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, 2005

August 2006

MAXIMUS
Helping Government Serve the People
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Metropolitan Government of Nashville and Davidson County, Tennessee

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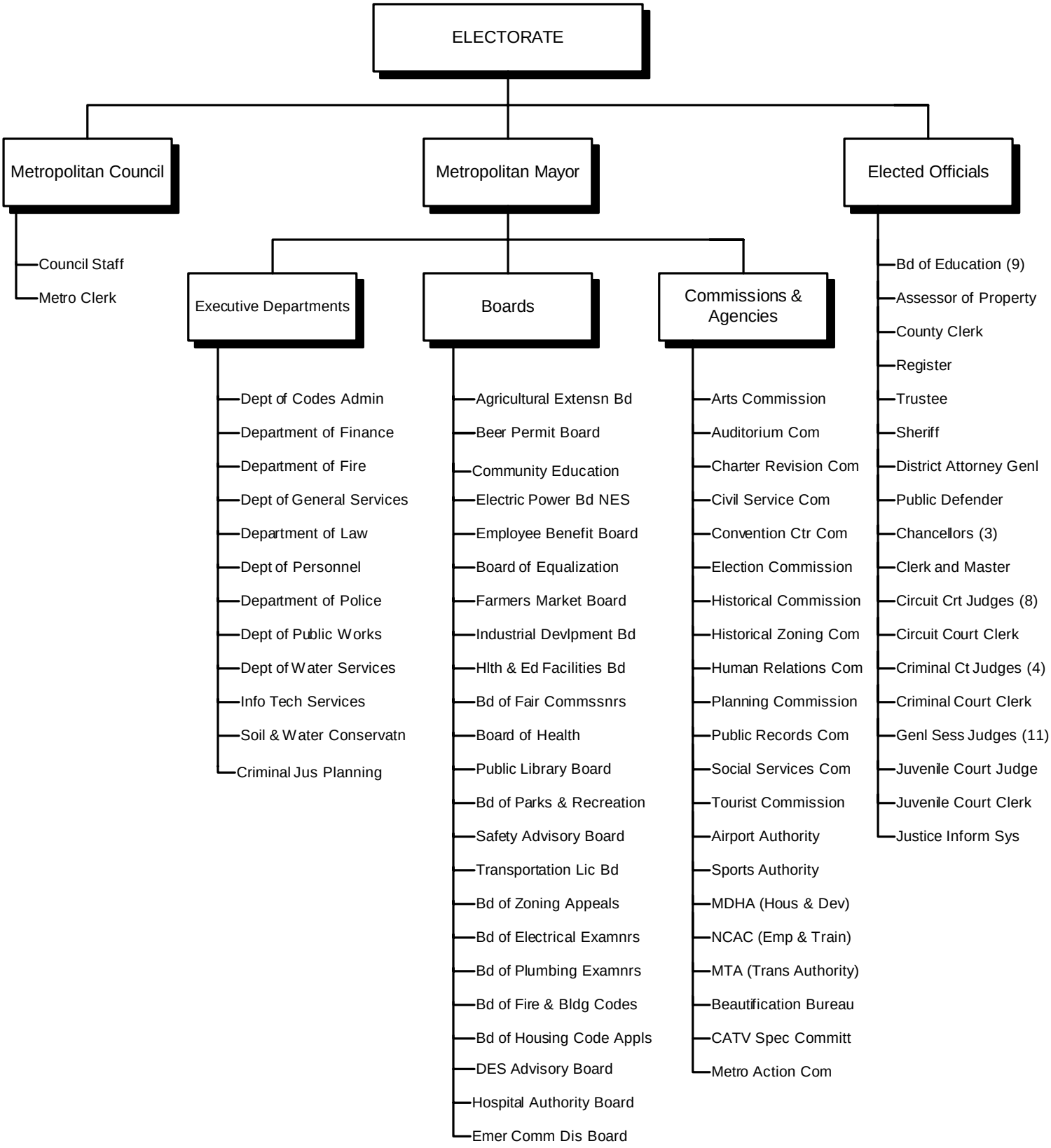
OMB A-87 Cost Allocation Plan

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



THE METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY

Elected Officials
at June 30, 2005

Bill Purcell, Mayor

Finance Officials

Jo Ann North	Assessor of Property
Charles E. Cardwell	Trustee
Bill Covington	County Clerk

The County Council

Howard Gentry, Jr.	Vice Mayor
David Briley	Council Member-at-large
Buck Dozier	Council Member-at-large
Adam Dread	Council Member-at-large
Diane Neighbors	Council Member-at-large
Carolyn Baldwin Tucker	Council Member-at-large

District No. 1 - Brenda Gilmore
District No. 2 - Jamie Isabel
District No. 3 - Chester Hughes*
District No. 4 - Michael Craddock
District No. 5 - Pam Murray
District No. 6 - Mike Jameson
District No. 7 - Erik Cole
District No. 8 - Jason Hart
District No. 9 - Jim Forkum
District No. 10 - Rip Ryman
District No. 11 - Feller Brown
District No. 12 - Jim Gotto
District No. 13 - Carl Burch
District No. 14 - Harold White
District No. 15 - J.B. Loring
District No. 16 - Amanda McClendon
District No. 17 - Ronnie Greer
District No. 18 - Ginger Hausser
District No. 19 - Ludye N. Wallace
District No. 20 - Billy Walls
District No. 21 - Edward Whitmore
District No. 22 - Eric Crafton
District No. 23 - Chris Whitson
District No. 24 - John Summers
District No. 25 - Jim Shulman
District No. 26 - Greg Adkins
District No. 27 - Randy Foster
District No. 28 - Jason Alexander
District No. 29 - Vivian Wilhoite
District No. 30 - Michael Kerstetter
District No. 31 - Parker Toler
District No. 32 - Sam Coleman
District No. 33 - Tommy Bradley
District No. 34 - Lynn Williams
District No. 35 - Charlie Tygard

*Deceased, served 2003-2004

SECTION I

Certification

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, 2005 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.

SECTION II

Cost Allocation Methodology

MAXIMUS

Cost Allocation Methodology
For
Metropolitan Government of Nashville and Davidson County, Tennessee

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

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

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

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

A. Initiating the Process

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

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

B. Establishing the Cost Pools to Be Allocated

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

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

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

C. Establishing the Statistical Measurements or Bases for Allocation

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

D. Accommodating Exceptions and Adjustments

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

II. The Double Step-Down Methodology

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

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

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

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

A. The First Step-Down

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

1. The Process

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

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

2. The Results

At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.

B. The Second Step-Down

The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.

1. The Process

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

1) Costs received from other Central Service Departments that have completed their second round allocations, and
2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.

2. The Results

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

C. Supplemental Comments

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

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

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization

The MAXIMUS Cost Allocation Plan typically is organized as follows:

1) Title page,
2) Narrative of cost allocation methodology,
3) Rate schedule(s) when applicable,
4) Summary schedules, and
5) Detail schedules.

A. Summary Schedules

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

1. Schedule A

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

Which Central Service Department actually allocated the costs to each Receiving Department?

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

2. Schedule C

Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.

Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.

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

3. Schedule D

Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.

4. Schedule E

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

5. Schedule G

Schedule G – Origins of Costs demonstrates the original source of the costs received by each Receiving Department. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing. Note the contrast with Schedule A.

B. Detail Schedules

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

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.

1. Schedule _.1

Schedule _.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.

2. Schedule _.2

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

1) Expenditures from the financial reports – balances to Schedule C,
2) Adjustments to financial reports – balances to Schedule C, and
3) Incoming costs from other Central Service Departments.

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

3. Schedule _.3

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

1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance

with both Schedule C and with Schedule _.2 expenditure amounts.

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

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

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

4. Schedule _.4

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

The information provided includes:

1) The statistical measurement used as a basis for allocation;

2) The identification of statistical measurement;

3) The source of the statistical measurement;

4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;

5) The results of the first step-down – balances to functional total after first additions on Schedule _.3;

6) The results of the second step-down – balances to functional total of second additions on Schedule _.3; and

7) The totals allocated from both step-downs – balances to functional grand total from Schedule _.3.

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

5. Schedule _.5

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

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

II. The Tracking Process

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

1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.

2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.

3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.

4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.

5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule _.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section.

SECTION III

Cost Allocation Plan Control Schedule

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
CENTRAL SERVICE DEPARTMENTS					
Building Use Allowance					
Equipment Use Allowance					
Employee Benefits	10101	001	01101104	$ 3,501,900.00	
	10101		01101107	6,900,400.00	
	10101		01101109	22,908,031.05	
	10101		01101110	200,000.00	
	10101		01101114	429,927.99	
	10101		01101115	174,909.17	
	18301		01191102	8,873,000.00	
	18301		01191103	5,424,700.00	
	18301		01191106	4,592,400.00	
	18301		01191109	2,189,512.60	
	18301		01191111	9,675.00	
	18301		01191115	14,553.43	$ 55,219,009.24
Post Audits	10101	001	01101412	$ 1,129,777.37	
Corporate Dues	10101	001	01101303	$ 297,512.59	
Employee Health & Wellness	10101	038	38151191	$ 166,043.29	
			38151192	$ 252,749.76	$ 418,793.05
Human Resources (expenditure data from CAFR)	51108	008	08521110-08561000	$ 6,098,556.00	
Shared Business	51111	010	10511510-10511539	$ 1,962,204.00	
Gen Services Facilities	51113	010	10511060-10511097	$ 9,833,732.57	
Customer Service	51112	010	10516200-10516220	$ 226,311.32	
Fleet Management (expenditure data from CAFR)	51154	010	10510000-10510620	$ 26,359,625.00	
Postal Service (expenditure data from CAFR)	51151	010	10511020-10511023	$ 859,176.00	
Radio Shop (expenditure data from CAFR)	51153	010	10511030-10511043	$ 3,427,934.00	

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Director of Finance	10101	015	15160800-15160810	$ 677,459.59	
Finance Operations	51115	015	15502105-15516520	$ 1,529,165.69	
Minority Small Business Asst.	10101	015	15117100-15117120	$ 412,809.87	
Div of Real Prop Serv (exp data from CAFR) (Formerly Facilities Planning/Constr)	51100	015	15502000-15561000 15561000-15562910	$ 1,513,804.00	
Treasury (expenditure data from CAFR)	51180	015	15515100-15515410 15563000	$ 1,089,319.00	
Office of Management and Budget	51115	015	15503300-15503520	$ 1,385,218.72	
Internal Audit	51115	015	15509100-15509402	$ 828,032.23	
Payroll	51115	015	15502600-15502632	$ 1,034,090.24	
Business Solutions	51115	015	15516100-15516520	$ 959,561.31	
Procurement	51115	015	15516300-15516320	$ 1,068,829.92	
Financial Accountability	51115	015	15518100-15518120	$ 268,449.60	
Grants Coordination	51115	015	15517200-15517220	$ 143,330.02	
Information Systems (expenditure data from CAFR)	51137	014		$ 12,981,610.00	
Law	10101	006	06101000	$ 4,446,052.37	
Central Records	10101	003	03103000	$ 287,155.17	
DIRECT OR RECEIVING DEPARTMENTS					
ADA Management	30110		10718200-10718211		
Legislative	10101		002		
	10101		03101000,03106000,03107000		
	30003		02103000,03107000		
Mayor	10101		04101010-04103010		
	30003		04302000		
	32000		04300200		
Elections	10101		005		
	30003		005		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Planning Commission	10101		007		
	30003		007		
	30703		007		
Advance Planning & Research	10101		01101416		
	30702		007		
Register of Deeds	10101		009		
	30004		009		
	40110		009		
Historical Commission	10101		011		
	30003		011		
Community Education Alliance	10101		013		
	30003		013		
Government Access TV	10101		014		
	30003		014		
	30050		014		
	34100		014		
Assessor of Property	10101		016		
	30003		016		
Trustee	10101		017		
	30003		017		
County Clerk	10101		018		
	30003		018		
	40150		018		
District Attorney	10101		019		
	30010		019		
	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		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

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		
Justice Information Systems	10101		029		
	30003		029		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	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		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
			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		
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		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	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		
	30003		037		
	30205		037		
	40130		037		
	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		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	10101		040		
	30003		040		
	30801		040		
	30802		040		
	30804		040		
	32000		040		
	40130		040		
	40204		040		
	40583		040		
	41100		040		
	73180		040		
Arts Commission	10101		041		
	32000		041		
Public Works	10101		042		
	18301		042		
	30003		042		
	30011		042		
	40130		042		
	40194		042		
	40204		042		
	40217		042		
	40223		042		
	40230		042		
	40583		042		
	41100		042		
	48130		042		
	48408		042		
	48418		042		
Solid Waste Disposal	30501		042		
	30502		042		
	30507		042		
Human Relations	10101		044		
	30003		044		
	30040		044		
Taxi, Transportation & License Bd.	10101		045		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	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		
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		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	30003		075		
	31500		075		
	31501		075		
	31502		075		
	31506		075		
	31503		075		
	31504		075		
	31505		075		
	31507		075		
	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		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	31026		076		
	31028		076		
	31029		076		
MDHA	10101		01101210		
	31029		077		
	40130		077		
	40583		077		
	41100		077		
Metro Transit Authority	10101		01101117		
	10101		01101304		
	40130		078		
	40204		078		
	40583		078		
	70155		078		
	70157		078		
NTTC	70252		079		
	70253		079		
	70255		079		
	70256		079		
Education	10101		01101214		
	25104		080		
	30010		080		
	35131		080		
	35132		080		
	35133		080		
	35142		080		
	35158		080		
Education (continued)	45100		001, 080		
	45130		080		
	45181		080		
	45288		001, 080		
	45592		080		
	46100		080		
	55145		080		
	75265		080		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	75266		080		
Emergency Communications Centerr	10101		91101000		
Self-Insurance Fund	50109		006		
	50122		006		
	50123		006		
	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		

OMB Circular A-87 Cost Allocation Plan

Metropolitan Government of Nashville and Davidson County, Tennessee

Control Schedule
Fiscal Year Ended June 30, 2005

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
	48408		001		
	48418		001		
	73168		001		
	90241		001		

SECTION IV

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

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

Central Service Departments	LEGISLATIVE	MAYOR	ELECTIONS	SURPLUS PROPERTY	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS
BUILDING USE ALLOWANCE	18,139.70	10,610.96	3,440.48	0.00	18,584.40	0.00	0.00
EMPLOYEE BENEFITS	204,314.82	61,491.46	90,614.74	0.00	173,152.17	0.00	41,528.63
POST AUDITS	1,336.60	2,732.86	990.00	81.39	5,930.20	0.70	625.85
CORPORATE DUES	268,257.15	23,991.94	0.00	0.00	0.00	0.00	0.00
EMPLOYEE HEALTH &	0.00	4,101.62	0.00	0.00	772.51	0.00	0.00
GENERAL SERVICES FACILITIES	60,390.20	56,994.74	10,798.63	0.00	62,276.14	0.00	238.22
SHARED BUSINESS OFFICE	456.46	6,921.30	2,090.30	0.00	718.96	0.00	146.93
CUSTOMER SERVICE	(562.48)	(422.14)	(309.57)	0.00	(346.72)	0.00	(768.85)
FLEET MANAGEMENT	0.00	161,082.22	3,522.75	0.00	3,522.75	0.00	3,708.75
POSTAL SERVICE	(1,902.86)	(644.71)	(3,145.05)	(16.17)	(2,246.56)	0.00	(491.76)
RADIO SHOP	0.00	(27,114.55)	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
MINORITY SMALL BUSINESS	5,668.39	0.00	0.00	0.00	5,668.39	0.00	0.00
FINANCE OPERATIONS	1,866.08	2,988.77	3,124.63	0.00	3,115.93	0.00	697.75
PAYROLL	46.89	75.11	78.52	0.00	78.30	0.00	17.53
OFFICE OF MANAGEMENT	2,169.32	3,474.46	3,632.38	0.00	3,622.27	0.00	811.13
INTERNAL AUDIT	584.39	935.98	978.53	0.00	975.81	0.00	218.51
BUSINESS SOLUTIONS	373.38	598.03	625.21	0.00	623.47	0.00	139.61
DIV ISION OF REAL PROPERTY	0.00	31,844.61	0.00	0.00	0.00	0.00	0.00
PURCHASING	48.47	77.63	81.16	0.00	80.93	0.00	18.12
FINANCIAL ACCOUNTABILITY	12.17	19.50	20.38	0.00	20.33	0.00	4.55
TREASURY	429.42	205.62	477.88	98.37	282.13	24.25	124.10
GRANTS COORDINATION	6.50	10.41	10.88	0.00	10.85	0.00	2.43
HUMAN RESOURCES	(1,880.07)	(1,364.46)	(1,061.63)	0.00	(2,376.98)	0.00	0.00
INFORMATION SYSTEMS	3,204.50	11,423.45	17,977.21	4,320.70	23,644.76	0.00	12,545.54
DEPARTMENT OF LAW	44,880.42	64,874.54	34,147.23	0.00	37,488.70	0.00	670.44
CENTRAL RECORDS	2,434.54	0.00	2,897.26	0.00	718.93	0.00	4,555.88
Total Allocated	610,273.99	414,909.35	170,991.92	4,484.29	336,317.67	24.95	64,793.36
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	610,273.99	414,909.35	170,991.92	4,484.29	336,317.67	24.95	64,793.36
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	610,273.99	414,909.35	170,991.92	4,484.29	336,317.67	24.95	64,793.36

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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	13,531.28	3,527.48	11,798.68	220.71
EMPLOYEE BENEFITS	0.00	35,762.11	0.00	236,494.67	83,638.84	341,885.40	24,699.43
POST AUDITS	412.56	282.06	232.24	660.94	522.71	1,058.06	1,890.19
CORPORATE DUES	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 FACILITIES	0.00	0.00	0.00	22,590.63	5,876.95	30,730.71	5,717.34
SHARED BUSINESS OFFICE	180.23	180.23	93,054.56	342.83	701.34	799.29	260.55
CUSTOMER SERVICE	(56.28)	0.00	0.00	(393.99)	(403.00)	(3,874.65)	(9.00)
FLEET MANAGEMENT	0.00	0.00	619.96	110,094.00	3,708.75	17,820.36	31,094.45
POSTAL SERVICE	(319.32)	0.00	(1.24)	(506.28)	(550.21)	(661.75)	(681.08)
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	(4,644.72)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	461.90	470.60	416.25	2,934.44	2,654.03	3,024.64	3,405.03
PAYROLL	11.61	11.83	10.46	73.74	66.70	76.01	85.57
OFFICE OF MANAGEMENT	536.96	547.06	483.90	3,411.28	3,085.31	3,516.14	3,958.35
INTERNAL AUDIT	144.65	147.37	130.36	918.96	831.15	947.21	1,066.34
BUSINESS SOLUTIONS	92.42	94.17	83.29	587.15	531.05	605.21	681.32
DIV ISION OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	12.00	12.22	10.81	76.22	68.94	78.56	88.44
FINANCIAL ACCOUNTABILITY	3.01	3.07	2.72	19.14	17.31	19.73	22.21
TREASURY	28.43	35.22	20.85	378.71	114.09	312.29	303.07
GRANTS COORDINATION	1.61	1.64	1.45	10.22	9.24	10.54	11.86
HUMAN RESOURCES	(389.35)	(341.40)	(389.35)	(3,020.04)	(876.90)	(2,426.08)	(2,426.08)
INFORMATION SYSTEMS	876.86	434.81	871.95	20,739.75	16,841.40	13,688.20	6,501.80
DEPARTMENT OF LAW	0.00	276.30	9.38	91,987.46	50,392.45	8,140.08	1,050.75
CENTRAL RECORDS	0.00	0.00	0.00	4,407.74	946.44	15,166.53	0.00
Total Allocated	1,997.29	37,917.29	95,557.59	505,338.85	171,704.07	442,715.16	73,296.53
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	1,997.29	37,917.29	95,557.59	505,338.85	171,704.07	442,715.16	73,296.53
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	1,997.29	37,917.29	95,557.59	505,338.85	171,704.07	442,715.16	73,296.53

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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	186.63	0.00	0.00	14,614.05
EMPLOYEE BENEFITS	0.00	0.00	0.00	29,995.57	99,212.79	381,110.17	197,273.29
POST AUDITS	1,768.12	238.55	0.00	663.05	413.27	1,296.62	874.24
CORPORATE DUES	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 FACILITIES	0.00	0.00	0.00	4,009.27	10,005.35	123,480.28	0.00
SHARED BUSINESS OFFICE	0.00	0.00	0.00	146.93	146.93	2,791.63	0.00
CUSTOMER SERVICE	0.00	0.00	0.00	(515.57)	(177.86)	(1,885.54)	0.00
FLEET MANAGEMENT	78,411.28	7,107.48	0.00	7,128.16	3,853.40	31,622.15	3,626.05
POSTAL SERVICE	0.00	0.00	0.00	(229.95)	(364.62)	(4,028.11)	(1,856.01)
RADIO SHOP	(539.33)	0.00	0.00	0.00	0.00	(1,273.82)	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	5,668.39
FINANCE OPERATIONS	0.00	0.00	0.00	2,200.82	1,503.09	3,414.82	0.00
PAYROLL	0.00	0.00	0.00	55.31	37.77	85.81	0.00
OFFICE OF MANAGEMENT	0.00	0.00	0.00	2,558.47	1,747.34	3,969.72	0.00
INTERNAL AUDIT	0.00	0.00	0.00	689.23	470.72	1,069.41	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	440.36	300.76	683.28	0.00
DIV ISION OF REAL PROPERTY	0.00	0.00	0.00	60.19	0.00	0.00	0.00
PURCHASING	0.00	0.00	0.00	57.16	39.04	88.70	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	14.36	9.81	22.28	0.00
TREASURY	497.65	12.78	0.00	242.57	112.97	355.13	359.78
GRANTS COORDINATION	0.00	0.00	0.00	7.67	5.24	11.89	0.00
HUMAN RESOURCES	0.00	0.00	0.00	(1,178.56)	(1,101.38)	(1,880.07)	0.00
INFORMATION SYSTEMS	4,633.46	0.00	0.00	3,277.46	1,528.72	6,693.28	3,055.69
DEPARTMENT OF LAW	0.00	0.00	3,697.04	1,161.79	441.05	817.44	4,034.06
CENTRAL RECORDS	0.00	0.00	0.00	11,196.22	8,136.07	20,900.91	38,718.31
Total Allocated	84,771.18	7,358.81	3,697.04	62,167.14	126,320.46	569,345.98	266,367.85
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	84,771.18	7,358.81	3,697.04	62,167.14	126,320.46	569,345.98	266,367.85
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	84,771.18	7,358.81	3,697.04	62,167.14	126,320.46	569,345.98	266,367.85

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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	0.00	0.00	50,845.98	0.00	0.00	87,867.58	0.00
EMPLOYEE BENEFITS	35,762.11	228,089.75	220,488.35	107,768.37	0.00	786,486.44	0.00
POST AUDITS	478.52	3,655.50	3,788.12	3,781.10	3,554.46	1,751.97	211.19
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE HEALTH &	0.00	0.00	370.28	0.00	0.00	9,242.41	0.00
GENERAL SERVICES FACILITIES	55,108.01	71,269.03	173,726.17	15,343.91	416.89	169,633.50	0.00
SHARED BUSINESS OFFICE	64.65	195.90	881.57	816.92	816.92	979.52	0.00
CUSTOMER SERVICE	(365.85)	(525.70)	(1,584.98)	(9.00)	(216.13)	(787.99)	0.00
FLEET MANAGEMENT	0.00	58,761.20	3,564.07	43,605.22	0.00	450,506.60	4,746.45
POSTAL SERVICE	(581.59)	(381.56)	(1,333.93)	(872.27)	(29.80)	(3,408.15)	0.00
RADIO SHOP	0.00	(9,261.32)	(149.99)	(7,246.00)	0.00	(64,952.33)	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	5,668.39	0.00	0.00	5,668.39	5,668.39	0.00
FINANCE OPERATIONS	1,105.31	5,361.32	5,515.65	4,763.57	1,440.04	23,113.56	0.00
PAYROLL	27.78	134.73	138.61	119.71	36.19	580.84	0.00
OFFICE OF MANAGEMENT	1,284.92	6,232.54	6,411.95	5,537.65	1,674.05	26,869.52	0.00
INTERNAL AUDIT	346.15	1,678.99	1,727.31	1,491.79	450.97	7,238.39	0.00
BUSINESS SOLUTIONS	221.16	1,072.76	1,103.64	953.14	288.14	4,624.82	0.00
DIV ISION OF REAL PROPERTY	0.00	1,650.95	0.00	0.00	0.00	0.00	0.00
PURCHASING	28.71	139.26	143.26	123.73	37.40	600.35	0.00
FINANCIAL ACCOUNTABILITY	7.21	34.98	35.98	31.08	9.39	150.79	0.00
TREASURY	84.55	671.82	531.59	604.11	85.87	429.51	64.79
GRANTS COORDINATION	3.85	18.67	19.21	16.59	5.02	80.51	0.00
HUMAN RESOURCES	(701.52)	(5,164.36)	(3,878.23)	(2,835.31)	(750.62)	(45,277.23)	0.00
INFORMATION SYSTEMS	1,628.20	7,733.28	5,748.02	8,950.47	3,141.70	11,383.63	44.33
DEPARTMENT OF LAW	11,827.99	7,493.64	4,305.15	850.82	540.89	42,267.50	0.00
CENTRAL RECORDS	32,707.80	0.00	537.69	0.00	0.00	740.17	0.00
Total Allocated	139,037.96	384,529.77	472,935.47	183,795.60	17,169.77	1,515,790.30	5,066.76
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	139,037.96	384,529.77	472,935.47	183,795.60	17,169.77	1,515,790.30	5,066.76
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	139,037.96	384,529.77	472,935.47	183,795.60	17,169.77	1,515,790.30	5,066.76

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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
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POST AUDITS	536.05	691.81	1,365.38	660.23	0.00	1,335.21	362.05
CORPORATE DUES	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 FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHARED BUSINESS OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	4,219.07	791.08	3,955.37	0.00	0.00	2,109.55	4,219.05
POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERNAL AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIV ISION OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURY	40.17	19.02	838.42	228.61	0.00	450.96	127.77
GRANTS COORDINATION	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	73.07	58.70	1,046.67	397.37	0.00	818.02	82.55
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	4,868.36	1,560.61	7,205.84	1,286.21	0.00	4,713.74	4,791.42
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	4,868.36	1,560.61	7,205.84	1,286.21	0.00	4,713.74	4,791.42
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	4,868.36	1,560.61	7,205.84	1,286.21	0.00	4,713.74	4,791.42

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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 COMPLIANCE
BUILDING USE ALLOWANCE	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	740.21	464.48	660.94	124.18	174.71	96.12
CORPORATE DUES	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 FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHARED BUSINESS OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	0.00	23,732.21	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERNAL AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIV ISION OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURY	0.00	201.61	88.57	321.33	104.87	148.47	9.48
GRANTS COORDINATION	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	602.08	124.05	34.76	78.15	0.00	75.50
DEPARTMENT OF LAW	0.00	0.00	0.00	941.00	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	25,276.11	677.10	1,958.03	307.20	323.18	181.10
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	0.00	25,276.11	677.10	1,958.03	307.20	323.18	181.10
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	0.00	25,276.11	677.10	1,958.03	307.20	323.18	181.10

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

Central Service Departments	SH PRE TRIAL	SH SOUTH PRECINCT	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH WORK RELEASE	SH OTHER
BUILDING USE ALLOWANCE	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	198.57	0.70	0.00	109.45	535.34	30.88	74.37
CORPORATE DUES	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 FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHARED BUSINESS OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER SERVICE	0.00	0.00	(65.29)	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERNAL AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIV ISION OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURY	33.49	0.01	0.00	0.63	110.91	1.33	32.49
GRANTS COORDINATION	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	1,155.91	138.28	0.00	82.24	142.69	0.00	27.46
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	1,387.97	138.99	(65.29)	192.32	788.94	32.21	134.32
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	1,387.97	138.99	(65.29)	192.32	788.94	32.21	134.32
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	1,387.97	138.99	(65.29)	192.32	788.94	32.21	134.32

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

Central Service Departments	POLICE	POLICE DRUG ENF	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER
BUILDING USE ALLOWANCE	54,625.61	0.00	0.00	7,531.94	2,209.27	3,889.00	0.00
EMPLOYEE BENEFITS	9,497,574.15	0.00	7,386,252.43	392,820.87	17,881.16	19,044.31	5,766.56
POST AUDITS	31,454.87	218.91	13,499.41	3,346.08	785.82	286.96	176.11
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE HEALTH &	142,438.17	0.00	22,025.12	741.61	0.00	0.00	0.00
GENERAL SERVICES FACILITIES	362,176.95	0.00	23,283.88	26,264.04	6,112.78	6,491.56	3,235.05
SHARED BUSINESS OFFICE	0.00	0.00	1,763.14	260.55	48.98	15.68	0.00
CUSTOMER SERVICE	(1,398.11)	0.00	(1,350.84)	(149.72)	(47.28)	(47.28)	0.00
FLEET MANAGEMENT	4,538,955.10	5,352.70	1,477,909.70	210,539.97	7,541.46	0.00	0.00
POSTAL SERVICE	(3,861.53)	0.00	(396.56)	(2,011.60)	(185.59)	(44.62)	(2.48)
RADIO SHOP	(749,296.65)	(23,233.66)	(222,509.42)	(14,834.97)	(1,385.70)	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	5,668.39	0.00	5,668.39	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	75,498.65	0.00	44,659.91	3,831.06	489.07	561.89	127.16
PAYROLL	1,897.27	0.00	1,122.30	96.27	12.29	14.12	3.20
OFFICE OF MANAGEMENT	87,767.19	0.00	51,917.16	4,453.62	568.55	653.20	147.82
INTERNAL AUDIT	23,643.62	0.00	13,985.97	1,199.76	153.16	175.96	39.82
BUSINESS SOLUTIONS	15,106.62	0.00	8,936.06	766.57	97.86	112.43	25.45
DIV ISION OF REAL PROPERTY	95,619.01	0.00	6,158.11	0.00	0.00	0.00	0.00
PURCHASING	1,961.01	0.00	1,160.00	99.51	12.70	14.59	3.30
FINANCIAL ACCOUNTABILITY	492.53	0.00	291.35	24.99	3.19	3.67	0.83
TREASURY	8,067.45	992.81	5,063.43	402.05	20.76	29.12	5.73
GRANTS COORDINATION	262.97	0.00	155.56	13.34	1.70	1.96	0.44
HUMAN RESOURCES	(95,122.93)	0.00	(64,228.78)	(4,959.74)	(243.19)	(292.30)	(49.11)
INFORMATION SYSTEMS	111,585.40	284.65	24,983.59	36,842.80	621.87	925.47	126.75
DEPARTMENT OF LAW	372,124.63	0.00	93,483.42	137,805.74	22,252.00	0.00	0.00
CENTRAL RECORDS	2,625.27	0.00	16,581.11	2,131.83	0.00	0.00	0.00
Total Allocated	14,579,865.64	(16,384.59)	8,910,414.44	807,216.57	56,950.86	31,835.72	9,606.63
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	14,579,865.64	(16,384.59)	8,910,414.44	807,216.57	56,950.86	31,835.72	9,606.63
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	14,579,865.64	(16,384.59)	8,910,414.44	807,216.57	56,950.86	31,835.72	9,606.63

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

Central Service Departments	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE
BUILDING USE ALLOWANCE	6,653.28	892.18	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	705,926.98	1,102,511.43	505,291.94	1,106,256.05	17,881.16	4,354,317.83	902,229.93
POST AUDITS	16,833.85	28,927.60	14,981.96	21,128.25	663.74	14,264.19	6,951.07
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE HEALTH &	0.00	7,265.33	0.00	4,202.76	0.00	13,167.64	0.00
GENERAL SERVICES FACILITIES	24,022.37	1,648.49	18,679.03	0.00	0.00	0.00	0.00
SHARED BUSINESS OFFICE	260.55	914.88	3,624.23	3,673.21	963.85	1,616.21	0.00
CUSTOMER SERVICE	(675.42)	(2,505.79)	(290.43)	(562.85)	(28.15)	0.00	0.00
FLEET MANAGEMENT	67,644.60	104,050.06	99,525.76	1,517,060.22	0.00	1,975,996.62	88,586.43
POSTAL SERVICE	(306.39)	(21.16)	(2,801.92)	(2,802.74)	(136.93)	(516.21)	0.00
RADIO SHOP	0.00	(2,460.48)	0.00	(11,925.46)	0.00	(68,131.57)	(359.06)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	5,668.39	0.00	5,668.39	5,668.39	5,668.39	0.00
FINANCE OPERATIONS	9,283.67	25,730.64	11,710.57	20,984.46	1,086.82	21,890.88	0.00
PAYROLL	233.30	646.61	294.29	527.34	27.31	550.12	0.00
OFFICE OF MANAGEMENT	10,792.27	29,911.88	13,613.54	24,394.44	1,263.44	25,448.15	0.00
INTERNAL AUDIT	2,907.33	8,057.96	3,667.35	6,571.62	340.36	6,855.48	0.00
BUSINESS SOLUTIONS	1,857.58	5,148.47	2,343.18	4,198.81	217.47	4,380.17	0.00
DIV ISION OF REAL PROPERTY	77.70	2,517.31	0.00	1,267.10	0.00	454.10	0.00
PURCHASING	241.14	668.33	304.17	545.05	28.23	568.60	0.00
FINANCIAL ACCOUNTABILITY	60.56	167.86	76.40	136.90	7.09	142.81	0.00
TREASURY	592.20	2,453.68	1,522.58	2,395.57	60.86	2,636.03	1,843.33
GRANTS COORDINATION	32.34	89.62	40.79	73.09	3.79	76.25	0.00
HUMAN RESOURCES	(7,892.09)	(9,938.19)	(17,751.95)	(32,036.05)	(243.19)	(18,375.13)	0.00
INFORMATION SYSTEMS	12,655.93	36,219.76	32,862.33	22,510.13	531.16	32,878.61	4,920.16
DEPARTMENT OF LAW	7,957.09	43,505.40	27,220.03	28,990.22	3,732.74	138,621.88	315.39
CENTRAL RECORDS	1,723.25	26,511.00	2,887.54	0.00	0.00	2,833.52	0.00
Total Allocated	860,882.09	1,418,581.26	717,801.39	2,723,256.51	32,068.14	6,515,344.57	1,004,487.25
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	860,882.09	1,418,581.26	717,801.39	2,723,256.51	32,068.14	6,515,344.57	1,004,487.25
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	860,882.09	1,418,581.26	717,801.39	2,723,256.51	32,068.14	6,515,344.57	1,004,487.25

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

Central Service Departments	HUMAN RELATIONS	ADA MANAGEMENT	CARING FOR CHILDREN	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR
BUILDING USE ALLOWANCE	480.85	0.00	5,339.04	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	12,114.66	0.00	5,766.56	23,647.47	41,528.63	80,285.04	53,159.95
POST AUDITS	562.01	913.53	4,212.59	1,366.79	856.70	6,222.93	3,887.75
CORPORATE DUES	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	227.21
GENERAL SERVICES FACILITIES	1,686.63	0.00	18,819.57	0.00	0.00	0.00	0.00
SHARED BUSINESS OFFICE	180.23	0.00	21,500.50	0.00	0.00	0.00	0.00
CUSTOMER SERVICE	(19.13)	0.00	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	0.00	10,216.91	0.00	0.00	0.00	795.71	0.00
POSTAL SERVICE	(36.32)	(24.18)	(35.69)	(6.22)	(68.21)	(4.96)	(108.60)
RADIO SHOP	0.00	0.00	0.00	0.00	(224.43)	(427.26)	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	0.00	5,668.39	0.00	5,668.39
FINANCE OPERATIONS	715.13	0.00	4,727.70	0.00	0.00	0.00	0.00
PAYROLL	17.97	0.00	118.81	0.00	0.00	0.00	0.00
OFFICE OF MANAGEMENT	831.35	0.00	5,495.95	0.00	0.00	0.00	0.00
INTERNAL AUDIT	223.96	0.00	1,480.55	0.00	0.00	0.00	0.00
BUSINESS SOLUTIONS	143.09	0.00	945.97	0.00	0.00	0.00	0.00
DIV ISION OF REAL PROPERTY	0.00	17,237.49	0.00	0.00	141.07	15,208.86	0.00
PURCHASING	18.57	0.00	122.80	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	4.67	0.00	30.84	0.00	0.00	0.00	0.00
TREASURY	16.68	62.17	238.70	170.98	71.12	1,144.34	507.08
GRANTS COORDINATION	2.49	0.00	16.47	0.00	0.00	0.00	0.00
HUMAN RESOURCES	(166.02)	0.00	(4,053.61)	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	720.00	1,357.17	5,277.15	569.52	1,338.56	3,391.34	3,661.19
DEPARTMENT OF LAW	14,015.74	0.00	0.00	4,234.27	3,241.38	26,512.86	11,822.49
CENTRAL RECORDS	0.00	1,985.09	1,715.21	0.00	0.00	269.81	0.00
Total Allocated	31,512.56	31,748.18	71,719.11	29,982.81	52,553.21	133,398.67	78,825.46
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	31,512.56	31,748.18	71,719.11	29,982.81	52,553.21	133,398.67	78,825.46
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	31,512.56	31,748.18	71,719.11	29,982.81	52,553.21	133,398.67	78,825.46

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

Central Service Departments	SPORTS AUTHORITY	WATER & SEWER	STORM WATER	BORDEAUX LONG-TERM	GENERAL HOSP	METRO ACTION COM	NCAC
BUILDING USE ALLOWANCE	0.00	893.56	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	3,382,470.86	0.00	1,391,044.99	2,577,894.65	311,198.82	47,876.77
POST AUDITS	1,302.23	41,988.49	3,165.06	25,003.38	82,731.43	13,258.74	19,624.66
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE HEALTH &	0.00	16,592.14	0.00	8,366.13	2,105.76	6,329.15	0.00
GENERAL SERVICES FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHARED BUSINESS OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	0.00	1,864,626.05	39,882.48	52,644.22	11,188.20	171,362.57	3,440.11
POSTAL SERVICE	(67.69)	(69.00)	0.00	(406.80)	(22.31)	(578.59)	(227.22)
RADIO SHOP	0.00	(17,159.42)	0.00	(338.92)	(1,461.72)	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	5,668.39	5,668.39	0.00	0.00	0.00	0.00	5,668.39
FINANCE OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERNAL AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIV ISION OF REAL PROPERTY	2,324.66	4,781.15	0.00	0.00	0.00	0.00	0.00
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURY	1,250.40	24,309.14	1,258.24	2,411.48	10,994.87	1,429.72	303.63
GRANTS COORDINATION	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	495.97	64,139.19	0.00	12,645.67	24,665.23	12,741.53	5,450.32
DEPARTMENT OF LAW	13,736.05	197,147.65	0.00	20,383.29	39,680.15	14,132.02	3,744.99
CENTRAL RECORDS	0.00	0.00	0.00	0.00	0.00	3,386.63	5,094.52
Total Allocated	24,710.01	5,585,388.20	44,305.78	1,511,753.44	2,747,776.26	533,260.59	90,976.17
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	24,710.01	5,585,388.20	44,305.78	1,511,753.44	2,747,776.26	533,260.59	90,976.17
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	24,710.01	5,585,388.20	44,305.78	1,511,753.44	2,747,776.26	533,260.59	90,976.17

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

Central Service Departments	MDHA	METRO TRANSIT	NTTC	TAXI TRANSP &	EDUCATION	SELF INSUR FUND	ARENA
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	5,766.56	0.00	0.00	63,450.66	16,672,103.33	0.00	0.00
POST AUDITS	25.26	853.18	249.79	395.02	422,113.22	0.00	152.96
CORPORATE DUES	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 FACILITIES	0.00	0.00	0.00	1,072.00	0.00	0.00	0.00
SHARED BUSINESS OFFICE	0.00	0.00	0.00	33.30	0.00	0.00	0.00
CUSTOMER SERVICE	0.00	0.00	0.00	0.00	(1,642.39)	(56.28)	0.00
FLEET MANAGEMENT	0.00	0.00	0.00	0.00	1,258.07	0.00	0.00
POSTAL SERVICE	0.00	0.00	0.00	(43.54)	(49.56)	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	(1,019.50)	(43,838.11)	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	0.00	5,668.39	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	353.22	304,636.69	0.00	0.00
PAYROLL	0.00	0.00	0.00	8.88	7,655.47	0.00	0.00
OFFICE OF MANAGEMENT	0.00	0.00	0.00	410.61	354,140.16	0.00	0.00
INTERNAL AUDIT	0.00	0.00	0.00	110.61	95,401.88	0.00	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	70.68	60,955.07	0.00	0.00
DIV ISION OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	0.00	0.00	0.00	9.17	7,912.70	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	2.30	1,987.37	0.00	0.00
TREASURY	3.07	573.53	204.24	18.08	26,035.93	96.83	138.58
GRANTS COORDINATION	0.00	0.00	0.00	1.23	1,061.10	0.00	0.00
HUMAN RESOURCES	0.00	0.00	0.00	(195.26)	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	0.00	0.00	336.18	33,348.80	0.00	0.00
DEPARTMENT OF LAW	0.00	14,676.80	0.00	16,151.38	396,140.85	(323,799.69)	0.00
CENTRAL RECORDS	0.00	0.00	0.00	53.98	0.00	0.00	0.00
Total Allocated	5,794.89	16,103.51	454.03	81,219.00	18,344,888.97	(323,759.14)	291.54
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	5,794.89	16,103.51	454.03	81,219.00	18,344,888.97	(323,759.14)	291.54
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	5,794.89	16,103.51	454.03	81,219.00	18,344,888.97	(323,759.14)	291.54

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

Central Service Departments	COMMUNICATION	ALL OTHER	KNOWLES HOME	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE ALLOWANCE	73,049.96	85,510.74	0.00	474,443.36	0.00	0.00	474,443.36
EMPLOYEE BENEFITS	5,766.56	141,592.81	5,766.56	54,214,958.79	0.00	0.00	54,214,958.79
POST AUDITS	1,579.38	151,262.10	2,603.06	985,240.83	0.00	0.00	985,240.83
CORPORATE DUES	0.00	0.00	0.00	292,249.09	0.00	0.00	292,249.09
EMPLOYEE HEALTH &	0.00	(565.00)	0.00	237,382.84	80,920.98	0.00	318,303.82
GENERAL SERVICES FACILITIES	21,499.58	4,137.14	0.00	1,397,735.04	0.00	0.00	1,397,735.04
SHARED BUSINESS OFFICE	21,453.48	16,949.97	0.00	185,952.71	0.00	0.00	185,952.71
CUSTOMER SERVICE	0.00	0.00	0.00	(22,054.26)	0.00	0.00	(22,054.26)
FLEET MANAGEMENT	661.32	(12.20)	1,115.94	13,317,474.38	0.00	0.00	13,317,474.38
POSTAL SERVICE	(133.90)	(195.37)	(4.14)	(39,423.01)	0.00	0.00	(39,423.01)
RADIO SHOP	(9,637.74)	(365,425.24)	0.00	(1,648,851.37)	0.00	0.00	(1,648,851.37)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	5,668.39	0.00	107,699.41	0.00	0.00	107,699.41
FINANCE OPERATIONS	3,758.25	584.71	0.00	604,208.71	0.00	0.00	604,208.71
PAYROLL	94.44	14.69	0.00	15,183.70	0.00	0.00	15,183.70
OFFICE OF MANAGEMENT	4,368.97	679.73	0.00	702,392.75	0.00	0.00	702,392.75
INTERNAL AUDIT	1,176.96	183.11	0.00	189,217.68	0.00	0.00	189,217.68
BUSINESS SOLUTIONS	752.00	116.99	0.00	120,896.84	0.00	0.00	120,896.84
DIV ISION OF REAL PROPERTY	0.00	0.00	0.00	179,342.31	0.00	0.00	179,342.31
PURCHASING	97.62	15.19	0.00	15,693.79	0.00	0.00	15,693.79
FINANCIAL ACCOUNTABILITY	24.52	3.81	0.00	3,941.69	0.00	0.00	3,941.69
TREASURY	582.47	38,278.57	95.84	145,926.98	0.00	0.00	145,926.98
GRANTS COORDINATION	13.09	2.04	0.00	2,104.55	0.00	0.00	2,104.55
HUMAN RESOURCES	(9,782.69)	(455.50)	0.00	(345,105.35)	0.00	0.00	(345,105.35)
INFORMATION SYSTEMS	8,154.40	15,859.91	2,056.51	709,983.92	0.00	0.00	709,983.92
DEPARTMENT OF LAW	0.00	139,214.91	0.00	1,879,339.80	0.00	0.00	1,879,339.80
CENTRAL RECORDS	0.00	29,431.31	0.00	241,294.56	0.00	0.00	241,294.56
Total Allocated	123,478.67	262,852.81	11,633.77	73,967,229.74	80,920.98	0.00	74,048,150.72
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	123,478.67	262,852.81	11,633.77	73,967,229.74	80,920.98	0.00	74,048,150.72
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	123,478.67	262,852.81	11,633.77	73,967,229.74	80,920.98	0.00	74,048,150.72

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2005	Fixed Costs Fiscal 2005	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
LEGISLATIVE	610,273.99	0.00	0.00	610,273.99	0.00	610,273.99
MAYOR	414,909.35	0.00	0.00	414,909.35	0.00	414,909.35
ELECTIONS	170,991.92	0.00	0.00	170,991.92	0.00	170,991.92
SURPLUS PROPERTY	4,484.29	0.00	0.00	4,484.29	0.00	4,484.29
PLANNING COMM	336,317.67	0.00	0.00	336,317.67	0.00	336,317.67
ADV PLAN/RSCH	24.95	0.00	0.00	24.95	0.00	24.95
REGISTER/DEEDS	64,793.36	0.00	0.00	64,793.36	0.00	64,793.36
HISTORICAL COMM	1,997.29	0.00	0.00	1,997.29	0.00	1,997.29
COMM ED ALLIANCE	37,917.29	0.00	0.00	37,917.29	0.00	37,917.29
GOVT ACCESS TV	95,557.59	0.00	0.00	95,557.59	0.00	95,557.59
ASSESSOR PROP	505,338.85	0.00	0.00	505,338.85	0.00	505,338.85
TRUSTEE	171,704.07	0.00	0.00	171,704.07	0.00	171,704.07
COUNTY CLERK	442,715.16	0.00	0.00	442,715.16	0.00	442,715.16
DISTRICT ATTOR	73,296.53	0.00	0.00	73,296.53	0.00	73,296.53
DA DRUG ENF	84,771.18	0.00	0.00	84,771.18	0.00	84,771.18
DA SPECIAL OPNS	7,358.81	0.00	0.00	7,358.81	0.00	7,358.81
MEDICAL EXAMINER	3,697.04	0.00	0.00	3,697.04	0.00	3,697.04
PUBLIC DEFENDER	62,167.14	0.00	0.00	62,167.14	0.00	62,167.14
JUVENILE CT CLRK	126,320.46	0.00	0.00	126,320.46	0.00	126,320.46
CIRCUIT CT CLERK	569,345.98	0.00	0.00	569,345.98	0.00	569,345.98
CRIMINAL CT CLRK	266,367.85	0.00	0.00	266,367.85	0.00	266,367.85
CLERK/MASTER	139,037.96	0.00	0.00	139,037.96	0.00	139,037.96
JUVENILE COURT	384,529.77	0.00	0.00	384,529.77	0.00	384,529.77
GEN SESSIONS CT	472,935.47	0.00	0.00	472,935.47	0.00	472,935.47
ST TRIAL COURTS	183,795.60	0.00	0.00	183,795.60	0.00	183,795.60
JUSTICE INFO SYS	17,169.77	0.00	0.00	17,169.77	0.00	17,169.77
SHERIFF ADMIN	1,515,790.30	0.00	0.00	1,515,790.30	0.00	1,515,790.30
SH COMM SERVICES	5,066.76	0.00	0.00	5,066.76	0.00	5,066.76
SH FACILITY MTN	4,868.36	0.00	0.00	4,868.36	0.00	4,868.36
SH WAREHOUSE	1,560.61	0.00	0.00	1,560.61	0.00	1,560.61
SH CRIM JUST CTR	7,205.84	0.00	0.00	7,205.84	0.00	7,205.84
SH HILL JAIL	1,286.21	0.00	0.00	1,286.21	0.00	1,286.21
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	4,713.74	0.00	0.00	4,713.74	0.00	4,713.74
SH TRANSPORTATION	4,791.42	0.00	0.00	4,791.42	0.00	4,791.42
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	25,276.11	0.00	0.00	25,276.11	0.00	25,276.11
SH TRAINING ACAD	677.10	0.00	0.00	677.10	0.00	677.10
SH DEBERRY	1,958.03	0.00	0.00	1,958.03	0.00	1,958.03
SH CENTRAL PROC	307.20	0.00	0.00	307.20	0.00	307.20

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2005	Fixed Costs Fiscal 2005	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SH LAW ENF BLOCK	323.18	0.00	0.00	323.18	0.00	323.18
SH COMPLIANCE	181.10	0.00	0.00	181.10	0.00	181.10
SH PRE TRIAL	1,387.97	0.00	0.00	1,387.97	0.00	1,387.97
SH SOUTH PRECINCT	138.99	0.00	0.00	138.99	0.00	138.99
SH COURTHOUSE	(65.29)	0.00	0.00	(65.29)	0.00	(65.29)
SH SORT	192.32	0.00	0.00	192.32	0.00	192.32
SH DAY REPORTING	788.94	0.00	0.00	788.94	0.00	788.94
SH WORK RELEASE	32.21	0.00	0.00	32.21	0.00	32.21
SH OTHER	134.32	0.00	0.00	134.32	0.00	134.32
POLICE	14,579,865.64	0.00	0.00	14,579,865.64	0.00	14,579,865.64
POLICE DRUG ENF	(16,384.59)	0.00	0.00	(16,384.59)	0.00	(16,384.59)
FIRE	8,910,414.44	0.00	0.00	8,910,414.44	0.00	8,910,414.44
CODES ADMIN	807,216.57	0.00	0.00	807,216.57	0.00	807,216.57
BEER BOARD	56,950.86	0.00	0.00	56,950.86	0.00	56,950.86
AGRICULTURAL EXT	31,835.72	0.00	0.00	31,835.72	0.00	31,835.72
SOIL & WATER	9,606.63	0.00	0.00	9,606.63	0.00	9,606.63
SOCIAL SERVICES	860,882.09	0.00	0.00	860,882.09	0.00	860,882.09
HEALTH	1,418,581.26	0.00	0.00	1,418,581.26	0.00	1,418,581.26
PUBLIC LIBRARY	717,801.39	0.00	0.00	717,801.39	0.00	717,801.39
PARKS	2,723,256.51	0.00	0.00	2,723,256.51	0.00	2,723,256.51
ARTS COMMISSION	32,068.14	0.00	0.00	32,068.14	0.00	32,068.14
PUBLIC WORKS	6,515,344.57	0.00	0.00	6,515,344.57	0.00	6,515,344.57
SOLID WASTE	1,004,487.25	0.00	0.00	1,004,487.25	0.00	1,004,487.25
HUMAN RELATIONS	31,512.56	0.00	0.00	31,512.56	0.00	31,512.56
ADA MANAGEMENT	31,748.18	0.00	0.00	31,748.18	0.00	31,748.18
CARING FOR CHILDREN	71,719.11	0.00	0.00	71,719.11	0.00	71,719.11
FARMERS MARKET	29,982.81	0.00	0.00	29,982.81	0.00	29,982.81
MUNI AUDITORIUM	52,553.21	0.00	0.00	52,553.21	0.00	52,553.21
STATE FAIR BD	133,398.67	0.00	0.00	133,398.67	0.00	133,398.67
CONVENTION CTR	78,825.46	0.00	0.00	78,825.46	0.00	78,825.46
SPORTS AUTHORITY	24,710.01	0.00	0.00	24,710.01	0.00	24,710.01
WATER & SEWER	5,585,388.20	0.00	0.00	5,585,388.20	0.00	5,585,388.20
STORM WATER	44,305.78	0.00	0.00	44,305.78	0.00	44,305.78
BORDEAUX LONG-TERM CARE	1,511,753.44	0.00	0.00	1,511,753.44	0.00	1,511,753.44
GENERAL HOSP	2,747,776.26	0.00	0.00	2,747,776.26	0.00	2,747,776.26
METRO ACTION COM	533,260.59	0.00	0.00	533,260.59	0.00	533,260.59
NCAC	90,976.17	0.00	0.00	90,976.17	0.00	90,976.17
MDHA	5,794.89	0.00	0.00	5,794.89	0.00	5,794.89
METRO TRANSIT	16,103.51	0.00	0.00	16,103.51	0.00	16,103.51
NTTC	454.03	0.00	0.00	454.03	0.00	454.03

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2005	Fixed Costs Fiscal 2005	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
TAXI TRANSP & LICENSING	81,219.00	0.00	0.00	81,219.00	0.00	81,219.00
EDUCATION	18,344,888.97	0.00	0.00	18,344,888.97	0.00	18,344,888.97
SELF INSUR FUND	(323,759.14)	0.00	0.00	(323,759.14)	0.00	(323,759.14)
ARENA	291.54	0.00	0.00	291.54	0.00	291.54
COMMUNICATION CENTER	123,478.67	0.00	0.00	123,478.67	0.00	123,478.67
ALL OTHER	262,852.81	0.00	0.00	262,852.81	0.00	262,852.81
KNOWLES HOME	11,633.77	0.00	0.00	11,633.77	0.00	11,633.77
SubTotal	73,967,229.74	0.00	0.00	73,967,229.74	0.00	73,967,229.74
Direct Billed	80,920.98					80,920.98
Unallocated	0.00					0.00
Total	74,048,150.72					74,048,150.72

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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	
EMPLOYEE BENEFITS	55,219,009.24	0.00	
POST AUDITS	1,129,777.37	0.00	
CORPORATE DUES	297,512.59	0.00	
EMPLOYEE HEALTH & WELLNESS	418,793.05	0.00	
GENERAL SERVICES FACILITIES	9,833,732.57	(8,627,371.86)	
SHARED BUSINESS OFFICE	1,962,203.97	(1,690,034.00)	
CUSTOMER SERVICE	226,311.32	(250,300.00)	
FLEET MANAGEMENT	26,359,625.00	(13,136,542.50)	
POSTAL SERVICE	859,176.00	(920,525.00)	
RADIO SHOP	3,427,934.00	(5,161,327.00)	
DIRECTOR OF FINANCE	677,459.59	0.00	
MINORITY SMALL BUSINESS ASSISTANCE	412,809.87	0.00	
FINANCE OPERATIONS	1,529,165.69	(1,505,484.25)	
PAYROLL	1,034,090.24	(1,018,075.79)	
OFFICE OF MANAGEMENT BUDGET	1,385,218.72	(1,363,766.52)	
INTERNAL AUDIT	828,032.23	(746,552.30)	
BUSINESS SOLUTIONS	959,561.31	(944,701.02)	
DIV ISION OF REAL PROPERTY	1,513,804.00	(1,386,123.81)	
PURCHASING	1,068,829.92	(1,052,277.48)	
FINANCIAL ACCOUNTABILITY	268,449.60	(264,292.25)	
TREASURY	1,089,319.00	(1,082,202.00)	
GRANTS COORDINATION	143,330.02	(141,110.34)	
HUMAN RESOURCES	6,098,556.00	(6,821,913.00)	
INFORMATION SYSTEMS	12,981,610.00	(12,457,344.00)	
DEPARTMENT OF LAW	4,446,052.37	(2,385,281.00)	
CENTRAL RECORDS	287,155.17	0.00	
LEGISLATIVE			610,273.99
MAYOR			414,909.35
ELECTIONS			170,991.92
SURPLUS PROPERTY			4,484.29
PLANNING COMM			336,317.67
ADV PLAN/RSCH			24.95
REGISTER/DEEDS			64,793.36
HISTORICAL COMM			1,997.29
COMM ED ALLIANCE			37,917.29
GOVT ACCESS TV			95,557.59
ASSESSOR PROP			505,338.85

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
TRUSTEE			171,704.07
COUNTY CLERK			442,715.16
DISTRICT ATTOR			73,296.53
DA DRUG ENF			84,771.18
DA SPECIAL OPNS			7,358.81
MEDICAL EXAMINER			3,697.04
PUBLIC DEFENDER			62,167.14
JUVENILE CT CLRK			126,320.46
CIRCUIT CT CLERK			569,345.98
CRIMINAL CT CLRK			266,367.85
CLERK/MASTER			139,037.96
JUVENILE COURT			384,529.77
GEN SESSIONS CT			472,935.47
ST TRIAL COURTS			183,795.60
JUSTICE INFO SYS			17,169.77
SHERIFF ADMIN			1,515,790.30
SH COMM SERVICES			5,066.76
SH FACILITY MTN			4,868.36
SH WAREHOUSE			1,560.61
SH CRIM JUST CTR			7,205.84
SH HILL JAIL			1,286.21
SH MENS JAIL ANX			0.00
SH CORR WORK CTR			4,713.74
SH TRANSPORTATION			4,791.42
SH SUBSTANCE AB			0.00
SH WARRANTS			25,276.11
SH TRAINING ACAD			677.10
SH DEBERRY			1,958.03
SH CENTRAL PROC			307.20
SH LAW ENF BLOCK			323.18
SH COMPLIANCE			181.10
SH PRE TRIAL			1,387.97
SH SOUTH PRECINCT			138.99
SH COURTHOUSE			(65.29)
SH SORT			192.32
SH DAY REPORTING			788.94
SH WORK RELEASE			32.21
SH OTHER			134.32

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
POLICE			14,579,865.64
POLICE DRUG ENF			(16,384.59)
FIRE			8,910,414.44
CODES ADMIN			807,216.57
BEER BOARD			56,950.86
AGRICULTURAL EXT			31,835.72
SOIL & WATER			9,606.63
SOCIAL SERVICES			860,882.09
HEALTH			1,418,581.26
PUBLIC LIBRARY			717,801.39
PARKS			2,723,256.51
ARTS COMMISSION			32,068.14
PUBLIC WORKS			6,515,344.57
SOLID WASTE			1,004,487.25
HUMAN RELATIONS			31,512.56
ADA MANAGEMENT			31,748.18
CARING FOR CHILDREN			71,719.11
FARMERS MARKET			29,982.81
MUNI AUDITORIUM			52,553.21
STATE FAIR BD			133,398.67
CONVENTION CTR			78,825.46
SPORTS AUTHORITY			24,710.01
WATER & SEWER			5,585,388.20
STORM WATER			44,305.78
BORDEAUX LONG-TERM CARE			1,511,753.44
GENERAL HOSP			2,747,776.26
METRO ACTION COM			533,260.59
NCAC			90,976.17
MDHA			5,794.89
METRO TRANSIT			16,103.51
NTTC			454.03
TAXI TRANSP & LICENSING			81,219.00
EDUCATION			18,344,888.97
SELF INSUR FUND			(323,759.14)
ARENA			291.54
COMMUNICATION CENTER			123,478.67
ALL OTHER			262,852.81
KNOWLES HOME			11,633.77

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
Direct Billed Total			80,920.98	
Unallocated Total			0.00	
Totals	134,457,518.84	(60,409,368.12)	74,048,150.72	0.00

All Monetary Values Are $ Dollars

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

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 24.5	SHARED BUSINESS 7.5
BUILDING USE ALLOWANCE	(545,856.00)	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	(55,433,997.15)	309.26	0.00	0.00	(3,366.20)	0.00
POST AUDITS	0.00	0.00	(1,135,473.80)	0.00	0.00	0.00	0.00
CORPORATE DUES	0.00	0.00	9.12	(297,524.29)	0.00	0.00	0.00
EMPLOYEE HEALTH &	0.00	0.00	519.20	0.00	(419,315.88)	0.00	0.00
GENERAL SERVICES FACILITIES	7,752.62	394,342.22	12,930.39	0.00	2,979.87	0.00	0.00
SHARED BUSINESS OFFICE	0.00	0.00	3,663.22	0.00	0.00	0.00	(275,904.13)
CUSTOMER SERVICE	0.00	0.00	490.44	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	0.00	0.00	64,719.92	0.00	0.00	(6,177.14)	52,975.79
POSTAL SERVICE	917.43	0.00	4,009.92	0.00	0.00	(358.60)	1,665.19
RADIO SHOP	0.00	0.00	2,893.53	0.00	0.00	(1,480.67)	10,480.88
DIRECTOR OF FINANCE	293.77	276,045.75	499.56	0.00	318.10	(682.96)	162.60
MINORITY SMALL BUSINESS	241.28	0.00	853.48	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	25,177.73	221,823.99	11,626.75	1,610.06	0.00	0.00	0.00
PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF MANAGEMENT	0.00	0.00	8,128.57	0.00	0.00	0.00	0.00
INTERNAL AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIV ISION OF REAL PROPERTY	0.00	0.00	3,821.79	0.00	0.00	(1,203.04)	15,003.00
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURY	0.00	0.00	4,365.55	0.00	0.00	(740.33)	9,403.41
GRANTS COORDINATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	8,493.61	148,015.85	21,959.53	0.00	97,641.38	367,815.07	0.00
INFORMATION SYSTEMS	14,249.70	137,281.92	7,667.44	0.00	72.71	(7,034.68)	0.00
DEPARTMENT OF LAW	10,020.92	41,528.63	1,544.99	3,665.14	0.00	(1,666.10)	260.55
CENTRAL RECORDS	4,265.58	0.00	220.31	0.00	0.00	0.00	0.00
LEGISLATIVE	18,139.70	204,314.82	1,336.60	268,257.15	0.00	(1,880.07)	456.46
MAYOR	10,610.96	61,491.46	2,732.86	23,991.94	4,101.62	(1,364.46)	6,921.30
ELECTIONS	3,440.48	90,614.74	990.00	0.00	0.00	(1,061.63)	2,090.30
SURPLUS PROPERTY	0.00	0.00	81.39	0.00	0.00	0.00	0.00
PLANNING COMM	18,584.40	173,152.17	5,930.20	0.00	772.51	(2,376.98)	718.96
ADV PLAN/RSCH	0.00	0.00	0.70	0.00	0.00	0.00	0.00
REGISTER/DEEDS	0.00	41,528.63	625.85	0.00	0.00	0.00	146.93
HISTORICAL COMM	0.00	0.00	412.56	0.00	0.00	(389.35)	180.23
COMM ED ALLIANCE	0.00	35,762.11	282.06	0.00	0.00	(341.40)	180.23
GOVT ACCESS TV	0.00	0.00	232.24	0.00	0.00	(389.35)	93,054.56
ASSESSOR PROP	13,531.28	236,494.67	660.94	0.00	0.00	(3,020.04)	342.83
TRUSTEE	3,527.48	83,638.84	522.71	0.00	0.00	(876.90)	701.34

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

Department	BUILDING USE	EMPLOYEE BENEFITS	POST AUDITS	CORPORATE DUES	EMPLOYEE HEALTH &	HUMAN RESOURCES	SHARED BUSINESS
	1.5	2.5	3.5	4.5	5.5	24.5	7.5
COUNTY CLERK	11,798.68	341,885.40	1,058.06	0.00	0.00	(2,426.08)	799.29
DISTRICT ATTOR	220.71	24,699.43	1,890.19	0.00	0.00	(2,426.08)	260.55
DA DRUG ENF	0.00	0.00	1,768.12	0.00	0.00	0.00	0.00
DA SPECIAL OPNS	0.00	0.00	238.55	0.00	0.00	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	186.63	29,995.57	663.05	0.00	0.00	(1,178.56)	146.93
JUVENILE CT CLRK	0.00	99,212.79	413.27	0.00	0.00	(1,101.38)	146.93
CIRCUIT CT CLERK	0.00	381,110.17	1,296.62	0.00	0.00	(1,880.07)	2,791.63
CRIMINAL CT CLRK	14,614.05	197,273.29	874.24	0.00	0.00	0.00	0.00
CLERK/MASTER	0.00	35,762.11	478.52	0.00	0.00	(701.52)	64.65
JUVENILE COURT	0.00	228,089.75	3,655.50	0.00	0.00	(5,164.36)	195.90
GEN SESSIONS CT	50,845.98	220,488.35	3,788.12	0.00	370.28	(3,878.23)	881.57
ST TRIAL COURTS	0.00	107,768.37	3,781.10	0.00	0.00	(2,835.31)	816.92
JUSTICE INFO SYS	0.00	0.00	3,554.46	0.00	0.00	(750.62)	816.92
SHERIFF ADMIN	87,867.58	786,486.44	1,751.97	0.00	9,242.41	(45,277.23)	979.52
SH COMM SERVICES	0.00	0.00	211.19	0.00	0.00	0.00	0.00
SH FACILITY MTN	0.00	0.00	536.05	0.00	0.00	0.00	0.00
SH WAREHOUSE	0.00	0.00	691.81	0.00	0.00	0.00	0.00
SH CRIM JUST CTR	0.00	0.00	1,365.38	0.00	0.00	0.00	0.00
SH HILL JAIL	0.00	0.00	660.23	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	1,335.21	0.00	0.00	0.00	0.00
SH TRANSPORTATION	0.00	0.00	362.05	0.00	0.00	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	740.21	0.00	0.00	0.00	0.00
SH TRAINING ACAD	0.00	0.00	464.48	0.00	0.00	0.00	0.00
SH DEBERRY	0.00	0.00	660.94	0.00	0.00	0.00	0.00
SH CENTRAL PROC	0.00	0.00	124.18	0.00	0.00	0.00	0.00
SH LAW ENF BLOCK	0.00	0.00	174.71	0.00	0.00	0.00	0.00
SH COMPLIANCE	0.00	0.00	96.12	0.00	0.00	0.00	0.00
SH PRE TRIAL	0.00	0.00	198.57	0.00	0.00	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	0.70	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	109.45	0.00	0.00	0.00	0.00
SH DAY REPORTING	0.00	0.00	535.34	0.00	0.00	0.00	0.00
SH WORK RELEASE	0.00	0.00	30.88	0.00	0.00	0.00	0.00
SH OTHER	0.00	0.00	74.37	0.00	0.00	0.00	0.00
POLICE	54,625.61	9,497,574.15	31,454.87	0.00	142,438.17	(95,122.93)	0.00
POLICE DRUG ENF	0.00	0.00	218.91	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	EMPLOYEE BENEFITS	POST AUDITS	CORPORATE DUES	EMPLOYEE HEALTH &	HUMAN RESOURCES	SHARED BUSINESS
	1.5	2.5	3.5	4.5	5.5	24.5	7.5
FIRE	0.00	7,386,252.43	13,499.41	0.00	22,025.12	(64,228.78)	1,763.14
CODES ADMIN	7,531.94	392,820.87	3,346.08	0.00	741.61	(4,959.74)	260.55
BEER BOARD	2,209.27	17,881.16	785.82	0.00	0.00	(243.19)	48.98
AGRICULTURAL EXT	3,889.00	19,044.31	286.96	0.00	0.00	(292.30)	15.68
SOIL & WATER	0.00	5,766.56	176.11	0.00	0.00	(49.11)	0.00
SOCIAL SERVICES	6,653.28	705,926.98	16,833.85	0.00	0.00	(7,892.09)	260.55
HEALTH	892.18	1,102,511.43	28,927.60	0.00	7,265.33	(9,938.19)	914.88
PUBLIC LIBRARY	0.00	505,291.94	14,981.96	0.00	0.00	(17,751.95)	3,624.23
PARKS	0.00	1,106,256.05	21,128.25	0.00	4,202.76	(32,036.05)	3,673.21
ARTS COMMISSION	0.00	17,881.16	663.74	0.00	0.00	(243.19)	963.85
PUBLIC WORKS	0.00	4,354,317.83	14,264.19	0.00	13,167.64	(18,375.13)	1,616.21
SOLID WASTE	0.00	902,229.93	6,951.07	0.00	0.00	0.00	0.00
HUMAN RELATIONS	480.85	12,114.66	562.01	0.00	0.00	(166.02)	180.23
ADA MANAGEMENT	0.00	0.00	913.53	0.00	0.00	0.00	0.00
CARING FOR CHILDREN	5,339.04	5,766.56	4,212.59	0.00	0.00	(4,053.61)	21,500.50
FARMERS MARKET	0.00	23,647.47	1,366.79	0.00	0.00	0.00	0.00
MUNI AUDITORIUM	0.00	41,528.63	856.70	0.00	0.00	0.00	0.00
STATE FAIR BD	0.00	80,285.04	6,222.93	0.00	0.00	0.00	0.00
CONVENTION CTR	0.00	53,159.95	3,887.75	0.00	227.21	0.00	0.00
SPORTS AUTHORITY	0.00	0.00	1,302.23	0.00	0.00	0.00	0.00
WATER & SEWER	893.56	3,382,470.86	41,988.49	0.00	16,592.14	0.00	0.00
STORM WATER	0.00	0.00	3,165.06	0.00	0.00	0.00	0.00
BORDEAUX LONG-TERM CARE	0.00	1,391,044.99	25,003.38	0.00	8,366.13	0.00	0.00
GENERAL HOSP	0.00	2,577,894.65	82,731.43	0.00	2,105.76	0.00	0.00
METRO ACTION COM	0.00	311,198.82	13,258.74	0.00	6,329.15	0.00	0.00
NCAC	0.00	47,876.77	19,624.66	0.00	0.00	0.00	0.00
MDHA	0.00	5,766.56	25.26	0.00	0.00	0.00	0.00
METRO TRANSIT	0.00	0.00	853.18	0.00	0.00	0.00	0.00
NTTC	0.00	0.00	249.79	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	0.00	63,450.66	395.02	0.00	0.00	(195.26)	33.30
EDUCATION	0.00	16,672,103.33	422,113.22	0.00	0.00	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	152.96	0.00	0.00	0.00	0.00
COMMUNICATION CENTER	73,049.96	5,766.56	1,579.38	0.00	0.00	(9,782.69)	21,453.48
ALL OTHER	85,510.74	141,592.81	151,262.10	0.00	(565.00)	(455.50)	16,949.97
KNOWLES HOME	0.00	5,766.56	2,603.06	0.00	0.00	0.00	0.00
Direct Billings	0.00	0.00	0.00	0.00	80,920.98	0.00	0.00
Unallocated	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							
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	GENERAL SERVICES	CUSTOMER SERVICE	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS
	6.5	8.5	9.5	10.5	11.5	12.5	14.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	71,582.28	0.00	0.00	0.00	0.00	0.00	0.00
POST AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CORPORATE DUES	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 FACILITIES	(1,720,106.93)	0.00	61,090.05	(113.22)	0.00	0.00	0.00
SHARED BUSINESS OFFICE	0.00	0.00	0.00	(11.05)	0.00	0.00	0.00
CUSTOMER SERVICE	0.00	23,480.13	0.00	(1.29)	0.00	0.00	0.00
FLEET MANAGEMENT	104,321.62	(65.66)	(13,465,717.59)	(44.31)	(6,215.76)	0.00	8,588.55
POSTAL SERVICE	2,878.53	0.00	3,750.05	46,287.23	0.00	0.00	644.52
RADIO SHOP	37,420.79	(9.38)	19,535.59	(185.16)	1,655,067.13	0.00	2,143.39
DIRECTOR OF FINANCE	5,836.46	(168.85)	0.00	(754.53)	0.00	(1,246,334.65)	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	(1.23)	0.00	31,850.72	2,090.93
FINANCE OPERATIONS	0.00	0.00	0.00	(1,901.30)	0.00	320,360.72	(634,458.88)
PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF MANAGEMENT	0.00	0.00	0.00	(239.96)	0.00	363,959.68	0.00
INTERNAL AUDIT	0.00	0.00	0.00	(13.75)	0.00	115,124.37	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	(10.74)	0.00	111,033.91	0.00
DIV ISION OF REAL PROPERTY	8,020.16	(328.33)	7,119.68	(47.62)	0.00	182,129.20	3,939.75
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURY	7,861.35	(206.38)	0.00	(1,616.56)	0.00	121,876.05	2,309.50
GRANTS COORDINATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	0.00	0.00	0.00	(742.52)	0.00	0.00	0.00
INFORMATION SYSTEMS	54,989.71	(393.99)	46,200.29	(279.58)	0.00	0.00	0.00
DEPARTMENT OF LAW	29,460.99	(253.28)	7,107.48	(901.40)	0.00	0.00	10,533.53
CENTRAL RECORDS	0.00	0.00	3,440.07	0.00	0.00	0.00	0.00
LEGISLATIVE	60,390.20	(562.48)	0.00	(1,902.86)	0.00	0.00	1,866.08
MAYOR	56,994.74	(422.14)	161,082.22	(644.71)	(27,114.55)	0.00	2,988.77
ELECTIONS	10,798.63	(309.57)	3,522.75	(3,145.05)	0.00	0.00	3,124.63
SURPLUS PROPERTY	0.00	0.00	0.00	(16.17)	0.00	0.00	0.00
PLANNING COMM	62,276.14	(346.72)	3,522.75	(2,246.56)	0.00	0.00	3,115.93
ADV PLAN/RSCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REGISTER/DEEDS	238.22	(768.85)	3,708.75	(491.76)	0.00	0.00	697.75
HISTORICAL COMM	0.00	(56.28)	0.00	(319.32)	0.00	0.00	461.90
COMM ED ALLIANCE	0.00	0.00	0.00	0.00	0.00	0.00	470.60
GOVT ACCESS TV	0.00	0.00	619.96	(1.24)	0.00	0.00	416.25
ASSESSOR PROP	22,590.63	(393.99)	110,094.00	(506.28)	0.00	0.00	2,934.44
TRUSTEE	5,876.95	(403.00)	3,708.75	(550.21)	0.00	0.00	2,654.03

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

Department	GENERAL SERVICES	CUSTOMER SERVICE	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS
	6.5	8.5	9.5	10.5	11.5	12.5	14.5
COUNTY CLERK	30,730.71	(3,874.65)	17,820.36	(661.75)	0.00	0.00	3,024.64
DISTRICT ATTOR	5,717.34	(9.00)	31,094.45	(681.08)	(4,644.72)	0.00	3,405.03
DA DRUG ENF	0.00	0.00	78,411.28	0.00	(539.33)	0.00	0.00
DA SPECIAL OPNS	0.00	0.00	7,107.48	0.00	0.00	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	4,009.27	(515.57)	7,128.16	(229.95)	0.00	0.00	2,200.82
JUVENILE CT CLRK	10,005.35	(177.86)	3,853.40	(364.62)	0.00	0.00	1,503.09
CIRCUIT CT CLERK	123,480.28	(1,885.54)	31,622.15	(4,028.11)	(1,273.82)	0.00	3,414.82
CRIMINAL CT CLRK	0.00	0.00	3,626.05	(1,856.01)	0.00	0.00	0.00
CLERK/MASTER	55,108.01	(365.85)	0.00	(581.59)	0.00	0.00	1,105.31
JUVENILE COURT	71,269.03	(525.70)	58,761.20	(381.56)	(9,261.32)	0.00	5,361.32
GEN SESSIONS CT	173,726.17	(1,584.98)	3,564.07	(1,333.93)	(149.99)	0.00	5,515.65
ST TRIAL COURTS	15,343.91	(9.00)	43,605.22	(872.27)	(7,246.00)	0.00	4,763.57
JUSTICE INFO SYS	416.89	(216.13)	0.00	(29.80)	0.00	0.00	1,440.04
SHERIFF ADMIN	169,633.50	(787.99)	450,506.60	(3,408.15)	(64,952.33)	0.00	23,113.56
SH COMM SERVICES	0.00	0.00	4,746.45	0.00	0.00	0.00	0.00
SH FACILITY MTN	0.00	0.00	4,219.07	0.00	0.00	0.00	0.00
SH WAREHOUSE	0.00	0.00	791.08	0.00	0.00	0.00	0.00
SH CRIM JUST CTR	0.00	0.00	3,955.37	0.00	0.00	0.00	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	2,109.55	0.00	0.00	0.00	0.00
SH TRANSPORTATION	0.00	0.00	4,219.05	0.00	0.00	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	23,732.21	0.00	0.00	0.00	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	0.00	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 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	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	(65.29)	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 WORK RELEASE	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	362,176.95	(1,398.11)	4,538,955.10	(3,861.53)	(749,296.65)	0.00	75,498.65
POLICE DRUG ENF	0.00	0.00	5,352.70	0.00	(23,233.66)	0.00	0.00

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

Department	GENERAL SERVICES	CUSTOMER SERVICE	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS
	6.5	8.5	9.5	10.5	11.5	12.5	14.5
FIRE	23,283.88	(1,350.84)	1,477,909.70	(396.56)	(222,509.42)	0.00	44,659.91
CODES ADMIN	26,264.04	(149.72)	210,539.97	(2,011.60)	(14,834.97)	0.00	3,831.06
BEER BOARD	6,112.78	(47.28)	7,541.46	(185.59)	(1,385.70)	0.00	489.07
AGRICULTURAL EXT	6,491.56	(47.28)	0.00	(44.62)	0.00	0.00	561.89
SOIL & WATER	3,235.05	0.00	0.00	(2.48)	0.00	0.00	127.16
SOCIAL SERVICES	24,022.37	(675.42)	67,644.60	(306.39)	0.00	0.00	9,283.67
HEALTH	1,648.49	(2,505.79)	104,050.06	(21.16)	(2,460.48)	0.00	25,730.64
PUBLIC LIBRARY	18,679.03	(290.43)	99,525.76	(2,801.92)	0.00	0.00	11,710.57
PARKS	0.00	(562.85)	1,517,060.22	(2,802.74)	(11,925.46)	0.00	20,984.46
ARTS COMMISSION	0.00	(28.15)	0.00	(136.93)	0.00	0.00	1,086.82
PUBLIC WORKS	0.00	0.00	1,975,996.62	(516.21)	(68,131.57)	0.00	21,890.88
SOLID WASTE	0.00	0.00	88,586.43	0.00	(359.06)	0.00	0.00
HUMAN RELATIONS	1,686.63	(19.13)	0.00	(36.32)	0.00	0.00	715.13
ADA MANAGEMENT	0.00	0.00	10,216.91	(24.18)	0.00	0.00	0.00
CARING FOR CHILDREN	18,819.57	0.00	0.00	(35.69)	0.00	0.00	4,727.70
FARMERS MARKET	0.00	0.00	0.00	(6.22)	0.00	0.00	0.00
MUNI AUDITORIUM	0.00	0.00	0.00	(68.21)	(224.43)	0.00	0.00
STATE FAIR BD	0.00	0.00	795.71	(4.96)	(427.26)	0.00	0.00
CONVENTION CTR	0.00	0.00	0.00	(108.60)	0.00	0.00	0.00
SPORTS AUTHORITY	0.00	0.00	0.00	(67.69)	0.00	0.00	0.00
WATER & SEWER	0.00	0.00	1,864,626.05	(69.00)	(17,159.42)	0.00	0.00
STORM WATER	0.00	0.00	39,882.48	0.00	0.00	0.00	0.00
BORDEAUX LONG-TERM CARE	0.00	0.00	52,644.22	(406.80)	(338.92)	0.00	0.00
GENERAL HOSP	0.00	0.00	11,188.20	(22.31)	(1,461.72)	0.00	0.00
METRO ACTION COM	0.00	0.00	171,362.57	(578.59)	0.00	0.00	0.00
NCAC	0.00	0.00	3,440.11	(227.22)	0.00	0.00	0.00
MDHA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
METRO TRANSIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NTTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	1,072.00	0.00	0.00	(43.54)	(1,019.50)	0.00	353.22
EDUCATION	0.00	(1,642.39)	1,258.07	(49.56)	(43,838.11)	0.00	304,636.69
SELF INSUR FUND	0.00	(56.28)	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	21,499.58	0.00	661.32	(133.90)	(9,637.74)	0.00	3,758.25
ALL OTHER	4,137.14	0.00	(12.20)	(195.37)	(365,425.24)	0.00	584.71
KNOWLES HOME	0.00	0.00	1,115.94	(4.14)	0.00	0.00	0.00
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	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	MINORITY SMALL	DIV ISION OF REAL	TREASURY OFFICE OF MANAGEMENT	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS
	13.5	19.5	22.5	16.5	17.5	15.5	18.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	4,121.42	0.00	0.00	0.00	0.00
POST AUDITS	0.00	0.00	9.78	0.00	0.00	0.00	0.00
CORPORATE DUES	0.00	0.00	2.58	0.00	0.00	0.00	0.00
EMPLOYEE HEALTH &	0.00	0.00	3.63	0.00	0.00	0.00	0.00
GENERAL SERVICES FACILITIES	5,479.89	3,153.60	3,271.28	0.00	0.00	0.00	0.00
SHARED BUSINESS OFFICE	0.00	0.00	53.13	0.00	0.00	0.00	0.00
CUSTOMER SERVICE	0.00	0.00	19.40	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	0.00	0.00	863.15	10,032.66	2,768.45	260.83	1,632.24
POSTAL SERVICE	0.00	0.00	39.21	752.89	207.76	19.57	122.49
RADIO SHOP	0.00	0.00	648.73	2,503.79	690.91	65.09	407.35
DIRECTOR OF FINANCE	5,479.84	181,304.95	209.65	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	(452,214.69)	0.00	11.32	2,442.50	673.99	63.50	397.38
FINANCE OPERATIONS	0.00	53.72	79.65	0.00	0.00	0.00	0.00
PAYROLL	0.00	0.00	0.00	0.00	0.00	(16,014.45)	0.00
OFFICE OF MANAGEMENT	316,550.29	0.00	91.44	(737,634.58)	0.00	0.00	0.00
INTERNAL AUDIT	0.00	0.00	24.85	0.00	(198,814.59)	0.00	0.00
BUSINESS SOLUTIONS	0.00	0.00	26.43	0.00	0.00	0.00	(126,814.39)
DIV ISION OF REAL PROPERTY	5,668.48	(365,632.46)	143.61	4,579.96	1,233.79	99.01	788.31
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURY	0.00	0.00	(169,246.89)	2,684.80	723.26	58.04	462.12
GRANTS COORDINATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	5,668.39	114.00	12,626.10	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	5,668.39	1,663.88	860.69	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	0.00	0.00	199.91	12,245.23	3,298.75	264.71	2,107.66
CENTRAL RECORDS	0.00	0.00	13.95	0.00	0.00	0.00	0.00
LEGISLATIVE	5,668.39	0.00	429.42	2,169.32	584.39	46.89	373.38
MAYOR	0.00	31,844.61	205.62	3,474.46	935.98	75.11	598.03
ELECTIONS	0.00	0.00	477.88	3,632.38	978.53	78.52	625.21
SURPLUS PROPERTY	0.00	0.00	98.37	0.00	0.00	0.00	0.00
PLANNING COMM	5,668.39	0.00	282.13	3,622.27	975.81	78.30	623.47
ADV PLAN/RSCH	0.00	0.00	24.25	0.00	0.00	0.00	0.00
REGISTER/DEEDS	0.00	0.00	124.10	811.13	218.51	17.53	139.61
HISTORICAL COMM	0.00	0.00	28.43	536.96	144.65	11.61	92.42
COMM ED ALLIANCE	0.00	0.00	35.22	547.06	147.37	11.83	94.17
GOVT ACCESS TV	0.00	0.00	20.85	483.90	130.36	10.46	83.29
ASSESSOR PROP	0.00	0.00	378.71	3,411.28	918.96	73.74	587.15
TRUSTEE	0.00	0.00	114.09	3,085.31	831.15	66.70	531.05

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

Department	MINORITY SMALL	DIV ISION OF REAL	TREASURY OFFICE OF MANAGEMENT	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS
	13.5	19.5	22.5	16.5	17.5	15.5	18.5
COUNTY CLERK	0.00	0.00	312.29	3,516.14	947.21	76.01	605.21
DISTRICT ATTOR	0.00	0.00	303.07	3,958.35	1,066.34	85.57	681.32
DA DRUG ENF	0.00	0.00	497.65	0.00	0.00	0.00	0.00
DA SPECIAL OPNS	0.00	0.00	12.78	0.00	0.00	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	60.19	242.57	2,558.47	689.23	55.31	440.36
JUVENILE CT CLRK	0.00	0.00	112.97	1,747.34	470.72	37.77	300.76
CIRCUIT CT CLERK	0.00	0.00	355.13	3,969.72	1,069.41	85.81	683.28
CRIMINAL CT CLRK	5,668.39	0.00	359.78	0.00	0.00	0.00	0.00
CLERK/MASTER	0.00	0.00	84.55	1,284.92	346.15	27.78	221.16
JUVENILE COURT	5,668.39	1,650.95	671.82	6,232.54	1,678.99	134.73	1,072.76
GEN SESSIONS CT	0.00	0.00	531.59	6,411.95	1,727.31	138.61	1,103.64
ST TRIAL COURTS	0.00	0.00	604.11	5,537.65	1,491.79	119.71	953.14
JUSTICE INFO SYS	5,668.39	0.00	85.87	1,674.05	450.97	36.19	288.14
SHERIFF ADMIN	5,668.39	0.00	429.51	26,869.52	7,238.39	580.84	4,624.82
SH COMM SERVICES	0.00	0.00	64.79	0.00	0.00	0.00	0.00
SH FACILITY MTN	0.00	0.00	40.17	0.00	0.00	0.00	0.00
SH WAREHOUSE	0.00	0.00	19.02	0.00	0.00	0.00	0.00
SH CRIM JUST CTR	0.00	0.00	838.42	0.00	0.00	0.00	0.00
SH HILL JAIL	0.00	0.00	228.61	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	450.96	0.00	0.00	0.00	0.00
SH TRANSPORTATION	0.00	0.00	127.77	0.00	0.00	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	201.61	0.00	0.00	0.00	0.00
SH TRAINING ACAD	0.00	0.00	88.57	0.00	0.00	0.00	0.00
SH DEBERRY	0.00	0.00	321.33	0.00	0.00	0.00	0.00
SH CENTRAL PROC	0.00	0.00	104.87	0.00	0.00	0.00	0.00
SH LAW ENF BLOCK	0.00	0.00	148.47	0.00	0.00	0.00	0.00
SH COMPLIANCE	0.00	0.00	9.48	0.00	0.00	0.00	0.00
SH PRE TRIAL	0.00	0.00	33.49	0.00	0.00	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	0.01	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	0.63	0.00	0.00	0.00	0.00
SH DAY REPORTING	0.00	0.00	110.91	0.00	0.00	0.00	0.00
SH WORK RELEASE	0.00	0.00	1.33	0.00	0.00	0.00	0.00
SH OTHER	0.00	0.00	32.49	0.00	0.00	0.00	0.00
POLICE	5,668.39	95,619.01	8,067.45	87,767.19	23,643.62	1,897.27	15,106.62
POLICE DRUG ENF	0.00	0.00	992.81	0.00	0.00	0.00	0.00

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

Department	MINORITY SMALL	DIV ISION OF REAL	TREASURY OFFICE OF MANAGEMENT	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS
	13.5	19.5	22.5	16.5	17.5	15.5	18.5
FIRE	5,668.39	6,158.11	5,063.43	51,917.16	13,985.97	1,122.30	8,936.06
CODES ADMIN	0.00	0.00	402.05	4,453.62	1,199.76	96.27	766.57
BEER BOARD	0.00	0.00	20.76	568.55	153.16	12.29	97.86
AGRICULTURAL EXT	0.00	0.00	29.12	653.20	175.96	14.12	112.43
SOIL & WATER	0.00	0.00	5.73	147.82	39.82	3.20	25.45
SOCIAL SERVICES	0.00	77.70	592.20	10,792.27	2,907.33	233.30	1,857.58
HEALTH	5,668.39	2,517.31	2,453.68	29,911.88	8,057.96	646.61	5,148.47
PUBLIC LIBRARY	0.00	0.00	1,522.58	13,613.54	3,667.35	294.29	2,343.18
PARKS	5,668.39	1,267.10	2,395.57	24,394.44	6,571.62	527.34	4,198.81
ARTS COMMISSION	5,668.39	0.00	60.86	1,263.44	340.36	27.31	217.47
PUBLIC WORKS	5,668.39	454.10	2,636.03	25,448.15	6,855.48	550.12	4,380.17
SOLID WASTE	0.00	0.00	1,843.33	0.00	0.00	0.00	0.00
HUMAN RELATIONS	0.00	0.00	16.68	831.35	223.96	17.97	143.09
ADA MANAGEMENT	0.00	17,237.49	62.17	0.00	0.00	0.00	0.00
CARING FOR CHILDREN	0.00	0.00	238.70	5,495.95	1,480.55	118.81	945.97
FARMERS MARKET	0.00	0.00	170.98	0.00	0.00	0.00	0.00
MUNI AUDITORIUM	5,668.39	141.07	71.12	0.00	0.00	0.00	0.00
STATE FAIR BD	0.00	15,208.86	1,144.34	0.00	0.00	0.00	0.00
CONVENTION CTR	5,668.39	0.00	507.08	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	5,668.39	2,324.66	1,250.40	0.00	0.00	0.00	0.00
WATER & SEWER	5,668.39	4,781.15	24,309.14	0.00	0.00	0.00	0.00
STORM WATER	0.00	0.00	1,258.24	0.00	0.00	0.00	0.00
BORDEAUX LONG-TERM CARE	0.00	0.00	2,411.48	0.00	0.00	0.00	0.00
GENERAL HOSP	0.00	0.00	10,994.87	0.00	0.00	0.00	0.00
METRO ACTION COM	0.00	0.00	1,429.72	0.00	0.00	0.00	0.00
NCAC	5,668.39	0.00	303.63	0.00	0.00	0.00	0.00
MDHA	0.00	0.00	3.07	0.00	0.00	0.00	0.00
METRO TRANSIT	0.00	0.00	573.53	0.00	0.00	0.00	0.00
NTTC	0.00	0.00	204.24	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	0.00	0.00	18.08	410.61	110.61	8.88	70.68
EDUCATION	5,668.39	0.00	26,035.93	354,140.16	95,401.88	7,655.47	60,955.07
SELF INSUR FUND	0.00	0.00	96.83	0.00	0.00	0.00	0.00
ARENA	0.00	0.00	138.58	0.00	0.00	0.00	0.00
COMMUNICATION CENTER	0.00	0.00	582.47	4,368.97	1,176.96	94.44	752.00
ALL OTHER	5,668.39	0.00	38,278.57	679.73	183.11	14.69	116.99
KNOWLES HOME	0.00	0.00	95.84	0.00	0.00	0.00	0.00
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	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	PURCHASING	FINANCIAL	GRANTS COORDINATION	INFORMATION SYSTEMS	DEPARTMENT OF LAW	CENTRAL RECORDS	Total Plan Allocated
	20.5	21.5	23.5	25.5	26.5	27.5	
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	142,341.15	0.00	0.00
POST AUDITS	0.00	0.00	0.00	0.00	5,686.65	0.00	0.00
CORPORATE DUES	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 FACILITIES	0.00	0.00	0.00	12,861.44	9,755.17	242.91	0.00
SHARED BUSINESS OFFICE	0.00	0.00	0.00	28.86	0.00	0.00	0.00
CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	269.59	67.71	36.15	6,577.98	2,023.32	0.00	0.00
POSTAL SERVICE	20.23	5.08	2.71	384.79	0.00	0.00	0.00
RADIO SHOP	67.28	16.90	9.02	3,117.83	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	2,918.73	97,411.99	0.00	0.00
MINORITY SMALL BUSINESS	65.63	16.48	8.80	690.04	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	12,637.57	153.71	19,154.84	0.00
PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF MANAGEMENT	0.00	0.00	0.00	20,295.31	0.00	7,397.05	0.00
INTERNAL AUDIT	0.00	0.00	0.00	2,118.19	0.00	81.00	0.00
BUSINESS SOLUTIONS	0.00	0.00	0.00	904.50	0.00	0.00	0.00
DIV ISION OF REAL PROPERTY	102.33	25.70	13.72	2,754.03	0.00	4,088.74	0.00
PURCHASING	(16,552.44)	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL ACCOUNTABILITY	0.00	(4,157.35)	0.00	0.00	0.00	0.00	0.00
TREASURY	59.99	15.07	8.04	5,077.27	8,541.16	1,247.55	0.00
GRANTS COORDINATION	0.00	0.00	(2,219.68)	0.00	0.00	0.00	0.00
HUMAN RESOURCES	0.00	0.00	0.00	17,221.37	23,372.62	21,171.60	0.00
INFORMATION SYSTEMS	0.00	0.00	0.00	(801,994.15)	15,992.91	788.76	0.00
DEPARTMENT OF LAW	273.60	68.72	36.69	4,050.39	(2,184,618.48)	0.00	0.00
CENTRAL RECORDS	0.00	0.00	0.00	371.93	0.00	(295,467.01)	0.00
LEGISLATIVE	48.47	12.17	6.50	3,204.50	44,880.42	2,434.54	610,273.99
MAYOR	77.63	19.50	10.41	11,423.45	64,874.54	0.00	414,909.35
ELECTIONS	81.16	20.38	10.88	17,977.21	34,147.23	2,897.26	170,991.92
SURPLUS PROPERTY	0.00	0.00	0.00	4,320.70	0.00	0.00	4,484.29
PLANNING COMM	80.93	20.33	10.85	23,644.76	37,488.70	718.93	336,317.67
ADV PLAN/RSCH	0.00	0.00	0.00	0.00	0.00	0.00	24.95
REGISTER/DEEDS	18.12	4.55	2.43	12,545.54	670.44	4,555.88	64,793.36
HISTORICAL COMM	12.00	3.01	1.61	876.86	0.00	0.00	1,997.29
COMM ED ALLIANCE	12.22	3.07	1.64	434.81	276.30	0.00	37,917.29
GOVT ACCESS TV	10.81	2.72	1.45	871.95	9.38	0.00	95,557.59
ASSESSOR PROP	76.22	19.14	10.22	20,739.75	91,987.46	4,407.74	505,338.85
TRUSTEE	68.94	17.31	9.24	16,841.40	50,392.45	946.44	171,704.07

All Monetary Values Are $ Dollars

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

Department	PURCHASING	FINANCIAL	GRANTS COORDINATION	INFORMATION SYSTEMS	DEPARTMENT OF LAW	CENTRAL RECORDS	Total Plan Allocated
	20.5	21.5	23.5	25.5	26.5	27.5	
COUNTY CLERK	78.56	19.73	10.54	13,688.20	8,140.08	15,166.53	442,715.16
DISTRICT ATTOR	88.44	22.21	11.86	6,501.80	1,050.75	0.00	73,296.53
DA DRUG ENF	0.00	0.00	0.00	4,633.46	0.00	0.00	84,771.18
DA SPECIAL OPNS	0.00	0.00	0.00	0.00	0.00	0.00	7,358.81
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	3,697.04	0.00	3,697.04
PUBLIC DEFENDER	57.16	14.36	7.67	3,277.46	1,161.79	11,196.22	62,167.14
JUVENILE CT CLRK	39.04	9.81	5.24	1,528.72	441.05	8,136.07	126,320.46
CIRCUIT CT CLERK	88.70	22.28	11.89	6,693.28	817.44	20,900.91	569,345.98
CRIMINAL CT CLRK	0.00	0.00	0.00	3,055.69	4,034.06	38,718.31	266,367.85
CLERK/MASTER	28.71	7.21	3.85	1,628.20	11,827.99	32,707.80	139,037.96
JUVENILE COURT	139.26	34.98	18.67	7,733.28	7,493.64	0.00	384,529.77
GEN SESSIONS CT	143.26	35.98	19.21	5,748.02	4,305.15	537.69	472,935.47
ST TRIAL COURTS	123.73	31.08	16.59	8,950.47	850.82	0.00	183,795.60
JUSTICE INFO SYS	37.40	9.39	5.02	3,141.70	540.89	0.00	17,169.77
SHERIFF ADMIN	600.35	150.79	80.51	11,383.63	42,267.50	740.17	1,515,790.30
SH COMM SERVICES	0.00	0.00	0.00	44.33	0.00	0.00	5,066.76
SH FACILITY MTN	0.00	0.00	0.00	73.07	0.00	0.00	4,868.36
SH WAREHOUSE	0.00	0.00	0.00	58.70	0.00	0.00	1,560.61
SH CRIM JUST CTR	0.00	0.00	0.00	1,046.67	0.00	0.00	7,205.84
SH HILL JAIL	0.00	0.00	0.00	397.37	0.00	0.00	1,286.21
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	818.02	0.00	0.00	4,713.74
SH TRANSPORTATION	0.00	0.00	0.00	82.55	0.00	0.00	4,791.42
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	602.08	0.00	0.00	25,276.11
SH TRAINING ACAD	0.00	0.00	0.00	124.05	0.00	0.00	677.10
SH DEBERRY	0.00	0.00	0.00	34.76	941.00	0.00	1,958.03
SH CENTRAL PROC	0.00	0.00	0.00	78.15	0.00	0.00	307.20
SH LAW ENF BLOCK	0.00	0.00	0.00	0.00	0.00	0.00	323.18
SH COMPLIANCE	0.00	0.00	0.00	75.50	0.00	0.00	181.10
SH PRE TRIAL	0.00	0.00	0.00	1,155.91	0.00	0.00	1,387.97
SH SOUTH PRECINCT	0.00	0.00	0.00	138.28	0.00	0.00	138.99
SH COURTHOUSE	0.00	0.00	0.00	0.00	0.00	0.00	(65.29)
SH SORT	0.00	0.00	0.00	82.24	0.00	0.00	192.32
SH DAY REPORTING	0.00	0.00	0.00	142.69	0.00	0.00	788.94
SH WORK RELEASE	0.00	0.00	0.00	0.00	0.00	0.00	32.21
SH OTHER	0.00	0.00	0.00	27.46	0.00	0.00	134.32
POLICE	1,961.01	492.53	262.97	111,585.40	372,124.63	2,625.27	14,579,865.64
POLICE DRUG ENF	0.00	0.00	0.00	284.65	0.00	0.00	(16,384.59)

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

Department	PURCHASING	FINANCIAL	GRANTS COORDINATION	INFORMATION SYSTEMS	DEPARTMENT OF LAW	CENTRAL RECORDS	Total Plan Allocated
	20.5	21.5	23.5	25.5	26.5	27.5	
FIRE	1,160.00	291.35	155.56	24,983.59	93,483.42	16,581.11	8,910,414.44
CODES ADMIN	99.51	24.99	13.34	36,842.80	137,805.74	2,131.83	807,216.57
BEER BOARD	12.70	3.19	1.70	621.87	22,252.00	0.00	56,950.86
AGRICULTURAL EXT	14.59	3.67	1.96	925.47	0.00	0.00	31,835.72
SOIL & WATER	3.30	0.83	0.44	126.75	0.00	0.00	9,606.63
SOCIAL SERVICES	241.14	60.56	32.34	12,655.93	7,957.09	1,723.25	860,882.09
HEALTH	668.33	167.86	89.62	36,219.76	43,505.40	26,511.00	1,418,581.26
PUBLIC LIBRARY	304.17	76.40	40.79	32,862.33	27,220.03	2,887.54	717,801.39
PARKS	545.05	136.90	73.09	22,510.13	28,990.22	0.00	2,723,256.51
ARTS COMMISSION	28.23	7.09	3.79	531.16	3,732.74	0.00	32,068.14
PUBLIC WORKS	568.60	142.81	76.25	32,878.61	138,621.88	2,833.52	6,515,344.57
SOLID WASTE	0.00	0.00	0.00	4,920.16	315.39	0.00	1,004,487.25
HUMAN RELATIONS	18.57	4.67	2.49	720.00	14,015.74	0.00	31,512.56
ADA MANAGEMENT	0.00	0.00	0.00	1,357.17	0.00	1,985.09	31,748.18
CARING FOR CHILDREN	122.80	30.84	16.47	5,277.15	0.00	1,715.21	71,719.11
FARMERS MARKET	0.00	0.00	0.00	569.52	4,234.27	0.00	29,982.81
MUNI AUDITORIUM	0.00	0.00	0.00	1,338.56	3,241.38	0.00	52,553.21
STATE FAIR BD	0.00	0.00	0.00	3,391.34	26,512.86	269.81	133,398.67
CONVENTION CTR	0.00	0.00	0.00	3,661.19	11,822.49	0.00	78,825.46
SPORTS AUTHORITY	0.00	0.00	0.00	495.97	13,736.05	0.00	24,710.01
WATER & SEWER	0.00	0.00	0.00	64,139.19	197,147.65	0.00	5,585,388.20
STORM WATER	0.00	0.00	0.00	0.00	0.00	0.00	44,305.78
BORDEAUX LONG-TERM CARE	0.00	0.00	0.00	12,645.67	20,383.29	0.00	1,511,753.44
GENERAL HOSP	0.00	0.00	0.00	24,665.23	39,680.15	0.00	2,747,776.26
METRO ACTION COM	0.00	0.00	0.00	12,741.53	14,132.02	3,386.63	533,260.59
NCAC	0.00	0.00	0.00	5,450.32	3,744.99	5,094.52	90,976.17
MDHA	0.00	0.00	0.00	0.00	0.00	0.00	5,794.89
METRO TRANSIT	0.00	0.00	0.00	0.00	14,676.80	0.00	16,103.51
NTTC	0.00	0.00	0.00	0.00	0.00	0.00	454.03
TAXI TRANSP & LICENSING	9.17	2.30	1.23	336.18	16,151.38	53.98	81,219.00
EDUCATION	7,912.70	1,987.37	1,061.10	33,348.80	396,140.85	0.00	18,344,888.97
SELF INSUR FUND	0.00	0.00	0.00	0.00	(323,799.69)	0.00	(323,759.14)
ARENA	0.00	0.00	0.00	0.00	0.00	0.00	291.54
COMMUNICATION CENTER	97.62	24.52	13.09	8,154.40	0.00	0.00	123,478.67
ALL OTHER	15.19	3.81	2.04	15,859.91	139,214.91	29,431.31	262,852.81
KNOWLES HOME	0.00	0.00	0.00	2,056.51	0.00	0.00	11,633.77
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	80,920.98
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	74,048,150.72

All Monetary Values Are $ Dollars

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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 LINDSLEY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.2 HOWARD OFFICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.3 CRIMINAL JUSTICE BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.4 RECORDS CENTER	DIRECT ALLOCATION TO RECORDS CENTER	DIRECT ASSIGNED
1.4.5 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.6 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.7 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS
1.4.8 BEN WEST	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.9 CITY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBEL HAYES REPORT
1.4.10 TRIAL LAWYERS BLDG	SQUARE FEET OCCUPIED BY DEPARTMENT	GENERAL SERVICES BUILDINGS
EMPLOYEE BENEFITS		
2.4.1 COUNTY PENSION	RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 12600167	EMPLOYEE BENEFIT BOARD
2.4.2 EDUCAT PENSION	DIRECT ALLOCATION TO BOARD OF EDUCATION	DIRECT ASSIGNED
2.4.3 CIVIL SVC PENS	RETIRED EMPLOYEES 12604100	EMPLOYEE BENEFIT BOARD
2.4.4 POLICE/FIRE PEN	RETIRED EMPLOYEES FOR ACCOUNT 12605100	EMPLOYEE BENEFIT BOARD
2.4.5 DEATH BENEFIT	DIRECT ALLOCATION TO FIRE	DIRECT ASSIGNED
2.4.6 HEALTH BENEFIT	ALL RETIREES	PERSONNEL RECORDS
2.4.7 LIFE BENEFIT	ALL RETIREES	PERSONNEL RECORDS
2.4.8 UNEMPLOY COMP	UNEMPLOYMENT COSTS PER DEPARTMENT SERVED	FY 2005 UNEMPLOYMENT COST REPORTS
2.4.9 COUNCIL PENSION	DIRECT ALLOCATION TO COUNCIL	DIRECT ASSIGNED
POST AUDITS		
3.4.1 POST AUDITS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2005 FINANCE DEPT RECORDS
3.4.2 INTERNAL AUDIT	INTERNAL AUDIT BILLINGS	FINANCE
CORPORATE DUES		
4.4.1 CORPORATE DUES	DIRECT IDENTIFICATION OF COST TO BENEFITING DEPARTMENTS	FINANCE DIVISION OF ACCOUNTS
EMPLOYEE HEALTH & WELLNESS		
5.4.1 CLINIC	TOTAL CLINIC CHARGES	HEALTH DEPARTMENT
5.4.2 BENEFIT BOARD	DIRECT ALLOCATION TO BENEFIT BOARD	DIRECT ASSIGNED

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

Department	Allocation Basis:	Allocation Source:
GENERAL SERVICES FACILITIES		
6.4.1 BUILDINGS & SECURITY	GENERAL SERVICES BILLINGS	FINANCE
SHARED BUSINESS OFFICE		
7.4.1 SHARED BUSINESS SERVICES	SHARED BUSINESS CHARGES	FINANCE DEPARTMENT
CUSTOMER SERVICE		
8.4.1 CUSTOMER SERVICE	CUSTOMER SERVICE CHARGES	FINANCE
FLEET MANAGEMENT		
9.4.1 MOTOR POOL	FY 2005 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
9.4.2 DEPRECIATION	NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES RECORDS
POSTAL SERVICE		
10.4.1 POSTAL SERVICE	FY 2005 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
11.4.1 RADIO SHOP	FY 2005 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
DIRECTOR OF FINANCE		
12.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2005 EXPENDITURE REPORT
MINORITY SMALL BUSINESS ASSISTANCE		
13.4.1 MIN/SMALL BUS	DEPARTMENTS ASSISTED	DEPT. MINORITY & SMALL BUSINESS ASSISTANCE
13.4.2 PURCHASING	DIRECT ALLOCATION TO OMB	DIRECT ASSIGNMENT
FINANCE OPERATIONS		
14.4.1 OPERATIONS	FINANCE OPERATIONS CHARGES	FINANCE
PAYROLL		
15.4.1 PAYROLL	PAYROLL BILLINGS PER DEPARTMENT	FINANCE BILLING
OFFICE OF MANAGEMENT BUDGET		
16.4.1 MANAGEMENT BUDGET	OMB BILLINGS	FINANCE

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

Department	Allocation Basis:	Allocation Source:
INTERNAL AUDIT		
17.4.1 FINANCE INTERNAL AUDIT BI	FINANCE INTERNAL AUDIT BILLING	FINANCE
BUSINESS SOLUTIONS		
18.4.1 BUSINESS SOLUTIONS	BUSINESS SOLUTIONS BILLINGS	FINANCE
DIV ISION OF REAL PROPERTY		
19.4.1 REAL PROPERTY DIV.	REAL PROPERTY BILLINGS	FINANCE
PURCHASING		
20.4.1 PURCHASING	PROCUREMENT BILLING PER DEPARTMENT	FINANCE
FINANCIAL ACCOUNTABILITY		
21.4.1 ACCOUNTABILITY	ACCOUNTABILITY CHARGES PER DEPARTMENT	FINANCE
TREASURY		
22.4.1 CASH OPERATIONS	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
22.4.2 INVESTMENT SUPPORT	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT	FY 2005 PAYROLL RECORDS
22.4.3 INVESTOR RELATIONS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2005 EXPENDITURE REPORTS
22.4.4 TREASURY EFFICIENCY	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
GRANTS COORDINATION		
23.4.1 GRANT COORDINATION	GRANTS COORDINATION BILLING	FINANCE
HUMAN RESOURCES		
24.4.1 HUMAN RESOURCES	HUMAN RESOURCES CHARGEBACKS	HUMAN RESOURES RECORDS
INFORMATION SYSTEMS		
25.4.1 INFORM SYSTEMS	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2005 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
26.4.1 LEGAL SERVICES	ATTORNEY HOURS COST IDENTIFIED TO FUNDS/DEPT/DIV	DEPARTMENT OF LAW
26.4.2 RISK MANAGEMENT	DIRECT ALLOCATION TO INSURANCE PROGRAM	DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CENTRAL RECORDS		
27.4.1 RECORDS STORAGE	CUBIC FEET STORED FOR EACH DEPARTMENT	FY 2005 CENTRAL RECORDS INFORMATION
27.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2005 CENTRAL RECORDS INFORMATION

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Schedule 1.1

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 Real Property Services Administration follow:

1:	Lindsley Hall	$	1,192,163
2:	Trial Courts Building	$	145,213
3:	Howard Office Building	$	3,429,030
4:	Police Building	$	10,200,850
5:	Records Center Alterations	$	77,934
6:	222 Building	$	2,760,522
7:	Clifford Allen	$	1,355,660
8:	Communications	$	4,921,196
9:	Ben West	$	5,716,532
10:	City Hall	$	2,292,069

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	LINDSLEY HALL	HOWARD OFFICE	CRIMINAL JUSTICE BLDG
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	20,196.67	58,079.08	172,708.85
Functional Cost	545,856.00	0.00	20,196.67	58,079.08	172,708.85
Allocation Step 1					
1st Allocation	545,856.00	0.00	20,196.67	58,079.08	172,708.85
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	20,196.67	58,079.08	172,708.85

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

	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	BEN WEST
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	1,310.05	46,725.27	22,980.54	83,352.21	70,306.25
Functional Cost	1,310.05	46,725.27	22,980.54	83,352.21	70,306.25
Allocation Step 1					
1st Allocation	1,310.05	46,725.27	22,980.54	83,352.21	70,306.25
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 001 BUILDING USE					
Total Allocated	1,310.05	46,725.27	22,980.54	83,352.21	70,306.25

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

	CITY HALL	TRIAL LAWYERS BLDG
Wages & Benefits		
SALARIES & WAGES	0.00	0.00
FRINGE BENEFITS	0.00	0.00
Departmental Totals		
Total Expenditures	0.00	0.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
BUILDING USE ALLOW	70,197.08	0.00
Functional Cost	70,197.08	0.00
Allocation Step 1		
1st Allocation	70,197.08	0.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 001 BUILDING USE		
Total Allocated	70,197.08	0.00

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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	17,374.29		17,374.29		17,374.29
ALL OTHER	2,793.14	13.9745	2,822.38		2,822.38		2,822.38
SubTotal	19,987.45	100.0000	20,196.67		20,196.67		20,196.67
TOTAL	19,987.45	100.0000	20,196.67		20,196.67		20,196.67

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 FACILITIES	951.64	0.7719	448.34		448.34		448.34
INFORMATION SYSTEMS	27,288.57	22.1358	12,856.21		12,856.21		12,856.21
ELECTIONS	7,302.74	5.9238	3,440.48		3,440.48		3,440.48
PLANNING COMM	2,568.58	2.0836	1,210.11		1,210.11		1,210.11
COUNTY CLERK	17,688.90	14.3487	8,333.62		8,333.62		8,333.62
CODES ADMIN	15,987.27	12.9684	7,531.94		7,531.94		7,531.94
SOCIAL SERVICES	14,122.23	11.4556	6,653.28		6,653.28		6,653.28
HUMAN RELATIONS	1,020.64	0.8279	480.85		480.85		480.85
CARING FOR CHILDREN	11,332.63	9.1927	5,339.04		5,339.04		5,339.04
WATER & SEWER	1,896.66	1.5385	893.56		893.56		893.56
ALL OTHER	23,118.57	18.7531	10,891.65		10,891.65		10,891.65
SubTotal	123,278.43	100.0000	58,079.08		58,079.08		58,079.08
TOTAL	123,278.43	100.0000	58,079.08		58,079.08		58,079.08

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
GENERAL SERVICES FACILITIES	524	0.2462	425.20		425.20		425.20
INFORMATION SYSTEMS	168	0.0789	136.32		136.32		136.32
DISTRICT ATTOR	272	0.1278	220.71		220.71		220.71
PUBLIC DEFENDER	230	0.1081	186.63		186.63		186.63
CRIMINAL CT CLRK	490	0.2302	397.61		397.61		397.61
GEN SESSIONS CT	3,789	1.7802	3,074.56		3,074.56		3,074.56
SHERIFF ADMIN	100,652	47.2899	81,673.75		81,673.75		81,673.75
POLICE	67,319	31.6287	54,625.61		54,625.61		54,625.61
HEALTH	1,099	0.5166	892.18		892.18		892.18
ALL OTHER	38,297	17.9934	31,076.28		31,076.28		31,076.28
SubTotal	212,841	100.0000	172,708.85		172,708.85		172,708.85
TOTAL	212,841	100.0000	172,708.85		172,708.85		172,708.85

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	1,310.05		1,310.05		1,310.05
SubTotal	100	100.0000	1,310.05		1,310.05		1,310.05
TOTAL	100	100.0000	1,310.05		1,310.05		1,310.05

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
GENERAL SERVICES FACILITIES	10,479.32	12.9421	6,047.23		6,047.23		6,047.23
DIRECTOR OF FINANCE	509.08	0.6287	293.77		293.77		293.77
MINORITY SMALL BUSINESS ASSISTANCE	418.12	0.5164	241.28		241.28		241.28
FINANCE OPERATIONS	40,371.56	49.8594	23,296.94		23,296.94		23,296.94
HUMAN RESOURCES	14,718.68	18.1778	8,493.61		8,493.61		8,493.61
DEPARTMENT OF LAW	6,178.73	7.6308	3,565.52		3,565.52		3,565.52
BEER BOARD	3,828.48	4.7282	2,209.27		2,209.27		2,209.27
ALL OTHER	4,466.85	5.5166	2,577.65		2,577.65		2,577.65
SubTotal	80,970.82	100.0000	46,725.27		46,725.27		46,725.27
TOTAL	80,970.82	100.0000	46,725.27		46,725.27		46,725.27

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
INFORMATION SYSTEMS	228.88	0.7429	170.73		170.73		170.73
ASSESSOR PROP	18,140.29	58.8815	13,531.28		13,531.28		13,531.28
TRUSTEE	4,729.01	15.3499	3,527.48		3,527.48		3,527.48
AGRICULTURAL EXT	5,213.66	16.9230	3,889.00		3,889.00		3,889.00
ALL OTHER	2,496.30	8.1027	1,862.05		1,862.05		1,862.05
SubTotal	30,808.14	100.0000	22,980.54		22,980.54		22,980.54
TOTAL	30,808.14	100.0000	22,980.54		22,980.54		22,980.54

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	73,049.96		73,049.96		73,049.96
ALL OTHER	4,397	12.3599	10,302.25		10,302.25		10,302.25
SubTotal	35,577	100.0000	83,352.21		83,352.21		83,352.21
TOTAL	35,577	100.0000	83,352.21		83,352.21		83,352.21

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
GENERAL SERVICES FACILITIES	120.00	0.4822	339.03		339.03		339.03
INFORMATION SYSTEMS	150.00	0.6028	423.78		423.78		423.78
CRIMINAL CT CLRK	5,031.99	20.2207	14,216.44		14,216.44		14,216.44
GEN SESSIONS CT	16,908.96	67.9476	47,771.42		47,771.42		47,771.42
SHERIFF ADMIN	2,192.34	8.8098	6,193.83		6,193.83		6,193.83
ALL OTHER	482.00	1.9369	1,361.75		1,361.75		1,361.75
SubTotal	24,885.29	100.0000	70,306.25		70,306.25		70,306.25
TOTAL	24,885.29	100.0000	70,306.25		70,306.25		70,306.25

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	13,030.00	25.8411	18,139.70		18,139.70		18,139.70
MAYOR	7,622.00	15.1160	10,610.96		10,610.96		10,610.96
GENERAL SERVICES FACILITIES	354.00	0.7021	492.82		492.82		492.82
POSTAL SERVICE	659.00	1.3069	917.43		917.43		917.43
FINANCE OPERATIONS	1,351.00	2.6793	1,880.79		1,880.79		1,880.79
INFORMATION SYSTEMS	476.00	0.9440	662.66		662.66		662.66
DEPARTMENT OF LAW	4,637.00	9.1961	6,455.40		6,455.40		6,455.40
CENTRAL RECORDS	2,123.00	4.2103	2,955.53		2,955.53		2,955.53
COUNTY CLERK	2,489.00	4.9362	3,465.06		3,465.06		3,465.06
ALL OTHER	17,682.53	35.0680	24,616.73		24,616.73		24,616.73
SubTotal	50,423.53	100.0000	70,197.08		70,197.08		70,197.08
TOTAL	50,423.53	100.0000	70,197.08		70,197.08		70,197.08

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 .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - TRIAL LAWYERS BLDG

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

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

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

Receiving Department	Total	LINDSLEY HALL	HOWARD OFFICE	CRIMINAL JUSTICE BLDG	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN
LEGISLATIVE	18,139.70	0.00	0.00	0.00	0.00	0.00	0.00
MAYOR	10,610.96	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES FACILITIES	7,752.62	0.00	448.34	425.20	0.00	6,047.23	0.00
POSTAL SERVICE	917.43	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	293.77	0.00	0.00	0.00	0.00	293.77	0.00
MINORITY SMALL BUSINESS	241.28	0.00	0.00	0.00	0.00	241.28	0.00
FINANCE OPERATIONS	25,177.73	0.00	0.00	0.00	0.00	23,296.94	0.00
HUMAN RESOURCES	8,493.61	0.00	0.00	0.00	0.00	8,493.61	0.00
INFORMATION SYSTEMS	14,249.70	0.00	12,856.21	136.32	0.00	0.00	170.73
DEPARTMENT OF LAW	10,020.92	0.00	0.00	0.00	0.00	3,565.52	0.00
CENTRAL RECORDS	4,265.58	0.00	0.00	0.00	1,310.05	0.00	0.00
ELECTIONS	3,440.48	0.00	3,440.48	0.00	0.00	0.00	0.00
PLANNING COMM	18,584.40	17,374.29	1,210.11	0.00	0.00	0.00	0.00
ASSESSOR PROP	13,531.28	0.00	0.00	0.00	0.00	0.00	13,531.28
TRUSTEE	3,527.48	0.00	0.00	0.00	0.00	0.00	3,527.48
COUNTY CLERK	11,798.68	0.00	8,333.62	0.00	0.00	0.00	0.00
DISTRICT ATTOR	220.71	0.00	0.00	220.71	0.00	0.00	0.00
PUBLIC DEFENDER	186.63	0.00	0.00	186.63	0.00	0.00	0.00
CRIMINAL CT CLRK	14,614.05	0.00	0.00	397.61	0.00	0.00	0.00
GEN SESSIONS CT	50,845.98	0.00	0.00	3,074.56	0.00	0.00	0.00
SHERIFF ADMIN	87,867.58	0.00	0.00	81,673.75	0.00	0.00	0.00
POLICE	54,625.61	0.00	0.00	54,625.61	0.00	0.00	0.00
CODES ADMIN	7,531.94	0.00	7,531.94	0.00	0.00	0.00	0.00
BEER BOARD	2,209.27	0.00	0.00	0.00	0.00	2,209.27	0.00
AGRICULTURAL EXT	3,889.00	0.00	0.00	0.00	0.00	0.00	3,889.00
SOCIAL SERVICES	6,653.28	0.00	6,653.28	0.00	0.00	0.00	0.00
HEALTH	892.18	0.00	0.00	892.18	0.00	0.00	0.00
HUMAN RELATIONS	480.85	0.00	480.85	0.00	0.00	0.00	0.00
CARING FOR CHILDREN	5,339.04	0.00	5,339.04	0.00	0.00	0.00	0.00
WATER & SEWER	893.56	0.00	893.56	0.00	0.00	0.00	0.00
COMMUNICATION CENTER	73,049.96	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	85,510.74	2,822.38	10,891.65	31,076.28	0.00	2,577.65	1,862.05

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

Receiving Department	Total	LINDSLEY HALL	HOWARD OFFICE	CRIMINAL JUSTICE BLDG	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	545,856.00	20,196.67	58,079.08	172,708.85	1,310.05	46,725.27	22,980.54

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

Receiving Department	COMMUNICATIONS	BEN WEST	CITY HALL	TRIAL LAWYERS BLDG
LEGISLATIVE	0.00	0.00	18,139.70	0.00
MAYOR	0.00	0.00	10,610.96	0.00
GENERAL SERVICES FACILITIES	0.00	339.03	492.82	0.00
POSTAL SERVICE	0.00	0.00	917.43	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00
MINORITY SMALL BUSINESS	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	1,880.79	0.00
HUMAN RESOURCES	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	423.78	662.66	0.00
DEPARTMENT OF LAW	0.00	0.00	6,455.40	0.00
CENTRAL RECORDS	0.00	0.00	2,955.53	0.00
ELECTIONS	0.00	0.00	0.00	0.00
PLANNING COMM	0.00	0.00	0.00	0.00
ASSESSOR PROP	0.00	0.00	0.00	0.00
TRUSTEE	0.00	0.00	0.00	0.00
COUNTY CLERK	0.00	0.00	3,465.06	0.00
DISTRICT ATTOR	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	0.00	0.00	0.00
CRIMINAL CT CLRK	0.00	14,216.44	0.00	0.00
GEN SESSIONS CT	0.00	47,771.42	0.00	0.00
SHERIFF ADMIN	0.00	6,193.83	0.00	0.00
POLICE	0.00	0.00	0.00	0.00
CODES ADMIN	0.00	0.00	0.00	0.00
BEER BOARD	0.00	0.00	0.00	0.00
AGRICULTURAL EXT	0.00	0.00	0.00	0.00
SOCIAL SERVICES	0.00	0.00	0.00	0.00
HEALTH	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
WATER & SEWER	0.00	0.00	0.00	0.00
COMMUNICATION CENTER	73,049.96	0.00	0.00	0.00
ALL OTHER	10,302.25	1,361.75	24,616.73	0.00

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

Receiving Department	COMMUNICATIONS	BEN WEST	CITY HALL	TRIAL LAWYERS BLDG
Direct Billed	0.00	0.00	0.00	0.00
Total	83,352.21	70,306.25	70,197.08	0.00

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Schedule 2.1

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, 01101114, 01101115, and 01101395 of fund 10101 and accounts 01191102, 01191103, 01191106, 01191109, 01191111, 01191112, 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 12504000 and applicable to the Davidson County Retirement Fund. 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
NATURE AND EXTENT OF SERVICES

6) Health Benefit - represents the costs recorded in accounts 01101109, 01191112, 01101395 and 01191109 for the employer's costs of retirees' health insurance. 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) Council Pension - represents the costs recorded in account 01191111 for direct pension payments to retired Council employees. These costs were directly allocated to Legislative.

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:	55,219,009.24			55,219,009.24
POST AUDITS		309.26	309.26	
GENERAL SERVICES FACILITIES		71,582.28	71,582.28	
TREASURY		4,121.42	4,121.42	
HUMAN RESOURCES		(3,366.20)	(3,366.20)	
DEPARTMENT OF LAW		142,341.15	142,341.15	
Total Allocated Additions:		214,987.91	214,987.91	214,987.91
Total To Be Allocated:	55,219,009.24	214,987.91		55,433,997.15

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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	3,501,900.00	0.00	3,501,900.00	0.00	0.00
GSD TEACHERS	6,900,400.00	0.00	0.00	6,900,400.00	0.00
GSD HEALTH INS	22,908,031.05	0.00	0.00	0.00	0.00
GSD UNEMPLOY COMP	429,927.99	0.00	0.00	0.00	0.00
GSD GROUP LIFE	174,909.17	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	2,189,512.60	0.00	0.00	0.00	0.00
USD DIRECT PENSION	9,675.00	0.00	0.00	0.00	0.00
USD GROUP LIFE INS	14,553.43	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	55,219,009.24	0.00	3,501,900.00	11,492,800.00	5,424,700.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	55,219,009.24	0.00	3,501,900.00	11,492,800.00	5,424,700.00
Allocation Step 1					
1st Allocation	55,219,009.24	0.00	3,501,900.00	11,492,800.00	5,424,700.00
Allocation Step 2					
Inbound- All Others	214,987.91	214,987.91	0.00	0.00	0.00
Reallocate Admin Costs		(214,987.91)	13,634.10	44,745.65	21,120.41
2nd Allocation	214,987.91	0.00	13,634.10	44,745.65	21,120.41

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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	55,433,997.15	0.00	3,515,534.10	11,537,545.65	5,445,820.41

All Monetary Values Are $ Dollars

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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	22,908,031.05	0.00	0.00
GSD UNEMPLOY COMP	0.00	0.00	0.00	0.00	429,927.99
GSD GROUP LIFE	0.00	0.00	0.00	174,909.17	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	2,189,512.60	0.00	0.00
USD DIRECT PENSION	0.00	0.00	0.00	0.00	0.00
USD GROUP LIFE INS	0.00	0.00	0.00	14,553.43	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	25,097,543.65	189,462.60	429,927.99
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	8,873,000.00	200,000.00	25,097,543.65	189,462.60	429,927.99
Allocation Step 1					
1st Allocation	8,873,000.00	200,000.00	25,097,543.65	189,462.60	429,927.99
Allocation Step 2					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	34,545.76	778.69	97,714.16	737.62	1,673.90
2nd Allocation	34,545.76	778.69	97,714.16	737.62	1,673.90

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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	8,907,545.76	200,778.69	25,195,257.81	190,200.22	431,601.89

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

	COUNCIL PENSION
Wages & Benefits	
SALARIES & WAGES	0.00
FRINGE BENEFITS	0.00
Other Expense & Cost	
GSD CO RETIREMENT	0.00
GSD TEACHERS	0.00
GSD HEALTH INS	0.00
GSD UNEMPLOY COMP	0.00
GSD GROUP LIFE	0.00
USD POLICE/FIRE	0.00
USD CIVIL SERVICE	0.00
USD TEACHERS	0.00
USD HEALTH INSURANCE	0.00
USD DIRECT PENSION	9,675.00
USD GROUP LIFE INS	0.00
GSD DEATH BENEFIT	0.00
Departmental Totals	
Total Expenditures	9,675.00
Deductions	
Total Deductions	0.00
Functional Cost	9,675.00
Allocation Step 1	
1st Allocation	9,675.00
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	37.62
2nd Allocation	37.62

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

	COUNCIL PENSION
Total For 004 EMPLOYEE BENEFITS	
Total Allocated	9,712.62

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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	33	0.5459	19,117.08		19,117.08	74.43	19,191.51
MAYOR	13	0.2151	7,530.98		7,530.98	29.32	7,560.30
GENERAL SERVICES FACILITIES	72	1.1911	41,709.98		41,709.98	162.39	41,872.37
FINANCE OPERATIONS	64	1.0587	37,075.53		37,075.53	144.35	37,219.88
HUMAN RESOURCES	22	0.3639	12,744.71		12,744.71	49.62	12,794.33
INFORMATION SYSTEMS	31	0.5128	17,958.48		17,958.48	69.92	18,028.40
DEPARTMENT OF LAW	9	0.1489	5,213.73		5,213.73	20.30	5,234.03
ELECTIONS	20	0.3309	11,586.11		11,586.11	45.11	11,631.22
PLANNING COMM	37	0.6121	21,434.29		21,434.29	83.45	21,517.74
REGISTER/DEEDS	9	0.1489	5,213.73		5,213.73	20.30	5,234.03
COMM ED ALLIANCE	8	0.1323	4,634.45		4,634.45	18.04	4,652.49
ASSESSOR PROP	42	0.6948	24,330.82		24,330.82	94.73	24,425.55
TRUSTEE	19	0.3143	11,006.79		11,006.79	42.85	11,049.64
COUNTY CLERK	56	0.9264	32,441.08		32,441.08	126.30	32,567.38
DISTRICT ATTOR	4	0.0662	2,317.21		2,317.21	9.02	2,326.23
PUBLIC DEFENDER	7	0.1158	4,055.13		4,055.13	15.79	4,070.92
JUVENILE CT CLRK	11	0.1820	6,372.37		6,372.37	24.81	6,397.18
CIRCUIT CT CLERK	87	1.4392	50,399.55		50,399.55	196.22	50,595.77
CRIMINAL CT CLRK	45	0.7444	26,068.74		26,068.74	101.49	26,170.23
CLERK/MASTER	8	0.1323	4,634.45		4,634.45	18.04	4,652.49
JUVENILE COURT	30	0.4963	17,379.16		17,379.16	67.66	17,446.82
GEN SESSIONS CT	50	0.8271	28,965.27		28,965.27	112.77	29,078.04
ST TRIAL COURTS	23	0.3805	13,324.03		13,324.03	51.88	13,375.91
SHERIFF ADMIN	163	2.6964	94,426.74		94,426.74	367.64	94,794.38
POLICE	883	14.6071	511,526.49		511,526.49	1,991.55	513,518.04
FIRE	579	9.5782	335,417.73		335,417.73	1,305.90	336,723.63
CODES ADMIN	79	1.3069	45,765.11		45,765.11	178.18	45,943.29
BEER BOARD	4	0.0662	2,317.21		2,317.21	9.02	2,326.23
AGRICULTURAL EXT	6	0.0993	3,475.85		3,475.85	13.53	3,489.38
SOIL & WATER	1	0.0165	579.32		579.32	2.26	581.58
SOCIAL SERVICES	157	2.5972	90,950.93		90,950.93	354.10	91,305.03
HEALTH	239	3.9537	138,453.95		138,453.95	539.05	138,993.00

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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
PUBLIC LIBRARY	103	1.7039	59,668.45		59,668.45	232.31	59,900.76
PARKS	213	3.5236	123,392.00		123,392.00	480.41	123,872.41
ARTS COMMISSION	4	0.0662	2,317.21		2,317.21	9.02	2,326.23
PUBLIC WORKS	465	7.6923	269,376.93		269,376.93	1,048.78	270,425.71
HUMAN RELATIONS	3	0.0496	1,737.92		1,737.92	6.77	1,744.69
CARING FOR CHILDREN	1	0.0165	579.32		579.32	2.26	581.58
FARMERS MARKET	5	0.0827	2,896.53		2,896.53	11.28	2,907.81
MUNI AUDITORIUM	9	0.1489	5,213.73		5,213.73	20.30	5,234.03
STATE FAIR BD	16	0.2647	9,268.90		9,268.90	36.09	9,304.99
CONVENTION CTR	11	0.1820	6,372.37		6,372.37	24.81	6,397.18
WATER & SEWER	512	8.4698	296,604.28		296,604.28	1,154.78	297,759.06
BORDEAUX LONG-TERM CARE	286	4.7312	165,681.30		165,681.30	645.05	166,326.35
GENERAL HOSP	523	8.6518	302,976.61		302,976.61	1,179.59	304,156.20
METRO ACTION COM	71	1.1745	41,130.66		41,130.66	160.14	41,290.80
NCAC	11	0.1820	6,372.37		6,372.37	24.81	6,397.18
MDHA	1	0.0165	579.32		579.32	2.26	581.58
TAXI TRANSP & LICENSING	3	0.0496	1,737.92		1,737.92	6.77	1,744.69
EDUCATION	976	16.1455	565,401.75		565,401.75	2,201.28	567,603.03
COMMUNICATION CENTER	1	0.0165	579.32		579.32	2.26	581.58
ALL OTHER	19	0.3143	11,006.79		11,006.79	42.85	11,049.64
KNOWLES HOME	1	0.0165	579.32		579.32	2.26	581.58
SubTotal	6,045	100.0000	3,501,900.00		3,501,900.00	13,634.10	3,515,534.10
TOTAL	6,045	100.0000	3,501,900.00		3,501,900.00	13,634.10	3,515,534.10

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	44,745.65	11,537,545.65
SubTotal	100	100.0000	11,492,800.00		11,492,800.00	44,745.65	11,537,545.65
TOTAL	100	100.0000	11,492,800.00		11,492,800.00	44,745.65	11,537,545.65

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
GENERAL SERVICES FACILITIES	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
FINANCE OPERATIONS	4	3.3898	183,888.16		183,888.16	715.95	184,604.11
HUMAN RESOURCES	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
ASSESSOR PROP	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
COUNTY CLERK	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
JUVENILE CT CLRK	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
JUVENILE COURT	2	1.6949	91,944.05		91,944.05	357.97	92,302.02
SHERIFF ADMIN	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
POLICE	2	1.6949	91,944.05		91,944.05	357.97	92,302.02
FIRE	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
CODES ADMIN	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
HEALTH	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
PUBLIC LIBRARY	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
PARKS	2	1.6949	91,944.05		91,944.05	357.97	92,302.02
PUBLIC WORKS	47	39.8301	2,160,685.43		2,160,685.43	8,412.32	2,169,097.75
SOLID WASTE	10	8.4746	459,720.32		459,720.32	1,789.87	461,510.19
WATER & SEWER	21	17.7966	965,412.70		965,412.70	3,758.72	969,171.42
BORDEAUX LONG-TERM CARE	2	1.6949	91,944.05		91,944.05	357.97	92,302.02
GENERAL HOSP	4	3.3898	183,888.16		183,888.16	715.95	184,604.11
TAXI TRANSP & LICENSING	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
EDUCATION	12	10.1695	551,664.43		551,664.43	2,147.84	553,812.27
ALL OTHER	1	0.8475	45,972.05		45,972.05	178.99	46,151.04
SubTotal	118	100.0000	5,424,700.00		5,424,700.00	21,120.41	5,445,820.41
TOTAL	118	100.0000	5,424,700.00		5,424,700.00	21,120.41	5,445,820.41

Allocation Basis: RETIRED EMPLOYEES 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	0.4515	40,058.67		40,058.67	155.96	40,214.63
COUNTY CLERK	2	0.4515	40,058.67		40,058.67	155.96	40,214.63
POLICE	234	52.8215	4,686,866.94		4,686,866.94	18,247.66	4,705,114.60
FIRE	199	44.9210	3,985,839.71		3,985,839.71	15,518.30	4,001,358.01
PARKS	2	0.4515	40,058.67		40,058.67	155.96	40,214.63
WATER & SEWER	2	0.4515	40,058.67		40,058.67	155.96	40,214.63
GENERAL HOSP	2	0.4515	40,058.67		40,058.67	155.96	40,214.63
SubTotal	443	100.0000	8,873,000.00		8,873,000.00	34,545.76	8,907,545.76
TOTAL	443	100.0000	8,873,000.00		8,873,000.00	34,545.76	8,907,545.76

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	778.69	200,778.69
SubTotal	100	100.0000	200,000.00		200,000.00	778.69	200,778.69
TOTAL	100	100.0000	200,000.00		200,000.00	778.69	200,778.69

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	26	0.5310	133,279.50		133,279.50	518.91	133,798.41
MAYOR	9	0.1838	46,135.31		46,135.31	179.62	46,314.93
GENERAL SERVICES FACILITIES	54	1.1029	276,811.10		276,811.10	1,077.73	277,888.83
DIRECTOR OF FINANCE	49	1.0008	251,180.48		251,180.48	977.94	252,158.42
HUMAN RESOURCES	17	0.3472	87,144.19		87,144.19	339.29	87,483.48
INFORMATION SYSTEMS	23	0.4698	117,900.98		117,900.98	459.03	118,360.01
DEPARTMENT OF LAW	7	0.1430	35,882.96		35,882.96	139.71	36,022.67
ELECTIONS	15	0.3064	76,892.10		76,892.10	299.37	77,191.47
PLANNING COMM	27	0.5515	138,405.67		138,405.67	538.87	138,944.54
REGISTER/DEEDS	7	0.1430	35,882.96		35,882.96	139.71	36,022.67
COMM ED ALLIANCE	6	0.1225	30,756.79		30,756.79	119.75	30,876.54
ASSESSOR PROP	32	0.6536	164,036.29		164,036.29	638.65	164,674.94
TRUSTEE	14	0.2859	71,765.92		71,765.92	279.41	72,045.33
COUNTY CLERK	43	0.8783	220,423.69		220,423.69	858.19	221,281.88
DISTRICT ATTOR	3	0.0613	15,378.52		15,378.52	59.87	15,438.39
PUBLIC DEFENDER	5	0.1021	25,630.62		25,630.62	99.79	25,730.41
JUVENILE CT CLRK	9	0.1838	46,135.31		46,135.31	179.62	46,314.93
CIRCUIT CT CLERK	63	1.2868	322,946.41		322,946.41	1,257.35	324,203.76
CRIMINAL CT CLRK	33	0.6740	169,162.46		169,162.46	658.61	169,821.07
CLERK/MASTER	6	0.1225	30,756.79		30,756.79	119.75	30,876.54
JUVENILE COURT	23	0.4698	117,900.98		117,900.98	459.03	118,360.01
GEN SESSIONS CT	36	0.7353	184,540.73		184,540.73	718.49	185,259.22
ST TRIAL COURTS	17	0.3472	87,144.19		87,144.19	339.29	87,483.48
SHERIFF ADMIN	121	2.4714	620,261.95		620,261.95	2,414.91	622,676.86
POLICE	782	15.9723	4,008,633.66		4,008,633.66	15,607.11	4,024,240.77
FIRE	539	11.0090	2,762,985.32		2,762,985.32	10,757.34	2,773,742.66
CODES ADMIN	58	1.1846	297,315.79		297,315.79	1,157.56	298,473.35
BEER BOARD	3	0.0613	15,378.52		15,378.52	59.87	15,438.39
AGRICULTURAL EXT	3	0.0613	15,378.52		15,378.52	59.87	15,438.39
SOIL & WATER	1	0.0204	5,126.17		5,126.17	19.96	5,146.13
SOCIAL SERVICES	115	2.3489	589,505.16		589,505.16	2,295.16	591,800.32
HEALTH	174	3.5539	891,947.13		891,947.13	3,472.69	895,419.82

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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
PUBLIC LIBRARY	77	1.5727	394,712.08		394,712.08	1,536.76	396,248.84
PARKS	160	3.2680	820,181.20		820,181.20	3,193.27	823,374.47
ARTS COMMISSION	3	0.0613	15,378.52		15,378.52	59.87	15,438.39
PUBLIC WORKS	368	7.5163	1,886,416.71		1,886,416.71	7,344.53	1,893,761.24
SOLID WASTE	85	1.7361	435,721.22		435,721.22	1,696.43	437,417.65
HUMAN RELATIONS	2	0.0409	10,252.35		10,252.35	39.92	10,292.27
CARING FOR CHILDREN	1	0.0204	5,126.17		5,126.17	19.96	5,146.13
FARMERS MARKET	4	0.0817	20,504.44		20,504.44	79.83	20,584.27
MUNI AUDITORIUM	7	0.1430	35,882.96		35,882.96	139.71	36,022.67
STATE FAIR BD	12	0.2451	61,513.58		61,513.58	239.50	61,753.08
CONVENTION CTR	8	0.1634	41,009.14		41,009.14	159.66	41,168.80
WATER & SEWER	398	8.1291	2,040,200.66		2,040,200.66	7,943.27	2,048,143.93
BORDEAUX LONG-TERM CARE	212	4.3301	1,086,739.95		1,086,739.95	4,231.09	1,090,971.04
GENERAL HOSP	387	7.9044	1,983,813.25		1,983,813.25	7,723.73	1,991,536.98
METRO ACTION COM	52	1.0621	266,559.00		266,559.00	1,037.81	267,596.81
NCAC	8	0.1634	41,009.14		41,009.14	159.66	41,168.80
MDHA	1	0.0204	5,126.17		5,126.17	19.96	5,146.13
TAXI TRANSP & LICENSING	3	0.0613	15,378.52		15,378.52	59.87	15,438.39
EDUCATION	774	15.8088	3,967,626.50		3,967,626.50	15,447.46	3,983,073.96
COMMUNICATION CENTER	1	0.0204	5,126.17		5,126.17	19.96	5,146.13
ALL OTHER	12	0.2451	61,513.58		61,513.58	239.50	61,753.08
KNOWLES HOME	1	0.0204	5,126.17		5,126.17	19.96	5,146.13
SubTotal	4,896	100.0000	25,097,543.65		25,097,543.65	97,714.16	25,195,257.81
TOTAL	4,896	100.0000	25,097,543.65		25,097,543.65	97,714.16	25,195,257.81

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	26	0.5310	1,006.13		1,006.13	3.92	1,010.05
MAYOR	9	0.1838	348.28		348.28	1.36	349.64
GENERAL SERVICES FACILITIES	54	1.1029	2,089.66		2,089.66	8.14	2,097.80
DIRECTOR OF FINANCE	49	1.0008	1,896.17		1,896.17	7.38	1,903.55
HUMAN RESOURCES	17	0.3472	657.86		657.86	2.56	660.42
INFORMATION SYSTEMS	23	0.4698	890.04		890.04	3.47	893.51
DEPARTMENT OF LAW	7	0.1430	270.88		270.88	1.05	271.93
ELECTIONS	15	0.3064	580.46		580.46	2.26	582.72
PLANNING COMM	27	0.5515	1,044.83		1,044.83	4.07	1,048.90
REGISTER/DEEDS	7	0.1430	270.88		270.88	1.05	271.93
COMM ED ALLIANCE	6	0.1225	232.18		232.18	0.90	233.08
ASSESSOR PROP	32	0.6536	1,238.32		1,238.32	4.82	1,243.14
TRUSTEE	14	0.2859	541.76		541.76	2.11	543.87
COUNTY CLERK	43	0.8783	1,663.99		1,663.99	6.48	1,670.47
DISTRICT ATTOR	3	0.0613	116.09		116.09	0.45	116.54
PUBLIC DEFENDER	5	0.1021	193.49		193.49	0.75	194.24
JUVENILE CT CLRK	9	0.1838	348.28		348.28	1.36	349.64
CIRCUIT CT CLERK	63	1.2868	2,437.94		2,437.94	9.49	2,447.43
CRIMINAL CT CLRK	33	0.6740	1,277.02		1,277.02	4.97	1,281.99
CLERK/MASTER	6	0.1225	232.18		232.18	0.90	233.08
JUVENILE COURT	23	0.4698	890.04		890.04	3.47	893.51
GEN SESSIONS CT	36	0.7353	1,393.11		1,393.11	5.42	1,398.53
ST TRIAL COURTS	17	0.3472	657.86		657.86	2.56	660.42
SHERIFF ADMIN	121	2.4714	4,682.39		4,682.39	18.23	4,700.62
POLICE	782	15.9723	30,261.39		30,261.39	117.83	30,379.22
FIRE	539	11.0090	20,857.91		20,857.91	81.20	20,939.11
CODES ADMIN	58	1.1846	2,244.45		2,244.45	8.74	2,253.19
BEER BOARD	3	0.0613	116.09		116.09	0.45	116.54
AGRICULTURAL EXT	3	0.0613	116.09		116.09	0.45	116.54
SOIL & WATER	1	0.0204	38.70		38.70	0.15	38.85
SOCIAL SERVICES	115	2.3489	4,450.20		4,450.20	17.33	4,467.53
HEALTH	174	3.5539	6,733.35		6,733.35	26.21	6,759.56

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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
PUBLIC LIBRARY	77	1.5727	2,979.70		2,979.70	11.60	2,991.30
PARKS	160	3.2680	6,191.59		6,191.59	24.11	6,215.70
ARTS COMMISSION	3	0.0613	116.09		116.09	0.45	116.54
PUBLIC WORKS	368	7.5163	14,240.65		14,240.65	55.44	14,296.09
SOLID WASTE	85	1.7361	3,289.28		3,289.28	12.81	3,302.09
HUMAN RELATIONS	2	0.0409	77.40		77.40	0.30	77.70
CARING FOR CHILDREN	1	0.0204	38.70		38.70	0.15	38.85
FARMERS MARKET	4	0.0817	154.79		154.79	0.60	155.39
MUNI AUDITORIUM	7	0.1430	270.88		270.88	1.05	271.93
STATE FAIR BD	12	0.2451	464.37		464.37	1.81	466.18
CONVENTION CTR	8	0.1634	309.58		309.58	1.21	310.79
WATER & SEWER	398	8.1291	15,401.58		15,401.58	59.96	15,461.54
BORDEAUX LONG-TERM CARE	212	4.3301	8,203.85		8,203.85	31.94	8,235.79
GENERAL HOSP	387	7.9044	14,975.90		14,975.90	58.30	15,034.20
METRO ACTION COM	52	1.0621	2,012.27		2,012.27	7.83	2,020.10
NCAC	8	0.1634	309.58		309.58	1.21	310.79
MDHA	1	0.0204	38.70		38.70	0.15	38.85
TAXI TRANSP & LICENSING	3	0.0613	116.09		116.09	0.45	116.54
EDUCATION	774	15.8088	29,951.81		29,951.81	116.61	30,068.42
COMMUNICATION CENTER	1	0.0204	38.70		38.70	0.15	38.85
ALL OTHER	12	0.2451	464.37		464.37	1.81	466.18
KNOWLES HOME	1	0.0204	38.70		38.70	0.15	38.85
SubTotal	4,896	100.0000	189,462.60		189,462.60	737.62	190,200.22
TOTAL	4,896	100.0000	189,462.60		189,462.60	737.62	190,200.22

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
LEGISLATIVE	381.28	0.0898	386.10		386.10	1.50	387.60
MAYOR	7,148.00	1.6836	7,238.41		7,238.41	28.18	7,266.59
GENERAL SERVICES FACILITIES	25,902.43	6.1010	26,230.05		26,230.05	102.13	26,332.18
DIRECTOR OF FINANCE	21,625.00	5.0935	21,898.52		21,898.52	85.26	21,983.78
HUMAN RESOURCES	911.46	0.2147	922.99		922.99	3.59	926.58
ELECTIONS	1,189.59	0.2802	1,204.64		1,204.64	4.69	1,209.33
PLANNING COMM	11,451.00	2.6972	11,595.84		11,595.84	45.15	11,640.99
DISTRICT ATTOR	6,707.00	1.5798	6,791.83		6,791.83	26.44	6,818.27
CIRCUIT CT CLERK	3,800.16	0.8951	3,848.23		3,848.23	14.98	3,863.21
JUVENILE COURT	-897.72	-0.2114	-909.07		-909.07	-3.54	-912.61
GEN SESSIONS CT	4,675.00	1.1011	4,734.13		4,734.13	18.43	4,752.56
ST TRIAL COURTS	6,146.58	1.4478	6,224.33		6,224.33	24.23	6,248.56
SHERIFF ADMIN	17,867.11	4.2084	18,093.10		18,093.10	70.44	18,163.54
POLICE	129,864.91	30.5884	131,507.46		131,507.46	512.04	132,019.50
FIRE	6,452.24	1.5198	6,533.85		6,533.85	25.44	6,559.29
SOCIAL SERVICES	18,054.56	4.2526	18,282.92		18,282.92	71.18	18,354.10
HEALTH	14,940.14	3.5190	15,129.11		15,129.11	58.90	15,188.01
PARKS	19,945.90	4.6980	20,198.18		20,198.18	78.64	20,276.82
PUBLIC WORKS	6,627.09	1.5609	6,710.91		6,710.91	26.13	6,737.04
STATE FAIR BD	8,617.81	2.0298	8,726.81		8,726.81	33.98	8,760.79
CONVENTION CTR	5,196.96	1.2241	5,262.69		5,262.69	20.49	5,283.18
WATER & SEWER	11,529.00	2.7155	11,674.82		11,674.82	45.46	11,720.28
BORDEAUX LONG-TERM CARE	32,667.80	7.6945	33,080.99		33,080.99	128.80	33,209.79
GENERAL HOSP	41,657.40	9.8119	42,184.29		42,184.29	164.24	42,348.53
METRO ACTION COM	286.36	0.0674	289.98		289.98	1.13	291.11
ALL OTHER	21,811.01	5.1373	22,086.88		22,086.88	85.99	22,172.87
SubTotal	424,558.07	100.0000	429,927.99		429,927.99	1,673.90	431,601.89
TOTAL	424,558.07	100.0000	429,927.99		429,927.99	1,673.90	431,601.89

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

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2005 UNEMPLOYMENT COST REPORTS

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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	9,675.00		9,675.00	37.62	9,712.62
SubTotal	100	100.0000	9,675.00		9,675.00	37.62	9,712.62
TOTAL	100	100.0000	9,675.00		9,675.00	37.62	9,712.62

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	204,314.82	19,191.51	0.00	0.00	40,214.63	0.00	133,798.41
MAYOR	61,491.46	7,560.30	0.00	0.00	0.00	0.00	46,314.93
GENERAL SERVICES FACILITIES	394,342.22	41,872.37	0.00	46,151.04	0.00	0.00	277,888.83
DIRECTOR OF FINANCE	276,045.75	0.00	0.00	0.00	0.00	0.00	252,158.42
FINANCE OPERATIONS	221,823.99	37,219.88	0.00	184,604.11	0.00	0.00	0.00
HUMAN RESOURCES	148,015.85	12,794.33	0.00	46,151.04	0.00	0.00	87,483.48
INFORMATION SYSTEMS	137,281.92	18,028.40	0.00	0.00	0.00	0.00	118,360.01
DEPARTMENT OF LAW	41,528.63	5,234.03	0.00	0.00	0.00	0.00	36,022.67
ELECTIONS	90,614.74	11,631.22	0.00	0.00	0.00	0.00	77,191.47
PLANNING COMM	173,152.17	21,517.74	0.00	0.00	0.00	0.00	138,944.54
REGISTER/DEEDS	41,528.63	5,234.03	0.00	0.00	0.00	0.00	36,022.67
COMM ED ALLIANCE	35,762.11	4,652.49	0.00	0.00	0.00	0.00	30,876.54
ASSESSOR PROP	236,494.67	24,425.55	0.00	46,151.04	0.00	0.00	164,674.94
TRUSTEE	83,638.84	11,049.64	0.00	0.00	0.00	0.00	72,045.33
COUNTY CLERK	341,885.40	32,567.38	0.00	46,151.04	40,214.63	0.00	221,281.88
DISTRICT ATTOR	24,699.43	2,326.23	0.00	0.00	0.00	0.00	15,438.39
PUBLIC DEFENDER	29,995.57	4,070.92	0.00	0.00	0.00	0.00	25,730.41
JUVENILE CT CLRK	99,212.79	6,397.18	0.00	46,151.04	0.00	0.00	46,314.93
CIRCUIT CT CLERK	381,110.17	50,595.77	0.00	0.00	0.00	0.00	324,203.76
CRIMINAL CT CLRK	197,273.29	26,170.23	0.00	0.00	0.00	0.00	169,821.07
CLERK/MASTER	35,762.11	4,652.49	0.00	0.00	0.00	0.00	30,876.54
JUVENILE COURT	228,089.75	17,446.82	0.00	92,302.02	0.00	0.00	118,360.01
GEN SESSIONS CT	220,488.35	29,078.04	0.00	0.00	0.00	0.00	185,259.22
ST TRIAL COURTS	107,768.37	13,375.91	0.00	0.00	0.00	0.00	87,483.48
SHERIFF ADMIN	786,486.44	94,794.38	0.00	46,151.04	0.00	0.00	622,676.86
POLICE	9,497,574.15	513,518.04	0.00	92,302.02	4,705,114.60	0.00	4,024,240.77
FIRE	7,386,252.43	336,723.63	0.00	46,151.04	4,001,358.01	200,778.69	2,773,742.66
CODES ADMIN	392,820.87	45,943.29	0.00	46,151.04	0.00	0.00	298,473.35
BEER BOARD	17,881.16	2,326.23	0.00	0.00	0.00	0.00	15,438.39
AGRICULTURAL EXT	19,044.31	3,489.38	0.00	0.00	0.00	0.00	15,438.39
SOIL & WATER	5,766.56	581.58	0.00	0.00	0.00	0.00	5,146.13
SOCIAL SERVICES	705,926.98	91,305.03	0.00	0.00	0.00	0.00	591,800.32
HEALTH	1,102,511.43	138,993.00	0.00	46,151.04	0.00	0.00	895,419.82
PUBLIC LIBRARY	505,291.94	59,900.76	0.00	46,151.04	0.00	0.00	396,248.84
PARKS	1,106,256.05	123,872.41	0.00	92,302.02	40,214.63	0.00	823,374.47

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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
ARTS COMMISSION	17,881.16	2,326.23	0.00	0.00	0.00	0.00	15,438.39
PUBLIC WORKS	4,354,317.83	270,425.71	0.00	2,169,097.75	0.00	0.00	1,893,761.24
SOLID WASTE	902,229.93	0.00	0.00	461,510.19	0.00	0.00	437,417.65
HUMAN RELATIONS	12,114.66	1,744.69	0.00	0.00	0.00	0.00	10,292.27
CARING FOR CHILDREN	5,766.56	581.58	0.00	0.00	0.00	0.00	5,146.13
FARMERS MARKET	23,647.47	2,907.81	0.00	0.00	0.00	0.00	20,584.27
MUNI AUDITORIUM	41,528.63	5,234.03	0.00	0.00	0.00	0.00	36,022.67
STATE FAIR BD	80,285.04	9,304.99	0.00	0.00	0.00	0.00	61,753.08
CONVENTION CTR	53,159.95	6,397.18	0.00	0.00	0.00	0.00	41,168.80
WATER & SEWER	3,382,470.86	297,759.06	0.00	969,171.42	40,214.63	0.00	2,048,143.93
BORDEAUX LONG-TERM CARE	1,391,044.99	166,326.35	0.00	92,302.02	0.00	0.00	1,090,971.04
GENERAL HOSP	2,577,894.65	304,156.20	0.00	184,604.11	40,214.63	0.00	1,991,536.98
METRO ACTION COM	311,198.82	41,290.80	0.00	0.00	0.00	0.00	267,596.81
NCAC	47,876.77	6,397.18	0.00	0.00	0.00	0.00	41,168.80
MDHA	5,766.56	581.58	0.00	0.00	0.00	0.00	5,146.13
TAXI TRANSP & LICENSING	63,450.66	1,744.69	0.00	46,151.04	0.00	0.00	15,438.39
EDUCATION	16,672,103.33	567,603.03	11,537,545.65	553,812.27	0.00	0.00	3,983,073.96
COMMUNICATION CENTER	5,766.56	581.58	0.00	0.00	0.00	0.00	5,146.13
ALL OTHER	141,592.81	11,049.64	0.00	46,151.04	0.00	0.00	61,753.08
KNOWLES HOME	5,766.56	581.58	0.00	0.00	0.00	0.00	5,146.13
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	55,433,997.15	3,515,534.10	11,537,545.65	5,445,820.41	8,907,545.76	200,778.69	25,195,257.81

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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	COUNCIL PENSION
LEGISLATIVE	1,010.05	387.60	9,712.62
MAYOR	349.64	7,266.59	0.00
GENERAL SERVICES FACILITIES	2,097.80	26,332.18	0.00
DIRECTOR OF FINANCE	1,903.55	21,983.78	0.00
FINANCE OPERATIONS	0.00	0.00	0.00
HUMAN RESOURCES	660.42	926.58	0.00
INFORMATION SYSTEMS	893.51	0.00	0.00
DEPARTMENT OF LAW	271.93	0.00	0.00
ELECTIONS	582.72	1,209.33	0.00
PLANNING COMM	1,048.90	11,640.99	0.00
REGISTER/DEEDS	271.93	0.00	0.00
COMM ED ALLIANCE	233.08	0.00	0.00
ASSESSOR PROP	1,243.14	0.00	0.00
TRUSTEE	543.87	0.00	0.00
COUNTY CLERK	1,670.47	0.00	0.00
DISTRICT ATTOR	116.54	6,818.27	0.00
PUBLIC DEFENDER	194.24	0.00	0.00
JUVENILE CT CLRK	349.64	0.00	0.00
CIRCUIT CT CLERK	2,447.43	3,863.21	0.00
CRIMINAL CT CLRK	1,281.99	0.00	0.00
CLERK/MASTER	233.08	0.00	0.00
JUVENILE COURT	893.51	(912.61)	0.00
GEN SESSIONS CT	1,398.53	4,752.56	0.00
ST TRIAL COURTS	660.42	6,248.56	0.00
SHERIFF ADMIN	4,700.62	18,163.54	0.00
POLICE	30,379.22	132,019.50	0.00
FIRE	20,939.11	6,559.29	0.00
CODES ADMIN	2,253.19	0.00	0.00
BEER BOARD	116.54	0.00	0.00
AGRICULTURAL EXT	116.54	0.00	0.00
SOIL & WATER	38.85	0.00	0.00
SOCIAL SERVICES	4,467.53	18,354.10	0.00
HEALTH	6,759.56	15,188.01	0.00
PUBLIC LIBRARY	2,991.30	0.00	0.00
PARKS	6,215.70	20,276.82	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	COUNCIL PENSION
ARTS COMMISSION	116.54	0.00	0.00
PUBLIC WORKS	14,296.09	6,737.04	0.00
SOLID WASTE	3,302.09	0.00	0.00
HUMAN RELATIONS	77.70	0.00	0.00
CARING FOR CHILDREN	38.85	0.00	0.00
FARMERS MARKET	155.39	0.00	0.00
MUNI AUDITORIUM	271.93	0.00	0.00
STATE FAIR BD	466.18	8,760.79	0.00
CONVENTION CTR	310.79	5,283.18	0.00
WATER & SEWER	15,461.54	11,720.28	0.00
BORDEAUX LONG-TERM CARE	8,235.79	33,209.79	0.00
GENERAL HOSP	15,034.20	42,348.53	0.00
METRO ACTION COM	2,020.10	291.11	0.00
NCAC	310.79	0.00	0.00
MDHA	38.85	0.00	0.00
TAXI TRANSP & LICENSING	116.54	0.00	0.00
EDUCATION	30,068.42	0.00	0.00
COMMUNICATION CENTER	38.85	0.00	0.00
ALL OTHER	466.18	22,172.87	0.00
KNOWLES HOME	38.85	0.00	0.00
Direct Billed	0.00	0.00	0.00
Total	190,200.22	431,601.89	9,712.62

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Schedule 3.1

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

POST AUDITS
NATURE AND EXTENT OF SERVICES

Post Audits cost in account 01101412 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:	1,129,777.37			1,129,777.37
POST AUDITS		14.66	14.66	
TREASURY		9.78	9.78	
DEPARTMENT OF LAW		5,686.65	5,686.65	
Total Allocated Additions:		5,711.09	5,711.09	5,711.09
Total To Be Allocated:	1,129,777.37	5,711.09		1,135,488.46

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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	191,141.17	0.00	191,141.17	0.00
AUDITING SERVICE	938,575.00	0.00	853,900.00	84,675.00
TUITION	0.00	0.00	0.00	0.00
PRINTING	61.20	0.00	61.20	0.00
Departmental Totals				
Total Expenditures	1,129,777.37	0.00	1,045,102.37	84,675.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	1,129,777.37	0.00	1,045,102.37	84,675.00
Allocation Step 1				
1st Allocation	1,129,777.37	0.00	1,045,102.37	84,675.00
Allocation Step 2				
Inbound- All Others	5,711.09	5,711.09	0.00	0.00
Reallocate Admin Costs		(5,711.09)	5,283.06	428.03
2nd Allocation	5,711.09	0.00	5,283.06	428.03
Total For 005 POST AUDITS				
Total Allocated	1,135,488.46	0.00	1,050,385.43	85,103.03

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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	443	0.0296	309.26		309.26		309.26
POST AUDITS	21	0.0014	14.66		14.66		14.66
CORPORATE DUES	13	0.0009	9.07		9.07	0.05	9.12
LEGISLATIVE	1,905	0.1272	1,329.88		1,329.88	6.72	1,336.60
MAYOR	3,895	0.2602	2,719.11		2,719.11	13.75	2,732.86
EMPLOYEE HEALTH & WELLNESS	740	0.0494	516.59		516.59	2.61	519.20
GENERAL SERVICES FACILITIES	18,429	1.2310	12,865.33		12,865.33	65.06	12,930.39
SHARED BUSINESS OFFICE	5,221	0.3488	3,644.79		3,644.79	18.43	3,663.22
CUSTOMER SERVICE	699	0.0467	487.97		487.97	2.47	490.44
FLEET MANAGEMENT	91,902	6.1388	64,157.00		64,157.00	324.42	64,481.42
POSTAL SERVICE	1,280	0.0855	893.57		893.57	4.52	898.09
RADIO SHOP	4,124	0.2755	2,878.97		2,878.97	14.56	2,893.53
DIRECTOR OF FINANCE	712	0.0476	497.05		497.05	2.51	499.56
MINORITY SMALL BUSINESS ASSISTANCE	395	0.0264	275.75		275.75	1.39	277.14
FINANCE OPERATIONS	16,571	1.1069	11,568.25		11,568.25	58.50	11,626.75
DIV ISION OF REAL PROPERTY	5,447	0.3638	3,802.56		3,802.56	19.23	3,821.79
TREASURY	6,222	0.4156	4,343.59		4,343.59	21.96	4,365.55
HUMAN RESOURCES	16,107	1.0759	11,244.33		11,244.33	56.86	11,301.19
INFORMATION SYSTEMS	10,928	0.7300	7,628.86		7,628.86	38.58	7,667.44
DEPARTMENT OF LAW	2,202	0.1471	1,537.22		1,537.22	7.77	1,544.99
CENTRAL RECORDS	314	0.0210	219.20		219.20	1.11	220.31
ELECTIONS	1,411	0.0943	985.02		985.02	4.98	990.00
SURPLUS PROPERTY	116	0.0077	80.98		80.98	0.41	81.39
PLANNING COMM	8,452	0.5646	5,900.36		5,900.36	29.84	5,930.20
ADV PLAN/RSCH	1	0.0001	0.70		0.70		0.70
REGISTER/DEEDS	892	0.0596	622.70		622.70	3.15	625.85
HISTORICAL COMM	588	0.0393	410.48		410.48	2.08	412.56
COMM ED ALLIANCE	402	0.0269	280.64		280.64	1.42	282.06
GOVT ACCESS TV	331	0.0221	231.07		231.07	1.17	232.24
ASSESSOR PROP	942	0.0629	657.61		657.61	3.33	660.94
TRUSTEE	745	0.0498	520.08		520.08	2.63	522.71
COUNTY CLERK	1,508	0.1007	1,052.74		1,052.74	5.32	1,058.06

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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
DISTRICT ATTOR	2,694	0.1800	1,880.68		1,880.68	9.51	1,890.19
DA DRUG ENF	2,520	0.1683	1,759.22		1,759.22	8.90	1,768.12
DA SPECIAL OPNS	340	0.0227	237.35		237.35	1.20	238.55
PUBLIC DEFENDER	945	0.0631	659.71		659.71	3.34	663.05
JUVENILE CT CLRK	589	0.0393	411.19		411.19	2.08	413.27
CIRCUIT CT CLERK	1,848	0.1234	1,290.10		1,290.10	6.52	1,296.62
CRIMINAL CT CLRK	1,246	0.0832	869.84		869.84	4.40	874.24
CLERK/MASTER	682	0.0456	476.11		476.11	2.41	478.52
JUVENILE COURT	5,210	0.3480	3,637.11		3,637.11	18.39	3,655.50
GEN SESSIONS CT	5,399	0.3606	3,769.06		3,769.06	19.06	3,788.12
ST TRIAL COURTS	5,389	0.3600	3,762.08		3,762.08	19.02	3,781.10
JUSTICE INFO SYS	5,066	0.3384	3,536.58		3,536.58	17.88	3,554.46
SHERIFF ADMIN	2,497	0.1668	1,743.16		1,743.16	8.81	1,751.97
SH COMM SERVICES	301	0.0201	210.13		210.13	1.06	211.19
SH FACILITY MTN	764	0.0510	533.35		533.35	2.70	536.05
SH WAREHOUSE	986	0.0659	688.33		688.33	3.48	691.81
SH CRIM JUST CTR	1,946	0.1300	1,358.51		1,358.51	6.87	1,365.38
SH HILL JAIL	941	0.0629	656.91		656.91	3.32	660.23
SH CORR WORK CTR	1,903	0.1271	1,328.49		1,328.49	6.72	1,335.21
SH TRANSPORTATION	516	0.0345	360.23		360.23	1.82	362.05
SH WARRANTS	1,055	0.0705	736.49		736.49	3.72	740.21
SH TRAINING ACAD	662	0.0442	462.14		462.14	2.34	464.48
SH DEBERRY	942	0.0629	657.61		657.61	3.33	660.94
SH CENTRAL PROC	177	0.0118	123.56		123.56	0.62	124.18
SH LAW ENF BLOCK	249	0.0166	173.83		173.83	0.88	174.71
SH COMPLIANCE	137	0.0092	95.64		95.64	0.48	96.12
SH PRE TRIAL	283	0.0189	197.57		197.57	1.00	198.57
SH SOUTH PRECINCT	1	0.0001	0.70		0.70		0.70
SH SORT	156	0.0104	108.90		108.90	0.55	109.45
SH DAY REPORTING	763	0.0510	532.65		532.65	2.69	535.34
SH WORK RELEASE	44	0.0029	30.72		30.72	0.16	30.88
SH OTHER	106	0.0071	74.00		74.00	0.37	74.37

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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
POLICE	39,900	2.6652	27,854.28		27,854.28	140.85	27,995.13
POLICE DRUG ENF	312	0.0208	217.81		217.81	1.10	218.91
FIRE	19,240	1.2852	13,431.49		13,431.49	67.92	13,499.41
CODES ADMIN	4,769	0.3186	3,329.25		3,329.25	16.83	3,346.08
BEER BOARD	1,120	0.0748	781.87		781.87	3.95	785.82
AGRICULTURAL EXT	409	0.0273	285.52		285.52	1.44	286.96
SOIL & WATER	251	0.0168	175.22		175.22	0.89	176.11
SOCIAL SERVICES	7,343	0.4905	5,126.16		5,126.16	25.92	5,152.08
HEALTH	41,229	2.7540	28,782.06		28,782.06	145.54	28,927.60
PUBLIC LIBRARY	21,353	1.4263	14,906.58		14,906.58	75.38	14,981.96
PARKS	30,113	2.0115	21,021.95		21,021.95	106.30	21,128.25
ARTS COMMISSION	946	0.0632	660.40		660.40	3.34	663.74
PUBLIC WORKS	20,330	1.3580	14,192.42		14,192.42	71.77	14,264.19
SOLID WASTE	9,907	0.6618	6,916.10		6,916.10	34.97	6,951.07
HUMAN RELATIONS	801	0.0535	559.18		559.18	2.83	562.01
ADA MANAGEMENT	1,302	0.0870	908.93		908.93	4.60	913.53
CARING FOR CHILDREN	6,004	0.4011	4,191.40		4,191.40	21.19	4,212.59
FARMERS MARKET	1,948	0.1301	1,359.91		1,359.91	6.88	1,366.79
MUNI AUDITORIUM	1,221	0.0816	852.39		852.39	4.31	856.70
STATE FAIR BD	6,684	0.4465	4,666.11		4,666.11	23.59	4,689.70
CONVENTION CTR	5,541	0.3701	3,868.19		3,868.19	19.56	3,887.75
SPORTS AUTHORITY	1,856	0.1240	1,295.68		1,295.68	6.55	1,302.23
WATER & SEWER	59,844	3.9974	41,777.24		41,777.24	211.25	41,988.49
STORM WATER	4,511	0.3013	3,149.14		3,149.14	15.92	3,165.06
BORDEAUX LONG-TERM CARE	35,636	2.3804	24,877.58		24,877.58	125.80	25,003.38
GENERAL HOSP	52,758	3.5241	36,830.48		36,830.48	186.24	37,016.72
METRO ACTION COM	18,897	1.2623	13,192.03		13,192.03	66.71	13,258.74
NCAC	27,970	1.8683	19,525.92		19,525.92	98.74	19,624.66
MDHA	36	0.0024	25.13		25.13	0.13	25.26
METRO TRANSIT	1,216	0.0812	848.89		848.89	4.29	853.18
NTTC	356	0.0238	248.53		248.53	1.26	249.79
TAXI TRANSP & LICENSING	563	0.0376	393.03		393.03	1.99	395.02

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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
EDUCATION	601,616	40.1861	419,989.51		419,989.51	2,123.71	422,113.22
ARENA	218	0.0146	152.19		152.19	0.77	152.96
COMMUNICATION CENTER	2,251	0.1504	1,571.43		1,571.43	7.95	1,579.38
ALL OTHER	215,586	14.4006	150,501.07		150,501.07	761.03	151,262.10
KNOWLES HOME	3,710	0.2478	2,589.96		2,589.96	13.10	2,603.06
SubTotal	1,497,062	100.0000	1,045,102.37		1,045,102.37	5,283.06	1,050,385.43
TOTAL	1,497,062	100.0000	1,045,102.37		1,045,102.37	5,283.06	1,050,385.43

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2005 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
FLEET MANAGEMENT	1,225	0.2803	237.30		237.30	1.20	238.50
POSTAL SERVICE	15,983	3.6565	3,096.18		3,096.18	15.65	3,111.83
MINORITY SMALL BUSINESS ASSISTANCE	2,960	0.6772	573.44		573.44	2.90	576.34
OFFICE OF MANAGEMENT BUDGET	41,750	9.5514	8,087.69		8,087.69	40.88	8,128.57
HUMAN RESOURCES	54,743	12.5240	10,604.73		10,604.73	53.61	10,658.34
POLICE	17,769	4.0654	3,442.34		3,442.34	17.40	3,459.74
SOCIAL SERVICES	60,000	13.7266	11,623.02		11,623.02	58.75	11,681.77
STATE FAIR BD	7,875	1.8016	1,525.52		1,525.52	7.71	1,533.23
GENERAL HOSP	234,800	53.7170	45,484.78		45,484.78	229.93	45,714.71
SubTotal	437,106	100.0000	84,675.00		84,675.00	428.03	85,103.03
TOTAL	437,106	100.0000	84,675.00		84,675.00	428.03	85,103.03

Allocation Basis: INTERNAL AUDIT BILLINGS

Allocation Source: FINANCE

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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	309.26	309.26	0.00
POST AUDITS	14.66	14.66	0.00
CORPORATE DUES	9.12	9.12	0.00
LEGISLATIVE	1,336.60	1,336.60	0.00
MAYOR	2,732.86	2,732.86	0.00
EMPLOYEE HEALTH &	519.20	519.20	0.00
GENERAL SERVICES FACILITIES	12,930.39	12,930.39	0.00
SHARED BUSINESS OFFICE	3,663.22	3,663.22	0.00
CUSTOMER SERVICE	490.44	490.44	0.00
FLEET MANAGEMENT	64,719.92	64,481.42	238.50
POSTAL SERVICE	4,009.92	898.09	3,111.83
RADIO SHOP	2,893.53	2,893.53	0.00
DIRECTOR OF FINANCE	499.56	499.56	0.00
MINORITY SMALL BUSINESS	853.48	277.14	576.34
FINANCE OPERATIONS	11,626.75	11,626.75	0.00
OFFICE OF MANAGEMENT	8,128.57	0.00	8,128.57
DIV ISION OF REAL PROPERTY	3,821.79	3,821.79	0.00
TREASURY	4,365.55	4,365.55	0.00
HUMAN RESOURCES	21,959.53	11,301.19	10,658.34
INFORMATION SYSTEMS	7,667.44	7,667.44	0.00
DEPARTMENT OF LAW	1,544.99	1,544.99	0.00
CENTRAL RECORDS	220.31	220.31	0.00
ELECTIONS	990.00	990.00	0.00
SURPLUS PROPERTY	81.39	81.39	0.00
PLANNING COMM	5,930.20	5,930.20	0.00
ADV PLAN/RSCH	0.70	0.70	0.00
REGISTER/DEEDS	625.85	625.85	0.00
HISTORICAL COMM	412.56	412.56	0.00
COMM ED ALLIANCE	282.06	282.06	0.00
GOVT ACCESS TV	232.24	232.24	0.00
ASSESSOR PROP	660.94	660.94	0.00
TRUSTEE	522.71	522.71	0.00
COUNTY CLERK	1,058.06	1,058.06	0.00
DISTRICT ATTOR	1,890.19	1,890.19	0.00
DA DRUG ENF	1,768.12	1,768.12	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
DA SPECIAL OPNS	238.55	238.55	0.00
PUBLIC DEFENDER	663.05	663.05	0.00
JUVENILE CT CLRK	413.27	413.27	0.00
CIRCUIT CT CLERK	1,296.62	1,296.62	0.00
CRIMINAL CT CLRK	874.24	874.24	0.00
CLERK/MASTER	478.52	478.52	0.00
JUVENILE COURT	3,655.50	3,655.50	0.00
GEN SESSIONS CT	3,788.12	3,788.12	0.00
ST TRIAL COURTS	3,781.10	3,781.10	0.00
JUSTICE INFO SYS	3,554.46	3,554.46	0.00
SHERIFF ADMIN	1,751.97	1,751.97	0.00
SH COMM SERVICES	211.19	211.19	0.00
SH FACILITY MTN	536.05	536.05	0.00
SH WAREHOUSE	691.81	691.81	0.00
SH CRIM JUST CTR	1,365.38	1,365.38	0.00
SH HILL JAIL	660.23	660.23	0.00
SH CORR WORK CTR	1,335.21	1,335.21	0.00
SH TRANSPORTATION	362.05	362.05	0.00
SH WARRANTS	740.21	740.21	0.00
SH TRAINING ACAD	464.48	464.48	0.00
SH DEBERRY	660.94	660.94	0.00
SH CENTRAL PROC	124.18	124.18	0.00
SH LAW ENF BLOCK	174.71	174.71	0.00
SH COMPLIANCE	96.12	96.12	0.00
SH PRE TRIAL	198.57	198.57	0.00
SH SOUTH PRECINCT	0.70	0.70	0.00
SH SORT	109.45	109.45	0.00
SH DAY REPORTING	535.34	535.34	0.00
SH WORK RELEASE	30.88	30.88	0.00
SH OTHER	74.37	74.37	0.00
POLICE	31,454.87	27,995.13	3,459.74
POLICE DRUG ENF	218.91	218.91	0.00
FIRE	13,499.41	13,499.41	0.00
CODES ADMIN	3,346.08	3,346.08	0.00
BEER BOARD	785.82	785.82	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
AGRICULTURAL EXT	286.96	286.96	0.00
SOIL & WATER	176.11	176.11	0.00
SOCIAL SERVICES	16,833.85	5,152.08	11,681.77
HEALTH	28,927.60	28,927.60	0.00
PUBLIC LIBRARY	14,981.96	14,981.96	0.00
PARKS	21,128.25	21,128.25	0.00
ARTS COMMISSION	663.74	663.74	0.00
PUBLIC WORKS	14,264.19	14,264.19	0.00
SOLID WASTE	6,951.07	6,951.07	0.00
HUMAN RELATIONS	562.01	562.01	0.00
ADA MANAGEMENT	913.53	913.53	0.00
CARING FOR CHILDREN	4,212.59	4,212.59	0.00
FARMERS MARKET	1,366.79	1,366.79	0.00
MUNI AUDITORIUM	856.70	856.70	0.00
STATE FAIR BD	6,222.93	4,689.70	1,533.23
CONVENTION CTR	3,887.75	3,887.75	0.00
SPORTS AUTHORITY	1,302.23	1,302.23	0.00
WATER & SEWER	41,988.49	41,988.49	0.00
STORM WATER	3,165.06	3,165.06	0.00
BORDEAUX LONG-TERM CARE	25,003.38	25,003.38	0.00
GENERAL HOSP	82,731.43	37,016.72	45,714.71
METRO ACTION COM	13,258.74	13,258.74	0.00
NCAC	19,624.66	19,624.66	0.00
MDHA	25.26	25.26	0.00
METRO TRANSIT	853.18	853.18	0.00
NTTC	249.79	249.79	0.00
TAXI TRANSP & LICENSING	395.02	395.02	0.00
EDUCATION	422,113.22	422,113.22	0.00
ARENA	152.96	152.96	0.00
COMMUNICATION CENTER	1,579.38	1,579.38	0.00
ALL OTHER	151,262.10	151,262.10	0.00
KNOWLES HOME	2,603.06	2,603.06	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	1,135,488.46	1,050,385.43	85,103.03

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Schedule 4.1

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:	297,512.59			297,512.59
POST AUDITS	9.07	0.05	9.12	
TREASURY		2.58	2.58	
Total Allocated Additions:	9.07	2.63	11.70	11.70
Total To Be Allocated:	297,521.66	2.63		297,524.29

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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	297,512.59	0.00	297,512.59
Departmental Totals			
Total Expenditures	297,512.59	0.00	297,512.59
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	297,512.59	0.00	297,512.59
Allocation Step 1			
Inbound- All Others	9.07	9.07	0.00
Reallocate Admin Costs		(9.07)	9.07
1st Allocation	297,521.66	0.00	297,521.66
Allocation Step 2			
Inbound- All Others	2.63	2.63	0.00
Reallocate Admin Costs		(2.63)	2.63
2nd Allocation	2.63	0.00	2.63
Total For 006 CORPORATE DUES			
Total Allocated	297,524.29	0.00	297,524.29

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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	268,246	90.1630	268,254.77		268,254.77	2.38	268,257.15
MAYOR	23,991	8.0639	23,991.73		23,991.73	0.21	23,991.94
FINANCE OPERATIONS	1,610	0.5412	1,610.05		1,610.05	0.01	1,610.06
DEPARTMENT OF LAW	3,665	1.2319	3,665.11		3,665.11	0.03	3,665.14
SubTotal	297,512	100.0000	297,521.66		297,521.66	2.63	297,524.29
TOTAL	297,512	100.0000	297,521.66		297,521.66	2.63	297,524.29

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	268,257.15	268,257.15
MAYOR	23,991.94	23,991.94
FINANCE OPERATIONS	1,610.06	1,610.06
DEPARTMENT OF LAW	3,665.14	3,665.14
Direct Billed	0.00	0.00
Total	297,524.29	297,524.29

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Schedule 5.1

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 "Employee Health and Wellness") provides employment physicals to all Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

The allocation of costs is based on total clinic charges to agencies receiving benefit. Agencies are billed for select services and direct billings are credited to agencies total costs.

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:	418,793.05			418,793.05
POST AUDITS	516.59	2.61	519.20	
TREASURY		3.63	3.63	
Total Allocated Additions:	516.59	6.24	522.83	522.83
Total To Be Allocated:	419,309.64	6.24		419,315.88

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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	CLINIC	BENEFIT BOARD
Wages & Benefits				
SALARIES & WAGES	283,771.11	27,270.40	197,107.42	59,393.29
FRINGE BENEFITS	86,670.03	8,328.99	60,201.00	18,140.04
Other Expense & Cost				
CONTRACTUAL	12,640.93	1,214.79	8,780.39	2,645.75
EMPLOYEE TRAVEL	2,195.05	210.94	1,524.69	459.42
SUPPLIES	24,492.11	2,353.69	17,012.22	5,126.20
OTHER	9,023.82	867.19	6,267.94	1,888.69
Departmental Totals				
Total Expenditures	418,793.05	40,246.00	290,893.66	87,653.39
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	418,793.05	40,246.00	290,893.66	87,653.39
Allocation Step 1				
Inbound- All Others	516.59	0.00	516.59	0.00
Reallocate Admin Costs		(40,246.00)	30,939.64	9,306.36
1st Allocation	419,309.64	0.00	322,349.89	96,959.75
Allocation Step 2				
Inbound- All Others	6.24	0.00	6.24	0.00
2nd Allocation	6.24	0.00	6.24	0.00
Total For 009 EMPLOYEE HEALTH &				
Total Allocated	419,315.88	0.00	322,356.13	96,959.75

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

Activity - CLINIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	2,256	1.2724	4,101.54		4,101.54	0.08	4,101.62
GENERAL SERVICES FACILITIES	1,639	0.9244	2,979.81		2,979.81	0.06	2,979.87
DIRECTOR OF FINANCE	175	0.0987	318.09		318.09	0.01	318.10
HUMAN RESOURCES	375	0.2115	681.62		681.62	0.01	681.63
INFORMATION SYSTEMS	40	0.0226	72.71		72.71		72.71
PLANNING COMM	425	0.2396	772.50		772.50	0.01	772.51
GEN SESSIONS CT	203	0.1149	370.27		370.27	0.01	370.28
SHERIFF ADMIN	5,084	2.8671	9,242.23		9,242.23	0.18	9,242.41
POLICE	116,507	65.6951	211,768.13	-69,334.07	142,434.06	4.11	142,438.17
FIRE	15,453	8.7138	28,088.81	-6,064.23	22,024.58	0.54	22,025.12
CODES ADMIN	408	0.2301	741.60		741.60	0.01	741.61
HEALTH	3,997	2.2538	7,265.19		7,265.19	0.14	7,265.33
PARKS	3,411	1.9238	6,201.46	-1,998.82	4,202.64	0.12	4,202.76
PUBLIC WORKS	8,443	4.7610	15,347.09	-2,179.75	13,167.34	0.30	13,167.64
CONVENTION CTR	125	0.0705	227.21		227.21		227.21
WATER & SEWER	9,556	5.3888	17,370.91	-779.11	16,591.80	0.34	16,592.14
BORDEAUX LONG-TERM CARE	4,602	2.5953	8,365.97		8,365.97	0.16	8,366.13
GENERAL HOSP	1,158	0.6532	2,105.72		2,105.72	0.04	2,105.76
METRO ACTION COM	3,482	1.9634	6,329.03		6,329.03	0.12	6,329.15
ALL OTHER	0			-565.00	-565.00		-565.00
SubTotal	177,345	100.0000	322,349.89	-80,920.98	241,428.91	6.24	241,435.15
Direct Billed				80,920.98	80,920.98		80,920.98
TOTAL	177,345	100.0000	322,349.89		322,349.89	6.24	322,356.13

Allocation Basis: TOTAL CLINIC CHARGES

Allocation Source: HEALTH DEPARTMENT

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

Activity - BENEFIT BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HUMAN RESOURCES	100	100.0000	96,959.75		96,959.75		96,959.75
SubTotal	100	100.0000	96,959.75		96,959.75		96,959.75
TOTAL	100	100.0000	96,959.75		96,959.75		96,959.75

Allocation Basis: DIRECT ALLOCATION TO BENEFIT BOARD

Allocation Source: DIRECT ASSIGNED

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

Receiving Department	Total	CLINIC	BENEFIT BOARD
MAYOR	4,101.62	4,101.62	0.00
GENERAL SERVICES FACILITIES	2,979.87	2,979.87	0.00
DIRECTOR OF FINANCE	318.10	318.10	0.00
HUMAN RESOURCES	97,641.38	681.63	96,959.75
INFORMATION SYSTEMS	72.71	72.71	0.00
PLANNING COMM	772.51	772.51	0.00
GEN SESSIONS CT	370.28	370.28	0.00
SHERIFF ADMIN	9,242.41	9,242.41	0.00
POLICE	142,438.17	142,438.17	0.00
FIRE	22,025.12	22,025.12	0.00
CODES ADMIN	741.61	741.61	0.00
HEALTH	7,265.33	7,265.33	0.00
PARKS	4,202.76	4,202.76	0.00
PUBLIC WORKS	13,167.64	13,167.64	0.00
CONVENTION CTR	227.21	227.21	0.00
WATER & SEWER	16,592.14	16,592.14	0.00
BORDEAUX LONG-TERM CARE	8,366.13	8,366.13	0.00
GENERAL HOSP	2,105.76	2,105.76	0.00
METRO ACTION COM	6,329.15	6,329.15	0.00
ALL OTHER	(565.00)	(565.00)	0.00
Direct Billed	80,920.98	80,920.98	0.00
Total	419,315.88	322,356.13	96,959.75

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Schedule 6.1

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

GENERAL SERVICES FACILITIES
NATURE AND EXTENT OF SERVICES

General Services Facilities Division provides services to maintain and operate all Metropolitan buildings except for the Board of Education and Board of Hospitals.

General Services Facilities identified the utility costs to each building. In addition, environmental, grounds maintenance, and salaries and fringe benefits on certain employees were identified directly to specific buildings. The remaining costs were allocated to the various buildings based on square feet. Respective buildings cost were then allocated based on the square feet occupied by each agency. The costs and revenues were taken from Government's FY05 CAFR.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,833,732.57			9,833,732.57
BUILDING USE ALLOWANCE	7,752.62		7,752.62	
EMPLOYEE BENEFITS	392,812.84	1,529.38	394,342.22	
POST AUDITS	12,865.33	65.06	12,930.39	
EMPLOYEE HEALTH & WELLNESS	2,979.81	0.06	2,979.87	
FLEET MANAGEMENT		61,090.05	61,090.05	
POSTAL SERVICE		(113.22)	(113.22)	
MINORITY SMALL BUSINESS ASSISTANCE		5,479.89	5,479.89	
DIV ISION OF REAL PROPERTY		3,153.60	3,153.60	
TREASURY		3,271.28	3,271.28	
INFORMATION SYSTEMS		12,861.44	12,861.44	
DEPARTMENT OF LAW		9,755.17	9,755.17	
CENTRAL RECORDS		242.91	242.91	
Total Allocated Additions:	416,410.60	97,335.62	513,746.22	513,746.22
ADJ TO CAFR	54.14			
INTEREST EXPENSE	34,131.00			
LOSS ON SALE OF PROP	25,830.00			
OTHER REVENUE	(55.00)			
OPERATING REVENUE	(8,687,332.00)			
Total Departmental Cost Adjustments:	(8,627,371.86)			(8,627,371.86)
Total To Be Allocated:	1,622,771.31	97,335.62		1,720,106.93

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

	Total	General & Admin	BUILDINGS & SECURITY
Other Expense & Cost			
PERSONAL SERVICE	1,592,189.40	0.00	1,592,189.40
CONTRACTUAL SERVICES	7,406,681.94	0.00	7,406,681.94
SUPPLIES & MATERIALS	823,314.29	0.00	823,314.29
OTHER	11,546.94	0.00	11,546.94
Departmental Totals			
Total Expenditures	9,833,732.57	0.00	9,833,732.57
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
ADJ TO CAFR	54.14	0.00	54.14
INTEREST EXPENSE	34,131.00	0.00	34,131.00
LOSS ON SALE OF PROP	25,830.00	0.00	25,830.00
OTHER REVENUE	(55.00)	0.00	(55.00)
OPERATING REVENUE	(8,687,332.00)	0.00	(8,687,332.00)
Functional Cost	1,206,360.71	0.00	1,206,360.71
Allocation Step 1			
Inbound- All Others	416,410.60	416,410.60	0.00
Reallocate Admin Costs		(416,410.60)	416,410.60
1st Allocation	1,622,771.31	0.00	1,622,771.31
Allocation Step 2			
Inbound- All Others	97,335.62	97,335.62	0.00
Reallocate Admin Costs		(97,335.62)	97,335.62
2nd Allocation	97,335.62	0.00	97,335.62
Total For 012 GENERAL SERVICES			
Total Allocated	1,720,106.93	0.00	1,720,106.93

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES FACILITIES

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	383,208	4.4111	71,582.28		71,582.28		71,582.28
LEGISLATIVE	304,204	3.5017	56,824.52		56,824.52	3,565.68	60,390.20
MAYOR	287,100	3.3048	53,629.54		53,629.54	3,365.20	56,994.74
FLEET MANAGEMENT	525,500	6.0490	98,162.05		98,162.05	6,159.57	104,321.62
POSTAL SERVICE	14,500	0.1669	2,708.57		2,708.57	169.96	2,878.53
RADIO SHOP	188,500	2.1698	35,211.31		35,211.31	2,209.48	37,420.79
DIRECTOR OF FINANCE	29,400	0.3384	5,491.85		5,491.85	344.61	5,836.46
DIV ISION OF REAL PROPERTY	40,400	0.4650	7,546.62		7,546.62	473.54	8,020.16
TREASURY	39,600	0.4558	7,397.18		7,397.18	464.17	7,861.35
INFORMATION SYSTEMS	277,000	3.1886	51,742.89		51,742.89	3,246.82	54,989.71
DEPARTMENT OF LAW	148,404	1.7083	27,721.49		27,721.49	1,739.50	29,460.99
ELECTIONS	54,396	0.6262	10,161.03		10,161.03	637.60	10,798.63
PLANNING COMM	313,704	3.6111	58,599.10		58,599.10	3,677.04	62,276.14
REGISTER/DEEDS	1,200	0.0138	224.15		224.15	14.07	238.22
ASSESSOR PROP	113,796	1.3099	21,256.79		21,256.79	1,333.84	22,590.63
TRUSTEE	29,604	0.3408	5,529.95		5,529.95	347.00	5,876.95
COUNTY CLERK	154,800	1.7819	28,916.24		28,916.24	1,814.47	30,730.71
DISTRICT ATTOR	28,800	0.3315	5,379.76		5,379.76	337.58	5,717.34
PUBLIC DEFENDER	20,196	0.2325	3,772.55		3,772.55	236.72	4,009.27
JUVENILE CT CLRK	50,400	0.5802	9,414.59		9,414.59	590.76	10,005.35
CIRCUIT CT CLERK	622,008	7.1599	116,189.50		116,189.50	7,290.78	123,480.28
CLERK/MASTER	277,596	3.1954	51,854.21		51,854.21	3,253.80	55,108.01
JUVENILE COURT	359,004	4.1325	67,061.02		67,061.02	4,208.01	71,269.03
GEN SESSIONS CT	875,112	10.0734	163,468.67		163,468.67	10,257.50	173,726.17
ST TRIAL COURTS	77,292	0.8897	14,437.94		14,437.94	905.97	15,343.91
JUSTICE INFO SYS	2,100	0.0242	392.27		392.27	24.62	416.89
SHERIFF ADMIN	854,496	9.8361	159,617.65		159,617.65	10,015.85	169,633.50
POLICE	1,824,396	21.0008	340,792.57		340,792.57	21,384.38	362,176.95
FIRE	117,288	1.3501	21,909.10		21,909.10	1,374.78	23,283.88
CODES ADMIN	132,300	1.5229	24,713.30		24,713.30	1,550.74	26,264.04
BEER BOARD	30,792	0.3544	5,751.86		5,751.86	360.92	6,112.78
AGRICULTURAL EXT	32,700	0.3764	6,108.27		6,108.27	383.29	6,491.56

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES FACILITIES

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOIL & WATER	16,296	0.1876	3,044.04		3,044.04	191.01	3,235.05
SOCIAL SERVICES	121,008	1.3929	22,603.99		22,603.99	1,418.38	24,022.37
HEALTH	8,304	0.0956	1,551.16		1,551.16	97.33	1,648.49
PUBLIC LIBRARY	94,092	1.0831	17,576.14		17,576.14	1,102.89	18,679.03
HUMAN RELATIONS	8,496	0.0978	1,587.04		1,587.04	99.59	1,686.63
CARING FOR CHILDREN	94,800	1.0912	17,708.39		17,708.39	1,111.18	18,819.57
TAXI TRANSP & LICENSING	5,400	0.0622	1,008.70		1,008.70	63.30	1,072.00
COMMUNICATION CENTER	108,300	1.2466	20,230.16		20,230.16	1,269.42	21,499.58
ALL OTHER	20,840	0.2399	3,892.87		3,892.87	244.27	4,137.14
SubTotal	8,687,332	100.0000	1,622,771.31		1,622,771.31	97,335.62	1,720,106.93
TOTAL	8,687,332	100.0000	1,622,771.31		1,622,771.31	97,335.62	1,720,106.93

Allocation Basis: GENERAL SERVICES BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	BUILDINGS & SECURITY
EMPLOYEE BENEFITS	71,582.28	71,582.28
LEGISLATIVE	60,390.20	60,390.20
MAYOR	56,994.74	56,994.74
FLEET MANAGEMENT	104,321.62	104,321.62
POSTAL SERVICE	2,878.53	2,878.53
RADIO SHOP	37,420.79	37,420.79
DIRECTOR OF FINANCE	5,836.46	5,836.46
DIV ISION OF REAL PROPERTY	8,020.16	8,020.16
TREASURY	7,861.35	7,861.35
INFORMATION SYSTEMS	54,989.71	54,989.71
DEPARTMENT OF LAW	29,460.99	29,460.99
ELECTIONS	10,798.63	10,798.63
PLANNING COMM	62,276.14	62,276.14
REGISTER/DEEDS	238.22	238.22
ASSESSOR PROP	22,590.63	22,590.63
TRUSTEE	5,876.95	5,876.95
COUNTY CLERK	30,730.71	30,730.71
DISTRICT ATTOR	5,717.34	5,717.34
PUBLIC DEFENDER	4,009.27	4,009.27
JUVENILE CT CLRK	10,005.35	10,005.35
CIRCUIT CT CLERK	123,480.28	123,480.28
CLERK/MASTER	55,108.01	55,108.01
JUVENILE COURT	71,269.03	71,269.03
GEN SESSIONS CT	173,726.17	173,726.17
ST TRIAL COURTS	15,343.91	15,343.91
JUSTICE INFO SYS	416.89	416.89
SHERIFF ADMIN	169,633.50	169,633.50
POLICE	362,176.95	362,176.95
FIRE	23,283.88	23,283.88
CODES ADMIN	26,264.04	26,264.04
BEER BOARD	6,112.78	6,112.78
AGRICULTURAL EXT	6,491.56	6,491.56
SOIL & WATER	3,235.05	3,235.05
SOCIAL SERVICES	24,022.37	24,022.37
HEALTH	1,648.49	1,648.49

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

Receiving Department	Total	BUILDINGS & SECURITY
PUBLIC LIBRARY	18,679.03	18,679.03
HUMAN RELATIONS	1,686.63	1,686.63
CARING FOR CHILDREN	18,819.57	18,819.57
TAXI TRANSP & LICENSING	1,072.00	1,072.00
COMMUNICATION CENTER	21,499.58	21,499.58
ALL OTHER	4,137.14	4,137.14
Direct Billed	0.00	0.00
Total	1,720,106.93	1,720,106.93

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Schedule 7.1

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

SHARED BUSINESS OFFICE
NATURE AND EXTENT OF SERVICES

The Shared Business Office provides the following services to Metro departments. SBO/Financial Services provides agencies with the following services: processing invoices, processing billings, cell phone administration, preparing financial projections, processing budget accountability reports, preparing journal entries, processing deposits, providing budget assistance, and internal service rate development. SBO/Human Resource Management program provide human resource transactions and information products.

The allocation of charges is dependent on the type of service and related billable units. The costs & revenues was taken from Government's FY05 CAFR

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department SHARED BUSINESS OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,962,203.97			1,962,203.97
POST AUDITS	3,644.79	18.43	3,663.22	
POSTAL SERVICE		(11.05)	(11.05)	
TREASURY		53.13	53.13	
INFORMATION SYSTEMS		28.86	28.86	
Total Allocated Additions:	3,644.79	89.37	3,734.16	3,734.16
OPERATING REVENUE	(1,690,034.00)			
Total Departmental Cost Adjustments:	(1,690,034.00)			(1,690,034.00)
Total To Be Allocated:	275,814.76	89.37		275,904.13

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

	Total	General & Admin	SHARED BUSINESS SERVICES
Other Expense & Cost			
PERSONAL SERVICES	1,809,539.38	0.00	1,809,539.38
CONTRACTUAL SERVICES	122,696.83	0.00	122,696.83
SUPPLIES & MATERIALS	19,889.54	0.00	19,889.54
DEPRECIATION	9,532.36	0.00	9,532.36
OTHER	545.86	0.00	545.86
Departmental Totals			
Total Expenditures	1,962,203.97	0.00	1,962,203.97
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(1,690,034.00)	0.00	(1,690,034.00)
Functional Cost	272,169.97	0.00	272,169.97
Allocation Step 1			
Inbound- All Others	3,644.79	3,644.79	0.00
Reallocate Admin Costs		(3,644.79)	3,644.79
1st Allocation	275,814.76	0.00	275,814.76
Allocation Step 2			
Inbound- All Others	89.37	89.37	0.00
Reallocate Admin Costs		(89.37)	89.37
2nd Allocation	89.37	0.00	89.37
Total For 011 SHARED BUSINESS			
Total Allocated	275,904.13	0.00	275,904.13

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	2,796	0.1654	456.31		456.31	0.15	456.46
MAYOR	42,396	2.5086	6,919.06		6,919.06	2.24	6,921.30
FLEET MANAGEMENT	324,500	19.2008	52,958.63		52,958.63	17.16	52,975.79
POSTAL SERVICE	10,200	0.6035	1,664.65		1,664.65	0.54	1,665.19
RADIO SHOP	64,200	3.7987	10,477.49		10,477.49	3.39	10,480.88
DIRECTOR OF FINANCE	996	0.0589	162.55		162.55	0.05	162.60
DIV ISION OF REAL PROPERTY	91,900	5.4378	14,998.14		14,998.14	4.86	15,003.00
TREASURY	57,600	3.4082	9,400.36		9,400.36	3.05	9,403.41
DEPARTMENT OF LAW	1,596	0.0944	260.47		260.47	0.08	260.55
ELECTIONS	12,804	0.7576	2,089.62		2,089.62	0.68	2,090.30
PLANNING COMM	4,404	0.2606	718.73		718.73	0.23	718.96
REGISTER/DEEDS	900	0.0533	146.88		146.88	0.05	146.93
HISTORICAL COMM	1,104	0.0653	180.17		180.17	0.06	180.23
COMM ED ALLIANCE	1,104	0.0653	180.17		180.17	0.06	180.23
GOVT ACCESS TV	570,000	33.7274	93,024.40		93,024.40	30.16	93,054.56
ASSESSOR PROP	2,100	0.1243	342.72		342.72	0.11	342.83
TRUSTEE	4,296	0.2542	701.11		701.11	0.23	701.34
COUNTY CLERK	4,896	0.2897	799.03		799.03	0.26	799.29
DISTRICT ATTOR	1,596	0.0944	260.47		260.47	0.08	260.55
PUBLIC DEFENDER	900	0.0533	146.88		146.88	0.05	146.93
JUVENILE CT CLRK	900	0.0533	146.88		146.88	0.05	146.93
CIRCUIT CT CLERK	17,100	1.0118	2,790.73		2,790.73	0.90	2,791.63
CLERK/MASTER	396	0.0234	64.63		64.63	0.02	64.65
JUVENILE COURT	1,200	0.0710	195.84		195.84	0.06	195.90
GEN SESSIONS CT	5,400	0.3195	881.28		881.28	0.29	881.57
ST TRIAL COURTS	5,004	0.2961	816.66		816.66	0.26	816.92
JUSTICE INFO SYS	5,004	0.2961	816.66		816.66	0.26	816.92
SHERIFF ADMIN	6,000	0.3550	979.20		979.20	0.32	979.52
FIRE	10,800	0.6390	1,762.57		1,762.57	0.57	1,763.14
CODES ADMIN	1,596	0.0944	260.47		260.47	0.08	260.55
BEER BOARD	300	0.0178	48.96		48.96	0.02	48.98
AGRICULTURAL EXT	96	0.0057	15.67		15.67	0.01	15.68

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	1,596	0.0944	260.47		260.47	0.08	260.55
HEALTH	5,604	0.3316	914.58		914.58	0.30	914.88
PUBLIC LIBRARY	22,200	1.3136	3,623.06		3,623.06	1.17	3,624.23
PARKS	22,500	1.3313	3,672.02		3,672.02	1.19	3,673.21
ARTS COMMISSION	5,904	0.3493	963.54		963.54	0.31	963.85
PUBLIC WORKS	9,900	0.5858	1,615.69		1,615.69	0.52	1,616.21
HUMAN RELATIONS	1,104	0.0653	180.17		180.17	0.06	180.23
CARING FOR CHILDREN	131,700	7.7927	21,493.54		21,493.54	6.96	21,500.50
TAXI TRANSP & LICENSING	204	0.0121	33.29		33.29	0.01	33.30
COMMUNICATION CENTER	131,412	7.7757	21,446.53		21,446.53	6.95	21,453.48
ALL OTHER	103,826	6.1434	16,944.48		16,944.48	5.49	16,949.97
SubTotal	1,690,034	100.0000	275,814.76		275,814.76	89.37	275,904.13
TOTAL	1,690,034	100.0000	275,814.76		275,814.76	89.37	275,904.13

Allocation Basis: SHARED BUSINESS CHARGES

Allocation Source: FINANCE DEPARTMENT

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

Receiving Department	Total	SHARED BUSINESS
LEGISLATIVE	456.46	456.46
MAYOR	6,921.30	6,921.30
FLEET MANAGEMENT	52,975.79	52,975.79
POSTAL SERVICE	1,665.19	1,665.19
RADIO SHOP	10,480.88	10,480.88
DIRECTOR OF FINANCE	162.60	162.60
DIV ISION OF REAL PROPERTY	15,003.00	15,003.00
TREASURY	9,403.41	9,403.41
DEPARTMENT OF LAW	260.55	260.55
ELECTIONS	2,090.30	2,090.30
PLANNING COMM	718.96	718.96
REGISTER/DEEDS	146.93	146.93
HISTORICAL COMM	180.23	180.23
COMM ED ALLIANCE	180.23	180.23
GOVT ACCESS TV	93,054.56	93,054.56
ASSESSOR PROP	342.83	342.83
TRUSTEE	701.34	701.34
COUNTY CLERK	799.29	799.29
DISTRICT ATTOR	260.55	260.55
PUBLIC DEFENDER	146.93	146.93
JUVENILE CT CLRK	146.93	146.93
CIRCUIT CT CLERK	2,791.63	2,791.63
CLERK/MASTER	64.65	64.65
JUVENILE COURT	195.90	195.90
GEN SESSIONS CT	881.57	881.57
ST TRIAL COURTS	816.92	816.92
JUSTICE INFO SYS	816.92	816.92
SHERIFF ADMIN	979.52	979.52
FIRE	1,763.14	1,763.14
CODES ADMIN	260.55	260.55
BEER BOARD	48.98	48.98
AGRICULTURAL EXT	15.68	15.68
SOCIAL SERVICES	260.55	260.55
HEALTH	914.88	914.88
PUBLIC LIBRARY	3,624.23	3,624.23

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

Receiving Department	Total	SHARED BUSINESS
PARKS	3,673.21	3,673.21
ARTS COMMISSION	963.85	963.85
PUBLIC WORKS	1,616.21	1,616.21
HUMAN RELATIONS	180.23	180.23
CARING FOR CHILDREN	21,500.50	21,500.50
TAXI TRANSP & LICENSING	33.30	33.30
COMMUNICATION CENTER	21,453.48	21,453.48
ALL OTHER	16,949.97	16,949.97
Direct Billed	0.00	0.00
Total	275,904.13	275,904.13

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Schedule 8.1

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

CUSTOMER SERVICE
NATURE AND EXTENT OF SERVICES

The Customer Service or (Call Center) 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 2005, we have allocated these costs based on Call Center incidents tracked to departments. The costs and revenues were taken from Government's CAFR for FY05.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CUSTOMER SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	226,311.32			226,311.32
POST AUDITS	487.97	2.47	490.44	
POSTAL SERVICE		(1.29)	(1.29)	
TREASURY		19.40	19.40	
Total Allocated Additions:	487.97	20.58	508.55	508.55
OPERATING REVENUE	(250,300.00)			
Total Departmental Cost Adjustments:	(250,300.00)			(250,300.00)
Total To Be Allocated:	(23,500.71)	20.58		(23,480.13)

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

	Total	General & Admin	CUSTOMER SERVICE
Other Expense & Cost			
PERSONAL SERVICES	216,138.19	0.00	216,138.19
CONTRACTUAL	10,111.53	0.00	10,111.53
SUPPLIES	61.60	0.00	61.60
Departmental Totals			
Total Expenditures	226,311.32	0.00	226,311.32
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(250,300.00)	0.00	(250,300.00)
Functional Cost	(23,988.68)	0.00	(23,988.68)
Allocation Step 1			
Inbound- All Others	487.97	487.97	0.00
Reallocate Admin Costs		(487.97)	487.97
1st Allocation	(23,500.71)	0.00	(23,500.71)
Allocation Step 2			
Inbound- All Others	20.58	20.58	0.00
Reallocate Admin Costs		(20.58)	20.58
2nd Allocation	20.58	0.00	20.58
Total For 013 CUSTOMER SERVICE			
Total Allocated	(23,480.13)	0.00	(23,480.13)

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	5,996	2.3955	-562.97		-562.97	0.49	-562.48
MAYOR	4,500	1.7978	-422.51		-422.51	0.37	-422.14
FLEET MANAGEMENT	700	0.2797	-65.72		-65.72	0.06	-65.66
RADIO SHOP	100	0.0400	-9.39		-9.39	0.01	-9.38
DIRECTOR OF FINANCE	1,800	0.7191	-169.00		-169.00	0.15	-168.85
DIV ISION OF REAL PROPERTY	3,500	1.3983	-328.62		-328.62	0.29	-328.33
TREASURY	2,200	0.8789	-206.56		-206.56	0.18	-206.38
INFORMATION SYSTEMS	4,200	1.6780	-394.34		-394.34	0.35	-393.99
DEPARTMENT OF LAW	2,700	1.0787	-253.50		-253.50	0.22	-253.28
ELECTIONS	3,300	1.3184	-309.84		-309.84	0.27	-309.57
PLANNING COMM	3,696	1.4766	-347.02		-347.02	0.30	-346.72
REGISTER/DEEDS	8,196	3.2745	-769.52		-769.52	0.67	-768.85
HISTORICAL COMM	600	0.2397	-56.33		-56.33	0.05	-56.28
ASSESSOR PROP	4,200	1.6780	-394.34		-394.34	0.35	-393.99
TRUSTEE	4,296	1.7163	-403.35		-403.35	0.35	-403.00
COUNTY CLERK	41,304	16.5017	-3,878.05		-3,878.05	3.40	-3,874.65
DISTRICT ATTOR	96	0.0384	-9.01		-9.01	0.01	-9.00
PUBLIC DEFENDER	5,496	2.1958	-516.02		-516.02	0.45	-515.57
JUVENILE CT CLRK	1,896	0.7575	-178.02		-178.02	0.16	-177.86
CIRCUIT CT CLERK	20,100	8.0304	-1,887.19		-1,887.19	1.65	-1,885.54
CLERK/MASTER	3,900	1.5581	-366.17		-366.17	0.32	-365.85
JUVENILE COURT	5,604	2.2389	-526.16		-526.16	0.46	-525.70
GEN SESSIONS CT	16,896	6.7503	-1,586.37		-1,586.37	1.39	-1,584.98
ST TRIAL COURTS	96	0.0384	-9.01		-9.01	0.01	-9.00
JUSTICE INFO SYS	2,304	0.9205	-216.32		-216.32	0.19	-216.13
SHERIFF ADMIN	8,400	3.3560	-788.68		-788.68	0.69	-787.99
SH COURTHOUSE	696	0.2781	-65.35		-65.35	0.06	-65.29
POLICE	14,904	5.9545	-1,399.34		-1,399.34	1.23	-1,398.11
FIRE	14,400	5.7531	-1,352.02		-1,352.02	1.18	-1,350.84
CODES ADMIN	1,596	0.6376	-149.85		-149.85	0.13	-149.72
BEER BOARD	504	0.2014	-47.32		-47.32	0.04	-47.28
AGRICULTURAL EXT	504	0.2014	-47.32		-47.32	0.04	-47.28

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	7,200	2.8765	-676.01		-676.01	0.59	-675.42
HEALTH	26,712	10.6720	-2,507.99		-2,507.99	2.20	-2,505.79
PUBLIC LIBRARY	3,096	1.2369	-290.68		-290.68	0.25	-290.43
PARKS	6,000	2.3971	-563.34		-563.34	0.49	-562.85
ARTS COMMISSION	300	0.1199	-28.17		-28.17	0.02	-28.15
HUMAN RELATIONS	204	0.0815	-19.15		-19.15	0.02	-19.13
EDUCATION	17,508	6.9948	-1,643.83		-1,643.83	1.44	-1,642.39
SELF INSUR FUND	600	0.2397	-56.33		-56.33	0.05	-56.28
SubTotal	250,300	100.0000	-23,500.71		-23,500.71	20.58	-23,480.13
TOTAL	250,300	100.0000	-23,500.71		-23,500.71	20.58	-23,480.13

Allocation Basis: CUSTOMER SERVICE CHARGES

Allocation Source: FINANCE

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

Receiving Department	Total	CUSTOMER SERVICE
LEGISLATIVE	(562.48)	(562.48)
MAYOR	(422.14)	(422.14)
FLEET MANAGEMENT	(65.66)	(65.66)
RADIO SHOP	(9.38)	(9.38)
DIRECTOR OF FINANCE	(168.85)	(168.85)
DIV ISION OF REAL PROPERTY	(328.33)	(328.33)
TREASURY	(206.38)	(206.38)
INFORMATION SYSTEMS	(393.99)	(393.99)
DEPARTMENT OF LAW	(253.28)	(253.28)
ELECTIONS	(309.57)	(309.57)
PLANNING COMM	(346.72)	(346.72)
REGISTER/DEEDS	(768.85)	(768.85)
HISTORICAL COMM	(56.28)	(56.28)
ASSESSOR PROP	(393.99)	(393.99)
TRUSTEE	(403.00)	(403.00)
COUNTY CLERK	(3,874.65)	(3,874.65)
DISTRICT ATTOR	(9.00)	(9.00)
PUBLIC DEFENDER	(515.57)	(515.57)
JUVENILE CT CLRK	(177.86)	(177.86)
CIRCUIT CT CLERK	(1,885.54)	(1,885.54)
CLERK/MASTER	(365.85)	(365.85)
JUVENILE COURT	(525.70)	(525.70)
GEN SESSIONS CT	(1,584.98)	(1,584.98)
ST TRIAL COURTS	(9.00)	(9.00)
JUSTICE INFO SYS	(216.13)	(216.13)
SHERIFF ADMIN	(787.99)	(787.99)
SH COURTHOUSE	(65.29)	(65.29)
POLICE	(1,398.11)	(1,398.11)
FIRE	(1,350.84)	(1,350.84)
CODES ADMIN	(149.72)	(149.72)
BEER BOARD	(47.28)	(47.28)
AGRICULTURAL EXT	(47.28)	(47.28)
SOCIAL SERVICES	(675.42)	(675.42)
HEALTH	(2,505.79)	(2,505.79)
PUBLIC LIBRARY	(290.43)	(290.43)

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

Receiving Department	Total	CUSTOMER SERVICE
PARKS	(562.85)	(562.85)
ARTS COMMISSION	(28.15)	(28.15)
HUMAN RELATIONS	(19.13)	(19.13)
EDUCATION	(1,642.39)	(1,642.39)
SELF INSUR FUND	(56.28)	(56.28)
Direct Billed	0.00	0.00
Total	(23,480.13)	(23,480.13)

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Schedule 9.1

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

FLEET MANAGEMENT
NATURE AND EXTENT OF SERVICES

The Fleet Management 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 the Government's CAFR for FY 2005.

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:	26,359,625.00			26,359,625.00
POST AUDITS	64,394.30	325.62	64,719.92	
GENERAL SERVICES FACILITIES	98,162.05	6,159.57	104,321.62	
SHARED BUSINESS OFFICE	52,958.63	17.16	52,975.79	
CUSTOMER SERVICE	(65.72)	0.06	(65.66)	
FLEET MANAGEMENT		96,237.08	96,237.08	
POSTAL SERVICE		(44.31)	(44.31)	
RADIO SHOP		(6,215.76)	(6,215.76)	
FINANCE OPERATIONS		8,588.55	8,588.55	
PAYROLL		260.83	260.83	
OFFICE OF MANAGEMENT BUDGET		10,032.66	10,032.66	
INTERNAL AUDIT		2,768.45	2,768.45	
BUSINESS SOLUTIONS		1,632.24	1,632.24	
PURCHASING		269.59	269.59	
FINANCIAL ACCOUNTABILITY		67.71	67.71	
TREASURY		863.15	863.15	
GRANTS COORDINATION		36.15	36.15	
HUMAN RESOURCES		(6,177.14)	(6,177.14)	
INFORMATION SYSTEMS		6,577.98	6,577.98	
DEPARTMENT OF LAW		2,023.32	2,023.32	
Total Allocated Additions:	215,449.26	123,422.91	338,872.17	338,872.17
NONOPERATING REVENUE	(472,359.00)			
OPERATING REVENUE	(12,664,183.50)			
Total Departmental Cost Adjustments:	(13,136,542.50)			(13,136,542.50)
Total To Be Allocated:	13,438,531.76	123,422.91		13,561,954.67

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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	4,955,044.00	0.00	4,955,044.00	0.00
CONTRACTUAL SERVICES	3,005,500.00	0.00	3,005,500.00	0.00
SUPPLIES/MATERIALS	7,312,554.00	0.00	7,312,554.00	0.00
DEPRECIATION	10,945,244.00	0.00	0.00	10,945,244.00
OTHER EXPENSES	141,283.00	0.00	141,283.00	0.00
Departmental Totals				
Total Expenditures	26,359,625.00	0.00	15,414,381.00	10,945,244.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
NONOPERATING REVENUE	(472,359.00)	0.00	(472,359.00)	0.00
OPERATING REVENUE	(12,664,183.50)	0.00	(12,664,183.50)	0.00
Functional Cost	13,223,082.50	0.00	2,277,838.50	10,945,244.00
Allocation Step 1				
Inbound- All Others	215,449.26	0.00	215,449.26	0.00
1st Allocation	13,438,531.76	0.00	2,493,287.76	10,945,244.00
Allocation Step 2				
Inbound- All Others	123,422.91	0.00	123,422.91	0.00
2nd Allocation	123,422.91	0.00	123,422.91	0.00
Total For 014 FLEET MANAGEMENT				
Total Allocated	13,561,954.67	0.00	2,616,710.67	10,945,244.00

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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	12,099.96	0.0955	2,382.21		2,382.21	118.31	2,500.52
GENERAL SERVICES FACILITIES	41,799.96	0.3301	8,229.45		8,229.45		8,229.45
FLEET MANAGEMENT	-790.94	-0.0062	-155.71		-155.71		-155.71
POSTAL SERVICE	3,099.96	0.0245	610.31		610.31	30.31	640.62
RADIO SHOP	19,299.96	0.1524	3,799.72		3,799.72	188.70	3,988.42
DIV ISION OF REAL PROPERTY	4,358.96	0.0344	858.19		858.19	42.62	900.81
INFORMATION SYSTEMS	12,910.94	0.1019	2,541.86		2,541.86	126.24	2,668.10
DEPARTMENT OF LAW	4,299.96	0.0340	846.57		846.57	42.04	888.61
CENTRAL RECORDS	1,599.96	0.0126	315.00		315.00	15.64	330.64
ELECTIONS	2,000.04	0.0158	393.76		393.76	19.56	413.32
PLANNING COMM	2,000.04	0.0158	393.76		393.76	19.56	413.32
REGISTER/DEEDS	2,900.04	0.0229	570.96		570.96	28.36	599.32
GOVT ACCESS TV	3,000.00	0.0237	590.63		590.63	29.33	619.96
ASSESSOR PROP	66,300.00	0.5235	13,052.96		13,052.96	648.25	13,701.21
TRUSTEE	2,900.04	0.0229	570.96		570.96	28.36	599.32
COUNTY CLERK	11,000.04	0.0869	2,165.64		2,165.64	107.55	2,273.19
DA DRUG ENF	33,360.40	0.2634	6,567.89		6,567.89	326.18	6,894.07
DA SPECIAL OPNS	4,299.96	0.0340	846.57		846.57	42.04	888.61
PUBLIC DEFENDER	4,400.04	0.0347	866.27		866.27	43.02	909.29
JUVENILE CT CLRK	3,600.00	0.0284	708.77		708.77	35.20	743.97
CIRCUIT CT CLERK	17,600.04	0.1390	3,465.05		3,465.05	172.08	3,637.13
CRIMINAL CT CLRK	2,499.96	0.0197	492.18		492.18	24.44	516.62
JUVENILE COURT	43,599.96	0.3443	8,583.84		8,583.84	426.30	9,010.14
GEN SESSIONS CT	2,199.96	0.0174	433.13		433.13	21.51	454.64
ST TRIAL COURTS	15,399.96	0.1216	3,031.89		3,031.89	150.57	3,182.46
SHERIFF ADMIN	43,383.96	0.3426	8,541.31		8,541.31	424.19	8,965.50
SH COMM SERVICES	22,968.00	0.1814	4,521.88		4,521.88	224.57	4,746.45
SH FACILITY MTN	20,416.08	0.1612	4,019.45		4,019.45	199.62	4,219.07
SH WAREHOUSE	3,828.00	0.0302	753.65		753.65	37.43	791.08
SH CRIM JUST CTR	19,140.00	0.1511	3,768.23		3,768.23	187.14	3,955.37
SH CORR WORK CTR	10,208.04	0.0806	2,009.74		2,009.74	99.81	2,109.55
SH TRANSPORTATION	20,415.96	0.1612	4,019.43		4,019.43	199.62	4,219.05

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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 WARRANTS	114,840.00	0.9068	22,609.36		22,609.36	1,122.85	23,732.21
POLICE	3,817,795.92	30.1465	751,636.52		751,636.52	37,328.42	788,964.94
POLICE DRUG ENF	25,901.62	0.2045	5,099.45		5,099.45	253.25	5,352.70
FIRE	2,727,900.00	21.5403	537,061.04		537,061.04	26,672.00	563,733.04
CODES ADMIN	146,100.00	1.1536	28,763.74		28,763.74	1,428.49	30,192.23
BEER BOARD	6,399.96	0.0505	1,260.01		1,260.01	62.58	1,322.59
SOCIAL SERVICES	26,400.00	0.2085	5,197.56		5,197.56	258.13	5,455.69
HEALTH	52,099.92	0.4114	10,257.29		10,257.29	509.41	10,766.70
PUBLIC LIBRARY	60,300.00	0.4761	11,871.69		11,871.69	589.58	12,461.27
PARKS	1,006,433.88	7.9471	198,143.80		198,143.80	9,840.39	207,984.19
PUBLIC WORKS	1,948,264.42	15.3841	383,568.66		383,568.66	19,049.13	402,617.79
SOLID WASTE	428,669.06	3.3849	84,395.12		84,395.12	4,191.31	88,586.43
ADA MANAGEMENT	4,299.96	0.0340	846.57		846.57	42.04	888.61
STATE FAIR BD	3,850.45	0.0304	758.06		758.06	37.65	795.71
WATER & SEWER	1,559,809.04	12.3167	307,090.67		307,090.67	15,251.01	322,341.68
STORM WATER	192,991.00	1.5239	37,995.51		37,995.51	1,886.97	39,882.48
BORDEAUX LONG-TERM CARE	14,000.04	0.1105	2,756.28		2,756.28	136.88	2,893.16
GENERAL HOSP	9,000.00	0.0711	1,771.90		1,771.90	88.00	1,859.90
METRO ACTION COM	46,800.00	0.3695	9,213.85		9,213.85	457.59	9,671.44
NCAC	1,600.08	0.0126	315.03		315.03	15.65	330.68
EDUCATION	6,087.75	0.0481	1,198.55		1,198.55	59.52	1,258.07
COMMUNICATION CENTER	3,200.16	0.0253	630.03		630.03	31.29	661.32
ALL OTHER	-59.00	-0.0005	-11.62		-11.62	-0.58	-12.20
KNOWLES HOME	5,400.00	0.0426	1,063.14		1,063.14	52.80	1,115.94
SubTotal	12,664,183.50	100.0000	2,493,287.76		2,493,287.76	123,422.91	2,616,710.67
TOTAL	12,664,183.50	100.0000	2,493,287.76		2,493,287.76	123,422.91	2,616,710.67

Allocation Basis: FY 2005 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	51	1.4489	158,581.70		158,581.70		158,581.70
GENERAL SERVICES FACILITIES	17	0.4830	52,860.60		52,860.60		52,860.60
FLEET MANAGEMENT	31	0.8807	96,392.79		96,392.79		96,392.79
POSTAL SERVICE	1	0.0284	3,109.43		3,109.43		3,109.43
RADIO SHOP	5	0.1420	15,547.17		15,547.17		15,547.17
DIV ISION OF REAL PROPERTY	2	0.0568	6,218.87		6,218.87		6,218.87
INFORMATION SYSTEMS	14	0.3977	43,532.19		43,532.19		43,532.19
DEPARTMENT OF LAW	2	0.0568	6,218.87		6,218.87		6,218.87
CENTRAL RECORDS	1	0.0284	3,109.43		3,109.43		3,109.43
ELECTIONS	1	0.0284	3,109.43		3,109.43		3,109.43
PLANNING COMM	1	0.0284	3,109.43		3,109.43		3,109.43
REGISTER/DEEDS	1	0.0284	3,109.43		3,109.43		3,109.43
ASSESSOR PROP	31	0.8807	96,392.79		96,392.79		96,392.79
TRUSTEE	1	0.0284	3,109.43		3,109.43		3,109.43
COUNTY CLERK	5	0.1420	15,547.17		15,547.17		15,547.17
DISTRICT ATTOR	10	0.2841	31,094.45		31,094.45		31,094.45
DA DRUG ENF	23	0.6534	71,517.21		71,517.21		71,517.21
DA SPECIAL OPNS	2	0.0568	6,218.87		6,218.87		6,218.87
PUBLIC DEFENDER	2	0.0568	6,218.87		6,218.87		6,218.87
JUVENILE CT CLRK	1	0.0284	3,109.43		3,109.43		3,109.43
CIRCUIT CT CLERK	9	0.2557	27,985.02		27,985.02		27,985.02
CRIMINAL CT CLRK	1	0.0284	3,109.43		3,109.43		3,109.43
JUVENILE COURT	16	0.4545	49,751.06		49,751.06		49,751.06
GEN SESSIONS CT	1	0.0284	3,109.43		3,109.43		3,109.43
ST TRIAL COURTS	13	0.3693	40,422.76		40,422.76		40,422.76
SHERIFF ADMIN	142	4.0341	441,541.10		441,541.10		441,541.10
POLICE	1,206	34.2616	3,749,990.16		3,749,990.16		3,749,990.16
FIRE	294	8.3523	914,176.66		914,176.66		914,176.66
CODES ADMIN	58	1.6477	180,347.74		180,347.74		180,347.74
BEER BOARD	2	0.0568	6,218.87		6,218.87		6,218.87
SOCIAL SERVICES	20	0.5682	62,188.91		62,188.91		62,188.91
HEALTH	30	0.8523	93,283.36		93,283.36		93,283.36

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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
PUBLIC LIBRARY	28	0.7955	87,064.49		87,064.49		87,064.49
PARKS	421	11.9602	1,309,076.03		1,309,076.03		1,309,076.03
PUBLIC WORKS	506	14.3750	1,573,378.83		1,573,378.83		1,573,378.83
ADA MANAGEMENT	3	0.0852	9,328.30		9,328.30		9,328.30
WATER & SEWER	496	14.0909	1,542,284.37		1,542,284.37		1,542,284.37
BORDEAUX LONG-TERM CARE	16	0.4545	49,751.06		49,751.06		49,751.06
GENERAL HOSP	3	0.0852	9,328.30		9,328.30		9,328.30
METRO ACTION COM	52	1.4773	161,691.13		161,691.13		161,691.13
NCAC	1	0.0284	3,109.43		3,109.43		3,109.43
SubTotal	3,520	100.0000	10,945,244.00		10,945,244.00		10,945,244.00
TOTAL	3,520	100.0000	10,945,244.00		10,945,244.00		10,945,244.00

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	161,082.22	2,500.52	158,581.70
GENERAL SERVICES FACILITIES	61,090.05	8,229.45	52,860.60
FLEET MANAGEMENT	96,237.08	(155.71)	96,392.79
POSTAL SERVICE	3,750.05	640.62	3,109.43
RADIO SHOP	19,535.59	3,988.42	15,547.17
DIV ISION OF REAL PROPERTY	7,119.68	900.81	6,218.87
INFORMATION SYSTEMS	46,200.29	2,668.10	43,532.19
DEPARTMENT OF LAW	7,107.48	888.61	6,218.87
CENTRAL RECORDS	3,440.07	330.64	3,109.43
ELECTIONS	3,522.75	413.32	3,109.43
PLANNING COMM	3,522.75	413.32	3,109.43
REGISTER/DEEDS	3,708.75	599.32	3,109.43
GOVT ACCESS TV	619.96	619.96	0.00
ASSESSOR PROP	110,094.00	13,701.21	96,392.79
TRUSTEE	3,708.75	599.32	3,109.43
COUNTY CLERK	17,820.36	2,273.19	15,547.17
DISTRICT ATTOR	31,094.45	0.00	31,094.45
DA DRUG ENF	78,411.28	6,894.07	71,517.21
DA SPECIAL OPNS	7,107.48	888.61	6,218.87
PUBLIC DEFENDER	7,128.16	909.29	6,218.87
JUVENILE CT CLRK	3,853.40	743.97	3,109.43
CIRCUIT CT CLERK	31,622.15	3,637.13	27,985.02
CRIMINAL CT CLRK	3,626.05	516.62	3,109.43
JUVENILE COURT	58,761.20	9,010.14	49,751.06
GEN SESSIONS CT	3,564.07	454.64	3,109.43
ST TRIAL COURTS	43,605.22	3,182.46	40,422.76
SHERIFF ADMIN	450,506.60	8,965.50	441,541.10
SH COMM SERVICES	4,746.45	4,746.45	0.00
SH FACILITY MTN	4,219.07	4,219.07	0.00
SH WAREHOUSE	791.08	791.08	0.00
SH CRIM JUST CTR	3,955.37	3,955.37	0.00
SH CORR WORK CTR	2,109.55	2,109.55	0.00
SH TRANSPORTATION	4,219.05	4,219.05	0.00
SH WARRANTS	23,732.21	23,732.21	0.00
POLICE	4,538,955.10	788,964.94	3,749,990.16

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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
POLICE DRUG ENF	5,352.70	5,352.70	0.00
FIRE	1,477,909.70	563,733.04	914,176.66
CODES ADMIN	210,539.97	30,192.23	180,347.74
BEER BOARD	7,541.46	1,322.59	6,218.87
SOCIAL SERVICES	67,644.60	5,455.69	62,188.91
HEALTH	104,050.06	10,766.70	93,283.36
PUBLIC LIBRARY	99,525.76	12,461.27	87,064.49
PARKS	1,517,060.22	207,984.19	1,309,076.03
PUBLIC WORKS	1,975,996.62	402,617.79	1,573,378.83
SOLID WASTE	88,586.43	88,586.43	0.00
ADA MANAGEMENT	10,216.91	888.61	9,328.30
STATE FAIR BD	795.71	795.71	0.00
WATER & SEWER	1,864,626.05	322,341.68	1,542,284.37
STORM WATER	39,882.48	39,882.48	0.00
BORDEAUX LONG-TERM CARE	52,644.22	2,893.16	49,751.06
GENERAL HOSP	11,188.20	1,859.90	9,328.30
METRO ACTION COM	171,362.57	9,671.44	161,691.13
NCAC	3,440.11	330.68	3,109.43
EDUCATION	1,258.07	1,258.07	0.00
COMMUNICATION CENTER	661.32	661.32	0.00
ALL OTHER	(12.20)	(12.20)	0.00
KNOWLES HOME	1,115.94	1,115.94	0.00
Direct Billed	0.00	0.00	0.00
Total	13,561,954.67	2,616,710.67	10,945,244.00

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Schedule 10.1

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

POSTAL SERVICE
NATURE AND EXTENT OF SERVICES

The Postal Service 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 2005.

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:	859,176.00			859,176.00
BUILDING USE ALLOWANCE	917.43		917.43	
POST AUDITS	3,989.75	20.17	4,009.92	
GENERAL SERVICES FACILITIES	2,708.57	169.96	2,878.53	
SHARED BUSINESS OFFICE	1,664.65	0.54	1,665.19	
FLEET MANAGEMENT	3,719.74	30.31	3,750.05	
FINANCE OPERATIONS		644.52	644.52	
PAYROLL		19.57	19.57	
OFFICE OF MANAGEMENT BUDGET		752.89	752.89	
INTERNAL AUDIT		207.76	207.76	
BUSINESS SOLUTIONS		122.49	122.49	
PURCHASING		20.23	20.23	
FINANCIAL ACCOUNTABILITY		5.08	5.08	
TREASURY		39.21	39.21	
GRANTS COORDINATION		2.71	2.71	
HUMAN RESOURCES		(358.60)	(358.60)	
INFORMATION SYSTEMS		384.79	384.79	
Total Allocated Additions:	13,000.14	2,061.63	15,061.77	15,061.77
NONOPERATING REVENUE	(3,603.00)			
OPERATING REVENUE	(916,922.00)			
Total Departmental Cost Adjustments:	(920,525.00)			(920,525.00)
Total To Be Allocated:	(48,348.86)	2,061.63		(46,287.23)

All Monetary Values Are $ Dollars

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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	231,971.00	0.00	231,971.00
CONTRACTUAL SERVICES	619,924.00	0.00	619,924.00
SUPPLIES/MATERIALS	3,450.00	0.00	3,450.00
DEPRECIATION	3,831.00	0.00	3,831.00
Departmental Totals			
Total Expenditures	859,176.00	0.00	859,176.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
NONOPERATING REVENUE	(3,603.00)	0.00	(3,603.00)
OPERATING REVENUE	(916,922.00)	0.00	(916,922.00)
Functional Cost	(61,349.00)	0.00	(61,349.00)
Allocation Step 1			
Inbound- All Others	13,000.14	0.00	13,000.14
1st Allocation	(48,348.86)	0.00	(48,348.86)
Allocation Step 2			
Inbound- All Others	2,061.63	0.00	2,061.63
2nd Allocation	2,061.63	0.00	2,061.63
Total For 015 POSTAL SERVICE			
Total Allocated	(46,287.23)	0.00	(46,287.23)

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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	37,728.04	4.1116	-1,987.93		-1,987.93	85.07	-1,902.86
MAYOR	12,782.58	1.3931	-673.53		-673.53	28.82	-644.71
GENERAL SERVICES FACILITIES	2,148.73	0.2342	-113.22		-113.22		-113.22
SHARED BUSINESS OFFICE	209.75	0.0229	-11.05		-11.05		-11.05
CUSTOMER SERVICE	24.57	0.0027	-1.29		-1.29		-1.29
FLEET MANAGEMENT	841.03	0.0917	-44.31		-44.31		-44.31
RADIO SHOP	3,671.21	0.4001	-193.44		-193.44	8.28	-185.16
DIRECTOR OF FINANCE	14,959.97	1.6304	-788.26		-788.26	33.73	-754.53
MINORITY SMALL BUSINESS ASSISTANCE	24.40	0.0027	-1.29		-1.29	0.06	-1.23
FINANCE OPERATIONS	37,697.06	4.1083	-1,986.30		-1,986.30	85.00	-1,901.30
OFFICE OF MANAGEMENT BUDGET	4,757.71	0.5185	-250.69		-250.69	10.73	-239.96
INTERNAL AUDIT	272.46	0.0297	-14.36		-14.36	0.61	-13.75
BUSINESS SOLUTIONS	212.96	0.0232	-11.22		-11.22	0.48	-10.74
DIV ISION OF REAL PROPERTY	944.14	0.1029	-49.75		-49.75	2.13	-47.62
TREASURY	32,051.61	3.4930	-1,688.83		-1,688.83	72.27	-1,616.56
HUMAN RESOURCES	14,721.90	1.6044	-775.71		-775.71	33.19	-742.52
INFORMATION SYSTEMS	5,543.20	0.6041	-292.08		-292.08	12.50	-279.58
DEPARTMENT OF LAW	17,872.18	1.9477	-941.70		-941.70	40.30	-901.40
ELECTIONS	62,356.91	6.7957	-3,285.65		-3,285.65	140.60	-3,145.05
SURPLUS PROPERTY	320.57	0.0349	-16.89		-16.89	0.72	-16.17
PLANNING COMM	44,542.52	4.8543	-2,346.99		-2,346.99	100.43	-2,246.56
REGISTER/DEEDS	9,750.00	1.0626	-513.74		-513.74	21.98	-491.76
HISTORICAL COMM	6,331.00	0.6900	-333.59		-333.59	14.27	-319.32
GOVT ACCESS TV	24.60	0.0027	-1.30		-1.30	0.06	-1.24
ASSESSOR PROP	10,037.92	1.0939	-528.91		-528.91	22.63	-506.28
TRUSTEE	10,909.08	1.1889	-574.81		-574.81	24.60	-550.21
COUNTY CLERK	13,120.44	1.4299	-691.33		-691.33	29.58	-661.75
DISTRICT ATTOR	13,503.84	1.4717	-711.53		-711.53	30.45	-681.08
PUBLIC DEFENDER	4,559.17	0.4969	-240.23		-240.23	10.28	-229.95
JUVENILE CT CLRK	7,229.25	0.7879	-380.92		-380.92	16.30	-364.62
CIRCUIT CT CLERK	79,865.51	8.7034	-4,208.14		-4,208.14	180.03	-4,028.11
CRIMINAL CT CLRK	36,799.15	4.0104	-1,938.98		-1,938.98	82.97	-1,856.01

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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
CLERK/MASTER	11,531.23	1.2567	-607.59		-607.59	26.00	-581.59
JUVENILE COURT	7,565.27	0.8245	-398.62		-398.62	17.06	-381.56
GEN SESSIONS CT	26,447.80	2.8823	-1,393.56		-1,393.56	59.63	-1,333.93
ST TRIAL COURTS	17,294.44	1.8848	-911.26		-911.26	38.99	-872.27
JUSTICE INFO SYS	590.77	0.0644	-31.13		-31.13	1.33	-29.80
SHERIFF ADMIN	67,573.46	7.3642	-3,560.51		-3,560.51	152.36	-3,408.15
POLICE	76,562.61	8.3439	-4,034.16		-4,034.16	172.63	-3,861.53
FIRE	7,862.64	0.8569	-414.29		-414.29	17.73	-396.56
CODES ADMIN	39,884.12	4.3466	-2,101.53		-2,101.53	89.93	-2,011.60
BEER BOARD	3,679.72	0.4010	-193.89		-193.89	8.30	-185.59
AGRICULTURAL EXT	884.52	0.0964	-46.61		-46.61	1.99	-44.62
SOIL & WATER	49.20	0.0054	-2.59		-2.59	0.11	-2.48
SOCIAL SERVICES	6,074.90	0.6620	-320.09		-320.09	13.70	-306.39
HEALTH	419.52	0.0457	-22.11		-22.11	0.95	-21.16
PUBLIC LIBRARY	55,553.75	6.0543	-2,927.18		-2,927.18	125.26	-2,801.92
PARKS	55,569.84	6.0560	-2,928.03		-2,928.03	125.29	-2,802.74
ARTS COMMISSION	2,714.88	0.2959	-143.05		-143.05	6.12	-136.93
PUBLIC WORKS	10,234.97	1.1154	-539.29		-539.29	23.08	-516.21
HUMAN RELATIONS	720.05	0.0785	-37.94		-37.94	1.62	-36.32
ADA MANAGEMENT	479.34	0.0522	-25.26		-25.26	1.08	-24.18
CARING FOR CHILDREN	707.66	0.0771	-37.29		-37.29	1.60	-35.69
FARMERS MARKET	123.31	0.0134	-6.50		-6.50	0.28	-6.22
MUNI AUDITORIUM	1,352.43	0.1474	-71.26		-71.26	3.05	-68.21
STATE FAIR BD	98.28	0.0107	-5.18		-5.18	0.22	-4.96
CONVENTION CTR	2,153.03	0.2346	-113.45		-113.45	4.85	-108.60
SPORTS AUTHORITY	1,342.08	0.1463	-70.72		-70.72	3.03	-67.69
WATER & SEWER	1,367.89	0.1491	-72.08		-72.08	3.08	-69.00
BORDEAUX LONG-TERM CARE	8,065.64	0.8790	-424.99		-424.99	18.19	-406.80
GENERAL HOSP	442.32	0.0482	-23.31		-23.31	1.00	-22.31
METRO ACTION COM	11,471.53	1.2502	-604.45		-604.45	25.86	-578.59
NCAC	4,505.18	0.4910	-237.38		-237.38	10.16	-227.22
TAXI TRANSP & LICENSING	863.38	0.0941	-45.49		-45.49	1.95	-43.54

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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
EDUCATION	982.80	0.1071	-51.78		-51.78	2.22	-49.56
COMMUNICATION CENTER	2,654.92	0.2893	-139.89		-139.89	5.99	-133.90
ALL OTHER	3,873.48	0.4221	-204.10		-204.10	8.73	-195.37
KNOWLES HOME	82.11	0.0089	-4.33		-4.33	0.19	-4.14
SubTotal	917,592.53	100.0000	-48,348.86		-48,348.86	2,061.63	-46,287.23
TOTAL	917,592.53	100.0000	-48,348.86		-48,348.86	2,061.63	-46,287.23

Allocation Basis: FY 2005 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	(1,902.86)	(1,902.86)
MAYOR	(644.71)	(644.71)
GENERAL SERVICES FACILITIES	(113.22)	(113.22)
SHARED BUSINESS OFFICE	(11.05)	(11.05)
CUSTOMER SERVICE	(1.29)	(1.29)
FLEET MANAGEMENT	(44.31)	(44.31)
RADIO SHOP	(185.16)	(185.16)
DIRECTOR OF FINANCE	(754.53)	(754.53)
MINORITY SMALL BUSINESS	(1.23)	(1.23)
FINANCE OPERATIONS	(1,901.30)	(1,901.30)
OFFICE OF MANAGEMENT	(239.96)	(239.96)
INTERNAL AUDIT	(13.75)	(13.75)
BUSINESS SOLUTIONS	(10.74)	(10.74)
DIV ISION OF REAL PROPERTY	(47.62)	(47.62)
TREASURY	(1,616.56)	(1,616.56)
HUMAN RESOURCES	(742.52)	(742.52)
INFORMATION SYSTEMS	(279.58)	(279.58)
DEPARTMENT OF LAW	(901.40)	(901.40)
ELECTIONS	(3,145.05)	(3,145.05)
SURPLUS PROPERTY	(16.17)	(16.17)
PLANNING COMM	(2,246.56)	(2,246.56)
REGISTER/DEEDS	(491.76)	(491.76)
HISTORICAL COMM	(319.32)	(319.32)
GOVT ACCESS TV	(1.24)	(1.24)
ASSESSOR PROP	(506.28)	(506.28)
TRUSTEE	(550.21)	(550.21)
COUNTY CLERK	(661.75)	(661.75)
DISTRICT ATTOR	(681.08)	(681.08)
PUBLIC DEFENDER	(229.95)	(229.95)
JUVENILE CT CLRK	(364.62)	(364.62)
CIRCUIT CT CLERK	(4,028.11)	(4,028.11)
CRIMINAL CT CLRK	(1,856.01)	(1,856.01)
CLERK/MASTER	(581.59)	(581.59)
JUVENILE COURT	(381.56)	(381.56)
GEN SESSIONS CT	(1,333.93)	(1,333.93)

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

Receiving Department	Total	POSTAL SERVICE
ST TRIAL COURTS	(872.27)	(872.27)
JUSTICE INFO SYS	(29.80)	(29.80)
SHERIFF ADMIN	(3,408.15)	(3,408.15)
POLICE	(3,861.53)	(3,861.53)
FIRE	(396.56)	(396.56)
CODES ADMIN	(2,011.60)	(2,011.60)
BEER BOARD	(185.59)	(185.59)
AGRICULTURAL EXT	(44.62)	(44.62)
SOIL & WATER	(2.48)	(2.48)
SOCIAL SERVICES	(306.39)	(306.39)
HEALTH	(21.16)	(21.16)
PUBLIC LIBRARY	(2,801.92)	(2,801.92)
PARKS	(2,802.74)	(2,802.74)
ARTS COMMISSION	(136.93)	(136.93)
PUBLIC WORKS	(516.21)	(516.21)
HUMAN RELATIONS	(36.32)	(36.32)
ADA MANAGEMENT	(24.18)	(24.18)
CARING FOR CHILDREN	(35.69)	(35.69)
FARMERS MARKET	(6.22)	(6.22)
MUNI AUDITORIUM	(68.21)	(68.21)
STATE FAIR BD	(4.96)	(4.96)
CONVENTION CTR	(108.60)	(108.60)
SPORTS AUTHORITY	(67.69)	(67.69)
WATER & SEWER	(69.00)	(69.00)
BORDEAUX LONG-TERM CARE	(406.80)	(406.80)
GENERAL HOSP	(22.31)	(22.31)
METRO ACTION COM	(578.59)	(578.59)
NCAC	(227.22)	(227.22)
TAXI TRANSP & LICENSING	(43.54)	(43.54)
EDUCATION	(49.56)	(49.56)
COMMUNICATION CENTER	(133.90)	(133.90)
ALL OTHER	(195.37)	(195.37)
KNOWLES HOME	(4.14)	(4.14)

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

Receiving Department	Total	POSTAL SERVICE
Direct Billed	0.00	0.00
Total	(46,287.23)	(46,287.23)

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Schedule 11.1

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 the Government's CAFR for FY 2005.

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:	3,427,934.00			3,427,934.00
POST AUDITS	2,878.97	14.56	2,893.53	
GENERAL SERVICES FACILITIES	35,211.31	2,209.48	37,420.79	
SHARED BUSINESS OFFICE	10,477.49	3.39	10,480.88	
CUSTOMER SERVICE	(9.39)	0.01	(9.38)	
FLEET MANAGEMENT	19,346.89	188.70	19,535.59	
POSTAL SERVICE	(193.44)	8.28	(185.16)	
FINANCE OPERATIONS		2,143.39	2,143.39	
PAYROLL		65.09	65.09	
OFFICE OF MANAGEMENT BUDGET		2,503.79	2,503.79	
INTERNAL AUDIT		690.91	690.91	
BUSINESS SOLUTIONS		407.35	407.35	
PURCHASING		67.28	67.28	
FINANCIAL ACCOUNTABILITY		16.90	16.90	
TREASURY		648.73	648.73	
GRANTS COORDINATION		9.02	9.02	
HUMAN RESOURCES		(1,480.67)	(1,480.67)	
INFORMATION SYSTEMS		3,117.83	3,117.83	
Total Allocated Additions:	67,711.83	10,614.04	78,325.87	78,325.87
NONOPERATING REVENUE	(32,741.00)			
OPERATING REVENUE	(5,128,586.00)			
Total Departmental Cost Adjustments:	(5,161,327.00)			(5,161,327.00)
Total To Be Allocated:	(1,665,681.17)	10,614.04		(1,655,067.13)

All Monetary Values Are $ Dollars

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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	874,038.00	0.00	874,038.00
CONTRACTUAL SERVICES	1,757,184.00	0.00	1,757,184.00
SUPPLIES/MATERIALS	564,806.00	0.00	564,806.00
DEPRECIATION	31,059.00	0.00	31,059.00
OTHER EXPENSES	200,847.00	0.00	200,847.00
Departmental Totals			
Total Expenditures	3,427,934.00	0.00	3,427,934.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
NONOPERATING REVENUE	(32,741.00)	0.00	(32,741.00)
OPERATING REVENUE	(5,128,586.00)	0.00	(5,128,586.00)
Functional Cost	(1,733,393.00)	0.00	(1,733,393.00)
Allocation Step 1			
Inbound- All Others	67,711.83	0.00	67,711.83
1st Allocation	(1,665,681.17)	0.00	(1,665,681.17)
Allocation Step 2			
Inbound- All Others	10,614.04	0.00	10,614.04
2nd Allocation	10,614.04	0.00	10,614.04
Total For 016 RADIO SHOP			
Total Allocated	(1,655,067.13)	0.00	(1,655,067.13)

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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	84,022	1.6383	-27,289.09		-27,289.09	174.54	-27,114.55
FLEET MANAGEMENT	19,138	0.3732	-6,215.76		-6,215.76		-6,215.76
DISTRICT ATTOR	14,393	0.2806	-4,674.62		-4,674.62	29.90	-4,644.72
DA DRUG ENF	1,671	0.0326	-542.80		-542.80	3.47	-539.33
CIRCUIT CT CLERK	3,947	0.0770	-1,282.02		-1,282.02	8.20	-1,273.82
JUVENILE COURT	28,698	0.5596	-9,320.94		-9,320.94	59.62	-9,261.32
GEN SESSIONS CT	464	0.0091	-150.96		-150.96	0.97	-149.99
ST TRIAL COURTS	22,453	0.4378	-7,292.64		-7,292.64	46.64	-7,246.00
SHERIFF ADMIN	201,273	3.9245	-65,370.44		-65,370.44	418.11	-64,952.33
POLICE	2,321,914	45.2739	-754,120.05		-754,120.05	4,823.40	-749,296.65
POLICE DRUG ENF	71,996	1.4038	-23,383.22		-23,383.22	149.56	-23,233.66
FIRE	689,510	13.4445	-223,941.76		-223,941.76	1,432.34	-222,509.42
CODES ADMIN	45,970	0.8964	-14,930.47		-14,930.47	95.50	-14,834.97
BEER BOARD	4,294	0.0837	-1,394.62		-1,394.62	8.92	-1,385.70
HEALTH	7,624	0.1487	-2,476.32		-2,476.32	15.84	-2,460.48
PARKS	36,954	0.7206	-12,002.23		-12,002.23	76.77	-11,925.46
PUBLIC WORKS	211,125	4.1166	-68,570.15		-68,570.15	438.58	-68,131.57
SOLID WASTE	1,112	0.0217	-361.37		-361.37	2.31	-359.06
MUNI AUDITORIUM	695	0.0136	-225.87		-225.87	1.44	-224.43
STATE FAIR BD	1,323	0.0258	-430.01		-430.01	2.75	-427.26
WATER & SEWER	53,173	1.0368	-17,269.88		-17,269.88	110.46	-17,159.42
BORDEAUX LONG-TERM CARE	1,050	0.0205	-341.10		-341.10	2.18	-338.92
GENERAL HOSP	4,529	0.0883	-1,471.13		-1,471.13	9.41	-1,461.72
TAXI TRANSP & LICENSING	3,159	0.0616	-1,026.06		-1,026.06	6.56	-1,019.50
EDUCATION	135,845	2.6488	-44,120.31		-44,120.31	282.20	-43,838.11
COMMUNICATION CENTER	29,865	0.5823	-9,699.78		-9,699.78	62.04	-9,637.74
ALL OTHER	1,132,376	22.0797	-367,777.57		-367,777.57	2,352.33	-365,425.24
SubTotal	5,128,586	100.0000	-1,665,681.17		-1,665,681.17	10,614.04	-1,655,067.13
TOTAL	5,128,586	100.0000	-1,665,681.17		-1,665,681.17	10,614.04	-1,655,067.13

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

Allocation Basis: FY 2005 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	(27,114.55)	(27,114.55)
FLEET MANAGEMENT	(6,215.76)	(6,215.76)
DISTRICT ATTOR	(4,644.72)	(4,644.72)
DA DRUG ENF	(539.33)	(539.33)
CIRCUIT CT CLERK	(1,273.82)	(1,273.82)
JUVENILE COURT	(9,261.32)	(9,261.32)
GEN SESSIONS CT	(149.99)	(149.99)
ST TRIAL COURTS	(7,246.00)	(7,246.00)
SHERIFF ADMIN	(64,952.33)	(64,952.33)
POLICE	(749,296.65)	(749,296.65)
POLICE DRUG ENF	(23,233.66)	(23,233.66)
FIRE	(222,509.42)	(222,509.42)
CODES ADMIN	(14,834.97)	(14,834.97)
BEER BOARD	(1,385.70)	(1,385.70)
HEALTH	(2,460.48)	(2,460.48)
PARKS	(11,925.46)	(11,925.46)
PUBLIC WORKS	(68,131.57)	(68,131.57)
SOLID WASTE	(359.06)	(359.06)
MUNI AUDITORIUM	(224.43)	(224.43)
STATE FAIR BD	(427.26)	(427.26)
WATER & SEWER	(17,159.42)	(17,159.42)
BORDEAUX LONG-TERM CARE	(338.92)	(338.92)
GENERAL HOSP	(1,461.72)	(1,461.72)
TAXI TRANSP & LICENSING	(1,019.50)	(1,019.50)
EDUCATION	(43,838.11)	(43,838.11)
COMMUNICATION CENTER	(9,637.74)	(9,637.74)
ALL OTHER	(365,425.24)	(365,425.24)
Direct Billed	0.00	0.00
Total	(1,655,067.13)	(1,655,067.13)

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Schedule 12.1

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: Minority Small Business Assistance, Finance Operation, Payroll, Internal Audit, Business Solutions, Office of Management and Budget, Division of Real Property Services, Customer Service, Financial Accountability, Grants Coordination, Purchasing, Treasury, and Payroll.

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:	677,459.59			677,459.59
BUILDING USE ALLOWANCE	293.77		293.77	
EMPLOYEE BENEFITS	274,975.17	1,070.58	276,045.75	
POST AUDITS	497.05	2.51	499.56	
EMPLOYEE HEALTH & WELLNESS	318.09	0.01	318.10	
GENERAL SERVICES FACILITIES	5,491.85	344.61	5,836.46	
SHARED BUSINESS OFFICE	162.55	0.05	162.60	
CUSTOMER SERVICE	(169.00)	0.15	(168.85)	
POSTAL SERVICE	(788.26)	33.73	(754.53)	
MINORITY SMALL BUSINESS ASSISTANCE		5,479.84	5,479.84	
DIV ISION OF REAL PROPERTY		181,304.95	181,304.95	
TREASURY		209.65	209.65	
HUMAN RESOURCES		(682.96)	(682.96)	
INFORMATION SYSTEMS		2,918.73	2,918.73	
DEPARTMENT OF LAW		97,411.99	97,411.99	
Total Allocated Additions:	280,781.22	288,093.84	568,875.06	568,875.06
Total To Be Allocated:	958,240.81	288,093.84		1,246,334.65

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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
Wages & Benefits			
SALARIES & WAGES	486,515.67	0.00	486,515.67
FRINGE BENEFITS	125,707.87	0.00	125,707.87
Other Expense & Cost			
CONTRACTUAL SERVICES	57,728.30	0.00	57,728.30
SUPPLIES & MATERIALS	5,549.00	0.00	5,549.00
OTHER	1,958.75	0.00	1,958.75
Departmental Totals			
Total Expenditures	677,459.59	0.00	677,459.59
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	677,459.59	0.00	677,459.59
Allocation Step 1			
Inbound- All Others	280,781.22	0.00	280,781.22
1st Allocation	958,240.81	0.00	958,240.81
Allocation Step 2			
Inbound- All Others	288,093.84	0.00	288,093.84
2nd Allocation	288,093.84	0.00	288,093.84
Total For 017 DIRECTOR OF			
Total Allocated	1,246,334.65	0.00	1,246,334.65

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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
MINORITY SMALL BUSINESS ASSISTANCE	160,145.77	2.5556	24,488.33		24,488.33	7,362.39	31,850.72
FINANCE OPERATIONS	1,610,777.35	25.7042	246,308.42		246,308.42	74,052.30	320,360.72
OFFICE OF MANAGEMENT BUDGET	1,829,993.34	29.2024	279,829.36		279,829.36	84,130.32	363,959.68
INTERNAL AUDIT	578,846.60	9.2370	88,513.04		88,513.04	26,611.33	115,124.37
BUSINESS SOLUTIONS	558,279.74	8.9088	85,368.10		85,368.10	25,665.81	111,033.91
DIV ISION OF REAL PROPERTY	915,747.70	14.6132	140,029.51		140,029.51	42,099.69	182,129.20
TREASURY	612,794.16	9.7788	93,704.05		93,704.05	28,172.00	121,876.05
SubTotal	6,266,584.66	100.0000	958,240.81		958,240.81	288,093.84	1,246,334.65
TOTAL	6,266,584.66	100.0000	958,240.81		958,240.81	288,093.84	1,246,334.65

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2005 EXPENDITURE REPORT

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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
MINORITY SMALL BUSINESS	31,850.72	31,850.72
FINANCE OPERATIONS	320,360.72	320,360.72
OFFICE OF MANAGEMENT	363,959.68	363,959.68
INTERNAL AUDIT	115,124.37	115,124.37
BUSINESS SOLUTIONS	111,033.91	111,033.91
DIV ISION OF REAL PROPERTY	182,129.20	182,129.20
TREASURY	121,876.05	121,876.05
Direct Billed	0.00	0.00
Total	1,246,334.65	1,246,334.65

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Schedule 13.1

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

MINORITY / SMALL BUSINESS ASSISTANCE NATURE AND EXTENT OF SERVICES

Minority/ Small Business Assistance costs were recorded in account 15117100- 15117120. Minority/ Small Business 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. Minority/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.

Minority /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 costs & revenues were taken from the Government's FY05 CAFR.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department MINORITY SMALL BUSINESS ASSISTANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	412,809.87			412,809.87
BUILDING USE ALLOWANCE	241.28		241.28	
POST AUDITS	849.19	4.29	853.48	
POSTAL SERVICE	(1.29)	0.06	(1.23)	
DIRECTOR OF FINANCE	24,488.33	7,362.39	31,850.72	
FINANCE OPERATIONS		2,090.93	2,090.93	
PAYROLL		63.50	63.50	
OFFICE OF MANAGEMENT BUDGET		2,442.50	2,442.50	
INTERNAL AUDIT		673.99	673.99	
BUSINESS SOLUTIONS		397.38	397.38	
PURCHASING		65.63	65.63	
FINANCIAL ACCOUNTABILITY		16.48	16.48	
TREASURY		11.32	11.32	
GRANTS COORDINATION		8.80	8.80	
INFORMATION SYSTEMS		690.04	690.04	
Total Allocated Additions:	25,577.51	13,827.31	39,404.82	39,404.82
Total To Be Allocated:	438,387.38	13,827.31		452,214.69

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department MINORITY SMALL BUSINESS ASSISTANCE

	Total	General & Admin	MIN/SMALL BUS	PURCHASING
Wages & Benefits				
SALARIES & WAGES	160,145.77	0.00	48,043.73	112,102.04
FRINGE BENEFITS	53,701.22	0.00	16,110.37	37,590.85
Other Expense & Cost				
CONTRACTUAL SERVICES	196,172.71	0.00	58,851.81	137,320.90
SUPPLIES & MATERIALS	2,790.17	0.00	837.05	1,953.12
Departmental Totals				
Total Expenditures	412,809.87	0.00	123,842.96	288,966.91
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	412,809.87	0.00	123,842.96	288,966.91
Allocation Step 1				
Inbound- All Others	25,577.51	0.00	7,673.25	17,904.26
1st Allocation	438,387.38	0.00	131,516.21	306,871.17
Allocation Step 2				
Inbound- All Others	13,827.31	0.00	4,148.19	9,679.12
2nd Allocation	13,827.31	0.00	4,148.19	9,679.12
Total For 019 MINORITY SMALL				
Total Allocated	452,214.69	0.00	135,664.40	316,550.29

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - MIN/SMALL BUS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
GENERAL SERVICES FACILITIES	1	4.1659	5,479.89		5,479.89		5,479.89
DIRECTOR OF FINANCE	1	4.1667	5,479.84		5,479.84		5,479.84
DIV ISION OF REAL PROPERTY	1	4.1667	5,479.84		5,479.84	188.64	5,668.48
HUMAN RESOURCES	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
INFORMATION SYSTEMS	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
PLANNING COMM	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
CRIMINAL CT CLRK	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
JUVENILE COURT	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
JUSTICE INFO SYS	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
SHERIFF ADMIN	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
POLICE	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
FIRE	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
HEALTH	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
PARKS	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
ARTS COMMISSION	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
PUBLIC WORKS	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
MUNI AUDITORIUM	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
CONVENTION CTR	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
SPORTS AUTHORITY	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
WATER & SEWER	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
NCAC	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
EDUCATION	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
ALL OTHER	1	4.1667	5,479.84		5,479.84	188.55	5,668.39
SubTotal	24	100.0000	131,516.21		131,516.21	4,148.19	135,664.40
TOTAL	24	100.0000	131,516.21		131,516.21	4,148.19	135,664.40

Allocation Basis: DEPARTMENTS ASSISTED

Allocation Source: DEPT. MINORITY & SMALL BUSINESS ASSISTANCE

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF MANAGEMENT BUDGET	100	100.0000	306,871.17		306,871.17	9,679.12	316,550.29
SubTotal	100	100.0000	306,871.17		306,871.17	9,679.12	316,550.29
TOTAL	100	100.0000	306,871.17		306,871.17	9,679.12	316,550.29

Allocation Basis: DIRECT ALLOCATION TO OMB

Allocation Source: DIRECT ASSIGNMENT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department MINORITY SMALL BUSINESS ASSISTANCE

Receiving Department	Total	MIN/SMALL BUS	PURCHASING
LEGISLATIVE	5,668.39	5,668.39	0.00
GENERAL SERVICES FACILITIES	5,479.89	5,479.89	0.00
DIRECTOR OF FINANCE	5,479.84	5,479.84	0.00
OFFICE OF MANAGEMENT	316,550.29	0.00	316,550.29
DIV ISION OF REAL PROPERTY	5,668.48	5,668.48	0.00
HUMAN RESOURCES	5,668.39	5,668.39	0.00
INFORMATION SYSTEMS	5,668.39	5,668.39	0.00
PLANNING COMM	5,668.39	5,668.39	0.00
CRIMINAL CT CLRK	5,668.39	5,668.39	0.00
JUVENILE COURT	5,668.39	5,668.39	0.00
JUSTICE INFO SYS	5,668.39	5,668.39	0.00
SHERIFF ADMIN	5,668.39	5,668.39	0.00
POLICE	5,668.39	5,668.39	0.00
FIRE	5,668.39	5,668.39	0.00
HEALTH	5,668.39	5,668.39	0.00
PARKS	5,668.39	5,668.39	0.00
ARTS COMMISSION	5,668.39	5,668.39	0.00
PUBLIC WORKS	5,668.39	5,668.39	0.00
MUNI AUDITORIUM	5,668.39	5,668.39	0.00
CONVENTION CTR	5,668.39	5,668.39	0.00
SPORTS AUTHORITY	5,668.39	5,668.39	0.00
WATER & SEWER	5,668.39	5,668.39	0.00
NCAC	5,668.39	5,668.39	0.00
EDUCATION	5,668.39	5,668.39	0.00
ALL OTHER	5,668.39	5,668.39	0.00
Direct Billed	0.00	0.00	0.00
Total	452,214.69	135,664.40	316,550.29

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Schedule 14.1

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

FINANCE OPERATIONS
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. Departments are billed for the services provided.

The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2005.

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:	1,529,165.69			1,529,165.69
BUILDING USE ALLOWANCE	25,177.73		25,177.73	
EMPLOYEE BENEFITS	220,963.69	860.30	221,823.99	
POST AUDITS	11,568.25	58.50	11,626.75	
CORPORATE DUES	1,610.05	0.01	1,610.06	
POSTAL SERVICE	(1,986.30)	85.00	(1,901.30)	
DIRECTOR OF FINANCE	246,308.42	74,052.30	320,360.72	
DIV ISION OF REAL PROPERTY		53.72	53.72	
TREASURY		79.65	79.65	
INFORMATION SYSTEMS		12,637.57	12,637.57	
DEPARTMENT OF LAW		153.71	153.71	
CENTRAL RECORDS		19,154.84	19,154.84	
Total Allocated Additions:	503,641.84	107,135.60	610,777.44	610,777.44
OPERATING REVENUE	(1,505,484.25)			
Total Departmental Cost Adjustments:	(1,505,484.25)			(1,505,484.25)
Total To Be Allocated:	527,323.28	107,135.60		634,458.88

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

	Total	General & Admin	OPERATIONS
Wages & Benefits			
SALARIES & WAGES	962,174.36	0.00	962,174.36
FRINGE BENEFITS	312,612.85	0.00	312,612.85
Other Expense & Cost			
CONTRACTUAL SERVICES	225,096.98	0.00	225,096.98
SUPPLIES & MATERIALS	27,601.50	0.00	27,601.50
OTHER	1,680.00	0.00	1,680.00
Departmental Totals			
Total Expenditures	1,529,165.69	0.00	1,529,165.69
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(1,505,484.25)	0.00	(1,505,484.25)
Functional Cost	23,681.44	0.00	23,681.44
Allocation Step 1			
Inbound- All Others	503,641.84	0.00	503,641.84
1st Allocation	527,323.28	0.00	527,323.28
Allocation Step 2			
Inbound- All Others	107,135.60	0.00	107,135.60
2nd Allocation	107,135.60	0.00	107,135.60
Total For 018 FINANCE			
Total Allocated	634,458.88	0.00	634,458.88

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	4,408	0.2928	1,544.14		1,544.14	321.94	1,866.08
MAYOR	7,060	0.4690	2,473.14		2,473.14	515.63	2,988.77
FLEET MANAGEMENT	24,519	1.6287	8,588.55		8,588.55		8,588.55
POSTAL SERVICE	1,840	0.1222	644.52		644.52		644.52
RADIO SHOP	6,119	0.4065	2,143.39		2,143.39		2,143.39
MINORITY SMALL BUSINESS ASSISTANCE	5,969	0.3965	2,090.93		2,090.93		2,090.93
DIV ISION OF REAL PROPERTY	9,307	0.6182	3,260.05		3,260.05	679.70	3,939.75
TREASURY	5,456	0.3624	1,911.06		1,911.06	398.44	2,309.50
DEPARTMENT OF LAW	24,884	1.6529	8,716.25		8,716.25	1,817.28	10,533.53
ELECTIONS	7,381	0.4903	2,585.56		2,585.56	539.07	3,124.63
PLANNING COMM	7,361	0.4890	2,578.36		2,578.36	537.57	3,115.93
REGISTER/DEEDS	1,648	0.1095	577.37		577.37	120.38	697.75
HISTORICAL COMM	1,091	0.0725	382.21		382.21	79.69	461.90
COMM ED ALLIANCE	1,111	0.0738	389.41		389.41	81.19	470.60
GOVT ACCESS TV	983	0.0653	344.44		344.44	71.81	416.25
ASSESSOR PROP	6,932	0.4605	2,428.18		2,428.18	506.26	2,934.44
TRUSTEE	6,269	0.4165	2,196.15		2,196.15	457.88	2,654.03
COUNTY CLERK	7,145	0.4746	2,502.82		2,502.82	521.82	3,024.64
DISTRICT ATTOR	8,044	0.5343	2,817.58		2,817.58	587.45	3,405.03
PUBLIC DEFENDER	5,199	0.3454	1,821.13		1,821.13	379.69	2,200.82
JUVENILE CT CLRK	3,550	0.2359	1,243.77		1,243.77	259.32	1,503.09
CIRCUIT CT CLERK	8,067	0.5359	2,825.68		2,825.68	589.14	3,414.82
CLERK/MASTER	2,611	0.1734	914.62		914.62	190.69	1,105.31
JUVENILE COURT	12,665	0.8413	4,436.37		4,436.37	924.95	5,361.32
GEN SESSIONS CT	13,030	0.8655	4,564.07		4,564.07	951.58	5,515.65
ST TRIAL COURTS	11,253	0.7475	3,941.74		3,941.74	821.83	4,763.57
JUSTICE INFO SYS	3,401	0.2260	1,191.60		1,191.60	248.44	1,440.04
SHERIFF ADMIN	54,603	3.6270	19,125.93		19,125.93	3,987.63	23,113.56
POLICE	178,358	11.8473	62,473.36		62,473.36	13,025.29	75,498.65
FIRE	105,504	7.0080	36,955.03		36,955.03	7,704.88	44,659.91
CODES ADMIN	9,050	0.6012	3,170.11		3,170.11	660.95	3,831.06
BEER BOARD	1,155	0.0767	404.69		404.69	84.38	489.07

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	1,327	0.0882	464.95		464.95	96.94	561.89
SOIL & WATER	300	0.0200	105.22		105.22	21.94	127.16
SOCIAL SERVICES	21,931	1.4568	7,682.02		7,682.02	1,601.65	9,283.67
HEALTH	60,786	4.0377	21,291.50		21,291.50	4,439.14	25,730.64
PUBLIC LIBRARY	27,665	1.8376	9,690.22		9,690.22	2,020.35	11,710.57
PARKS	49,573	3.2929	17,364.15		17,364.15	3,620.31	20,984.46
ARTS COMMISSION	2,567	0.1705	899.32		899.32	187.50	1,086.82
PUBLIC WORKS	51,715	3.4351	18,114.19		18,114.19	3,776.69	21,890.88
HUMAN RELATIONS	1,689	0.1122	591.75		591.75	123.38	715.13
CARING FOR CHILDREN	11,168	0.7419	3,912.06		3,912.06	815.64	4,727.70
TAXI TRANSP & LICENSING	834	0.0554	292.28		292.28	60.94	353.22
EDUCATION	719,676	47.8036	252,079.72		252,079.72	52,556.97	304,636.69
COMMUNICATION CENTER	8,878	0.5897	3,109.86		3,109.86	648.39	3,758.25
ALL OTHER	1,381	0.0918	483.83		483.83	100.88	584.71
SubTotal	1,505,484	100.0000	527,323.28		527,323.28	107,135.60	634,458.88
TOTAL	1,505,484	100.0000	527,323.28		527,323.28	107,135.60	634,458.88

Allocation Basis: FINANCE OPERATIONS CHARGES

Allocation Source: FINANCE

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

Receiving Department	Total	OPERATIONS
LEGISLATIVE	1,866.08	1,866.08
MAYOR	2,988.77	2,988.77
FLEET MANAGEMENT	8,588.55	8,588.55
POSTAL SERVICE	644.52	644.52
RADIO SHOP	2,143.39	2,143.39
MINORITY SMALL BUSINESS	2,090.93	2,090.93
DIV ISION OF REAL PROPERTY	3,939.75	3,939.75
TREASURY	2,309.50	2,309.50
DEPARTMENT OF LAW	10,533.53	10,533.53
ELECTIONS	3,124.63	3,124.63
PLANNING COMM	3,115.93	3,115.93
REGISTER/DEEDS	697.75	697.75
HISTORICAL COMM	461.90	461.90
COMM ED ALLIANCE	470.60	470.60
GOVT ACCESS TV	416.25	416.25
ASSESSOR PROP	2,934.44	2,934.44
TRUSTEE	2,654.03	2,654.03
COUNTY CLERK	3,024.64	3,024.64
DISTRICT ATTOR	3,405.03	3,405.03
PUBLIC DEFENDER	2,200.82	2,200.82
JUVENILE CT CLRK	1,503.09	1,503.09
CIRCUIT CT CLERK	3,414.82	3,414.82
CLERK/MASTER	1,105.31	1,105.31
JUVENILE COURT	5,361.32	5,361.32
GEN SESSIONS CT	5,515.65	5,515.65
ST TRIAL COURTS	4,763.57	4,763.57
JUSTICE INFO SYS	1,440.04	1,440.04
SHERIFF ADMIN	23,113.56	23,113.56
POLICE	75,498.65	75,498.65
FIRE	44,659.91	44,659.91
CODES ADMIN	3,831.06	3,831.06
BEER BOARD	489.07	489.07
AGRICULTURAL EXT	561.89	561.89
SOIL & WATER	127.16	127.16
SOCIAL SERVICES	9,283.67	9,283.67

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

Receiving Department	Total	OPERATIONS
HEALTH	25,730.64	25,730.64
PUBLIC LIBRARY	11,710.57	11,710.57
PARKS	20,984.46	20,984.46
ARTS COMMISSION	1,086.82	1,086.82
PUBLIC WORKS	21,890.88	21,890.88
HUMAN RELATIONS	715.13	715.13
CARING FOR CHILDREN	4,727.70	4,727.70
TAXI TRANSP & LICENSING	353.22	353.22
EDUCATION	304,636.69	304,636.69
COMMUNICATION CENTER	3,758.25	3,758.25
ALL OTHER	584.71	584.71
Direct Billed	0.00	0.00
Total	634,458.88	634,458.88

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Schedule 15.1

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

PAYROLL NATURE AND EXTENT OF SERVICES

The Payroll Section is responsible for the preparation of all Metropolitan Government payrolls (with the exception of the Board of Education, Metropolitan Development and Housing Agency, and the Airport Authority), 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 various other payroll deductions as authorized by the Metro Benefit Board.

The costs of this Division were allocated based on the number of paychecks transactions by department as authorized the Metro Benefit Board. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2005.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,034,090.24			1,034,090.24
Total Allocated Additions:			0.00	0.00
OPERATING REVENUE	(1,018,075.79)			
Total Departmental Cost Adjustments:	(1,018,075.79)			(1,018,075.79)
Total To Be Allocated:	16,014.45	0.00		16,014.45

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

	Total	General & Admin	PAYROLL
Other Expense & Cost			
PERSONAL SERVICES	859,509.27	0.00	859,509.27
CONTRACTUAL SERVICE	149,999.63	0.00	149,999.63
SUPPLIES	1,995.22	0.00	1,995.22
OTHER	22,586.12	0.00	22,586.12
Departmental Totals			
Total Expenditures	1,034,090.24	0.00	1,034,090.24
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(1,018,075.79)	0.00	(1,018,075.79)
Functional Cost	16,014.45	0.00	16,014.45
Allocation Step 1			
1st Allocation	16,014.45	0.00	16,014.45
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 025 PAYROLL			
Total Allocated	16,014.45	0.00	16,014.45

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	2,981.19	0.2928	46.89		46.89		46.89
MAYOR	4,774.77	0.4690	75.11		75.11		75.11
FLEET MANAGEMENT	16,581.46	1.6287	260.83		260.83		260.83
POSTAL SERVICE	1,244.33	0.1222	19.57		19.57		19.57
RADIO SHOP	4,138.13	0.4065	65.09		65.09		65.09
MINORITY SMALL BUSINESS ASSISTANCE	4,036.85	0.3965	63.50		63.50		63.50
DIV ISION OF REAL PROPERTY	6,294.01	0.6182	99.01		99.01		99.01
TREASURY	3,689.59	0.3624	58.04		58.04		58.04
DEPARTMENT OF LAW	16,828.01	1.6529	264.71		264.71		264.71
ELECTIONS	4,991.80	0.4903	78.52		78.52		78.52
PLANNING COMM	4,977.91	0.4890	78.30		78.30		78.30
REGISTER/DEEDS	1,114.69	0.1095	17.53		17.53		17.53
HISTORICAL COMM	737.92	0.0725	11.61		11.61		11.61
COMM ED ALLIANCE	751.81	0.0738	11.83		11.83		11.83
GOVT ACCESS TV	664.99	0.0653	10.46		10.46		10.46
ASSESSOR PROP	4,687.95	0.4605	73.74		73.74		73.74
TRUSTEE	4,239.99	0.4165	66.70		66.70		66.70
COUNTY CLERK	4,832.06	0.4746	76.01		76.01		76.01
DISTRICT ATTOR	5,439.76	0.5343	85.57		85.57		85.57
PUBLIC DEFENDER	3,515.96	0.3454	55.31		55.31		55.31
JUVENILE CT CLRK	2,401.27	0.2359	37.77		37.77		37.77
CIRCUIT CT CLERK	5,455.39	0.5359	85.81		85.81		85.81
CLERK/MASTER	1,765.80	0.1734	27.78		27.78		27.78
JUVENILE COURT	8,565.06	0.8413	134.73		134.73		134.73
GEN SESSIONS CT	8,811.62	0.8655	138.61		138.61		138.61
ST TRIAL COURTS	7,610.11	0.7475	119.71		119.71		119.71
JUSTICE INFO SYS	2,300.57	0.2260	36.19		36.19		36.19
SHERIFF ADMIN	36,925.44	3.6270	580.84		580.84		580.84
POLICE	120,614.08	11.8473	1,897.27		1,897.27		1,897.27
FIRE	71,347.17	7.0080	1,122.30		1,122.30		1,122.30
CODES ADMIN	6,120.38	0.6012	96.27		96.27		96.27
BEER BOARD	781.33	0.0767	12.29		12.29		12.29

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	897.66	0.0882	14.12		14.12		14.12
SOIL & WATER	203.14	0.0200	3.20		3.20		3.20
SOCIAL SERVICES	14,831.29	1.4568	233.30		233.30		233.30
HEALTH	41,106.40	4.0377	646.61		646.61		646.61
PUBLIC LIBRARY	18,708.40	1.8376	294.29		294.29		294.29
PARKS	33,524.07	3.2929	527.34		527.34		527.34
ARTS COMMISSION	1,736.28	0.1705	27.31		27.31		27.31
PUBLIC WORKS	34,972.13	3.4351	550.12		550.12		550.12
HUMAN RELATIONS	1,142.47	0.1122	17.97		17.97		17.97
CARING FOR CHILDREN	7,552.81	0.7419	118.81		118.81		118.81
TAXI TRANSP & LICENSING	564.29	0.0554	8.88		8.88		8.88
EDUCATION	486,677.23	47.8036	7,655.47		7,655.47		7,655.47
COMMUNICATION CENTER	6,004.05	0.5897	94.44		94.44		94.44
ALL OTHER	934.12	0.0918	14.69		14.69		14.69
SubTotal	1,018,075.74	100.0000	16,014.45		16,014.45		16,014.45
TOTAL	1,018,075.74	100.0000	16,014.45		16,014.45		16,014.45

Allocation Basis: PAYROLL BILLINGS PER DEPARTMENT

Allocation Source: FINANCE BILLING

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

Receiving Department	Total	PAYROLL
LEGISLATIVE	46.89	46.89
MAYOR	75.11	75.11
FLEET MANAGEMENT	260.83	260.83
POSTAL SERVICE	19.57	19.57
RADIO SHOP	65.09	65.09
MINORITY SMALL BUSINESS	63.50	63.50
DIV ISION OF REAL PROPERTY	99.01	99.01
TREASURY	58.04	58.04
DEPARTMENT OF LAW	264.71	264.71
ELECTIONS	78.52	78.52
PLANNING COMM	78.30	78.30
REGISTER/DEEDS	17.53	17.53
HISTORICAL COMM	11.61	11.61
COMM ED ALLIANCE	11.83	11.83
GOVT ACCESS TV	10.46	10.46
ASSESSOR PROP	73.74	73.74
TRUSTEE	66.70	66.70
COUNTY CLERK	76.01	76.01
DISTRICT ATTOR	85.57	85.57
PUBLIC DEFENDER	55.31	55.31
JUVENILE CT CLRK	37.77	37.77
CIRCUIT CT CLERK	85.81	85.81
CLERK/MASTER	27.78	27.78
JUVENILE COURT	134.73	134.73
GEN SESSIONS CT	138.61	138.61
ST TRIAL COURTS	119.71	119.71
JUSTICE INFO SYS	36.19	36.19
SHERIFF ADMIN	580.84	580.84
POLICE	1,897.27	1,897.27
FIRE	1,122.30	1,122.30
CODES ADMIN	96.27	96.27
BEER BOARD	12.29	12.29
AGRICULTURAL EXT	14.12	14.12
SOIL & WATER	3.20	3.20
SOCIAL SERVICES	233.30	233.30

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

Receiving Department	Total	PAYROLL
HEALTH	646.61	646.61
PUBLIC LIBRARY	294.29	294.29
PARKS	527.34	527.34
ARTS COMMISSION	27.31	27.31
PUBLIC WORKS	550.12	550.12
HUMAN RELATIONS	17.97	17.97
CARING FOR CHILDREN	118.81	118.81
TAXI TRANSP & LICENSING	8.88	8.88
EDUCATION	7,655.47	7,655.47
COMMUNICATION CENTER	94.44	94.44
ALL OTHER	14.69	14.69
Direct Billed	0.00	0.00
Total	16,014.45	16,014.45

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Schedule 16.1

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

OFFICE OF MANAGEMENT AND BUDGET (OMB) NATURE AND EXTENT OF SERVICES

The Office of Management and Budget is responsible for the preparation and administration of the Metropolitan Annual Operating Budget. Budget preparation includes giving assistance to individual departments including those receiving Federal funds. For plan purposes, OMB costs were allocated based on total expenditures by department. The costs and revenues were taken from the Government's CAFR for FY 2005.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department OFFICE OF MANAGEMENT BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,385,218.72			1,385,218.72
POST AUDITS	8,087.69	40.88	8,128.57	
POSTAL SERVICE	(250.69)	10.73	(239.96)	
DIRECTOR OF FINANCE	279,829.36	84,130.32	363,959.68	
MINORITY SMALL BUSINESS ASSISTANCE	306,871.17	9,679.12	316,550.29	
TREASURY		91.44	91.44	
INFORMATION SYSTEMS		20,295.31	20,295.31	
CENTRAL RECORDS		7,397.05	7,397.05	
Total Allocated Additions:	594,537.53	121,644.85	716,182.38	716,182.38
OPERATING REVENUE	(1,363,766.52)			
Total Departmental Cost Adjustments:	(1,363,766.52)			(1,363,766.52)
Total To Be Allocated:	615,989.73	121,644.85		737,634.58

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

	Total	General & Admin	MANAGEMENT BUDGET
Other Expense & Cost			
PERSONAL SERVICE	1,088,854.08	0.00	1,088,854.08
CONTRACTUAL SERVICE	285,063.15	0.00	285,063.15
SUPPLIES & MATERIALS	10,901.49	0.00	10,901.49
OTHER	400.00	0.00	400.00
Departmental Totals			
Total Expenditures	1,385,218.72	0.00	1,385,218.72
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(1,363,766.52)	0.00	(1,363,766.52)
Functional Cost	21,452.20	0.00	21,452.20
Allocation Step 1			
Inbound- All Others	594,537.53	594,537.53	0.00
Reallocate Admin Costs		(594,537.53)	594,537.53
1st Allocation	615,989.73	0.00	615,989.73
Allocation Step 2			
Inbound- All Others	121,644.85	121,644.85	0.00
Reallocate Admin Costs		(121,644.85)	121,644.85
2nd Allocation	121,644.85	0.00	121,644.85
Total For 023 OFFICE OF			
Total Allocated	737,634.58	0.00	737,634.58

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

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	3,993	0.2928	1,803.78		1,803.78	365.54	2,169.32
MAYOR	6,396	0.4690	2,888.99		2,888.99	585.47	3,474.46
FLEET MANAGEMENT	22,211	1.6287	10,032.66		10,032.66		10,032.66
POSTAL SERVICE	1,666	0.1222	752.89		752.89		752.89
RADIO SHOP	5,543	0.4065	2,503.79		2,503.79		2,503.79
MINORITY SMALL BUSINESS ASSISTANCE	5,407	0.3965	2,442.50		2,442.50		2,442.50
DIV ISION OF REAL PROPERTY	8,431	0.6182	3,808.21		3,808.21	771.75	4,579.96
TREASURY	4,942	0.3624	2,232.40		2,232.40	452.40	2,684.80
DEPARTMENT OF LAW	22,542	1.6529	10,181.84		10,181.84	2,063.39	12,245.23
ELECTIONS	6,686	0.4903	3,020.30		3,020.30	612.08	3,632.38
PLANNING COMM	6,668	0.4890	3,011.90		3,011.90	610.37	3,622.27
REGISTER/DEEDS	1,493	0.1095	674.45		674.45	136.68	811.13
HISTORICAL COMM	988	0.0725	446.48		446.48	90.48	536.96
COMM ED ALLIANCE	1,007	0.0738	454.88		454.88	92.18	547.06
GOVT ACCESS TV	890	0.0653	402.36		402.36	81.54	483.90
ASSESSOR PROP	6,279	0.4605	2,836.46		2,836.46	574.82	3,411.28
TRUSTEE	5,679	0.4165	2,565.42		2,565.42	519.89	3,085.31
COUNTY CLERK	6,472	0.4746	2,923.65		2,923.65	592.49	3,516.14
DISTRICT ATTOR	7,286	0.5343	3,291.34		3,291.34	667.01	3,958.35
PUBLIC DEFENDER	4,709	0.3454	2,127.35		2,127.35	431.12	2,558.47
JUVENILE CT CLRK	3,216	0.2359	1,452.90		1,452.90	294.44	1,747.34
CIRCUIT CT CLERK	7,307	0.5359	3,300.80		3,300.80	668.92	3,969.72
CLERK/MASTER	2,365	0.1734	1,068.40		1,068.40	216.52	1,284.92
JUVENILE COURT	11,473	0.8413	5,182.32		5,182.32	1,050.22	6,232.54
GEN SESSIONS CT	11,803	0.8655	5,331.50		5,331.50	1,080.45	6,411.95
ST TRIAL COURTS	10,194	0.7475	4,604.52		4,604.52	933.13	5,537.65
JUSTICE INFO SYS	3,081	0.2260	1,391.96		1,391.96	282.09	1,674.05
SHERIFF ADMIN	49,463	3.6270	22,341.85		22,341.85	4,527.67	26,869.52
POLICE	161,568	11.8473	72,977.90		72,977.90	14,789.29	87,767.19
FIRE	95,573	7.0080	43,168.81		43,168.81	8,748.35	51,917.16
CODES ADMIN	8,198	0.6012	3,703.16		3,703.16	750.46	4,453.62
BEER BOARD	1,046	0.0767	472.75		472.75	95.80	568.55

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

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	1,202	0.0882	543.13		543.13	110.07	653.20
SOIL & WATER	272	0.0200	122.91		122.91	24.91	147.82
SOCIAL SERVICES	19,867	1.4568	8,973.71		8,973.71	1,818.56	10,792.27
HEALTH	55,064	4.0377	24,871.55		24,871.55	5,040.33	29,911.88
PUBLIC LIBRARY	25,060	1.8376	11,319.58		11,319.58	2,293.96	13,613.54
PARKS	44,907	3.2929	20,283.83		20,283.83	4,110.61	24,394.44
ARTS COMMISSION	2,325	0.1705	1,050.54		1,050.54	212.90	1,263.44
PUBLIC WORKS	46,847	3.4351	21,159.99		21,159.99	4,288.16	25,448.15
HUMAN RELATIONS	1,530	0.1122	691.26		691.26	140.09	831.35
CARING FOR CHILDREN	10,117	0.7419	4,569.85		4,569.85	926.10	5,495.95
TAXI TRANSP & LICENSING	755	0.0554	341.42		341.42	69.19	410.61
EDUCATION	651,929	47.8036	294,465.48		294,465.48	59,674.68	354,140.16
COMMUNICATION CENTER	8,042	0.5897	3,632.77		3,632.77	736.20	4,368.97
ALL OTHER	1,251	0.0918	565.19		565.19	114.54	679.73
SubTotal	1,363,766	100.0000	615,989.73		615,989.73	121,644.85	737,634.58
TOTAL	1,363,766	100.0000	615,989.73		615,989.73	121,644.85	737,634.58

Allocation Basis: OMB BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	MANAGEMENT BUDGET
LEGISLATIVE	2,169.32	2,169.32
MAYOR	3,474.46	3,474.46
FLEET MANAGEMENT	10,032.66	10,032.66
POSTAL SERVICE	752.89	752.89
RADIO SHOP	2,503.79	2,503.79
MINORITY SMALL BUSINESS	2,442.50	2,442.50
DIV ISION OF REAL PROPERTY	4,579.96	4,579.96
TREASURY	2,684.80	2,684.80
DEPARTMENT OF LAW	12,245.23	12,245.23
ELECTIONS	3,632.38	3,632.38
PLANNING COMM	3,622.27	3,622.27
REGISTER/DEEDS	811.13	811.13
HISTORICAL COMM	536.96	536.96
COMM ED ALLIANCE	547.06	547.06
GOVT ACCESS TV	483.90	483.90
ASSESSOR PROP	3,411.28	3,411.28
TRUSTEE	3,085.31	3,085.31
COUNTY CLERK	3,516.14	3,516.14
DISTRICT ATTOR	3,958.35	3,958.35
PUBLIC DEFENDER	2,558.47	2,558.47
JUVENILE CT CLRK	1,747.34	1,747.34
CIRCUIT CT CLERK	3,969.72	3,969.72
CLERK/MASTER	1,284.92	1,284.92
JUVENILE COURT	6,232.54	6,232.54
GEN SESSIONS CT	6,411.95	6,411.95
ST TRIAL COURTS	5,537.65	5,537.65
JUSTICE INFO SYS	1,674.05	1,674.05
SHERIFF ADMIN	26,869.52	26,869.52
POLICE	87,767.19	87,767.19
FIRE	51,917.16	51,917.16
CODES ADMIN	4,453.62	4,453.62
BEER BOARD	568.55	568.55
AGRICULTURAL EXT	653.20	653.20
SOIL & WATER	147.82	147.82
SOCIAL SERVICES	10,792.27	10,792.27

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

Receiving Department	Total	MANAGEMENT BUDGET
HEALTH	29,911.88	29,911.88
PUBLIC LIBRARY	13,613.54	13,613.54
PARKS	24,394.44	24,394.44
ARTS COMMISSION	1,263.44	1,263.44
PUBLIC WORKS	25,448.15	25,448.15
HUMAN RELATIONS	831.35	831.35
CARING FOR CHILDREN	5,495.95	5,495.95
TAXI TRANSP & LICENSING	410.61	410.61
EDUCATION	354,140.16	354,140.16
COMMUNICATION CENTER	4,368.97	4,368.97
ALL OTHER	679.73	679.73
Direct Billed	0.00	0.00
Total	737,634.58	737,634.58

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Schedule 17.1

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

INTERNAL AUDIT NATURE AND EXTENT OF SERVICES

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

The costs for internal audits were allocated to departments based on total expenditures of each department. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2005.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	828,032.23			828,032.23
POSTAL SERVICE	(14.36)	0.61	(13.75)	
DIRECTOR OF FINANCE	88,513.04	26,611.33	115,124.37	
TREASURY		24.85	24.85	
INFORMATION SYSTEMS		2,118.19	2,118.19	
CENTRAL RECORDS		81.00	81.00	
Total Allocated Additions:	88,498.68	28,835.98	117,334.66	117,334.66
OPERATING REVENUE	(746,552.30)			
Total Departmental Cost Adjustments:	(746,552.30)			(746,552.30)
Total To Be Allocated:	169,978.61	28,835.98		198,814.59

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

	Total	General & Admin	FINANCE INTERNAL AUDIT
Other Expense & Cost			
PERSONAL SERVICES	742,321.02	0.00	742,321.02
CONTRACTUAL SERVICES	63,825.36	0.00	63,825.36
SUPPLIES & MATERIALS	6,516.22	0.00	6,516.22
OTHER	10.00	0.00	10.00
DEPRECIATION	15,359.63	0.00	15,359.63
Departmental Totals			
Total Expenditures	828,032.23	0.00	828,032.23
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(746,552.30)	0.00	(746,552.30)
Functional Cost	81,479.93	0.00	81,479.93
Allocation Step 1			
Inbound- All Others	88,498.68	88,498.68	0.00
Reallocate Admin Costs		(88,498.68)	88,498.68
1st Allocation	169,978.61	0.00	169,978.61
Allocation Step 2			
Inbound- All Others	28,835.98	28,835.98	0.00
Reallocate Admin Costs		(28,835.98)	28,835.98
2nd Allocation	28,835.98	0.00	28,835.98
Total For 024 INTERNAL AUDIT			
Total Allocated	198,814.59	0.00	198,814.59

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

Activity - FINANCE INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	2,186.10	0.2928	497.74		497.74	86.65	584.39
MAYOR	3,501.32	0.4690	797.20		797.20	138.78	935.98
FLEET MANAGEMENT	12,159.14	1.6287	2,768.45		2,768.45		2,768.45
POSTAL SERVICE	912.47	0.1222	207.76		207.76		207.76
RADIO SHOP	3,034.48	0.4065	690.91		690.91		690.91
MINORITY SMALL BUSINESS ASSISTANCE	2,960.21	0.3965	673.99		673.99		673.99
DIV ISION OF REAL PROPERTY	4,615.38	0.6182	1,050.85		1,050.85	182.94	1,233.79
TREASURY	2,705.57	0.3624	616.02		616.02	107.24	723.26
DEPARTMENT OF LAW	12,339.94	1.6529	2,809.62		2,809.62	489.13	3,298.75
ELECTIONS	3,660.48	0.4903	833.44		833.44	145.09	978.53
PLANNING COMM	3,650.29	0.4890	831.12		831.12	144.69	975.81
REGISTER/DEEDS	817.40	0.1095	186.11		186.11	32.40	218.51
HISTORICAL COMM	541.11	0.0725	123.20		123.20	21.45	144.65
COMM ED ALLIANCE	551.30	0.0738	125.52		125.52	21.85	147.37
GOVT ACCESS TV	487.64	0.0653	111.03		111.03	19.33	130.36
ASSESSOR PROP	3,437.66	0.4605	782.70		782.70	136.26	918.96
TRUSTEE	3,109.18	0.4165	707.91		707.91	123.24	831.15
COUNTY CLERK	3,543.34	0.4746	806.76		806.76	140.45	947.21
DISTRICT ATTOR	3,988.96	0.5343	908.23		908.23	158.11	1,066.34
PUBLIC DEFENDER	2,578.25	0.3454	587.03		587.03	102.20	689.23
JUVENILE CT CLRK	1,760.85	0.2359	400.92		400.92	69.80	470.72
CIRCUIT CT CLERK	4,000.42	0.5359	910.84		910.84	158.57	1,069.41
CLERK/MASTER	1,294.85	0.1734	294.82		294.82	51.33	346.15
JUVENILE COURT	6,280.74	0.8413	1,430.03		1,430.03	248.96	1,678.99
GEN SESSIONS CT	6,461.53	0.8655	1,471.19		1,471.19	256.12	1,727.31
ST TRIAL COURTS	5,580.47	0.7475	1,270.59		1,270.59	221.20	1,491.79
JUSTICE INFO SYS	1,687.00	0.2260	384.10		384.10	66.87	450.97
SHERIFF ADMIN	27,077.33	3.6270	6,165.10		6,165.10	1,073.29	7,238.39
POLICE	88,445.99	11.8473	20,137.81		20,137.81	3,505.81	23,643.62
FIRE	52,318.69	7.0080	11,912.17		11,912.17	2,073.80	13,985.97
CODES ADMIN	4,488.06	0.6012	1,021.86		1,021.86	177.90	1,199.76
BEER BOARD	572.94	0.0767	130.45		130.45	22.71	153.16

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

Activity - FINANCE INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	658.25	0.0882	149.87		149.87	26.09	175.96
SOIL & WATER	148.97	0.0200	33.92		33.92	5.90	39.82
SOCIAL SERVICES	10,875.75	1.4568	2,476.24		2,476.24	431.09	2,907.33
HEALTH	30,143.22	4.0377	6,863.15		6,863.15	1,194.81	8,057.96
PUBLIC LIBRARY	13,718.82	1.8376	3,123.57		3,123.57	543.78	3,667.35
PARKS	24,583.11	3.2929	5,597.20		5,597.20	974.42	6,571.62
ARTS COMMISSION	1,273.21	0.1705	289.89		289.89	50.47	340.36
PUBLIC WORKS	25,644.97	3.4351	5,838.97		5,838.97	1,016.51	6,855.48
HUMAN RELATIONS	837.77	0.1122	190.75		190.75	33.21	223.96
CARING FOR CHILDREN	5,538.46	0.7419	1,261.02		1,261.02	219.53	1,480.55
TAXI TRANSP & LICENSING	413.79	0.0554	94.21		94.21	16.40	110.61
EDUCATION	356,879.14	47.8036	81,255.95		81,255.95	14,145.93	95,401.88
COMMUNICATION CENTER	4,402.76	0.5897	1,002.44		1,002.44	174.52	1,176.96
ALL OTHER	684.99	0.0918	155.96		155.96	27.15	183.11
SubTotal	746,552.30	100.0000	169,978.61		169,978.61	28,835.98	198,814.59
TOTAL	746,552.30	100.0000	169,978.61		169,978.61	28,835.98	198,814.59

Allocation Basis: FINANCE INTERNAL AUDIT BILLING

Allocation Source: FINANCE

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

Receiving Department	Total	FINANCE INTERNAL AUDIT
LEGISLATIVE	584.39	584.39
MAYOR	935.98	935.98
FLEET MANAGEMENT	2,768.45	2,768.45
POSTAL SERVICE	207.76	207.76
RADIO SHOP	690.91	690.91
MINORITY SMALL BUSINESS	673.99	673.99
DIV ISION OF REAL PROPERTY	1,233.79	1,233.79
TREASURY	723.26	723.26
DEPARTMENT OF LAW	3,298.75	3,298.75
ELECTIONS	978.53	978.53
PLANNING COMM	975.81	975.81
REGISTER/DEEDS	218.51	218.51
HISTORICAL COMM	144.65	144.65
COMM ED ALLIANCE	147.37	147.37
GOVT ACCESS TV	130.36	130.36
ASSESSOR PROP	918.96	918.96
TRUSTEE	831.15	831.15
COUNTY CLERK	947.21	947.21
DISTRICT ATTOR	1,066.34	1,066.34
PUBLIC DEFENDER	689.23	689.23
JUVENILE CT CLRK	470.72	470.72
CIRCUIT CT CLERK	1,069.41	1,069.41
CLERK/MASTER	346.15	346.15
JUVENILE COURT	1,678.99	1,678.99
GEN SESSIONS CT	1,727.31	1,727.31
ST TRIAL COURTS	1,491.79	1,491.79
JUSTICE INFO SYS	450.97	450.97
SHERIFF ADMIN	7,238.39	7,238.39
POLICE	23,643.62	23,643.62
FIRE	13,985.97	13,985.97
CODES ADMIN	1,199.76	1,199.76
BEER BOARD	153.16	153.16
AGRICULTURAL EXT	175.96	175.96
SOIL & WATER	39.82	39.82
SOCIAL SERVICES	2,907.33	2,907.33

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

Receiving Department	Total	FINANCE INTERNAL AUDIT
HEALTH	8,057.96	8,057.96
PUBLIC LIBRARY	3,667.35	3,667.35
PARKS	6,571.62	6,571.62
ARTS COMMISSION	340.36	340.36
PUBLIC WORKS	6,855.48	6,855.48
HUMAN RELATIONS	223.96	223.96
CARING FOR CHILDREN	1,480.55	1,480.55
TAXI TRANSP & LICENSING	110.61	110.61
EDUCATION	95,401.88	95,401.88
COMMUNICATION CENTER	1,176.96	1,176.96
ALL OTHER	183.11	183.11
Direct Billed	0.00	0.00
Total	198,814.59	198,814.59

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Schedule 18.1

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

BUSINESS SOLUTIONS NATURE AND EXTENT OF SERVICES

The costs recorded in account 15116100 – 15116120, 15116400 – 15116420 and 15116500 - 15116520 for 7/1/04 to 4/15/05 and in account 15516100 – 15516120, 15516400 – 15516420 and 15516500 - 15516520 for 4/16/05 to 6/30/05 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 Administrative services. After completing that analysis, it was determined that all salary and wages were for Business Solutions (all programs) and no Administrative services as we had no administrative personnel in FY05.

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 residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2005.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	959,561.31			959,561.31
POSTAL SERVICE	(11.22)	0.48	(10.74)	
DIRECTOR OF FINANCE	85,368.10	25,665.81	111,033.91	
TREASURY		26.43	26.43	
INFORMATION SYSTEMS		904.50	904.50	
Total Allocated Additions:	85,356.88	26,597.22	111,954.10	111,954.10
OPERATING REVENUE	(944,701.02)			
Total Departmental Cost Adjustments:	(944,701.02)			(944,701.02)
Total To Be Allocated:	100,217.17	26,597.22		126,814.39

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

	Total	General & Admin	BUSINESS SOLUTIONS
Other Expense & Cost			
PERSONAL SERVICES	733,269.37	0.00	733,269.37
CONTRACTUAL SERVICES	69,482.30	0.00	69,482.30
SUPPLIES & MATERIALS	8,285.35	0.00	8,285.35
OTHER	148,524.29	0.00	148,524.29
Departmental Totals			
Total Expenditures	959,561.31	0.00	959,561.31
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(944,701.02)	0.00	(944,701.02)
Functional Cost	14,860.29	0.00	14,860.29
Allocation Step 1			
Inbound- All Others	85,356.88	85,356.88	0.00
Reallocate Admin Costs		(85,356.88)	85,356.88
1st Allocation	100,217.17	0.00	100,217.17
Allocation Step 2			
Inbound- All Others	26,597.22	26,597.22	0.00
Reallocate Admin Costs		(26,597.22)	26,597.22
2nd Allocation	26,597.22	0.00	26,597.22
Total For 026 BUSINESS			
Total Allocated	126,814.39	0.00	126,814.39

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	2,766	0.2928	293.46		293.46	79.92	373.38
MAYOR	4,430	0.4690	470.02		470.02	128.01	598.03
FLEET MANAGEMENT	15,386	1.6287	1,632.24		1,632.24		1,632.24
POSTAL SERVICE	1,154	0.1222	122.49		122.49		122.49
RADIO SHOP	3,839	0.4065	407.35		407.35		407.35
MINORITY SMALL BUSINESS ASSISTANCE	3,745	0.3965	397.38		397.38		397.38
DIV ISION OF REAL PROPERTY	5,840	0.6182	619.57		619.57	168.74	788.31
TREASURY	3,423	0.3624	363.20		363.20	98.92	462.12
DEPARTMENT OF LAW	15,615	1.6529	1,656.51		1,656.51	451.15	2,107.66
ELECTIONS	4,632	0.4903	491.38		491.38	133.83	625.21
PLANNING COMM	4,619	0.4890	490.01		490.01	133.46	623.47
REGISTER/DEEDS	1,034	0.1095	109.73		109.73	29.88	139.61
HISTORICAL COMM	684	0.0725	72.64		72.64	19.78	92.42
COMM ED ALLIANCE	697	0.0738	74.01		74.01	20.16	94.17
GOVT ACCESS TV	617	0.0653	65.46		65.46	17.83	83.29
ASSESSOR PROP	4,350	0.4605	461.47		461.47	125.68	587.15
TRUSTEE	3,934	0.4165	417.38		417.38	113.67	531.05
COUNTY CLERK	4,483	0.4746	475.66		475.66	129.55	605.21
DISTRICT ATTOR	5,047	0.5343	535.48		535.48	145.84	681.32
PUBLIC DEFENDER	3,262	0.3454	346.10		346.10	94.26	440.36
JUVENILE CT CLRK	2,228	0.2359	236.38		236.38	64.38	300.76
CIRCUIT CT CLERK	5,062	0.5359	537.02		537.02	146.26	683.28
CLERK/MASTER	1,638	0.1734	173.82		173.82	47.34	221.16
JUVENILE COURT	7,947	0.8413	843.13		843.13	229.63	1,072.76
GEN SESSIONS CT	8,176	0.8655	867.40		867.40	236.24	1,103.64
ST TRIAL COURTS	7,061	0.7475	749.12		749.12	204.02	953.14
JUSTICE INFO SYS	2,134	0.2260	226.46		226.46	61.68	288.14
SHERIFF ADMIN	34,264	3.6270	3,634.86		3,634.86	989.96	4,624.82
POLICE	111,921	11.8473	11,872.99		11,872.99	3,233.63	15,106.62
FIRE	66,205	7.0080	7,023.26		7,023.26	1,912.80	8,936.06
CODES ADMIN	5,679	0.6012	602.48		602.48	164.09	766.57
BEER BOARD	725	0.0767	76.91		76.91	20.95	97.86

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	832	0.0882	88.36		88.36	24.07	112.43
SOIL & WATER	188	0.0200	20.00		20.00	5.45	25.45
SOCIAL SERVICES	13,762	1.4568	1,459.96		1,459.96	397.62	1,857.58
HEALTH	38,143	4.0377	4,046.42		4,046.42	1,102.05	5,148.47
PUBLIC LIBRARY	17,360	1.8376	1,841.61		1,841.61	501.57	2,343.18
PARKS	31,107	3.2929	3,300.04		3,300.04	898.77	4,198.81
ARTS COMMISSION	1,611	0.1705	170.92		170.92	46.55	217.47
PUBLIC WORKS	32,451	3.4351	3,442.58		3,442.58	937.59	4,380.17
HUMAN RELATIONS	1,060	0.1122	112.46		112.46	30.63	143.09
CARING FOR CHILDREN	7,008	0.7419	743.48		743.48	202.49	945.97
TAXI TRANSP & LICENSING	523	0.0554	55.55		55.55	15.13	70.68
EDUCATION	451,601	47.8036	47,907.44		47,907.44	13,047.63	60,955.07
COMMUNICATION CENTER	5,571	0.5897	591.03		591.03	160.97	752.00
ALL OTHER	866	0.0918	91.95		91.95	25.04	116.99
SubTotal	944,701	100.0000	100,217.17		100,217.17	26,597.22	126,814.39
TOTAL	944,701	100.0000	100,217.17		100,217.17	26,597.22	126,814.39

Allocation Basis: BUSINESS SOLUTIONS BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	BUSINESS SOLUTIONS
LEGISLATIVE	373.38	373.38
MAYOR	598.03	598.03
FLEET MANAGEMENT	1,632.24	1,632.24
POSTAL SERVICE	122.49	122.49
RADIO SHOP	407.35	407.35
MINORITY SMALL BUSINESS	397.38	397.38
DIV ISION OF REAL PROPERTY	788.31	788.31
TREASURY	462.12	462.12
DEPARTMENT OF LAW	2,107.66	2,107.66
ELECTIONS	625.21	625.21
PLANNING COMM	623.47	623.47
REGISTER/DEEDS	139.61	139.61
HISTORICAL COMM	92.42	92.42
COMM ED ALLIANCE	94.17	94.17
GOVT ACCESS TV	83.29	83.29
ASSESSOR PROP	587.15	587.15
TRUSTEE	531.05	531.05
COUNTY CLERK	605.21	605.21
DISTRICT ATTOR	681.32	681.32
PUBLIC DEFENDER	440.36	440.36
JUVENILE CT CLRK	300.76	300.76
CIRCUIT CT CLERK	683.28	683.28
CLERK/MASTER	221.16	221.16
JUVENILE COURT	1,072.76	1,072.76
GEN SESSIONS CT	1,103.64	1,103.64
ST TRIAL COURTS	953.14	953.14
JUSTICE INFO SYS	288.14	288.14
SHERIFF ADMIN	4,624.82	4,624.82
POLICE	15,106.62	15,106.62
FIRE	8,936.06	8,936.06
CODES ADMIN	766.57	766.57
BEER BOARD	97.86	97.86
AGRICULTURAL EXT	112.43	112.43
SOIL & WATER	25.45	25.45
SOCIAL SERVICES	1,857.58	1,857.58

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

Receiving Department	Total	BUSINESS SOLUTIONS
HEALTH	5,148.47	5,148.47
PUBLIC LIBRARY	2,343.18	2,343.18
PARKS	4,198.81	4,198.81
ARTS COMMISSION	217.47	217.47
PUBLIC WORKS	4,380.17	4,380.17
HUMAN RELATIONS	143.09	143.09
CARING FOR CHILDREN	945.97	945.97
TAXI TRANSP & LICENSING	70.68	70.68
EDUCATION	60,955.07	60,955.07
COMMUNICATION CENTER	752.00	752.00
ALL OTHER	116.99	116.99
Direct Billed	0.00	0.00
Total	126,814.39	126,814.39

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Schedule 19.1

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

DIVISION OF REAL PROPERTY SERVICES 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 the Government's CAFR for FY 2005.

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.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department DIV ISION OF REAL PROPERTY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,513,804.00			1,513,804.00
POST AUDITS	3,802.56	19.23	3,821.79	
GENERAL SERVICES FACILITIES	7,546.62	473.54	8,020.16	
SHARED BUSINESS OFFICE	14,998.14	4.86	15,003.00	
CUSTOMER SERVICE	(328.62)	0.29	(328.33)	
FLEET MANAGEMENT	7,077.06	42.62	7,119.68	
POSTAL SERVICE	(49.75)	2.13	(47.62)	
DIRECTOR OF FINANCE	140,029.51	42,099.69	182,129.20	
MINORITY SMALL BUSINESS ASSISTANCE	5,479.84	188.64	5,668.48	
FINANCE OPERATIONS	3,260.05	679.70	3,939.75	
PAYROLL	99.01		99.01	
OFFICE OF MANAGEMENT BUDGET	3,808.21	771.75	4,579.96	
INTERNAL AUDIT	1,050.85	182.94	1,233.79	
BUSINESS SOLUTIONS	619.57	168.74	788.31	
PURCHASING		102.33	102.33	
FINANCIAL ACCOUNTABILITY		25.70	25.70	
TREASURY		143.61	143.61	
GRANTS COORDINATION		13.72	13.72	
HUMAN RESOURCES		(1,203.04)	(1,203.04)	
INFORMATION SYSTEMS		2,754.03	2,754.03	
CENTRAL RECORDS		4,088.74	4,088.74	
Total Allocated Additions:	187,393.05	50,559.22	237,952.27	237,952.27
NONOPERATING REVENUE	(13,511.00)			
OTHER REVENUE	(60.00)			
OPERATING REVENUE	(1,372,552.81)			
Total Departmental Cost Adjustments:	(1,386,123.81)			(1,386,123.81)
Total To Be Allocated:	315,073.24	50,559.22		365,632.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DIV ISION OF REAL PROPERTY

	Total	General & Admin	REAL PROPERTY DIV.
Other Expense & Cost			
PERSONAL SERVICE	1,190,238.00	0.00	1,190,238.00
CONTRACTUAL SERVICE	293,973.00	0.00	293,973.00
SUPPLIES & MATERIALS	20,846.00	0.00	20,846.00
DEPRECIATION	1,070.00	0.00	1,070.00
OTHER	7,677.00	0.00	7,677.00
Departmental Totals			
Total Expenditures	1,513,804.00	0.00	1,513,804.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
NONOPERATING REVENUE	(13,511.00)	0.00	(13,511.00)
OTHER REVENUE	(60.00)	0.00	(60.00)
OPERATING REVENUE	(1,372,552.81)	0.00	(1,372,552.81)
Functional Cost	127,680.19	0.00	127,680.19
Allocation Step 1			
Inbound- All Others	187,393.05	187,393.05	0.00
Reallocate Admin Costs		(187,393.05)	187,393.05
1st Allocation	315,073.24	0.00	315,073.24
Allocation Step 2			
Inbound- All Others	50,559.22	50,559.22	0.00
Reallocate Admin Costs		(50,559.22)	50,559.22
2nd Allocation	50,559.22	0.00	50,559.22
Total For 021 DIV ISION OF REAL			
Total Allocated	365,632.46	0.00	365,632.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DIV ISION OF REAL PROPERTY

Activity - REAL PROPERTY DIV.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	100,000	7.2857	22,955.27		22,955.27	8,889.34	31,844.61
GENERAL SERVICES FACILITIES	13,738	1.0009	3,153.60		3,153.60		3,153.60
DIRECTOR OF FINANCE	789,818	57.5437	181,304.95		181,304.95		181,304.95
FINANCE OPERATIONS	234	0.0170	53.72		53.72		53.72
HUMAN RESOURCES	358	0.0261	82.18		82.18	31.82	114.00
INFORMATION SYSTEMS	5,225	0.3807	1,199.41		1,199.41	464.47	1,663.88
PUBLIC DEFENDER	189	0.0138	43.39		43.39	16.80	60.19
JUVENILE COURT	5,184	0.3777	1,190.09		1,190.09	460.86	1,650.95
POLICE	300,267	21.8766	68,927.22		68,927.22	26,691.79	95,619.01
FIRE	19,338	1.4089	4,439.09		4,439.09	1,719.02	6,158.11
SOCIAL SERVICES	244	0.0178	56.01		56.01	21.69	77.70
HEALTH	7,905	0.5759	1,814.61		1,814.61	702.70	2,517.31
PARKS	3,979	0.2899	913.39		913.39	353.71	1,267.10
PUBLIC WORKS	1,426	0.1039	327.34		327.34	126.76	454.10
ADA MANAGEMENT	54,130	3.9437	12,425.69		12,425.69	4,811.80	17,237.49
MUNI AUDITORIUM	443	0.0323	101.69		101.69	39.38	141.07
STATE FAIR BD	47,759	3.4796	10,963.35		10,963.35	4,245.51	15,208.86
SPORTS AUTHORITY	7,300	0.5319	1,675.74		1,675.74	648.92	2,324.66
WATER & SEWER	15,014	1.0939	3,446.50		3,446.50	1,334.65	4,781.15
SubTotal	1,372,552	100.0000	315,073.24		315,073.24	50,559.22	365,632.46
TOTAL	1,372,552	100.0000	315,073.24		315,073.24	50,559.22	365,632.46

Allocation Basis: REAL PROPERTY BILLINGS

Allocation Source: FINANCE

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department DIV ISION OF REAL PROPERTY

Receiving Department	Total	REAL PROPERTY DIV.
MAYOR	31,844.61	31,844.61
GENERAL SERVICES FACILITIES	3,153.60	3,153.60
DIRECTOR OF FINANCE	181,304.95	181,304.95
FINANCE OPERATIONS	53.72	53.72
HUMAN RESOURCES	114.00	114.00
INFORMATION SYSTEMS	1,663.88	1,663.88
PUBLIC DEFENDER	60.19	60.19
JUVENILE COURT	1,650.95	1,650.95
POLICE	95,619.01	95,619.01
FIRE	6,158.11	6,158.11
SOCIAL SERVICES	77.70	77.70
HEALTH	2,517.31	2,517.31
PARKS	1,267.10	1,267.10
PUBLIC WORKS	454.10	454.10
ADA MANAGEMENT	17,237.49	17,237.49
MUNI AUDITORIUM	141.07	141.07
STATE FAIR BD	15,208.86	15,208.86
SPORTS AUTHORITY	2,324.66	2,324.66
WATER & SEWER	4,781.15	4,781.15
Direct Billed	0.00	0.00
Total	365,632.46	365,632.46

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Schedule 20.1

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

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. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2005.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,068,829.92			1,068,829.92
Total Allocated Additions:			0.00	0.00
OPERATING REVENUE	(1,052,277.48)			
Total Departmental Cost Adjustments:	(1,052,277.48)			(1,052,277.48)
Total To Be Allocated:	16,552.44	0.00		16,552.44

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

	Total	General & Admin	PURCHASING
Other Expense & Cost			
PERSONAL SERVICE	913,056.41	0.00	913,056.41
CONTRACTUAL SERVICE	145,079.19	0.00	145,079.19
SUPPLIES	10,694.32	0.00	10,694.32
Departmental Totals			
Total Expenditures	1,068,829.92	0.00	1,068,829.92
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(1,052,277.48)	0.00	(1,052,277.48)
Functional Cost	16,552.44	0.00	16,552.44
Allocation Step 1			
1st Allocation	16,552.44	0.00	16,552.44
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 027 PURCHASING			
Total Allocated	16,552.44	0.00	16,552.44

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	3,081.34	0.2928	48.47		48.47		48.47
MAYOR	4,935.17	0.4690	77.63		77.63		77.63
FLEET MANAGEMENT	17,138.51	1.6287	269.59		269.59		269.59
POSTAL SERVICE	1,286.14	0.1222	20.23		20.23		20.23
RADIO SHOP	4,277.15	0.4065	67.28		67.28		67.28
MINORITY SMALL BUSINESS ASSISTANCE	4,172.46	0.3965	65.63		65.63		65.63
DIV ISION OF REAL PROPERTY	6,505.45	0.6182	102.33		102.33		102.33
TREASURY	3,813.54	0.3624	59.99		59.99		59.99
DEPARTMENT OF LAW	17,393.34	1.6529	273.60		273.60		273.60
ELECTIONS	5,159.50	0.4903	81.16		81.16		81.16
PLANNING COMM	5,145.14	0.4890	80.93		80.93		80.93
REGISTER/DEEDS	1,152.14	0.1095	18.12		18.12		18.12
HISTORICAL COMM	762.71	0.0725	12.00		12.00		12.00
COMM ED ALLIANCE	777.07	0.0738	12.22		12.22		12.22
GOVT ACCESS TV	687.33	0.0653	10.81		10.81		10.81
ASSESSOR PROP	4,845.44	0.4605	76.22		76.22		76.22
TRUSTEE	4,382.43	0.4165	68.94		68.94		68.94
COUNTY CLERK	4,994.39	0.4746	78.56		78.56		78.56
DISTRICT ATTOR	5,622.51	0.5343	88.44		88.44		88.44
PUBLIC DEFENDER	3,634.08	0.3454	57.16		57.16		57.16
JUVENILE CT CLRK	2,481.94	0.2359	39.04		39.04		39.04
CIRCUIT CT CLERK	5,638.66	0.5359	88.70		88.70		88.70
CLERK/MASTER	1,825.12	0.1734	28.71		28.71		28.71
JUVENILE COURT	8,852.80	0.8413	139.26		139.26		139.26
GEN SESSIONS CT	9,107.64	0.8655	143.26		143.26		143.26
ST TRIAL COURTS	7,865.77	0.7475	123.73		123.73		123.73
JUSTICE INFO SYS	2,377.86	0.2260	37.40		37.40		37.40
SHERIFF ADMIN	38,165.93	3.6270	600.35		600.35		600.35
POLICE	124,666.05	11.8473	1,961.01		1,961.01		1,961.01
FIRE	73,744.04	7.0080	1,160.00		1,160.00		1,160.00
CODES ADMIN	6,325.99	0.6012	99.51		99.51		99.51
BEER BOARD	807.57	0.0767	12.70		12.70		12.70

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	927.81	0.0882	14.59		14.59		14.59
SOIL & WATER	209.97	0.0200	3.30		3.30		3.30
SOCIAL SERVICES	15,329.54	1.4568	241.14		241.14		241.14
HEALTH	42,487.35	4.0377	668.33		668.33		668.33
PUBLIC LIBRARY	19,336.90	1.8376	304.17		304.17		304.17
PARKS	34,650.29	3.2929	545.05		545.05		545.05
ARTS COMMISSION	1,794.61	0.1705	28.23		28.23		28.23
PUBLIC WORKS	36,147.00	3.4351	568.60		568.60		568.60
HUMAN RELATIONS	1,180.85	0.1122	18.57		18.57		18.57
CARING FOR CHILDREN	7,806.55	0.7419	122.80		122.80		122.80
TAXI TRANSP & LICENSING	583.25	0.0554	9.17		9.17		9.17
EDUCATION	503,026.88	47.8036	7,912.70		7,912.70		7,912.70
COMMUNICATION CENTER	6,205.76	0.5897	97.62		97.62		97.62
ALL OTHER	965.50	0.0918	15.19		15.19		15.19
SubTotal	1,052,277.47	100.0000	16,552.44		16,552.44		16,552.44
TOTAL	1,052,277.47	100.0000	16,552.44		16,552.44		16,552.44

Allocation Basis: PROCUREMENT BILLING PER DEPARTMENT

Allocation Source: FINANCE

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

Receiving Department	Total	PURCHASING
LEGISLATIVE	48.47	48.47
MAYOR	77.63	77.63
FLEET MANAGEMENT	269.59	269.59
POSTAL SERVICE	20.23	20.23
RADIO SHOP	67.28	67.28
MINORITY SMALL BUSINESS	65.63	65.63
DIV ISION OF REAL PROPERTY	102.33	102.33
TREASURY	59.99	59.99
DEPARTMENT OF LAW	273.60	273.60
ELECTIONS	81.16	81.16
PLANNING COMM	80.93	80.93
REGISTER/DEEDS	18.12	18.12
HISTORICAL COMM	12.00	12.00
COMM ED ALLIANCE	12.22	12.22
GOVT ACCESS TV	10.81	10.81
ASSESSOR PROP	76.22	76.22
TRUSTEE	68.94	68.94
COUNTY CLERK	78.56	78.56
DISTRICT ATTOR	88.44	88.44
PUBLIC DEFENDER	57.16	57.16
JUVENILE CT CLRK	39.04	39.04
CIRCUIT CT CLERK	88.70	88.70
CLERK/MASTER	28.71	28.71
JUVENILE COURT	139.26	139.26
GEN SESSIONS CT	143.26	143.26
ST TRIAL COURTS	123.73	123.73
JUSTICE INFO SYS	37.40	37.40
SHERIFF ADMIN	600.35	600.35
POLICE	1,961.01	1,961.01
FIRE	1,160.00	1,160.00
CODES ADMIN	99.51	99.51
BEER BOARD	12.70	12.70
AGRICULTURAL EXT	14.59	14.59
SOIL & WATER	3.30	3.30
SOCIAL SERVICES	241.14	241.14

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

Receiving Department	Total	PURCHASING
HEALTH	668.33	668.33
PUBLIC LIBRARY	304.17	304.17
PARKS	545.05	545.05
ARTS COMMISSION	28.23	28.23
PUBLIC WORKS	568.60	568.60
HUMAN RELATIONS	18.57	18.57
CARING FOR CHILDREN	122.80	122.80
TAXI TRANSP & LICENSING	9.17	9.17
EDUCATION	7,912.70	7,912.70
COMMUNICATION CENTER	97.62	97.62
ALL OTHER	15.19	15.19
Direct Billed	0.00	0.00
Total	16,552.44	16,552.44

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Schedule 21.1

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

FINANCIAL ACCOUNTABILITY
NATURE AND EXTENT OF SERVICES

Financial Accountability 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 FINANCIAL ACCOUNTABILITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	268,449.60			268,449.60
Total Allocated Additions:			0.00	0.00
OPERATING REVENUE	(264,292.25)			
Total Departmental Cost Adjustments:	(264,292.25)			(264,292.25)
Total To Be Allocated:	4,157.35	0.00		4,157.35

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

	Total	General & Admin	ACCOUNTABILITY
Other Expense & Cost			
PERSONAL SERVICE	251,397.55	0.00	251,397.55
CONTRACTUAL SERVICE	15,722.19	0.00	15,722.19
SUPPLIES	1,329.86	0.00	1,329.86
Departmental Totals			
Total Expenditures	268,449.60	0.00	268,449.60
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(264,292.25)	0.00	(264,292.25)
Functional Cost	4,157.35	0.00	4,157.35
Allocation Step 1			
1st Allocation	4,157.35	0.00	4,157.35
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 028 FINANCIAL			
Total Allocated	4,157.35	0.00	4,157.35

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

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	773.92	0.2928	12.17		12.17		12.17
MAYOR	1,239.53	0.4690	19.50		19.50		19.50
FLEET MANAGEMENT	4,304.54	1.6287	67.71		67.71		67.71
POSTAL SERVICE	323.03	0.1222	5.08		5.08		5.08
RADIO SHOP	1,074.26	0.4065	16.90		16.90		16.90
MINORITY SMALL BUSINESS ASSISTANCE	1,047.96	0.3965	16.48		16.48		16.48
DIV ISION OF REAL PROPERTY	1,633.92	0.6182	25.70		25.70		25.70
TREASURY	957.82	0.3624	15.07		15.07		15.07
DEPARTMENT OF LAW	4,368.55	1.6529	68.72		68.72		68.72
ELECTIONS	1,295.87	0.4903	20.38		20.38		20.38
PLANNING COMM	1,292.26	0.4890	20.33		20.33		20.33
REGISTER/DEEDS	289.37	0.1095	4.55		4.55		4.55
HISTORICAL COMM	191.56	0.0725	3.01		3.01		3.01
COMM ED ALLIANCE	195.17	0.0738	3.07		3.07		3.07
GOVT ACCESS TV	172.63	0.0653	2.72		2.72		2.72
ASSESSOR PROP	1,216.99	0.4605	19.14		19.14		19.14
TRUSTEE	1,100.70	0.4165	17.31		17.31		17.31
COUNTY CLERK	1,254.40	0.4746	19.73		19.73		19.73
DISTRICT ATTOR	1,412.16	0.5343	22.21		22.21		22.21
PUBLIC DEFENDER	912.74	0.3454	14.36		14.36		14.36
JUVENILE CT CLRK	623.37	0.2359	9.81		9.81		9.81
CIRCUIT CT CLERK	1,416.22	0.5359	22.28		22.28		22.28
CLERK/MASTER	458.40	0.1734	7.21		7.21		7.21
JUVENILE COURT	2,223.49	0.8413	34.98		34.98		34.98
GEN SESSIONS CT	2,287.49	0.8655	35.98		35.98		35.98
ST TRIAL COURTS	1,975.58	0.7475	31.08		31.08		31.08
JUSTICE INFO SYS	597.23	0.2260	9.39		9.39		9.39
SHERIFF ADMIN	9,585.84	3.6270	150.79		150.79		150.79
POLICE	31,311.39	11.8473	492.53		492.53		492.53
FIRE	18,521.71	7.0080	291.35		291.35		291.35
CODES ADMIN	1,588.85	0.6012	24.99		24.99		24.99
BEER BOARD	202.83	0.0767	3.19		3.19		3.19

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

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	233.03	0.0882	3.67		3.67		3.67
SOIL & WATER	52.74	0.0200	0.83		0.83		0.83
SOCIAL SERVICES	3,850.20	1.4568	60.56		60.56		60.56
HEALTH	10,671.21	4.0377	167.86		167.86		167.86
PUBLIC LIBRARY	4,856.70	1.8376	76.40		76.40		76.40
PARKS	8,702.84	3.2929	136.90		136.90		136.90
ARTS COMMISSION	450.74	0.1705	7.09		7.09		7.09
PUBLIC WORKS	9,078.76	3.4351	142.81		142.81		142.81
HUMAN RELATIONS	296.59	0.1122	4.67		4.67		4.67
CARING FOR CHILDREN	1,960.71	0.7419	30.84		30.84		30.84
TAXI TRANSP & LICENSING	146.49	0.0554	2.30		2.30		2.30
EDUCATION	126,341.30	47.8036	1,987.37		1,987.37		1,987.37
COMMUNICATION CENTER	1,558.65	0.5897	24.52		24.52		24.52
ALL OTHER	242.50	0.0918	3.81		3.81		3.81
SubTotal	264,292.24	100.0000	4,157.35		4,157.35		4,157.35
TOTAL	264,292.24	100.0000	4,157.35		4,157.35		4,157.35

Allocation Basis: ACCOUNTABILITY CHARGES PER DEPARTMENT

Allocation Source: FINANCE

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

Receiving Department	Total	ACCOUNTABILITY
LEGISLATIVE	12.17	12.17
MAYOR	19.50	19.50
FLEET MANAGEMENT	67.71	67.71
POSTAL SERVICE	5.08	5.08
RADIO SHOP	16.90	16.90
MINORITY SMALL BUSINESS	16.48	16.48
DIV ISION OF REAL PROPERTY	25.70	25.70
TREASURY	15.07	15.07
DEPARTMENT OF LAW	68.72	68.72
ELECTIONS	20.38	20.38
PLANNING COMM	20.33	20.33
REGISTER/DEEDS	4.55	4.55
HISTORICAL COMM	3.01	3.01
COMM ED ALLIANCE	3.07	3.07
GOVT ACCESS TV	2.72	2.72
ASSESSOR PROP	19.14	19.14
TRUSTEE	17.31	17.31
COUNTY CLERK	19.73	19.73
DISTRICT ATTOR	22.21	22.21
PUBLIC DEFENDER	14.36	14.36
JUVENILE CT CLRK	9.81	9.81
CIRCUIT CT CLERK	22.28	22.28
CLERK/MASTER	7.21	7.21
JUVENILE COURT	34.98	34.98
GEN SESSIONS CT	35.98	35.98
ST TRIAL COURTS	31.08	31.08
JUSTICE INFO SYS	9.39	9.39
SHERIFF ADMIN	150.79	150.79
POLICE	492.53	492.53
FIRE	291.35	291.35
CODES ADMIN	24.99	24.99
BEER BOARD	3.19	3.19
AGRICULTURAL EXT	3.67	3.67
SOIL & WATER	0.83	0.83
SOCIAL SERVICES	60.56	60.56

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

Receiving Department	Total	ACCOUNTABILITY
HEALTH	167.86	167.86
PUBLIC LIBRARY	76.40	76.40
PARKS	136.90	136.90
ARTS COMMISSION	7.09	7.09
PUBLIC WORKS	142.81	142.81
HUMAN RELATIONS	4.67	4.67
CARING FOR CHILDREN	30.84	30.84
TAXI TRANSP & LICENSING	2.30	2.30
EDUCATION	1,987.37	1,987.37
COMMUNICATION CENTER	24.52	24.52
ALL OTHER	3.81	3.81
Direct Billed	0.00	0.00
Total	4,157.35	4,157.35

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Schedule 22.1

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

TREASURY
NATURE AND EXTENT OF SERVICES

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

The administrative costs allocated to this area have been allocated based on each fund's amount in the general investment pool. Costs associated with 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 TREASURY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,089,319.00			1,089,319.00
POST AUDITS	4,343.59	21.96	4,365.55	
GENERAL SERVICES FACILITIES	7,397.18	464.17	7,861.35	
SHARED BUSINESS OFFICE	9,400.36	3.05	9,403.41	
CUSTOMER SERVICE	(206.56)	0.18	(206.38)	
POSTAL SERVICE	(1,688.83)	72.27	(1,616.56)	
DIRECTOR OF FINANCE	93,704.05	28,172.00	121,876.05	
FINANCE OPERATIONS	1,911.06	398.44	2,309.50	
PAYROLL	58.04		58.04	
OFFICE OF MANAGEMENT BUDGET	2,232.40	452.40	2,684.80	
INTERNAL AUDIT	616.02	107.24	723.26	
BUSINESS SOLUTIONS	363.20	98.92	462.12	
PURCHASING	59.99		59.99	
FINANCIAL ACCOUNTABILITY	15.07		15.07	
TREASURY		34.86	34.86	
GRANTS COORDINATION		8.04	8.04	
HUMAN RESOURCES		(740.33)	(740.33)	
INFORMATION SYSTEMS		5,077.27	5,077.27	
DEPARTMENT OF LAW		8,541.16	8,541.16	
CENTRAL RECORDS		1,247.55	1,247.55	
Total Allocated Additions:	118,205.57	43,959.18	162,164.75	162,164.75
NONOPERATING REVENUE	(423.00)			
OPERATING REVENUE	(1,081,779.00)			
Total Departmental Cost Adjustments:	(1,082,202.00)			(1,082,202.00)
Total To Be Allocated:	125,322.57	43,959.18		169,281.75

All Monetary Values Are $ Dollars

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

	Total	General & Admin	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS
Other Expense & Cost					
PERSONAL SERVICE	800,656.00	0.00	304,249.28	168,137.76	136,111.52
CONTRACTUAL SERVICE	266,019.00	0.00	101,087.22	55,863.99	45,223.23
SUPPLIES & MATERIALS	17,909.00	0.00	6,805.42	3,760.89	3,044.53
DEPRECIATION	1,911.00	0.00	726.18	401.31	324.87
OTHER	2,824.00	0.00	1,073.12	593.04	480.08
Departmental Totals					
Total Expenditures	1,089,319.00	0.00	413,941.22	228,756.99	185,184.23
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
NONOPERATING REVENUE	(423.00)	0.00	(160.74)	(88.83)	(71.91)
OPERATING REVENUE	(1,081,779.00)	0.00	(411,076.02)	(227,173.59)	(183,902.43)
Functional Cost	7,117.00	0.00	2,704.46	1,494.57	1,209.89
Allocation Step 1					
Inbound- All Others	118,205.57	118,205.57	0.00	0.00	0.00
Reallocate Admin Costs		(118,205.57)	44,918.11	24,823.17	20,094.95
1st Allocation	125,322.57	0.00	47,622.57	26,317.74	21,304.84
Allocation Step 2					
Inbound- All Others	43,959.18	43,959.18	0.00	0.00	0.00
Reallocate Admin Costs		(43,959.18)	16,704.49	9,231.43	7,473.06
2nd Allocation	43,959.18	0.00	16,704.49	9,231.43	7,473.06
Total For 022 TREASURY					
Total Allocated	169,281.75	0.00	64,327.06	35,549.17	28,777.90

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

	TREASURY EFFICIENCY
Other Expense & Cost	
PERSONAL SERVICE	192,157.44
CONTRACTUAL SERVICE	63,844.56
SUPPLIES & MATERIALS	4,298.16
DEPRECIATION	458.64
OTHER	677.76
Departmental Totals	
Total Expenditures	261,436.56
Deductions	
Total Deductions	0.00
Cost Adjustments	
NONOPERATING REVENUE	(101.52)
OPERATING REVENUE	(259,626.96)
Functional Cost	1,708.08
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	28,369.34
1st Allocation	30,077.42
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	10,550.20
2nd Allocation	10,550.20
Total For 022 TREASURY	
Total Allocated	40,627.62

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

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	32,588,611.74	4.6755	2,226.60		2,226.60		2,226.60
LEGISLATIVE	1,623,849.64	0.2330	110.95		110.95	43.36	154.31
MAYOR	2,763.49	0.0004	0.19		0.19	0.07	0.26
GENERAL SERVICES FACILITIES	27,048,563.55	3.8807	1,848.08		1,848.08		1,848.08
SHARED BUSINESS OFFICE	213,474.09	0.0306	14.59		14.59		14.59
CUSTOMER SERVICE	230.88		0.02		0.02		0.02
FLEET MANAGEMENT	4,159,289.64	0.5967	284.18		284.18		284.18
POSTAL SERVICE	192,043.26	0.0276	13.12		13.12		13.12
RADIO SHOP	5,258,551.94	0.7545	359.29		359.29		359.29
DIRECTOR OF FINANCE	1,176,382.14	0.1688	80.38		80.38		80.38
DIV ISION OF REAL PROPERTY	739,097.59	0.1060	50.50		50.50		50.50
TREASURY	25,134.65	0.0036	1.72		1.72		1.72
HUMAN RESOURCES	79,666,366.86	11.4298	5,443.17		5,443.17	2,127.21	7,570.38
INFORMATION SYSTEMS	2,168,846.30	0.3112	148.19		148.19	57.91	206.10
SURPLUS PROPERTY	451,360.45	0.0648	30.84		30.84	12.05	42.89
PLANNING COMM	381,930.61	0.0548	26.10		26.10	10.20	36.30
ADV PLAN/RSCH	57,098.69	0.0082	3.90		3.90	1.52	5.42
REGISTER/DEEDS	544,949.70	0.0782	37.23		37.23	14.55	51.78
HISTORICAL COMM	5,204.09	0.0007	0.36		0.36	0.14	0.50
GOVT ACCESS TV	129,855.42	0.0186	8.87		8.87	3.47	12.34
DISTRICT ATTOR	113,830.91	0.0163	7.78		7.78	3.04	10.82
DA DRUG ENF	2,996,187.42	0.4299	204.71		204.71	80.00	284.71
DA SPECIAL OPNS	77,402.88	0.0111	5.29		5.29	2.07	7.36
JUVENILE COURT	697,471.44	0.1001	47.65		47.65	18.62	66.27
GEN SESSIONS CT	13,493.41	0.0019	0.92		0.92	0.36	1.28
ST TRIAL COURTS	325,048.86	0.0466	22.21		22.21	8.68	30.89
SHERIFF ADMIN	30,882.21	0.0044	2.11		2.11	0.82	2.93
SH CORR WORK CTR	13,610.07	0.0020	0.93		0.93	0.36	1.29
SH DEBERRY	812,072.72	0.1165	55.48		55.48	21.68	77.16
SH LAW ENF BLOCK	949,882.41	0.1363	64.90		64.90	25.36	90.26
POLICE	4,738,013.58	0.6798	323.72		323.72	126.51	450.23
POLICE DRUG ENF	6,278,704.68	0.9008	428.99		428.99	167.65	596.64

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

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	5,248.63	0.0008	0.36		0.36	0.14	0.50
SOCIAL SERVICES	25,558.53	0.0037	1.75		1.75	0.68	2.43
HEALTH	2,892,317.72	0.4150	197.62		197.62	77.23	274.85
PUBLIC LIBRARY	1,538,258.91	0.2207	105.10		105.10	41.07	146.17
PARKS	934,145.30	0.1340	63.83		63.83	24.94	88.77
ARTS COMMISSION	65,251.86	0.0094	4.46		4.46	1.74	6.20
PUBLIC WORKS	776,057.49	0.1113	53.02		53.02	20.72	73.74
SOLID WASTE	8,374,603.28	1.2015	572.19		572.19	223.61	795.80
ADA MANAGEMENT	155,430.43	0.0223	10.62		10.62	4.15	14.77
FARMERS MARKET	830,504.14	0.1192	56.74		56.74	22.18	78.92
STATE FAIR BD	6,209,037.87	0.8908	424.23		424.23	165.79	590.02
CONVENTION CTR	1,774,829.29	0.2546	121.26		121.26	47.39	168.65
SPORTS AUTHORITY	7,315,932.31	1.0496	499.86		499.86	195.35	695.21
WATER & SEWER	129,032,695.22	18.5125	8,816.11		8,816.11	3,445.36	12,261.47
STORM WATER	6,225,773.16	0.8932	425.37		425.37	166.24	591.61
BORDEAUX LONG-TERM CARE	3,371,132.18	0.4837	230.33		230.33	90.01	320.34
GENERAL HOSP	48,679,584.36	6.9841	3,326.01		3,326.01	1,299.81	4,625.82
METRO ACTION COM	1,920,899.38	0.2756	131.24		131.24	51.29	182.53
NCAC	450,831.39	0.0647	30.80		30.80	12.04	42.84
METRO TRANSIT	1,163,601.59	0.1669	79.50		79.50	31.07	110.57
NTTC	1,184,666.88	0.1700	80.94		80.94	31.63	112.57
EDUCATION	92,692,299.59	13.2987	6,333.17		6,333.17	2,475.02	8,808.19
ARENA	749,555.66	0.1075	51.21		51.21	20.01	71.22
ALL OTHER	207,135,101.97	29.7178	14,152.45		14,152.45	5,530.83	19,683.28
KNOWLES HOME	20,929.34	0.0030	1.43		1.43	0.56	1.99
SubTotal	697,004,451.80	100.0000	47,622.57		47,622.57	16,704.49	64,327.06
TOTAL	697,004,451.80	100.0000	47,622.57		47,622.57	16,704.49	64,327.06

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 TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1,389	0.4176	109.91		109.91	39.65	149.56
MAYOR	1,202	0.3614	95.11		95.11	34.31	129.42
GENERAL SERVICES FACILITIES	2,159	0.6491	170.83		170.83		170.83
SHARED BUSINESS OFFICE	156	0.0469	12.34		12.34		12.34
CUSTOMER SERVICE	220	0.0661	17.41		17.41		17.41
FLEET MANAGEMENT	2,164	0.6506	171.23		171.23		171.23
POSTAL SERVICE	125	0.0376	9.89		9.89		9.89
RADIO SHOP	415	0.1248	32.84		32.84		32.84
DIRECTOR OF FINANCE	918	0.2760	72.64		72.64		72.64
MINORITY SMALL BUSINESS ASSISTANCE	98	0.0295	7.75		7.75		7.75
FINANCE OPERATIONS	726	0.2183	57.45		57.45		57.45
OFFICE OF MANAGEMENT BUDGET	842	0.2532	66.62		66.62		66.62
INTERNAL AUDIT	231	0.0695	18.28		18.28		18.28
BUSINESS SOLUTIONS	229	0.0689	18.12		18.12		18.12
DIV ISION OF REAL PROPERTY	608	0.1828	48.11		48.11		48.11
TREASURY	286	0.0860	22.63		22.63		22.63
HUMAN RESOURCES	1,878	0.5646	148.60		148.60	53.60	202.20
INFORMATION SYSTEMS	3,443	1.0352	272.43		272.43	98.27	370.70
DEPARTMENT OF LAW	1,346	0.4047	106.50		106.50	38.42	144.92
CENTRAL RECORDS	98	0.0295	7.75		7.75	2.80	10.55
ELECTIONS	4,100	1.2327	324.42		324.42	117.02	441.44
SURPLUS PROPERTY	176	0.0529	13.93		13.93	5.02	18.95
PLANNING COMM	1,504	0.4522	119.01		119.01	42.93	161.94
REGISTER/DEEDS	84	0.0253	6.65		6.65	2.40	9.05
HISTORICAL COMM	196	0.0589	15.51		15.51	5.59	21.10
COMM ED ALLIANCE	270	0.0812	21.36		21.36	7.71	29.07
ASSESSOR PROP	2,744	0.8250	217.12		217.12	78.32	295.44
TRUSTEE	839	0.2523	66.39		66.39	23.95	90.34
COUNTY CLERK	2,448	0.7360	193.70		193.70	69.87	263.57
DISTRICT ATTOR	2,130	0.6404	168.54		168.54	60.80	229.34
DA DRUG ENF	113	0.0340	8.94		8.94	3.23	12.17
PUBLIC DEFENDER	1,718	0.5165	135.94		135.94	49.04	184.98

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For Department TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUVENILE CT CLRK	882	0.2652	69.79		69.79	25.17	94.96
CIRCUIT CT CLERK	2,212	0.6651	175.03		175.03	63.14	238.17
CRIMINAL CT CLRK	2,765	0.8313	218.78		218.78	78.92	297.70
CLERK/MASTER	605	0.1819	47.87		47.87	17.27	65.14
JUVENILE COURT	3,786	1.1383	299.57		299.57	108.06	407.63
GEN SESSIONS CT	3,883	1.1675	307.25		307.25	110.83	418.08
ST TRIAL COURTS	4,163	1.2516	329.40		329.40	118.82	448.22
JUSTICE INFO SYS	539	0.1621	42.65		42.65	15.38	58.03
SHERIFF ADMIN	3,239	0.9738	256.29		256.29	92.45	348.74
SH COMM SERVICES	470	0.1413	37.19		37.19	13.41	50.60
SH FACILITY MTN	292	0.0878	23.10		23.10	8.33	31.43
SH WAREHOUSE	49	0.0147	3.88		3.88	1.40	5.28
SH CRIM JUST CTR	6,314	1.8983	499.60		499.60	180.22	679.82
SH HILL JAIL	1,712	0.5147	135.46		135.46	48.86	184.32
SH CORR WORK CTR	3,247	0.9762	256.92		256.92	92.68	349.60
SH TRANSPORTATION	963	0.2895	76.20		76.20	27.49	103.69
SH WARRANTS	1,504	0.4522	119.01		119.01	42.93	161.94
SH TRAINING ACAD	685	0.2060	54.20		54.20	19.55	73.75
SH DEBERRY	28	0.0084	2.22		2.22	0.80	3.02
SH CENTRAL PROC	803	0.2414	63.54		63.54	22.92	86.46
SH LAW ENF BLOCK	3	0.0009	0.24		0.24	0.09	0.33
SH COMPLIANCE	71	0.0213	5.62		5.62	2.03	7.65
SH PRE TRIAL	251	0.0755	19.86		19.86	7.16	27.02
SH DAY REPORTING	808	0.2429	63.93		63.93	23.06	86.99
SH WORK RELEASE	4	0.0012	0.32		0.32	0.11	0.43
SH OTHER	47	0.0141	3.72		3.72	1.34	5.06
POLICE	51,948	15.6183	4,110.43		4,110.43	1,482.72	5,593.15
POLICE DRUG ENF	2	0.0006	0.16		0.16	0.06	0.22
FIRE	36,374	10.9361	2,878.13		2,878.13	1,038.20	3,916.33
CODES ADMIN	2,989	0.8987	236.51		236.51	85.31	321.82
BEER BOARD	155	0.0466	12.26		12.26	4.42	16.68
AGRICULTURAL EXT	239	0.0719	18.91		18.91	6.82	25.73

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

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOIL & WATER	46	0.0138	3.64		3.64	1.31	4.95
SOCIAL SERVICES	4,504	1.3542	356.38		356.38	128.56	484.94
HEALTH	14,025	4.2167	1,109.74		1,109.74	400.31	1,510.05
PUBLIC LIBRARY	9,503	2.8571	751.94		751.94	271.24	1,023.18
PARKS	16,219	4.8764	1,283.35		1,283.35	462.93	1,746.28
ARTS COMMISSION	173	0.0520	13.69		13.69	4.94	18.63
PUBLIC WORKS	14,234	4.2796	1,126.28		1,126.28	406.27	1,532.55
SOLID WASTE	2,338	0.7029	185.00		185.00	66.73	251.73
HUMAN RELATIONS	116	0.0349	9.18		9.18	3.31	12.49
ADA MANAGEMENT	246	0.0740	19.47		19.47	7.02	26.49
CARING FOR CHILDREN	1,551	0.4663	122.72		122.72	44.27	166.99
FARMERS MARKET	254	0.0764	20.10		20.10	7.25	27.35
MUNI AUDITORIUM	382	0.1149	30.23		30.23	10.90	41.13
STATE FAIR BD	1,276	0.3836	100.96		100.96	36.42	137.38
CONVENTION CTR	1,306	0.3927	103.34		103.34	37.28	140.62
SPORTS AUTHORITY	43	0.0129	3.40		3.40	1.23	4.63
WATER & SEWER	21,231	6.3832	1,679.93		1,679.93	605.98	2,285.91
STORM WATER	1,491	0.4483	117.98		117.98	42.56	160.54
BORDEAUX LONG-TERM CARE	13,766	4.1388	1,089.25		1,089.25	392.92	1,482.17
GENERAL HOSP	22,739	6.8366	1,799.25		1,799.25	649.03	2,448.28
METRO ACTION COM	8,348	2.5099	660.54		660.54	238.27	898.81
NCAC	1,454	0.4372	115.05		115.05	41.50	156.55
MDHA	12	0.0036	0.95		0.95	0.34	1.29
METRO TRANSIT	24	0.0072	1.90		1.90	0.69	2.59
TAXI TRANSP & LICENSING	135	0.0406	10.68		10.68	3.85	14.53
EDUCATION	16,393	4.9287	1,297.11		1,297.11	467.90	1,765.01
COMMUNICATION CENTER	4,181	1.2570	330.83		330.83	119.34	450.17
ALL OTHER	10,262	3.0853	811.99		811.99	292.90	1,104.89
KNOWLES HOME	466	0.1401	36.87		36.87	13.30	50.17
SubTotal	332,605	100.0000	26,317.74		26,317.74	9,231.43	35,549.17
TOTAL	332,605	100.0000	26,317.74		26,317.74	9,231.43	35,549.17

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

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

Allocation Source: FY 2005 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department 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	56,417,160.94	2.2931	488.54		488.54		488.54
POST AUDITS	1,129,777.37	0.0459	9.78		9.78		9.78
CORPORATE DUES	297,512.59	0.0121	2.58		2.58		2.58
LEGISLATIVE	2,372,714.20	0.0964	20.55		20.55	7.55	28.10
MAYOR	6,399,139.87	0.2601	55.41		55.41	20.36	75.77
EMPLOYEE HEALTH & WELLNESS	418,973.05	0.0170	3.63		3.63		3.63
GENERAL SERVICES FACILITIES	9,833,732.57	0.3997	85.16		85.16		85.16
SHARED BUSINESS OFFICE	1,962,203.97	0.0798	16.99		16.99		16.99
CUSTOMER SERVICE	226,311.32	0.0092	1.96		1.96		1.96
FLEET MANAGEMENT	26,359,625.33	1.0714	228.26		228.26		228.26
POSTAL SERVICE	913,911.77	0.0371	7.91		7.91		7.91
RADIO SHOP	3,427,934.13	0.1393	29.68		29.68		29.68
DIRECTOR OF FINANCE	677,459.59	0.0275	5.87		5.87		5.87
MINORITY SMALL BUSINESS ASSISTANCE	412,809.87	0.0168	3.57		3.57		3.57
FINANCE OPERATIONS	2,563,255.93	0.1042	22.20		22.20		22.20
OFFICE OF MANAGEMENT BUDGET	2,865,828.26	0.1165	24.82		24.82		24.82
INTERNAL AUDIT	758,295.67	0.0308	6.57		6.57		6.57
BUSINESS SOLUTIONS	959,561.31	0.0390	8.31		8.31		8.31
DIV ISION OF REAL PROPERTY	1,513,802.27	0.0615	13.11		13.11		13.11
TREASURY	1,089,318.51	0.0443	9.43		9.43		9.43
HUMAN RESOURCES	6,098,555.81	0.2479	52.81		52.81	19.41	72.22
INFORMATION SYSTEMS	12,981,610.65	0.5276	112.41		112.41	41.31	153.72
DEPARTMENT OF LAW	4,643,956.37	0.1888	40.21		40.21	14.78	54.99
CENTRAL RECORDS	287,155.17	0.0117	2.49		2.49	0.91	3.40
ELECTIONS	3,077,891.98	0.1251	26.65		26.65	9.79	36.44
SURPLUS PROPERTY	797,333.32	0.0324	6.90		6.90	2.54	9.44
PLANNING COMM	5,149,052.39	0.2093	44.59		44.59	16.38	60.97
ADV PLAN/RSCH	1,301,786.13	0.0529	11.27		11.27	4.14	15.41
REGISTER/DEEDS	2,580,576.76	0.1049	22.35		22.35	8.21	30.56
HISTORICAL COMM	550,822.78	0.0224	4.77		4.77	1.75	6.52
COMM ED ALLIANCE	519,326.23	0.0211	4.50		4.50	1.65	6.15
GOVT ACCESS TV	60,725.97	0.0025	0.53		0.53	0.19	0.72

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Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	7,031,917.29	0.2858	60.89		60.89	22.38	83.27
TRUSTEE	2,005,984.95	0.0815	17.37		17.37	6.38	23.75
COUNTY CLERK	4,114,253.56	0.1672	35.63		35.63	13.09	48.72
DISTRICT ATTOR	4,735,709.91	0.1925	41.01		41.01	15.07	56.08
DA DRUG ENF	1,769,434.76	0.0719	15.32		15.32	5.63	20.95
DA SPECIAL OPNS	64,970.23	0.0026	0.56		0.56	0.21	0.77
PUBLIC DEFENDER	4,863,286.50	0.1977	42.11		42.11	15.48	57.59
JUVENILE CT CLRK	1,521,340.72	0.0618	13.17		13.17	4.84	18.01
CIRCUIT CT CLERK	9,876,692.37	0.4014	85.53		85.53	31.43	116.96
CRIMINAL CT CLRK	5,242,627.88	0.2131	45.40		45.40	16.68	62.08
CLERK/MASTER	1,639,157.11	0.0666	14.19		14.19	5.22	19.41
JUVENILE COURT	13,178,628.00	0.5357	114.12		114.12	41.94	156.06
GEN SESSIONS CT	9,409,851.06	0.3825	81.48		81.48	29.94	111.42
ST TRIAL COURTS	8,908,639.70	0.3621	77.14		77.14	28.35	105.49
JUSTICE INFO SYS	2,350,593.33	0.0955	20.36		20.36	7.48	27.84
SHERIFF ADMIN	6,417,096.15	0.2608	55.57		55.57	20.42	75.99
SH COMM SERVICES	1,198,421.36	0.0487	10.38		10.38	3.81	14.19
SH FACILITY MTN	738,408.60	0.0300	6.39		6.39	2.35	8.74
SH WAREHOUSE	1,161,056.14	0.0472	10.05		10.05	3.69	13.74
SH CRIM JUST CTR	13,393,774.80	0.5444	115.98		115.98	42.62	158.60
SH HILL JAIL	3,740,712.04	0.1520	32.39		32.39	11.90	44.29
SH CORR WORK CTR	8,381,674.07	0.3407	72.58		72.58	26.67	99.25
SH TRANSPORTATION	2,033,646.70	0.0827	17.61		17.61	6.47	24.08
SH WARRANTS	3,350,637.04	0.1362	29.01		29.01	10.66	39.67
SH TRAINING ACAD	1,251,781.64	0.0509	10.84		10.84	3.98	14.82
SH DEBERRY	16,248,939.08	0.6605	140.71		140.71	51.71	192.42
SH CENTRAL PROC	1,554,126.35	0.0632	13.46		13.46	4.95	18.41
SH LAW ENF BLOCK	73,390.44	0.0030	0.64		0.64	0.23	0.87
SH COMPLIANCE	154,437.46	0.0063	1.34		1.34	0.49	1.83
SH PRE TRIAL	546,062.69	0.0222	4.73		4.73	1.74	6.47
SH SOUTH PRECINCT	589.19		0.01		0.01		0.01
SH SORT	52,557.79	0.0021	0.46		0.46	0.17	0.63

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Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH DAY REPORTING	2,019,648.54	0.0821	17.49		17.49	6.43	23.92
SH WORK RELEASE	76,367.27	0.0031	0.66		0.66	0.24	0.90
SH OTHER	2,316,068.91	0.0941	20.06		20.06	7.37	27.43
POLICE	146,914,400.29	5.9714	1,272.21		1,272.21	467.50	1,739.71
POLICE DRUG ENF	1,615,408.06	0.0657	13.99		13.99	5.14	19.13
FIRE	96,800,822.02	3.9345	838.25		838.25	308.03	1,146.28
CODES ADMIN	6,775,661.89	0.2754	58.67		58.67	21.56	80.23
BEER BOARD	344,499.51	0.0140	2.98		2.98	1.10	4.08
AGRICULTURAL EXT	286,194.53	0.0116	2.48		2.48	0.91	3.39
SOIL & WATER	66,371.00	0.0027	0.57		0.57	0.21	0.78
SOCIAL SERVICES	8,723,381.05	0.3546	75.54		75.54	27.76	103.30
HEALTH	41,817,785.19	1.6997	362.12		362.12	133.07	495.19
PUBLIC LIBRARY	22,033,184.47	0.8956	190.80		190.80	70.11	260.91
PARKS	42,600,139.67	1.7315	368.90		368.90	135.56	504.46
ARTS COMMISSION	2,711,541.29	0.1102	23.48		23.48	8.63	32.11
PUBLIC WORKS	83,025,022.23	3.3746	718.96		718.96	264.20	983.16
SOLID WASTE	24,759,292.54	1.0064	214.40		214.40	78.79	293.19
HUMAN RELATIONS	353,917.96	0.0144	3.06		3.06	1.13	4.19
ADA MANAGEMENT	978,240.21	0.0398	8.47		8.47	3.11	11.58
CARING FOR CHILDREN	6,056,040.24	0.2462	52.44		52.44	19.27	71.71
FARMERS MARKET	1,254,896.74	0.0510	10.87		10.87	3.99	14.86
MUNI AUDITORIUM	2,532,514.99	0.1029	21.93		21.93	8.06	29.99
STATE FAIR BD	3,739,991.92	0.1520	32.39		32.39	11.90	44.29
CONVENTION CTR	7,709,625.74	0.3134	66.76		66.76	24.53	91.29
SPORTS AUTHORITY	9,413,884.23	0.3826	81.52		81.52	29.96	111.48
WATER & SEWER	170,388,304.69	6.9256	1,475.48		1,475.48	542.20	2,017.68
STORM WATER	11,184,473.41	0.4546	96.85		96.85	35.59	132.44
BORDEAUX LONG-TERM CARE	34,340,822.78	1.3958	297.37		297.37	109.28	406.65
GENERAL HOSP	84,379,494.95	3.4297	730.69		730.69	268.51	999.20
METRO ACTION COM	19,684,501.22	0.8001	170.46		170.46	62.64	233.10
NCAC	6,518,961.72	0.2650	56.45		56.45	20.74	77.19
MDHA	150,293.00	0.0061	1.30		1.30	0.48	1.78

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

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
METRO TRANSIT	32,980,239.97	1.3405	285.59		285.59	104.95	390.54
NTTC	1,737,342.83	0.0706	15.04		15.04	5.53	20.57
TAXI TRANSP & LICENSING	299,770.47	0.0122	2.60		2.60	0.95	3.55
EDUCATION	836,002,088.57	33.9799	7,239.39		7,239.39	2,660.27	9,899.66
SELF INSUR FUND	8,176,774.73	0.3324	70.81		70.81	26.02	96.83
ARENA	1,889,301.13	0.0768	16.36		16.36	6.01	22.37
COMMUNICATION CENTER	11,172,650.68	0.4541	96.75		96.75	35.55	132.30
ALL OTHER	427,210,078.61	17.3643	3,699.43		3,699.43	1,359.43	5,058.86
KNOWLES HOME	3,583,738.53	0.1457	31.03		31.03	11.40	42.43
SubTotal	2,460,282,258.77	100.0000	21,304.84		21,304.84	7,473.06	28,777.90
TOTAL	2,460,282,258.77	100.0000	21,304.84		21,304.84	7,473.06	28,777.90

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2005 EXPENDITURE REPORTS

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

Activity - TREASURY EFFICIENCY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	32,588,611.74	4.6755	1,406.28		1,406.28		1,406.28
LEGISLATIVE	1,623,849.64	0.2330	70.07		70.07	27.38	97.45
MAYOR	2,763.49	0.0004	0.12		0.12	0.05	0.17
GENERAL SERVICES FACILITIES	27,048,563.55	3.8807	1,167.21		1,167.21		1,167.21
SHARED BUSINESS OFFICE	213,474.09	0.0306	9.21		9.21		9.21
CUSTOMER SERVICE	230.88		0.01		0.01		0.01
FLEET MANAGEMENT	4,159,289.64	0.5967	179.48		179.48		179.48
POSTAL SERVICE	192,043.26	0.0276	8.29		8.29		8.29
RADIO SHOP	5,258,551.94	0.7545	226.92		226.92		226.92
DIRECTOR OF FINANCE	1,176,382.14	0.1688	50.76		50.76		50.76
DIV ISION OF REAL PROPERTY	739,097.59	0.1060	31.89		31.89		31.89
TREASURY	25,134.65	0.0036	1.08		1.08		1.08
HUMAN RESOURCES	79,666,366.86	11.4298	3,437.80		3,437.80	1,343.50	4,781.30
INFORMATION SYSTEMS	2,168,846.30	0.3112	93.59		93.59	36.58	130.17
SURPLUS PROPERTY	451,360.45	0.0648	19.48		19.48	7.61	27.09
PLANNING COMM	381,930.61	0.0548	16.48		16.48	6.44	22.92
ADV PLAN/RSCH	57,098.69	0.0082	2.46		2.46	0.96	3.42
REGISTER/DEEDS	544,949.70	0.0782	23.52		23.52	9.19	32.71
HISTORICAL COMM	5,204.09	0.0007	0.22		0.22	0.09	0.31
GOVT ACCESS TV	129,855.42	0.0186	5.60		5.60	2.19	7.79
DISTRICT ATTOR	113,830.91	0.0163	4.91		4.91	1.92	6.83
DA DRUG ENF	2,996,187.42	0.4299	129.29		129.29	50.53	179.82
DA SPECIAL OPNS	77,402.88	0.0111	3.34		3.34	1.31	4.65
JUVENILE COURT	697,471.44	0.1001	30.10		30.10	11.76	41.86
GEN SESSIONS CT	13,493.41	0.0019	0.58		0.58	0.23	0.81
ST TRIAL COURTS	325,048.86	0.0466	14.03		14.03	5.48	19.51
SHERIFF ADMIN	30,882.21	0.0044	1.33		1.33	0.52	1.85
SH CORR WORK CTR	13,610.07	0.0020	0.59		0.59	0.23	0.82
SH DEBERRY	812,072.72	0.1165	35.04		35.04	13.69	48.73
SH LAW ENF BLOCK	949,882.41	0.1363	40.99		40.99	16.02	57.01
POLICE	4,738,013.58	0.6798	204.46		204.46	79.90	284.36
POLICE DRUG ENF	6,278,704.68	0.9008	270.94		270.94	105.88	376.82

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

Activity - TREASURY EFFICIENCY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	5,248.63	0.0008	0.23		0.23	0.09	0.32
SOCIAL SERVICES	25,558.53	0.0037	1.10		1.10	0.43	1.53
HEALTH	2,892,317.72	0.4150	124.81		124.81	48.78	173.59
PUBLIC LIBRARY	1,538,258.91	0.2207	66.38		66.38	25.94	92.32
PARKS	934,145.30	0.1340	40.31		40.31	15.75	56.06
ARTS COMMISSION	65,251.86	0.0094	2.82		2.82	1.10	3.92
PUBLIC WORKS	776,057.49	0.1113	33.49		33.49	13.09	46.58
SOLID WASTE	8,374,603.28	1.2015	361.38		361.38	141.23	502.61
ADA MANAGEMENT	155,430.43	0.0223	6.71		6.71	2.62	9.33
FARMERS MARKET	830,504.14	0.1192	35.84		35.84	14.01	49.85
STATE FAIR BD	6,209,037.87	0.8908	267.94		267.94	104.71	372.65
CONVENTION CTR	1,774,829.29	0.2546	76.59		76.59	29.93	106.52
SPORTS AUTHORITY	7,315,932.31	1.0496	315.70		315.70	123.38	439.08
WATER & SEWER	129,032,695.22	18.5125	5,568.07		5,568.07	2,176.01	7,744.08
STORM WATER	6,225,773.16	0.8932	268.66		268.66	104.99	373.65
BORDEAUX LONG-TERM CARE	3,371,132.18	0.4837	145.47		145.47	56.85	202.32
GENERAL HOSP	48,679,584.36	6.9841	2,100.64		2,100.64	820.93	2,921.57
METRO ACTION COM	1,920,899.38	0.2756	82.89		82.89	32.39	115.28
NCAC	450,831.39	0.0647	19.45		19.45	7.60	27.05
METRO TRANSIT	1,163,601.59	0.1669	50.21		50.21	19.62	69.83
NTTC	1,184,666.88	0.1700	51.12		51.12	19.98	71.10
EDUCATION	92,692,299.59	13.2987	3,999.90		3,999.90	1,563.17	5,563.07
ARENA	749,555.66	0.1075	32.35		32.35	12.64	44.99
ALL OTHER	207,135,101.97	29.7178	8,938.39		8,938.39	3,493.15	12,431.54
KNOWLES HOME	20,929.34	0.0030	0.90		0.90	0.35	1.25
SubTotal	697,004,451.80	100.0000	30,077.42		30,077.42	10,550.20	40,627.62
TOTAL	697,004,451.80	100.0000	30,077.42		30,077.42	10,550.20	40,627.62

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 TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS	TREASURY EFFICIENCY
EMPLOYEE BENEFITS	4,121.42	2,226.60	0.00	488.54	1,406.28
POST AUDITS	9.78	0.00	0.00	9.78	0.00
CORPORATE DUES	2.58	0.00	0.00	2.58	0.00
LEGISLATIVE	429.42	154.31	149.56	28.10	97.45
MAYOR	205.62	0.26	129.42	75.77	0.17
EMPLOYEE HEALTH &	3.63	0.00	0.00	3.63	0.00
GENERAL SERVICES FACILITIES	3,271.28	1,848.08	170.83	85.16	1,167.21
SHARED BUSINESS OFFICE	53.13	14.59	12.34	16.99	9.21
CUSTOMER SERVICE	19.40	0.02	17.41	1.96	0.01
FLEET MANAGEMENT	863.15	284.18	171.23	228.26	179.48
POSTAL SERVICE	39.21	13.12	9.89	7.91	8.29
RADIO SHOP	648.73	359.29	32.84	29.68	226.92
DIRECTOR OF FINANCE	209.65	80.38	72.64	5.87	50.76
MINORITY SMALL BUSINESS	11.32	0.00	7.75	3.57	0.00
FINANCE OPERATIONS	79.65	0.00	57.45	22.20	0.00
OFFICE OF MANAGEMENT	91.44	0.00	66.62	24.82	0.00
INTERNAL AUDIT	24.85	0.00	18.28	6.57	0.00
BUSINESS SOLUTIONS	26.43	0.00	18.12	8.31	0.00
DIV ISION OF REAL PROPERTY	143.61	50.50	48.11	13.11	31.89
TREASURY	34.86	1.72	22.63	9.43	1.08
HUMAN RESOURCES	12,626.10	7,570.38	202.20	72.22	4,781.30
INFORMATION SYSTEMS	860.69	206.10	370.70	153.72	130.17
DEPARTMENT OF LAW	199.91	0.00	144.92	54.99	0.00
CENTRAL RECORDS	13.95	0.00	10.55	3.40	0.00
ELECTIONS	477.88	0.00	441.44	36.44	0.00
SURPLUS PROPERTY	98.37	42.89	18.95	9.44	27.09
PLANNING COMM	282.13	36.30	161.94	60.97	22.92
ADV PLAN/RSCH	24.25	5.42	0.00	15.41	3.42
REGISTER/DEEDS	124.10	51.78	9.05	30.56	32.71
HISTORICAL COMM	28.43	0.50	21.10	6.52	0.31
COMM ED ALLIANCE	35.22	0.00	29.07	6.15	0.00
GOVT ACCESS TV	20.85	12.34	0.00	0.72	7.79
ASSESSOR PROP	378.71	0.00	295.44	83.27	0.00
TRUSTEE	114.09	0.00	90.34	23.75	0.00
COUNTY CLERK	312.29	0.00	263.57	48.72	0.00

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS	TREASURY EFFICIENCY
DISTRICT ATTOR	303.07	10.82	229.34	56.08	6.83
DA DRUG ENF	497.65	284.71	12.17	20.95	179.82
DA SPECIAL OPNS	12.78	7.36	0.00	0.77	4.65
PUBLIC DEFENDER	242.57	0.00	184.98	57.59	0.00
JUVENILE CT CLRK	112.97	0.00	94.96	18.01	0.00
CIRCUIT CT CLERK	355.13	0.00	238.17	116.96	0.00
CRIMINAL CT CLRK	359.78	0.00	297.70	62.08	0.00
CLERK/MASTER	84.55	0.00	65.14	19.41	0.00
JUVENILE COURT	671.82	66.27	407.63	156.06	41.86
GEN SESSIONS CT	531.59	1.28	418.08	111.42	0.81
ST TRIAL COURTS	604.11	30.89	448.22	105.49	19.51
JUSTICE INFO SYS	85.87	0.00	58.03	27.84	0.00
SHERIFF ADMIN	429.51	2.93	348.74	75.99	1.85
SH COMM SERVICES	64.79	0.00	50.60	14.19	0.00
SH FACILITY MTN	40.17	0.00	31.43	8.74	0.00
SH WAREHOUSE	19.02	0.00	5.28	13.74	0.00
SH CRIM JUST CTR	838.42	0.00	679.82	158.60	0.00
SH HILL JAIL	228.61	0.00	184.32	44.29	0.00
SH CORR WORK CTR	450.96	1.29	349.60	99.25	0.82
SH TRANSPORTATION	127.77	0.00	103.69	24.08	0.00
SH WARRANTS	201.61	0.00	161.94	39.67	0.00
SH TRAINING ACAD	88.57	0.00	73.75	14.82	0.00
SH DEBERRY	321.33	77.16	3.02	192.42	48.73
SH CENTRAL PROC	104.87	0.00	86.46	18.41	0.00
SH LAW ENF BLOCK	148.47	90.26	0.33	0.87	57.01
SH COMPLIANCE	9.48	0.00	7.65	1.83	0.00
SH PRE TRIAL	33.49	0.00	27.02	6.47	0.00
SH SOUTH PRECINCT	0.01	0.00	0.00	0.01	0.00
SH SORT	0.63	0.00	0.00	0.63	0.00
SH DAY REPORTING	110.91	0.00	86.99	23.92	0.00
SH WORK RELEASE	1.33	0.00	0.43	0.90	0.00
SH OTHER	32.49	0.00	5.06	27.43	0.00
POLICE	8,067.45	450.23	5,593.15	1,739.71	284.36
POLICE DRUG ENF	992.81	596.64	0.22	19.13	376.82
FIRE	5,063.43	0.50	3,916.33	1,146.28	0.32

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS	TREASURY EFFICIENCY
CODES ADMIN	402.05	0.00	321.82	80.23	0.00
BEER BOARD	20.76	0.00	16.68	4.08	0.00
AGRICULTURAL EXT	29.12	0.00	25.73	3.39	0.00
SOIL & WATER	5.73	0.00	4.95	0.78	0.00
SOCIAL SERVICES	592.20	2.43	484.94	103.30	1.53
HEALTH	2,453.68	274.85	1,510.05	495.19	173.59
PUBLIC LIBRARY	1,522.58	146.17	1,023.18	260.91	92.32
PARKS	2,395.57	88.77	1,746.28	504.46	56.06
ARTS COMMISSION	60.86	6.20	18.63	32.11	3.92
PUBLIC WORKS	2,636.03	73.74	1,532.55	983.16	46.58
SOLID WASTE	1,843.33	795.80	251.73	293.19	502.61
HUMAN RELATIONS	16.68	0.00	12.49	4.19	0.00
ADA MANAGEMENT	62.17	14.77	26.49	11.58	9.33
CARING FOR CHILDREN	238.70	0.00	166.99	71.71	0.00
FARMERS MARKET	170.98	78.92	27.35	14.86	49.85
MUNI AUDITORIUM	71.12	0.00	41.13	29.99	0.00
STATE FAIR BD	1,144.34	590.02	137.38	44.29	372.65
CONVENTION CTR	507.08	168.65	140.62	91.29	106.52
SPORTS AUTHORITY	1,250.40	695.21	4.63	111.48	439.08
WATER & SEWER	24,309.14	12,261.47	2,285.91	2,017.68	7,744.08
STORM WATER	1,258.24	591.61	160.54	132.44	373.65
BORDEAUX LONG-TERM CARE	2,411.48	320.34	1,482.17	406.65	202.32
GENERAL HOSP	10,994.87	4,625.82	2,448.28	999.20	2,921.57
METRO ACTION COM	1,429.72	182.53	898.81	233.10	115.28
NCAC	303.63	42.84	156.55	77.19	27.05
MDHA	3.07	0.00	1.29	1.78	0.00
METRO TRANSIT	573.53	110.57	2.59	390.54	69.83
NTTC	204.24	112.57	0.00	20.57	71.10
TAXI TRANSP & LICENSING	18.08	0.00	14.53	3.55	0.00
EDUCATION	26,035.93	8,808.19	1,765.01	9,899.66	5,563.07
SELF INSUR FUND	96.83	0.00	0.00	96.83	0.00
ARENA	138.58	71.22	0.00	22.37	44.99
COMMUNICATION CENTER	582.47	0.00	450.17	132.30	0.00
ALL OTHER	38,278.57	19,683.28	1,104.89	5,058.86	12,431.54
KNOWLES HOME	95.84	1.99	50.17	42.43	1.25

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS	TREASURY EFFICIENCY
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	169,281.75	64,327.06	35,549.17	28,777.90	40,627.62

All Monetary Values Are $ Dollars

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Schedule 23.1

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

GRANTS COORDINATION NATURE AND EXTENT OF SERVICES

Grants Coordination costs were recorded in account 15517200-15517220. Grants Coordination assists Metro in participating effectively in grants programs that are designed to promote innovations, enhanced services, and professional development within local government. Grants Coordination provides assistance in Funding Development and Coordination of Grants. Grants Coordination also maintains a comprehensive database of Metro grants.

For fiscal year 2005, we have allocated DGC costs based on the total expenditures for each department. The costs & revenues were taken from the Government's FY05 CAFR.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	143,330.02			143,330.02
Total Allocated Additions:			0.00	0.00
OPERATING REVENUE	(141,110.34)			
Total Departmental Cost Adjustments:	(141,110.34)			(141,110.34)
Total To Be Allocated:	2,219.68	0.00		2,219.68

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

	Total	General & Admin	GRANT COORDINATION
Other Expense & Cost			
PERSONAL SERVICE	134,409.71	0.00	134,409.71
CONTRACTUAL SERVICE	6,652.14	0.00	6,652.14
SUPPLIES	2,268.17	0.00	2,268.17
Departmental Totals			
Total Expenditures	143,330.02	0.00	143,330.02
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(141,110.34)	0.00	(141,110.34)
Functional Cost	2,219.68	0.00	2,219.68
Allocation Step 1			
1st Allocation	2,219.68	0.00	2,219.68
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 029 GRANTS			
Total Allocated	2,219.68	0.00	2,219.68

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	413.21	0.2928	6.50		6.50		6.50
MAYOR	661.81	0.4690	10.41		10.41		10.41
FLEET MANAGEMENT	2,298.27	1.6287	36.15		36.15		36.15
POSTAL SERVICE	172.47	0.1222	2.71		2.71		2.71
RADIO SHOP	573.57	0.4065	9.02		9.02		9.02
MINORITY SMALL BUSINESS ASSISTANCE	559.53	0.3965	8.80		8.80		8.80
DIV ISION OF REAL PROPERTY	872.38	0.6182	13.72		13.72		13.72
TREASURY	511.40	0.3624	8.04		8.04		8.04
DEPARTMENT OF LAW	2,332.45	1.6529	36.69		36.69		36.69
ELECTIONS	691.89	0.4903	10.88		10.88		10.88
PLANNING COMM	689.96	0.4890	10.85		10.85		10.85
REGISTER/DEEDS	154.50	0.1095	2.43		2.43		2.43
HISTORICAL COMM	102.28	0.0725	1.61		1.61		1.61
COMM ED ALLIANCE	104.20	0.0738	1.64		1.64		1.64
GOVT ACCESS TV	92.17	0.0653	1.45		1.45		1.45
ASSESSOR PROP	649.77	0.4605	10.22		10.22		10.22
TRUSTEE	587.68	0.4165	9.24		9.24		9.24
COUNTY CLERK	669.75	0.4746	10.54		10.54		10.54
DISTRICT ATTOR	753.98	0.5343	11.86		11.86		11.86
PUBLIC DEFENDER	487.33	0.3454	7.67		7.67		7.67
JUVENILE CT CLRK	332.83	0.2359	5.24		5.24		5.24
CIRCUIT CT CLERK	756.14	0.5359	11.89		11.89		11.89
CLERK/MASTER	244.75	0.1734	3.85		3.85		3.85
JUVENILE COURT	1,187.16	0.8413	18.67		18.67		18.67
GEN SESSIONS CT	1,221.33	0.8655	19.21		19.21		19.21
ST TRIAL COURTS	1,054.80	0.7475	16.59		16.59		16.59
JUSTICE INFO SYS	318.87	0.2260	5.02		5.02		5.02
SHERIFF ADMIN	5,118.05	3.6270	80.51		80.51		80.51
POLICE	16,717.71	11.8473	262.97		262.97		262.97
FIRE	9,889.07	7.0080	155.56		155.56		155.56
CODES ADMIN	848.32	0.6012	13.34		13.34		13.34
BEER BOARD	108.30	0.0767	1.70		1.70		1.70

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	124.42	0.0882	1.96		1.96		1.96
SOIL & WATER	28.16	0.0200	0.44		0.44		0.44
SOCIAL SERVICES	2,055.69	1.4568	32.34		32.34		32.34
HEALTH	5,697.55	4.0377	89.62		89.62		89.62
PUBLIC LIBRARY	2,593.08	1.8376	40.79		40.79		40.79
PARKS	4,646.60	3.2929	73.09		73.09		73.09
ARTS COMMISSION	240.66	0.1705	3.79		3.79		3.79
PUBLIC WORKS	4,847.31	3.4351	76.25		76.25		76.25
HUMAN RELATIONS	158.35	0.1122	2.49		2.49		2.49
CARING FOR CHILDREN	1,046.86	0.7419	16.47		16.47		16.47
TAXI TRANSP & LICENSING	78.21	0.0554	1.23		1.23		1.23
EDUCATION	67,455.87	47.8036	1,061.10		1,061.10		1,061.10
COMMUNICATION CENTER	832.19	0.5897	13.09		13.09		13.09
ALL OTHER	129.47	0.0918	2.04		2.04		2.04
SubTotal	141,110.35	100.0000	2,219.68		2,219.68		2,219.68
TOTAL	141,110.35	100.0000	2,219.68		2,219.68		2,219.68

Allocation Basis: GRANTS COORDINATION BILLING

Allocation Source: FINANCE

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

Receiving Department	Total	GRANT COORDINATION
LEGISLATIVE	6.50	6.50
MAYOR	10.41	10.41
FLEET MANAGEMENT	36.15	36.15
POSTAL SERVICE	2.71	2.71
RADIO SHOP	9.02	9.02
MINORITY SMALL BUSINESS	8.80	8.80
DIV ISION OF REAL PROPERTY	13.72	13.72
TREASURY	8.04	8.04
DEPARTMENT OF LAW	36.69	36.69
ELECTIONS	10.88	10.88
PLANNING COMM	10.85	10.85
REGISTER/DEEDS	2.43	2.43
HISTORICAL COMM	1.61	1.61
COMM ED ALLIANCE	1.64	1.64
GOVT ACCESS TV	1.45	1.45
ASSESSOR PROP	10.22	10.22
TRUSTEE	9.24	9.24
COUNTY CLERK	10.54	10.54
DISTRICT ATTOR	11.86	11.86
PUBLIC DEFENDER	7.67	7.67
JUVENILE CT CLRK	5.24	5.24
CIRCUIT CT CLERK	11.89	11.89
CLERK/MASTER	3.85	3.85
JUVENILE COURT	18.67	18.67
GEN SESSIONS CT	19.21	19.21
ST TRIAL COURTS	16.59	16.59
JUSTICE INFO SYS	5.02	5.02
SHERIFF ADMIN	80.51	80.51
POLICE	262.97	262.97
FIRE	155.56	155.56
CODES ADMIN	13.34	13.34
BEER BOARD	1.70	1.70
AGRICULTURAL EXT	1.96	1.96
SOIL & WATER	0.44	0.44
SOCIAL SERVICES	32.34	32.34

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

Receiving Department	Total	GRANT COORDINATION
HEALTH	89.62	89.62
PUBLIC LIBRARY	40.79	40.79
PARKS	73.09	73.09
ARTS COMMISSION	3.79	3.79
PUBLIC WORKS	76.25	76.25
HUMAN RELATIONS	2.49	2.49
CARING FOR CHILDREN	16.47	16.47
TAXI TRANSP & LICENSING	1.23	1.23
EDUCATION	1,061.10	1,061.10
COMMUNICATION CENTER	13.09	13.09
ALL OTHER	2.04	2.04
Direct Billed	0.00	0.00
Total	2,219.68	2,219.68

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Schedule 24.1

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 also charged based on the number of equivalent full-time positions, retirees and Board of Education non-teaching personnel.

The residual was allocated to departments and agencies based on billings. The costs and revenues were taken from the Government's CAFR for FY 2005.

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:	6,098,556.00			6,098,556.00
BUILDING USE ALLOWANCE	8,493.61		8,493.61	
EMPLOYEE BENEFITS	147,441.80	574.05	148,015.85	
POST AUDITS	21,849.06	110.47	21,959.53	
EMPLOYEE HEALTH & WELLNESS	97,641.37	0.01	97,641.38	
POSTAL SERVICE	(775.71)	33.19	(742.52)	
MINORITY SMALL BUSINESS ASSISTANCE	5,479.84	188.55	5,668.39	
DIV ISION OF REAL PROPERTY	82.18	31.82	114.00	
TREASURY	9,082.38	3,543.72	12,626.10	
INFORMATION SYSTEMS		17,221.37	17,221.37	
DEPARTMENT OF LAW		23,372.62	23,372.62	
CENTRAL RECORDS		21,171.60	21,171.60	
Total Allocated Additions:	289,294.53	66,247.40	355,541.93	355,541.93
INTEREST EXPENSE	21,643.00			
OTHER REVENUE	(3,571.00)			
OPERATING REVENUE	(3,752,371.00)			
TRANSFER REVENUE	(3,087,614.00)			
Total Departmental Cost Adjustments:	(6,821,913.00)			(6,821,913.00)
Total To Be Allocated:	(434,062.47)	66,247.40		(367,815.07)

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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			
PERSONAL SERVICES	4,150,626.00	0.00	4,150,626.00
CONTRACTUAL SERVICES	1,850,761.00	0.00	1,850,761.00
SUPPLIES	75,272.00	0.00	75,272.00
OTHER	21,897.00	0.00	21,897.00
Departmental Totals			
Total Expenditures	6,098,556.00	0.00	6,098,556.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
INTEREST EXPENSE	21,643.00	0.00	21,643.00
OTHER REVENUE	(3,571.00)	0.00	(3,571.00)
OPERATING REVENUE	(3,752,371.00)	0.00	(3,752,371.00)
TRANSFER REVENUE	(3,087,614.00)	0.00	(3,087,614.00)
Functional Cost	(723,357.00)	0.00	(723,357.00)
Allocation Step 1			
Inbound- All Others	289,294.53	289,294.53	0.00
Reallocate Admin Costs		(289,294.53)	289,294.53
1st Allocation	(434,062.47)	0.00	(434,062.47)
Allocation Step 2			
Inbound- All Others	66,247.40	66,247.40	0.00
Reallocate Admin Costs		(66,247.40)	66,247.40
2nd Allocation	66,247.40	0.00	66,247.40
Total For 010 HUMAN RESOURCES			
Total Allocated	(367,815.07)	0.00	(367,815.07)

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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
EMPLOYEE BENEFITS	29,100.00	0.7755	-3,366.20		-3,366.20		-3,366.20
LEGISLATIVE	19,296.00	0.5142	-2,232.10		-2,232.10	352.03	-1,880.07
MAYOR	14,004.00	0.3732	-1,619.94		-1,619.94	255.48	-1,364.46
FLEET MANAGEMENT	53,400.00	1.4231	-6,177.14		-6,177.14		-6,177.14
POSTAL SERVICE	3,100.00	0.0826	-358.60		-358.60		-358.60
RADIO SHOP	12,800.00	0.3411	-1,480.67		-1,480.67		-1,480.67
DIRECTOR OF FINANCE	5,904.00	0.1573	-682.96		-682.96		-682.96
DIV ISION OF REAL PROPERTY	10,400.00	0.2772	-1,203.04		-1,203.04		-1,203.04
TREASURY	6,400.00	0.1706	-740.33		-740.33		-740.33
INFORMATION SYSTEMS	72,200.00	1.9241	-8,351.87		-8,351.87	1,317.19	-7,034.68
DEPARTMENT OF LAW	17,100.00	0.4557	-1,978.07		-1,978.07	311.97	-1,666.10
ELECTIONS	10,896.00	0.2904	-1,260.41		-1,260.41	198.78	-1,061.63
PLANNING COMM	24,396.00	0.6501	-2,822.05		-2,822.05	445.07	-2,376.98
HISTORICAL COMM	3,996.00	0.1065	-462.25		-462.25	72.90	-389.35
COMM ED ALLIANCE	3,504.00	0.0934	-405.33		-405.33	63.93	-341.40
GOVT ACCESS TV	3,996.00	0.1065	-462.25		-462.25	72.90	-389.35
ASSESSOR PROP	30,996.00	0.8260	-3,585.52		-3,585.52	565.48	-3,020.04
TRUSTEE	9,000.00	0.2398	-1,041.09		-1,041.09	164.19	-876.90
COUNTY CLERK	24,900.00	0.6636	-2,880.35		-2,880.35	454.27	-2,426.08
DISTRICT ATTOR	24,900.00	0.6636	-2,880.35		-2,880.35	454.27	-2,426.08
PUBLIC DEFENDER	12,096.00	0.3224	-1,399.23		-1,399.23	220.67	-1,178.56
JUVENILE CT CLRK	11,304.00	0.3013	-1,307.61		-1,307.61	206.23	-1,101.38
CIRCUIT CT CLERK	19,296.00	0.5142	-2,232.10		-2,232.10	352.03	-1,880.07
CLERK/MASTER	7,200.00	0.1919	-832.87		-832.87	131.35	-701.52
JUVENILE COURT	53,004.00	1.4125	-6,131.34		-6,131.34	966.98	-5,164.36
GEN SESSIONS CT	39,804.00	1.0608	-4,604.40		-4,604.40	726.17	-3,878.23
ST TRIAL COURTS	29,100.00	0.7755	-3,366.20		-3,366.20	530.89	-2,835.31
JUSTICE INFO SYS	7,704.00	0.2053	-891.17		-891.17	140.55	-750.62
SHERIFF ADMIN	464,700.00	12.3842	-53,755.03		-53,755.03	8,477.80	-45,277.23
POLICE	976,288.00	26.0181	-112,933.93		-112,933.93	17,811.00	-95,122.93
FIRE	659,208.00	17.5678	-76,255.11		-76,255.11	12,026.33	-64,228.78
CODES ADMIN	50,904.00	1.3566	-5,888.41		-5,888.41	928.67	-4,959.74

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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
BEER BOARD	2,496.00	0.0665	-288.73		-288.73	45.54	-243.19
AGRICULTURAL EXT	3,000.00	0.0799	-347.03		-347.03	54.73	-292.30
SOIL & WATER	504.00	0.0134	-58.30		-58.30	9.19	-49.11
SOCIAL SERVICES	81,000.00	2.1586	-9,369.82		-9,369.82	1,477.73	-7,892.09
HEALTH	102,000.00	2.7183	-11,799.04		-11,799.04	1,860.85	-9,938.19
PUBLIC LIBRARY	182,196.00	4.8555	-21,075.86		-21,075.86	3,323.91	-17,751.95
PARKS	328,800.00	8.7625	-38,034.55		-38,034.55	5,998.50	-32,036.05
ARTS COMMISSION	2,496.00	0.0665	-288.73		-288.73	45.54	-243.19
PUBLIC WORKS	188,592.00	5.0259	-21,815.73		-21,815.73	3,440.60	-18,375.13
HUMAN RELATIONS	1,704.00	0.0454	-197.11		-197.11	31.09	-166.02
CARING FOR CHILDREN	41,604.00	1.1087	-4,812.62		-4,812.62	759.01	-4,053.61
TAXI TRANSP & LICENSING	2,004.00	0.0534	-231.82		-231.82	36.56	-195.26
COMMUNICATION CENTER	100,404.00	2.6757	-11,614.42		-11,614.42	1,831.73	-9,782.69
ALL OTHER	4,675.00	0.1246	-540.79		-540.79	85.29	-455.50
SubTotal	3,752,371.00	100.0000	-434,062.47		-434,062.47	66,247.40	-367,815.07
TOTAL	3,752,371.00	100.0000	-434,062.47		-434,062.47	66,247.40	-367,815.07

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
EMPLOYEE BENEFITS	(3,366.20)	(3,366.20)
LEGISLATIVE	(1,880.07)	(1,880.07)
MAYOR	(1,364.46)	(1,364.46)
FLEET MANAGEMENT	(6,177.14)	(6,177.14)
POSTAL SERVICE	(358.60)	(358.60)
RADIO SHOP	(1,480.67)	(1,480.67)
DIRECTOR OF FINANCE	(682.96)	(682.96)
DIV ISION OF REAL PROPERTY	(1,203.04)	(1,203.04)
TREASURY	(740.33)	(740.33)
INFORMATION SYSTEMS	(7,034.68)	(7,034.68)
DEPARTMENT OF LAW	(1,666.10)	(1,666.10)
ELECTIONS	(1,061.63)	(1,061.63)
PLANNING COMM	(2,376.98)	(2,376.98)
HISTORICAL COMM	(389.35)	(389.35)
COMM ED ALLIANCE	(341.40)	(341.40)
GOVT ACCESS TV	(389.35)	(389.35)
ASSESSOR PROP	(3,020.04)	(3,020.04)
TRUSTEE	(876.90)	(876.90)
COUNTY CLERK	(2,426.08)	(2,426.08)
DISTRICT ATTOR	(2,426.08)	(2,426.08)
PUBLIC DEFENDER	(1,178.56)	(1,178.56)
JUVENILE CT CLRK	(1,101.38)	(1,101.38)
CIRCUIT CT CLERK	(1,880.07)	(1,880.07)
CLERK/MASTER	(701.52)	(701.52)
JUVENILE COURT	(5,164.36)	(5,164.36)
GEN SESSIONS CT	(3,878.23)	(3,878.23)
ST TRIAL COURTS	(2,835.31)	(2,835.31)
JUSTICE INFO SYS	(750.62)	(750.62)
SHERIFF ADMIN	(45,277.23)	(45,277.23)
POLICE	(95,122.93)	(95,122.93)
FIRE	(64,228.78)	(64,228.78)
CODES ADMIN	(4,959.74)	(4,959.74)
BEER BOARD	(243.19)	(243.19)
AGRICULTURAL EXT	(292.30)	(292.30)
SOIL & WATER	(49.11)	(49.11)

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

Receiving Department	Total	HUMAN RESOURCES
SOCIAL SERVICES	(7,892.09)	(7,892.09)
HEALTH	(9,938.19)	(9,938.19)
PUBLIC LIBRARY	(17,751.95)	(17,751.95)
PARKS	(32,036.05)	(32,036.05)
ARTS COMMISSION	(243.19)	(243.19)
PUBLIC WORKS	(18,375.13)	(18,375.13)
HUMAN RELATIONS	(166.02)	(166.02)
CARING FOR CHILDREN	(4,053.61)	(4,053.61)
TAXI TRANSP & LICENSING	(195.26)	(195.26)
COMMUNICATION CENTER	(9,782.69)	(9,782.69)
ALL OTHER	(455.50)	(455.50)
Direct Billed	0.00	0.00
Total	(367,815.07)	(367,815.07)

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Schedule 25.1

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 2005.

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:	12,981,610.00			12,981,610.00
BUILDING USE ALLOWANCE	14,249.70		14,249.70	
EMPLOYEE BENEFITS	136,749.50	532.42	137,281.92	
POST AUDITS	7,628.86	38.58	7,667.44	
EMPLOYEE HEALTH & WELLNESS	72.71		72.71	
GENERAL SERVICES FACILITIES	51,742.89	3,246.82	54,989.71	
CUSTOMER SERVICE	(394.34)	0.35	(393.99)	
FLEET MANAGEMENT	46,074.05	126.24	46,200.29	
POSTAL SERVICE	(292.08)	12.50	(279.58)	
MINORITY SMALL BUSINESS ASSISTANCE	5,479.84	188.55	5,668.39	
DIV ISION OF REAL PROPERTY	1,199.41	464.47	1,663.88	
TREASURY	626.62	234.07	860.69	
HUMAN RESOURCES	(8,351.87)	1,317.19	(7,034.68)	
INFORMATION SYSTEMS		(234,162.81)	(234,162.81)	
DEPARTMENT OF LAW		15,992.91	15,992.91	
CENTRAL RECORDS		788.76	788.76	
Total Allocated Additions:	254,785.29	(211,219.95)	43,565.34	43,565.34
INTEREST EXPENSE	46,814.00			
OPERATING REVENUE	(12,504,158.00)			
Total Departmental Cost Adjustments:	(12,457,344.00)			(12,457,344.00)
Total To Be Allocated:	779,051.29	(211,219.95)		567,831.34

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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	8,739,749.00	0.00	8,739,749.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
OTHER EXPENSES	504,335.00	0.00	504,335.00
CONTRACTURAL SERVICES	2,880,190.00	0.00	2,880,190.00
SUPPLIES AND MATERIALS	155,948.00	0.00	155,948.00
DEPRECIATION	701,388.00	0.00	701,388.00
Departmental Totals			
Total Expenditures	12,981,610.00	0.00	12,981,610.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
INTEREST EXPENSE	46,814.00	0.00	46,814.00
OPERATING REVENUE	(12,504,158.00)	0.00	(12,504,158.00)
Functional Cost	524,266.00	0.00	524,266.00
Allocation Step 1			
Inbound- All Others	254,785.29	0.00	254,785.29
1st Allocation	779,051.29	0.00	779,051.29
Allocation Step 2			
Inbound- All Others	(211,219.95)	0.00	(211,219.95)
2nd Allocation	(211,219.95)	0.00	(211,219.95)
Total For 031 INFORMATION			
Total Allocated	567,831.34	0.00	567,831.34

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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	66,640	0.5329	4,151.94		4,151.94	-947.44	3,204.50
MAYOR	237,561	1.8999	14,800.89		14,800.89	-3,377.44	11,423.45
GENERAL SERVICES FACILITIES	206,432	1.6509	12,861.44		12,861.44		12,861.44
SHARED BUSINESS OFFICE	463	0.0037	28.86		28.86		28.86
FLEET MANAGEMENT	105,579	0.8444	6,577.98		6,577.98		6,577.98
POSTAL SERVICE	6,176	0.0494	384.79		384.79		384.79
RADIO SHOP	50,042	0.4002	3,117.83		3,117.83		3,117.83
DIRECTOR OF FINANCE	46,847	0.3747	2,918.73		2,918.73		2,918.73
MINORITY SMALL BUSINESS ASSISTANCE	11,075	0.0886	690.04		690.04		690.04
FINANCE OPERATIONS	202,839	1.6222	12,637.57		12,637.57		12,637.57
OFFICE OF MANAGEMENT BUDGET	325,749	2.6051	20,295.31		20,295.31		20,295.31
INTERNAL AUDIT	33,998	0.2719	2,118.19		2,118.19		2,118.19
BUSINESS SOLUTIONS	14,517	0.1161	904.50		904.50		904.50
DIV ISION OF REAL PROPERTY	44,203	0.3535	2,754.03		2,754.03		2,754.03
TREASURY	81,492	0.6517	5,077.27		5,077.27		5,077.27
HUMAN RESOURCES	276,411	2.2106	17,221.37		17,221.37		17,221.37
INFORMATION SYSTEMS	-3,758,428	-30.0574	-234,162.81		-234,162.81		-234,162.81
DEPARTMENT OF LAW	84,231	0.6736	5,247.92		5,247.92	-1,197.53	4,050.39
CENTRAL RECORDS	7,734	0.0619	481.89		481.89	-109.96	371.93
ELECTIONS	373,853	2.9898	23,292.32		23,292.32	-5,315.11	17,977.21
SURPLUS PROPERTY	89,852	0.7186	5,598.15		5,598.15	-1,277.45	4,320.70
PLANNING COMM	491,715	3.9324	30,635.53		30,635.53	-6,990.77	23,644.76
REGISTER/DEEDS	260,896	2.0865	16,254.73		16,254.73	-3,709.19	12,545.54
HISTORICAL COMM	18,235	0.1458	1,136.11		1,136.11	-259.25	876.86
COMM ED ALLIANCE	9,042	0.0723	563.36		563.36	-128.55	434.81
GOVT ACCESS TV	18,133	0.1450	1,129.75		1,129.75	-257.80	871.95
ASSESSOR PROP	431,302	3.4493	26,871.62		26,871.62	-6,131.87	20,739.75
TRUSTEE	350,232	2.8009	21,820.69		21,820.69	-4,979.29	16,841.40
COUNTY CLERK	284,659	2.2765	17,735.23		17,735.23	-4,047.03	13,688.20
DISTRICT ATTOR	135,211	1.0813	8,424.11		8,424.11	-1,922.31	6,501.80
DA DRUG ENF	96,357	0.7706	6,003.38		6,003.38	-1,369.92	4,633.46
PUBLIC DEFENDER	68,157	0.5451	4,246.47		4,246.47	-969.01	3,277.46

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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
JUVENILE CT CLRK	31,791	0.2542	1,980.70		1,980.70	-451.98	1,528.72
CIRCUIT CT CLERK	139,193	1.1132	8,672.20		8,672.20	-1,978.92	6,693.28
CRIMINAL CT CLRK	63,546	0.5082	3,959.13		3,959.13	-903.44	3,055.69
CLERK/MASTER	33,859	0.2708	2,109.59		2,109.59	-481.39	1,628.20
JUVENILE COURT	160,820	1.2861	10,019.69		10,019.69	-2,286.41	7,733.28
GEN SESSIONS CT	119,535	0.9560	7,447.47		7,447.47	-1,699.45	5,748.02
ST TRIAL COURTS	186,133	1.4886	11,596.75		11,596.75	-2,646.28	8,950.47
JUSTICE INFO SYS	65,334	0.5225	4,070.57		4,070.57	-928.87	3,141.70
SHERIFF ADMIN	236,733	1.8932	14,749.29		14,749.29	-3,365.66	11,383.63
SH COMM SERVICES	921	0.0074	57.44		57.44	-13.11	44.33
SH FACILITY MTN	1,519	0.0122	94.67		94.67	-21.60	73.07
SH WAREHOUSE	1,220	0.0098	76.05		76.05	-17.35	58.70
SH CRIM JUST CTR	21,766	0.1741	1,356.13		1,356.13	-309.46	1,046.67
SH HILL JAIL	8,263	0.0661	514.85		514.85	-117.48	397.37
SH CORR WORK CTR	17,011	0.1360	1,059.87		1,059.87	-241.85	818.02
SH TRANSPORTATION	1,716	0.0137	106.96		106.96	-24.41	82.55
SH WARRANTS	12,520	0.1001	780.09		780.09	-178.01	602.08
SH TRAINING ACAD	2,579	0.0206	160.73		160.73	-36.68	124.05
SH DEBERRY	723	0.0058	45.04		45.04	-10.28	34.76
SH CENTRAL PROC	1,625	0.0130	101.26		101.26	-23.11	78.15
SH COMPLIANCE	1,570	0.0126	97.82		97.82	-22.32	75.50
SH PRE TRIAL	24,038	0.1922	1,497.66		1,497.66	-341.75	1,155.91
SH SOUTH PRECINCT	2,875	0.0230	179.17		179.17	-40.89	138.28
SH SORT	1,710	0.0137	106.56		106.56	-24.32	82.24
SH DAY REPORTING	2,967	0.0237	184.87		184.87	-42.18	142.69
SH OTHER	571	0.0046	35.58		35.58	-8.12	27.46
POLICE	2,320,523	18.5582	144,576.47		144,576.47	-32,991.07	111,585.40
POLICE DRUG ENF	5,919	0.0473	368.81		368.81	-84.16	284.65
FIRE	519,557	4.1551	32,370.19		32,370.19	-7,386.60	24,983.59
CODES ADMIN	766,181	6.1274	47,735.67		47,735.67	-10,892.87	36,842.80
BEER BOARD	12,932	0.1034	805.73		805.73	-183.86	621.87
AGRICULTURAL EXT	19,245	0.1539	1,199.09		1,199.09	-273.62	925.47

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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
SOIL & WATER	2,636	0.0211	164.23		164.23	-37.48	126.75
SOCIAL SERVICES	263,192	2.1048	16,397.76		16,397.76	-3,741.83	12,655.93
HEALTH	753,224	6.0238	46,928.43		46,928.43	-10,708.67	36,219.76
PUBLIC LIBRARY	683,403	5.4654	42,578.35		42,578.35	-9,716.02	32,862.33
PARKS	468,119	3.7437	29,165.43		29,165.43	-6,655.30	22,510.13
ARTS COMMISSION	11,045	0.0883	688.20		688.20	-157.04	531.16
PUBLIC WORKS	683,741	5.4681	42,599.44		42,599.44	-9,720.83	32,878.61
SOLID WASTE	102,319	0.8183	6,374.84		6,374.84	-1,454.68	4,920.16
HUMAN RELATIONS	14,973	0.1197	932.87		932.87	-212.87	720.00
ADA MANAGEMENT	28,223	0.2257	1,758.43		1,758.43	-401.26	1,357.17
CARING FOR CHILDREN	109,743	0.8777	6,837.38		6,837.38	-1,560.23	5,277.15
FARMERS MARKET	11,843	0.0947	737.90		737.90	-168.38	569.52
MUNI AUDITORIUM	27,836	0.2226	1,734.32		1,734.32	-395.76	1,338.56
STATE FAIR BD	70,526	0.5640	4,394.02		4,394.02	-1,002.68	3,391.34
CONVENTION CTR	76,137	0.6089	4,743.65		4,743.65	-1,082.46	3,661.19
SPORTS AUTHORITY	10,314	0.0825	642.61		642.61	-146.64	495.97
WATER & SEWER	1,333,835	10.6671	83,102.46		83,102.46	-18,963.27	64,139.19
BORDEAUX LONG-TERM CARE	262,978	2.1031	16,384.46		16,384.46	-3,738.79	12,645.67
GENERAL HOSP	512,936	4.1021	31,957.70		31,957.70	-7,292.47	24,665.23
METRO ACTION COM	264,972	2.1191	16,508.67		16,508.67	-3,767.14	12,741.53
NCAC	113,344	0.9065	7,061.76		7,061.76	-1,611.44	5,450.32
TAXI TRANSP & LICENSING	6,991	0.0559	435.58		435.58	-99.40	336.18
EDUCATION	693,519	5.5463	43,208.64		43,208.64	-9,859.84	33,348.80
COMMUNICATION CENTER	169,578	1.3562	10,565.32		10,565.32	-2,410.92	8,154.40
ALL OTHER	329,821	2.6377	20,549.02		20,549.02	-4,689.11	15,859.91
KNOWLES HOME	42,767	0.3420	2,664.53		2,664.53	-608.02	2,056.51
SubTotal	12,504,157	100.0000	779,051.29		779,051.29	-211,219.95	567,831.34
TOTAL	12,504,157	100.0000	779,051.29		779,051.29	-211,219.95	567,831.34

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

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2005 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	3,204.50	3,204.50
MAYOR	11,423.45	11,423.45
GENERAL SERVICES FACILITIES	12,861.44	12,861.44
SHARED BUSINESS OFFICE	28.86	28.86
FLEET MANAGEMENT	6,577.98	6,577.98
POSTAL SERVICE	384.79	384.79
RADIO SHOP	3,117.83	3,117.83
DIRECTOR OF FINANCE	2,918.73	2,918.73
MINORITY SMALL BUSINESS	690.04	690.04
FINANCE OPERATIONS	12,637.57	12,637.57
OFFICE OF MANAGEMENT	20,295.31	20,295.31
INTERNAL AUDIT	2,118.19	2,118.19
BUSINESS SOLUTIONS	904.50	904.50
DIV ISION OF REAL PROPERTY	2,754.03	2,754.03
TREASURY	5,077.27	5,077.27
HUMAN RESOURCES	17,221.37	17,221.37
INFORMATION SYSTEMS	(234,162.81)	(234,162.81)
DEPARTMENT OF LAW	4,050.39	4,050.39
CENTRAL RECORDS	371.93	371.93
ELECTIONS	17,977.21	17,977.21
SURPLUS PROPERTY	4,320.70	4,320.70
PLANNING COMM	23,644.76	23,644.76
REGISTER/DEEDS	12,545.54	12,545.54
HISTORICAL COMM	876.86	876.86
COMM ED ALLIANCE	434.81	434.81
GOVT ACCESS TV	871.95	871.95
ASSESSOR PROP	20,739.75	20,739.75
TRUSTEE	16,841.40	16,841.40
COUNTY CLERK	13,688.20	13,688.20
DISTRICT ATTOR	6,501.80	6,501.80
DA DRUG ENF	4,633.46	4,633.46
PUBLIC DEFENDER	3,277.46	3,277.46
JUVENILE CT CLRK	1,528.72	1,528.72
CIRCUIT CT CLERK	6,693.28	6,693.28
CRIMINAL CT CLRK	3,055.69	3,055.69

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

Receiving Department	Total	INFORM SYSTEMS
CLERK/MASTER	1,628.20	1,628.20
JUVENILE COURT	7,733.28	7,733.28
GEN SESSIONS CT	5,748.02	5,748.02
ST TRIAL COURTS	8,950.47	8,950.47
JUSTICE INFO SYS	3,141.70	3,141.70
SHERIFF ADMIN	11,383.63	11,383.63
SH COMM SERVICES	44.33	44.33
SH FACILITY MTN	73.07	73.07
SH WAREHOUSE	58.70	58.70
SH CRIM JUST CTR	1,046.67	1,046.67
SH HILL JAIL	397.37	397.37
SH CORR WORK CTR	818.02	818.02
SH TRANSPORTATION	82.55	82.55
SH WARRANTS	602.08	602.08
SH TRAINING ACAD	124.05	124.05
SH DEBERRY	34.76	34.76
SH CENTRAL PROC	78.15	78.15
SH COMPLIANCE	75.50	75.50
SH PRE TRIAL	1,155.91	1,155.91
SH SOUTH PRECINCT	138.28	138.28
SH SORT	82.24	82.24
SH DAY REPORTING	142.69	142.69
SH OTHER	27.46	27.46
POLICE	111,585.40	111,585.40
POLICE DRUG ENF	284.65	284.65
FIRE	24,983.59	24,983.59
CODES ADMIN	36,842.80	36,842.80
BEER BOARD	621.87	621.87
AGRICULTURAL EXT	925.47	925.47
SOIL & WATER	126.75	126.75
SOCIAL SERVICES	12,655.93	12,655.93
HEALTH	36,219.76	36,219.76
PUBLIC LIBRARY	32,862.33	32,862.33
PARKS	22,510.13	22,510.13
ARTS COMMISSION	531.16	531.16

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

Receiving Department	Total	INFORM SYSTEMS
PUBLIC WORKS	32,878.61	32,878.61
SOLID WASTE	4,920.16	4,920.16
HUMAN RELATIONS	720.00	720.00
ADA MANAGEMENT	1,357.17	1,357.17
CARING FOR CHILDREN	5,277.15	5,277.15
FARMERS MARKET	569.52	569.52
MUNI AUDITORIUM	1,338.56	1,338.56
STATE FAIR BD	3,391.34	3,391.34
CONVENTION CTR	3,661.19	3,661.19
SPORTS AUTHORITY	495.97	495.97
WATER & SEWER	64,139.19	64,139.19
BORDEAUX LONG-TERM CARE	12,645.67	12,645.67
GENERAL HOSP	24,665.23	24,665.23
METRO ACTION COM	12,741.53	12,741.53
NCAC	5,450.32	5,450.32
TAXI TRANSP & LICENSING	336.18	336.18
EDUCATION	33,348.80	33,348.80
COMMUNICATION CENTER	8,154.40	8,154.40
ALL OTHER	15,859.91	15,859.91
KNOWLES HOME	2,056.51	2,056.51
Direct Billed	0.00	0.00
Total	567,831.34	567,831.34

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Schedule 26.1

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

LAW
NATURE AND EXTENT OF SERVICES

The Department of Law, under the Director of Law, is responsible for all legal work involving the Metropolitan Government, its boards, commissions and agencies with the exception of the Electric Power Board, the Metropolitan Nashville Airport Authority and the Metropolitan Development and Housing Agency. In addition, the Department of Law is responsible for all aspects of the Metropolitan Government's consolidated Risks 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 purchasing of the 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. Risk Management cost is directly billed to departments.

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:	4,446,052.37			4,446,052.37
BUILDING USE ALLOWANCE	10,020.92		10,020.92	
EMPLOYEE BENEFITS	41,367.57	161.06	41,528.63	
POST AUDITS	1,537.22	7.77	1,544.99	
CORPORATE DUES	3,665.11	0.03	3,665.14	
GENERAL SERVICES FACILITIES	27,721.49	1,739.50	29,460.99	
SHARED BUSINESS OFFICE	260.47	0.08	260.55	
CUSTOMER SERVICE	(253.50)	0.22	(253.28)	
FLEET MANAGEMENT	7,065.44	42.04	7,107.48	
POSTAL SERVICE	(941.70)	40.30	(901.40)	
FINANCE OPERATIONS	8,716.25	1,817.28	10,533.53	
PAYROLL	264.71		264.71	
OFFICE OF MANAGEMENT BUDGET	10,181.84	2,063.39	12,245.23	
INTERNAL AUDIT	2,809.62	489.13	3,298.75	
BUSINESS SOLUTIONS	1,656.51	451.15	2,107.66	
PURCHASING	273.60		273.60	
FINANCIAL ACCOUNTABILITY	68.72		68.72	
TREASURY	146.71	53.20	199.91	
GRANTS COORDINATION	36.69		36.69	
HUMAN RESOURCES	(1,978.07)	311.97	(1,666.10)	
INFORMATION SYSTEMS	5,247.92	(1,197.53)	4,050.39	
Total Allocated Additions:	117,867.52	5,979.59	123,847.11	123,847.11
REVENUE SELF INSURED	(2,385,281.00)			
Total Departmental Cost Adjustments:	(2,385,281.00)			(2,385,281.00)
Total To Be Allocated:	2,178,638.89	5,979.59		2,184,618.48

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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	2,844,362.82	182,039.22	2,247,046.63	415,276.97
FRINGE BENEFITS	824,719.84	52,782.07	651,528.67	120,409.10
Other Expense & Cost				
LEGAL SERVICES	155,604.90	0.00	145,117.13	10,487.77
MGMT CONSLT SVCS	1,033.99	1,033.99	0.00	0.00
BOTTLED WATER	2,631.23	168.40	2,078.67	384.16
TEMPORARY SERVICES	46,892.48	3,001.12	37,045.06	6,846.30
INTERNET	1,281.86	1,281.86	0.00	0.00
TRAVEL	6,525.98	417.66	5,155.53	952.79
POSTAGE	272.40	17.43	215.20	39.77
PRINTING	191.12	12.23	150.99	27.90
ADVERTISING & PROMO	1,610.00	103.04	1,271.90	235.06
SUBSCRIPTIONS	244,364.25	15,639.31	193,047.76	35,677.18
TUITION/MEMBER/DUES	27,351.36	1,750.49	21,607.57	3,993.30
OTHER REPAIRS/MAINT	8,529.45	545.88	6,738.27	1,245.30
INFO SYST CHARGE	63,228.00	4,046.59	49,950.12	9,231.29
CENTRAL PRINT CHARGE	1,471.50	94.18	1,162.48	214.84
POSTAL SVCS CHARGE	15,484.19	990.99	12,232.51	2,260.69
TELECOMM CHARGES	21,003.63	1,344.23	16,592.87	3,066.53
HOST & HOSTESS	3,127.18	200.14	2,470.47	456.57
MOTOR POOL CHARGES	4,299.96	275.20	3,396.97	627.79
SUPPLIES/MATERIALS	31,189.14	1,996.10	24,639.43	4,553.61
BOOKS/MAG/EDU SUPP	101,715.81	6,509.81	80,355.49	14,850.51
EQUIPMENT RENT	26,070.00	1,668.48	20,595.30	3,806.22
NOTARY COSTS	48.00	3.07	37.92	7.01
PROFESS PRIVILEGE TX	10,800.00	691.20	8,532.00	1,576.80
COMPUTER SOFTWARE	233.48	14.94	184.45	34.09
COMPUTER HARDWARE <$5000	439.16	28.11	346.93	64.12
CELL PHONE	1,259.84	80.63	995.27	183.94
OFFICE EQUIPMENT <$5000	70.40	4.51	55.61	10.28
TRANSFER LEGAL FEE	100.00	6.40	79.00	14.60
EDUCATIONAL SUPPLY	140.40	8.99	110.91	20.50

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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	4,446,052.37	276,756.27	3,532,741.11	636,554.99
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
REVENUE SELF INSURED	(2,385,281.00)	0.00	(1,365,281.00)	(1,020,000.00)
Functional Cost	2,060,771.37	276,756.27	2,167,460.11	(383,445.01)
Allocation Step 1				
Inbound- All Others	117,867.52	7,543.52	93,115.34	17,208.66
Reallocate Admin Costs		(284,299.79)	242,792.02	41,507.77
1st Allocation	2,178,638.89	0.00	2,503,367.47	(324,728.58)
Allocation Step 2				
Inbound- All Others	5,979.59	382.69	4,723.88	873.02
Reallocate Admin Costs		(382.69)	326.82	55.87
2nd Allocation	5,979.59	0.00	5,050.70	928.89
Total For 032 DEPARTMENT OF				
Total Allocated	2,184,618.48	0.00	2,508,418.17	(323,799.69)

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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
EMPLOYEE BENEFITS	5,473.22	5.6860	142,341.15		142,341.15		142,341.15
POST AUDITS	218.66	0.2272	5,686.65		5,686.65		5,686.65
LEGISLATIVE	1,721.76	1.7887	44,777.53		44,777.53	102.89	44,880.42
MAYOR	2,488.80	2.5856	64,725.82		64,725.82	148.72	64,874.54
GENERAL SERVICES FACILITIES	375.10	0.3897	9,755.17		9,755.17		9,755.17
FLEET MANAGEMENT	77.80	0.0808	2,023.32		2,023.32		2,023.32
DIRECTOR OF FINANCE	3,745.63	3.8912	97,411.99		97,411.99		97,411.99
FINANCE OPERATIONS	5.91	0.0061	153.71		153.71		153.71
TREASURY	328.42	0.3412	8,541.16		8,541.16		8,541.16
HUMAN RESOURCES	898.71	0.9336	23,372.62		23,372.62		23,372.62
INFORMATION SYSTEMS	614.95	0.6389	15,992.91		15,992.91		15,992.91
ELECTIONS	1,310.00	1.3609	34,068.95		34,068.95	78.28	34,147.23
PLANNING COMM	1,438.19	1.4941	37,402.76		37,402.76	85.94	37,488.70
REGISTER/DEEDS	25.72	0.0267	668.90		668.90	1.54	670.44
COMM ED ALLIANCE	10.60	0.0110	275.67		275.67	0.63	276.30
GOVT ACCESS TV	0.36	0.0004	9.36		9.36	0.02	9.38
ASSESSOR PROP	3,528.94	3.6661	91,776.58		91,776.58	210.88	91,987.46
TRUSTEE	1,933.22	2.0084	50,276.93		50,276.93	115.52	50,392.45
COUNTY CLERK	312.28	0.3244	8,121.42		8,121.42	18.66	8,140.08
DISTRICT ATTOR	40.31	0.0419	1,048.34		1,048.34	2.41	1,050.75
MEDICAL EXAMINER	141.83	0.1473	3,688.56		3,688.56	8.48	3,697.04
PUBLIC DEFENDER	44.57	0.0463	1,159.13		1,159.13	2.66	1,161.79
JUVENILE CT CLRK	16.92	0.0176	440.04		440.04	1.01	441.05
CIRCUIT CT CLERK	31.36	0.0326	815.57		815.57	1.87	817.44
CRIMINAL CT CLRK	154.76	0.1608	4,024.81		4,024.81	9.25	4,034.06
CLERK/MASTER	453.76	0.4714	11,800.87		11,800.87	27.12	11,827.99
JUVENILE COURT	287.48	0.2987	7,476.46		7,476.46	17.18	7,493.64
GEN SESSIONS CT	165.16	0.1716	4,295.28		4,295.28	9.87	4,305.15
ST TRIAL COURTS	32.64	0.0339	848.87		848.87	1.95	850.82
JUSTICE INFO SYS	20.75	0.0216	539.65		539.65	1.24	540.89
SHERIFF ADMIN	1,621.52	1.6846	42,170.60		42,170.60	96.90	42,267.50
SH DEBERRY	36.10	0.0375	938.84		938.84	2.16	941.00

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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
POLICE	14,275.92	14.8309	371,271.53		371,271.53	853.10	372,124.63
FIRE	3,586.33	3.7257	93,269.11		93,269.11	214.31	93,483.42
CODES ADMIN	5,286.68	5.4922	137,489.82		137,489.82	315.92	137,805.74
BEER BOARD	853.66	0.8868	22,200.99		22,200.99	51.01	22,252.00
SOCIAL SERVICES	305.26	0.3171	7,938.85		7,938.85	18.24	7,957.09
HEALTH	1,669.01	1.7339	43,405.66		43,405.66	99.74	43,505.40
PUBLIC LIBRARY	1,044.25	1.0848	27,157.63		27,157.63	62.40	27,220.03
PARKS	1,112.16	1.1554	28,923.76		28,923.76	66.46	28,990.22
ARTS COMMISSION	143.20	0.1488	3,724.18		3,724.18	8.56	3,732.74
PUBLIC WORKS	5,317.99	5.5247	138,304.09		138,304.09	317.79	138,621.88
SOLID WASTE	12.10	0.0126	314.67		314.67	0.72	315.39
HUMAN RELATIONS	537.69	0.5586	13,983.61		13,983.61	32.13	14,015.74
FARMERS MARKET	162.44	0.1688	4,224.56		4,224.56	9.71	4,234.27
MUNI AUDITORIUM	124.35	0.1292	3,233.95		3,233.95	7.43	3,241.38
STATE FAIR BD	1,017.12	1.0567	26,452.08		26,452.08	60.78	26,512.86
CONVENTION CTR	453.55	0.4712	11,795.39		11,795.39	27.10	11,822.49
SPORTS AUTHORITY	526.96	0.5474	13,704.56		13,704.56	31.49	13,736.05
WATER & SEWER	7,563.23	7.8572	196,695.69		196,695.69	451.96	197,147.65
BORDEAUX LONG-TERM CARE	781.97	0.8124	20,336.56		20,336.56	46.73	20,383.29
GENERAL HOSP	1,522.26	1.5814	39,589.18		39,589.18	90.97	39,680.15
METRO ACTION COM	542.15	0.5632	14,099.62		14,099.62	32.40	14,132.02
NCAC	143.67	0.1493	3,736.40		3,736.40	8.59	3,744.99
METRO TRANSIT	563.05	0.5849	14,643.15		14,643.15	33.65	14,676.80
TAXI TRANSP & LICENSING	619.62	0.6437	16,114.35		16,114.35	37.03	16,151.38
EDUCATION	15,197.26	15.7879	395,232.70		395,232.70	908.15	396,140.85
ALL OTHER	5,340.74	5.5484	138,895.76		138,895.76	319.15	139,214.91
SubTotal	96,258.05	100.0000	2,503,367.47		2,503,367.47	5,050.70	2,508,418.17
TOTAL	96,258.05	100.0000	2,503,367.47		2,503,367.47	5,050.70	2,508,418.17

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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	-324,728.58		-324,728.58	928.89	-323,799.69
SubTotal	100	100.0000	-324,728.58		-324,728.58	928.89	-323,799.69
TOTAL	100	100.0000	-324,728.58		-324,728.58	928.89	-323,799.69

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
EMPLOYEE BENEFITS	142,341.15	142,341.15	0.00
POST AUDITS	5,686.65	5,686.65	0.00
LEGISLATIVE	44,880.42	44,880.42	0.00
MAYOR	64,874.54	64,874.54	0.00
GENERAL SERVICES FACILITIES	9,755.17	9,755.17	0.00
FLEET MANAGEMENT	2,023.32	2,023.32	0.00
DIRECTOR OF FINANCE	97,411.99	97,411.99	0.00
FINANCE OPERATIONS	153.71	153.71	0.00
TREASURY	8,541.16	8,541.16	0.00
HUMAN RESOURCES	23,372.62	23,372.62	0.00
INFORMATION SYSTEMS	15,992.91	15,992.91	0.00
ELECTIONS	34,147.23	34,147.23	0.00
PLANNING COMM	37,488.70	37,488.70	0.00
REGISTER/DEEDS	670.44	670.44	0.00
COMM ED ALLIANCE	276.30	276.30	0.00
GOVT ACCESS TV	9.38	9.38	0.00
ASSESSOR PROP	91,987.46	91,987.46	0.00
TRUSTEE	50,392.45	50,392.45	0.00
COUNTY CLERK	8,140.08	8,140.08	0.00
DISTRICT ATTOR	1,050.75	1,050.75	0.00
MEDICAL EXAMINER	3,697.04	3,697.04	0.00
PUBLIC DEFENDER	1,161.79	1,161.79	0.00
JUVENILE CT CLRK	441.05	441.05	0.00
CIRCUIT CT CLERK	817.44	817.44	0.00
CRIMINAL CT CLRK	4,034.06	4,034.06	0.00
CLERK/MASTER	11,827.99	11,827.99	0.00
JUVENILE COURT	7,493.64	7,493.64	0.00
GEN SESSIONS CT	4,305.15	4,305.15	0.00
ST TRIAL COURTS	850.82	850.82	0.00
JUSTICE INFO SYS	540.89	540.89	0.00
SHERIFF ADMIN	42,267.50	42,267.50	0.00
SH DEBERRY	941.00	941.00	0.00
POLICE	372,124.63	372,124.63	0.00
FIRE	93,483.42	93,483.42	0.00
CODES ADMIN	137,805.74	137,805.74	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
BEER BOARD	22,252.00	22,252.00	0.00
SOCIAL SERVICES	7,957.09	7,957.09	0.00
HEALTH	43,505.40	43,505.40	0.00
PUBLIC LIBRARY	27,220.03	27,220.03	0.00
PARKS	28,990.22	28,990.22	0.00
ARTS COMMISSION	3,732.74	3,732.74	0.00
PUBLIC WORKS	138,621.88	138,621.88	0.00
SOLID WASTE	315.39	315.39	0.00
HUMAN RELATIONS	14,015.74	14,015.74	0.00
FARMERS MARKET	4,234.27	4,234.27	0.00
MUNI AUDITORIUM	3,241.38	3,241.38	0.00
STATE FAIR BD	26,512.86	26,512.86	0.00
CONVENTION CTR	11,822.49	11,822.49	0.00
SPORTS AUTHORITY	13,736.05	13,736.05	0.00
WATER & SEWER	197,147.65	197,147.65	0.00
BORDEAUX LONG-TERM CARE	20,383.29	20,383.29	0.00
GENERAL HOSP	39,680.15	39,680.15	0.00
METRO ACTION COM	14,132.02	14,132.02	0.00
NCAC	3,744.99	3,744.99	0.00
METRO TRANSIT	14,676.80	14,676.80	0.00
TAXI TRANSP & LICENSING	16,151.38	16,151.38	0.00
EDUCATION	396,140.85	396,140.85	0.00
SELF INSUR FUND	(323,799.69)	0.00	(323,799.69)
ALL OTHER	139,214.91	139,214.91	0.00
Direct Billed	0.00	0.00	0.00
Total	2,184,618.48	2,508,418.17	(323,799.69)

All Monetary Values Are $ Dollars

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Schedule 27.1

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

METROPOLITAN RECORDS CENTER NATURE AND EXTENT OF SERVICES

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

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

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:	287,155.17			287,155.17
BUILDING USE ALLOWANCE	4,265.58		4,265.58	
POST AUDITS	219.20	1.11	220.31	
FLEET MANAGEMENT	3,424.43	15.64	3,440.07	
TREASURY	10.24	3.71	13.95	
INFORMATION SYSTEMS	481.89	(109.96)	371.93	
Total Allocated Additions:	8,401.34	(89.50)	8,311.84	8,311.84
Total To Be Allocated:	295,556.51	(89.50)		295,467.01

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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	181,003.25	0.00	90,501.62	90,501.63
FRINGE BENEFITS	61,998.42	0.00	30,999.21	30,999.21
Other Expense & Cost				
REFUSE DISPOSAL	19,364.44	0.00	9,682.22	9,682.22
RECORDING	167.00	0.00	83.50	83.50
TRAVEL	1,483.18	0.00	741.59	741.59
AD/PROMO/REGISTRATION/DUES	1,390.00	0.00	695.00	695.00
PRINTING	677.64	0.00	338.82	338.82
TELECOMM CHARGES	2,754.55	0.00	1,377.27	1,377.28
OFC EQUIP SVC	423.85	0.00	211.92	211.93
FLEET MANAGEMENT	1,599.96	0.00	799.98	799.98
SOFTWARE LICENSE	2,557.44	0.00	1,278.72	1,278.72
ALARM PERMIT	25.00	0.00	12.50	12.50
HOST & HOSTESS	11.32	0.00	5.66	5.66
INFORMATION SYS CHRG	4,980.00	0.00	2,490.00	2,490.00
OFC/ADMIN SUPPLY	6,454.62	0.00	3,227.31	3,227.31
OFFICE EQUIP < 5000	2,212.00	0.00	1,106.00	1,106.00
FURNITURE < 5000	52.50	0.00	26.25	26.25
Departmental Totals				
Total Expenditures	287,155.17	0.00	143,577.57	143,577.60
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	287,155.17	0.00	143,577.57	143,577.60
Allocation Step 1				
Inbound- All Others	8,401.34	0.00	4,200.67	4,200.67
1st Allocation	295,556.51	0.00	147,778.24	147,778.27
Allocation Step 2				
Inbound- All Others	(89.50)	0.00	(44.75)	(44.75)
2nd Allocation	(89.50)	0.00	(44.75)	(44.75)

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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
Total For 033 CENTRAL RECORDS				
Total Allocated	295,467.01	0.00	147,733.49	147,733.52

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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	197	0.7710	1,139.38		1,139.38	-0.41	1,138.97
GENERAL SERVICES FACILITIES	42	0.1644	242.91		242.91		242.91
FINANCE OPERATIONS	1,113	4.3560	6,437.21		6,437.21		6,437.21
OFFICE OF MANAGEMENT BUDGET	560	2.1917	3,238.85		3,238.85		3,238.85
DIV ISION OF REAL PROPERTY	16	0.0626	92.54		92.54		92.54
TREASURY	127	0.4970	734.52		734.52		734.52
HUMAN RESOURCES	2,204	8.6259	12,747.18		12,747.18		12,747.18
INFORMATION SYSTEMS	29	0.1135	167.73		167.73		167.73
ELECTIONS	193	0.7554	1,116.25		1,116.25	-0.40	1,115.85
PLANNING COMM	87	0.3405	503.18		503.18	-0.18	503.00
REGISTER/DEEDS	788	3.0840	4,557.52		4,557.52	-1.64	4,555.88
ASSESSOR PROP	641	2.5087	3,707.32		3,707.32	-1.34	3,705.98
TRUSTEE	75	0.2935	433.77		433.77	-0.16	433.61
COUNTY CLERK	219	0.8571	1,266.62		1,266.62	-0.46	1,266.16
PUBLIC DEFENDER	1,409	5.5145	8,149.17		8,149.17	-2.94	8,146.23
JUVENILE CT CLRK	777	3.0410	4,493.90		4,493.90	-1.62	4,492.28
CIRCUIT CT CLERK	3,377	13.2167	19,531.41		19,531.41	-7.04	19,524.37
CRIMINAL CT CLRK	3,639	14.2421	21,046.76		21,046.76	-7.57	21,039.19
CLERK/MASTER	3,267	12.7862	18,895.21		18,895.21	-6.81	18,888.40
GEN SESSIONS CT	93	0.3640	537.88		537.88	-0.19	537.69
SHERIFF ADMIN	72	0.2818	416.42		416.42	-0.15	416.27
POLICE	258	1.0097	1,492.18		1,492.18	-0.54	1,491.64
FIRE	459	1.7964	2,654.70		2,654.70	-0.96	2,653.74
CODES ADMIN	210	0.8219	1,214.57		1,214.57	-0.44	1,214.13
SOCIAL SERVICES	144	0.5636	832.85		832.85	-0.30	832.55
HEALTH	2,592	10.1444	14,991.24		14,991.24	-5.41	14,985.83
PUBLIC LIBRARY	224	0.8767	1,295.54		1,295.54	-0.47	1,295.07
PUBLIC WORKS	238	0.9315	1,376.51		1,376.51	-0.50	1,376.01
ADA MANAGEMENT	306	1.1976	1,769.80		1,769.80	-0.64	1,769.16
CARING FOR CHILDREN	292	1.1428	1,688.83		1,688.83	-0.61	1,688.22
STATE FAIR BD	42	0.1644	242.91		242.91	-0.09	242.82
METRO ACTION COM	329	1.2876	1,902.82		1,902.82	-0.69	1,902.13

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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
NCAC	447	1.7494	2,585.29		2,585.29	-0.93	2,584.36
ALL OTHER	1,085	4.2464	6,275.27		6,275.27	-2.26	6,273.01
SubTotal	25,551	100.0000	147,778.24		147,778.24	-44.75	147,733.49
TOTAL	25,551	100.0000	147,778.24		147,778.24	-44.75	147,733.49

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2005 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	48	0.8770	1,296.06		1,296.06	-0.49	1,295.57
FINANCE OPERATIONS	471	8.6059	12,717.63		12,717.63		12,717.63
OFFICE OF MANAGEMENT BUDGET	154	2.8138	4,158.20		4,158.20		4,158.20
INTERNAL AUDIT	3	0.0548	81.00		81.00		81.00
DIV ISION OF REAL PROPERTY	148	2.7042	3,996.20		3,996.20		3,996.20
TREASURY	19	0.3472	513.03		513.03		513.03
HUMAN RESOURCES	312	5.7007	8,424.42		8,424.42		8,424.42
INFORMATION SYSTEMS	23	0.4202	621.03		621.03		621.03
ELECTIONS	66	1.2059	1,782.09		1,782.09	-0.68	1,781.41
PLANNING COMM	8	0.1462	216.01		216.01	-0.08	215.93
ASSESSOR PROP	26	0.4751	702.03		702.03	-0.27	701.76
TRUSTEE	19	0.3472	513.03		513.03	-0.20	512.83
COUNTY CLERK	515	9.4098	13,905.68		13,905.68	-5.31	13,900.37
PUBLIC DEFENDER	113	2.0647	3,051.15		3,051.15	-1.16	3,049.99
JUVENILE CT CLRK	135	2.4667	3,645.18		3,645.18	-1.39	3,643.79
CIRCUIT CT CLERK	51	0.9318	1,377.07		1,377.07	-0.53	1,376.54
CRIMINAL CT CLRK	655	11.9678	17,685.87		17,685.87	-6.75	17,679.12
CLERK/MASTER	512	9.3550	13,824.68		13,824.68	-5.28	13,819.40
SHERIFF ADMIN	12	0.2193	324.02		324.02	-0.12	323.90
POLICE	42	0.7674	1,134.06		1,134.06	-0.43	1,133.63
FIRE	516	9.4281	13,932.69		13,932.69	-5.32	13,927.37
CODES ADMIN	34	0.6212	918.05		918.05	-0.35	917.70
SOCIAL SERVICES	33	0.6030	891.04		891.04	-0.34	890.70
HEALTH	427	7.8019	11,529.57		11,529.57	-4.40	11,525.17
PUBLIC LIBRARY	59	1.0780	1,593.08		1,593.08	-0.61	1,592.47
PUBLIC WORKS	54	0.9867	1,458.07		1,458.07	-0.56	1,457.51
ADA MANAGEMENT	8	0.1462	216.01		216.01	-0.08	215.93
CARING FOR CHILDREN	1	0.0183	27.00		27.00	-0.01	26.99
STATE FAIR BD	1	0.0183	27.00		27.00	-0.01	26.99
METRO ACTION COM	55	1.0049	1,485.07		1,485.07	-0.57	1,484.50
NCAC	93	1.6993	2,511.12		2,511.12	-0.96	2,510.16
TAXI TRANSP & LICENSING	2	0.0365	54.00		54.00	-0.02	53.98

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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
ALL OTHER	858	15.6769	23,167.13		23,167.13	-8.83	23,158.30
SubTotal	5,473	100.0000	147,778.27		147,778.27	-44.75	147,733.52
TOTAL	5,473	100.0000	147,778.27		147,778.27	-44.75	147,733.52

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2005 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	2,434.54	1,138.97	1,295.57
GENERAL SERVICES FACILITIES	242.91	242.91	0.00
FINANCE OPERATIONS	19,154.84	6,437.21	12,717.63
OFFICE OF MANAGEMENT	7,397.05	3,238.85	4,158.20
INTERNAL AUDIT	81.00	0.00	81.00
DIV ISION OF REAL PROPERTY	4,088.74	92.54	3,996.20
TREASURY	1,247.55	734.52	513.03
HUMAN RESOURCES	21,171.60	12,747.18	8,424.42
INFORMATION SYSTEMS	788.76	167.73	621.03
ELECTIONS	2,897.26	1,115.85	1,781.41
PLANNING COMM	718.93	503.00	215.93
REGISTER/DEEDS	4,555.88	4,555.88	0.00
ASSESSOR PROP	4,407.74	3,705.98	701.76
TRUSTEE	946.44	433.61	512.83
COUNTY CLERK	15,166.53	1,266.16	13,900.37
PUBLIC DEFENDER	11,196.22	8,146.23	3,049.99
JUVENILE CT CLRK	8,136.07	4,492.28	3,643.79
CIRCUIT CT CLERK	20,900.91	19,524.37	1,376.54
CRIMINAL CT CLRK	38,718.31	21,039.19	17,679.12
CLERK/MASTER	32,707.80	18,888.40	13,819.40
GEN SESSIONS CT	537.69	537.69	0.00
SHERIFF ADMIN	740.17	416.27	323.90
POLICE	2,625.27	1,491.64	1,133.63
FIRE	16,581.11	2,653.74	13,927.37
CODES ADMIN	2,131.83	1,214.13	917.70
SOCIAL SERVICES	1,723.25	832.55	890.70
HEALTH	26,511.00	14,985.83	11,525.17
PUBLIC LIBRARY	2,887.54	1,295.07	1,592.47
PUBLIC WORKS	2,833.52	1,376.01	1,457.51
ADA MANAGEMENT	1,985.09	1,769.16	215.93
CARING FOR CHILDREN	1,715.21	1,688.22	26.99
STATE FAIR BD	269.81	242.82	26.99
METRO ACTION COM	3,386.63	1,902.13	1,484.50
NCAC	5,094.52	2,584.36	2,510.16
TAXI TRANSP & LICENSING	53.98	0.00	53.98

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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
ALL OTHER	29,431.31	6,273.01	23,158.30
Direct Billed	0.00	0.00	0.00
Total	295,467.01	147,733.49	147,733.52

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