058.36		6,058.36	39.40	6,097.76
SubTotal	5,265	100.0000	135,733.00		135,733.00	616.78	136,349.78
TOTAL	5,265	100.0000	135,733.00		135,733.00	616.78	136,349.78

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2004 CENTRAL RECORDS INFORMATION

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
LEGISLATIVE	1,724.05	1,334.84	389.21
FINANCE OPERATIONS	10,690.46	4,528.98	6,161.48
FINANCE OMB	87.84	10.50	77.34
FINANCE PURCHASING	14,561.14	2,676.45	11,884.69
FINANCE PAYROLL	4,345.21	1,689.84	2,655.37
FINANCE REAL PROP SVCS	830.48	314.88	515.60
FINANCE TREASURY	1,850.08	535.29	1,314.79
HUMAN RESOURCES	28,140.55	10,532.64	17,607.91
INFORMATION SYSTEMS	895.95	225.66	670.29
FINANCE ADA MANAGEMENT	1,296.18	1,192.39	103.79
ELECTIONS	2,423.53	633.12	1,790.41
PLANNING COMM	145.99	42.20	103.79
REGISTER/DEEDS	6,208.27	4,210.28	1,997.99
ASSESSOR PROP	3,858.09	2,353.12	1,504.97
TRUSTEE	1,487.25	501.23	986.02
COUNTY CLERK	8,541.00	2,469.19	6,071.81
PUBLIC DEFENDER	8,903.46	6,853.58	2,049.88
JUVENILE CT CLRK	3,840.71	3,192.01	648.70
CIRCUIT CT CLERK	19,161.21	17,811.92	1,349.29
CRIMINAL CT CLRK	38,146.80	19,204.82	18,941.98
CLERK/MASTER	32,286.17	17,210.45	15,075.72
GEN SESSIONS CT	321.83	321.83	0.00
SHERIFF ADMIN	3,282.39	791.40	2,490.99
POLICE	4,055.99	2,395.32	1,660.67
FIRE	10,240.32	2,611.64	7,628.68
CODES ADMIN	2,225.97	928.58	1,297.39
SOCIAL SERVICES	878.07	696.44	181.63
HEALTH	27,980.05	14,435.25	13,544.80
PUBLIC LIBRARY	3,225.83	1,772.75	1,453.08
PUBLIC WORKS	3,356.96	1,540.60	1,816.36
STATE FAIR BD	808.70	263.80	544.90
WATER & SEWER	158.28	158.28	0.00
METRO ACTION COM	4,505.94	717.54	3,788.40
NCAC	6,368.39	2,579.99	3,788.40
TAXI TRANSP & LICENSING	41.77	15.82	25.95

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
COMMUNICATION CENTER	245.81	116.07	129.74
ALL OTHER	15,578.81	9,481.05	6,097.76
Direct Billed	0.00	0.00	0.00
Total	272,699.53	136,349.75	136,349.78

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