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, 2010

June 2011

MAXIMUS
Helping Government Serve the People
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OMB CIRCULAR A-87 COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

TABLE OF CONTENTS

Section

I

Certification

II

Cost Allocation Methodology

III

Cost Allocation Plan Control Schedule

IV

A-87 Cost Allocation Plan

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, 2010

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, 2010 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.

Richard Riebeling
Director of Finance

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

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

Based on Actual Expenditures
for the year ended June 30, 2010

COST ALLOCATION METHODOLOGY

MAXIMUS

Cost Allocation Methodology
For Nashville and Davidson County
Cost Allocation Plan

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures for Nashville Davidson. 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 Metropolitan Government of Nashville/Davidson's accounting code structure. This capability allows for efficient balancing with the 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.

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

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 are 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.

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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, 2010

COST ALLOCATION PLAN CONTROL SCHEDULE

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT		UNIT EXPENDITURES FY10
CENTRAL SERVICE DEPARTMENTS					
1 Building Use Allowance	10101	001	01101127	$	1,055,550.76
4 Employee Benefits	10101	001	01101104	$	3,501,900.00
	10101		01101107	$	6,900,400.00
	10101		01101109	$	30,994,821.92
	10101		01101110	$	200,000.00
	10101		01101114	$	673,650.75
	10101		01101115	$	1,702,346.22
	18301		01191102	$	8,873,000.00
	18301		01191103	$	5,424,700.00
	18301		01191106	$	4,592,400.00
	18301		01191109	$	1,890,503.48
	18301		01191111	$	-
	18301		01191115	$	83,853.78
	ASC			$	16,005,032.77
			Total	$	80,842,608.92
5 Post Audits	10101	001	01101412	$	1,592,714.24
6 Corporate Dues	10101	001	01101303	$	338,498.57
9 Employee Health & Wellness	10101	038	38151191	$	388,503.10
			38151192	$	(1,311.93)
			Total	$	387,191.17
10 Human Resources	10101	008	08521110-08561000	$	4,011,195.55
12 Gen Services Facilities	51113	010	10511060-10511097, 10518110	$	16,898,520.31
14 Fleet Management (expenditure data from CAFR)	51154	010	10510000-10510620	$	27,848,212.07
15 Postal Service (expenditure data from CAFR)	51151	010	10511020-10511023	$	767,685.11
16 Radio Shop (expenditure data from CAFR)	51153	010	10511030-10511043	$	3,518,290.20
17 Director of Finance	10101	015	15160800-15160810	$	536,457.90
18 Finance Operations	10101	015	15502105-15502210	$	2,243,612.63
19 Minority Small Business Asst.	10101	015	15117100-15117120	$	430,840.14
21 Public Property Administration (Formerly Facilities Planning/Constr)	10101	015	15512110-15512210 15561000-15562910	$	202,204.77
22 Treasury (expenditure data from CAFR)	51180	015	15515100-15515410 15563000	$	726,905.64
23 Office of Management and Budget	51115	015	15503300-15503520	$	1,449,044.65
24 Internal Audit	10101	015	15509100-15509402	$	1,003,738.79
25 Payroll	51115	015	15502600-15502632	$	643,107.99
26 Business Solutions	51115	015	15516110, 15516410, 15516510	$	1,177,999.71

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
27 Purchasing	51115	015	15516300-15516320	$ 1,317,645.68
28 Financial Accountability	51115	015	15518100-15518120	$ 411,263.67
29 Grants Coordination	51115	015	1517200-15517220	$ 233,355.76
31 Information Systems	51137	014		$ 22,632,342.21
32 Law	10101	006	06101000-06110610	$ 13,860,917.30
33 Central Records	10101	003	03103000	$ 196,994.17
DIRECT OR RECEIVING DEPARTMENTS				
13 Customer Service	51112		10516200-10516220	$ -
34 Legislative	10101		02101000, 03101000	
	30003		03201000	
35 Mayor	10101		04101010-04103010	
88 ADA Management	30110		10718200-10718211	
36 Elections	10101		005	
	30003		005	
37 Planning Commission	10101		007	
	30003		007	
	30703		007	
38 Advance Planning & Research	10101		01101416	
	30702		007	
39 Register of Deeds	10101		009	
	30004		009	
	40110		009	
40 Historical Commission	10101		011	
	30003		011	
41 Community Education Alliance	10101		013	
	30003		013	
42 Government Access TV	10101		014	
	30003		014	
	30050		014	
	34100		014	
43 Assessor of Property	10101		016	
	30003		016	
44 Trustee	10101		017	
	30003		017	
45 County Clerk	10101		018	
	30003		018	
	40150		018	
46 District Attorney	10101		019	
	30010		019	
	30013		019	
	30015		019	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

	DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
		30101		019	
		30103		019	
		30104		019	
		32000		019	
109	District Attorney - Drug Enforcement	30101		19103020	
110	District Attorney - Special Operations	30104		19300310	
47	Medical Examiner	10101		020	
		30003		020	
48	Public Defender	10101		021	
		30003		021	
		30010		021	
		30013		021	
		32000		021	
49	Juvenile Court Clerk	10101		022	
		30003		022	
50	Circuit Court Clerk	10101		023	
		30003		023	
51	Criminal Court Clerk	10101		024	
		30003		024	
52	Clerk/Master of Chancery Court	10101		025	
		30003		025	
53	Juvenile Court	10101		026	
		30003		026	
		30010		026	
		30013		026	
		30030		026	
		32000		026	
		40150		026	
54	General Sessions Court	10101		027	
		30003		027	
		30102		027	
		32000		027	
55	State Trial Courts	10101		028	
		30003		028	
		30010		028	
		30013		028	
		30015		028	
		30020		028	
		30025		028	
		32000		028	
		40130		028	
56	Justice Information Systems	10101		029	
		30003		029	
		30010		029	
		30013		029	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

	DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
		40204		029	
57	Sheriff Administration	10101		30101000	
58	Sheriff Community Services	10101		30102020	
59	Sheriff Facility Maintenance	10101		30103052	
60	Sheriff Warehouse	10101		30103084	
61	Sheriff Criminal Justice Center	10101		30104010	
62	Sheriff Hill Jail	10101		30104020	
		40130		30400700	
63	Sheriff Men's Jail Annex	10101		30104050	
64	Sheriff-Correctional Work Center	10101		30104060	
65	Sheriff Transportation	10101		30104080	
66	Sheriff Substance Abuse	10101		30104110	
67	Sheriff Warrants	10101		30104120	
68	Sheriff Training Academy	10101		30106000	
				30400400	
69	Sheriff DeBerry	10101		30108000-8200	
		20236		001	
		20237		001	
		20238		001	
		40140		001	
70	Sheriff Centralized Processing	10101		30112000	
71	Sheriff - Law Enf. Block Grant	30010		030	
		30013		030	
119	Sheriff Byrne	10101		30100400-420	
		32000		30300400-420	
119	Sheriff Work Release	72101		030	
106	Sheriff - South Precinct	10101		30116000	
107	Sheriff - Courthouse	10101		30117000	
108	Sheriff - SORT	10101		30118000	
72	Sheriff - Compliance	10102		30104040	
73	Sheriff - Pretrial	10103		30104130	
118	Sheriff - Day Reporting	10104		30111000	
		30303		30118000	
74	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	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
	40150		031	
	40286		031	
111 Police Drug Enforcement	30147		31740201	
75 Fire	10101		032	
	18301		032	
	30003		032	
	40130		032	
	41100		032	
	48130		032	
76 Codes Administration	10101		033	
	30003		033	
77 Beer Board	10101		034	
78 Agricultural Extension	10101		035	
	30003		035	
79 Soil and Water Conservation	10101		036	
80 Social Services	10101		037	
	30003		037	
	30205		037	
	40130		037	
	40150		037	
	73170		037	
120 Knowles Home	10101		37105010-37105040	
81 Health	10101		038	
	30003		038	
	30006		038	
	32000		038	
	32100		038	
	40130		038	
	41100		038	
82 Public Library	10101		039	
	30003		039	
	30401		039	
	30403		039	
Public Library (continued)	30404		039	
	40150		039	
	40204		039	
	40223		039	
	41100		039	
83 Parks	10101		01101217	
	10101		040	
	30003		040	
	30801		040	
	30802		040	
	30804		040	
	32000		040	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
	40130		040	
	40204		040	
	40583		040	
	41100		040	
	73180		040	
84 Arts Commission	10101		041	
	32000		041	
85 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	
86 Solid Waste Disposal	30501		042	
	30502		042	
	30507		042	
87 Human Relations	10101		044	
	30003		044	
	30040		044	
113 Taxi, Transportation & License Bd.	10101		045	
	30003		045	
112 Caring for Children	10101		046	
	30205		046	
89 Farmer's Market	10101		01101233	
	60152		060	
90 Municipal Auditorium	10101		061	
	30003		061	
	40130		061	
	40150		061	
91 State Fair Board	60156		062	
92 Convention Center	60162		063	
93 Sports Authority (Stadium)	10101		01101225/64101100	
	20283		001	
	40280		001	
	30276		064	
	30277		064	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

	DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
		30278		064	
		31281		064	
		40606		064	
		60008		064	
		60284		064	
		60287		064	
94	Water and Sewer	27312		065	
		27313		065	
		47335		065	
		47340		065	
		67311		065	
		67331		065	
121	Storm Water	37100			
95	Bordeaux Hospital	10101		01101414	
		30003		066	
		62270		066	
96	General Hospital	10101		01101413	
		62269		067	
97	Metro Action Commission	10101		01101204, 01101215	
		30003		075	
		31500		075	
		31501		075	
		31502		075	
		31506		075	
		31503		075	
		31504		075	
		31505		075	
		31507		075	
		31508		075	
	Metro Action Commission (continued)	31509		075	
		31510		075	
		40150		075	
98	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	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
	31013		076	
	31014		076	
	31015		076	
	31016		076	
	31017		076	
	31018		076	
	31019		016	
	31020		076	
	31021		076	
	31026		076	
	31028		076	
	31029		076	
99 MDHA	10101		01101210	
	31029		077	
	40130		077	
	40583		077	
	41100		077	
100 Metro Transit Authority	10101		01101117	
	10101		01101304	
	40130		078	
	40204		078	
	40583		078	
	70155		078	
	70157		078	
101 NTTC	70252		079	
	70253		079	
	70255		079	
	70256		079	
102 Education	10101		01101214	
	25104		080	
	30010		080	
	35131		080	
	35132		080	
	35133		080	
	35142		080	
	35158		080	
Education (continued)	45100		001, 080	
	45130		080	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

	DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
		45181		080	
		45288		001, 080	
		45592		080	
		46100		080	
		55145		080	
		75265		080	
		75266		080	
103	Insurance	10101		01101301-308, 01191301-308	$ 1,704,520.00
117	Emergency Communications Centerr	10101		91101000	
104	Arena	10101		01101221	
		20299		001	
		40606		001	
124	Community Education Commission	60170		70501000	
				70501100	
				70501200	
				70501300	
				70501400	
				70501500	
				70501600	
125	Convention Center Authority	60171		71130110	
		63100		71130150	
		40240		71130250	
		43241		71130350	
		43242		71400200	
		49999		71400300	
		23100		71501000	
		23101		71130210	
		23200		71130310	
		23201		71400100	
		23300		71400105	
		23301		71400110	
		29999		71401100	
				71401200	
				71401300	
				71530100	
130	Flood	30054		1700510	
		30055		1800510	
		30059		4700510	
		30039		4720510	
				5700510	
				6701000	
				7700510	
				10700510	
				10701510	
				10702510	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
			10703510	
			10706510	
			10710510	
			10720510	
			10721510	
			10722510	
			10723510	
			10801510	
			14700510	
			19700510	
			21700510	
			22700510	
			26700510	
			28700510	
			30700510	
			31700510	
			31800510	
			31802510	
			32700510	
			32710510	
			32801510	
			33700510	
			37700510	
			38700510	
			38801510	
			39700510	
			39801510	
			39802510	
			40700510	
			40800510	
			40808510	
			40815510	
			40816510	
			40817510	
			40818510	
			40821510	
			40822510	
			42700510	
			42701510	
			42805510	
			45700510	
			60700510	
			60800510	
			61700510	
			61800510	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
			62700510	
			62801510	
			64700401	
			64700601	
			64760510	
			64860510	
			65700510	
			65710510	
			65803510	
			65808510	
			65900510	
			65901510	
			65903510	
			65905510	
			68700510	
			75700510	
			75800510	
			75801510	
			78760510	
			80700111	
			80700115	
			80700122	
			80700130	
			80700155	
			80700180	
			80700270	
			80700275	
			80700280	
			80700330	
			80700434	
			80700455	
			80700510	
			80700525	
			80700530	
			80700532	
			80700540	
			80700563	
			80700577	
			80700615	
			80700665	
			80700670	
			80700680	
			80700735	
			80700787	
			80700790	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2010

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY10
			80700805	
			80700897	
			80700998	
			91700510	
105 All Other	10101		01101118	
	10101		01101307	
	10101		01101326	
	10101		01101499-544	
	18301		01191326	
			01191499	
	20115		001	
	28315		001	
	30002		001	
	30005		001	
	30008		001	
	30009		001	
	32000		001	
	40130		001, 010, 015	
	40150		015	
	40194		001, 010, 015	
All Other (continued)	40204		001, 010	
	40207		001	
	40217		001	
	40223		001	
	40230		001,010	
	40583		001, 010	
	41100		001, 010	
	48130		001	
	48408		001	
	48418		001	
	73168		001	
	90241		001	

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, 2010

OMB CIRCULAR A-87 COST ALLOCATION PLAN

MAXIMUS
Table of Contents

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule C - Summary Of Allocated Costs	C	15
Schedule D - Detail Of Allocated Costs	D	19
Schedule E - Summary Of Allocation Basis	E	35
BUILDING USE ALLOWANCE	**Detail**	**Page #**
Narrative	1.1	39
Schedule .2 - Detail Costs To Be Allocated.	1.2	40
Schedule .3 - Costs To Be Allocated By Activity.	1.3	41
Schedule .4 - Detail Activity Allocations-CRIMINAL JUSTICE BLDG	1.4.1	44
Schedule .4 - Detail Activity Allocations-COURTHOUSE	1.4.2	45
Schedule .4 - Detail Activity Allocations-222 BUILDING	1.4.3	46
Schedule .4 - Detail Activity Allocations-CLIFFORD ALLEN	1.4.4	47
Schedule .4 - Detail Activity Allocations-COMMUNICATIONS	1.4.5	48
Schedule .4 - Detail Activity Allocations-CITY HALL	1.4.6	49
Schedule .4 - Detail Activity Allocations-TRIAL LAWYERS BLDG	1.4.7	50
Schedule .4 - Detail Activity Allocations-METRO OFFICE BUILDING	1.4.8	51
Schedule .4 - Detail Activity Allocations-METRO SOUTHEAST	1.4.9	52
Schedule .4 - Detail Activity Allocations-RIVERVIEW	1.4.10	53
Schedule .4 - Detail Activity Allocations-AA BIRCH	1.4.11	54
Schedule .4 - Detail Activity Allocations-BEN WEST	1.4.12	55
Schedule .5 - Allocation Summary.	1.5	56
EMPLOYEE BENEFITS	**Detail**	**Page #**
Narrative	2.1	60
Schedule .2 - Detail Costs To Be Allocated.	2.2	61
Schedule .3 - Costs To Be Allocated By Activity.	2.3	62
Schedule .4 - Detail Activity Allocations-COUNTY PENSION	2.4.1	65
Schedule .4 - Detail Activity Allocations-EDUCAT PENSION	2.4.2	67
Schedule .4 - Detail Activity Allocations-CIVIL SVC PENS	2.4.3	68
Schedule .4 - Detail Activity Allocations-POLICE/FIRE PEN	2.4.4	69
Schedule .4 - Detail Activity Allocations-DEATH BENEFIT	2.4.5	70
Schedule .4 - Detail Activity Allocations-HEALTH BENEFIT	2.4.6	71
Schedule .4 - Detail Activity Allocations-LIFE BENEFIT	2.4.7	73
Schedule .4 - Detail Activity Allocations-UNEMPLOY COMP	2.4.8	75
Schedule .4 - Detail Activity Allocations-INJURED ON DUTY	2.4.9	77
Schedule .5 - Allocation Summary.	2.5	79

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MAXIMUS
Table of Contents

POST AUDITS	Detail	Page #
Narrative	3.1	83
Schedule .2 - Detail Costs To Be Allocated	3.2	84
Schedule .3 - Costs To Be Allocated By Activity	3.3	85
Schedule .4 - Detail Activity Allocations-POST AUDITS	3.4.1	86
Schedule .4 - Detail Activity Allocations-INTERNAL AUDIT	3.4.2	90
Schedule .5 - Allocation Summary	3.5	91
CORPORATE DUES	**Detail**	**Page #**
Narrative	4.1	95
Schedule .2 - Detail Costs To Be Allocated	4.2	96
Schedule .3 - Costs To Be Allocated By Activity	4.3	97
Schedule .4 - Detail Activity Allocations-CORPORATE DUES	4.4.1	98
Schedule .5 - Allocation Summary	4.5	99
INSURANCE	**Detail**	**Page #**
Narrative	5.1	100
Schedule .2 - Detail Costs To Be Allocated	5.2	101
Schedule .3 - Costs To Be Allocated By Activity	5.3	102
Schedule .4 - Detail Activity Allocations-JUDGEMENT AND LOSS	5.4.1	104
Schedule .4 - Detail Activity Allocations-PROPERTY LOSS	5.4.2	106
Schedule .4 - Detail Activity Allocations-SELF INSURED	5.4.3	107
Schedule .4 - Detail Activity Allocations-SURETY BOND	5.4.4	109
Schedule .5 - Allocation Summary	5.5	110
EMPLOYEE HEALTH & WELLNESS	**Detail**	**Page #**
Narrative	6.1	112
Schedule .2 - Detail Costs To Be Allocated	6.2	113
Schedule .3 - Costs To Be Allocated By Activity	6.3	114
Schedule .4 - Detail Activity Allocations-CLINIC	6.4.1	115
Schedule .5 - Allocation Summary	6.5	116
GENERAL SERVICES OVERHEAD	**Detail**	**Page #**
Narrative	7.1	117
Schedule .2 - Detail Costs To Be Allocated	7.2	118
Schedule .3 - Costs To Be Allocated By Activity	7.3	119
Schedule .4 - Detail Activity Allocations-GENERAL SERVICES OVERHEAD	7.4.1	120
Schedule .5 - Allocation Summary	7.5	121
GENERAL SERVICES FACILITIES	**Detail**	**Page #**
Narrative	8.1	122
Schedule .2 - Detail Costs To Be Allocated	8.2	123
Schedule .3 - Costs To Be Allocated By Activity	8.3	124
Schedule .4 - Detail Activity Allocations-BUILDINGS & SECURITY	8.4.1	125

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Schedule .4 - Detail Activity Allocations-DESIGN & CONSTRUCTION . . . 8.4.2 128
Schedule .5 - Allocation Summary. . . . 8.5 129

FLEET MANAGEMENT **Detail** **Page #**
Narrative . . . 9.1 131
Schedule .2 - Detail Costs To Be Allocated. . . . 9.2 132
Schedule .3 - Costs To Be Allocated By Activity. . . . 9.3 133
Schedule .4 - Detail Activity Allocations-MOTOR POOL . . . 9.4.1 134
Schedule .4 - Detail Activity Allocations-DEPRECIATION . . . 9.4.2 136
Schedule .4 - Detail Activity Allocations-FLEET NON-VEHICLE DEPR . . . 9.4.3 137
Schedule .5 - Allocation Summary. . . . 9.5 139

POSTAL SERVICE **Detail** **Page #**
Narrative . . . 10.1 141
Schedule .2 - Detail Costs To Be Allocated. . . . 10.2 142
Schedule .3 - Costs To Be Allocated By Activity. . . . 10.3 143
Schedule .4 - Detail Activity Allocations-POSTAL SERVICE . . . 10.4.1 144
Schedule .5 - Allocation Summary. . . . 10.5 147

RADIO SHOP **Detail** **Page #**
Narrative . . . 11.1 150
Schedule .2 - Detail Costs To Be Allocated. . . . 11.2 151
Schedule .3 - Costs To Be Allocated By Activity. . . . 11.3 152
Schedule .4 - Detail Activity Allocations-RADIO SHOP . . . 11.4.1 153
Schedule .4 - Detail Activity Allocations-RADIO SHOP DEPR . . . 11.4.2 155
Schedule .5 - Allocation Summary. . . . 11.5 157

DIRECTOR OF FINANCE **Detail** **Page #**
Narrative . . . 12.1 158
Schedule .2 - Detail Costs To Be Allocated. . . . 12.2 159
Schedule .3 - Costs To Be Allocated By Activity. . . . 12.3 160
Schedule .4 - Detail Activity Allocations-DIR OF FINANCE . . . 12.4.1 161
Schedule .5 - Allocation Summary. . . . 12.5 162

MINORITY SMALL BUSINESS ASSISTANCE **Detail** **Page #**
Narrative . . . 13.1 163
Schedule .2 - Detail Costs To Be Allocated. . . . 13.2 164
Schedule .3 - Costs To Be Allocated By Activity. . . . 13.3 165
Schedule .4 - Detail Activity Allocations-MIN/SMALL BUS . . . 13.4.1 166
Schedule .4 - Detail Activity Allocations-PURCHASING . . . 13.4.2 167
Schedule .5 - Allocation Summary. . . . 13.5 168

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MAXIMUS
Table of Contents

FINANCE OPERATIONS	Detail	Page #
Narrative	14.1	169
Schedule .2 - Detail Costs To Be Allocated	14.2	170
Schedule .3 - Costs To Be Allocated By Activity	14.3	171
Schedule .4 - Detail Activity Allocations-FINANCIAL OPERATIONS	14.4.1	172
Schedule .4 - Detail Activity Allocations-PAYMENT SERVICES	14.4.2	176
Schedule .4 - Detail Activity Allocations-ACCOUNTS PAYABLE	14.4.3	178
Schedule .5 - Allocation Summary	14.5	182

PAYROLL	Detail	Page #
Narrative	15.1	186
Schedule .2 - Detail Costs To Be Allocated	15.2	187
Schedule .3 - Costs To Be Allocated By Activity	15.3	188
Schedule .4 - Detail Activity Allocations-PAYROLL	15.4.1	189
Schedule .5 - Allocation Summary	15.5	192

OFFICE OF MANAGEMENT BUDGET	Detail	Page #
Narrative	16.1	195
Schedule .2 - Detail Costs To Be Allocated	16.2	196
Schedule .3 - Costs To Be Allocated By Activity	16.3	197
Schedule .4 - Detail Activity Allocations-MANAGEMENT BUDGET	16.4.1	198
Schedule .5 - Allocation Summary	16.5	202

INTERNAL AUDIT	Detail	Page #
Narrative	17.1	205
Schedule .2 - Detail Costs To Be Allocated	17.2	206
Schedule .3 - Costs To Be Allocated By Activity	17.3	207
Schedule .4 - Detail Activity Allocations-FINANCE INTERNAL AUDIT BI	17.4.1	208
Schedule .5 - Allocation Summary	17.5	212

BUSINESS SOLUTIONS	Detail	Page #
Narrative	18.1	215
Schedule .2 - Detail Costs To Be Allocated	18.2	216
Schedule .3 - Costs To Be Allocated By Activity	18.3	217
Schedule .4 - Detail Activity Allocations-BUSINESS SOLUTIONS	18.4.1	218
Schedule .5 - Allocation Summary	18.5	222

PUBLIC PROPERTY ADMINISTRATION	Detail	Page #
Narrative	19.1	226
Schedule .2 - Detail Costs To Be Allocated	19.2	227
Schedule .3 - Costs To Be Allocated By Activity	19.3	228
Schedule .4 - Detail Activity Allocations-PUBLIC PROPERTY	19.4.1	229
Schedule .5 - Allocation Summary	19.5	233

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MAXIMUS
Table of Contents

PURCHASING	Detail	Page #
Narrative	20.1	236
Schedule .2 - Detail Costs To Be Allocated	20.2	237
Schedule .3 - Costs To Be Allocated By Activity	20.3	238
Schedule .4 - Detail Activity Allocations-PURCHASING	20.4.1	239
Schedule .5 - Allocation Summary	20.5	243
FINANCIAL ACCOUNTABILITY	**Detail**	**Page #**
Narrative	21.1	247
Schedule .2 - Detail Costs To Be Allocated	21.2	248
Schedule .3 - Costs To Be Allocated By Activity	21.3	249
Schedule .4 - Detail Activity Allocations-PROCUREMENT	21.4.1	251
Schedule .4 - Detail Activity Allocations-PROMPT PAY	21.4.2	255
Schedule .4 - Detail Activity Allocations-SPECIAL EVENTS	21.4.3	259
Schedule .4 - Detail Activity Allocations-GRANTS	21.4.4	263
Schedule .4 - Detail Activity Allocations-NPO REVIEWS	21.4.5	264
Schedule .5 - Allocation Summary	21.5	265
TREASURY	**Detail**	**Page #**
Narrative	22.1	268
Schedule .2 - Detail Costs To Be Allocated	22.2	269
Schedule .3 - Costs To Be Allocated By Activity	22.3	270
Schedule .4 - Detail Activity Allocations-CASH OPERATIONS	22.4.1	271
Schedule .4 - Detail Activity Allocations-INVESTMENT SUPPORT	22.4.2	275
Schedule .4 - Detail Activity Allocations-INVESTOR RELATIONS	22.4.3	278
Schedule .5 - Allocation Summary	22.5	282
GRANTS COORDINATION	**Detail**	**Page #**
Narrative	23.1	286
Schedule .2 - Detail Costs To Be Allocated	23.2	287
Schedule .3 - Costs To Be Allocated By Activity	23.3	288
Schedule .4 - Detail Activity Allocations-GRANT COORDINATION	23.4.1	289
Schedule .4 - Detail Activity Allocations-DIRECT APPROPRIATIONS	23.4.2	290
Schedule .4 - Detail Activity Allocations-COMM ENHANCE FUND	23.4.3	291
Schedule .5 - Allocation Summary	23.5	292
HUMAN RESOURCES	**Detail**	**Page #**
Narrative	24.1	293
Schedule .2 - Detail Costs To Be Allocated	24.2	294
Schedule .3 - Costs To Be Allocated By Activity	24.3	295
Schedule .4 - Detail Activity Allocations-PROJECT CONSULTATIONS	24.4.1	298
Schedule .4 - Detail Activity Allocations-TRAINING	24.4.2	300
Schedule .4 - Detail Activity Allocations-COMPENSATION	24.4.3	302

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Schedule .4 - Detail Activity Allocations-ELIGIBILITY . . . 24.4.4 304
Schedule .4 - Detail Activity Allocations-INQUIRY RESPONSES . . . 24.4.5 306
Schedule .4 - Detail Activity Allocations-DRUG FREE WORKPLACE . . . 24.4.6 308
Schedule .4 - Detail Activity Allocations-LABOR . . . 24.4.7 309
Schedule .4 - Detail Activity Allocations-E E O . . . 24.4.8 310
Schedule .4 - Detail Activity Allocations-BENEFIT BOARD . . . 24.4.9 312
Schedule .4 - Detail Activity Allocations-CIVIL SERVICE . . . 24.4.10 314
Schedule .4 - Detail Activity Allocations-EXECUTIVE LEADERSHIP . . . 24.4.11 316
Schedule .5 - Allocation Summary. . . . 24.5 318

INFORMATION SYSTEMS **Detail** **Page #**
Narrative . . . 25.1 322
Schedule .2 - Detail Costs To Be Allocated. . . . 25.2 323
Schedule .3 - Costs To Be Allocated By Activity. . . . 25.3 324
Schedule .4 - Detail Activity Allocations-INFORM SYSTEMS . . . 25.4.1 325
Schedule .4 - Detail Activity Allocations-INFO SYS DEPR . . . 25.4.2 328
Schedule .5 - Allocation Summary. . . . 25.5 331

DEPARTMENT OF LAW **Detail** **Page #**
Narrative . . . 26.1 334
Schedule .2 - Detail Costs To Be Allocated. . . . 26.2 335
Schedule .3 - Costs To Be Allocated By Activity. . . . 26.3 336
Schedule .4 - Detail Activity Allocations-LEGAL SERVICES . . . 26.4.1 337
Schedule .4 - Detail Activity Allocations-RISK MANAGEMENT . . . 26.4.2 340
Schedule .5 - Allocation Summary. . . . 26.5 341

CENTRAL RECORDS **Detail** **Page #**
Narrative . . . 27.1 344
Schedule .2 - Detail Costs To Be Allocated. . . . 27.2 345
Schedule .3 - Costs To Be Allocated By Activity. . . . 27.3 346
Schedule .4 - Detail Activity Allocations-RECORDS STORAGE . . . 27.4.1 347
Schedule .4 - Detail Activity Allocations-DATA REQUESTS . . . 27.4.2 349
Schedule .5 - Allocation Summary. . . . 27.5 351

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MAXIMUS
Allocated Costs By Department

Central Service Departments	LEGISLATIVE	MAYOR	CUSTOMER SERVICE	ELECTIONS	SURPLUS PROPERTY	PLANNING COMM	ADV PLAN/RSCH
BUILDING USE ALLOWANCE	0	266,837	5,838	14,939	2,332	6,290	0
EMPLOYEE BENEFITS	57,934	64,681	0	126,491	0	171,660	0
POST AUDITS	855	1,800	0	661	1,604	2,722	107
CORPORATE DUES	309,568	29,847	0	0	0	0	0
INSURANCE	6,268	13,897	0	5,794	0	6,393	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	94,683	0	0
GENERAL SERVICES	(31,397)	(22,814)	0	(14,654)	(9,042)	(6,167)	0
FLEET MANAGEMENT	0	14,617	0	2,669	1,387	284	0
POSTAL SERVICE	(2,191)	(325)	0	(1,771)	(11)	(703)	0
RADIO SHOP	0	8,564	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	2,355	0	0	0	0	0
FINANCE OPERATIONS	4,231	6,820	0	4,843	10,454	16,754	552
PAYROLL	1,801	952	0	27,558	203	1,479	0
OFFICE OF MANAGEMENT	2,151	5,250	0	2,015	733	5,574	158
INTERNAL AUDIT	1,013	1,425	0	898	290	2,072	85
BUSINESS SOLUTIONS	826	1,738	0	638	1,549	2,628	104
PUBLIC PROPERTY	251	353	0	223	71	513	21
PURCHASING	988	2,114	0	1,068	447	2,265	263
FINANCIAL	307	1,090	0	271	86	1,505	26
TREASURY	149	158	0	1,385	44	236	22
GRANTS COORDINATION	0	3,909	0	0	0	5,212	0
HUMAN RESOURCES	16,287	10,776	0	7,483	0	20,801	0
INFORMATION SYSTEMS	9,203	17,859	0	13,266	4,192	42,332	0
DEPARTMENT OF LAW	46,120	80,749	0	18,172	0	85,359	0
CENTRAL RECORDS	964	0	28	1,633	0	2,478	0
Total Allocated	425,328	512,652	5,866	213,582	109,022	369,687	1,338
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	425,328	512,652	5,866	213,582	109,022	369,687	1,338
Adjustments	0	0	0	0	0	0	0
Proposed Costs	425,328	512,652	5,866	213,582	109,022	369,687	1,338

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MAXIMUS
Allocated Costs By Department

Central Service Departments	REGISTER/DEEDS	HISTORICAL COMM	COMM ED ALLIANCE	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK
BUILDING USE ALLOWANCE	0	0	0	0	25,297	6,595	162,251
EMPLOYEE BENEFITS	70,830	11,974	26,119	0	295,127	78,127	445,936
POST AUDITS	280	734	122	46	454	355	674
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	0	1,070	133	0	17,636	3,725	10,131
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	(38)	0	0	0	(6,340)	(1,655)	(6,587)
FLEET MANAGEMENT	373	0	0	0	6,759	373	17,776
POSTAL SERVICE	(490)	(108)	(14)	0	(565)	(557)	(657)
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	1,497	2,742	707	267	1,390	989	3,160
PAYROLL	0	252	78	0	4,420	951	2,417
OFFICE OF MANAGEMENT	381	525	464	95	6,147	1,628	3,378
INTERNAL AUDIT	1,008	240	69	51	2,619	784	1,536
BUSINESS SOLUTIONS	271	709	118	44	439	343	651
PUBLIC PROPERTY	250	59	17	12	649	195	381
PURCHASING	507	430	25	157	1,840	662	743
FINANCIAL	305	732	20	15	791	237	463
TREASURY	92	26	26	10	408	101	239
GRANTS COORDINATION	0	3,909	0	0	0	0	0
HUMAN RESOURCES	4,462	4,006	2,905	0	27,291	7,492	23,813
INFORMATION SYSTEMS	14,050	3,784	554	215	34,713	30,169	12,048
DEPARTMENT OF LAW	3,625	8,744	0	0	68,768	222,104	8,231
CENTRAL RECORDS	2,877	0	0	0	2,882	234	6,127
Total Allocated	100,280	39,828	31,343	912	490,725	352,852	692,711
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	100,280	39,828	31,343	912	490,725	352,852	692,711
Adjustments	0	0	0	0	0	0	0
Proposed Costs	100,280	39,828	31,343	912	490,725	352,852	692,711

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MAXIMUS
Allocated Costs By Department

Central Service Departments	DISTRICT ATTOR	DA DRUG ENF	DA SPECIAL OPNS	MEDICAL EXAMINER	PUBLIC DEFENDER	JUVENILE CT CLRK	CIRCUIT CT CLERK
BUILDING USE ALLOWANCE	1,298	0	0	0	9,169	0	310,781
EMPLOYEE BENEFITS	44,295	0	0	0	33,658	83,335	423,106
POST AUDITS	1,597	932	21	0	1,684	317	750
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	12,390	0	0	0	9,133	4,107	6,868
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	(1,436)	0	0	0	(1,557)	(2,943)	(44,500)
FLEET MANAGEMENT	12,456	0	0	0	3,949	9,297	1,049
POSTAL SERVICE	(967)	0	0	0	(283)	(453)	(10,757)
RADIO SHOP	1,140	34	0	0	0	0	86
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	17,307	3,796	103	0	5,708	2,419	3,618
PAYROLL	2,682	154	0	0	2,219	947	1,487
OFFICE OF MANAGEMENT	4,382	1,297	0	0	4,467	1,209	3,275
INTERNAL AUDIT	2,108	539	1	0	2,155	585	3,668
BUSINESS SOLUTIONS	1,542	900	21	0	1,627	306	724
PUBLIC PROPERTY	523	133	0	0	534	145	909
PURCHASING	1,336	591	3	0	715	187	2,899
FINANCIAL	637	162	0	0	1,091	177	1,109
TREASURY	289	199	3	0	236	89	322
GRANTS COORDINATION	0	0	0	0	2,605	0	0
HUMAN RESOURCES	29,378	0	0	0	22,011	9,629	15,364
INFORMATION SYSTEMS	8,480	6,803	0	0	4,449	2,529	11,323
DEPARTMENT OF LAW	1,221	0	0	8,855	1,535	2,099	4,226
CENTRAL RECORDS	0	0	0	0	6,958	7,937	21,810
Total Allocated	140,658	15,540	152	8,855	112,063	121,918	758,117
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	140,658	15,540	152	8,855	112,063	121,918	758,117
Adjustments	0	0	0	0	0	0	0
Proposed Costs	140,658	15,540	152	8,855	112,063	121,918	758,117

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MAXIMUS
Allocated Costs By Department

Central Service Departments	CRIMINAL CT CLRK	CLERK/MASTER	JUVENILE COURT	GEN SESSIONS CT	ST TRIAL COURTS	JUSTICE INFO SYS	SHERIFF ADMIN
BUILDING USE ALLOWANCE	229,013	159,190	0	693,659	355,339	0	787,921
EMPLOYEE BENEFITS	260,192	34,764	373,348	285,997	178,765	0	1,533,346
POST AUDITS	658	327	4,786	3,266	2,901	970	1,979
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	11,358	3,878	22,336	14,961	12,881	2,741	177,643
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	(17,707)	(18,195)	(25,429)	(61,125)	(61,035)	(27)	(111,465)
FLEET MANAGEMENT	533	0	46,384	267	47,883	0	481,582
POSTAL SERVICE	(3,161)	(676)	(479)	(1,472)	(914)	(29)	(4,991)
RADIO SHOP	0	0	2,567	516	1,638	0	25,526
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	3,197	2,242	20,485	22,875	10,812	2,112	6,099
PAYROLL	2,547	620	3,787	3,782	4,920	583	2,727
OFFICE OF MANAGEMENT	4,263	1,378	9,838	8,429	8,903	1,702	8,057
INTERNAL AUDIT	2,017	660	4,683	4,127	4,243	766	3,926
BUSINESS SOLUTIONS	635	315	4,622	3,154	2,802	937	1,912
PUBLIC PROPERTY	500	164	1,161	1,023	1,051	189	973
PURCHASING	805	1,114	5,958	2,285	2,654	1,160	5,594
FINANCIAL	609	200	2,294	1,686	3,480	231	2,945
TREASURY	270	136	487	477	547	75	505
GRANTS COORDINATION	0	0	5,212	2,605	13,029	0	10,424
HUMAN RESOURCES	27,647	6,568	56,029	37,220	49,560	6,407	385,651
INFORMATION SYSTEMS	5,433	2,984	12,671	17,823	13,682	9,461	31,479
DEPARTMENT OF LAW	10,011	3,532	4,513	43,544	3,838	606	83,907
CENTRAL RECORDS	105,560	13,777	0	188	0	0	0
Total Allocated	644,380	212,978	555,253	1,085,287	656,979	27,884	3,435,740
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	644,380	212,978	555,253	1,085,287	656,979	27,884	3,435,740
Adjustments	0	0	0	0	0	0	0
Proposed Costs	644,380	212,978	555,253	1,085,287	656,979	27,884	3,435,740

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH COMM SERVICES	SH FACILITY MTN	SH WAREHOUSE	SH CRIM JUST CTR	SH HILL JAIL	SH MENS JAIL ANX	SH CORR WORK CTR
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	0	483	1,370	1,663	675	0	1,820
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	0	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	2,355	0	0	0	0	0
FINANCE OPERATIONS	0	465	297	2,981	994	0	2,164
PAYROLL	0	521	124	8,910	1,997	0	4,921
OFFICE OF MANAGEMENT	0	806	1,041	13,616	3,224	0	8,422
INTERNAL AUDIT	0	415	538	6,511	1,623	0	3,783
BUSINESS SOLUTIONS	0	467	1,324	1,606	652	0	1,757
PUBLIC PROPERTY	0	103	133	1,613	402	0	937
PURCHASING	0	72	1,354	1,765	1,219	0	2,258
FINANCIAL	0	125	162	1,967	490	0	1,143
TREASURY	0	48	36	800	189	0	453
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	59	31	1,267	862	0	1,119
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	0	5,919	6,410	42,699	12,327	0	28,777
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	5,919	6,410	42,699	12,327	0	28,777
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	5,919	6,410	42,699	12,327	0	28,777

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH TRANSPORTATION	SH SUBSTANCE AB	SH WARRANTS	SH TRAINING ACAD	SH DEBERRY	SH CENTRAL PROC	SH LAW ENF BLOCK
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	283	0	628	402	167	0	8
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	0	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	148	0	2,362	581	457	0	61
PAYROLL	2,264	0	1,605	388	0	0	0
OFFICE OF MANAGEMENT	3,085	0	2,825	446	12,603	0	0
INTERNAL AUDIT	1,771	0	1,311	332	6,746	0	0
BUSINESS SOLUTIONS	273	0	606	388	162	0	8
PUBLIC PROPERTY	439	0	325	82	1,671	0	0
PURCHASING	15	0	126	143	23,205	0	9
FINANCIAL	535	0	397	100	2,036	0	0
TREASURY	210	0	152	38	533	0	0
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	228	0	2,155	245	0	0	0
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	9,251	0	12,492	3,145	47,580	0	86
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,251	0	12,492	3,145	47,580	0	86
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,251	0	12,492	3,145	47,580	0	86

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH COMPLIANCE	SH PRE TRIAL	SH SOUTH PRECINCT	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH WORK RELEASE
BUILDING USE ALLOWANCE	0	1,881	5,210	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	0	0	0	0	0	1,034	0
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	(134)	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	0	0	0	2,326	0
PAYROLL	0	0	0	0	0	1,990	0
OFFICE OF MANAGEMENT	0	0	0	0	0	3,197	0
INTERNAL AUDIT	0	0	0	0	0	1,491	0
BUSINESS SOLUTIONS	0	0	0	0	0	998	0
PUBLIC PROPERTY	0	0	0	0	0	370	0
PURCHASING	0	0	0	0	0	761	0
FINANCIAL	0	0	0	0	0	449	0
TREASURY	0	0	0	0	0	181	0
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	228	0
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	0	1,881	5,210	0	0	12,891	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	1,881	5,210	0	0	12,891	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	1,881	5,210	0	0	12,891	0

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH OTHER	POLICE	POLICE DRUG ENF	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT
BUILDING USE ALLOWANCE	0	439,219	0	29,942	6,259	2,844	7,270
EMPLOYEE BENEFITS	0	13,791,204	0	14,765,376	451,480	23,207	26,043
POST AUDITS	520	27,725	535	16,642	5,452	908	294
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	0	536,649	0	283,697	23,965	933	1,146
EMPLOYEE HEALTH &	0	25,869	0	11,217	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	(227,742)	0	(26,049)	(6,095)	(1,557)	(1,825)
FLEET MANAGEMENT	0	3,327,941	13,728	4,115,931	82,032	1,671	0
POSTAL SERVICE	0	(4,964)	0	(283)	(1,742)	(156)	(45)
RADIO SHOP	0	255,102	4,613	90,109	114	329	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	2,355	0	2,355	0	0	0
FINANCE OPERATIONS	727	111,273	1,564	33,910	33,245	4,582	786
PAYROLL	162	51,948	0	32,071	2,571	125	220
OFFICE OF MANAGEMENT	116	120,998	2,324	85,423	6,081	287	256
INTERNAL AUDIT	234	57,240	691	41,415	2,686	134	104
BUSINESS SOLUTIONS	502	26,776	517	16,073	5,265	877	283
PUBLIC PROPERTY	58	14,184	171	10,263	666	33	25
PURCHASING	253	32,397	2,101	13,973	1,653	120	86
FINANCIAL	70	22,345	210	13,387	812	39	32
TREASURY	45	7,234	224	5,111	328	16	20
GRANTS COORDINATION	0	29,968	0	5,212	0	0	0
HUMAN RESOURCES	0	853,994	0	573,279	40,577	1,977	2,359
INFORMATION SYSTEMS	0	189,238	362	58,880	48,639	4,398	1,812
DEPARTMENT OF LAW	0	437,985	0	82,741	108,581	18,861	0
CENTRAL RECORDS	0	6,006	0	1,664	923	0	0
Total Allocated	2,687	20,134,944	27,040	20,262,339	813,492	59,628	38,866
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,687	20,134,944	27,040	20,262,339	813,492	59,628	38,866
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,687	20,134,944	27,040	20,262,339	813,492	59,628	38,866

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SOIL & WATER	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY	PARKS	ARTS COMMISSION	PUBLIC WORKS
BUILDING USE ALLOWANCE	0	159,138	22,812	0	0	2,342	0
EMPLOYEE BENEFITS	18,304	694,238	1,290,047	589,594	1,565,568	17,540	4,893,357
POST AUDITS	470	4,212	19,021	10,361	26,527	1,019	9,296
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	153	24,962	54,149	96,519	308,317	764	142,519
EMPLOYEE HEALTH &	0	2	40,789	0	410	0	3,068
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	(417)	(3,573)	(9,366)	(1,228)	(10,633)	(2,280)	(1,704)
FLEET MANAGEMENT	0	9,914	132,259	32,657	924,615	0	2,897,912
POSTAL SERVICE	(15)	(249)	(23)	(3,857)	(669)	(234)	(249)
RADIO SHOP	0	0	2,699	0	4,668	0	15,688
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	4,709	0	7,063	0	37,670
FINANCE OPERATIONS	631	18,189	77,767	60,559	123,072	6,916	55,549
PAYROLL	31	2,645	14,810	9,619	20,834	168	8,541
OFFICE OF MANAGEMENT	64	5,084	38,780	19,257	25,988	2,028	24,898
INTERNAL AUDIT	30	2,463	17,311	8,949	13,643	1,005	12,526
BUSINESS SOLUTIONS	454	4,067	18,370	10,006	25,619	984	8,979
PUBLIC PROPERTY	7	610	4,289	2,217	3,381	249	3,105
PURCHASING	29	206	19,862	10,669	10,017	3,001	46,686
FINANCIAL	9	2,504	15,777	3,803	7,199	1,405	6,861
TREASURY	3	352	2,064	1,379	2,162	69	1,910
GRANTS COORDINATION	0	10,424	62,538	6,515	18,241	6,515	18,241
HUMAN RESOURCES	387	38,064	115,147	138,581	191,530	2,837	181,369
INFORMATION SYSTEMS	947	8,915	70,146	76,988	46,899	2,419	47,883
DEPARTMENT OF LAW	0	7,273	58,202	11,070	53,852	7,445	87,898
CENTRAL RECORDS	0	817	19,319	2,941	154	0	1,274
Total Allocated	21,087	990,257	2,091,478	1,086,599	3,368,457	54,192	8,503,277
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	21,087	990,257	2,091,478	1,086,599	3,368,457	54,192	8,503,277
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,087	990,257	2,091,478	1,086,599	3,368,457	54,192	8,503,277

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SOLID WASTE	HUMAN RELATIONS	ADA MANAGEMENT	CARING FOR CHILDREN	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD
BUILDING USE ALLOWANCE	0	2,026	0	0	0	0	0
EMPLOYEE BENEFITS	1,678,391	10,415	0	0	30,350	53,770	92,251
POST AUDITS	5,287	643	7	0	975	1,684	2,765
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	0	612	0	0	0	18,910	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	(1,973)	(32,860)	0	(285)	0	0
FLEET MANAGEMENT	148,170	0	0	0	996	4,583	0
POSTAL SERVICE	0	(26)	0	0	(5)	(59)	(6)
RADIO SHOP	0	0	0	0	0	111	43
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	2,355	0	0
FINANCE OPERATIONS	14,101	3,234	56	0	8,328	10,361	19,614
PAYROLL	2,534	93	0	0	213	251	5,880
OFFICE OF MANAGEMENT	16,424	305	472	0	958	1,343	3,454
INTERNAL AUDIT	7,976	148	230	0	431	663	1,666
BUSINESS SOLUTIONS	5,107	620	7	0	942	1,627	2,670
PUBLIC PROPERTY	1,977	37	57	0	107	164	413
PURCHASING	19,186	139	713	0	883	1,416	3,331
FINANCIAL	2,409	265	70	0	790	201	502
TREASURY	872	14	13	0	52	105	489
GRANTS COORDINATION	0	1,303	0	0	3,909	0	0
HUMAN RESOURCES	0	1,471	0	0	2,735	4,058	8,273
INFORMATION SYSTEMS	3,686	1,975	0	0	1,462	2,210	5,518
DEPARTMENT OF LAW	(53,400)	5,207	0	0	6,996	3,884	34,634
CENTRAL RECORDS	0	0	1,736	0	0	0	203
Total Allocated	1,852,720	26,508	(29,499)	0	62,192	105,282	181,700
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,852,720	26,508	(29,499)	0	62,192	105,282	181,700
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,852,720	26,508	(29,499)	0	62,192	105,282	181,700

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MAXIMUS
Allocated Costs By Department

Central Service Departments	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER	STORM WATER	BORDEAUX LONG-TERM CARE	GENERAL HOSP	METRO ACTION COM
BUILDING USE ALLOWANCE	0	575	2,844	0	0	0	0
EMPLOYEE BENEFITS	50,012	0	3,058,496	0	1,730,436	2,564,309	321,000
POST AUDITS	2,846	566	41,789	180	15,626	192,951	16,016
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	222	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	(3,020)	0	0	0	(268)
FLEET MANAGEMENT	8,071	0	1,592,699	0	0	0	101,348
POSTAL SERVICE	(80)	(50)	(105)	0	(612)	0	(1,132)
RADIO SHOP	0	0	5,035	0	0	30	394
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	89,460	0	0	0	0
FINANCE OPERATIONS	17,747	2,344	172,221	801	52,387	639	98,894
PAYROLL	1,663	61	23,180	49	16,931	23,758	9,808
OFFICE OF MANAGEMENT	4,847	735	126,720	0	31,448	59,784	19,444
INTERNAL AUDIT	2,758	4,961	48,724	9	14,889	45,238	10,002
BUSINESS SOLUTIONS	2,750	547	40,359	174	15,092	9,942	15,468
PUBLIC PROPERTY	683	1,229	12,074	2	3,689	11,210	2,478
PURCHASING	5,132	15,176	171,137	268	16,058	91,140	14,603
FINANCIAL	832	1,498	14,716	442	4,496	13,663	7,637
TREASURY	475	297	11,565	459	1,768	4,041	1,152
GRANTS COORDINATION	0	0	0	2,605	0	0	27,361
HUMAN RESOURCES	16,187	962	381,334	0	62,805	60,406	103,909
INFORMATION SYSTEMS	5,451	1,133	121,870	0	3,302	2,168	19,886
DEPARTMENT OF LAW	3,907	27,452	8,840	(56,908)	6,783	48,987	44,663
CENTRAL RECORDS	0	0	0	0	0	0	2,782
Total Allocated	123,281	57,486	5,920,160	(51,919)	1,975,098	3,128,266	815,445
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	123,281	57,486	5,920,160	(51,919)	1,975,098	3,128,266	815,445
Adjustments	0	0	0	0	0	0	0
Proposed Costs	123,281	57,486	5,920,160	(51,919)	1,975,098	3,128,266	815,445

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MAXIMUS
Allocated Costs By Department

Central Service Departments	NCAC	MDHA	METRO TRANSIT	DES	TAXI TRANSP & LICENSING	EDUCATION	ARENA
BUILDING USE ALLOWANCE	0	0	0	0	0	55,425	0
EMPLOYEE BENEFITS	51,656	5,209	0	0	35,686	22,999,357	0
POST AUDITS	12,148	92	290	15	705	540,355	0
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	867	0	4,446
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	(1,584)	(29,418)	0
FLEET MANAGEMENT	0	0	0	0	5,352	0	0
POSTAL SERVICE	(247)	0	0	0	(92)	0	0
RADIO SHOP	0	0	0	0	456	67,294	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	2,355	0	0	0	0	0	0
FINANCE OPERATIONS	53,013	177	813	110	2,538	642,614	0
PAYROLL	3,473	0	31	0	124	391,119	0
OFFICE OF MANAGEMENT	9,050	0	15,000	0	324	808,196	0
INTERNAL AUDIT	4,560	0	7,447	1	149	407,118	0
BUSINESS SOLUTIONS	11,732	89	280	14	680	521,863	0
PUBLIC PROPERTY	1,130	0	1,846	0	37	100,889	0
PURCHASING	10,422	3,530	25,178	3	145	614,677	0
FINANCIAL	6,653	0	2,249	0	45	122,968	0
TREASURY	438	1	428	31	15	25,735	0
GRANTS COORDINATION	31,270	0	0	0	0	0	0
HUMAN RESOURCES	16,244	0	144	0	2,029	382,468	0
INFORMATION SYSTEMS	6,611	0	0	0	4,244	106,600	0
DEPARTMENT OF LAW	9,160	5,799	1,799	902	36,326	461,894	0
CENTRAL RECORDS	1,347	0	0	0	0	0	0
Total Allocated	231,015	14,897	55,505	1,076	88,046	28,219,154	4,446
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	231,015	14,897	55,505	1,076	88,046	28,219,154	4,446
Adjustments	0	0	0	0	0	0	0
Proposed Costs	231,015	14,897	55,505	1,076	88,046	28,219,154	4,446

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MAXIMUS
Allocated Costs By Department

Central Service Departments	COMMUNICATION CENTER	ALL OTHER	KNOWLES HOME	CRIMINAL JUSTICE PLANNING	COMM ED COMM	CONVENTION CTR AUTH	FLOOD
BUILDING USE ALLOWANCE	75,306	283,088	0	33,578	0	0	0
EMPLOYEE BENEFITS	58,898	262,105	20,834	0	0	0	0
POST AUDITS	2,649	238,028	2,846	209	352	690	5,518
CORPORATE DUES	0	0	0	0	0	0	0
INSURANCE	23,373	1,328	0	458	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	(8,462)	(95,124)	0	(2,275)	0	0	0
FLEET MANAGEMENT	57,383	37,181	0	0	0	0	0
POSTAL SERVICE	(23)	(8,515)	(30)	(4)	(117)	0	(6)
RADIO SHOP	7,994	127,863	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	10,345	496,877	12,473	520	1,077	5,723	33,794
PAYROLL	5,114	30	1,818	126	142	83	0
OFFICE OF MANAGEMENT	9,296	11,694	3,137	332	0	0	0
INTERNAL AUDIT	4,326	152,390	1,434	162	142	0	12,608
BUSINESS SOLUTIONS	2,558	229,884	2,750	201	340	667	5,329
PUBLIC PROPERTY	1,073	37,763	355	40	35	0	3,125
PURCHASING	894	474,595	1,012	66	75	0	34,433
FINANCIAL	2,186	46,024	433	48	42	0	3,807
TREASURY	499	22,988	205	15	25	294	739
GRANTS COORDINATION	5,212	112,715	0	0	0	0	0
HUMAN RESOURCES	85,472	208	5,464	1,281	0	0	0
INFORMATION SYSTEMS	21,258	(197,512)	567	858	1,296	207	313
DEPARTMENT OF LAW	0	239,031	569	851	0	0	0
CENTRAL RECORDS	0	297	0	0	0	0	0
Total Allocated	365,351	2,472,938	53,867	36,466	3,409	7,664	99,660
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	365,351	2,472,938	53,867	36,466	3,409	7,664	99,660
Adjustments	0	0	0	0	0	0	0
Proposed Costs	365,351	2,472,938	53,867	36,466	3,409	7,664	99,660

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE ALLOWANCE	4,166,508	0	0	4,166,508
EMPLOYEE BENEFITS	75,748,818	3,485,674	0	79,234,492
POST AUDITS	1,247,349	0	0	1,247,349
CORPORATE DUES	339,415	0	0	339,415
INSURANCE	1,867,110	0	0	1,867,110
EMPLOYEE HEALTH &	81,577	308,414	0	389,991
GENERAL SERVICES	94,683	0	0	94,683
GENERAL SERVICES	(911,851)	0	0	(911,851)
FLEET MANAGEMENT	14,142,081	0	0	14,142,081
POSTAL SERVICE	(55,303)	0	0	(55,303)
RADIO SHOP	622,613	0	0	622,613
DIRECTOR OF FINANCE	0	0	0	0
MINORITY SMALL BUSINESS	153,032	0	0	153,032
FINANCE OPERATIONS	2,357,586	0	0	2,357,586
PAYROLL	719,512	0	0	719,512
OFFICE OF MANAGEMENT	1,589,511	0	0	1,589,511
INTERNAL AUDIT	952,552	0	0	952,552
BUSINESS SOLUTIONS	1,028,260	0	0	1,028,260
PUBLIC PROPERTY	236,046	0	0	236,046
PURCHASING	1,713,002	0	0	1,713,002
FINANCIAL	334,302	0	0	334,302
TREASURY	102,803	0	0	102,803
GRANTS COORDINATION	388,934	0	0	388,934
HUMAN RESOURCES	4,046,331	0	0	4,046,331
INFORMATION SYSTEMS	986,325	0	0	986,325
DEPARTMENT OF LAW	2,421,043	524,400	0	2,945,443
CENTRAL RECORDS	212,916	0	0	212,916
Total Allocated	114,585,155	4,318,488	0	118,903,643
Roll Forward	0	0	0	0
Cost With Roll Forward	114,585,155	4,318,488	0	118,903,643
Adjustments	0	0	0	0
Proposed Costs	114,585,155	4,318,488	0	118,903,643

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0	4,789,212	
EMPLOYEE BENEFITS	80,842,609	0	
POST AUDITS	1,592,714	0	
CORPORATE DUES	338,499	0	
INSURANCE	1,704,520	0	
EMPLOYEE HEALTH & WELLNESS	387,191	0	
GENERAL SERVICES OVERHEAD	1,118,552	0	
GENERAL SERVICES FACILITIES	16,770,158	(18,843,578)	
FLEET MANAGEMENT	27,629,463	(26,214)	
POSTAL SERVICE	767,685	(877,706)	
RADIO SHOP	3,518,290	(3,137,050)	
DIRECTOR OF FINANCE	536,457	0	
MINORITY SMALL BUSINESS ASSISTANCE	430,841	0	
FINANCE OPERATIONS	2,243,613	0	
PAYROLL	643,108	0	
OFFICE OF MANAGEMENT BUDGET	1,449,044	0	
INTERNAL AUDIT	1,003,740	0	
BUSINESS SOLUTIONS	1,177,999	0	
PUBLIC PROPERTY ADMINISTRATION	202,204	0	
PURCHASING	1,317,647	0	
FINANCIAL ACCOUNTABILITY	411,263	0	
TREASURY	699,405	(702,849)	
GRANTS COORDINATION	233,356	0	
HUMAN RESOURCES	4,011,195	0	
INFORMATION SYSTEMS	13,998,438	(13,556,189)	
DEPARTMENT OF LAW	13,843,585	(10,728,718)	
CENTRAL RECORDS	196,994	0	
LEGISLATIVE			425,328
MAYOR			512,652
CUSTOMER SERVICE			5,866
ELECTIONS			213,582
SURPLUS PROPERTY			109,022
PLANNING COMM			369,687
ADV PLAN/RSCH			1,338
REGISTER/DEEDS			100,280
HISTORICAL COMM			39,828
COMM ED ALLIANCE			31,343

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
GOVT ACCESS TV			912
ASSESSOR PROP			490,725
TRUSTEE			352,852
COUNTY CLERK			692,711
DISTRICT ATTOR			140,658
DA DRUG ENF			15,540
DA SPECIAL OPNS			152
MEDICAL EXAMINER			8,855
PUBLIC DEFENDER			112,063
JUVENILE CT CLRK			121,918
CIRCUIT CT CLERK			758,117
CRIMINAL CT CLRK			644,380
CLERK/MASTER			212,978
JUVENILE COURT			555,253
GEN SESSIONS CT			1,085,287
ST TRIAL COURTS			656,979
JUSTICE INFO SYS			27,884
SHERIFF ADMIN			3,435,740
SH COMM SERVICES			0
SH FACILITY MTN			5,919
SH WAREHOUSE			6,410
SH CRIM JUST CTR			42,699
SH HILL JAIL			12,327
SH MENS JAIL ANX			0
SH CORR WORK CTR			28,777
SH TRANSPORTATION			9,251
SH SUBSTANCE AB			0
SH WARRANTS			12,492
SH TRAINING ACAD			3,145
SH DEBERRY			47,580
SH CENTRAL PROC			0
SH LAW ENF BLOCK			86
SH COMPLIANCE			0
SH PRE TRIAL			1,881
SH SOUTH PRECINCT			5,210
SH COURTHOUSE			0
SH SORT			0
SH DAY REPORTING			12,891

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SH WORK RELEASE			0
SH OTHER			2,687
POLICE			20,134,944
POLICE DRUG ENF			27,040
FIRE			20,262,339
CODES ADMIN			813,492
BEER BOARD			59,628
AGRICULTURAL EXT			38,866
SOIL & WATER			21,087
SOCIAL SERVICES			990,257
HEALTH			2,091,478
PUBLIC LIBRARY			1,086,599
PARKS			3,368,457
ARTS COMMISSION			54,192
PUBLIC WORKS			8,503,277
SOLID WASTE			1,852,720
HUMAN RELATIONS			26,508
ADA MANAGEMENT			(29,499)
CARING FOR CHILDREN			0
FARMERS MARKET			62,192
MUNI AUDITORIUM			105,282
STATE FAIR BD			181,700
CONVENTION CTR			123,281
SPORTS AUTHORITY			57,486
WATER & SEWER			5,920,160
STORM WATER			(51,919)
BORDEAUX LONG-TERM CARE			1,975,098
GENERAL HOSP			3,128,266
METRO ACTION COM			815,445
NCAC			231,015
MDHA			14,897
METRO TRANSIT			55,505
DES			1,076
TAXI TRANSP & LICENSING			88,046
EDUCATION			28,219,154
ARENA			4,446
COMMUNICATION CENTER			365,351
ALL OTHER			2,472,938

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MAXIMUS
Summary Of Allocated Costs

Nashville, TN
2010
Detail

Version 1.0011-2

Department	Total Expenditures	Cost Adjustments	Total Allocated	
KNOWLES HOME			53,867	
CRIMINAL JUSTICE PLANNING			36,466	
COMM ED COMM			3,409	
CONVENTION CTR AUTH			7,664	
FLOOD			99,660	
Direct Billed Total			4,318,488	
Unallocated Total			0	Deviation
Totals	177,068,570	(43,083,092)	118,903,643	15,081,835

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE	EMPLOYEE BENEFITS	POST AUDITS	CORPORATE DUES	EMPLOYEE HEALTH &	HUMAN RESOURCES	GENERAL SERVICES
	1.5	2.5	3.5	4.5	6.5	24.5	7.5
BUILDING USE ALLOWANCE	(4,789,212)	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	(81,083,142)	898	0	0	0	0
POST AUDITS	0	0	(1,596,725)	0	0	0	0
CORPORATE DUES	0	0	9	(339,415)	0	0	0
INSURANCE	6,060	0	21	0	0	0	0
EMPLOYEE HEALTH &	0	0	377	0	(389,991)	0	0
GENERAL SERVICES	0	723,610	404	0	0	73,087	(2,083,241)
GENERAL SERVICES	37,194	32,023	6,360	0	0	0	608,376
FLEET MANAGEMENT	39,957	(1,148)	326,120	0	0	0	1,128,366
POSTAL SERVICE	1,518	0	321	0	0	0	43,992
RADIO SHOP	32,333	0	817	0	0	0	207,824
DIRECTOR OF FINANCE	19,659	545,311	288	0	0	55,247	0
MINORITY SMALL BUSINESS	372	0	399	0	0	0	0
FINANCE OPERATIONS	9,151	0	695	0	0	0	0
PAYROLL	2,826	6,053	254	0	0	0	0
OFFICE OF MANAGEMENT	4,916	36,460	490	0	0	0	0
INTERNAL AUDIT	3,001	0	690	0	0	4,954	0
BUSINESS SOLUTIONS	3,163	0	395	0	0	0	0
PUBLIC PROPERTY	17,456	0	214	0	0	0	0
PURCHASING	6,143	0	291	0	0	0	0
FINANCIAL	378	0	203	0	0	0	0
TREASURY	3,780	0	824	0	0	0	0
GRANTS COORDINATION	453	0	207	0	0	0	0
HUMAN RESOURCES	16,570	189,590	1,868	0	0	(4,263,004)	0
INFORMATION SYSTEMS	343,507	197,933	4,448	0	0	58,292	0
DEPARTMENT OF LAW	46,119	118,818	2,593	0	0	22,555	0
CENTRAL RECORDS	28,148	0	190	0	0	2,538	0
LEGISLATIVE	0	57,934	855	309,568	0	16,287	0
MAYOR	266,837	64,681	1,800	29,847	0	10,776	0
CUSTOMER SERVICE	5,838	0	0	0	0	0	0
ELECTIONS	14,939	126,491	661	0	0	7,483	0
SURPLUS PROPERTY	2,332	0	1,604	0	0	0	94,683
PLANNING COMM	6,290	171,660	2,722	0	0	20,801	0
ADV PLAN/RSCH	0	0	107	0	0	0	0
REGISTER/DEEDS	0	70,830	280	0	0	4,462	0
HISTORICAL COMM	0	11,974	734	0	0	4,006	0
COMM ED ALLIANCE	0	26,119	122	0	0	2,905	0

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 6.5	HUMAN RESOURCES 24.5	GENERAL SERVICES 7.5
GOVT ACCESS TV	0	0	46	0	0	0	0
ASSESSOR PROP	25,297	295,127	454	0	0	27,291	0
TRUSTEE	6,595	78,127	355	0	0	7,492	0
COUNTY CLERK	162,251	445,936	674	0	0	23,813	0
DISTRICT ATTOR	1,298	44,295	1,597	0	0	29,378	0
DA DRUG ENF	0	0	932	0	0	0	0
DA SPECIAL OPNS	0	0	21	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	9,169	33,658	1,684	0	0	22,011	0
JUVENILE CT CLRK	0	83,335	317	0	0	9,629	0
CIRCUIT CT CLERK	310,781	423,106	750	0	0	15,364	0
CRIMINAL CT CLRK	229,013	260,192	658	0	0	27,647	0
CLERK/MASTER	159,190	34,764	327	0	0	6,568	0
JUVENILE COURT	0	373,348	4,786	0	0	56,029	0
GEN SESSIONS CT	693,659	285,997	3,266	0	0	37,220	0
ST TRIAL COURTS	355,339	178,765	2,901	0	0	49,560	0
JUSTICE INFO SYS	0	0	970	0	0	6,407	0
SHERIFF ADMIN	787,921	1,533,346	1,979	0	0	385,651	0
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	483	0	0	0	0
SH WAREHOUSE	0	0	1,370	0	0	0	0
SH CRIM JUST CTR	0	0	1,663	0	0	0	0
SH HILL JAIL	0	0	675	0	0	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	1,820	0	0	0	0
SH TRANSPORTATION	0	0	283	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	628	0	0	0	0
SH TRAINING ACAD	0	0	402	0	0	0	0
SH DEBERRY	0	0	167	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	8	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	1,881	0	0	0	0	0	0
SH SOUTH PRECINCT	5,210	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 6.5	HUMAN RESOURCES 24.5	GENERAL SERVICES 7.5
SH DAY REPORTING	0	0	1,034	0	0	0	0
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	0	0	520	0	0	0	0
POLICE	439,219	13,791,204	27,725	0	25,869	853,994	0
POLICE DRUG ENF	0	0	535	0	0	0	0
FIRE	29,942	14,765,376	16,642	0	11,217	573,279	0
CODES ADMIN	6,259	451,480	5,452	0	0	40,577	0
BEER BOARD	2,844	23,207	908	0	0	1,977	0
AGRICULTURAL EXT	7,270	26,043	294	0	0	2,359	0
SOIL & WATER	0	18,304	470	0	0	387	0
SOCIAL SERVICES	159,138	694,238	4,212	0	2	38,064	0
HEALTH	22,812	1,290,047	19,021	0	40,789	115,147	0
PUBLIC LIBRARY	0	589,594	10,361	0	0	138,581	0
PARKS	0	1,565,568	26,527	0	410	191,530	0
ARTS COMMISSION	2,342	17,540	1,019	0	0	2,837	0
PUBLIC WORKS	0	4,893,357	9,296	0	3,068	181,369	0
SOLID WASTE	0	1,678,391	5,287	0	0	0	0
HUMAN RELATIONS	2,026	10,415	643	0	0	1,471	0
ADA MANAGEMENT	0	0	7	0	0	0	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	0	30,350	975	0	0	2,735	0
MUNI AUDITORIUM	0	53,770	1,684	0	0	4,058	0
STATE FAIR BD	0	92,251	2,765	0	0	8,273	0
CONVENTION CTR	0	50,012	2,846	0	0	16,187	0
SPORTS AUTHORITY	575	0	566	0	0	962	0
WATER & SEWER	2,844	3,058,496	41,789	0	222	381,334	0
STORM WATER	0	0	180	0	0	0	0
BORDEAUX LONG-TERM	0	1,730,436	15,626	0	0	62,805	0
GENERAL HOSP	0	2,564,309	192,951	0	0	60,406	0
METRO ACTION COM	0	321,000	16,016	0	0	103,909	0
NCAC	0	51,656	12,148	0	0	16,244	0
MDHA	0	5,209	92	0	0	0	0
METRO TRANSIT	0	0	290	0	0	144	0
DES	0	0	15	0	0	0	0
TAXI TRANSP & LICENSING	0	35,686	705	0	0	2,029	0
EDUCATION	55,425	22,999,357	540,355	0	0	382,468	0
ARENA	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 6.5	HUMAN RESOURCES 24.5	GENERAL SERVICES 7.5
COMMUNICATION CENTER	75,306	58,898	2,649	0	0	85,472	0
ALL OTHER	283,088	262,105	238,028	0	0	208	0
KNOWLES HOME	0	20,834	2,846	0	0	5,464	0
CRIMINAL JUSTICE	33,578	0	209	0	0	1,281	0
COMM ED COMM	0	0	352	0	0	0	0
CONVENTION CTR AUTH	0	0	690	0	0	0	0
FLOOD	0	0	5,518	0	0	0	0
Direct Billings	0	3,485,674	0	0	308,414	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department

	GENERAL SERVICES	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF	FINANCE OPERATIONS	MINORITY SMALL
	8.5	9.5	10.5	11.5	12.5	14.5	13.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	12	0	0	0	2,526	0
POST AUDITS	0	0	0	0	0	58	0
CORPORATE DUES	0	0	0	0	0	26	0
INSURANCE	0	0	0	0	0	134	0
EMPLOYEE HEALTH &	0	0	0	0	0	1,342	0
GENERAL SERVICES	(4,266)	391	(131)	40	0	100,347	0
GENERAL SERVICES	1,038,291	240,228	(47)	1,872	0	19,866	6,917
FLEET MANAGEMENT	(48,605)	(14,406,271)	(50)	1,658	0	14,933	0
POSTAL SERVICE	(482)	748	60,346	0	0	886	0
RADIO SHOP	(13,048)	2,703	(139)	(626,183)	0	2,210	0
DIRECTOR OF FINANCE	(2,099)	0	(51)	0	(1,237,503)	21,463	0
MINORITY SMALL BUSINESS	(208)	0	(43)	0	64,666	526	(498,445)
FINANCE OPERATIONS	(7,030)	0	(694)	0	310,334	(2,587,776)	0
PAYROLL	(1,518)	0	(118)	0	79,833	376	0
OFFICE OF MANAGEMENT	(2,895)	0	(13)	0	202,440	1,030	0
INTERNAL AUDIT	(1,601)	0	(19)	0	0	2,001	0
BUSINESS SOLUTIONS	(1,765)	0	(19)	0	162,916	430	0
PUBLIC PROPERTY	(203)	480	(19)	0	28,887	446	2,355
PURCHASING	(3,474)	0	(172)	0	188,182	401	336,141
FINANCIAL	(208)	0	(11)	0	61,541	356	0
TREASURY	(2,066)	0	(1,722)	0	104,913	2,134	0
GRANTS COORDINATION	(252)	0	0	0	33,791	317	0
HUMAN RESOURCES	(8,680)	284	(580)	0	0	10,395	0
INFORMATION SYSTEMS	(23,593)	17,089	(286)	0	0	19,572	0
DEPARTMENT OF LAW	(4,447)	1,971	(929)	0	0	26,241	0
CENTRAL RECORDS	0	284	0	0	0	2,174	0
LEGISLATIVE	(31,397)	0	(2,191)	0	0	4,231	0
MAYOR	(22,814)	14,617	(325)	8,564	0	6,820	2,355
CUSTOMER SERVICE	0	0	0	0	0	0	0
ELECTIONS	(14,654)	2,669	(1,771)	0	0	4,843	0
SURPLUS PROPERTY	(9,042)	1,387	(11)	0	0	10,454	0
PLANNING COMM	(6,167)	284	(703)	0	0	16,754	0
ADV PLAN/RSCH	0	0	0	0	0	552	0
REGISTER/DEEDS	(38)	373	(490)	0	0	1,497	0
HISTORICAL COMM	0	0	(108)	0	0	2,742	0
COMM ED ALLIANCE	0	0	(14)	0	0	707	0

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MAXIMUS
Detail Of Allocated Costs

Department	GENERAL SERVICES	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF	FINANCE OPERATIONS	MINORITY SMALL
	8.5	9.5	10.5	11.5	12.5	14.5	13.5
GOVT ACCESS TV	0	0	0	0	0	267	0
ASSESSOR PROP	(6,340)	6,759	(565)	0	0	1,390	0
TRUSTEE	(1,655)	373	(557)	0	0	989	0
COUNTY CLERK	(6,587)	17,776	(657)	0	0	3,160	0
DISTRICT ATTOR	(1,436)	12,456	(967)	1,140	0	17,307	0
DA DRUG ENF	0	0	0	34	0	3,796	0
DA SPECIAL OPNS	0	0	0	0	0	103	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	(1,557)	3,949	(283)	0	0	5,708	0
JUVENILE CT CLRK	(2,943)	9,297	(453)	0	0	2,419	0
CIRCUIT CT CLERK	(44,500)	1,049	(10,757)	86	0	3,618	0
CRIMINAL CT CLRK	(17,707)	533	(3,161)	0	0	3,197	0
CLERK/MASTER	(18,195)	0	(676)	0	0	2,242	0
JUVENILE COURT	(25,429)	46,384	(479)	2,567	0	20,485	0
GEN SESSIONS CT	(61,125)	267	(1,472)	516	0	22,875	0
ST TRIAL COURTS	(61,035)	47,883	(914)	1,638	0	10,812	0
JUSTICE INFO SYS	(27)	0	(29)	0	0	2,112	0
SHERIFF ADMIN	(111,465)	481,582	(4,991)	25,526	0	6,099	0
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	0	465	2,355
SH WAREHOUSE	0	0	0	0	0	297	0
SH CRIM JUST CTR	0	0	0	0	0	2,981	0
SH HILL JAIL	0	0	0	0	0	994	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	0	2,164	0
SH TRANSPORTATION	0	0	0	0	0	148	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	2,362	0
SH TRAINING ACAD	0	0	0	0	0	581	0
SH DEBERRY	0	0	0	0	0	457	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	61	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	GENERAL SERVICES	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF	FINANCE OPERATIONS	MINORITY SMALL
	8.5	9.5	10.5	11.5	12.5	14.5	13.5
SH DAY REPORTING	0	0	(134)	0	0	2,326	0
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	0	0	0	0	0	727	0
POLICE	(227,742)	3,327,941	(4,964)	255,102	0	111,273	2,355
POLICE DRUG ENF	0	13,728	0	4,613	0	1,564	0
FIRE	(26,049)	4,115,931	(283)	90,109	0	33,910	2,355
CODES ADMIN	(6,095)	82,032	(1,742)	114	0	33,245	0
BEER BOARD	(1,557)	1,671	(156)	329	0	4,582	0
AGRICULTURAL EXT	(1,825)	0	(45)	0	0	786	0
SOIL & WATER	(417)	0	(15)	0	0	631	0
SOCIAL SERVICES	(3,573)	9,914	(249)	0	0	18,189	0
HEALTH	(9,366)	132,259	(23)	2,699	0	77,767	4,709
PUBLIC LIBRARY	(1,228)	32,657	(3,857)	0	0	60,559	0
PARKS	(10,633)	924,615	(669)	4,668	0	123,072	7,063
ARTS COMMISSION	(2,280)	0	(234)	0	0	6,916	0
PUBLIC WORKS	(1,704)	2,897,912	(249)	15,688	0	55,549	37,670
SOLID WASTE	0	148,170	0	0	0	14,101	0
HUMAN RELATIONS	(1,973)	0	(26)	0	0	3,234	0
ADA MANAGEMENT	(32,860)	0	0	0	0	56	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	(285)	996	(5)	0	0	8,328	2,355
MUNI AUDITORIUM	0	4,583	(59)	111	0	10,361	0
STATE FAIR BD	0	0	(6)	43	0	19,614	0
CONVENTION CTR	0	8,071	(80)	0	0	17,747	0
SPORTS AUTHORITY	0	0	(50)	0	0	2,344	0
WATER & SEWER	(3,020)	1,592,699	(105)	5,035	0	172,221	89,460
STORM WATER	0	0	0	0	0	801	0
BORDEAUX LONG-TERM	0	0	(612)	0	0	52,387	0
GENERAL HOSP	0	0	0	30	0	639	0
METRO ACTION COM	(268)	101,348	(1,132)	394	0	98,894	0
NCAC	0	0	(247)	0	0	53,013	2,355
MDHA	0	0	0	0	0	177	0
METRO TRANSIT	0	0	0	0	0	813	0
DES	0	0	0	0	0	110	0
TAXI TRANSP & LICENSING	(1,584)	5,352	(92)	456	0	2,538	0
EDUCATION	(29,418)	0	0	67,294	0	642,614	0
ARENA	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	GENERAL SERVICES	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF	FINANCE OPERATIONS	MINORITY SMALL
	8.5	9.5	10.5	11.5	12.5	14.5	13.5
COMMUNICATION CENTER	(8,462)	57,383	(23)	7,994	0	10,345	0
ALL OTHER	(95,124)	37,181	(8,515)	127,863	0	496,877	0
KNOWLES HOME	0	0	(30)	0	0	12,473	0
CRIMINAL JUSTICE	(2,275)	0	(4)	0	0	520	0
COMM ED COMM	0	0	(117)	0	0	1,077	0
CONVENTION CTR AUTH	0	0	0	0	0	5,723	0
FLOOD	0	0	(6)	0	0	33,794	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	PUBLIC PROPERTY	TREASURY	OFFICE OF	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS	PURCHASING
	19.5	22.5	16.5	17.5	15.5	18.5	20.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	7,776	2,107	49,184	31,564	0	844	94,926
POST AUDITS	149	30	1,153	604	0	19	1,816
CORPORATE DUES	32	7	280	128	0	9	386
INSURANCE	159	31	1,310	646	0	20	1,943
EMPLOYEE HEALTH &	36	13	297	147	151	353	39
GENERAL SERVICES	104	96	909	424	316	379	240
GENERAL SERVICES	1,575	418	19,326	6,392	995	5,963	16,539
FLEET MANAGEMENT	2,581	579	11,997	10,475	2,482	305,737	25,907
POSTAL SERVICE	72	50	742	291	122	301	623
RADIO SHOP	329	241	2,228	1,334	481	766	2,865
DIRECTOR OF FINANCE	50	51	441	203	176	270	90
MINORITY SMALL BUSINESS	40	16	338	163	183	374	25
FINANCE OPERATIONS	210	80	1,787	851	908	652	309
PAYROLL	60	23	506	244	(734,458)	238	151
OFFICE OF MANAGEMENT	135	51	(1,703,871)	549	499	459	217
INTERNAL AUDIT	94	33	993	(1,021,505)	346	647	166
BUSINESS SOLUTIONS	110	38	952	453	404	(1,355,758)	195
PUBLIC PROPERTY	(253,127)	6	161	78	62	207	21
PURCHASING	125	43	1,057	506	465	280	(1,888,312)
FINANCIAL	39	14	327	158	154	196	15
TREASURY	66	(109,978)	634	268	218	796	109
GRANTS COORDINATION	22	10	189	89	93	200	22
HUMAN RESOURCES	382	183	3,609	1,540	1,628	1,804	1,312
INFORMATION SYSTEMS	1,598	1,063	11,762	6,449	3,665	4,296	15,895
DEPARTMENT OF LAW	1,319	1,985	4,016	5,321	1,536	2,504	11,417
CENTRAL RECORDS	18	7	162	76	62	184	82
LEGISLATIVE	251	149	2,151	1,013	1,801	826	988
MAYOR	353	158	5,250	1,425	952	1,738	2,114
CUSTOMER SERVICE	0	0	0	0	0	0	0
ELECTIONS	223	1,385	2,015	898	27,558	638	1,068
SURPLUS PROPERTY	71	44	733	290	203	1,549	447
PLANNING COMM	513	236	5,574	2,072	1,479	2,628	2,265
ADV PLAN/RSCH	21	22	158	85	0	104	263
REGISTER/DEEDS	250	92	381	1,008	0	271	507
HISTORICAL COMM	59	26	525	240	252	709	430
COMM ED ALLIANCE	17	26	464	69	78	118	25

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MAXIMUS
Detail Of Allocated Costs

Department	PUBLIC PROPERTY	TREASURY	OFFICE OF	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS	PURCHASING
	19.5	22.5	16.5	17.5	15.5	18.5	20.5
GOVT ACCESS TV	12	10	95	51	0	44	157
ASSESSOR PROP	649	408	6,147	2,619	4,420	439	1,840
TRUSTEE	195	101	1,628	784	951	343	662
COUNTY CLERK	381	239	3,378	1,536	2,417	651	743
DISTRICT ATTOR	523	289	4,382	2,108	2,682	1,542	1,336
DA DRUG ENF	133	199	1,297	539	154	900	591
DA SPECIAL OPNS	0	3	0	1	0	21	3
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	534	236	4,467	2,155	2,219	1,627	715
JUVENILE CT CLRK	145	89	1,209	585	947	306	187
CIRCUIT CT CLERK	909	322	3,275	3,668	1,487	724	2,899
CRIMINAL CT CLRK	500	270	4,263	2,017	2,547	635	805
CLERK/MASTER	164	136	1,378	660	620	315	1,114
JUVENILE COURT	1,161	487	9,838	4,683	3,787	4,622	5,958
GEN SESSIONS CT	1,023	477	8,429	4,127	3,782	3,154	2,285
ST TRIAL COURTS	1,051	547	8,903	4,243	4,920	2,802	2,654
JUSTICE INFO SYS	189	75	1,702	766	583	937	1,160
SHERIFF ADMIN	973	505	8,057	3,926	2,727	1,912	5,594
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	103	48	806	415	521	467	72
SH WAREHOUSE	133	36	1,041	538	124	1,324	1,354
SH CRIM JUST CTR	1,613	800	13,616	6,511	8,910	1,606	1,765
SH HILL JAIL	402	189	3,224	1,623	1,997	652	1,219
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	937	453	8,422	3,783	4,921	1,757	2,258
SH TRANSPORTATION	439	210	3,085	1,771	2,264	273	15
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	325	152	2,825	1,311	1,605	606	126
SH TRAINING ACAD	82	38	446	332	388	388	143
SH DEBERRY	1,671	533	12,603	6,746	0	162	23,205
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	8	9
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	PUBLIC PROPERTY	TREASURY	OFFICE OF	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS	PURCHASING
	19.5	22.5	16.5	17.5	15.5	18.5	20.5
SH DAY REPORTING	370	181	3,197	1,491	1,990	998	761
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	58	45	116	234	162	502	253
POLICE	14,184	7,234	120,998	57,240	51,948	26,776	32,397
POLICE DRUG ENF	171	224	2,324	691	0	517	2,101
FIRE	10,263	5,111	85,423	41,415	32,071	16,073	13,973
CODES ADMIN	666	328	6,081	2,686	2,571	5,265	1,653
BEER BOARD	33	16	287	134	125	877	120
AGRICULTURAL EXT	25	20	256	104	220	283	86
SOIL & WATER	7	3	64	30	31	454	29
SOCIAL SERVICES	610	352	5,084	2,463	2,645	4,067	206
HEALTH	4,289	2,064	38,780	17,311	14,810	18,370	19,862
PUBLIC LIBRARY	2,217	1,379	19,257	8,949	9,619	10,006	10,669
PARKS	3,381	2,162	25,988	13,643	20,834	25,619	10,017
ARTS COMMISSION	249	69	2,028	1,005	168	984	3,001
PUBLIC WORKS	3,105	1,910	24,898	12,526	8,541	8,979	46,686
SOLID WASTE	1,977	872	16,424	7,976	2,534	5,107	19,186
HUMAN RELATIONS	37	14	305	148	93	620	139
ADA MANAGEMENT	57	13	472	230	0	7	713
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	107	52	958	431	213	942	883
MUNI AUDITORIUM	164	105	1,343	663	251	1,627	1,416
STATE FAIR BD	413	489	3,454	1,666	5,880	2,670	3,331
CONVENTION CTR	683	475	4,847	2,758	1,663	2,750	5,132
SPORTS AUTHORITY	1,229	297	735	4,961	61	547	15,176
WATER & SEWER	12,074	11,565	126,720	48,724	23,180	40,359	171,137
STORM WATER	2	459	0	9	49	174	268
BORDEAUX LONG-TERM	3,689	1,768	31,448	14,889	16,931	15,092	16,058
GENERAL HOSP	11,210	4,041	59,784	45,238	23,758	9,942	91,140
METRO ACTION COM	2,478	1,152	19,444	10,002	9,808	15,468	14,603
NCAC	1,130	438	9,050	4,560	3,473	11,732	10,422
MDHA	0	1	0	0	0	89	3,530
METRO TRANSIT	1,846	428	15,000	7,447	31	280	25,178
DES	0	31	0	1	0	14	3
TAXI TRANSP & LICENSING	37	15	324	149	124	680	145
EDUCATION	100,889	25,735	808,196	407,118	391,119	521,863	614,677
ARENA	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	PUBLIC PROPERTY	TREASURY	OFFICE OF	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS	PURCHASING
	19.5	22.5	16.5	17.5	15.5	18.5	20.5
COMMUNICATION CENTER	1,073	499	9,296	4,326	5,114	2,558	894
ALL OTHER	37,763	22,988	11,694	152,390	30	229,884	474,595
KNOWLES HOME	355	205	3,137	1,434	1,818	2,750	1,012
CRIMINAL JUSTICE	40	15	332	162	126	201	66
COMM ED COMM	35	25	0	142	142	340	75
CONVENTION CTR AUTH	0	294	0	0	83	667	0
FLOOD	3,125	739	0	12,608	0	5,329	34,433
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW	CENTRAL RECORDS	INSURANCE	Total Plan Allocated
	21.5	23.5	25.5	26.5	27.5	5.5	
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	9,494	0	0	41,202	0	0	0
POST AUDITS	182	0	0	0	0	0	0
CORPORATE DUES	39	0	0	0	0	0	0
INSURANCE	195	0	0	263,463	0	(1,978,502)	0
EMPLOYEE HEALTH &	45	0	0	0	0	0	0
GENERAL SERVICES	777	3,782	6,491	0	80	57,609	0
GENERAL SERVICES	1,922	0	15,142	11,445	499	2,124	0
FLEET MANAGEMENT	3,150	0	42,338	1,025	242	0	0
POSTAL SERVICE	87	0	404	0	0	0	0
RADIO SHOP	401	0	3,598	0	0	0	0
DIRECTOR OF FINANCE	277	1,261	2,326	55,792	291	0	0
MINORITY SMALL BUSINESS	49	0	704	0	0	0	0
FINANCE OPERATIONS	256	0	6,751	0	5,431	14,472	0
PAYROLL	73	0	1,270	534	545	0	0
OFFICE OF MANAGEMENT	165	0	9,325	0	999	0	0
INTERNAL AUDIT	115	0	2,079	2,661	0	1,605	0
BUSINESS SOLUTIONS	134	0	10,353	0	0	0	0
PUBLIC PROPERTY	23	0	749	0	0	0	0
PURCHASING	150	0	2,789	33,818	3,920	0	0
FINANCIAL	(474,725)	0	300	0	0	0	0
TREASURY	81	0	973	1,918	496	0	0
GRANTS COORDINATION	118,769	(393,977)	833	5,878	0	0	0
HUMAN RESOURCES	464	0	13,441	4,154	6,547	7,298	0
INFORMATION SYSTEMS	1,947	0	(1,118,744)	28,649	176	1,146	0
DEPARTMENT OF LAW	1,606	0	11,352	(3,395,982)	0	27,138	0
CENTRAL RECORDS	22	0	1,201	0	(232,142)	0	0
LEGISLATIVE	307	0	9,203	46,120	964	6,268	425,328
MAYOR	1,090	3,909	17,859	80,749	0	13,897	512,652
CUSTOMER SERVICE	0	0	0	0	28	0	5,866
ELECTIONS	271	0	13,266	18,172	1,633	5,794	213,582
SURPLUS PROPERTY	86	0	4,192	0	0	0	109,022
PLANNING COMM	1,505	5,212	42,332	85,359	2,478	6,393	369,687
ADV PLAN/RSCH	26	0	0	0	0	0	1,338
REGISTER/DEEDS	305	0	14,050	3,625	2,877	0	100,280
HISTORICAL COMM	732	3,909	3,784	8,744	0	1,070	39,828
COMM ED ALLIANCE	20	0	554	0	0	133	31,343

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MAXIMUS
Detail Of Allocated Costs

Department	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW	CENTRAL RECORDS	INSURANCE	Total Plan Allocated
	21.5	23.5	25.5	26.5	27.5	5.5	
GOVT ACCESS TV	15	0	215	0	0	0	912
ASSESSOR PROP	791	0	34,713	68,768	2,882	17,636	490,725
TRUSTEE	237	0	30,169	222,104	234	3,725	352,852
COUNTY CLERK	463	0	12,048	8,231	6,127	10,131	692,711
DISTRICT ATTOR	637	0	8,480	1,221	0	12,390	140,658
DA DRUG ENF	162	0	6,803	0	0	0	15,540
DA SPECIAL OPNS	0	0	0	0	0	0	152
MEDICAL EXAMINER	0	0	0	8,855	0	0	8,855
PUBLIC DEFENDER	1,091	2,605	4,449	1,535	6,958	9,133	112,063
JUVENILE CT CLRK	177	0	2,529	2,099	7,937	4,107	121,918
CIRCUIT CT CLERK	1,109	0	11,323	4,226	21,810	6,868	758,117
CRIMINAL CT CLRK	609	0	5,433	10,011	105,560	11,358	644,380
CLERK/MASTER	200	0	2,984	3,532	13,777	3,878	212,978
JUVENILE COURT	2,294	5,212	12,671	4,513	0	22,336	555,253
GEN SESSIONS CT	1,686	2,605	17,823	43,544	188	14,961	1,085,287
ST TRIAL COURTS	3,480	13,029	13,682	3,838	0	12,881	656,979
JUSTICE INFO SYS	231	0	9,461	606	0	2,741	27,884
SHERIFF ADMIN	2,945	10,424	31,479	83,907	0	177,643	3,435,740
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	125	0	59	0	0	0	5,919
SH WAREHOUSE	162	0	31	0	0	0	6,410
SH CRIM JUST CTR	1,967	0	1,267	0	0	0	42,699
SH HILL JAIL	490	0	862	0	0	0	12,327
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	1,143	0	1,119	0	0	0	28,777
SH TRANSPORTATION	535	0	228	0	0	0	9,251
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	397	0	2,155	0	0	0	12,492
SH TRAINING ACAD	100	0	245	0	0	0	3,145
SH DEBERRY	2,036	0	0	0	0	0	47,580
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	0	86
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	1,881
SH SOUTH PRECINCT	0	0	0	0	0	0	5,210
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW	CENTRAL RECORDS	INSURANCE	Total Plan Allocated
	21.5	23.5	25.5	26.5	27.5	5.5	
SH DAY REPORTING	449	0	228	0	0	0	12,891
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	70	0	0	0	0	0	2,687
POLICE	22,345	29,968	189,238	437,985	6,006	536,649	20,134,944
POLICE DRUG ENF	210	0	362	0	0	0	27,040
FIRE	13,387	5,212	58,880	82,741	1,664	283,697	20,262,339
CODES ADMIN	812	0	48,639	108,581	923	23,965	813,492
BEER BOARD	39	0	4,398	18,861	0	933	59,628
AGRICULTURAL EXT	32	0	1,812	0	0	1,146	38,866
SOIL & WATER	9	0	947	0	0	153	21,087
SOCIAL SERVICES	2,504	10,424	8,915	7,273	817	24,962	990,257
HEALTH	15,777	62,538	70,146	58,202	19,319	54,149	2,091,478
PUBLIC LIBRARY	3,803	6,515	76,988	11,070	2,941	96,519	1,086,599
PARKS	7,199	18,241	46,899	53,852	154	308,317	3,368,457
ARTS COMMISSION	1,405	6,515	2,419	7,445	0	764	54,192
PUBLIC WORKS	6,861	18,241	47,883	87,898	1,274	142,519	8,503,277
SOLID WASTE	2,409	0	3,686	(53,400)	0	0	1,852,720
HUMAN RELATIONS	265	1,303	1,975	5,207	0	612	26,508
ADA MANAGEMENT	70	0	0	0	1,736	0	(29,499)
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	790	3,909	1,462	6,996	0	0	62,192
MUNI AUDITORIUM	201	0	2,210	3,884	0	18,910	105,282
STATE FAIR BD	502	0	5,518	34,634	203	0	181,700
CONVENTION CTR	832	0	5,451	3,907	0	0	123,281
SPORTS AUTHORITY	1,498	0	1,133	27,452	0	0	57,486
WATER & SEWER	14,716	0	121,870	8,840	0	0	5,920,160
STORM WATER	442	2,605	0	(56,908)	0	0	(51,919)
BORDEAUX LONG-TERM	4,496	0	3,302	6,783	0	0	1,975,098
GENERAL HOSP	13,663	0	2,168	48,987	0	0	3,128,266
METRO ACTION COM	7,637	27,361	19,886	44,663	2,782	0	815,445
NCAC	6,653	31,270	6,611	9,160	1,347	0	231,015
MDHA	0	0	0	5,799	0	0	14,897
METRO TRANSIT	2,249	0	0	1,799	0	0	55,505
DES	0	0	0	902	0	0	1,076
TAXI TRANSP & LICENSING	45	0	4,244	36,326	0	867	88,046
EDUCATION	122,968	0	106,600	461,894	0	0	28,219,154
ARENA	0	0	0	0	0	4,446	4,446

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MAXIMUS
Detail Of Allocated Costs

Department	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW	CENTRAL RECORDS	INSURANCE	Total Plan Allocated
	21.5	23.5	25.5	26.5	27.5	5.5	
COMMUNICATION CENTER	2,186	5,212	21,258	0	0	23,373	365,351
ALL OTHER	46,024	112,715	(197,512)	239,031	297	1,328	2,472,938
KNOWLES HOME	433	0	567	569	0	0	53,867
CRIMINAL JUSTICE	48	0	858	851	0	458	36,466
COMM ED COMM	42	0	1,296	0	0	0	3,409
CONVENTION CTR AUTH	0	0	207	0	0	0	7,664
FLOOD	3,807	0	313	0	0	0	99,660
Direct Billings	0	0	0	524,400	0	0	4,318,488
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	118,903,643

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 CRIMINAL JUSTICE BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.2 COURTHOUSE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.3 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.4 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.5 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.6 CITY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.7 TRIAL LAWYERS BLDG	SQUARE FEET OCCUPIED BY DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.8 METRO OFFICE BUILDING	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.9 METRO SOUTHEAST	SQUARE FOOTAGE OCCUPIED	LEASED BUILDING SCHEDULE
1.4.10 RIVERVIEW	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	LEASED BUILDING SCHEDULE
1.4.11 AA BIRCH	SQUARE FEET OCCUPIED BY DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.12 BEN WEST	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
EMPLOYEE BENEFITS		
2.4.1 COUNTY PENSION	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.2 EDUCAT PENSION	DIRECT ALLOCATION TO BOARD OF EDUCATION	DIRECT ASSIGNED
2.4.3 CIVIL SVC PENS	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.4 POLICE/FIRE PEN	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.5 DEATH BENEFIT	DEATH BENEFITS PAID BY DEPT	DEATH BENEFITS PAID BY DEPT
2.4.6 HEALTH BENEFIT	NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.7 LIFE BENEFIT	NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.8 UNEMPLOY COMP	UNEMPLOYMENT COSTS PER DEPARTMENT SERVED	FY 2010 UNEMPLOYMENT COST REPORTS
2.4.9 INJURED ON DUTY	IOD MEDICAL & EXPENSE PAID BY DEPT	ASC
POST AUDITS		
3.4.1 POST AUDITS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2010 FINANCE DEPT RECORDS
3.4.2 INTERNAL AUDIT	POST AUDIT DIRECT ASSIGN	DIRECT ASSIGN
CORPORATE DUES		
4.4.1 CORPORATE DUES	DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART	FINANCE DIVISION OF ACCOUNTS
INSURANCE		
5.4.1 JUDGEMENT AND LOSS	USD AND GSD J&L PREMIUM AMOUNTS	INSURANCE
5.4.2 PROPERTY LOSS	USD AND GSD PROP LOSS PREMIUM AMOUNTS	INSURANCE
5.4.3 SELF INSURED	USD AND GSD SIL PREMIUM AMOUNTS	INSURANCE
5.4.4 SURETY BOND	DIRECT ALLOCATION TO LAW	INSURANCE

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
EMPLOYEE HEALTH & WELLNESS		
6.4.1 CLINIC	TOTAL CLINIC CHARGES	HEALTH DEPARTMENT
GENERAL SERVICES OVERHEAD		
7.4.1 GENERAL SERVICES OVERHEAD	GENERAL SERVICES SALARIES	EXPENDITURE REPORT
GENERAL SERVICES FACILITIES		
8.4.1 BUILDINGS & SECURITY	GENERAL SERVICES BILLINGS	FINANCE
8.4.2 DESIGN & CONSTRUCTION	REAL PROPERTY BILLINGS	FINANCE
FLEET MANAGEMENT		
9.4.1 MOTOR POOL	FY 2010 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
9.4.2 DEPRECIATION	VEHICLE DEPRECIATION BY DEPT	CAPITAL ASSETS REPORT
9.4.3 FLEET NON-VEHICLE DEPR	FY 2010 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
POSTAL SERVICE		
10.4.1 POSTAL SERVICE	FY 2010 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
11.4.1 RADIO SHOP	FY 2010 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
11.4.2 RADIO SHOP DEPR	FY 2010 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
DIRECTOR OF FINANCE		
12.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2010 EXPENDITURE REPORT
MINORITY SMALL BUSINESS ASSISTANCE		
13.4.1 MIN/SMALL BUS	PROJECTS ASSISTED BY DEPARTMENT	DEPT. MINORITY & SMALL BUSINESS ASSISTANCE
13.4.2 PURCHASING	DIRECT ALLOCATION TO PURCHASING	DIRECT ASSIGNMENT
FINANCE OPERATIONS		
14.4.1 FINANCIAL OPERATIONS	LIMITED ACCOUNTING TRANSACTIONS PER DEPT	FINANCE
14.4.2 PAYMENT SERVICES	INVOICES SCANNED AND PROCESSED BY DEPT	FINANCE
14.4.3 ACCOUNTS PAYABLE	NUM OF ACCOUNTS PAYABLE TRANS PER DEPT	FINANCE

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
PAYROLL		
15.4.1 PAYROLL	PAYROLL TRANSACTIONS PER DEPARTMENT	FY 2010 FINANCE DEPT RECORDS
OFFICE OF MANAGEMENT BUDGET		
16.4.1 MANAGEMENT BUDGET	BUDGET BY IDENTIFIED DEPARTMENT	OFFICE OF MANAGEMENT AND BUDGET
INTERNAL AUDIT		
17.4.1 FINANCE INTERNAL AUDIT BI	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2010 EXPENDITURE REPORTS
BUSINESS SOLUTIONS		
18.4.1 BUSINESS SOLUTIONS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2010 FINANCE DEPT RECORDS
PUBLIC PROPERTY ADMINISTRATION		
19.4.1 PUBLIC PROPERTY	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2010 EXPENDITURE REPORTS
PURCHASING		
20.4.1 PURCHASING	EXPENDITURES OF GENERAL AND OTHER FUNDS EXC SAL &	FY 2010 EXPENDITURE REPORTS
FINANCIAL ACCOUNTABILITY		
21.4.1 PROCUREMENT	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2010 EXPENDITURE REPORTS
21.4.2 PROMPT PAY	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2010 EXPENDITURE REPORTS
21.4.3 SPECIAL EVENTS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2010 EXPENDITURE REPORTS
21.4.4 GRANTS	NUMBER OF DGC CONDUCTED ASSESSMENTS	DIVISION OF GRANTS COORDINATION
21.4.5 NPO REVIEWS	DIRECT TO GRANTS COORDINATION	GRANTS MONITORING STAFF
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 CURR	FY 2010 PAYROLL RECORDS
22.4.3 INVESTOR RELATIONS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2010 EXPENDITURE REPORTS
GRANTS COORDINATION		
23.4.1 GRANT COORDINATION	NUMBER OF DGC CONDUCTED ASSESSMENTS	DIVISION OF GRANTS COORDINATION
23.4.2 DIRECT APPROPRIATIONS	METRO DIRECT APPROPRIATIONS TO AGENCIES	DIVISION OF GRANTS COORDINATION
23.4.3 COMM ENHANCE FUND	METRO DIRECT APPROPRIATIONS TO AGENCIES	DIVISION OF GRANTS COORDINATION

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
HUMAN RESOURCES		
24.4.1 PROJECT CONSULTATIONS	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.2 TRAINING	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.3 COMPENSATION	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.4 ELIGIBILITY	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.5 INQUIRY RESPONSES	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.6 DRUG FREE WORKPLACE	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.7 LABOR	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.8 E E O	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.9 BENEFIT BOARD	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.10 CIVIL SERVICE	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
24.4.11 EXECUTIVE LEADERSHIP	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
INFORMATION SYSTEMS		
25.4.1 INFORM SYSTEMS	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2010 INFORMATION SYSTEMS RECORDS
25.4.2 INFO SYS DEPR	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2010 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
26.4.1 LEGAL SERVICES	ATTORNEY % OF TIME BY AGENCY	DEPARTMENT OF LAW
26.4.2 RISK MANAGEMENT	DIRECT ALLOCATION TO INSURANCE PROGRAM	DIRECT ASSIGNED
CENTRAL RECORDS		
27.4.1 RECORDS STORAGE	CUBIC FEET STORED FOR EACH DEPARTMENT	FY 2010 CENTRAL RECORDS INFORMATION
27.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2010 CENTRAL RECORDS INFORMATION

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

BUILDING USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities or various departments. The costs for these buildings, excluding Federal funds, reported by the General Services and Division of Accounts:

1.	Trial Courts Building	$145,213
2.	Criminal Justice Center	$27,688,656
3.	222 Building	$2,760,522
4.	Clifford Allen	$1,570,620
5.	Communications	$4,921,196
6.	City Hall	$1,731,259
7.	Court House	$72,427,715
8.	Metro Office Building	$1,166,230
9.	Justice AA Birch Building	$44,497,746
10.	Ben West Building	$3,957,628
11.	Metro Southeast Leased Building	$300,096
12.	Riverview Leased Building	$748,288

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

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
BUILDING USE ALLOW	1,324,047			
LEASE PAYMENTS 01101127	1,054,663			
BUILDING DEPRECIATION	2,410,502			
Total Departmental Cost Adjustments:	4,789,212			4,789,212
Total To Be Allocated:	4,789,212	0		4,789,212

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	Total	General & Admin	CRIMINAL JUSTICE BLDG	COURTHOUSE	222 BUILDING
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE ALLOW	1,324,047	0	0	1,013,161	0
LEASE PAYMENTS 01101127	1,054,663	0	0	0	0
BUILDING DEPRECIATION	2,410,502	0	1,062,308	0	68,940
Functional Cost	4,789,212	0	1,062,308	1,013,161	68,940
Allocation Step 1					
1st Allocation	4,789,212	0	1,062,308	1,013,161	68,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	4,789,212	0	1,062,308	1,013,161	68,940

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL	TRIAL LAWYERS BLDG	METRO OFFICE BUILDING
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE ALLOW	0	0	52,167	0	23,303
LEASE PAYMENTS 01101127	0	0	0	0	0
BUILDING DEPRECIATION	44,594	122,936	0	31,578	0
Functional Cost	44,594	122,936	52,167	31,578	23,303
Allocation Step 1					
1st Allocation	44,594	122,936	52,167	31,578	23,303
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	44,594	122,936	52,167	31,578	23,303

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	METRO SOUTHEAST	RIVERVIEW	AA BIRCH	BEN WEST
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
BUILDING USE ALLOW	0	0	0	235,416
LEASE PAYMENTS 01101127	300,052	754,611	0	0
BUILDING DEPRECIATION	0	0	1,080,146	0
Functional Cost	300,052	754,611	1,080,146	235,416
Allocation Step 1				
1st Allocation	300,052	754,611	1,080,146	235,416
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 001 BUILDING USE				
Total Allocated	300,052	754,611	1,080,146	235,416

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

Activity - CRIMINAL JUSTICE BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SYSTEMS	270	0.0995	1,057		1,057		1,057
DISTRICT ATTOR	332	0.1222	1,298		1,298		1,298
PUBLIC DEFENDER	281	0.1033	1,097		1,097		1,097
CRIMINAL CT CLRK	599	0.2201	2,338		2,338		2,338
GEN SESSIONS CT	5,345	1.9636	20,859		20,859		20,859
SHERIFF ADMIN	157,507	57.8596	614,648		614,648		614,648
POLICE	106,542	39.1379	415,765		415,765		415,765
HEALTH	1,344	0.4938	5,246		5,246		5,246
SubTotal	272,223	100.0000	1,062,308		1,062,308		1,062,308
TOTAL	272,223	100.0000	1,062,308		1,062,308		1,062,308

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	45,185.46	21.7473	220,335		220,335		220,335
GENERAL SERVICES FACILITIES	3,812.53	1.8349	18,591		18,591		18,591
DIRECTOR OF FINANCE	3,938.65	1.8956	19,206		19,206		19,206
INFORMATION SYSTEMS	818.25	0.3938	3,990		3,990		3,990
DEPARTMENT OF LAW	4,882.63	2.3500	23,809		23,809		23,809
CIRCUIT CT CLERK	63,733.68	30.6744	310,781		310,781		310,781
CLERK/MASTER	32,645.97	15.7122	159,190		159,190		159,190
SHERIFF ADMIN	12,320.00	5.9295	60,075		60,075		60,075
ALL OTHER	40,437.79	19.4623	197,184		197,184		197,184
SubTotal	207,775.00	100.0000	1,013,161		1,013,161		1,013,161
TOTAL	207,775.00	100.0000	1,013,161		1,013,161		1,013,161

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - 222 BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DIRECTOR OF FINANCE	734.60	0.6573	453		453		453
MINORITY SMALL BUSINESS	603.34	0.5399	372		372		372
FINANCE OPERATIONS	14,833.76	13.2733	9,151		9,151		9,151
PAYROLL	4,580.92	4.0990	2,826		2,826		2,826
OFFICE OF MANAGEMENT BUDGET	7,969.81	7.1314	4,916		4,916		4,916
INTERNAL AUDIT	4,864.35	4.3526	3,001		3,001		3,001
BUSINESS SOLUTIONS	5,126.68	4.5874	3,163		3,163		3,163
PUBLIC PROPERTY ADMINISTRATION	257.47	0.2304	159		159		159
PURCHASING	9,958.29	8.9107	6,143		6,143		6,143
FINANCIAL ACCOUNTABILITY	612.00	0.5476	378		378		378
TREASURY	6,127.30	5.4827	3,780		3,780		3,780
GRANTS COORDINATION	734.50	0.6572	453		453		453
HUMAN RESOURCES	21,259.68	19.0234	13,113		13,113		13,113
DEPARTMENT OF LAW	7,281.01	6.5151	4,491		4,491		4,491
SH PRE TRIAL	3,049.32	2.7285	1,881		1,881		1,881
BEER BOARD	4,609.76	4.1248	2,844		2,844		2,844
HEALTH	4,818.99	4.3121	2,973		2,973		2,973
SPORTS AUTHORITY	932.10	0.8341	575		575		575
ALL OTHER	13,402.44	11.9925	8,268		8,268		8,268
SubTotal	111,756.42	100.0000	68,940		68,940		68,940
TOTAL	111,756.42	100.0000	68,940		68,940		68,940

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - CLIFFORD ALLEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SYSTEMS	249.06	0.7157	319		319		319
ASSESSOR PROP	19,739.74	56.7265	25,297		25,297		25,297
TRUSTEE	5,145.97	14.7881	6,595		6,595		6,595
AGRICULTURAL EXT	5,673.35	16.3036	7,270		7,270		7,270
ALL OTHER	3,990.00	11.4661	5,113		5,113		5,113
SubTotal	34,798.14	100.0000	44,594		44,594		44,594
TOTAL	34,798.14	100.0000	44,594		44,594		44,594

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	7,845	22.9192	28,176		28,176		28,176
RADIO SHOP	6,281	18.3489	22,557		22,557		22,557
INFORMATION SYSTEMS	547	1.6003	1,967		1,967		1,967
COMMUNICATION CENTER	19,557	57.1316	70,236		70,236		70,236
SubTotal	34,233	100.0000	122,936		122,936		122,936
TOTAL	34,233	100.0000	122,936		122,936		122,936

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	5,393.68	10.6495	5,556		5,556		5,556
GENERAL SERVICES FACILITIES	956.29	1.8881	985		985		985
INFORMATION SYSTEMS	2,140.00	4.2253	2,204		2,204		2,204
ALL OTHER	42,157.15	83.2371	43,422		43,422		43,422
SubTotal	50,647.13	100.0000	52,167		52,167		52,167
TOTAL	50,647.13	100.0000	52,167		52,167		52,167

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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

Activity - TRIAL LAWYERS BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DEPARTMENT OF LAW	6,594	56.4287	17,819		17,819		17,819
GEN SESSIONS CT	3,898	33.3619	10,535		10,535		10,535
CRIMINAL JUSTICE PLANNING	1,193	10.2094	3,224		3,224		3,224
SubTotal	11,686	100.0000	31,578		31,578		31,578
TOTAL	11,686	100.0000	31,578		31,578		31,578

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - METRO OFFICE BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ELECTIONS	9,735	15.1986	3,542		3,542		3,542
PLANNING COMM	17,289	26.9900	6,290		6,290		6,290
CODES ADMIN	17,206	26.8605	6,259		6,259		6,259
ARTS COMMISSION	6,438	10.0513	2,342		2,342		2,342
HUMAN RELATIONS	5,569	8.6945	2,026		2,026		2,026
WATER & SEWER	7,818	12.2051	2,844		2,844		2,844
SubTotal	64,057	100.0000	23,303		23,303		23,303
TOTAL	64,057	100.0000	23,303		23,303		23,303

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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

Activity - METRO SOUTHEAST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	8,700	2.0196	6,060		6,060		6,060
MAYOR	18,333	4.2559	12,770		12,770		12,770
GENERAL SERVICES FACILITIES	25,292	5.8715	17,618		17,618		17,618
CUSTOMER SERVICE	8,381	1.9457	5,838		5,838		5,838
FLEET MANAGEMENT	57,365	13.3168	39,957		39,957		39,957
RADIO SHOP	14,034	3.2580	9,776		9,776		9,776
PUBLIC PROPERTY ADMINISTRATION	24,832	5.7647	17,297		17,297		17,297
HUMAN RESOURCES	4,963	1.1522	3,457		3,457		3,457
INFORMATION SYSTEMS	5,233	1.2150	3,646		3,646		3,646
CENTRAL RECORDS	40,410	9.3810	28,148		28,148		28,148
ELECTIONS	16,362	3.7984	11,397		11,397		11,397
SURPLUS PROPERTY	3,348	0.7773	2,332		2,332		2,332
GEN SESSIONS CT	19,935	4.6279	13,886		13,886		13,886
SH SOUTH PRECINCT	7,480	1.7365	5,210		5,210		5,210
POLICE	25,310	5.8755	17,630		17,630		17,630
FIRE	42,987	9.9791	29,942		29,942		29,942
HEALTH	20,951	4.8636	14,593		14,593		14,593
EDUCATION	79,569	18.4715	55,425		55,425		55,425
COMMUNICATION CENTER	7,279	1.6898	5,070		5,070		5,070
SubTotal	430,772	100.0000	300,052		300,052		300,052
TOTAL	430,772	100.0000	300,052		300,052		300,052

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: LEASED BUILDING SCHEDULE

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

Activity - RIVERVIEW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SYSTEMS	20,418.63	43.4726	328,049		328,049		328,049
COUNTY CLERK	10,098.94	21.5013	162,251		162,251		162,251
GEN SESSIONS CT	6,546.22	13.9373	105,173		105,173		105,173
SOCIAL SERVICES	9,905.18	21.0888	159,138		159,138		159,138
SubTotal	46,969.00	100.0000	754,611		754,611		754,611
TOTAL	46,969.00	100.0000	754,611		754,611		754,611

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: LEASED BUILDING SCHEDULE

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

Activity - AA BIRCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POSTAL SERVICE	297	0.1405	1,518		1,518		1,518
INFORMATION SYSTEMS	446	0.2106	2,275		2,275		2,275
CRIMINAL CT CLRK	44,507	20.9856	226,675		226,675		226,675
GEN SESSIONS CT	68,868	32.4721	350,746		350,746		350,746
ST TRIAL COURTS	69,770	32.8974	355,339		355,339		355,339
SHERIFF ADMIN	22,226	10.4798	113,198		113,198		113,198
POLICE	1,143	0.5392	5,824		5,824		5,824
ALL OTHER	4,824	2.2748	24,571		24,571		24,571
SubTotal	212,086	100.0000	1,080,146		1,080,146		1,080,146
TOTAL	212,086	100.0000	1,080,146		1,080,146		1,080,146

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - BEN WEST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC DEFENDER	1,296.48	3.4290	8,072		8,072		8,072
GEN SESSIONS CT	30,910.45	81.7531	192,460		192,460		192,460
ALL OTHER	727.55	1.9243	4,530		4,530		4,530
CRIMINAL JUSTICE PLANNING	4,874.98	12.8936	30,354		30,354		30,354
SubTotal	37,809.47	100.0000	235,416		235,416		235,416
TOTAL	37,809.47	100.0000	235,416		235,416		235,416

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .5 - Allocation Summary

For Department BUILDING USE ALLOWANCE

Receiving Department	Total	CRIMINAL JUSTICE	COURTHOUSE	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL
INSURANCE	6,060	0	0	0	0	0	0
MAYOR	266,837	0	220,335	0	0	28,176	5,556
GENERAL SERVICES	37,194	0	18,591	0	0	0	985
CUSTOMER SERVICE	5,838	0	0	0	0	0	0
FLEET MANAGEMENT	39,957	0	0	0	0	0	0
POSTAL SERVICE	1,518	0	0	0	0	0	0
RADIO SHOP	32,333	0	0	0	0	22,557	0
DIRECTOR OF FINANCE	19,659	0	19,206	453	0	0	0
MINORITY SMALL BUSINESS	372	0	0	372	0	0	0
FINANCE OPERATIONS	9,151	0	0	9,151	0	0	0
PAYROLL	2,826	0	0	2,826	0	0	0
OFFICE OF MANAGEMENT	4,916	0	0	4,916	0	0	0
INTERNAL AUDIT	3,001	0	0	3,001	0	0	0
BUSINESS SOLUTIONS	3,163	0	0	3,163	0	0	0
PUBLIC PROPERTY	17,456	0	0	159	0	0	0
PURCHASING	6,143	0	0	6,143	0	0	0
FINANCIAL	378	0	0	378	0	0	0
TREASURY	3,780	0	0	3,780	0	0	0
GRANTS COORDINATION	453	0	0	453	0	0	0
HUMAN RESOURCES	16,570	0	0	13,113	0	0	0
INFORMATION SYSTEMS	343,507	1,057	3,990	0	319	1,967	2,204
DEPARTMENT OF LAW	46,119	0	23,809	4,491	0	0	0
CENTRAL RECORDS	28,148	0	0	0	0	0	0
ELECTIONS	14,939	0	0	0	0	0	0
SURPLUS PROPERTY	2,332	0	0	0	0	0	0
PLANNING COMM	6,290	0	0	0	0	0	0
ASSESSOR PROP	25,297	0	0	0	25,297	0	0
TRUSTEE	6,595	0	0	0	6,595	0	0
COUNTY CLERK	162,251	0	0	0	0	0	0
DISTRICT ATTOR	1,298	1,298	0	0	0	0	0
PUBLIC DEFENDER	9,169	1,097	0	0	0	0	0
CIRCUIT CT CLERK	310,781	0	310,781	0	0	0	0
CRIMINAL CT CLRK	229,013	2,338	0	0	0	0	0
CLERK/MASTER	159,190	0	159,190	0	0	0	0
GEN SESSIONS CT	693,659	20,859	0	0	0	0	0
ST TRIAL COURTS	355,339	0	0	0	0	0	0

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Schedule .5 - Allocation Summary

For Department BUILDING USE ALLOWANCE

Receiving Department	Total	CRIMINAL JUSTICE	COURTHOUSE	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL
SHERIFF ADMIN	787,921	614,648	60,075	0	0	0	0
SH PRE TRIAL	1,881	0	0	1,881	0	0	0
SH SOUTH PRECINCT	5,210	0	0	0	0	0	0
POLICE	439,219	415,765	0	0	0	0	0
FIRE	29,942	0	0	0	0	0	0
CODES ADMIN	6,259	0	0	0	0	0	0
BEER BOARD	2,844	0	0	2,844	0	0	0
AGRICULTURAL EXT	7,270	0	0	0	7,270	0	0
SOCIAL SERVICES	159,138	0	0	0	0	0	0
HEALTH	22,812	5,246	0	2,973	0	0	0
ARTS COMMISSION	2,342	0	0	0	0	0	0
HUMAN RELATIONS	2,026	0	0	0	0	0	0
SPORTS AUTHORITY	575	0	0	575	0	0	0
WATER & SEWER	2,844	0	0	0	0	0	0
EDUCATION	55,425	0	0	0	0	0	0
COMMUNICATION CENTER	75,306	0	0	0	0	70,236	0
ALL OTHER	283,088	0	197,184	8,268	5,113	0	43,422
CRIMINAL JUSTICE	33,578	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	4,789,212	1,062,308	1,013,161	68,940	44,594	122,936	52,167

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Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	TRIAL LAWYERS BLDG	METRO OFFICE	METRO SOUTHEAST	RIVERVIEW	AA BIRCH	BEN WEST
INSURANCE	0	0	6,060	0	0	0
MAYOR	0	0	12,770	0	0	0
GENERAL SERVICES	0	0	17,618	0	0	0
CUSTOMER SERVICE	0	0	5,838	0	0	0
FLEET MANAGEMENT	0	0	39,957	0	0	0
POSTAL SERVICE	0	0	0	0	1,518	0
RADIO SHOP	0	0	9,776	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	0	0	0	0
PAYROLL	0	0	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0	0	0
INTERNAL AUDIT	0	0	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0	0	0
PUBLIC PROPERTY	0	0	17,297	0	0	0
PURCHASING	0	0	0	0	0	0
FINANCIAL	0	0	0	0	0	0
TREASURY	0	0	0	0	0	0
GRANTS COORDINATION	0	0	0	0	0	0
HUMAN RESOURCES	0	0	3,457	0	0	0
INFORMATION SYSTEMS	0	0	3,646	328,049	2,275	0
DEPARTMENT OF LAW	17,819	0	0	0	0	0
CENTRAL RECORDS	0	0	28,148	0	0	0
ELECTIONS	0	3,542	11,397	0	0	0
SURPLUS PROPERTY	0	0	2,332	0	0	0
PLANNING COMM	0	6,290	0	0	0	0
ASSESSOR PROP	0	0	0	0	0	0
TRUSTEE	0	0	0	0	0	0
COUNTY CLERK	0	0	0	162,251	0	0
DISTRICT ATTOR	0	0	0	0	0	0
PUBLIC DEFENDER	0	0	0	0	0	8,072
CIRCUIT CT CLERK	0	0	0	0	0	0
CRIMINAL CT CLRK	0	0	0	0	226,675	0
CLERK/MASTER	0	0	0	0	0	0
GEN SESSIONS CT	10,535	0	13,886	105,173	350,746	192,460
ST TRIAL COURTS	0	0	0	0	355,339	0

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Schedule .5 - Allocation Summary

For Department BUILDING USE ALLOWANCE

Receiving Department	TRIAL LAWYERS BLDG	METRO OFFICE	METRO SOUTHEAST	RIVERVIEW	AA BIRCH	BEN WEST
SHERIFF ADMIN	0	0	0	0	113,198	0
SH PRE TRIAL	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	5,210	0	0	0
POLICE	0	0	17,630	0	5,824	0
FIRE	0	0	29,942	0	0	0
CODES ADMIN	0	6,259	0	0	0	0
BEER BOARD	0	0	0	0	0	0
AGRICULTURAL EXT	0	0	0	0	0	0
SOCIAL SERVICES	0	0	0	159,138	0	0
HEALTH	0	0	14,593	0	0	0
ARTS COMMISSION	0	2,342	0	0	0	0
HUMAN RELATIONS	0	2,026	0	0	0	0
SPORTS AUTHORITY	0	0	0	0	0	0
WATER & SEWER	0	2,844	0	0	0	0
EDUCATION	0	0	55,425	0	0	0
COMMUNICATION CENTER	0	0	5,070	0	0	0
ALL OTHER	0	0	0	0	24,571	4,530
CRIMINAL JUSTICE	3,224	0	0	0	0	30,354
Direct Billed	0	0	0	0	0	0
Total	31,578	23,303	300,052	754,611	1,080,146	235,416

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

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

Employee Benefits include costs recorded in accounts 01101104, 01101107, 01101109, 01101110, 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 01101110. This cost is allocated based on the number retired by Employee Benefits Board records for fund 12504000. The costs have been allocated directly to departments receiving benefits.

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

EMPLOYEE BENEFITS
(CONTINUED)

6) Health Benefit - represents the costs recorded in accounts 01101109, 01191112, 01101395, 01191109 and 12609030 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, 01191115 and 12609030 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. There were no costs in FY10.

10) In-Line of Duty Medical – represent the cost for medical expenses incurred in treating in-line-of-duty injuries. The costs and revenues were taken for the Government’s CAFR for FY 2010.

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Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	80,842,609			80,842,609
POST AUDITS		898	898	
FLEET MANAGEMENT		12	12	
FINANCE OPERATIONS		2,526	2,526	
OFFICE OF MANAGEMENT BUDGET		49,184	49,184	
INTERNAL AUDIT		31,564	31,564	
BUSINESS SOLUTIONS		844	844	
PUBLIC PROPERTY ADMINISTRATION		7,776	7,776	
PURCHASING		94,926	94,926	
FINANCIAL ACCOUNTABILITY		9,494	9,494	
TREASURY		2,107	2,107	
DEPARTMENT OF LAW		41,202	41,202	
Total Allocated Additions:		240,533	240,533	240,533
Total To Be Allocated:	80,842,609	240,533		81,083,142

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Other Expense & Cost					
GSD CO RETIREMENT	3,501,900	0	3,501,900	0	0
GSD TEACHERS	6,900,400	0	0	6,900,400	0
GSD HEALTH INS	30,994,822	0	0	0	0
GSD UNEMPLOY COMP	673,651	0	0	0	0
GSD GROUP LIFE	1,702,346	0	0	0	0
USD POLICE/FIRE	8,873,000	0	0	0	0
USD CIVIL SERVICE	5,424,700	0	0	0	5,424,700
USD TEACHERS	4,592,400	0	0	4,592,400	0
USD HEALTH INSURANCE	1,890,503	0	0	0	0
USD GROUP LIFE INS	83,854	0	0	0	0
GSD DEATH BENEFIT	200,000	0	0	0	0
IOD	16,005,033	0	0	0	0
Departmental Totals					
Total Expenditures	80,842,609	0	3,501,900	11,492,800	5,424,700
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	80,842,609	0	3,501,900	11,492,800	5,424,700
Allocation Step 1					
1st Allocation	80,842,609	0	3,501,900	11,492,800	5,424,700
Allocation Step 2					
Inbound- All Others	240,533	240,533	0	0	0
Reallocate Admin Costs		(240,533)	10,419	34,195	16,140
2nd Allocation	240,533	0	10,419	34,195	16,140
Total For 004 EMPLOYEE					
Total Allocated	81,083,142	0	3,512,319	11,526,995	5,440,840

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Other Expense & Cost					
GSD CO RETIREMENT	0	0	0	0	0
GSD TEACHERS	0	0	0	0	0
GSD HEALTH INS	0	0	30,994,822	0	0
GSD UNEMPLOY COMP	0	0	0	0	673,651
GSD GROUP LIFE	0	0	0	1,702,346	0
USD POLICE/FIRE	8,873,000	0	0	0	0
USD CIVIL SERVICE	0	0	0	0	0
USD TEACHERS	0	0	0	0	0
USD HEALTH INSURANCE	0	0	1,890,503	0	0
USD GROUP LIFE INS	0	0	0	83,854	0
GSD DEATH BENEFIT	0	200,000	0	0	0
IOD	0	0	0	0	0
Departmental Totals					
Total Expenditures	8,873,000	200,000	32,885,325	1,786,200	673,651
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,873,000	200,000	32,885,325	1,786,200	673,651
Allocation Step 1					
1st Allocation	8,873,000	200,000	32,885,325	1,786,200	673,651
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	26,400	595	97,845	5,315	2,004
2nd Allocation	26,400	595	97,845	5,315	2,004
Total For 004 EMPLOYEE					
Total Allocated	8,899,400	200,595	32,983,170	1,791,515	675,655

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Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	INJURED ON DUTY
Other Expense & Cost	
GSD CO RETIREMENT	0
GSD TEACHERS	0
GSD HEALTH INS	0
GSD UNEMPLOY COMP	0
GSD GROUP LIFE	0
USD POLICE/FIRE	0
USD CIVIL SERVICE	0
USD TEACHERS	0
USD HEALTH INSURANCE	0
USD GROUP LIFE INS	0
GSD DEATH BENEFIT	0
IOD	16,005,033
Departmental Totals	
Total Expenditures	16,005,033
Deductions	
Total Deductions	0
Functional Cost	16,005,033
Allocation Step 1	
1st Allocation	16,005,033
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	47,620
2nd Allocation	47,620
Total For 004 EMPLOYEE	
Total Allocated	16,052,653

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

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	5	0.0757	2,651		2,651	8	2,659
MAYOR	11	0.1665	5,832		5,832	17	5,849
GENERAL SERVICES OVERHEAD	113	1.7109	59,914		59,914	178	60,092
DIRECTOR OF FINANCE	52	0.7873	27,571		27,571	82	27,653
OFFICE OF MANAGEMENT BUDGET	7	0.1060	3,712		3,712	11	3,723
HUMAN RESOURCES	29	0.4391	15,376		15,376	46	15,422
INFORMATION SYSTEMS	35	0.5299	18,558		18,558	55	18,613
DEPARTMENT OF LAW	8	0.1211	4,242		4,242	13	4,255
ELECTIONS	17	0.2574	9,014		9,014	27	9,041
PLANNING COMM	31	0.4694	16,437		16,437	49	16,486
REGISTER/DEEDS	12	0.1817	6,363		6,363	19	6,382
HISTORICAL COMM	2	0.0303	1,060		1,060	3	1,063
COMM ED ALLIANCE	5	0.0757	2,651		2,651	8	2,659
ASSESSOR PROP	44	0.6662	23,329		23,329	69	23,398
TRUSTEE	15	0.2271	7,953		7,953	24	7,977
COUNTY CLERK	55	0.8327	29,162		29,162	87	29,249
DISTRICT ATTOR	8	0.1211	4,242		4,242	13	4,255
PUBLIC DEFENDER	6	0.0908	3,181		3,181	9	3,190
JUVENILE CT CLRK	16	0.2423	8,483		8,483	25	8,508
CIRCUIT CT CLERK	81	1.2264	42,947		42,947	128	43,075
CRIMINAL CT CLRK	45	0.6813	23,860		23,860	71	23,931
CLERK/MASTER	6	0.0908	3,181		3,181	9	3,190
JUVENILE COURT	30	0.4542	15,906		15,906	47	15,953
GEN SESSIONS CT	49	0.7419	25,981		25,981	77	26,058
ST TRIAL COURTS	32	0.4845	16,967		16,967	50	17,017
SHERIFF ADMIN	183	2.7708	97,029		97,029	289	97,318
POLICE	893	13.5207	473,483		473,483	1,409	474,892
FIRE	582	8.8119	308,586		308,586	918	309,504
CODES ADMIN	73	1.1053	38,706		38,706	115	38,821
BEER BOARD	3	0.0454	1,591		1,591	5	1,596
AGRICULTURAL EXT	5	0.0757	2,651		2,651	8	2,659
SOIL & WATER	2	0.0303	1,060		1,060	3	1,063

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

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	127	1.9229	67,337		67,337	200	67,537
HEALTH	218	3.3007	115,587		115,587	344	115,931
PUBLIC LIBRARY	107	1.6201	56,733		56,733	169	56,902
PARKS	194	2.9373	102,862		102,862	306	103,168
ARTS COMMISSION	3	0.0454	1,591		1,591	5	1,596
PUBLIC WORKS	413	6.2532	218,979		218,979	652	219,631
SOLID WASTE	160	2.4327	85,190		85,190	253	85,443
HUMAN RELATIONS	2	0.0303	1,060		1,060	3	1,063
FARMERS MARKET	6	0.0908	3,181		3,181	9	3,190
MUNI AUDITORIUM	9	0.1363	4,772		4,772	14	4,786
STATE FAIR BD	14	0.2120	7,423		7,423	22	7,445
CONVENTION CTR	9	0.1363	4,772		4,772	14	4,786
WATER & SEWER	470	7.1162	249,201		249,201	741	249,942
BORDEAUX LONG-TERM CARE	260	3.9366	137,856		137,856	410	138,266
GENERAL HOSP	406	6.1472	215,268		215,268	640	215,908
METRO ACTION COM	64	0.9690	33,934		33,934	101	34,035
NCAC	8	0.1211	4,242		4,242	13	4,255
MDHA	1	0.0151	530		530	2	532
EDUCATION	1,665	25.2095	882,810		882,810	2,629	885,439
COMMUNICATION CENTER	5	0.0757	2,651		2,651	8	2,659
ALL OTHER	4	0.0606	2,121		2,121	6	2,127
KNOWLES HOME	4	0.0606	2,121		2,121	6	2,127
SubTotal	6,604	100.0000	3,501,900		3,501,900	10,419	3,512,319
TOTAL	6,604	100.0000	3,501,900		3,501,900	10,419	3,512,319

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - EDUCAT PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	100	100.0000	11,492,800		11,492,800	34,195	11,526,995
SubTotal	100	100.0000	11,492,800		11,492,800	34,195	11,526,995
TOTAL	100	100.0000	11,492,800		11,492,800	34,195	11,526,995

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source: DIRECT ASSIGNED

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

Activity - CIVIL SVC PENS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	2	1.0149	55,055		55,055	164	55,219
DIRECTOR OF FINANCE	8	4.0596	220,219		220,219	655	220,874
HUMAN RESOURCES	1	0.5074	27,527		27,527	82	27,609
DEPARTMENT OF LAW	2	1.0149	55,055		55,055	164	55,219
ASSESSOR PROP	2	1.0149	55,055		55,055	164	55,219
COUNTY CLERK	1	0.5074	27,527		27,527	82	27,609
JUVENILE COURT	1	0.5074	27,527		27,527	82	27,609
SHERIFF ADMIN	1	0.5074	27,527		27,527	82	27,609
POLICE	2	1.0149	55,055		55,055	164	55,219
FIRE	1	0.5074	27,527		27,527	82	27,609
CODES ADMIN	1	0.5074	27,527		27,527	82	27,609
HEALTH	1	0.5074	27,527		27,527	82	27,609
PUBLIC LIBRARY	1	0.5074	27,527		27,527	82	27,609
PARKS	4	2.0298	110,110		110,110	328	110,438
PUBLIC WORKS	67	33.9992	1,844,342		1,844,342	5,485	1,849,827
SOLID WASTE	26	13.2267	717,508		717,508	2,135	719,643
WATER & SEWER	30	15.2234	825,823		825,823	2,457	828,280
BORDEAUX LONG-TERM CARE	1	0.5074	27,527		27,527	82	27,609
GENERAL HOSP	4	2.0298	110,110		110,110	328	110,438
TAXI TRANSP & LICENSING	1	0.5074	27,527		27,527	82	27,609
EDUCATION	40	20.2979	1,101,098		1,101,098	3,276	1,104,374
SubTotal	197	100.0000	5,424,700		5,424,700	16,140	5,440,840
TOTAL	197	100.0000	5,424,700		5,424,700	16,140	5,440,840

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - POLICE/FIRE PEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1	0.3058	27,135		27,135	81	27,216
COUNTY CLERK	1	0.3058	27,135		27,135	81	27,216
POLICE	168	51.3762	4,558,604		4,558,604	13,562	4,572,166
FIRE	155	47.4006	4,205,856		4,205,856	12,514	4,218,370
WATER & SEWER	1	0.3058	27,135		27,135	81	27,216
GENERAL HOSP	1	0.3058	27,135		27,135	81	27,216
SubTotal	327	100.0000	8,873,000		8,873,000	26,400	8,899,400
TOTAL	327	100.0000	8,873,000		8,873,000	26,400	8,899,400

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - DEATH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	200,000	100.0000	200,000		200,000	595	200,595
SubTotal	200,000	100.0000	200,000		200,000	595	200,595
TOTAL	200,000	100.0000	200,000		200,000	595	200,595

Allocation Basis: DEATH BENEFITS PAID BY DEPT

Allocation Source: DEATH BENEFITS PAID BY DEPT

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

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	6	0.0807	26,535		26,535	79	26,614
MAYOR	11	0.1479	48,649		48,649	145	48,794
GENERAL SERVICES OVERHEAD	115	1.5466	508,600		508,600	1,513	510,113
DIRECTOR OF FINANCE	60	0.8069	265,356		265,356	790	266,146
OFFICE OF MANAGEMENT BUDGET	7	0.0941	30,958		30,958	92	31,050
HUMAN RESOURCES	30	0.4035	132,678		132,678	395	133,073
INFORMATION SYSTEMS	35	0.4707	154,791		154,791	461	155,252
DEPARTMENT OF LAW	10	0.1345	44,226		44,226	132	44,358
ELECTIONS	17	0.2286	75,184		75,184	224	75,408
PLANNING COMM	31	0.4169	137,101		137,101	408	137,509
REGISTER/DEEDS	12	0.1614	53,071		53,071	158	53,229
HISTORICAL COMM	2	0.0269	8,845		8,845	26	8,871
COMM ED ALLIANCE	5	0.0672	22,113		22,113	66	22,179
ASSESSOR PROP	46	0.6186	203,440		203,440	605	204,045
TRUSTEE	15	0.2017	66,339		66,339	197	66,536
COUNTY CLERK	57	0.7666	252,088		252,088	750	252,838
DISTRICT ATTOR	8	0.1076	35,381		35,381	105	35,486
PUBLIC DEFENDER	6	0.0807	26,535		26,535	79	26,614
JUVENILE CT CLRK	16	0.2152	70,762		70,762	211	70,973
CIRCUIT CT CLERK	81	1.0893	358,231		358,231	1,066	359,297
CRIMINAL CT CLRK	45	0.6052	199,017		199,017	592	199,609
CLERK/MASTER	6	0.0807	26,535		26,535	79	26,614
JUVENILE COURT	31	0.4169	137,101		137,101	408	137,509
GEN SESSIONS CT	49	0.6590	216,708		216,708	645	217,353
ST TRIAL COURTS	32	0.4304	141,523		141,523	421	141,944
SHERIFF ADMIN	184	2.4745	813,760		813,760	2,421	816,181
POLICE	1,063	14.2958	4,701,229		4,701,229	13,988	4,715,217
FIRE	738	9.9250	3,263,883		3,263,883	9,711	3,273,594
CODES ADMIN	74	0.9952	327,273		327,273	974	328,247
BEER BOARD	3	0.0403	13,268		13,268	39	13,307
AGRICULTURAL EXT	5	0.0672	22,113		22,113	66	22,179
SOIL & WATER	2	0.0269	8,845		8,845	26	8,871

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

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	127	1.7080	561,671		561,671	1,671	563,342
HEALTH	219	2.9452	968,550		968,550	2,882	971,432
PUBLIC LIBRARY	108	1.4524	477,641		477,641	1,421	479,062
PARKS	198	2.6628	875,676		875,676	2,605	878,281
ARTS COMMISSION	3	0.0403	13,268		13,268	39	13,307
PUBLIC WORKS	480	6.4553	2,122,851		2,122,851	6,316	2,129,167
SOLID WASTE	186	2.5113	825,858		825,858	2,457	828,315
HUMAN RELATIONS	2	0.0269	8,845		8,845	26	8,871
FARMERS MARKET	6	0.0807	26,535		26,535	79	26,614
MUNI AUDITORIUM	9	0.1210	39,803		39,803	118	39,921
STATE FAIR BD	14	0.1883	61,916		61,916	184	62,100
CONVENTION CTR	9	0.1210	39,803		39,803	118	39,921
WATER & SEWER	501	6.7377	2,215,725		2,215,725	6,593	2,222,318
BORDEAUX LONG-TERM CARE	261	3.5101	1,154,300		1,154,300	3,434	1,157,734
GENERAL HOSP	411	5.5274	1,817,691		1,817,691	5,408	1,823,099
METRO ACTION COM	64	0.8607	283,047		283,047	842	283,889
NCAC	8	0.1076	35,381		35,381	105	35,486
MDHA	1	0.0134	4,423		4,423	13	4,436
TAXI TRANSP & LICENSING	1	0.0134	4,423		4,423	13	4,436
EDUCATION	2,012	27.0590	8,898,287		8,898,287	26,477	8,924,764
COMMUNICATION CENTER	5	0.0672	22,113		22,113	66	22,179
ALL OTHER	4	0.0538	17,690		17,690	53	17,743
KNOWLES HOME	4	0.0538	17,690		17,690	53	17,743
SubTotal	7,435	100.0000	32,885,325		32,885,325	97,845	32,983,170
TOTAL	7,435	100.0000	32,885,325		32,885,325	97,845	32,983,170

Allocation Basis: NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	6	0.0807	1,441		1,441	4	1,445
MAYOR	11	0.1479	2,642		2,642	8	2,650
GENERAL SERVICES OVERHEAD	115	1.5466	27,625		27,625	82	27,707
DIRECTOR OF FINANCE	60	0.8069	14,413		14,413	43	14,456
OFFICE OF MANAGEMENT BUDGET	7	0.0941	1,682		1,682	5	1,687
HUMAN RESOURCES	30	0.4035	7,207		7,207	21	7,228
INFORMATION SYSTEMS	35	0.4707	8,408		8,408	25	8,433
DEPARTMENT OF LAW	10	0.1345	2,402		2,402	7	2,409
ELECTIONS	17	0.2286	4,084		4,084	12	4,096
PLANNING COMM	31	0.4169	7,447		7,447	22	7,469
REGISTER/DEEDS	12	0.1614	2,883		2,883	9	2,892
HISTORICAL COMM	2	0.0269	480		480	1	481
COMM ED ALLIANCE	5	0.0672	1,201		1,201	4	1,205
ASSESSOR PROP	46	0.6186	11,050		11,050	33	11,083
TRUSTEE	15	0.2017	3,603		3,603	11	3,614
COUNTY CLERK	57	0.7666	13,692		13,692	41	13,733
DISTRICT ATTOR	8	0.1076	1,922		1,922	6	1,928
PUBLIC DEFENDER	6	0.0807	1,441		1,441	4	1,445
JUVENILE CT CLRK	16	0.2152	3,843		3,843	11	3,854
CIRCUIT CT CLERK	81	1.0893	19,458		19,458	58	19,516
CRIMINAL CT CLRK	45	0.6052	10,810		10,810	32	10,842
CLERK/MASTER	6	0.0807	1,441		1,441	4	1,445
JUVENILE COURT	31	0.4169	7,447		7,447	22	7,469
GEN SESSIONS CT	49	0.6590	11,771		11,771	35	11,806
ST TRIAL COURTS	32	0.4304	7,687		7,687	23	7,710
SHERIFF ADMIN	184	2.4745	44,200		44,200	132	44,332
POLICE	1,063	14.2958	255,352		255,352	760	256,112
FIRE	738	9.9250	177,281		177,281	528	177,809
CODES ADMIN	74	0.9952	17,776		17,776	53	17,829
BEER BOARD	3	0.0403	721		721	2	723
AGRICULTURAL EXT	5	0.0672	1,201		1,201	4	1,205
SOIL & WATER	2	0.0269	480		480	1	481

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

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	127	1.7080	30,508		30,508	91	30,599
HEALTH	219	2.9452	52,608		52,608	157	52,765
PUBLIC LIBRARY	108	1.4524	25,944		25,944	77	26,021
PARKS	198	2.6628	47,563		47,563	142	47,705
ARTS COMMISSION	3	0.0403	721		721	2	723
PUBLIC WORKS	480	6.4553	115,305		115,305	343	115,648
SOLID WASTE	186	2.5113	44,857		44,857	133	44,990
HUMAN RELATIONS	2	0.0269	480		480	1	481
FARMERS MARKET	6	0.0807	1,441		1,441	4	1,445
MUNI AUDITORIUM	9	0.1210	2,162		2,162	6	2,168
STATE FAIR BD	14	0.1883	3,363		3,363	10	3,373
CONVENTION CTR	9	0.1210	2,162		2,162	6	2,168
WATER & SEWER	501	6.7377	120,349		120,349	358	120,707
BORDEAUX LONG-TERM CARE	261	3.5101	62,697		62,697	187	62,884
GENERAL HOSP	411	5.5274	98,730		98,730	294	99,024
METRO ACTION COM	64	0.8607	15,374		15,374	46	15,420
NCAC	8	0.1076	1,922		1,922	6	1,928
MDHA	1	0.0134	240		240	1	241
TAXI TRANSP & LICENSING	1	0.0134	240		240	1	241
EDUCATION	2,012	27.0590	483,320		483,320	1,437	484,757
COMMUNICATION CENTER	5	0.0672	1,201		1,201	4	1,205
ALL OTHER	4	0.0538	961		961	3	964
KNOWLES HOME	4	0.0538	961		961	3	964
SubTotal	7,435	100.0000	1,786,200		1,786,200	5,315	1,791,515
TOTAL	7,435	100.0000	1,786,200		1,786,200	5,315	1,791,515

Allocation Basis: NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	7,433.06	1.0935	7,366		7,366	22	7,388
GENERAL SERVICES FACILITIES	32,217.71	4.7395	31,928		31,928	95	32,023
DIRECTOR OF FINANCE	16,032.14	2.3585	15,888		15,888	47	15,935
INFORMATION SYSTEMS	15,778.02	2.3211	15,636		15,636	47	15,683
DEPARTMENT OF LAW	12,653.77	1.8615	12,540		12,540	37	12,577
ELECTIONS	33,470.67	4.9238	33,170		33,170	99	33,269
PLANNING COMM	6,323.70	0.9303	6,267		6,267	19	6,286
ASSESSOR PROP	1,390.60	0.2046	1,378		1,378	4	1,382
COUNTY CLERK	5,993.25	0.8817	5,939		5,939	18	5,957
DISTRICT ATTOR	2,475.00	0.3641	2,453		2,453	7	2,460
CIRCUIT CT CLERK	1,225.47	0.1803	1,214		1,214	4	1,218
CRIMINAL CT CLRK	25,967.09	3.8200	25,733		25,733	77	25,810
JUVENILE COURT	14,302.01	2.1040	14,173		14,173	42	14,215
GEN SESSIONS CT	13,810.00	2.0316	13,686		13,686	41	13,727
ST TRIAL COURTS	183.18	0.0269	182		182	1	183
SHERIFF ADMIN	48,915.58	7.1959	48,476		48,476	144	48,620
POLICE	125,662.69	18.4861	124,530		124,530	369	124,899
FIRE	7,425.00	1.0923	7,358		7,358	22	7,380
CODES ADMIN	12,650.00	1.8609	12,536		12,536	37	12,573
SOCIAL SERVICES	7,576.84	1.1146	7,509		7,509	22	7,531
HEALTH	12,477.78	1.8356	12,366		12,366	37	12,403
PARKS	115,814.92	17.0375	114,773		114,773	341	115,114
ARTS COMMISSION	1,925.00	0.2832	1,908		1,908	6	1,914
PUBLIC WORKS	13,649.95	2.0080	13,527		13,527	40	13,567
STATE FAIR BD	17,798.97	2.6184	17,639		17,639	52	17,691
CONVENTION CTR	2,890.54	0.4252	2,865		2,865	9	2,874
WATER & SEWER	4,508.25	0.6632	4,468		4,468	13	4,481
BORDEAUX LONG-TERM CARE	86,420.69	12.7133	85,643		85,643	255	85,898
GENERAL HOSP	5,325.00	0.7834	5,277		5,277	16	5,293
EDUCATION	5,534.29	0.8141	5,485		5,485	16	5,501
COMMUNICATION CENTER	3,609.51	0.5310	3,577		3,577	11	3,588
ALL OTHER	18,325.81	2.6959	18,161		18,161	54	18,215

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

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	679,766.49	100.0000	673,651		673,651	2,004	675,655
TOTAL	679,766.49	100.0000	673,651		673,651	2,004	675,655

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2010 UNEMPLOYMENT COST REPORTS

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

Activity - INJURED ON DUTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	139,298.00	0.9205	147,332	-77,291	70,041	438	70,479
FLEET MANAGEMENT	0.00			-1,148	-1,148		-1,148
DIRECTOR OF FINANCE	232.43	0.0015	246		246	1	247
PAYROLL	5,705.61	0.0377	6,035		6,035	18	6,053
HUMAN RESOURCES	5,898.58	0.0390	6,239		6,239	19	6,258
INFORMATION SYSTEMS	1,332.59	0.0088	1,409	-1,461	-52	4	-48
ELECTIONS	4,408.76	0.0291	4,663		4,663	14	4,677
PLANNING COMM	3,685.71	0.0244	3,898		3,898	12	3,910
REGISTER/DEEDS	7,849.14	0.0519	8,302		8,302	25	8,327
HISTORICAL COMM	1,469.54	0.0097	1,554		1,554	5	1,559
COMM ED ALLIANCE	72.11	0.0005	76		76		76
COUNTY CLERK	84,212.13	0.5565	89,069		89,069	265	89,334
DISTRICT ATTOR	157.33	0.0010	166		166		166
PUBLIC DEFENDER	2,270.62	0.0150	2,402		2,402	7	2,409
CLERK/MASTER	3,314.25	0.0219	3,505		3,505	10	3,515
JUVENILE COURT	160,812.06	1.0627	170,087		170,087	506	170,593
GEN SESSIONS CT	16,075.01	0.1062	17,002		17,002	51	17,053
ST TRIAL COURTS	11,228.02	0.0742	11,876		11,876	35	11,911
SHERIFF ADMIN	470,659.55	3.1103	497,805		497,805	1,481	499,286
POLICE	3,386,710.07	22.3807	3,582,041		3,582,041	10,658	3,592,699
FIRE	6,364,032.29	42.0560	6,731,084		6,731,084	20,026	6,751,110
CODES ADMIN	24,887.40	0.1645	26,323		26,323	78	26,401
BEER BOARD	7,146.88	0.0472	7,559		7,559	22	7,581
SOIL & WATER	7,437.51	0.0492	7,866		7,866	23	7,889
SOCIAL SERVICES	23,782.02	0.1572	25,154		25,154	75	25,229
HEALTH	103,605.68	0.6847	109,581		109,581	326	109,907
PARKS	293,039.10	1.9365	309,940		309,940	922	310,862
PUBLIC WORKS	533,092.28	3.5229	563,839		563,839	1,678	565,517
FARMERS MARKET	326.29	0.0022	345	-1,245	-900	1	-899
MUNI AUDITORIUM	6,500.42	0.0430	6,875		6,875	20	6,895
STATE FAIR BD	22,444.59	0.1483	23,739	-22,168	1,571	71	1,642
CONVENTION CTR	894.76	0.0059	946	-686	260	3	263

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

Activity - INJURED ON DUTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WATER & SEWER	513,402.12	3.3928	543,013	-939,077	-396,064	1,616	-394,448
BORDEAUX LONG-TERM CARE	677,690.42	4.4784	716,777	-460,865	255,912	2,133	258,045
GENERAL HOSP	402,261.18	2.6583	425,462	-143,397	282,065	1,266	283,331
METRO ACTION COM	136,523.54	0.9022	144,398	-157,172	-12,774	430	-12,344
NCAC	9,413.89	0.0622	9,957		9,957	30	9,987
TAXI TRANSP & LICENSING	3,204.75	0.0212	3,390		3,390	10	3,400
EDUCATION	1,648,429.14	10.8935	1,743,504	-1,681,164	62,340	5,187	67,527
COMMUNICATION CENTER	27,588.88	0.1823	29,180		29,180	87	29,267
ALL OTHER	21,172.61	0.1399	22,394		22,394	67	22,461
SubTotal	15,132,267.26	100.0000	16,005,033	-3,485,674	12,519,359	47,620	12,566,979
Direct Billed				3,485,674	3,485,674		3,485,674
TOTAL	15,132,267.26	100.0000	16,005,033		16,005,033	47,620	16,052,653

Allocation Basis: IOD MEDICAL & EXPENSE PAID BY DEPT

Allocation Source: ASC

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MAXIMUS
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	57,934	2,659	0	0	27,216	0	26,614
MAYOR	64,681	5,849	0	0	0	0	48,794
GENERAL SERVICES	723,610	60,092	0	55,219	0	0	510,113
GENERAL SERVICES	32,023	0	0	0	0	0	0
FLEET MANAGEMENT	(1,148)	0	0	0	0	0	0
DIRECTOR OF FINANCE	545,311	27,653	0	220,874	0	0	266,146
PAYROLL	6,053	0	0	0	0	0	0
OFFICE OF MANAGEMENT	36,460	3,723	0	0	0	0	31,050
HUMAN RESOURCES	189,590	15,422	0	27,609	0	0	133,073
INFORMATION SYSTEMS	197,933	18,613	0	0	0	0	155,252
DEPARTMENT OF LAW	118,818	4,255	0	55,219	0	0	44,358
ELECTIONS	126,491	9,041	0	0	0	0	75,408
PLANNING COMM	171,660	16,486	0	0	0	0	137,509
REGISTER/DEEDS	70,830	6,382	0	0	0	0	53,229
HISTORICAL COMM	11,974	1,063	0	0	0	0	8,871
COMM ED ALLIANCE	26,119	2,659	0	0	0	0	22,179
ASSESSOR PROP	295,127	23,398	0	55,219	0	0	204,045
TRUSTEE	78,127	7,977	0	0	0	0	66,536
COUNTY CLERK	445,936	29,249	0	27,609	27,216	0	252,838
DISTRICT ATTOR	44,295	4,255	0	0	0	0	35,486
PUBLIC DEFENDER	33,658	3,190	0	0	0	0	26,614
JUVENILE CT CLRK	83,335	8,508	0	0	0	0	70,973
CIRCUIT CT CLERK	423,106	43,075	0	0	0	0	359,297
CRIMINAL CT CLRK	260,192	23,931	0	0	0	0	199,609
CLERK/MASTER	34,764	3,190	0	0	0	0	26,614
JUVENILE COURT	373,348	15,953	0	27,609	0	0	137,509
GEN SESSIONS CT	285,997	26,058	0	0	0	0	217,353
ST TRIAL COURTS	178,765	17,017	0	0	0	0	141,944
SHERIFF ADMIN	1,533,346	97,318	0	27,609	0	0	816,181
POLICE	13,791,204	474,892	0	55,219	4,572,166	0	4,715,217
FIRE	14,765,376	309,504	0	27,609	4,218,370	0	3,273,594
CODES ADMIN	451,480	38,821	0	27,609	0	0	328,247
BEER BOARD	23,207	1,596	0	0	0	0	13,307
AGRICULTURAL EXT	26,043	2,659	0	0	0	0	22,179
SOIL & WATER	18,304	1,063	0	0	0	0	8,871
SOCIAL SERVICES	694,238	67,537	0	0	0	0	563,342

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MAXIMUS
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
HEALTH	1,290,047	115,931	0	27,609	0	0	971,432
PUBLIC LIBRARY	589,594	56,902	0	27,609	0	0	479,062
PARKS	1,565,568	103,168	0	110,438	0	0	878,281
ARTS COMMISSION	17,540	1,596	0	0	0	0	13,307
PUBLIC WORKS	4,893,357	219,631	0	1,849,827	0	0	2,129,167
SOLID WASTE	1,678,391	85,443	0	719,643	0	0	828,315
HUMAN RELATIONS	10,415	1,063	0	0	0	0	8,871
FARMERS MARKET	30,350	3,190	0	0	0	0	26,614
MUNI AUDITORIUM	53,770	4,786	0	0	0	0	39,921
STATE FAIR BD	92,251	7,445	0	0	0	0	62,100
CONVENTION CTR	50,012	4,786	0	0	0	0	39,921
WATER & SEWER	3,058,496	249,942	0	828,280	27,216	0	2,222,318
BORDEAUX LONG-TERM	1,730,436	138,266	0	27,609	0	0	1,157,734
GENERAL HOSP	2,564,309	215,908	0	110,438	27,216	0	1,823,099
METRO ACTION COM	321,000	34,035	0	0	0	0	283,889
NCAC	51,656	4,255	0	0	0	0	35,486
MDHA	5,209	532	0	0	0	0	4,436
TAXI TRANSP & LICENSING	35,686	0	0	27,609	0	0	4,436
EDUCATION	22,999,357	885,439	11,526,995	1,104,374	0	0	8,924,764
COMMUNICATION CENTER	58,898	2,659	0	0	0	0	22,179
ALL OTHER	262,105	2,127	0	0	0	200,595	17,743
KNOWLES HOME	20,834	2,127	0	0	0	0	17,743
Direct Billed	3,485,674	0	0	0	0	0	0
Total	81,083,142	3,512,319	11,526,995	5,440,840	8,899,400	200,595	32,983,170

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	INJURED ON DUTY
LEGISLATIVE	1,445	0	0
MAYOR	2,650	7,388	0
GENERAL SERVICES	27,707	0	70,479
GENERAL SERVICES	0	32,023	0
FLEET MANAGEMENT	0	0	(1,148)
DIRECTOR OF FINANCE	14,456	15,935	247
PAYROLL	0	0	6,053
OFFICE OF MANAGEMENT	1,687	0	0
HUMAN RESOURCES	7,228	0	6,258
INFORMATION SYSTEMS	8,433	15,683	(48)
DEPARTMENT OF LAW	2,409	12,577	0
ELECTIONS	4,096	33,269	4,677
PLANNING COMM	7,469	6,286	3,910
REGISTER/DEEDS	2,892	0	8,327
HISTORICAL COMM	481	0	1,559
COMM ED ALLIANCE	1,205	0	76
ASSESSOR PROP	11,083	1,382	0
TRUSTEE	3,614	0	0
COUNTY CLERK	13,733	5,957	89,334
DISTRICT ATTOR	1,928	2,460	166
PUBLIC DEFENDER	1,445	0	2,409
JUVENILE CT CLRK	3,854	0	0
CIRCUIT CT CLERK	19,516	1,218	0
CRIMINAL CT CLRK	10,842	25,810	0
CLERK/MASTER	1,445	0	3,515
JUVENILE COURT	7,469	14,215	170,593
GEN SESSIONS CT	11,806	13,727	17,053
ST TRIAL COURTS	7,710	183	11,911
SHERIFF ADMIN	44,332	48,620	499,286
POLICE	256,112	124,899	3,592,699
FIRE	177,809	7,380	6,751,110
CODES ADMIN	17,829	12,573	26,401
BEER BOARD	723	0	7,581
AGRICULTURAL EXT	1,205	0	0
SOIL & WATER	481	0	7,889
SOCIAL SERVICES	30,599	7,531	25,229

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	INJURED ON DUTY
HEALTH	52,765	12,403	109,907
PUBLIC LIBRARY	26,021	0	0
PARKS	47,705	115,114	310,862
ARTS COMMISSION	723	1,914	0
PUBLIC WORKS	115,648	13,567	565,517
SOLID WASTE	44,990	0	0
HUMAN RELATIONS	481	0	0
FARMERS MARKET	1,445	0	(899)
MUNI AUDITORIUM	2,168	0	6,895
STATE FAIR BD	3,373	17,691	1,642
CONVENTION CTR	2,168	2,874	263
WATER & SEWER	120,707	4,481	(394,448)
BORDEAUX LONG-TERM	62,884	85,898	258,045
GENERAL HOSP	99,024	5,293	283,331
METRO ACTION COM	15,420	0	(12,344)
NCAC	1,928	0	9,987
MDHA	241	0	0
TAXI TRANSP & LICENSING	241	0	3,400
EDUCATION	484,757	5,501	67,527
COMMUNICATION CENTER	1,205	3,588	29,267
ALL OTHER	964	18,215	22,461
KNOWLES HOME	964	0	0
Direct Billed	0	0	3,485,674
Total	1,791,515	675,655	16,052,653

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

POST AUDITS

NATURE AND EXTENT OF SERVICES

Post Audits cost in account 01101412 is for the annual audit of all Metropolitan Government departments by an independent certified public accountant. 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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department POST AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,592,714			1,592,714
POST AUDITS		20	20	
FINANCE OPERATIONS		58	58	
OFFICE OF MANAGEMENT BUDGET		1,153	1,153	
INTERNAL AUDIT		604	604	
BUSINESS SOLUTIONS		19	19	
PUBLIC PROPERTY ADMINISTRATION		149	149	
PURCHASING		1,816	1,816	
FINANCIAL ACCOUNTABILITY		182	182	
TREASURY		30	30	
Total Allocated Additions:		4,031	4,031	4,031
Total To Be Allocated:	1,592,714	4,031		1,596,745

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department POST AUDITS

	Total	General & Admin	POST AUDITS	INTERNAL AUDIT
Other Expense & Cost				
MANAGEMENT CONSULTANT	320,810	0	320,810	0
AUDITING SERVICE	1,087,720	0	905,524	182,196
OTHER EXPENSES	184,184	0	184,184	0
Departmental Totals				
Total Expenditures	1,592,714	0	1,410,518	182,196
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,592,714	0	1,410,518	182,196
Allocation Step 1				
1st Allocation	1,592,714	0	1,410,518	182,196
Allocation Step 2				
Inbound- All Others	4,031	4,031	0	0
Reallocate Admin Costs		(4,031)	3,570	461
2nd Allocation	4,031	0	3,570	461
Total For 005 POST AUDITS				
Total Allocated	1,596,745	0	1,414,088	182,657

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

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	1,459	0.0636	898		898		898
POST AUDITS	33	0.0014	20		20		20
CORPORATE DUES	15	0.0007	9		9		9
INSURANCE	34	0.0015	21		21		21
LEGISLATIVE	1,387	0.0605	853		853	2	855
MAYOR	2,918	0.1273	1,795		1,795	5	1,800
EMPLOYEE HEALTH & WELLNESS	611	0.0267	376		376	1	377
GENERAL SERVICES OVERHEAD	655	0.0286	403		403	1	404
GENERAL SERVICES FACILITIES	10,311	0.4498	6,344		6,344	16	6,360
FLEET MANAGEMENT	528,701	23.0622	325,296		325,296	824	326,120
POSTAL SERVICE	520	0.0227	320		320	1	321
RADIO SHOP	1,325	0.0578	815		815	2	817
DIRECTOR OF FINANCE	467	0.0204	287		287	1	288
MINORITY SMALL BUSINESS	647	0.0282	398		398	1	399
FINANCE OPERATIONS	1,127	0.0492	693		693	2	695
PAYROLL	411	0.0179	253		253	1	254
OFFICE OF MANAGEMENT BUDGET	794	0.0346	489		489	1	490
INTERNAL AUDIT	1,119	0.0488	688		688	2	690
BUSINESS SOLUTIONS	641	0.0280	394		394	1	395
PUBLIC PROPERTY ADMINISTRATION	347	0.0151	213		213	1	214
PURCHASING	471	0.0205	290		290	1	291
FINANCIAL ACCOUNTABILITY	329	0.0144	202		202	1	203
TREASURY	1,336	0.0583	822		822	2	824
GRANTS COORDINATION	335	0.0146	206		206	1	207
HUMAN RESOURCES	3,028	0.1321	1,863		1,863	5	1,868
INFORMATION SYSTEMS	7,211	0.3145	4,437		4,437	11	4,448
DEPARTMENT OF LAW	4,203	0.1833	2,586		2,586	7	2,593
CENTRAL RECORDS	309	0.0135	190		190		190
ELECTIONS	1,071	0.0467	659		659	2	661
SURPLUS PROPERTY	2,601	0.1135	1,600		1,600	4	1,604
PLANNING COMM	4,412	0.1925	2,715		2,715	7	2,722
ADV PLAN/RSCH	174	0.0076	107		107		107

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

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	454	0.0198	279		279	1	280
HISTORICAL COMM	1,189	0.0519	732		732	2	734
COMM ED ALLIANCE	198	0.0086	122		122		122
GOVT ACCESS TV	75	0.0033	46		46		46
ASSESSOR PROP	736	0.0321	453		453	1	454
TRUSTEE	575	0.0251	354		354	1	355
COUNTY CLERK	1,093	0.0477	672		672	2	674
DISTRICT ATTOR	2,589	0.1129	1,593		1,593	4	1,597
DA DRUG ENF	1,511	0.0659	930		930	2	932
DA SPECIAL OPNS	34	0.0015	21		21		21
PUBLIC DEFENDER	2,730	0.1191	1,680		1,680	4	1,684
JUVENILE CT CLRK	513	0.0224	316		316	1	317
CIRCUIT CT CLERK	1,215	0.0530	748		748	2	750
CRIMINAL CT CLRK	1,066	0.0465	656		656	2	658
CLERK/MASTER	530	0.0231	326		326	1	327
JUVENILE COURT	7,759	0.3385	4,774		4,774	12	4,786
GEN SESSIONS CT	5,295	0.2310	3,258		3,258	8	3,266
ST TRIAL COURTS	4,704	0.2052	2,894		2,894	7	2,901
JUSTICE INFO SYS	1,574	0.0687	968		968	2	970
SHERIFF ADMIN	3,209	0.1400	1,974		1,974	5	1,979
SH FACILITY MTN	784	0.0342	482		482	1	483
SH WAREHOUSE	2,222	0.0969	1,367		1,367	3	1,370
SH CRIM JUST CTR	2,696	0.1176	1,659		1,659	4	1,663
SH HILL JAIL	1,094	0.0477	673		673	2	675
SH CORR WORK CTR	2,950	0.1287	1,815		1,815	5	1,820
SH TRANSPORTATION	458	0.0200	282		282	1	283
SH WARRANTS	1,017	0.0444	626		626	2	628
SH TRAINING ACAD	652	0.0284	401		401	1	402
SH DEBERRY	271	0.0118	167		167		167
SH LAW ENF BLOCK	13	0.0006	8		8		8
SH DAY REPORTING	1,676	0.0731	1,031		1,031	3	1,034
SH OTHER	843	0.0368	519		519	1	520

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

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	44,947	1.9606	27,655		27,655	70	27,725
POLICE DRUG ENF	868	0.0379	534		534	1	535
FIRE	26,980	1.1769	16,600		16,600	42	16,642
CODES ADMIN	8,839	0.3856	5,438		5,438	14	5,452
BEER BOARD	1,472	0.0642	906		906	2	908
AGRICULTURAL EXT	476	0.0208	293		293	1	294
SOIL & WATER	763	0.0333	469		469	1	470
SOCIAL SERVICES	6,828	0.2978	4,201		4,201	11	4,212
HEALTH	30,837	1.3451	18,973		18,973	48	19,021
PUBLIC LIBRARY	16,797	0.7327	10,335		10,335	26	10,361
PARKS	43,005	1.8759	26,460		26,460	67	26,527
ARTS COMMISSION	1,651	0.0720	1,016		1,016	3	1,019
PUBLIC WORKS	15,072	0.6574	9,273		9,273	23	9,296
SOLID WASTE	8,572	0.3739	5,274		5,274	13	5,287
HUMAN RELATIONS	1,041	0.0454	641		641	2	643
ADA MANAGEMENT	12	0.0005	7		7		7
FARMERS MARKET	1,581	0.0690	973		973	2	975
MUNI AUDITORIUM	2,730	0.1191	1,680		1,680	4	1,684
STATE FAIR BD	4,482	0.1955	2,758		2,758	7	2,765
CONVENTION CTR	4,615	0.2013	2,839		2,839	7	2,846
SPORTS AUTHORITY	918	0.0400	565		565	1	566
WATER & SEWER	67,747	2.9552	41,683		41,683	106	41,789
STORM WATER	293	0.0128	180		180		180
BORDEAUX LONG-TERM CARE	25,334	1.1051	15,587		15,587	39	15,626
GENERAL HOSP	16,689	0.7280	10,268		10,268	26	10,294
METRO ACTION COM	25,965	1.1326	15,976		15,976	40	16,016
NCAC	19,693	0.8590	12,117		12,117	31	12,148
MDHA	149	0.0065	92		92		92
METRO TRANSIT	470	0.0205	289		289	1	290
DES	24	0.0010	15		15		15
TAXI TRANSP & LICENSING	1,142	0.0498	703		703	2	705
EDUCATION	876,015	38.2118	538,991		538,991	1,364	540,355

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

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	4,294	0.1873	2,642		2,642	7	2,649
ALL OTHER	385,889	16.8326	237,427		237,427	601	238,028
KNOWLES HOME	4,615	0.2013	2,839		2,839	7	2,846
CRIMINAL JUSTICE PLANNING	338	0.0147	208		208	1	209
COMM ED COMM	571	0.0249	351		351	1	352
CONVENTION CTR AUTH	1,118	0.0488	688		688	2	690
FLOOD	8,946	0.3902	5,504		5,504	14	5,518
SubTotal	2,292,505	100.0000	1,410,518		1,410,518	3,570	1,414,088
TOTAL	2,292,505	100.0000	1,410,518		1,410,518	3,570	1,414,088

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2010 FINANCE DEPT RECORDS

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

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL HOSP	182,196	100.0000	182,196		182,196	461	182,657
SubTotal	182,196	100.0000	182,196		182,196	461	182,657
TOTAL	182,196	100.0000	182,196		182,196	461	182,657

Allocation Basis: POST AUDIT DIRECT ASSIGN

Allocation Source: DIRECT ASSIGN

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
EMPLOYEE BENEFITS	898	898	0
POST AUDITS	20	20	0
CORPORATE DUES	9	9	0
INSURANCE	21	21	0
LEGISLATIVE	855	855	0
MAYOR	1,800	1,800	0
EMPLOYEE HEALTH &	377	377	0
GENERAL SERVICES	404	404	0
GENERAL SERVICES	6,360	6,360	0
FLEET MANAGEMENT	326,120	326,120	0
POSTAL SERVICE	321	321	0
RADIO SHOP	817	817	0
DIRECTOR OF FINANCE	288	288	0
MINORITY SMALL BUSINESS	399	399	0
FINANCE OPERATIONS	695	695	0
PAYROLL	254	254	0
OFFICE OF MANAGEMENT	490	490	0
INTERNAL AUDIT	690	690	0
BUSINESS SOLUTIONS	395	395	0
PUBLIC PROPERTY	214	214	0
PURCHASING	291	291	0
FINANCIAL	203	203	0
TREASURY	824	824	0
GRANTS COORDINATION	207	207	0
HUMAN RESOURCES	1,868	1,868	0
INFORMATION SYSTEMS	4,448	4,448	0
DEPARTMENT OF LAW	2,593	2,593	0
CENTRAL RECORDS	190	190	0
ELECTIONS	661	661	0
SURPLUS PROPERTY	1,604	1,604	0
PLANNING COMM	2,722	2,722	0
ADV PLAN/RSCH	107	107	0
REGISTER/DEEDS	280	280	0
HISTORICAL COMM	734	734	0
COMM ED ALLIANCE	122	122	0
GOVT ACCESS TV	46	46	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
ASSESSOR PROP	454	454	0
TRUSTEE	355	355	0
COUNTY CLERK	674	674	0
DISTRICT ATTOR	1,597	1,597	0
DA DRUG ENF	932	932	0
DA SPECIAL OPNS	21	21	0
PUBLIC DEFENDER	1,684	1,684	0
JUVENILE CT CLRK	317	317	0
CIRCUIT CT CLERK	750	750	0
CRIMINAL CT CLRK	658	658	0
CLERK/MASTER	327	327	0
JUVENILE COURT	4,786	4,786	0
GEN SESSIONS CT	3,266	3,266	0
ST TRIAL COURTS	2,901	2,901	0
JUSTICE INFO SYS	970	970	0
SHERIFF ADMIN	1,979	1,979	0
SH FACILITY MTN	483	483	0
SH WAREHOUSE	1,370	1,370	0
SH CRIM JUST CTR	1,663	1,663	0
SH HILL JAIL	675	675	0
SH CORR WORK CTR	1,820	1,820	0
SH TRANSPORTATION	283	283	0
SH WARRANTS	628	628	0
SH TRAINING ACAD	402	402	0
SH DEBERRY	167	167	0
SH LAW ENF BLOCK	8	8	0
SH DAY REPORTING	1,034	1,034	0
SH OTHER	520	520	0
POLICE	27,725	27,725	0
POLICE DRUG ENF	535	535	0
FIRE	16,642	16,642	0
CODES ADMIN	5,452	5,452	0
BEER BOARD	908	908	0
AGRICULTURAL EXT	294	294	0
SOIL & WATER	470	470	0
SOCIAL SERVICES	4,212	4,212	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
HEALTH	19,021	19,021	0
PUBLIC LIBRARY	10,361	10,361	0
PARKS	26,527	26,527	0
ARTS COMMISSION	1,019	1,019	0
PUBLIC WORKS	9,296	9,296	0
SOLID WASTE	5,287	5,287	0
HUMAN RELATIONS	643	643	0
ADA MANAGEMENT	7	7	0
FARMERS MARKET	975	975	0
MUNI AUDITORIUM	1,684	1,684	0
STATE FAIR BD	2,765	2,765	0
CONVENTION CTR	2,846	2,846	0
SPORTS AUTHORITY	566	566	0
WATER & SEWER	41,789	41,789	0
STORM WATER	180	180	0
BORDEAUX LONG-TERM	15,626	15,626	0
GENERAL HOSP	192,951	10,294	182,657
METRO ACTION COM	16,016	16,016	0
NCAC	12,148	12,148	0
MDHA	92	92	0
METRO TRANSIT	290	290	0
DES	15	15	0
TAXI TRANSP & LICENSING	705	705	0
EDUCATION	540,355	540,355	0
COMMUNICATION CENTER	2,649	2,649	0
ALL OTHER	238,028	238,028	0
KNOWLES HOME	2,846	2,846	0
CRIMINAL JUSTICE	209	209	0
COMM ED COMM	352	352	0
CONVENTION CTR AUTH	690	690	0
FLOOD	5,518	5,518	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
Direct Billed	0	0	0
Total	1,596,745	1,414,088	182,657

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

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department CORPORATE DUES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	338,499			338,499
POST AUDITS	9		9	
FINANCE OPERATIONS		26	26	
OFFICE OF MANAGEMENT BUDGET		280	280	
INTERNAL AUDIT		128	128	
BUSINESS SOLUTIONS		9	9	
PUBLIC PROPERTY ADMINISTRATION		32	32	
PURCHASING		386	386	
FINANCIAL ACCOUNTABILITY		39	39	
TREASURY		7	7	
Total Allocated Additions:	9	907	916	916
Total To Be Allocated:	338,508	907		339,415

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department CORPORATE DUES

	Total	General & Admin	CORPORATE DUES
Other Expense & Cost			
CORPORATE DUES	338,499	0	338,499
Departmental Totals			
Total Expenditures	338,499	0	338,499
Deductions			
Total Deductions	0	0	0
Functional Cost	338,499	0	338,499
Allocation Step 1			
Inbound- All Others	9	9	0
Reallocate Admin Costs		(9)	9
1st Allocation	338,508	0	338,508
Allocation Step 2			
Inbound- All Others	907	907	0
Reallocate Admin Costs		(907)	907
2nd Allocation	907	0	907
Total For 006 CORPORATE			
Total Allocated	339,415	0	339,415

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

Activity - CORPORATE DUES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	308,732	91.2065	308,741		308,741	827	309,568
MAYOR	29,766	8.7935	29,767		29,767	80	29,847
SubTotal	338,498	100.0000	338,508		338,508	907	339,415
TOTAL	338,498	100.0000	338,508		338,508	907	339,415

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART

Allocation Source: FINANCE DIVISION OF ACCOUNTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CORPORATE DUES

Receiving Department	Total	CORPORATE DUES
LEGISLATIVE	309,568	309,568
MAYOR	29,847	29,847
Direct Billed	0	0
Total	339,415	339,415

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

INSURANCE

NATURE AND EXTENT OF SERVICES

Insurance represents general fund GSD 10101 and USD 18301 costs as charged to Administrative accounts 01101301, 01101302, 01101308, 01191301, 01191308 as incurred for:

Property Building and Contents – All risk are covered. The amount is funded by participating departments and agencies.
Judgments and Losses - resulting from liability claims against departments and agencies. The amount is funded by participating departments and agencies.
Self-Insured Liability – vehicle and non-vehicle liability for bodily injury and property damage to the public. The amount is funded by participating departments and agencies.
Surety Bonds for employee dishonesty, failure of officials to perform duty, and losses caused by officials.

Property insurance was allocated based on property values for covered property. Liability and surety bond were allocated based on premium Judgment and Losses were allocated based on calculate liability for Full Time Employee Equivalents per department and agencies. Surety costs were allocated directly to Law. Metro Nashville Public Schools self-insured liability costs were allocated directly to the Board of Education.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,704,520			1,704,520
BUILDING USE ALLOWANCE	6,060		6,060	
POST AUDITS	21		21	
FINANCE OPERATIONS		134	134	
OFFICE OF MANAGEMENT BUDGET		1,310	1,310	
INTERNAL AUDIT		646	646	
BUSINESS SOLUTIONS		20	20	
PUBLIC PROPERTY ADMINISTRATION		159	159	
PURCHASING		1,943	1,943	
FINANCIAL ACCOUNTABILITY		195	195	
TREASURY		31	31	
DEPARTMENT OF LAW		263,463	263,463	
Total Allocated Additions:	6,081	267,901	273,982	273,982
Total To Be Allocated:	1,710,601	267,901		1,978,502

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	JUDGEMENT AND LOSS	PROPERTY LOSS	SELF INSURED
Other Expense & Cost					
JUDGEMENT AND LOSS	741,900	0	741,900	0	0
PROPERTY LOSS	178,600	0	0	178,600	0
SELF INSURED	766,400	0	0	0	766,400
SURETY BOND	17,620	0	0	0	0
Departmental Totals					
Total Expenditures	1,704,520	0	741,900	178,600	766,400
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,704,520	0	741,900	178,600	766,400
Allocation Step 1					
Inbound- All Others	6,081	6,081	0	0	0
Reallocate Admin Costs		(6,081)	2,647	637	2,734
1st Allocation	1,710,601	0	744,547	179,237	769,134
Allocation Step 2					
Inbound- All Others	267,901	267,901	0	0	0
Reallocate Admin Costs		(267,901)	116,605	28,071	120,456
2nd Allocation	267,901	0	116,605	28,071	120,456
Total For 103 INSURANCE					
Total Allocated	1,978,502	0	861,152	207,308	889,590

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	SURETY BOND
Other Expense & Cost	
JUDGEMENT AND LOSS	0
PROPERTY LOSS	0
SELF INSURED	0
SURETY BOND	17,620
Departmental Totals	
Total Expenditures	17,620
Deductions	
Total Deductions	0
Functional Cost	17,620
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	63
1st Allocation	17,683
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,769
2nd Allocation	2,769
Total For 103 INSURANCE	
Total Allocated	20,452

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - JUDGEMENT AND LOSS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	8,200	0.7278	5,419		5,419	849	6,268
MAYOR	6,200	0.5503	4,097		4,097	642	4,739
GENERAL SERVICES OVERHEAD	2,000	0.1775	1,322		1,322	207	1,529
FINANCE OPERATIONS	18,500	1.6420	12,225		12,225	1,915	14,140
INTERNAL AUDIT	2,100	0.1864	1,388		1,388	217	1,605
HUMAN RESOURCES	9,200	0.8165	6,080		6,080	952	7,032
INFORMATION SYSTEMS	1,500	0.1331	991		991	155	1,146
DEPARTMENT OF LAW	8,400	0.7455	5,551		5,551	869	6,420
ELECTIONS	5,500	0.4882	3,635		3,635	569	4,204
PLANNING COMM	7,100	0.6302	4,692		4,692	735	5,427
HISTORICAL COMM	1,400	0.1243	925		925	145	1,070
ASSESSOR PROP	15,000	1.3313	9,912		9,912	1,552	11,464
TRUSTEE	4,700	0.4171	3,106		3,106	486	3,592
COUNTY CLERK	12,300	1.0917	8,128		8,128	1,273	9,401
DISTRICT ATTOR	14,300	1.2692	9,450		9,450	1,480	10,930
PUBLIC DEFENDER	11,600	1.0296	7,666		7,666	1,201	8,867
JUVENILE CT CLRK	5,200	0.4615	3,436		3,436	538	3,974
CIRCUIT CT CLERK	8,900	0.7899	5,881		5,881	921	6,802
CRIMINAL CT CLRK	14,600	1.2958	9,648		9,648	1,511	11,159
CLERK/MASTER	4,900	0.4349	3,238		3,238	507	3,745
JUVENILE COURT	17,600	1.5621	11,630		11,630	1,821	13,451
GEN SESSIONS CT	19,400	1.7218	12,820		12,820	2,008	14,828
ST TRIAL COURTS	13,900	1.2337	9,185		9,185	1,439	10,624
JUSTICE INFO SYS	3,500	0.3106	2,313		2,313	362	2,675
SHERIFF ADMIN	136,200	12.0884	90,004		90,004	14,096	104,100
POLICE	278,600	24.7270	184,103		184,103	28,834	212,937
FIRE	188,600	16.7392	124,631		124,631	19,519	144,150
CODES ADMIN	15,900	1.4112	10,507		10,507	1,646	12,153
BEER BOARD	700	0.0621	463		463	72	535
AGRICULTURAL EXT	1,500	0.1331	991		991	155	1,146
SOIL & WATER	200	0.0178	132		132	21	153
SOCIAL SERVICES	14,500	1.2869	9,582		9,582	1,501	11,083

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - JUDGEMENT AND LOSS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	43,300	3.8431	28,614		28,614	4,481	33,095
PUBLIC LIBRARY	51,800	4.5975	34,231		34,231	5,361	39,592
PARKS	98,000	8.6980	64,760		64,760	10,142	74,902
ARTS COMMISSION	1,000	0.0888	661		661	103	764
PUBLIC WORKS	48,500	4.3046	32,050		32,050	5,019	37,069
HUMAN RELATIONS	800	0.0710	529		529	83	612
TAXI TRANSP & LICENSING	700	0.0621	463		463	72	535
COMMUNICATION CENTER	29,800	2.6449	19,692		19,692	3,084	22,776
CRIMINAL JUSTICE PLANNING	600	0.0533	396		396	62	458
SubTotal	1,126,700	100.0000	744,547		744,547	116,605	861,152
TOTAL	1,126,700	100.0000	744,547		744,547	116,605	861,152

Allocation Basis: USD AND GSD J&L PREMIUM AMOUNTS

Allocation Source: INSURANCE

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - PROPERTY LOSS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	94,000	23.5944	42,290		42,290	6,623	48,913
ELECTIONS	2,800	0.7028	1,260		1,260	197	1,457
PLANNING COMM	1,600	0.4016	720		720	113	833
JUVENILE COURT	7,000	1.7570	3,149		3,149	493	3,642
SHERIFF ADMIN	45,300	11.3705	20,380		20,380	3,192	23,572
FIRE	40,400	10.1406	18,176		18,176	2,847	21,023
SOCIAL SERVICES	5,500	1.3805	2,474		2,474	388	2,862
HEALTH	14,700	3.6898	6,613		6,613	1,036	7,649
PUBLIC LIBRARY	72,800	18.2731	32,752		32,752	5,129	37,881
PARKS	102,700	25.7781	46,204		46,204	7,236	53,440
MUNI AUDITORIUM	11,600	2.9116	5,219		5,219	817	6,036
SubTotal	398,400	100.0000	179,237		179,237	28,071	207,308
TOTAL	398,400	100.0000	179,237		179,237	28,071	207,308

Allocation Basis: USD AND GSD PROP LOSS PREMIUM AMOUNTS

Allocation Source: INSURANCE

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SELF INSURED

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	13,800	1.0295	7,918		7,918	1,240	9,158
GENERAL SERVICES OVERHEAD	10,800	0.8057	6,197		6,197	970	7,167
GENERAL SERVICES FACILITIES	3,200	0.2387	1,836		1,836	288	2,124
FINANCE OPERATIONS	500	0.0373	287		287	45	332
HUMAN RESOURCES	400	0.0298	230		230	36	266
DEPARTMENT OF LAW	400	0.0298	230		230	36	266
ELECTIONS	200	0.0149	115		115	18	133
PLANNING COMM	200	0.0149	115		115	18	133
COMM ED ALLIANCE	200	0.0149	115		115	18	133
ASSESSOR PROP	9,300	0.6938	5,336		5,336	836	6,172
TRUSTEE	200	0.0149	115		115	18	133
COUNTY CLERK	1,100	0.0821	631		631	99	730
DISTRICT ATTOR	2,200	0.1641	1,262		1,262	198	1,460
PUBLIC DEFENDER	400	0.0298	230		230	36	266
JUVENILE CT CLRK	200	0.0149	115		115	18	133
CIRCUIT CT CLERK	100	0.0075	57		57	9	66
CRIMINAL CT CLRK	300	0.0224	172		172	27	199
CLERK/MASTER	200	0.0149	115		115	18	133
JUVENILE COURT	7,900	0.5893	4,533		4,533	710	5,243
GEN SESSIONS CT	200	0.0149	115		115	18	133
ST TRIAL COURTS	3,400	0.2536	1,951		1,951	306	2,257
JUSTICE INFO SYS	100	0.0075	57		57	9	66
SHERIFF ADMIN	75,300	5.6173	43,205		43,205	6,766	49,971
POLICE	487,800	36.3895	279,881		279,881	43,831	323,712
FIRE	178,600	13.3234	102,475		102,475	16,049	118,524
CODES ADMIN	17,800	1.3279	10,213		10,213	1,599	11,812
BEER BOARD	600	0.0448	344		344	54	398
SOCIAL SERVICES	16,600	1.2383	9,525		9,525	1,492	11,017
HEALTH	20,200	1.5069	11,590		11,590	1,815	13,405
PUBLIC LIBRARY	28,700	2.1410	16,467		16,467	2,579	19,046
PARKS	271,200	20.2313	155,605		155,605	24,370	179,975
PUBLIC WORKS	158,900	11.8538	91,171		91,171	14,279	105,450

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SELF INSURED

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MUNI AUDITORIUM	19,400	1.4472	11,131		11,131	1,743	12,874
TAXI TRANSP & LICENSING	500	0.0373	287		287	45	332
ARENA	6,700	0.4998	3,844		3,844	602	4,446
COMMUNICATION CENTER	900	0.0671	516		516	81	597
ALL OTHER	2,000	0.1492	1,148		1,148	180	1,328
SubTotal	1,340,500	100.0000	769,134		769,134	120,456	889,590
TOTAL	1,340,500	100.0000	769,134		769,134	120,456	889,590

Allocation Basis: USD AND GSD SIL PREMIUM AMOUNTS

Allocation Source: INSURANCE

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DEPARTMENT OF LAW	100.00	100.0000	17,683		17,683	2,769	20,452
SubTotal	100.00	100.0000	17,683		17,683	2,769	20,452
TOTAL	100.00	100.0000	17,683		17,683	2,769	20,452

Allocation Basis: DIRECT ALLOCATION TO LAW

Allocation Source: INSURANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	JUDGEMENT AND	PROPERTY LOSS	SELF INSURED	SURETY BOND
LEGISLATIVE	6,268	6,268	0	0	0
MAYOR	13,897	4,739	0	9,158	0
GENERAL SERVICES	57,609	1,529	48,913	7,167	0
GENERAL SERVICES	2,124	0	0	2,124	0
FINANCE OPERATIONS	14,472	14,140	0	332	0
INTERNAL AUDIT	1,605	1,605	0	0	0
HUMAN RESOURCES	7,298	7,032	0	266	0
INFORMATION SYSTEMS	1,146	1,146	0	0	0
DEPARTMENT OF LAW	27,138	6,420	0	266	20,452
ELECTIONS	5,794	4,204	1,457	133	0
PLANNING COMM	6,393	5,427	833	133	0
HISTORICAL COMM	1,070	1,070	0	0	0
COMM ED ALLIANCE	133	0	0	133	0
ASSESSOR PROP	17,636	11,464	0	6,172	0
TRUSTEE	3,725	3,592	0	133	0
COUNTY CLERK	10,131	9,401	0	730	0
DISTRICT ATTOR	12,390	10,930	0	1,460	0
PUBLIC DEFENDER	9,133	8,867	0	266	0
JUVENILE CT CLRK	4,107	3,974	0	133	0
CIRCUIT CT CLERK	6,868	6,802	0	66	0
CRIMINAL CT CLRK	11,358	11,159	0	199	0
CLERK/MASTER	3,878	3,745	0	133	0
JUVENILE COURT	22,336	13,451	3,642	5,243	0
GEN SESSIONS CT	14,961	14,828	0	133	0
ST TRIAL COURTS	12,881	10,624	0	2,257	0
JUSTICE INFO SYS	2,741	2,675	0	66	0
SHERIFF ADMIN	177,643	104,100	23,572	49,971	0
POLICE	536,649	212,937	0	323,712	0
FIRE	283,697	144,150	21,023	118,524	0
CODES ADMIN	23,965	12,153	0	11,812	0
BEER BOARD	933	535	0	398	0
AGRICULTURAL EXT	1,146	1,146	0	0	0
SOIL & WATER	153	153	0	0	0
SOCIAL SERVICES	24,962	11,083	2,862	11,017	0
HEALTH	54,149	33,095	7,649	13,405	0
PUBLIC LIBRARY	96,519	39,592	37,881	19,046	0

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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	JUDGEMENT AND	PROPERTY LOSS	SELF INSURED	SURETY BOND
PARKS	308,317	74,902	53,440	179,975	0
ARTS COMMISSION	764	764	0	0	0
PUBLIC WORKS	142,519	37,069	0	105,450	0
HUMAN RELATIONS	612	612	0	0	0
MUNI AUDITORIUM	18,910	0	6,036	12,874	0
TAXI TRANSP & LICENSING	867	535	0	332	0
ARENA	4,446	0	0	4,446	0
COMMUNICATION CENTER	23,373	22,776	0	597	0
ALL OTHER	1,328	0	0	1,328	0
CRIMINAL JUSTICE	458	458	0	0	0
Direct Billed	0	0	0	0	0
Total	1,978,502	861,152	207,308	889,590	20,452

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

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

The Board of Health (budget caption "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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE HEALTH & WELLNESS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	387,191			387,191
POST AUDITS	376	1	377	
FINANCE OPERATIONS		1,342	1,342	
PAYROLL		151	151	
OFFICE OF MANAGEMENT BUDGET		297	297	
INTERNAL AUDIT		147	147	
BUSINESS SOLUTIONS		353	353	
PUBLIC PROPERTY ADMINISTRATION		36	36	
PURCHASING		39	39	
FINANCIAL ACCOUNTABILITY		45	45	
TREASURY		13	13	
Total Allocated Additions:	376	2,424	2,800	2,800
Total To Be Allocated:	387,567	2,424		389,991

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE HEALTH & WELLNESS

	Total	General & Admin	CLINIC
Wages & Benefits			
SALARIES & WAGES	244,906	30,687	214,219
FRINGE BENEFITS	108,291	13,569	94,722
Other Expense & Cost			
CONTRACTUAL SERVICES	17,452	2,187	15,265
SUPPLIES	9,579	1,200	8,379
OTHER EXPENSES	6,963	872	6,091
Departmental Totals			
Total Expenditures	387,191	48,515	338,676
Deductions			
Total Deductions	0	0	0
Functional Cost	387,191	48,515	338,676
Allocation Step 1			
Inbound- All Others	376	376	0
Reallocate Admin Costs		(48,891)	48,891
1st Allocation	387,567	0	387,567
Allocation Step 2			
Inbound- All Others	2,424	2,424	0
Reallocate Admin Costs		(2,424)	2,424
2nd Allocation	2,424	0	2,424
Total For 009 EMPLOYEE			
Total Allocated	389,991	0	389,991

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Schedule .4 - Detail Activity Allocations

For Department EMPLOYEE HEALTH & WELLNESS

Activity - CLINIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	97,802	31.7112	122,902	-97,802	25,100	769	25,869
FIRE	42,409	13.7509	53,294	-42,410	10,884	333	11,217
SOCIAL SERVICES	7	0.0023	9	-7	2		2
HEALTH	154,207	50.0000	193,784	-154,207	39,577	1,212	40,789
PARKS	1,550	0.5026	1,948	-1,550	398	12	410
PUBLIC WORKS	11,601	3.7615	14,578	-11,601	2,977	91	3,068
WATER & SEWER	837	0.2715	1,052	-837	215	7	222
SubTotal	308,414	100.0000	387,567	-308,414	79,153	2,424	81,577
Direct Billed				308,414	308,414		308,414
TOTAL	308,414	100.0000	387,567		387,567	2,424	389,991

Allocation Basis: TOTAL CLINIC CHARGES

Allocation Source: HEALTH DEPARTMENT

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Schedule .5 - Allocation Summary

For Department EMPLOYEE HEALTH & WELLNESS

Receiving Department	Total	CLINIC
POLICE	25,869	25,869
FIRE	11,217	11,217
SOCIAL SERVICES	2	2
HEALTH	40,789	40,789
PARKS	410	410
PUBLIC WORKS	3,068	3,068
WATER & SEWER	222	222
Direct Billed	308,414	308,414
Total	389,991	389,991

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

GENERAL SERVICES EXECUTIVE LEADERSHIP

NATURE AND EXTENT OF SERVICES

The General Services Executive Leadership program was created as a central service function in FY-09 to properly allocate administrative costs to the various divisions within the General Services department.

Costs of the program and costs coming into the program were allocated to General Services Facilities (BOSS), Construction Design, E-Bid Surplus Property, Fleet Management, Postal Service and Radio Shop based on the salaries within those divisions.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES OVERHEAD

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,118,552			1,118,552
EMPLOYEE BENEFITS	721,235	2,375	723,610	
POST AUDITS	403	1	404	
INSURANCE	49,809	7,800	57,609	
GENERAL SERVICES FACILITIES		(4,266)	(4,266)	
FLEET MANAGEMENT		391	391	
POSTAL SERVICE		(131)	(131)	
RADIO SHOP		40	40	
FINANCE OPERATIONS		100,347	100,347	
PAYROLL		316	316	
OFFICE OF MANAGEMENT BUDGET		909	909	
INTERNAL AUDIT		424	424	
BUSINESS SOLUTIONS		379	379	
PUBLIC PROPERTY ADMINISTRATION		104	104	
PURCHASING		240	240	
FINANCIAL ACCOUNTABILITY		777	777	
TREASURY		96	96	
GRANTS COORDINATION		3,782	3,782	
HUMAN RESOURCES		73,087	73,087	
INFORMATION SYSTEMS		6,491	6,491	
CENTRAL RECORDS		80	80	
Total Allocated Additions:	771,447	193,242	964,689	964,689
Total To Be Allocated:	1,889,999	193,242		2,083,241

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES OVERHEAD

	Total	General & Admin	GENERAL SERVICES
Wages & Benefits			
SALARIES & WAGES	692,248	0	692,248
FRINGE BENEFITS	216,077	0	216,077
Other Expense & Cost			
CONTRACTUAL SERVICES	172,626	0	172,626
SUPPLIES	29,795	0	29,795
OTHER EXPENSES	7,806	0	7,806
Departmental Totals			
Total Expenditures	1,118,552	0	1,118,552
Deductions			
Total Deductions	0	0	0
Functional Cost	1,118,552	0	1,118,552
Allocation Step 1			
Inbound- All Others	771,447	771,447	0
Reallocate Admin Costs		(771,447)	771,447
1st Allocation	1,889,999	0	1,889,999
Allocation Step 2			
Inbound- All Others	193,242	193,242	0
Reallocate Admin Costs		(193,242)	193,242
2nd Allocation	193,242	0	193,242
Total For 0101 GENERAL			
Total Allocated	2,083,241	0	2,083,241

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Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES OVERHEAD

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	2,115,900	29.2034	551,943		551,943	56,433	608,376
FLEET MANAGEMENT	3,924,400	54.1639	1,023,699		1,023,699	104,667	1,128,366
POSTAL SERVICE	153,000	2.1117	39,911		39,911	4,081	43,992
RADIO SHOP	722,800	9.9760	188,546		188,546	19,278	207,824
SURPLUS PROPERTY	329,300	4.5450	85,900		85,900	8,783	94,683
SubTotal	7,245,400	100.0000	1,889,999		1,889,999	193,242	2,083,241
TOTAL	7,245,400	100.0000	1,889,999		1,889,999	193,242	2,083,241

Allocation Basis: GENERAL SERVICES SALARIES

Allocation Source: EXPENDITURE REPORT

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Schedule .5 - Allocation Summary

For Department GENERAL SERVICES OVERHEAD

Receiving Department	Total	GENERAL SERVICES
GENERAL SERVICES	608,376	608,376
FLEET MANAGEMENT	1,128,366	1,128,366
POSTAL SERVICE	43,992	43,992
RADIO SHOP	207,824	207,824
SURPLUS PROPERTY	94,683	94,683
Direct Billed	0	0
Total	2,083,241	2,083,241

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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 (BOSS) provides services to maintain and operate all Metropolitan buildings except for the Board of Education and Board of Hospitals. In FY-09 Construction Design was added to the division.

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 residual was allocated to departments based on billings.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,770,158			16,770,158
BUILDING USE ALLOWANCE	37,194		37,194	
EMPLOYEE BENEFITS	31,928	95	32,023	
POST AUDITS	6,344	16	6,360	
INSURANCE	1,836	288	2,124	
GENERAL SERVICES OVERHEAD	551,943	56,433	608,376	
GENERAL SERVICES FACILITIES		(2,545)	(2,545)	
FLEET MANAGEMENT		240,228	240,228	
POSTAL SERVICE		(47)	(47)	
RADIO SHOP		1,872	1,872	
MINORITY SMALL BUSINESS ASSISTANCE		6,917	6,917	
FINANCE OPERATIONS		19,866	19,866	
PAYROLL		995	995	
OFFICE OF MANAGEMENT BUDGET		19,326	19,326	
INTERNAL AUDIT		6,392	6,392	
BUSINESS SOLUTIONS		5,963	5,963	
PUBLIC PROPERTY ADMINISTRATION		1,575	1,575	
PURCHASING		16,539	16,539	
FINANCIAL ACCOUNTABILITY		1,922	1,922	
TREASURY		418	418	
INFORMATION SYSTEMS		15,142	15,142	
DEPARTMENT OF LAW		11,445	11,445	
CENTRAL RECORDS		499	499	
Total Allocated Additions:	629,245	403,339	1,032,584	1,032,584
OPERATING REVENUE	(18,843,578)			
Total Departmental Cost Adjustments:	(18,843,578)			(18,843,578)
Total To Be Allocated:	(1,444,175)	403,339		(1,040,836)

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES FACILITIES

	Total	General & Admin	BUILDINGS & SECURITY	DESIGN & CONSTRUCTION
Wages & Benefits				
SALARIES & WAGES	1,739,041	0	1,497,488	241,553
FRINGE BENEFITS	629,727	0	553,009	76,718
Other Expense & Cost				
CONTRACTUAL SERVICES	14,015,496	0	13,956,537	58,959
SUPPLIES	143,501	0	146,272	(2,771)
OTHER EXPENSES	242,393	0	230,062	12,331
Departmental Totals				
Total Expenditures	16,770,158	0	16,383,368	386,790
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
OPERATING REVENUE	(18,843,578)	(18,843,578)	0	0
Functional Cost	(2,073,420)	(18,843,578)	16,383,368	386,790
Allocation Step 1				
Inbound- All Others	629,245	629,245	0	0
Reallocate Admin Costs		18,214,333	(17,794,238)	(420,095)
1st Allocation	(1,444,175)	0	(1,410,870)	(33,305)
Allocation Step 2				
Inbound- All Others	403,339	403,339	0	0
Reallocate Admin Costs		(403,339)	394,036	9,303
2nd Allocation	403,339	0	394,036	9,303
Total For 012 GENERAL				
Total Allocated	(1,040,836)	0	(1,016,834)	(24,002)

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

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	572,900	3.0935	-43,646		-43,646	12,249	-31,397
MAYOR	416,300	2.2479	-31,715		-31,715	8,901	-22,814
GENERAL SERVICES OVERHEAD	56,000	0.3024	-4,266		-4,266		-4,266
GENERAL SERVICES FACILITIES	33,400	0.1804	-2,545		-2,545		-2,545
FLEET MANAGEMENT	886,900	4.7890	-67,567		-67,567	18,962	-48,605
POSTAL SERVICE	8,800	0.0475	-670		-670	188	-482
RADIO SHOP	238,100	1.2857	-18,139		-18,139	5,091	-13,048
DIRECTOR OF FINANCE	38,300	0.2068	-2,918		-2,918	819	-2,099
MINORITY SMALL BUSINESS	3,800	0.0205	-289		-289	81	-208
FINANCE OPERATIONS	127,400	0.6879	-9,706		-9,706	2,724	-6,982
PAYROLL	27,700	0.1496	-2,110		-2,110	592	-1,518
OFFICE OF MANAGEMENT BUDGET	50,100	0.2705	-3,817		-3,817	1,071	-2,746
INTERNAL AUDIT	29,200	0.1577	-2,225		-2,225	624	-1,601
BUSINESS SOLUTIONS	32,200	0.1739	-2,453		-2,453	688	-1,765
PUBLIC PROPERTY ADMINISTRATION	3,700	0.0200	-282		-282	79	-203
PURCHASING	62,500	0.3375	-4,761		-4,761	1,336	-3,425
FINANCIAL ACCOUNTABILITY	3,800	0.0205	-289		-289	81	-208
TREASURY	37,700	0.2036	-2,872		-2,872	806	-2,066
GRANTS COORDINATION	4,600	0.0248	-350		-350	98	-252
HUMAN RESOURCES	158,400	0.8553	-12,067		-12,067	3,387	-8,680
INFORMATION SYSTEMS	430,500	2.3246	-32,797		-32,797	9,204	-23,593
DEPARTMENT OF LAW	81,000	0.4374	-6,171		-6,171	1,732	-4,439
ELECTIONS	267,400	1.4439	-20,371		-20,371	5,717	-14,654
SURPLUS PROPERTY	165,000	0.8910	-12,570		-12,570	3,528	-9,042
PLANNING COMM	111,700	0.6032	-8,510		-8,510	2,388	-6,122
REGISTER/DEEDS	700	0.0038	-53		-53	15	-38
ASSESSOR PROP	115,700	0.6248	-8,814		-8,814	2,474	-6,340
TRUSTEE	30,200	0.1631	-2,301		-2,301	646	-1,655
COUNTY CLERK	120,200	0.6491	-9,157		-9,157	2,570	-6,587
DISTRICT ATTOR	26,200	0.1415	-1,996		-1,996	560	-1,436
PUBLIC DEFENDER	28,400	0.1534	-2,164		-2,164	607	-1,557
JUVENILE CT CLRK	53,700	0.2900	-4,091		-4,091	1,148	-2,943

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

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIRCUIT CT CLERK	812,000	4.3846	-61,861		-61,861	17,361	-44,500
CRIMINAL CT CLRK	323,100	1.7447	-24,615		-24,615	6,908	-17,707
CLERK/MASTER	332,000	1.7927	-25,293		-25,293	7,098	-18,195
JUVENILE COURT	464,000	2.5055	-35,349		-35,349	9,920	-25,429
GEN SESSIONS CT	1,113,600	6.0132	-84,838		-84,838	23,809	-61,029
ST TRIAL COURTS	1,113,700	6.0137	-84,846		-84,846	23,811	-61,035
JUSTICE INFO SYS	500	0.0027	-38		-38	11	-27
SHERIFF ADMIN	2,033,900	10.9826	-154,950		-154,950	43,485	-111,465
POLICE	4,148,200	22.3988	-316,025		-316,025	88,690	-227,335
FIRE	456,100	2.4628	-34,747		-34,747	9,752	-24,995
CODES ADMIN	111,200	0.6005	-8,472		-8,472	2,377	-6,095
BEER BOARD	28,400	0.1534	-2,164		-2,164	607	-1,557
AGRICULTURAL EXT	33,300	0.1798	-2,537		-2,537	712	-1,825
SOIL & WATER	7,600	0.0410	-579		-579	162	-417
SOCIAL SERVICES	65,200	0.3521	-4,967		-4,967	1,394	-3,573
HEALTH	170,900	0.9228	-13,020		-13,020	3,654	-9,366
PUBLIC LIBRARY	22,400	0.1210	-1,707		-1,707	479	-1,228
PARKS	192,731	1.0407	-14,683		-14,683	4,121	-10,562
ARTS COMMISSION	41,600	0.2246	-3,169		-3,169	889	-2,280
PUBLIC WORKS	31,100	0.1679	-2,369		-2,369	665	-1,704
HUMAN RELATIONS	36,000	0.1944	-2,743		-2,743	770	-1,973
ADA MANAGEMENT	599,600	3.2377	-45,680		-45,680	12,820	-32,860
WATER & SEWER	50,500	0.2727	-3,847		-3,847	1,080	-2,767
TAXI TRANSP & LICENSING	28,900	0.1561	-2,202		-2,202	618	-1,584
EDUCATION	536,800	2.8986	-40,895		-40,895	11,477	-29,418
COMMUNICATION CENTER	154,400	0.8337	-11,763		-11,763	3,301	-8,462
ALL OTHER	1,347,623	7.2768	-102,667		-102,667	28,812	-73,855
CRIMINAL JUSTICE PLANNING	41,500	0.2241	-3,162		-3,162	887	-2,275
SubTotal	18,519,354	100.0000	-1,410,870		-1,410,870	394,036	-1,016,834
TOTAL	18,519,354	100.0000	-1,410,870		-1,410,870	394,036	-1,016,834

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Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES FACILITIES

Allocation Basis: GENERAL SERVICES BILLINGS

Allocation Source: FINANCE

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MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES FACILITIES

Activity - DESIGN & CONSTRUCTION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE OPERATIONS	907	0.1980	-66		-66	18	-48
OFFICE OF MANAGEMENT BUDGET	2,855	0.6227	-207		-207	58	-149
PURCHASING	931	0.2031	-68		-68	19	-49
DEPARTMENT OF LAW	151	0.0330	-11		-11	3	-8
PLANNING COMM	870	0.1898	-63		-63	18	-45
GEN SESSIONS CT	1,833	0.3997	-133		-133	37	-96
POLICE	7,782	1.6971	-565		-565	158	-407
FIRE	20,144	4.3928	-1,463		-1,463	409	-1,054
PARKS	1,361	0.2968	-99		-99	28	-71
FARMERS MARKET	5,444	1.1872	-395		-395	110	-285
WATER & SEWER	4,831	1.0536	-351		-351	98	-253
METRO ACTION COM	5,126	1.1178	-372		-372	104	-268
ALL OTHER	406,345	88.6084	-29,512		-29,512	8,243	-21,269
SubTotal	458,586	100.0000	-33,305		-33,305	9,303	-24,002
TOTAL	458,586	100.0000	-33,305		-33,305	9,303	-24,002

Allocation Basis: REAL PROPERTY BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	BUILDINGS &	DESIGN &
LEGISLATIVE	(31,397)	(31,397)	0
MAYOR	(22,814)	(22,814)	0
GENERAL SERVICES	(4,266)	(4,266)	0
GENERAL SERVICES	(2,545)	(2,545)	0
FLEET MANAGEMENT	(48,605)	(48,605)	0
POSTAL SERVICE	(482)	(482)	0
RADIO SHOP	(13,048)	(13,048)	0
DIRECTOR OF FINANCE	(2,099)	(2,099)	0
MINORITY SMALL BUSINESS	(208)	(208)	0
FINANCE OPERATIONS	(7,030)	(6,982)	(48)
PAYROLL	(1,518)	(1,518)	0
OFFICE OF MANAGEMENT	(2,895)	(2,746)	(149)
INTERNAL AUDIT	(1,601)	(1,601)	0
BUSINESS SOLUTIONS	(1,765)	(1,765)	0
PUBLIC PROPERTY	(203)	(203)	0
PURCHASING	(3,474)	(3,425)	(49)
FINANCIAL	(208)	(208)	0
TREASURY	(2,066)	(2,066)	0
GRANTS COORDINATION	(252)	(252)	0
HUMAN RESOURCES	(8,680)	(8,680)	0
INFORMATION SYSTEMS	(23,593)	(23,593)	0
DEPARTMENT OF LAW	(4,447)	(4,439)	(8)
ELECTIONS	(14,654)	(14,654)	0
SURPLUS PROPERTY	(9,042)	(9,042)	0
PLANNING COMM	(6,167)	(6,122)	(45)
REGISTER/DEEDS	(38)	(38)	0
ASSESSOR PROP	(6,340)	(6,340)	0
TRUSTEE	(1,655)	(1,655)	0
COUNTY CLERK	(6,587)	(6,587)	0
DISTRICT ATTOR	(1,436)	(1,436)	0
PUBLIC DEFENDER	(1,557)	(1,557)	0
JUVENILE CT CLRK	(2,943)	(2,943)	0
CIRCUIT CT CLERK	(44,500)	(44,500)	0
CRIMINAL CT CLRK	(17,707)	(17,707)	0
CLERK/MASTER	(18,195)	(18,195)	0
JUVENILE COURT	(25,429)	(25,429)	0

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

Receiving Department	Total	BUILDINGS &	DESIGN &
GEN SESSIONS CT	(61,125)	(61,029)	(96)
ST TRIAL COURTS	(61,035)	(61,035)	0
JUSTICE INFO SYS	(27)	(27)	0
SHERIFF ADMIN	(111,465)	(111,465)	0
POLICE	(227,742)	(227,335)	(407)
FIRE	(26,049)	(24,995)	(1,054)
CODES ADMIN	(6,095)	(6,095)	0
BEER BOARD	(1,557)	(1,557)	0
AGRICULTURAL EXT	(1,825)	(1,825)	0
SOIL & WATER	(417)	(417)	0
SOCIAL SERVICES	(3,573)	(3,573)	0
HEALTH	(9,366)	(9,366)	0
PUBLIC LIBRARY	(1,228)	(1,228)	0
PARKS	(10,633)	(10,562)	(71)
ARTS COMMISSION	(2,280)	(2,280)	0
PUBLIC WORKS	(1,704)	(1,704)	0
HUMAN RELATIONS	(1,973)	(1,973)	0
ADA MANAGEMENT	(32,860)	(32,860)	0
FARMERS MARKET	(285)	0	(285)
WATER & SEWER	(3,020)	(2,767)	(253)
METRO ACTION COM	(268)	0	(268)
TAXI TRANSP & LICENSING	(1,584)	(1,584)	0
EDUCATION	(29,418)	(29,418)	0
COMMUNICATION CENTER	(8,462)	(8,462)	0
ALL OTHER	(95,124)	(73,855)	(21,269)
CRIMINAL JUSTICE	(2,275)	(2,275)	0
Direct Billed	0	0	0
Total	(1,040,836)	(1,016,834)	(24,002)

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

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

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 2010.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FLEET MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,629,463			27,629,463
TRANSFERS IN	15,064,722			
Total Deductions:	15,064,722			15,064,722
BUILDING USE ALLOWANCE	39,957		39,957	
EMPLOYEE BENEFITS	(1,148)		(1,148)	
POST AUDITS	325,296	824	326,120	
GENERAL SERVICES OVERHEAD	1,023,699	104,667	1,128,366	
GENERAL SERVICES FACILITIES	(67,567)	18,962	(48,605)	
FLEET MANAGEMENT		80,340	80,340	
POSTAL SERVICE		(50)	(50)	
RADIO SHOP		1,658	1,658	
FINANCE OPERATIONS		14,933	14,933	
PAYROLL		2,482	2,482	
OFFICE OF MANAGEMENT BUDGET		11,997	11,997	
INTERNAL AUDIT		10,475	10,475	
BUSINESS SOLUTIONS		305,737	305,737	
PUBLIC PROPERTY ADMINISTRATION		2,581	2,581	
PURCHASING		25,907	25,907	
FINANCIAL ACCOUNTABILITY		3,150	3,150	
TREASURY		579	579	
INFORMATION SYSTEMS		42,338	42,338	
DEPARTMENT OF LAW		1,025	1,025	
CENTRAL RECORDS		242	242	
Total Allocated Additions:	1,320,237	627,847	1,948,084	1,948,084
NONOPERATING REVENUE	(421,957)			
OPERATING REVENUE	(14,668,979)			
TRANSFERS IN	(15,064,722)			
Total Departmental Cost Adjustments:	(30,155,658)			(30,155,658)
Total To Be Allocated:	13,858,764	627,847		14,486,611

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department FLEET MANAGEMENT

	Total	General & Admin	MOTOR POOL	DEPRECIATION	FLEET NON-VEHICLE DEPR
Wages & Benefits					
SALARIES & WAGES	4,909,388	0	4,909,388	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	1,916,077	0	1,916,077	0	0
SUPPLIES/MATERIALS	8,748,362	0	8,748,362	0	0
DEPRECIATION	11,989,257	0	0	11,889,746	99,511
OTHER EXPENSES	66,379	0	66,379	0	0
Departmental Totals					
Total Expenditures	27,629,463	0	15,640,206	11,889,746	99,511
Deductions					
Total Deductions	15,064,722	15,064,722	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	(421,957)	0	(421,957)	0	0
OPERATING REVENUE	(14,668,979)	0	(14,668,979)	0	0
*TRANSFERS IN	(15,064,722)	(15,064,722)	0	0	0
Functional Cost	12,538,527	0	549,270	11,889,746	99,511
Allocation Step 1					
Inbound- All Others	1,320,237	1,320,237	0	0	0
Reallocate Admin Costs		(1,320,237)	1,320,237	0	0
1st Allocation	13,858,764	0	1,869,507	11,889,746	99,511
Allocation Step 2					
Inbound- All Others	627,847	627,847	0	0	0
Reallocate Admin Costs		(627,847)	627,847	0	0
2nd Allocation	627,847	0	627,847	0	0
Total For 014 FLEET					
Total Allocated	14,486,611	0	2,497,354	11,889,746	99,511

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83.20	0.0006	11		11		11
MAYOR	82,200.00	0.5619	10,505		10,505	3,553	14,058
GENERAL SERVICES OVERHEAD	2,900.00	0.0198	371		371		371
GENERAL SERVICES FACILITIES	100,341.37	0.6860	12,824		12,824		12,824
FLEET MANAGEMENT	364.46	0.0025	47		47		47
POSTAL SERVICE	4,200.00	0.0287	537		537	182	719
RADIO SHOP	15,200.00	0.1039	1,943		1,943	657	2,600
PUBLIC PROPERTY ADMINISTRATION	2,700.00	0.0185	345		345	117	462
HUMAN RESOURCES	1,600.00	0.0109	204		204	69	273
INFORMATION SYSTEMS	22,100.00	0.1511	2,824		2,824	955	3,779
DEPARTMENT OF LAW	2,900.00	0.0198	371		371	125	496
CENTRAL RECORDS	1,600.00	0.0109	204		204	69	273
ELECTIONS	2,700.00	0.0185	345		345	117	462
SURPLUS PROPERTY	7,800.00	0.0533	997		997	337	1,334
PLANNING COMM	1,600.00	0.0109	204		204	69	273
REGISTER/DEEDS	2,100.00	0.0144	268		268	91	359
ASSESSOR PROP	38,000.00	0.2598	4,857		4,857	1,643	6,500
TRUSTEE	2,100.00	0.0144	268		268	91	359
COUNTY CLERK	18,600.00	0.1272	2,377		2,377	804	3,181
DISTRICT ATTOR	45,000.00	0.3076	5,751		5,751	1,945	7,696
PUBLIC DEFENDER	3,600.00	0.0246	460		460	156	616
JUVENILE CT CLRK	3,100.00	0.0212	396		396	134	530
CIRCUIT CT CLERK	5,900.00	0.0403	754		754	255	1,009
CRIMINAL CT CLRK	3,000.00	0.0205	383		383	130	513
JUVENILE COURT	14,700.00	0.1005	1,879		1,879	635	2,514
GEN SESSIONS CT	1,500.00	0.0103	192		192	65	257
ST TRIAL COURTS	40,800.00	0.2789	5,214		5,214	1,764	6,978
SHERIFF ADMIN	401,800.00	2.7468	51,351		51,351	17,369	68,720
POLICE	4,011,900.00	27.4259	512,734		512,734	173,422	686,156
POLICE DRUG ENF	77,200.00	0.5278	9,866		9,866	3,337	13,203
FIRE	2,776,500.00	18.9806	354,844		354,844	120,020	474,864
CODES ADMIN	131,000.00	0.8955	16,742		16,742	5,663	22,405

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BEER BOARD	9,400.00	0.0643	1,201		1,201	406	1,607
SOCIAL SERVICES	11,000.00	0.0752	1,406		1,406	475	1,881
HEALTH	103,900.00	0.7103	13,279		13,279	4,491	17,770
PUBLIC LIBRARY	59,600.00	0.4074	7,617		7,617	2,576	10,193
PARKS	1,108,000.00	7.5745	141,605		141,605	47,896	189,501
PUBLIC WORKS	2,197,900.00	15.0252	280,898		280,898	95,009	375,907
SOLID WASTE	833,200.00	5.6959	106,485		106,485	36,017	142,502
FARMERS MARKET	5,600.00	0.0383	716		716	242	958
MUNI AUDITORIUM	8,900.00	0.0608	1,137		1,137	385	1,522
CONVENTION CTR	17,300.00	0.1183	2,211		2,211	748	2,959
WATER & SEWER	1,890,700.00	12.9252	241,637		241,637	81,729	323,366
METRO ACTION COM	340,400.00	2.3270	43,504		43,504	14,715	58,219
TAXI TRANSP & LICENSING	8,000.00	0.0547	1,022		1,022	346	1,368
ALL OTHER	209,080.00	1.4293	26,721		26,721	9,038	35,759
SubTotal	14,628,069.03	100.0000	1,869,507		1,869,507	627,847	2,497,354
TOTAL	14,628,069.03	100.0000	1,869,507		1,869,507	627,847	2,497,354

Allocation Basis: FY 2010 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	226,726	1.9069	226,721		226,721		226,721
FLEET MANAGEMENT	80,293	0.6753	80,291		80,291		80,291
INFORMATION SYSTEMS	13,160	0.1107	13,160		13,160		13,160
DEPARTMENT OF LAW	1,454	0.0122	1,455		1,455		1,455
ELECTIONS	2,189	0.0184	2,189		2,189		2,189
COUNTY CLERK	14,468	0.1217	14,468		14,468		14,468
DISTRICT ATTOR	4,453	0.0375	4,454		4,454		4,454
PUBLIC DEFENDER	3,308	0.0278	3,309		3,309		3,309
JUVENILE CT CLRK	8,745	0.0736	8,746		8,746		8,746
JUVENILE COURT	43,771	0.3681	43,770		43,770		43,770
ST TRIAL COURTS	40,628	0.3417	40,627		40,627		40,627
SHERIFF ADMIN	410,139	3.4494	410,129		410,129		410,129
POLICE	2,614,554	21.9895	2,614,492		2,614,492		2,614,492
FIRE	3,622,266	30.4647	3,622,179		3,622,179		3,622,179
CODES ADMIN	58,736	0.4940	58,736		58,736		58,736
SOCIAL SERVICES	7,957	0.0669	7,958		7,958		7,958
HEALTH	113,784	0.9570	113,782		113,782		113,782
PUBLIC LIBRARY	22,059	0.1855	22,059		22,059		22,059
PARKS	727,594	6.1194	727,577		727,577		727,577
PUBLIC WORKS	2,507,113	21.0858	2,507,053		2,507,053		2,507,053
MUNI AUDITORIUM	2,999	0.0252	3,000		3,000		3,000
CONVENTION CTR	4,994	0.0420	4,994		4,994		4,994
WATER & SEWER	1,256,501	10.5677	1,256,471		1,256,471		1,256,471
METRO ACTION COM	40,814	0.3433	40,813		40,813		40,813
TAXI TRANSP & LICENSING	3,929	0.0331	3,930		3,930		3,930
COMMUNICATION CENTER	57,383	0.4826	57,383		57,383		57,383
SubTotal	11,890,030	100.0000	11,889,746		11,889,746		11,889,746
TOTAL	11,890,030	100.0000	11,889,746		11,889,746		11,889,746

Allocation Basis: VEHICLE DEPRECIATION BY DEPT

Allocation Source: CAPITAL ASSETS REPORT

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - FLEET NON-VEHICLE DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83.20	0.0006	1		1		1
MAYOR	82,200.00	0.5619	559		559		559
GENERAL SERVICES OVERHEAD	2,900.00	0.0198	20		20		20
GENERAL SERVICES FACILITIES	100,341.37	0.6860	683		683		683
FLEET MANAGEMENT	364.46	0.0025	2		2		2
POSTAL SERVICE	4,200.00	0.0287	29		29		29
RADIO SHOP	15,200.00	0.1039	103		103		103
PUBLIC PROPERTY ADMINISTRATION	2,700.00	0.0185	18		18		18
HUMAN RESOURCES	1,600.00	0.0109	11		11		11
INFORMATION SYSTEMS	22,100.00	0.1511	150		150		150
DEPARTMENT OF LAW	2,900.00	0.0198	20		20		20
CENTRAL RECORDS	1,600.00	0.0109	11		11		11
ELECTIONS	2,700.00	0.0185	18		18		18
SURPLUS PROPERTY	7,800.00	0.0533	53		53		53
PLANNING COMM	1,600.00	0.0109	11		11		11
REGISTER/DEEDS	2,100.00	0.0144	14		14		14
ASSESSOR PROP	38,000.00	0.2598	259		259		259
TRUSTEE	2,100.00	0.0144	14		14		14
COUNTY CLERK	18,600.00	0.1272	127		127		127
DISTRICT ATTOR	45,000.00	0.3076	306		306		306
PUBLIC DEFENDER	3,600.00	0.0246	24		24		24
JUVENILE CT CLRK	3,100.00	0.0212	21		21		21
CIRCUIT CT CLERK	5,900.00	0.0403	40		40		40
CRIMINAL CT CLRK	3,000.00	0.0205	20		20		20
JUVENILE COURT	14,700.00	0.1005	100		100		100
GEN SESSIONS CT	1,500.00	0.0103	10		10		10
ST TRIAL COURTS	40,800.00	0.2789	278		278		278
SHERIFF ADMIN	401,800.00	2.7468	2,733		2,733		2,733
POLICE	4,011,900.00	27.4259	27,293		27,293		27,293
POLICE DRUG ENF	77,200.00	0.5278	525		525		525
FIRE	2,776,500.00	18.9806	18,888		18,888		18,888
CODES ADMIN	131,000.00	0.8955	891		891		891

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - FLEET NON-VEHICLE DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BEER BOARD	9,400.00	0.0643	64		64		64
SOCIAL SERVICES	11,000.00	0.0752	75		75		75
HEALTH	103,900.00	0.7103	707		707		707
PUBLIC LIBRARY	59,600.00	0.4074	405		405		405
PARKS	1,108,000.00	7.5745	7,537		7,537		7,537
PUBLIC WORKS	2,197,900.00	15.0252	14,952		14,952		14,952
SOLID WASTE	833,200.00	5.6959	5,668		5,668		5,668
FARMERS MARKET	5,600.00	0.0383	38		38		38
MUNI AUDITORIUM	8,900.00	0.0608	61		61		61
CONVENTION CTR	17,300.00	0.1183	118		118		118
WATER & SEWER	1,890,700.00	12.9252	12,862		12,862		12,862
METRO ACTION COM	340,400.00	2.3270	2,316		2,316		2,316
TAXI TRANSP & LICENSING	8,000.00	0.0547	54		54		54
ALL OTHER	209,080.00	1.4293	1,422		1,422		1,422
SubTotal	14,628,069.03	100.0000	99,511		99,511		99,511
TOTAL	14,628,069.03	100.0000	99,511		99,511		99,511

Allocation Basis: FY 2010 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION	FLEET NON-VEHICLE
EMPLOYEE BENEFITS	12	11	0	1
MAYOR	14,617	14,058	0	559
GENERAL SERVICES	391	371	0	20
GENERAL SERVICES	240,228	12,824	226,721	683
FLEET MANAGEMENT	80,340	47	80,291	2
POSTAL SERVICE	748	719	0	29
RADIO SHOP	2,703	2,600	0	103
PUBLIC PROPERTY	480	462	0	18
HUMAN RESOURCES	284	273	0	11
INFORMATION SYSTEMS	17,089	3,779	13,160	150
DEPARTMENT OF LAW	1,971	496	1,455	20
CENTRAL RECORDS	284	273	0	11
ELECTIONS	2,669	462	2,189	18
SURPLUS PROPERTY	1,387	1,334	0	53
PLANNING COMM	284	273	0	11
REGISTER/DEEDS	373	359	0	14
ASSESSOR PROP	6,759	6,500	0	259
TRUSTEE	373	359	0	14
COUNTY CLERK	17,776	3,181	14,468	127
DISTRICT ATTOR	12,456	7,696	4,454	306
PUBLIC DEFENDER	3,949	616	3,309	24
JUVENILE CT CLRK	9,297	530	8,746	21
CIRCUIT CT CLERK	1,049	1,009	0	40
CRIMINAL CT CLRK	533	513	0	20
JUVENILE COURT	46,384	2,514	43,770	100
GEN SESSIONS CT	267	257	0	10
ST TRIAL COURTS	47,883	6,978	40,627	278
SHERIFF ADMIN	481,582	68,720	410,129	2,733
POLICE	3,327,941	686,156	2,614,492	27,293
POLICE DRUG ENF	13,728	13,203	0	525
FIRE	4,115,931	474,864	3,622,179	18,888
CODES ADMIN	82,032	22,405	58,736	891
BEER BOARD	1,671	1,607	0	64
SOCIAL SERVICES	9,914	1,881	7,958	75
HEALTH	132,259	17,770	113,782	707
PUBLIC LIBRARY	32,657	10,193	22,059	405

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION	FLEET NON-VEHICLE
PARKS	924,615	189,501	727,577	7,537
PUBLIC WORKS	2,897,912	375,907	2,507,053	14,952
SOLID WASTE	148,170	142,502	0	5,668
FARMERS MARKET	996	958	0	38
MUNI AUDITORIUM	4,583	1,522	3,000	61
CONVENTION CTR	8,071	2,959	4,994	118
WATER & SEWER	1,592,699	323,366	1,256,471	12,862
METRO ACTION COM	101,348	58,219	40,813	2,316
TAXI TRANSP & LICENSING	5,352	1,368	3,930	54
COMMUNICATION CENTER	57,383	0	57,383	0
ALL OTHER	37,181	35,759	0	1,422
Direct Billed	0	0	0	0
Total	14,486,611	2,497,354	11,889,746	99,511

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

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

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 residual was allocated to departments based on billings.

The costs and revenues were taken from of the Government's CAFR for FY 2010.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department POSTAL SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	767,685			767,685
BUILDING USE ALLOWANCE	1,518		1,518	
POST AUDITS	320	1	321	
GENERAL SERVICES OVERHEAD	39,911	4,081	43,992	
GENERAL SERVICES FACILITIES	(670)	188	(482)	
FLEET MANAGEMENT	566	182	748	
FINANCE OPERATIONS		886	886	
PAYROLL		122	122	
OFFICE OF MANAGEMENT BUDGET		742	742	
INTERNAL AUDIT		291	291	
BUSINESS SOLUTIONS		301	301	
PUBLIC PROPERTY ADMINISTRATION		72	72	
PURCHASING		623	623	
FINANCIAL ACCOUNTABILITY		87	87	
TREASURY		50	50	
INFORMATION SYSTEMS		404	404	
Total Allocated Additions:	41,645	8,030	49,675	49,675
NONOPERATING REVENUE	(1,176)			
OPERATING REVENUE	(876,530)			
Total Departmental Cost Adjustments:	(877,706)			(877,706)
Total To Be Allocated:	(68,376)	8,030		(60,346)

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department POSTAL SERVICE

	Total	General & Admin	POSTAL SERVICE
Wages & Benefits			
SALARIES & WAGES	221,397	0	221,397
Other Expense & Cost			
CONTRACTUAL SERVICES	524,812	0	524,812
SUPPLIES/MATERIALS	3,835	0	3,835
OTHER EXPENSES	17,641	0	17,641
Departmental Totals			
Total Expenditures	767,685	0	767,685
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
NONOPERATING REVENUE	(1,176)	0	(1,176)
OPERATING REVENUE	(876,530)	0	(876,530)
Functional Cost	(110,021)	0	(110,021)
Allocation Step 1			
Inbound- All Others	41,645	41,645	0
Reallocate Admin Costs		(41,645)	41,645
1st Allocation	(68,376)	0	(68,376)
Allocation Step 2			
Inbound- All Others	8,030	8,030	0
Reallocate Admin Costs		(8,030)	8,030
2nd Allocation	8,030	0	8,030
Total For 015 POSTAL SERVICE			
Total Allocated	(60,346)	0	(60,346)

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

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	31,863.26	3.6330	-2,484		-2,484	293	-2,191
MAYOR	4,717.61	0.5379	-368		-368	43	-325
GENERAL SERVICES OVERHEAD	1,681.99	0.1918	-131		-131		-131
GENERAL SERVICES FACILITIES	602.92	0.0687	-47		-47		-47
FLEET MANAGEMENT	646.69	0.0737	-50		-50		-50
RADIO SHOP	2,030.58	0.2315	-158		-158	19	-139
DIRECTOR OF FINANCE	750.26	0.0855	-58		-58	7	-51
MINORITY SMALL BUSINESS	625.12	0.0713	-49		-49	6	-43
FINANCE OPERATIONS	10,097.79	1.1513	-787		-787	93	-694
PAYROLL	1,720.34	0.1962	-134		-134	16	-118
OFFICE OF MANAGEMENT BUDGET	188.34	0.0215	-15		-15	2	-13
INTERNAL AUDIT	280.76	0.0320	-22		-22	3	-19
BUSINESS SOLUTIONS	264.46	0.0302	-21		-21	2	-19
PUBLIC PROPERTY ADMINISTRATION	263.88	0.0301	-21		-21	2	-19
PURCHASING	2,505.64	0.2857	-195		-195	23	-172
FINANCIAL ACCOUNTABILITY	172.65	0.0197	-13		-13	2	-11
TREASURY	25,042.44	2.8553	-1,952		-1,952	230	-1,722
HUMAN RESOURCES	8,441.13	0.9625	-658		-658	78	-580
INFORMATION SYSTEMS	4,158.12	0.4741	-324		-324	38	-286
DEPARTMENT OF LAW	13,502.10	1.5395	-1,053		-1,053	124	-929
ELECTIONS	25,759.15	2.9370	-2,008		-2,008	237	-1,771
SURPLUS PROPERTY	169.99	0.0194	-13		-13	2	-11
PLANNING COMM	10,227.76	1.1662	-797		-797	94	-703
REGISTER/DEEDS	7,117.64	0.8115	-555		-555	65	-490
HISTORICAL COMM	1,582.61	0.1804	-123		-123	15	-108
COMM ED ALLIANCE	206.20	0.0235	-16		-16	2	-14
ASSESSOR PROP	8,204.75	0.9355	-640		-640	75	-565
TRUSTEE	8,110.23	0.9247	-632		-632	75	-557
COUNTY CLERK	9,557.47	1.0897	-745		-745	88	-657
DISTRICT ATTOR	14,059.48	1.6031	-1,096		-1,096	129	-967
PUBLIC DEFENDER	4,122.17	0.4700	-321		-321	38	-283
JUVENILE CT CLRK	6,598.69	0.7524	-514		-514	61	-453

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

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIRCUIT CT CLERK	156,302.28	17.8214	-12,190		-12,190	1,433	-10,757
CRIMINAL CT CLRK	45,957.75	5.2401	-3,583		-3,583	422	-3,161
CLERK/MASTER	9,827.55	1.1205	-766		-766	90	-676
JUVENILE COURT	6,958.84	0.7934	-543		-543	64	-479
GEN SESSIONS CT	21,403.28	2.4404	-1,669		-1,669	197	-1,472
ST TRIAL COURTS	13,293.31	1.5157	-1,036		-1,036	122	-914
JUSTICE INFO SYS	424.10	0.0484	-33		-33	4	-29
SHERIFF ADMIN	72,575.84	8.2750	-5,658		-5,658	667	-4,991
SH DAY REPORTING	1,948.75	0.2222	-152		-152	18	-134
POLICE	72,177.64	8.2296	-5,627		-5,627	663	-4,964
FIRE	4,111.57	0.4688	-321		-321	38	-283
CODES ADMIN	25,330.73	2.8882	-1,975		-1,975	233	-1,742
BEER BOARD	2,274.17	0.2593	-177		-177	21	-156
AGRICULTURAL EXT	653.59	0.0745	-51		-51	6	-45
SOIL & WATER	222.41	0.0254	-17		-17	2	-15
SOCIAL SERVICES	3,616.58	0.4124	-282		-282	33	-249
HEALTH	339.17	0.0387	-26		-26	3	-23
PUBLIC LIBRARY	56,074.09	6.3935	-4,372		-4,372	515	-3,857
PARKS	9,719.95	1.1083	-758		-758	89	-669
ARTS COMMISSION	3,398.74	0.3875	-265		-265	31	-234
PUBLIC WORKS	3,622.13	0.4130	-282		-282	33	-249
HUMAN RELATIONS	368.83	0.0421	-29		-29	3	-26
FARMERS MARKET	77.39	0.0088	-6		-6	1	-5
MUNI AUDITORIUM	858.48	0.0979	-67		-67	8	-59
STATE FAIR BD	84.33	0.0096	-7		-7	1	-6
CONVENTION CTR	1,172.27	0.1337	-91		-91	11	-80
SPORTS AUTHORITY	736.34	0.0840	-57		-57	7	-50
WATER & SEWER	1,530.99	0.1746	-119		-119	14	-105
BORDEAUX LONG-TERM CARE	8,899.71	1.0147	-694		-694	82	-612
METRO ACTION COM	16,461.48	1.8769	-1,283		-1,283	151	-1,132
NCAC	3,596.54	0.4101	-280		-280	33	-247
TAXI TRANSP & LICENSING	1,330.01	0.1516	-104		-104	12	-92

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

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	334.94	0.0382	-26		-26	3	-23
ALL OTHER	123,798.45	14.1154	-9,652		-9,652	1,137	-8,515
KNOWLES HOME	441.63	0.0504	-34		-34	4	-30
CRIMINAL JUSTICE PLANNING	50.58	0.0058	-4		-4		-4
COMM ED COMM	1,704.08	0.1943	-133		-133	16	-117
FLOOD	93.92	0.0107	-7		-7	1	-6
SubTotal	877,044.66	100.0000	-68,376		-68,376	8,030	-60,346
TOTAL	877,044.66	100.0000	-68,376		-68,376	8,030	-60,346

Allocation Basis: FY 2010 POSTAL SERVICE BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
LEGISLATIVE	(2,191)	(2,191)
MAYOR	(325)	(325)
GENERAL SERVICES	(131)	(131)
GENERAL SERVICES	(47)	(47)
FLEET MANAGEMENT	(50)	(50)
RADIO SHOP	(139)	(139)
DIRECTOR OF FINANCE	(51)	(51)
MINORITY SMALL BUSINESS	(43)	(43)
FINANCE OPERATIONS	(694)	(694)
PAYROLL	(118)	(118)
OFFICE OF MANAGEMENT	(13)	(13)
INTERNAL AUDIT	(19)	(19)
BUSINESS SOLUTIONS	(19)	(19)
PUBLIC PROPERTY	(19)	(19)
PURCHASING	(172)	(172)
FINANCIAL	(11)	(11)
TREASURY	(1,722)	(1,722)
HUMAN RESOURCES	(580)	(580)
INFORMATION SYSTEMS	(286)	(286)
DEPARTMENT OF LAW	(929)	(929)
ELECTIONS	(1,771)	(1,771)
SURPLUS PROPERTY	(11)	(11)
PLANNING COMM	(703)	(703)
REGISTER/DEEDS	(490)	(490)
HISTORICAL COMM	(108)	(108)
COMM ED ALLIANCE	(14)	(14)
ASSESSOR PROP	(565)	(565)
TRUSTEE	(557)	(557)
COUNTY CLERK	(657)	(657)
DISTRICT ATTOR	(967)	(967)
PUBLIC DEFENDER	(283)	(283)
JUVENILE CT CLRK	(453)	(453)
CIRCUIT CT CLERK	(10,757)	(10,757)
CRIMINAL CT CLRK	(3,161)	(3,161)
CLERK/MASTER	(676)	(676)
JUVENILE COURT	(479)	(479)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
GEN SESSIONS CT	(1,472)	(1,472)
ST TRIAL COURTS	(914)	(914)
JUSTICE INFO SYS	(29)	(29)
SHERIFF ADMIN	(4,991)	(4,991)
SH DAY REPORTING	(134)	(134)
POLICE	(4,964)	(4,964)
FIRE	(283)	(283)
CODES ADMIN	(1,742)	(1,742)
BEER BOARD	(156)	(156)
AGRICULTURAL EXT	(45)	(45)
SOIL & WATER	(15)	(15)
SOCIAL SERVICES	(249)	(249)
HEALTH	(23)	(23)
PUBLIC LIBRARY	(3,857)	(3,857)
PARKS	(669)	(669)
ARTS COMMISSION	(234)	(234)
PUBLIC WORKS	(249)	(249)
HUMAN RELATIONS	(26)	(26)
FARMERS MARKET	(5)	(5)
MUNI AUDITORIUM	(59)	(59)
STATE FAIR BD	(6)	(6)
CONVENTION CTR	(80)	(80)
SPORTS AUTHORITY	(50)	(50)
WATER & SEWER	(105)	(105)
BORDEAUX LONG-TERM	(612)	(612)
METRO ACTION COM	(1,132)	(1,132)
NCAC	(247)	(247)
TAXI TRANSP & LICENSING	(92)	(92)
COMMUNICATION CENTER	(23)	(23)
ALL OTHER	(8,515)	(8,515)
KNOWLES HOME	(30)	(30)
CRIMINAL JUSTICE	(4)	(4)
COMM ED COMM	(117)	(117)
FLOOD	(6)	(6)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
Direct Billed	0	0
Total	(60,346)	(60,346)

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

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2010.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department RADIO SHOP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,518,290			3,518,290
BUILDING USE ALLOWANCE	32,333		32,333	
POST AUDITS	815	2	817	
GENERAL SERVICES OVERHEAD	188,546	19,278	207,824	
GENERAL SERVICES FACILITIES	(18,139)	5,091	(13,048)	
FLEET MANAGEMENT	2,046	657	2,703	
POSTAL SERVICE	(158)	19	(139)	
FINANCE OPERATIONS		2,210	2,210	
PAYROLL		481	481	
OFFICE OF MANAGEMENT BUDGET		2,228	2,228	
INTERNAL AUDIT		1,334	1,334	
BUSINESS SOLUTIONS		766	766	
PUBLIC PROPERTY ADMINISTRATION		329	329	
PURCHASING		2,865	2,865	
FINANCIAL ACCOUNTABILITY		401	401	
TREASURY		241	241	
INFORMATION SYSTEMS		3,598	3,598	
Total Allocated Additions:	205,443	39,500	244,943	244,943
NONOPERATING REVENUE	(9,889)			
OPERATING REVENUE	(3,127,161)			
Total Departmental Cost Adjustments:	(3,137,050)			(3,137,050)
Total To Be Allocated:	586,683	39,500		626,183

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department RADIO SHOP

	Total	General & Admin	RADIO SHOP	RADIO SHOP DEPR
Wages & Benefits				
SALARIES & WAGES	1,006,206	0	1,006,206	0
Other Expense & Cost				
CONTRACTUAL SERVICES	1,503,887	0	1,503,887	0
SUPPLIES/MATERIALS	288,284	0	288,284	0
DEPRECIATION	675,101	0	0	675,101
OTHER EXPENSES	44,812	0	44,812	0
Departmental Totals				
Total Expenditures	3,518,290	0	2,843,189	675,101
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
NONOPERATING REVENUE	(9,889)	0	(9,889)	0
OPERATING REVENUE	(3,127,161)	0	(3,127,161)	0
Functional Cost	381,240	0	(293,861)	675,101
Allocation Step 1				
Inbound- All Others	205,443	205,443	0	0
Reallocate Admin Costs		(205,443)	(158,356)	363,799
1st Allocation	586,683	0	(452,217)	1,038,900
Allocation Step 2				
Inbound- All Others	39,500	39,500	0	0
Reallocate Admin Costs		(39,500)	(30,447)	69,947
2nd Allocation	39,500	0	(30,447)	69,947
Total For 016 RADIO SHOP				
Total Allocated	626,183	0	(482,664)	1,108,847

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

Activity - RADIO SHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	42,756	1.3673	-6,183		-6,183	-419	-6,602
GENERAL SERVICES OVERHEAD	213	0.0068	-31		-31		-31
GENERAL SERVICES FACILITIES	9,974	0.3190	-1,442		-1,442		-1,442
FLEET MANAGEMENT	8,837	0.2826	-1,278		-1,278		-1,278
DISTRICT ATTOR	5,695	0.1821	-824		-824	-56	-880
DA DRUG ENF	169	0.0054	-24		-24	-2	-26
CIRCUIT CT CLERK	427	0.0137	-62		-62	-4	-66
JUVENILE COURT	12,816	0.4099	-1,853		-1,853	-126	-1,979
GEN SESSIONS CT	2,576	0.0824	-373		-373	-25	-398
ST TRIAL COURTS	8,177	0.2615	-1,183		-1,183	-80	-1,263
SHERIFF ADMIN	127,421	4.0747	-18,426		-18,426	-1,248	-19,674
POLICE	1,273,490	40.7235	-184,160		-184,160	-12,476	-196,636
POLICE DRUG ENF	23,028	0.7364	-3,330		-3,330	-226	-3,556
FIRE	449,826	14.3845	-65,049		-65,049	-4,406	-69,455
CODES ADMIN	569	0.0182	-82		-82	-6	-88
BEER BOARD	1,644	0.0526	-238		-238	-16	-254
HEALTH	13,477	0.4310	-1,949		-1,949	-132	-2,081
PARKS	23,300	0.7451	-3,369		-3,369	-228	-3,597
PUBLIC WORKS	78,317	2.5044	-11,325		-11,325	-767	-12,092
MUNI AUDITORIUM	552	0.0177	-80		-80	-5	-85
STATE FAIR BD	213	0.0068	-31		-31	-2	-33
WATER & SEWER	25,130	0.8036	-3,634		-3,634	-246	-3,880
GENERAL HOSP	147	0.0047	-21		-21	-1	-22
METRO ACTION COM	1,964	0.0628	-284		-284	-19	-303
TAXI TRANSP & LICENSING	2,278	0.0729	-330		-330	-22	-352
EDUCATION	335,939	10.7426	-48,580		-48,580	-3,291	-51,871
COMMUNICATION CENTER	39,907	1.2762	-5,771		-5,771	-391	-6,162
ALL OTHER	638,304	20.4116	-92,305		-92,305	-6,253	-98,558
SubTotal	3,127,161	100.0000	-452,217		-452,217	-30,447	-482,664
TOTAL	3,127,161	100.0000	-452,217		-452,217	-30,447	-482,664

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Schedule .4 - Detail Activity Allocations

For Department RADIO SHOP

Allocation Basis: FY 2010 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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

Activity - RADIO SHOP DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	42,756	1.3673	14,204		14,204	962	15,166
GENERAL SERVICES OVERHEAD	213	0.0068	71		71		71
GENERAL SERVICES FACILITIES	9,974	0.3190	3,314		3,314		3,314
FLEET MANAGEMENT	8,837	0.2826	2,936		2,936		2,936
DISTRICT ATTOR	5,695	0.1821	1,892		1,892	128	2,020
DA DRUG ENF	169	0.0054	56		56	4	60
CIRCUIT CT CLERK	427	0.0137	142		142	10	152
JUVENILE COURT	12,816	0.4099	4,258		4,258	288	4,546
GEN SESSIONS CT	2,576	0.0824	856		856	58	914
ST TRIAL COURTS	8,177	0.2615	2,717		2,717	184	2,901
SHERIFF ADMIN	127,421	4.0747	42,332		42,332	2,868	45,200
POLICE	1,273,490	40.7235	423,077		423,077	28,661	451,738
POLICE DRUG ENF	23,028	0.7364	7,651		7,651	518	8,169
FIRE	449,826	14.3845	149,441		149,441	10,123	159,564
CODES ADMIN	569	0.0182	189		189	13	202
BEER BOARD	1,644	0.0526	546		546	37	583
HEALTH	13,477	0.4310	4,477		4,477	303	4,780
PARKS	23,300	0.7451	7,741		7,741	524	8,265
PUBLIC WORKS	78,317	2.5044	26,018		26,018	1,762	27,780
MUNI AUDITORIUM	552	0.0177	184		184	12	196
STATE FAIR BD	213	0.0068	71		71	5	76
WATER & SEWER	25,130	0.8036	8,349		8,349	566	8,915
GENERAL HOSP	147	0.0047	49		49	3	52
METRO ACTION COM	1,964	0.0628	653		653	44	697
TAXI TRANSP & LICENSING	2,278	0.0729	757		757	51	808
EDUCATION	335,939	10.7426	111,605		111,605	7,560	119,165
COMMUNICATION CENTER	39,907	1.2762	13,258		13,258	898	14,156
ALL OTHER	638,304	20.4116	212,056		212,056	14,365	226,421
SubTotal	3,127,161	100.0000	1,038,900		1,038,900	69,947	1,108,847
TOTAL	3,127,161	100.0000	1,038,900		1,038,900	69,947	1,108,847

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Schedule .4 - Detail Activity Allocations

For Department RADIO SHOP

Allocation Basis: FY 2010 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP	RADIO SHOP DEPR
MAYOR	8,564	(6,602)	15,166
GENERAL SERVICES	40	(31)	71
GENERAL SERVICES	1,872	(1,442)	3,314
FLEET MANAGEMENT	1,658	(1,278)	2,936
DISTRICT ATTOR	1,140	(880)	2,020
DA DRUG ENF	34	(26)	60
CIRCUIT CT CLERK	86	(66)	152
JUVENILE COURT	2,567	(1,979)	4,546
GEN SESSIONS CT	516	(398)	914
ST TRIAL COURTS	1,638	(1,263)	2,901
SHERIFF ADMIN	25,526	(19,674)	45,200
POLICE	255,102	(196,636)	451,738
POLICE DRUG ENF	4,613	(3,556)	8,169
FIRE	90,109	(69,455)	159,564
CODES ADMIN	114	(88)	202
BEER BOARD	329	(254)	583
HEALTH	2,699	(2,081)	4,780
PARKS	4,668	(3,597)	8,265
PUBLIC WORKS	15,688	(12,092)	27,780
MUNI AUDITORIUM	111	(85)	196
STATE FAIR BD	43	(33)	76
WATER & SEWER	5,035	(3,880)	8,915
GENERAL HOSP	30	(22)	52
METRO ACTION COM	394	(303)	697
TAXI TRANSP & LICENSING	456	(352)	808
EDUCATION	67,294	(51,871)	119,165
COMMUNICATION CENTER	7,994	(6,162)	14,156
ALL OTHER	127,863	(98,558)	226,421
Direct Billed	0	0	0
Total	626,183	(482,664)	1,108,847

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

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

The Director of Finance is responsible for fiscal administration of Metropolitan Government. Under the Director, major functions and activities are performed by the following divisions: Minority Small Business Assistance, Finance Operation, Payroll, Business Solutions, Office of Management and Budget, Public Property Administration, Financial Accountability, Grants Coordination, Purchasing and Treasury.

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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department DIRECTOR OF FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	536,457			536,457
BUILDING USE ALLOWANCE	19,659		19,659	
EMPLOYEE BENEFITS	543,693	1,618	545,311	
POST AUDITS	287	1	288	
GENERAL SERVICES FACILITIES	(2,918)	819	(2,099)	
POSTAL SERVICE	(58)	7	(51)	
FINANCE OPERATIONS		21,463	21,463	
PAYROLL		176	176	
OFFICE OF MANAGEMENT BUDGET		441	441	
INTERNAL AUDIT		203	203	
BUSINESS SOLUTIONS		270	270	
PUBLIC PROPERTY ADMINISTRATION		50	50	
PURCHASING		90	90	
FINANCIAL ACCOUNTABILITY		277	277	
TREASURY		51	51	
GRANTS COORDINATION		1,261	1,261	
HUMAN RESOURCES		55,247	55,247	
INFORMATION SYSTEMS		2,326	2,326	
DEPARTMENT OF LAW		55,792	55,792	
CENTRAL RECORDS		291	291	
Total Allocated Additions:	560,663	140,383	701,046	701,046
Total To Be Allocated:	1,097,120	140,383		1,237,503

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Schedule .3 - Costs Allocated By Activity

For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE
Wages & Benefits			
SALARIES & WAGES	356,862	0	356,862
FRINGE BENEFITS	100,441	0	100,441
Other Expense & Cost			
CONTRACTUAL SERVICES	72,657	0	72,657
SUPPLIES	4,580	0	4,580
OTHER EXPENSES	1,917	0	1,917
Departmental Totals			
Total Expenditures	536,457	0	536,457
Deductions			
Total Deductions	0	0	0
Functional Cost	536,457	0	536,457
Allocation Step 1			
Inbound- All Others	560,663	560,663	0
Reallocate Admin Costs		(560,663)	560,663
1st Allocation	1,097,120	0	1,097,120
Allocation Step 2			
Inbound- All Others	140,383	140,383	0
Reallocate Admin Costs		(140,383)	140,383
2nd Allocation	140,383	0	140,383
Total For 017 DIRECTOR OF			
Total Allocated	1,237,503	0	1,237,503

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Schedule .4 - Detail Activity Allocations

For Department DIRECTOR OF FINANCE

Activity - DIR OF FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MINORITY SMALL BUSINESS	312,500.00	5.2255	57,330		57,330	7,336	64,666
FINANCE OPERATIONS	1,499,700.00	25.0774	275,128		275,128	35,206	310,334
PAYROLL	385,800.00	6.4512	70,777		70,777	9,056	79,833
OFFICE OF MANAGEMENT BUDGET	978,300.00	16.3587	179,475		179,475	22,965	202,440
BUSINESS SOLUTIONS	787,300.00	13.1649	144,435		144,435	18,481	162,916
PUBLIC PROPERTY ADMINISTRATION	139,600.00	2.3343	25,610		25,610	3,277	28,887
PURCHASING	909,400.00	15.2066	166,835		166,835	21,347	188,182
FINANCIAL ACCOUNTABILITY	297,400.00	4.9730	54,560		54,560	6,981	61,541
TREASURY	507,000.00	8.4778	93,012		93,012	11,901	104,913
GRANTS COORDINATION	163,300.00	2.7306	29,958		29,958	3,833	33,791
SubTotal	5,980,300.00	100.0000	1,097,120		1,097,120	140,383	1,237,503
TOTAL	5,980,300.00	100.0000	1,097,120		1,097,120	140,383	1,237,503

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2010 EXPENDITURE REPORT

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

Receiving Department	Total	DIR OF FINANCE
MINORITY SMALL BUSINESS	64,666	64,666
FINANCE OPERATIONS	310,334	310,334
PAYROLL	79,833	79,833
OFFICE OF MANAGEMENT	202,440	202,440
BUSINESS SOLUTIONS	162,916	162,916
PUBLIC PROPERTY	28,887	28,887
PURCHASING	188,182	188,182
FINANCIAL	61,541	61,541
TREASURY	104,913	104,913
GRANTS COORDINATION	33,791	33,791
Direct Billed	0	0
Total	1,237,503	1,237,503

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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 accounts 10101.15117130 and 10101.15117140. The Office of Minority and Women Business Assistance (BAO) is responsible for administering the Procurement Nondiscrimination Program and the Small Business Program. The BAO conducts Procurement Technical Assistance, Business Development and Outreach, and Contract Compliance. The BAO works to support the development and economic prosperity of small and disadvantaged businesses by providing necessary procurement technical assistance and providing them with information, technical assistance and resources to enhance their economic growth. The BAO also manages contract compliance work to ensure that proposed percentages of small business and Minority/Women Business participation proposed by businesses are actually achieved.

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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department MINORITY SMALL BUSINESS ASSISTANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	430,841			430,841
BUILDING USE ALLOWANCE	372		372	
POST AUDITS	398	1	399	
GENERAL SERVICES FACILITIES	(289)	81	(208)	
POSTAL SERVICE	(49)	6	(43)	
DIRECTOR OF FINANCE	57,330	7,336	64,666	
FINANCE OPERATIONS		526	526	
PAYROLL		183	183	
OFFICE OF MANAGEMENT BUDGET		338	338	
INTERNAL AUDIT		163	163	
BUSINESS SOLUTIONS		374	374	
PUBLIC PROPERTY ADMINISTRATION		40	40	
PURCHASING		25	25	
FINANCIAL ACCOUNTABILITY		49	49	
TREASURY		16	16	
INFORMATION SYSTEMS		704	704	
Total Allocated Additions:	57,762	9,842	67,604	67,604
Total To Be Allocated:	488,603	9,842		498,445

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Schedule .3 - Costs Allocated By Activity

For Department MINORITY SMALL BUSINESS ASSISTANCE

	Total	General & Admin	MIN/SMALL BUS	PURCHASING
Wages & Benefits				
SALARIES & WAGES	304,166	88,573	70,202	145,391
FRINGE BENEFITS	104,842	30,530	24,198	50,114
Other Expense & Cost				
CONTRACTUAL SERVICES	14,706	4,282	3,394	7,030
SUPPLIES	653	190	151	312
OTHER EXPENSES	6,474	1,885	1,494	3,095
Departmental Totals				
Total Expenditures	430,841	125,460	99,439	205,942
Deductions				
Total Deductions	0	0	0	0
Functional Cost	430,841	125,460	99,439	205,942
Allocation Step 1				
Inbound- All Others	57,762	16,820	13,331	27,611
Reallocate Admin Costs		(142,280)	46,329	95,951
1st Allocation	488,603	0	159,099	329,504
Allocation Step 2				
Inbound- All Others	9,842	2,866	2,272	4,704
Reallocate Admin Costs		(2,866)	933	1,933
2nd Allocation	9,842	0	3,205	6,637
Total For 019 MINORITY SMALL				
Total Allocated	498,445	0	162,304	336,141

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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	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	1	1.4493	2,306		2,306	49	2,355
GENERAL SERVICES FACILITIES	3	4.3478	6,917		6,917		6,917
PUBLIC PROPERTY ADMINISTRATION	1	1.4493	2,306		2,306	49	2,355
SH FACILITY MTN	1	1.4493	2,306		2,306	49	2,355
POLICE	1	1.4493	2,306		2,306	49	2,355
FIRE	1	1.4493	2,306		2,306	49	2,355
HEALTH	2	2.8986	4,612		4,612	97	4,709
PARKS	3	4.3478	6,917		6,917	146	7,063
PUBLIC WORKS	16	23.1884	36,893		36,893	777	37,670
FARMERS MARKET	1	1.4493	2,306		2,306	49	2,355
WATER & SEWER	38	55.0723	87,618		87,618	1,842	89,460
NCAC	1	1.4493	2,306		2,306	49	2,355
SubTotal	69	100.0000	159,099		159,099	3,205	162,304
TOTAL	69	100.0000	159,099		159,099	3,205	162,304

Allocation Basis: PROJECTS ASSISTED BY DEPARTMENT

Allocation Source: DEPT. MINORITY & SMALL BUSINESS ASSISTANCE

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Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PURCHASING	100	100.0000	329,504		329,504	6,637	336,141
SubTotal	100	100.0000	329,504		329,504	6,637	336,141
TOTAL	100	100.0000	329,504		329,504	6,637	336,141

Allocation Basis: DIRECT ALLOCATION TO PURCHASING

Allocation Source: DIRECT ASSIGNMENT

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Schedule .5 - Allocation Summary

For Department MINORITY SMALL BUSINESS ASSISTANCE

Receiving Department	Total	MIN/SMALL BUS	PURCHASING
MAYOR	2,355	2,355	0
GENERAL SERVICES	6,917	6,917	0
PUBLIC PROPERTY	2,355	2,355	0
PURCHASING	336,141	0	336,141
SH FACILITY MTN	2,355	2,355	0
POLICE	2,355	2,355	0
FIRE	2,355	2,355	0
HEALTH	4,709	4,709	0
PARKS	7,063	7,063	0
PUBLIC WORKS	37,670	37,670	0
FARMERS MARKET	2,355	2,355	0
WATER & SEWER	89,460	89,460	0
NCAC	2,355	2,355	0
Direct Billed	0	0	0
Total	498,445	162,304	336,141

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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. In FY-09 Payment Services was added to the division. 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 voucher transactions per department. Costs applicable to Facility Planning have been allocated directly to Facilities Planning. Costs applicable to Payment Services have been allocated base on the number of invoices scanned and processed for payment.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FINANCE OPERATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,243,613			2,243,613
BUILDING USE ALLOWANCE	9,151		9,151	
POST AUDITS	693	2	695	
INSURANCE	12,512	1,960	14,472	
GENERAL SERVICES FACILITIES	(9,772)	2,742	(7,030)	
POSTAL SERVICE	(787)	93	(694)	
DIRECTOR OF FINANCE	275,128	35,206	310,334	
FINANCE OPERATIONS		1,194	1,194	
PAYROLL		908	908	
OFFICE OF MANAGEMENT BUDGET		1,787	1,787	
INTERNAL AUDIT		851	851	
BUSINESS SOLUTIONS		652	652	
PUBLIC PROPERTY ADMINISTRATION		210	210	
PURCHASING		309	309	
FINANCIAL ACCOUNTABILITY		256	256	
TREASURY		80	80	
INFORMATION SYSTEMS		6,751	6,751	
CENTRAL RECORDS		5,431	5,431	
Total Allocated Additions:	286,925	58,432	345,357	345,357
Total To Be Allocated:	2,530,538	58,432		2,588,970

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Schedule .3 - Costs Allocated By Activity

For Department FINANCE OPERATIONS

	Total	General & Admin	FINANCIAL OPERATIONS	PAYMENT SERVICES	ACCOUNTS PAYABLE
Wages & Benefits					
SALARIES & WAGES	1,451,244	0	843,173	318,548	289,523
FRINGE BENEFITS	521,196	0	302,814	114,403	103,979
Other Expense & Cost					
CONTRACTUAL SERVICES	232,880	0	135,303	51,117	46,460
SUPPLIES	8,686	0	5,046	1,907	1,733
OTHER EXPENSES	29,607	0	17,201	6,499	5,907
Departmental Totals					
Total Expenditures	2,243,613	0	1,303,537	492,474	447,602
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,243,613	0	1,303,537	492,474	447,602
Allocation Step 1					
Inbound- All Others	286,925	0	166,703	62,980	57,242
1st Allocation	2,530,538	0	1,470,240	555,454	504,844
Allocation Step 2					
Inbound- All Others	58,432	0	33,949	12,826	11,657
2nd Allocation	58,432	0	33,949	12,826	11,657
Total For 018 FINANCE					
Total Allocated	2,588,970	0	1,504,189	568,280	516,501

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Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - FINANCIAL OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	446	0.1400	2,058		2,058		2,058
INSURANCE	26	0.0082	120		120		120
LEGISLATIVE	684	0.2146	3,156		3,156	74	3,230
MAYOR	928	0.2912	4,282		4,282	101	4,383
EMPLOYEE HEALTH & WELLNESS	256	0.0803	1,181		1,181		1,181
GENERAL SERVICES OVERHEAD	203	0.0637	937		937		937
GENERAL SERVICES FACILITIES	1,843	0.5783	8,503		8,503		8,503
FLEET MANAGEMENT	1,628	0.5109	7,511		7,511		7,511
POSTAL SERVICE	155	0.0486	715		715		715
RADIO SHOP	343	0.1076	1,583		1,583		1,583
DIRECTOR OF FINANCE	160	0.0502	738		738		738
MINORITY SMALL BUSINESS	109	0.0342	503		503		503
FINANCE OPERATIONS	240	0.0753	1,107		1,107		1,107
PAYROLL	74	0.0232	341		341	8	349
OFFICE OF MANAGEMENT BUDGET	205	0.0643	946		946	22	968
INTERNAL AUDIT	227	0.0712	1,047		1,047	25	1,072
BUSINESS SOLUTIONS	86	0.0270	397		397	9	406
PUBLIC PROPERTY ADMINISTRATION	93	0.0292	429		429	10	439
PURCHASING	74	0.0232	341		341	8	349
FINANCIAL ACCOUNTABILITY	70	0.0220	323		323	8	331
TREASURY	402	0.1262	1,855		1,855	44	1,899
GRANTS COORDINATION	62	0.0195	286		286	7	293
HUMAN RESOURCES	366	0.1149	1,689		1,689	40	1,729
INFORMATION SYSTEMS	1,091	0.3424	5,034		5,034	118	5,152
DEPARTMENT OF LAW	1,075	0.3373	4,960		4,960	117	5,077
CENTRAL RECORDS	38	0.0119	175		175	4	179
ELECTIONS	312	0.0979	1,439		1,439	34	1,473
SURPLUS PROPERTY	2,124	0.6665	9,800		9,800	230	10,030
PLANNING COMM	1,803	0.5658	8,319		8,319	195	8,514
ADV PLAN/RSCH	82	0.0257	378		378	9	387
REGISTER/DEEDS	241	0.0756	1,112		1,112	26	1,138
HISTORICAL COMM	299	0.0938	1,379		1,379	32	1,411

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

Activity - FINANCIAL OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM ED ALLIANCE	111	0.0348	512		512	12	524
GOVT ACCESS TV	48	0.0151	221		221	5	226
ASSESSOR PROP	195	0.0612	900		900	21	921
TRUSTEE	145	0.0455	669		669	16	685
COUNTY CLERK	565	0.1773	2,607		2,607	61	2,668
DISTRICT ATTOR	952	0.2987	4,392		4,392	103	4,495
DA DRUG ENF	500	0.1569	2,307		2,307	54	2,361
DA SPECIAL OPNS	14	0.0044	65		65	2	67
PUBLIC DEFENDER	703	0.2206	3,243		3,243	76	3,319
JUVENILE CT CLRK	203	0.0637	937		937	22	959
CIRCUIT CT CLERK	636	0.1996	2,934		2,934	69	3,003
CRIMINAL CT CLRK	620	0.1946	2,860		2,860	67	2,927
CLERK/MASTER	139	0.0436	641		641	15	656
JUVENILE COURT	874	0.2743	4,032		4,032	95	4,127
GEN SESSIONS CT	3,187	1.0001	14,704		14,704	345	15,049
ST TRIAL COURTS	1,638	0.5140	7,557		7,557	178	7,735
JUSTICE INFO SYS	150	0.0471	692		692	16	708
SHERIFF ADMIN	1,013	0.3179	4,674		4,674	110	4,784
SH FACILITY MTN	39	0.0122	180		180	4	184
SH WAREHOUSE	23	0.0072	106		106	2	108
SH CRIM JUST CTR	370	0.1161	1,707		1,707	40	1,747
SH HILL JAIL	81	0.0254	374		374	9	383
SH CORR WORK CTR	175	0.0549	807		807	19	826
SH TRANSPORTATION	24	0.0075	111		111	3	114
SH WARRANTS	445	0.1396	2,053		2,053	48	2,101
SH TRAINING ACAD	31	0.0097	143		143	3	146
SH DEBERRY	80	0.0251	369		369	9	378
SH LAW ENF BLOCK	13	0.0041	60		60	1	61
SH DAY REPORTING	351	0.1101	1,619		1,619	38	1,657
SH OTHER	118	0.0370	544		544	13	557
POLICE	15,197	4.7689	70,115		70,115	1,647	71,762
POLICE DRUG ENF	245	0.0769	1,130		1,130	27	1,157

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

Activity - FINANCIAL OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE	1,956	0.6138	9,024		9,024	212	9,236
CODES ADMIN	6,041	1.8957	27,871		27,871	655	28,526
BEER BOARD	894	0.2805	4,125		4,125	97	4,222
AGRICULTURAL EXT	145	0.0455	669		669	16	685
SOIL & WATER	116	0.0364	535		535	13	548
SOCIAL SERVICES	2,485	0.7798	11,465		11,465	269	11,734
HEALTH	10,151	3.1855	46,834		46,834	1,100	47,934
PUBLIC LIBRARY	3,120	0.9791	14,395		14,395	338	14,733
PARKS	14,626	4.5897	67,480		67,480	1,585	69,065
ARTS COMMISSION	577	0.1811	2,662		2,662	63	2,725
PUBLIC WORKS	3,009	0.9442	13,883		13,883	326	14,209
SOLID WASTE	2,205	0.6919	10,173		10,173	239	10,412
HUMAN RELATIONS	523	0.1641	2,413		2,413	57	2,470
ADA MANAGEMENT	12	0.0038	55		55	1	56
FARMERS MARKET	745	0.2338	3,437		3,437	81	3,518
MUNI AUDITORIUM	1,468	0.4607	6,773		6,773	159	6,932
STATE FAIR BD	2,456	0.7707	11,331		11,331	266	11,597
CONVENTION CTR	2,198	0.6897	10,141		10,141	238	10,379
SPORTS AUTHORITY	355	0.1114	1,638		1,638	38	1,676
WATER & SEWER	13,661	4.2869	63,028		63,028	1,480	64,508
STORM WATER	158	0.0496	729		729	17	746
BORDEAUX LONG-TERM CARE	10,038	3.1500	46,313		46,313	1,088	47,401
GENERAL HOSP	117	0.0367	540		540	13	553
METRO ACTION COM	4,202	1.3186	19,387		19,387	455	19,842
NCAC	6,244	1.9594	28,808		28,808	677	29,485
MDHA	28	0.0088	129		129	3	132
METRO TRANSIT	125	0.0392	577		577	14	591
DES	23	0.0072	106		106	2	108
TAXI TRANSP & LICENSING	349	0.1095	1,610		1,610	38	1,648
EDUCATION	92,098	28.9017	424,917		424,917	9,980	434,897
COMMUNICATION CENTER	986	0.3094	4,549		4,549	107	4,656
ALL OTHER	83,130	26.0868	383,538		383,538	9,009	392,547

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

Activity - FINANCIAL OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
KNOWLES HOME	2,437	0.7647	11,244		11,244	264	11,508
CRIMINAL JUSTICE PLANNING	86	0.0270	397		397	9	406
COMM ED COMM	220	0.0690	1,015		1,015	24	1,039
CONVENTION CTR AUTH	533	0.1673	2,459		2,459	58	2,517
FLOOD	6,520	2.0460	30,081		30,081	707	30,788
SubTotal	318,667	100.0000	1,470,240		1,470,240	33,949	1,504,189
TOTAL	318,667	100.0000	1,470,240		1,470,240	33,949	1,504,189

Allocation Basis: LIMITED ACCOUNTING TRANSACTIONS PER DEPT

Allocation Source: FINANCE

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

Activity - PAYMENT SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	142	0.1215	675		675	20	695
MAYOR	402	0.3440	1,911		1,911	56	1,967
GENERAL SERVICES OVERHEAD	20,865	17.8522	99,162		99,162		99,162
DIRECTOR OF FINANCE	4,341	3.7142	20,631		20,631		20,631
INTERNAL AUDIT	165	0.1412	784		784	23	807
HUMAN RESOURCES	1,688	1.4443	8,022		8,022	236	8,258
INFORMATION SYSTEMS	2,691	2.3024	12,789		12,789	377	13,166
DEPARTMENT OF LAW	3,738	3.1983	17,765		17,765	523	18,288
CENTRAL RECORDS	378	0.3234	1,796		1,796	53	1,849
ELECTIONS	568	0.4860	2,699		2,699	79	2,778
PLANNING COMM	1,376	1.1773	6,539		6,539	193	6,732
HISTORICAL COMM	205	0.1754	974		974	29	1,003
COMM ED ALLIANCE	37	0.0317	176		176	5	181
DISTRICT ATTOR	2,457	2.1022	11,677		11,677	344	12,021
PUBLIC DEFENDER	356	0.3046	1,692		1,692	50	1,742
JUVENILE CT CLRK	274	0.2344	1,302		1,302	38	1,340
CLERK/MASTER	269	0.2302	1,278		1,278	38	1,316
JUVENILE COURT	2,851	2.4393	13,549		13,549	399	13,948
GEN SESSIONS CT	1,361	1.1645	6,468		6,468	190	6,658
JUSTICE INFO SYS	208	0.1780	989		989	29	1,018
POLICE	6,177	5.2851	29,356		29,356	864	30,220
FIRE	3,449	2.9510	16,391		16,391	483	16,874
CODES ADMIN	809	0.6922	3,845		3,845	113	3,958
BEER BOARD	59	0.0505	280		280	8	288
AGRICULTURAL EXT	14	0.0120	67		67	2	69
SOIL & WATER	14	0.0120	67		67	2	69
SOCIAL SERVICES	986	0.8436	4,686		4,686	138	4,824
HEALTH	4,628	3.9598	21,995		21,995	648	22,643
PUBLIC LIBRARY	6,924	5.9242	32,906		32,906	969	33,875
PARKS	7,721	6.6061	36,694		36,694	1,080	37,774
ARTS COMMISSION	702	0.6006	3,336		3,336	98	3,434
PUBLIC WORKS	6,626	5.6693	31,490		31,490	927	32,417

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

Activity - PAYMENT SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RELATIONS	133	0.1138	632		632	19	651
FARMERS MARKET	849	0.7264	4,035		4,035	119	4,154
MUNI AUDITORIUM	531	0.4543	2,524		2,524	74	2,598
STATE FAIR BD	1,236	1.0575	5,874		5,874	173	6,047
CONVENTION CTR	1,148	0.9822	5,456		5,456	161	5,617
SPORTS AUTHORITY	125	0.1070	594		594	17	611
WATER & SEWER	13,765	11.7774	65,418		65,418	1,925	67,343
METRO ACTION COM	12,108	10.3597	57,543		57,543	1,694	59,237
NCAC	2,981	2.5506	14,167		14,167	417	14,584
TAXI TRANSP & LICENSING	151	0.1292	718		718	21	739
COMMUNICATION CENTER	801	0.6853	3,807		3,807	112	3,919
CRIMINAL JUSTICE PLANNING	20	0.0171	95		95	3	98
CONVENTION CTR AUTH	547	0.4680	2,600		2,600	77	2,677
SubTotal	116,876	100.0000	555,454		555,454	12,826	568,280
TOTAL	116,876	100.0000	555,454		555,454	12,826	568,280

Allocation Basis: INVOICES SCANNED AND PROCESSED BY DEPT

Allocation Source: FINANCE

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

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	268	0.0927	468		468		468
POST AUDITS	33	0.0114	58		58		58
CORPORATE DUES	15	0.0052	26		26		26
INSURANCE	8	0.0028	14		14		14
LEGISLATIVE	171	0.0592	299		299	7	306
MAYOR	263	0.0910	459		459	11	470
EMPLOYEE HEALTH & WELLNESS	92	0.0318	161		161		161
GENERAL SERVICES OVERHEAD	142	0.0491	248		248		248
GENERAL SERVICES FACILITIES	6,504	2.2508	11,363		11,363		11,363
FLEET MANAGEMENT	4,248	1.4701	7,422		7,422		7,422
POSTAL SERVICE	98	0.0339	171		171		171
RADIO SHOP	359	0.1242	627		627		627
DIRECTOR OF FINANCE	54	0.0187	94		94		94
MINORITY SMALL BUSINESS	13	0.0045	23		23		23
FINANCE OPERATIONS	50	0.0173	87		87		87
PAYROLL	15	0.0052	26		26	1	27
OFFICE OF MANAGEMENT BUDGET	35	0.0121	61		61	1	62
INTERNAL AUDIT	68	0.0235	119		119	3	122
BUSINESS SOLUTIONS	13	0.0045	23		23	1	24
PUBLIC PROPERTY ADMINISTRATION	4	0.0014	7		7		7
PURCHASING	29	0.0100	51		51	1	52
FINANCIAL ACCOUNTABILITY	14	0.0048	24		24	1	25
TREASURY	131	0.0453	229		229	6	235
GRANTS COORDINATION	13	0.0045	23		23	1	24
HUMAN RESOURCES	228	0.0789	398		398	10	408
INFORMATION SYSTEMS	701	0.2426	1,225		1,225	29	1,254
DEPARTMENT OF LAW	1,607	0.5561	2,808		2,808	68	2,876
CENTRAL RECORDS	82	0.0284	143		143	3	146
ELECTIONS	331	0.1145	578		578	14	592
SURPLUS PROPERTY	237	0.0820	414		414	10	424
PLANNING COMM	843	0.2917	1,473		1,473	35	1,508
ADV PLAN/RSCH	92	0.0318	161		161	4	165

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

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	201	0.0696	351		351	8	359
HISTORICAL COMM	183	0.0633	320		320	8	328
COMM ED ALLIANCE	1	0.0003	2		2		2
GOVT ACCESS TV	23	0.0080	40		40	1	41
ASSESSOR PROP	262	0.0907	458		458	11	469
TRUSTEE	170	0.0588	297		297	7	304
COUNTY CLERK	275	0.0952	480		480	12	492
DISTRICT ATTOR	442	0.1530	772		772	19	791
DA DRUG ENF	802	0.2775	1,401		1,401	34	1,435
DA SPECIAL OPNS	20	0.0069	35		35	1	36
PUBLIC DEFENDER	362	0.1253	632		632	15	647
JUVENILE CT CLRK	67	0.0232	117		117	3	120
CIRCUIT CT CLERK	344	0.1190	601		601	14	615
CRIMINAL CT CLRK	151	0.0523	264		264	6	270
CLERK/MASTER	151	0.0523	264		264	6	270
JUVENILE COURT	1,347	0.4661	2,353		2,353	57	2,410
GEN SESSIONS CT	653	0.2260	1,141		1,141	27	1,168
ST TRIAL COURTS	1,720	0.5952	3,005		3,005	72	3,077
JUSTICE INFO SYS	216	0.0747	377		377	9	386
SHERIFF ADMIN	735	0.2544	1,284		1,284	31	1,315
SH FACILITY MTN	157	0.0543	274		274	7	281
SH WAREHOUSE	106	0.0367	185		185	4	189
SH CRIM JUST CTR	690	0.2388	1,205		1,205	29	1,234
SH HILL JAIL	342	0.1184	597		597	14	611
SH CORR WORK CTR	748	0.2589	1,307		1,307	31	1,338
SH TRANSPORTATION	19	0.0066	33		33	1	34
SH WARRANTS	146	0.0505	255		255	6	261
SH TRAINING ACAD	243	0.0841	425		425	10	435
SH DEBERRY	44	0.0152	77		77	2	79
SH DAY REPORTING	374	0.1294	653		653	16	669
SH OTHER	95	0.0329	166		166	4	170
POLICE	5,193	1.7971	9,073		9,073	218	9,291

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

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE DRUG ENF	227	0.0786	397		397	10	407
FIRE	4,360	1.5088	7,617		7,617	183	7,800
CODES ADMIN	425	0.1471	743		743	18	761
BEER BOARD	40	0.0138	70		70	2	72
AGRICULTURAL EXT	18	0.0062	31		31	1	32
SOIL & WATER	8	0.0028	14		14		14
SOCIAL SERVICES	912	0.3156	1,593		1,593	38	1,631
HEALTH	4,019	1.3908	7,021		7,021	169	7,190
PUBLIC LIBRARY	6,680	2.3117	11,670		11,670	281	11,951
PARKS	9,073	3.1398	15,851		15,851	382	16,233
ARTS COMMISSION	423	0.1464	739		739	18	757
PUBLIC WORKS	4,987	1.7258	8,713		8,713	210	8,923
SOLID WASTE	2,062	0.7136	3,602		3,602	87	3,689
HUMAN RELATIONS	63	0.0218	110		110	3	113
FARMERS MARKET	367	0.1270	641		641	15	656
MUNI AUDITORIUM	464	0.1606	811		811	20	831
STATE FAIR BD	1,101	0.3810	1,924		1,924	46	1,970
CONVENTION CTR	979	0.3388	1,710		1,710	41	1,751
SPORTS AUTHORITY	32	0.0111	56		56	1	57
WATER & SEWER	22,564	7.8085	39,421		39,421	949	40,370
STORM WATER	31	0.0107	54		54	1	55
BORDEAUX LONG-TERM CARE	2,787	0.9645	4,869		4,869	117	4,986
GENERAL HOSP	48	0.0166	84		84	2	86
METRO ACTION COM	11,075	3.8326	19,349		19,349	466	19,815
NCAC	4,999	1.7300	8,734		8,734	210	8,944
MDHA	25	0.0087	44		44	1	45
METRO TRANSIT	124	0.0429	217		217	5	222
DES	1	0.0003	2		2		2
TAXI TRANSP & LICENSING	84	0.0291	147		147	4	151
EDUCATION	116,099	40.1773	202,831		202,831	4,886	207,717
COMMUNICATION CENTER	989	0.3423	1,728		1,728	42	1,770
ALL OTHER	58,313	20.1798	101,877		101,877	2,453	104,330

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

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
KNOWLES HOME	539	0.1865	942		942	23	965
CRIMINAL JUSTICE PLANNING	9	0.0031	16		16		16
COMM ED COMM	21	0.0073	37		37	1	38
CONVENTION CTR AUTH	296	0.1024	517		517	12	529
FLOOD	1,680	0.5814	2,935		2,935	71	3,006
SubTotal	288,967	100.0000	504,844		504,844	11,657	516,501
TOTAL	288,967	100.0000	504,844		504,844	11,657	516,501

Allocation Basis: NUM OF ACCOUNTS PAYABLE TRANS PER DEPT

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	FINANCIAL	PAYMENT SERVICES	ACCOUNTS PAYABLE
EMPLOYEE BENEFITS	2,526	2,058	0	468
POST AUDITS	58	0	0	58
CORPORATE DUES	26	0	0	26
INSURANCE	134	120	0	14
LEGISLATIVE	4,231	3,230	695	306
MAYOR	6,820	4,383	1,967	470
EMPLOYEE HEALTH &	1,342	1,181	0	161
GENERAL SERVICES	100,347	937	99,162	248
GENERAL SERVICES	19,866	8,503	0	11,363
FLEET MANAGEMENT	14,933	7,511	0	7,422
POSTAL SERVICE	886	715	0	171
RADIO SHOP	2,210	1,583	0	627
DIRECTOR OF FINANCE	21,463	738	20,631	94
MINORITY SMALL BUSINESS	526	503	0	23
FINANCE OPERATIONS	1,194	1,107	0	87
PAYROLL	376	349	0	27
OFFICE OF MANAGEMENT	1,030	968	0	62
INTERNAL AUDIT	2,001	1,072	807	122
BUSINESS SOLUTIONS	430	406	0	24
PUBLIC PROPERTY	446	439	0	7
PURCHASING	401	349	0	52
FINANCIAL	356	331	0	25
TREASURY	2,134	1,899	0	235
GRANTS COORDINATION	317	293	0	24
HUMAN RESOURCES	10,395	1,729	8,258	408
INFORMATION SYSTEMS	19,572	5,152	13,166	1,254
DEPARTMENT OF LAW	26,241	5,077	18,288	2,876
CENTRAL RECORDS	2,174	179	1,849	146
ELECTIONS	4,843	1,473	2,778	592
SURPLUS PROPERTY	10,454	10,030	0	424
PLANNING COMM	16,754	8,514	6,732	1,508
ADV PLAN/RSCH	552	387	0	165
REGISTER/DEEDS	1,497	1,138	0	359
HISTORICAL COMM	2,742	1,411	1,003	328
COMM ED ALLIANCE	707	524	181	2
GOVT ACCESS TV	267	226	0	41

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	FINANCIAL	PAYMENT SERVICES	ACCOUNTS PAYABLE
ASSESSOR PROP	1,390	921	0	469
TRUSTEE	989	685	0	304
COUNTY CLERK	3,160	2,668	0	492
DISTRICT ATTOR	17,307	4,495	12,021	791
DA DRUG ENF	3,796	2,361	0	1,435
DA SPECIAL OPNS	103	67	0	36
PUBLIC DEFENDER	5,708	3,319	1,742	647
JUVENILE CT CLRK	2,419	959	1,340	120
CIRCUIT CT CLERK	3,618	3,003	0	615
CRIMINAL CT CLRK	3,197	2,927	0	270
CLERK/MASTER	2,242	656	1,316	270
JUVENILE COURT	20,485	4,127	13,948	2,410
GEN SESSIONS CT	22,875	15,049	6,658	1,168
ST TRIAL COURTS	10,812	7,735	0	3,077
JUSTICE INFO SYS	2,112	708	1,018	386
SHERIFF ADMIN	6,099	4,784	0	1,315
SH FACILITY MTN	465	184	0	281
SH WAREHOUSE	297	108	0	189
SH CRIM JUST CTR	2,981	1,747	0	1,234
SH HILL JAIL	994	383	0	611
SH CORR WORK CTR	2,164	826	0	1,338
SH TRANSPORTATION	148	114	0	34
SH WARRANTS	2,362	2,101	0	261
SH TRAINING ACAD	581	146	0	435
SH DEBERRY	457	378	0	79
SH LAW ENF BLOCK	61	61	0	0
SH DAY REPORTING	2,326	1,657	0	669
SH OTHER	727	557	0	170
POLICE	111,273	71,762	30,220	9,291
POLICE DRUG ENF	1,564	1,157	0	407
FIRE	33,910	9,236	16,874	7,800
CODES ADMIN	33,245	28,526	3,958	761
BEER BOARD	4,582	4,222	288	72
AGRICULTURAL EXT	786	685	69	32
SOIL & WATER	631	548	69	14
SOCIAL SERVICES	18,189	11,734	4,824	1,631

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	FINANCIAL	PAYMENT SERVICES	ACCOUNTS PAYABLE
HEALTH	77,767	47,934	22,643	7,190
PUBLIC LIBRARY	60,559	14,733	33,875	11,951
PARKS	123,072	69,065	37,774	16,233
ARTS COMMISSION	6,916	2,725	3,434	757
PUBLIC WORKS	55,549	14,209	32,417	8,923
SOLID WASTE	14,101	10,412	0	3,689
HUMAN RELATIONS	3,234	2,470	651	113
ADA MANAGEMENT	56	56	0	0
FARMERS MARKET	8,328	3,518	4,154	656
MUNI AUDITORIUM	10,361	6,932	2,598	831
STATE FAIR BD	19,614	11,597	6,047	1,970
CONVENTION CTR	17,747	10,379	5,617	1,751
SPORTS AUTHORITY	2,344	1,676	611	57
WATER & SEWER	172,221	64,508	67,343	40,370
STORM WATER	801	746	0	55
BORDEAUX LONG-TERM	52,387	47,401	0	4,986
GENERAL HOSP	639	553	0	86
METRO ACTION COM	98,894	19,842	59,237	19,815
NCAC	53,013	29,485	14,584	8,944
MDHA	177	132	0	45
METRO TRANSIT	813	591	0	222
DES	110	108	0	2
TAXI TRANSP & LICENSING	2,538	1,648	739	151
EDUCATION	642,614	434,897	0	207,717
COMMUNICATION CENTER	10,345	4,656	3,919	1,770
ALL OTHER	496,877	392,547	0	104,330
KNOWLES HOME	12,473	11,508	0	965
CRIMINAL JUSTICE	520	406	98	16
COMM ED COMM	1,077	1,039	0	38
CONVENTION CTR AUTH	5,723	2,517	2,677	529
FLOOD	33,794	30,788	0	3,006

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	FINANCIAL	PAYMENT SERVICES	ACCOUNTS PAYABLE
Direct Billed	0	0	0	0
Total	2,588,970	1,504,189	568,280	516,501

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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 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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	643,108			643,108
BUILDING USE ALLOWANCE	2,826		2,826	
EMPLOYEE BENEFITS	6,035	18	6,053	
POST AUDITS	253	1	254	
GENERAL SERVICES FACILITIES	(2,110)	592	(1,518)	
POSTAL SERVICE	(134)	16	(118)	
DIRECTOR OF FINANCE	70,777	9,056	79,833	
FINANCE OPERATIONS	367	9	376	
PAYROLL		275	275	
OFFICE OF MANAGEMENT BUDGET		506	506	
INTERNAL AUDIT		244	244	
BUSINESS SOLUTIONS		238	238	
PUBLIC PROPERTY ADMINISTRATION		60	60	
PURCHASING		151	151	
FINANCIAL ACCOUNTABILITY		73	73	
TREASURY		23	23	
INFORMATION SYSTEMS		1,270	1,270	
DEPARTMENT OF LAW		534	534	
CENTRAL RECORDS		545	545	
Total Allocated Additions:	78,014	13,611	91,625	91,625
Total To Be Allocated:	721,122	13,611		734,733

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PAYROLL

	Total	General & Admin	PAYROLL
Wages & Benefits			
SALARIES & WAGES	376,390	0	376,390
FRINGE BENEFITS	134,490	0	134,490
Other Expense & Cost			
CONTRACTUAL SERVICES	57,444	0	57,444
SUPPLIES	51,887	0	51,887
OTHER EXPENSES	22,897	0	22,897
Departmental Totals			
Total Expenditures	643,108	0	643,108
Deductions			
Total Deductions	0	0	0
Functional Cost	643,108	0	643,108
Allocation Step 1			
Inbound- All Others	78,014	78,014	0
Reallocate Admin Costs		(78,014)	78,014
1st Allocation	721,122	0	721,122
Allocation Step 2			
Inbound- All Others	13,611	13,611	0
Reallocate Admin Costs		(13,611)	13,611
2nd Allocation	13,611	0	13,611
Total For 025 PAYROLL			
Total Allocated	734,733	0	734,733

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1,508.00	0.2450	1,767		1,767	34	1,801
MAYOR	797.00	0.1295	934		934	18	952
EMPLOYEE HEALTH & WELLNESS	129.00	0.0210	151		151		151
GENERAL SERVICES OVERHEAD	270.00	0.0439	316		316		316
GENERAL SERVICES FACILITIES	849.00	0.1379	995		995		995
FLEET MANAGEMENT	2,119.00	0.3442	2,482		2,482		2,482
POSTAL SERVICE	104.00	0.0169	122		122		122
RADIO SHOP	411.00	0.0668	481		481		481
DIRECTOR OF FINANCE	150.00	0.0244	176		176		176
MINORITY SMALL BUSINESS	156.00	0.0253	183		183		183
FINANCE OPERATIONS	775.00	0.1259	908		908		908
PAYROLL	235.00	0.0382	275		275		275
OFFICE OF MANAGEMENT BUDGET	418.00	0.0679	490		490	9	499
INTERNAL AUDIT	290.00	0.0471	340		340	6	346
BUSINESS SOLUTIONS	338.00	0.0549	396		396	8	404
PUBLIC PROPERTY ADMINISTRATION	52.00	0.0084	61		61	1	62
PURCHASING	389.00	0.0632	456		456	9	465
FINANCIAL ACCOUNTABILITY	129.00	0.0210	151		151	3	154
TREASURY	183.00	0.0297	214		214	4	218
GRANTS COORDINATION	78.00	0.0127	91		91	2	93
HUMAN RESOURCES	1,364.00	0.2216	1,598		1,598	30	1,628
INFORMATION SYSTEMS	3,070.00	0.4987	3,597		3,597	68	3,665
DEPARTMENT OF LAW	1,286.00	0.2089	1,507		1,507	29	1,536
CENTRAL RECORDS	52.00	0.0084	61		61	1	62
ELECTIONS	23,084.00	3.7501	27,043		27,043	515	27,558
SURPLUS PROPERTY	170.00	0.0276	199		199	4	203
PLANNING COMM	1,239.00	0.2013	1,451		1,451	28	1,479
HISTORICAL COMM	211.00	0.0343	247		247	5	252
COMM ED ALLIANCE	66.00	0.0107	77		77	1	78
ASSESSOR PROP	3,702.00	0.6014	4,337		4,337	83	4,420
TRUSTEE	796.00	0.1293	933		933	18	951
COUNTY CLERK	2,025.00	0.3290	2,372		2,372	45	2,417

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DISTRICT ATTOR	2,247.00	0.3650	2,632		2,632	50	2,682
DA DRUG ENF	129.00	0.0210	151		151	3	154
PUBLIC DEFENDER	1,859.00	0.3020	2,178		2,178	41	2,219
JUVENILE CT CLRK	793.00	0.1288	929		929	18	947
CIRCUIT CT CLERK	1,245.00	0.2023	1,459		1,459	28	1,487
CRIMINAL CT CLRK	2,133.00	0.3465	2,499		2,499	48	2,547
CLERK/MASTER	519.00	0.0843	608		608	12	620
JUVENILE COURT	3,172.00	0.5153	3,716		3,716	71	3,787
GEN SESSIONS CT	3,168.00	0.5147	3,711		3,711	71	3,782
ST TRIAL COURTS	4,121.00	0.6695	4,828		4,828	92	4,920
JUSTICE INFO SYS	488.00	0.0793	572		572	11	583
SHERIFF ADMIN	2,284.00	0.3710	2,676		2,676	51	2,727
SH FACILITY MTN	436.00	0.0708	511		511	10	521
SH WAREHOUSE	104.00	0.0169	122		122	2	124
SH CRIM JUST CTR	7,464.00	1.2126	8,744		8,744	166	8,910
SH HILL JAIL	1,673.00	0.2718	1,960		1,960	37	1,997
SH CORR WORK CTR	4,122.00	0.6696	4,829		4,829	92	4,921
SH TRANSPORTATION	1,897.00	0.3082	2,222		2,222	42	2,264
SH WARRANTS	1,344.00	0.2183	1,575		1,575	30	1,605
SH TRAINING ACAD	325.00	0.0528	381		381	7	388
SH DAY REPORTING	1,667.00	0.2708	1,953		1,953	37	1,990
SH OTHER	136.00	0.0221	159		159	3	162
POLICE	43,515.00	7.0693	50,978		50,978	970	51,948
FIRE	26,865.00	4.3644	31,472		31,472	599	32,071
CODES ADMIN	2,154.00	0.3499	2,523		2,523	48	2,571
BEER BOARD	105.00	0.0171	123		123	2	125
AGRICULTURAL EXT	184.00	0.0299	216		216	4	220
SOIL & WATER	26.00	0.0042	30		30	1	31
SOCIAL SERVICES	2,216.00	0.3600	2,596		2,596	49	2,645
HEALTH	12,405.00	2.0153	14,533		14,533	277	14,810
PUBLIC LIBRARY	8,057.00	1.3089	9,439		9,439	180	9,619
PARKS	17,452.00	2.8352	20,445		20,445	389	20,834

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARTS COMMISSION	141.00	0.0229	165		165	3	168
PUBLIC WORKS	7,154.00	1.1622	8,381		8,381	160	8,541
SOLID WASTE	2,123.00	0.3449	2,487		2,487	47	2,534
HUMAN RELATIONS	78.00	0.0127	91		91	2	93
FARMERS MARKET	178.00	0.0289	209		209	4	213
MUNI AUDITORIUM	210.00	0.0341	246		246	5	251
STATE FAIR BD	4,925.00	0.8001	5,770		5,770	110	5,880
CONVENTION CTR	1,393.00	0.2263	1,632		1,632	31	1,663
SPORTS AUTHORITY	51.00	0.0083	60		60	1	61
WATER & SEWER	19,417.00	3.1544	22,747		22,747	433	23,180
STORM WATER	41.00	0.0067	48		48	1	49
BORDEAUX LONG-TERM CARE	14,183.00	2.3041	16,615		16,615	316	16,931
GENERAL HOSP	19,901.00	3.2330	23,314		23,314	444	23,758
METRO ACTION COM	8,216.00	1.3347	9,625		9,625	183	9,808
NCAC	2,909.00	0.4726	3,408		3,408	65	3,473
METRO TRANSIT	26.00	0.0042	30		30	1	31
TAXI TRANSP & LICENSING	104.00	0.0169	122		122	2	124
EDUCATION	327,627.00	53.2250	383,816		383,816	7,303	391,119
COMMUNICATION CENTER	4,283.00	0.6958	5,018		5,018	96	5,114
ALL OTHER	25.00	0.0041	29		29	1	30
KNOWLES HOME	1,523.00	0.2474	1,784		1,784	34	1,818
CRIMINAL JUSTICE PLANNING	106.00	0.0172	124		124	2	126
COMM ED COMM	119.00	0.0193	139		139	3	142
CONVENTION CTR AUTH	69.00	0.0112	81		81	2	83
SubTotal	615,552.00	100.0000	721,122		721,122	13,611	734,733
TOTAL	615,552.00	100.0000	721,122		721,122	13,611	734,733

Allocation Basis: PAYROLL TRANSACTIONS PER DEPARTMENT

Allocation Source: FY 2010 FINANCE DEPT RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
LEGISLATIVE	1,801	1,801
MAYOR	952	952
EMPLOYEE HEALTH &	151	151
GENERAL SERVICES	316	316
GENERAL SERVICES	995	995
FLEET MANAGEMENT	2,482	2,482
POSTAL SERVICE	122	122
RADIO SHOP	481	481
DIRECTOR OF FINANCE	176	176
MINORITY SMALL BUSINESS	183	183
FINANCE OPERATIONS	908	908
PAYROLL	275	275
OFFICE OF MANAGEMENT	499	499
INTERNAL AUDIT	346	346
BUSINESS SOLUTIONS	404	404
PUBLIC PROPERTY	62	62
PURCHASING	465	465
FINANCIAL	154	154
TREASURY	218	218
GRANTS COORDINATION	93	93
HUMAN RESOURCES	1,628	1,628
INFORMATION SYSTEMS	3,665	3,665
DEPARTMENT OF LAW	1,536	1,536
CENTRAL RECORDS	62	62
ELECTIONS	27,558	27,558
SURPLUS PROPERTY	203	203
PLANNING COMM	1,479	1,479
HISTORICAL COMM	252	252
COMM ED ALLIANCE	78	78
ASSESSOR PROP	4,420	4,420
TRUSTEE	951	951
COUNTY CLERK	2,417	2,417
DISTRICT ATTOR	2,682	2,682
DA DRUG ENF	154	154
PUBLIC DEFENDER	2,219	2,219
JUVENILE CT CLRK	947	947

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
CIRCUIT CT CLERK	1,487	1,487
CRIMINAL CT CLRK	2,547	2,547
CLERK/MASTER	620	620
JUVENILE COURT	3,787	3,787
GEN SESSIONS CT	3,782	3,782
ST TRIAL COURTS	4,920	4,920
JUSTICE INFO SYS	583	583
SHERIFF ADMIN	2,727	2,727
SH FACILITY MTN	521	521
SH WAREHOUSE	124	124
SH CRIM JUST CTR	8,910	8,910
SH HILL JAIL	1,997	1,997
SH CORR WORK CTR	4,921	4,921
SH TRANSPORTATION	2,264	2,264
SH WARRANTS	1,605	1,605
SH TRAINING ACAD	388	388
SH DAY REPORTING	1,990	1,990
SH OTHER	162	162
POLICE	51,948	51,948
FIRE	32,071	32,071
CODES ADMIN	2,571	2,571
BEER BOARD	125	125
AGRICULTURAL EXT	220	220
SOIL & WATER	31	31
SOCIAL SERVICES	2,645	2,645
HEALTH	14,810	14,810
PUBLIC LIBRARY	9,619	9,619
PARKS	20,834	20,834
ARTS COMMISSION	168	168
PUBLIC WORKS	8,541	8,541
SOLID WASTE	2,534	2,534
HUMAN RELATIONS	93	93
FARMERS MARKET	213	213
MUNI AUDITORIUM	251	251
STATE FAIR BD	5,880	5,880
CONVENTION CTR	1,663	1,663

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
SPORTS AUTHORITY	61	61
WATER & SEWER	23,180	23,180
STORM WATER	49	49
BORDEAUX LONG-TERM	16,931	16,931
GENERAL HOSP	23,758	23,758
METRO ACTION COM	9,808	9,808
NCAC	3,473	3,473
METRO TRANSIT	31	31
TAXI TRANSP & LICENSING	124	124
EDUCATION	391,119	391,119
COMMUNICATION CENTER	5,114	5,114
ALL OTHER	30	30
KNOWLES HOME	1,818	1,818
CRIMINAL JUSTICE	126	126
COMM ED COMM	142	142
CONVENTION CTR AUTH	83	83
Direct Billed	0	0
Total	734,733	734,733

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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 budget by department.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department OFFICE OF MANAGEMENT BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,449,044			1,449,044
BUILDING USE ALLOWANCE	4,916		4,916	
EMPLOYEE BENEFITS	36,352	108	36,460	
POST AUDITS	489	1	490	
GENERAL SERVICES FACILITIES	(4,024)	1,129	(2,895)	
POSTAL SERVICE	(15)	2	(13)	
DIRECTOR OF FINANCE	179,475	22,965	202,440	
FINANCE OPERATIONS	1,007	23	1,030	
PAYROLL	490	9	499	
OFFICE OF MANAGEMENT BUDGET		1,116	1,116	
INTERNAL AUDIT		549	549	
BUSINESS SOLUTIONS		459	459	
PUBLIC PROPERTY ADMINISTRATION		135	135	
PURCHASING		217	217	
FINANCIAL ACCOUNTABILITY		165	165	
TREASURY		51	51	
INFORMATION SYSTEMS		9,325	9,325	
CENTRAL RECORDS		999	999	
Total Allocated Additions:	218,690	37,253	255,943	255,943
Total To Be Allocated:	1,667,734	37,253		1,704,987

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Schedule .3 - Costs Allocated By Activity

For Department OFFICE OF MANAGEMENT BUDGET

	Total	General & Admin	MANAGEMENT BUDGET
Wages & Benefits			
SALARIES & WAGES	950,463	0	950,463
FRINGE BENEFITS	308,402	0	308,402
Other Expense & Cost			
CONTRACTUAL SERVICES	177,041	0	177,041
SUPPLIES	6,109	0	6,109
OTHER EXPENSES	7,029	0	7,029
Departmental Totals			
Total Expenditures	1,449,044	0	1,449,044
Deductions			
Total Deductions	0	0	0
Functional Cost	1,449,044	0	1,449,044
Allocation Step 1			
Inbound- All Others	218,690	0	218,690
1st Allocation	1,667,734	0	1,667,734
Allocation Step 2			
Inbound- All Others	37,253	0	37,253
2nd Allocation	37,253	0	37,253
Total For 023 OFFICE OF			
Total Allocated	1,704,987	0	1,704,987

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Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	63,980,200	2.9492	49,184		49,184		49,184
POST AUDITS	1,500,000	0.0691	1,153		1,153		1,153
CORPORATE DUES	364,478	0.0168	280		280		280
INSURANCE	1,704,200	0.0786	1,310		1,310		1,310
LEGISLATIVE	2,732,800	0.1260	2,101		2,101	50	2,151
MAYOR	6,672,230	0.3076	5,129		5,129	121	5,250
EMPLOYEE HEALTH & WELLNESS	385,700	0.0178	297		297		297
GENERAL SERVICES OVERHEAD	1,182,400	0.0545	909		909		909
GENERAL SERVICES FACILITIES	25,140,300	1.1588	19,326		19,326		19,326
FLEET MANAGEMENT	15,605,600	0.7193	11,997		11,997		11,997
POSTAL SERVICE	965,700	0.0445	742		742		742
RADIO SHOP	2,898,700	0.1336	2,228		2,228		2,228
DIRECTOR OF FINANCE	573,711	0.0264	441		441		441
MINORITY SMALL BUSINESS	439,300	0.0203	338		338		338
FINANCE OPERATIONS	2,324,700	0.1072	1,787		1,787		1,787
PAYROLL	658,400	0.0303	506		506		506
OFFICE OF MANAGEMENT BUDGET	1,451,300	0.0669	1,116		1,116		1,116
INTERNAL AUDIT	1,262,000	0.0582	970		970	23	993
BUSINESS SOLUTIONS	1,209,700	0.0558	930		930	22	952
PUBLIC PROPERTY ADMINISTRATION	203,800	0.0094	157		157	4	161
PURCHASING	1,343,900	0.0619	1,033		1,033	24	1,057
FINANCIAL ACCOUNTABILITY	415,300	0.0191	319		319	8	327
TREASURY	805,000	0.0371	619		619	15	634
GRANTS COORDINATION	241,100	0.0111	185		185	4	189
HUMAN RESOURCES	4,586,500	0.2114	3,526		3,526	83	3,609
INFORMATION SYSTEMS	14,945,811	0.6889	11,490		11,490	272	11,762
DEPARTMENT OF LAW	5,102,863	0.2352	3,923		3,923	93	4,016
CENTRAL RECORDS	205,900	0.0095	158		158	4	162
ELECTIONS	2,560,271	0.1180	1,968		1,968	47	2,015
SURPLUS PROPERTY	930,800	0.0429	716		716	17	733
PLANNING COMM	7,083,416	0.3265	5,445		5,445	129	5,574
ADV PLAN/RSCH	200,200	0.0092	154		154	4	158

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	483,300	0.0223	372		372	9	381
HISTORICAL COMM	667,095	0.0308	513		513	12	525
COMM ED ALLIANCE	589,100	0.0272	453		453	11	464
GOVT ACCESS TV	121,200	0.0056	93		93	2	95
ASSESSOR PROP	7,811,007	0.3601	6,005		6,005	142	6,147
TRUSTEE	2,068,612	0.0954	1,590		1,590	38	1,628
COUNTY CLERK	4,292,348	0.1979	3,300		3,300	78	3,378
DISTRICT ATTOR	5,568,600	0.2567	4,281		4,281	101	4,382
DA DRUG ENF	1,648,200	0.0760	1,267		1,267	30	1,297
PUBLIC DEFENDER	5,676,660	0.2617	4,364		4,364	103	4,467
JUVENILE CT CLRK	1,536,000	0.0708	1,181		1,181	28	1,209
CIRCUIT CT CLERK	4,160,700	0.1918	3,199		3,199	76	3,275
CRIMINAL CT CLRK	5,417,400	0.2497	4,165		4,165	98	4,263
CLERK/MASTER	1,751,353	0.0807	1,346		1,346	32	1,378
JUVENILE COURT	12,501,945	0.5763	9,611		9,611	227	9,838
GEN SESSIONS CT	10,710,725	0.4937	8,234		8,234	195	8,429
ST TRIAL COURTS	11,312,871	0.5215	8,697		8,697	206	8,903
JUSTICE INFO SYS	2,163,000	0.0997	1,663		1,663	39	1,702
SHERIFF ADMIN	10,238,215	0.4719	7,871		7,871	186	8,057
SH FACILITY MTN	1,023,900	0.0472	787		787	19	806
SH WAREHOUSE	1,322,300	0.0610	1,017		1,017	24	1,041
SH CRIM JUST CTR	17,304,000	0.7976	13,302		13,302	314	13,616
SH HILL JAIL	4,097,400	0.1889	3,150		3,150	74	3,224
SH CORR WORK CTR	10,703,000	0.4934	8,228		8,228	194	8,422
SH TRANSPORTATION	3,921,300	0.1808	3,014		3,014	71	3,085
SH WARRANTS	3,590,100	0.1655	2,760		2,760	65	2,825
SH TRAINING ACAD	566,700	0.0261	436		436	10	446
SH DEBERRY	16,015,700	0.7382	12,312		12,312	291	12,603
SH DAY REPORTING	4,061,900	0.1872	3,123		3,123	74	3,197
SH OTHER	146,800	0.0068	113		113	3	116
POLICE	153,761,864	7.0877	118,204		118,204	2,794	120,998
POLICE DRUG ENF	2,953,100	0.1361	2,270		2,270	54	2,324

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Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE	108,554,299	5.0038	83,451		83,451	1,972	85,423
CODES ADMIN	7,727,576	0.3562	5,941		5,941	140	6,081
BEER BOARD	363,600	0.0168	280		280	7	287
AGRICULTURAL EXT	324,800	0.0150	250		250	6	256
SOIL & WATER	82,200	0.0038	63		63	1	64
SOCIAL SERVICES	6,461,100	0.2978	4,967		4,967	117	5,084
HEALTH	49,281,681	2.2716	37,885		37,885	895	38,780
PUBLIC LIBRARY	24,471,508	1.1280	18,812		18,812	445	19,257
PARKS	33,025,027	1.5223	25,388		25,388	600	25,988
ARTS COMMISSION	2,576,900	0.1188	1,981		1,981	47	2,028
PUBLIC WORKS	31,639,350	1.4584	24,323		24,323	575	24,898
SOLID WASTE	20,872,000	0.9621	16,045		16,045	379	16,424
HUMAN RELATIONS	387,200	0.0178	298		298	7	305
ADA MANAGEMENT	599,600	0.0276	461		461	11	472
FARMERS MARKET	1,217,400	0.0561	936		936	22	958
MUNI AUDITORIUM	1,706,557	0.0787	1,312		1,312	31	1,343
STATE FAIR BD	4,389,100	0.2023	3,374		3,374	80	3,454
CONVENTION CTR	6,160,000	0.2839	4,735		4,735	112	4,847
SPORTS AUTHORITY	933,800	0.0430	718		718	17	735
WATER & SEWER	161,033,500	7.4229	123,794		123,794	2,926	126,720
BORDEAUX LONG-TERM CARE	39,963,529	1.8421	30,722		30,722	726	31,448
GENERAL HOSP	75,973,100	3.5020	58,404		58,404	1,380	59,784
METRO ACTION COM	24,708,600	1.1389	18,995		18,995	449	19,444
NCAC	11,500,000	0.5301	8,841		8,841	209	9,050
METRO TRANSIT	19,062,500	0.8787	14,654		14,654	346	15,000
TAXI TRANSP & LICENSING	412,088	0.0190	317		317	7	324
EDUCATION	1,027,052,075	47.3422	789,535		789,535	18,661	808,196
COMMUNICATION CENTER	11,812,561	0.5445	9,081		9,081	215	9,296
ALL OTHER	14,861,222	0.6850	11,424		11,424	270	11,694
KNOWLES HOME	3,986,880	0.1838	3,065		3,065	72	3,137
CRIMINAL JUSTICE PLANNING	421,300	0.0194	324		324	8	332
SubTotal	2,169,423,738	100.0000	1,667,734		1,667,734	37,253	1,704,987

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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 Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	2,169,423,738	100.0000	1,667,734		1,667,734	37,253	1,704,987

Allocation Basis: BUDGET BY IDENTIFIED DEPARTMENT

Allocation Source: OFFICE OF MANAGEMENT AND BUDGET

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
EMPLOYEE BENEFITS	49,184	49,184
POST AUDITS	1,153	1,153
CORPORATE DUES	280	280
INSURANCE	1,310	1,310
LEGISLATIVE	2,151	2,151
MAYOR	5,250	5,250
EMPLOYEE HEALTH &	297	297
GENERAL SERVICES	909	909
GENERAL SERVICES	19,326	19,326
FLEET MANAGEMENT	11,997	11,997
POSTAL SERVICE	742	742
RADIO SHOP	2,228	2,228
DIRECTOR OF FINANCE	441	441
MINORITY SMALL BUSINESS	338	338
FINANCE OPERATIONS	1,787	1,787
PAYROLL	506	506
OFFICE OF MANAGEMENT	1,116	1,116
INTERNAL AUDIT	993	993
BUSINESS SOLUTIONS	952	952
PUBLIC PROPERTY	161	161
PURCHASING	1,057	1,057
FINANCIAL	327	327
TREASURY	634	634
GRANTS COORDINATION	189	189
HUMAN RESOURCES	3,609	3,609
INFORMATION SYSTEMS	11,762	11,762
DEPARTMENT OF LAW	4,016	4,016
CENTRAL RECORDS	162	162
ELECTIONS	2,015	2,015
SURPLUS PROPERTY	733	733
PLANNING COMM	5,574	5,574
ADV PLAN/RSCH	158	158
REGISTER/DEEDS	381	381
HISTORICAL COMM	525	525
COMM ED ALLIANCE	464	464
GOVT ACCESS TV	95	95

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
ASSESSOR PROP	6,147	6,147
TRUSTEE	1,628	1,628
COUNTY CLERK	3,378	3,378
DISTRICT ATTOR	4,382	4,382
DA DRUG ENF	1,297	1,297
PUBLIC DEFENDER	4,467	4,467
JUVENILE CT CLRK	1,209	1,209
CIRCUIT CT CLERK	3,275	3,275
CRIMINAL CT CLRK	4,263	4,263
CLERK/MASTER	1,378	1,378
JUVENILE COURT	9,838	9,838
GEN SESSIONS CT	8,429	8,429
ST TRIAL COURTS	8,903	8,903
JUSTICE INFO SYS	1,702	1,702
SHERIFF ADMIN	8,057	8,057
SH FACILITY MTN	806	806
SH WAREHOUSE	1,041	1,041
SH CRIM JUST CTR	13,616	13,616
SH HILL JAIL	3,224	3,224
SH CORR WORK CTR	8,422	8,422
SH TRANSPORTATION	3,085	3,085
SH WARRANTS	2,825	2,825
SH TRAINING ACAD	446	446
SH DEBERRY	12,603	12,603
SH DAY REPORTING	3,197	3,197
SH OTHER	116	116
POLICE	120,998	120,998
POLICE DRUG ENF	2,324	2,324
FIRE	85,423	85,423
CODES ADMIN	6,081	6,081
BEER BOARD	287	287
AGRICULTURAL EXT	256	256
SOIL & WATER	64	64
SOCIAL SERVICES	5,084	5,084
HEALTH	38,780	38,780
PUBLIC LIBRARY	19,257	19,257

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
PARKS	25,988	25,988
ARTS COMMISSION	2,028	2,028
PUBLIC WORKS	24,898	24,898
SOLID WASTE	16,424	16,424
HUMAN RELATIONS	305	305
ADA MANAGEMENT	472	472
FARMERS MARKET	958	958
MUNI AUDITORIUM	1,343	1,343
STATE FAIR BD	3,454	3,454
CONVENTION CTR	4,847	4,847
SPORTS AUTHORITY	735	735
WATER & SEWER	126,720	126,720
BORDEAUX LONG-TERM	31,448	31,448
GENERAL HOSP	59,784	59,784
METRO ACTION COM	19,444	19,444
NCAC	9,050	9,050
METRO TRANSIT	15,000	15,000
TAXI TRANSP & LICENSING	324	324
EDUCATION	808,196	808,196
COMMUNICATION CENTER	9,296	9,296
ALL OTHER	11,694	11,694
KNOWLES HOME	3,137	3,137
CRIMINAL JUSTICE	332	332
Direct Billed	0	0
Total	1,704,987	1,704,987

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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.

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Schedule .2 - Costs To Be Allocated

For Department INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,003,740			1,003,740
BUILDING USE ALLOWANCE	3,001		3,001	
POST AUDITS	688	2	690	
INSURANCE	1,388	217	1,605	
GENERAL SERVICES FACILITIES	(2,225)	624	(1,601)	
POSTAL SERVICE	(22)	3	(19)	
FINANCE OPERATIONS	1,950	51	2,001	
PAYROLL	340	6	346	
OFFICE OF MANAGEMENT BUDGET	970	23	993	
INTERNAL AUDIT		381	381	
BUSINESS SOLUTIONS		647	647	
PUBLIC PROPERTY ADMINISTRATION		94	94	
PURCHASING		166	166	
FINANCIAL ACCOUNTABILITY		115	115	
TREASURY		33	33	
HUMAN RESOURCES		4,954	4,954	
INFORMATION SYSTEMS		2,079	2,079	
DEPARTMENT OF LAW		2,661	2,661	
Total Allocated Additions:	6,090	12,056	18,146	18,146
Total To Be Allocated:	1,009,830	12,056		1,021,886

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Schedule .3 - Costs Allocated By Activity
For Department INTERNAL AUDIT

	Total	General & Admin	FINANCE INTERNAL AUDIT
Wages & Benefits			
SALARIES & WAGES	658,600	0	658,600
FRINGE BENEFITS	199,202	0	199,202
Other Expense & Cost			
CONTRACTUAL SERVICES	115,850	0	115,850
SUPPLIES	19,688	0	19,688
OTHER EXPENSES	10,400	0	10,400
Departmental Totals			
Total Expenditures	1,003,740	0	1,003,740
Deductions			
Total Deductions	0	0	0
Functional Cost	1,003,740	0	1,003,740
Allocation Step 1			
Inbound- All Others	6,090	6,090	0
Reallocate Admin Costs		(6,090)	6,090
1st Allocation	1,009,830	0	1,009,830
Allocation Step 2			
Inbound- All Others	12,056	12,056	0
Reallocate Admin Costs		(12,056)	12,056
2nd Allocation	12,056	0	12,056
Total For 024 INTERNAL AUDIT			
Total Allocated	1,021,886	0	1,021,886

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Schedule .4 - Detail Activity Allocations
For Department INTERNAL AUDIT

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83,258,582.33	3.1257	31,564		31,564		31,564
POST AUDITS	1,592,714.24	0.0598	604		604		604
CORPORATE DUES	338,498.57	0.0127	128		128		128
INSURANCE	1,704,520.00	0.0640	646		646		646
LEGISLATIVE	2,637,056.26	0.0990	1,000		1,000	13	1,013
MAYOR	3,711,416.16	0.1393	1,407		1,407	18	1,425
EMPLOYEE HEALTH & WELLNESS	387,191.17	0.0145	147		147		147
GENERAL SERVICES OVERHEAD	1,118,551.70	0.0420	424		424		424
GENERAL SERVICES FACILITIES	16,859,615.87	0.6329	6,392		6,392		6,392
FLEET MANAGEMENT	27,629,819.83	1.0373	10,475		10,475		10,475
POSTAL SERVICE	767,685.11	0.0288	291		291		291
RADIO SHOP	3,518,290.20	0.1321	1,334		1,334		1,334
DIRECTOR OF FINANCE	536,457.90	0.0201	203		203		203
MINORITY SMALL BUSINESS	430,840.14	0.0162	163		163		163
FINANCE OPERATIONS	2,243,612.63	0.0842	851		851		851
PAYROLL	643,107.99	0.0241	244		244		244
OFFICE OF MANAGEMENT BUDGET	1,449,044.65	0.0544	549		549		549
INTERNAL AUDIT	1,003,738.79	0.0377	381		381		381
BUSINESS SOLUTIONS	1,177,999.71	0.0442	447		447	6	453
PUBLIC PROPERTY ADMINISTRATION	202,204.77	0.0076	77		77	1	78
PURCHASING	1,317,645.68	0.0495	500		500	6	506
FINANCIAL ACCOUNTABILITY	411,263.67	0.0154	156		156	2	158
TREASURY	699,405.64	0.0263	265		265	3	268
GRANTS COORDINATION	233,355.76	0.0088	88		88	1	89
HUMAN RESOURCES	4,011,195.55	0.1506	1,521		1,521	19	1,540
INFORMATION SYSTEMS	16,798,654.92	0.6307	6,369		6,369	80	6,449
DEPARTMENT OF LAW	13,860,917.30	0.5204	5,255		5,255	66	5,321
CENTRAL RECORDS	196,994.17	0.0074	75		75	1	76
ELECTIONS	2,340,882.08	0.0879	887		887	11	898
SURPLUS PROPERTY	754,004.26	0.0283	286		286	4	290
PLANNING COMM	5,397,118.42	0.2026	2,046		2,046	26	2,072
ADV PLAN/RSCH	221,049.84	0.0083	84		84	1	85

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Schedule .4 - Detail Activity Allocations
For Department INTERNAL AUDIT

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,625,764.70	0.0986	995		995	13	1,008
HISTORICAL COMM	625,117.80	0.0235	237		237	3	240
COMM ED ALLIANCE	180,379.70	0.0068	68		68	1	69
GOVT ACCESS TV	132,335.31	0.0050	50		50	1	51
ASSESSOR PROP	6,821,343.71	0.2561	2,586		2,586	33	2,619
TRUSTEE	2,042,274.47	0.0767	774		774	10	784
COUNTY CLERK	4,002,752.15	0.1503	1,517		1,517	19	1,536
DISTRICT ATTOR	5,492,704.85	0.2062	2,082		2,082	26	2,108
DA DRUG ENF	1,403,955.37	0.0527	532		532	7	539
DA SPECIAL OPNS	2,818.95	0.0001	1		1		1
PUBLIC DEFENDER	5,613,131.59	0.2107	2,128		2,128	27	2,155
JUVENILE CT CLRK	1,523,830.02	0.0572	578		578	7	585
CIRCUIT CT CLERK	9,553,798.08	0.3587	3,622		3,622	46	3,668
CRIMINAL CT CLRK	5,253,444.73	0.1972	1,992		1,992	25	2,017
CLERK/MASTER	1,720,596.01	0.0646	652		652	8	660
JUVENILE COURT	12,200,582.75	0.4580	4,625		4,625	58	4,683
GEN SESSIONS CT	10,750,554.36	0.4036	4,076		4,076	51	4,127
ST TRIAL COURTS	11,053,307.93	0.4150	4,190		4,190	53	4,243
JUSTICE INFO SYS	1,993,373.98	0.0748	756		756	10	766
SHERIFF ADMIN	10,225,628.62	0.3839	3,877		3,877	49	3,926
SH FACILITY MTN	1,081,509.34	0.0406	410		410	5	415
SH WAREHOUSE	1,401,179.66	0.0526	531		531	7	538
SH CRIM JUST CTR	16,959,669.26	0.6367	6,430		6,430	81	6,511
SH HILL JAIL	4,227,037.10	0.1587	1,603		1,603	20	1,623
SH CORR WORK CTR	9,854,759.69	0.3700	3,736		3,736	47	3,783
SH TRANSPORTATION	4,613,017.16	0.1732	1,749		1,749	22	1,771
SH WARRANTS	3,416,179.98	0.1283	1,295		1,295	16	1,311
SH TRAINING ACAD	864,637.48	0.0325	328		328	4	332
SH DEBERRY	17,571,918.04	0.6597	6,662		6,662	84	6,746
SH LAW ENF BLOCK	-747.30						
SH DAY REPORTING	3,883,820.66	0.1458	1,472		1,472	19	1,491
SH OTHER	608,390.85	0.0228	231		231	3	234

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

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	149,104,116.31	5.5977	56,527		56,527	713	57,240
POLICE DRUG ENF	1,799,955.44	0.0676	682		682	9	691
FIRE	107,880,333.55	4.0501	40,899		40,899	516	41,415
CODES ADMIN	6,998,840.08	0.2628	2,653		2,653	33	2,686
BEER BOARD	347,428.78	0.0130	132		132	2	134
AGRICULTURAL EXT	271,706.91	0.0102	103		103	1	104
SOIL & WATER	80,293.68	0.0030	30		30		30
SOCIAL SERVICES	6,413,751.90	0.2408	2,432		2,432	31	2,463
HEALTH	45,092,018.46	1.6929	17,095		17,095	216	17,311
PUBLIC LIBRARY	23,310,564.42	0.8751	8,837		8,837	112	8,949
PARKS	35,537,748.17	1.3342	13,473		13,473	170	13,643
ARTS COMMISSION	2,616,137.33	0.0982	992		992	13	1,005
PUBLIC WORKS	32,629,854.48	1.2250	12,370		12,370	156	12,526
SOLID WASTE	20,777,012.36	0.7800	7,877		7,877	99	7,976
HUMAN RELATIONS	386,242.16	0.0145	146		146	2	148
ADA MANAGEMENT	599,600.00	0.0225	227		227	3	230
FARMERS MARKET	1,123,701.79	0.0422	426		426	5	431
MUNI AUDITORIUM	1,728,432.54	0.0649	655		655	8	663
STATE FAIR BD	4,340,180.42	0.1629	1,645		1,645	21	1,666
CONVENTION CTR	7,184,009.40	0.2697	2,724		2,724	34	2,758
SPORTS AUTHORITY	12,923,482.34	0.4852	4,899		4,899	62	4,961
WATER & SEWER	126,921,021.67	4.7649	48,117		48,117	607	48,724
STORM WATER	23,001.23	0.0009	9		9		9
BORDEAUX LONG-TERM CARE	38,782,464.82	1.4560	14,703		14,703	186	14,889
GENERAL HOSP	117,839,645.45	4.4240	44,674		44,674	564	45,238
METRO ACTION COM	26,051,903.14	0.9780	9,877		9,877	125	10,002
NCAC	11,878,757.44	0.4460	4,503		4,503	57	4,560
METRO TRANSIT	19,398,133.52	0.7282	7,354		7,354	93	7,447
DES	3,000.00	0.0001	1		1		1
TAXI TRANSP & LICENSING	386,953.81	0.0145	147		147	2	149
EDUCATION	1,060,493,722.55	39.8129	402,047		402,047	5,071	407,118
COMMUNICATION CENTER	11,269,017.70	0.4231	4,272		4,272	54	4,326

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

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	396,955,858.89	14.9026	150,491		150,491	1,899	152,390
KNOWLES HOME	3,735,562.65	0.1402	1,416		1,416	18	1,434
CRIMINAL JUSTICE PLANNING	421,327.69	0.0158	160		160	2	162
COMM ED COMM	369,371.39	0.0139	140		140	2	142
FLOOD	32,843,545.17	1.2330	12,451		12,451	157	12,608
SubTotal	2,663,671,199.95	100.0000	1,009,830		1,009,830	12,056	1,021,886
TOTAL	2,663,671,199.95	100.0000	1,009,830		1,009,830	12,056	1,021,886

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2010 EXPENDITURE REPORTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
EMPLOYEE BENEFITS	31,564	31,564
POST AUDITS	604	604
CORPORATE DUES	128	128
INSURANCE	646	646
LEGISLATIVE	1,013	1,013
MAYOR	1,425	1,425
EMPLOYEE HEALTH &	147	147
GENERAL SERVICES	424	424
GENERAL SERVICES	6,392	6,392
FLEET MANAGEMENT	10,475	10,475
POSTAL SERVICE	291	291
RADIO SHOP	1,334	1,334
DIRECTOR OF FINANCE	203	203
MINORITY SMALL BUSINESS	163	163
FINANCE OPERATIONS	851	851
PAYROLL	244	244
OFFICE OF MANAGEMENT	549	549
INTERNAL AUDIT	381	381
BUSINESS SOLUTIONS	453	453
PUBLIC PROPERTY	78	78
PURCHASING	506	506
FINANCIAL	158	158
TREASURY	268	268
GRANTS COORDINATION	89	89
HUMAN RESOURCES	1,540	1,540
INFORMATION SYSTEMS	6,449	6,449
DEPARTMENT OF LAW	5,321	5,321
CENTRAL RECORDS	76	76
ELECTIONS	898	898
SURPLUS PROPERTY	290	290
PLANNING COMM	2,072	2,072
ADV PLAN/RSCH	85	85
REGISTER/DEEDS	1,008	1,008
HISTORICAL COMM	240	240
COMM ED ALLIANCE	69	69
GOVT ACCESS TV	51	51

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
ASSESSOR PROP	2,619	2,619
TRUSTEE	784	784
COUNTY CLERK	1,536	1,536
DISTRICT ATTOR	2,108	2,108
DA DRUG ENF	539	539
DA SPECIAL OPNS	1	1
PUBLIC DEFENDER	2,155	2,155
JUVENILE CT CLRK	585	585
CIRCUIT CT CLERK	3,668	3,668
CRIMINAL CT CLRK	2,017	2,017
CLERK/MASTER	660	660
JUVENILE COURT	4,683	4,683
GEN SESSIONS CT	4,127	4,127
ST TRIAL COURTS	4,243	4,243
JUSTICE INFO SYS	766	766
SHERIFF ADMIN	3,926	3,926
SH FACILITY MTN	415	415
SH WAREHOUSE	538	538
SH CRIM JUST CTR	6,511	6,511
SH HILL JAIL	1,623	1,623
SH CORR WORK CTR	3,783	3,783
SH TRANSPORTATION	1,771	1,771
SH WARRANTS	1,311	1,311
SH TRAINING ACAD	332	332
SH DEBERRY	6,746	6,746
SH DAY REPORTING	1,491	1,491
SH OTHER	234	234
POLICE	57,240	57,240
POLICE DRUG ENF	691	691
FIRE	41,415	41,415
CODES ADMIN	2,686	2,686
BEER BOARD	134	134
AGRICULTURAL EXT	104	104
SOIL & WATER	30	30
SOCIAL SERVICES	2,463	2,463
HEALTH	17,311	17,311

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
PUBLIC LIBRARY	8,949	8,949
PARKS	13,643	13,643
ARTS COMMISSION	1,005	1,005
PUBLIC WORKS	12,526	12,526
SOLID WASTE	7,976	7,976
HUMAN RELATIONS	148	148
ADA MANAGEMENT	230	230
FARMERS MARKET	431	431
MUNI AUDITORIUM	663	663
STATE FAIR BD	1,666	1,666
CONVENTION CTR	2,758	2,758
SPORTS AUTHORITY	4,961	4,961
WATER & SEWER	48,724	48,724
STORM WATER	9	9
BORDEAUX LONG-TERM	14,889	14,889
GENERAL HOSP	45,238	45,238
METRO ACTION COM	10,002	10,002
NCAC	4,560	4,560
METRO TRANSIT	7,447	7,447
DES	1	1
TAXI TRANSP & LICENSING	149	149
EDUCATION	407,118	407,118
COMMUNICATION CENTER	4,326	4,326
ALL OTHER	152,390	152,390
KNOWLES HOME	1,434	1,434
CRIMINAL JUSTICE	162	162
COMM ED COMM	142	142
FLOOD	12,608	12,608
Direct Billed	0	0
Total	1,021,886	1,021,886

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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 15116110 and 15116410 represent the Government's costs related to 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 25% of one position's salary and wages related to Administrative services while all remaining salary and wages were for Business Solutions (all programs) in FY10.

Costs pertaining to Business Solutions programs were allocated based on the number of general ledger transactions processed for each fund/department (BSA program) and number of EBS Users (EBS program).

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department BUSINESS SOLUTIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,177,999			1,177,999
BUILDING USE ALLOWANCE	3,163		3,163	
POST AUDITS	394	1	395	
GENERAL SERVICES FACILITIES	(2,453)	688	(1,765)	
POSTAL SERVICE	(21)	2	(19)	
DIRECTOR OF FINANCE	144,435	18,481	162,916	
FINANCE OPERATIONS	420	10	430	
PAYROLL	396	8	404	
OFFICE OF MANAGEMENT BUDGET	930	22	952	
INTERNAL AUDIT	447	6	453	
BUSINESS SOLUTIONS		371	371	
PUBLIC PROPERTY ADMINISTRATION		110	110	
PURCHASING		195	195	
FINANCIAL ACCOUNTABILITY		134	134	
TREASURY		38	38	
INFORMATION SYSTEMS		10,353	10,353	
Total Allocated Additions:	147,711	30,419	178,130	178,130
Total To Be Allocated:	1,325,710	30,419		1,356,129

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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUSINESS SOLUTIONS

	Total	General & Admin	BUSINESS SOLUTIONS
Wages & Benefits			
SALARIES & WAGES	761,611	10,510	751,101
FRINGE BENEFITS	245,249	3,384	241,865
Other Expense & Cost			
CONTRACTUAL SERVICES	164,314	2,268	162,046
SUPPLIES	1,038	14	1,024
OTHER EXPENSES	5,787	80	5,707
Departmental Totals			
Total Expenditures	1,177,999	16,256	1,161,743
Deductions			
Total Deductions	0	0	0
Functional Cost	1,177,999	16,256	1,161,743
Allocation Step 1			
Inbound- All Others	147,711	147,711	0
Reallocate Admin Costs		(163,967)	163,967
1st Allocation	1,325,710	0	1,325,710
Allocation Step 2			
Inbound- All Others	30,419	30,419	0
Reallocate Admin Costs		(30,419)	30,419
2nd Allocation	30,419	0	30,419
Total For 026 BUSINESS			
Total Allocated	1,356,129	0	1,356,129

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUSINESS SOLUTIONS

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	1,459	0.0636	844		844		844
POST AUDITS	33	0.0014	19		19		19
CORPORATE DUES	15	0.0007	9		9		9
INSURANCE	34	0.0015	20		20		20
LEGISLATIVE	1,387	0.0605	802		802	24	826
MAYOR	2,918	0.1273	1,687		1,687	51	1,738
EMPLOYEE HEALTH & WELLNESS	611	0.0267	353		353		353
GENERAL SERVICES OVERHEAD	655	0.0286	379		379		379
GENERAL SERVICES FACILITIES	10,311	0.4498	5,963		5,963		5,963
FLEET MANAGEMENT	528,701	23.0622	305,737		305,737		305,737
POSTAL SERVICE	520	0.0227	301		301		301
RADIO SHOP	1,325	0.0578	766		766		766
DIRECTOR OF FINANCE	467	0.0204	270		270		270
MINORITY SMALL BUSINESS	647	0.0282	374		374		374
FINANCE OPERATIONS	1,127	0.0492	652		652		652
PAYROLL	411	0.0179	238		238		238
OFFICE OF MANAGEMENT BUDGET	794	0.0346	459		459		459
INTERNAL AUDIT	1,119	0.0488	647		647		647
BUSINESS SOLUTIONS	641	0.0280	371		371		371
PUBLIC PROPERTY ADMINISTRATION	347	0.0151	201		201	6	207
PURCHASING	471	0.0205	272		272	8	280
FINANCIAL ACCOUNTABILITY	329	0.0144	190		190	6	196
TREASURY	1,336	0.0583	773		773	23	796
GRANTS COORDINATION	335	0.0146	194		194	6	200
HUMAN RESOURCES	3,028	0.1321	1,751		1,751	53	1,804
INFORMATION SYSTEMS	7,211	0.3145	4,170		4,170	126	4,296
DEPARTMENT OF LAW	4,203	0.1833	2,431		2,431	73	2,504
CENTRAL RECORDS	309	0.0135	179		179	5	184
ELECTIONS	1,071	0.0467	619		619	19	638
SURPLUS PROPERTY	2,601	0.1135	1,504		1,504	45	1,549
PLANNING COMM	4,412	0.1925	2,551		2,551	77	2,628
ADV PLAN/RSCH	174	0.0076	101		101	3	104

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUSINESS SOLUTIONS

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	454	0.0198	263		263	8	271
HISTORICAL COMM	1,189	0.0519	688		688	21	709
COMM ED ALLIANCE	198	0.0086	115		115	3	118
GOVT ACCESS TV	75	0.0033	43		43	1	44
ASSESSOR PROP	736	0.0321	426		426	13	439
TRUSTEE	575	0.0251	333		333	10	343
COUNTY CLERK	1,093	0.0477	632		632	19	651
DISTRICT ATTOR	2,589	0.1129	1,497		1,497	45	1,542
DA DRUG ENF	1,511	0.0659	874		874	26	900
DA SPECIAL OPNS	34	0.0015	20		20	1	21
PUBLIC DEFENDER	2,730	0.1191	1,579		1,579	48	1,627
JUVENILE CT CLRK	513	0.0224	297		297	9	306
CIRCUIT CT CLERK	1,215	0.0530	703		703	21	724
CRIMINAL CT CLRK	1,066	0.0465	616		616	19	635
CLERK/MASTER	530	0.0231	306		306	9	315
JUVENILE COURT	7,759	0.3385	4,487		4,487	135	4,622
GEN SESSIONS CT	5,295	0.2310	3,062		3,062	92	3,154
ST TRIAL COURTS	4,704	0.2052	2,720		2,720	82	2,802
JUSTICE INFO SYS	1,574	0.0687	910		910	27	937
SHERIFF ADMIN	3,209	0.1400	1,856		1,856	56	1,912
SH FACILITY MTN	784	0.0342	453		453	14	467
SH WAREHOUSE	2,222	0.0969	1,285		1,285	39	1,324
SH CRIM JUST CTR	2,696	0.1176	1,559		1,559	47	1,606
SH HILL JAIL	1,094	0.0477	633		633	19	652
SH CORR WORK CTR	2,950	0.1287	1,706		1,706	51	1,757
SH TRANSPORTATION	458	0.0200	265		265	8	273
SH WARRANTS	1,017	0.0444	588		588	18	606
SH TRAINING ACAD	652	0.0284	377		377	11	388
SH DEBERRY	271	0.0118	157		157	5	162
SH LAW ENF BLOCK	13	0.0006	8		8		8
SH DAY REPORTING	1,676	0.0731	969		969	29	998
SH OTHER	843	0.0368	487		487	15	502

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUSINESS SOLUTIONS

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	44,947	1.9606	25,992		25,992	784	26,776
POLICE DRUG ENF	868	0.0379	502		502	15	517
FIRE	26,980	1.1769	15,602		15,602	471	16,073
CODES ADMIN	8,839	0.3856	5,111		5,111	154	5,265
BEER BOARD	1,472	0.0642	851		851	26	877
AGRICULTURAL EXT	476	0.0208	275		275	8	283
SOIL & WATER	763	0.0333	441		441	13	454
SOCIAL SERVICES	6,828	0.2978	3,948		3,948	119	4,067
HEALTH	30,837	1.3451	17,832		17,832	538	18,370
PUBLIC LIBRARY	16,797	0.7327	9,713		9,713	293	10,006
PARKS	43,005	1.8759	24,869		24,869	750	25,619
ARTS COMMISSION	1,651	0.0720	955		955	29	984
PUBLIC WORKS	15,072	0.6574	8,716		8,716	263	8,979
SOLID WASTE	8,572	0.3739	4,957		4,957	150	5,107
HUMAN RELATIONS	1,041	0.0454	602		602	18	620
ADA MANAGEMENT	12	0.0005	7		7		7
FARMERS MARKET	1,581	0.0690	914		914	28	942
MUNI AUDITORIUM	2,730	0.1191	1,579		1,579	48	1,627
STATE FAIR BD	4,482	0.1955	2,592		2,592	78	2,670
CONVENTION CTR	4,615	0.2013	2,669		2,669	81	2,750
SPORTS AUTHORITY	918	0.0400	531		531	16	547
WATER & SEWER	67,747	2.9552	39,177		39,177	1,182	40,359
STORM WATER	293	0.0128	169		169	5	174
BORDEAUX LONG-TERM CARE	25,334	1.1051	14,650		14,650	442	15,092
GENERAL HOSP	16,689	0.7280	9,651		9,651	291	9,942
METRO ACTION COM	25,965	1.1326	15,015		15,015	453	15,468
NCAC	19,693	0.8590	11,388		11,388	344	11,732
MDHA	149	0.0065	86		86	3	89
METRO TRANSIT	470	0.0205	272		272	8	280
DES	24	0.0010	14		14		14
TAXI TRANSP & LICENSING	1,142	0.0498	660		660	20	680
EDUCATION	876,015	38.2118	506,580		506,580	15,283	521,863

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUSINESS SOLUTIONS

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	4,294	0.1873	2,483		2,483	75	2,558
ALL OTHER	385,889	16.8326	223,152		223,152	6,732	229,884
KNOWLES HOME	4,615	0.2013	2,669		2,669	81	2,750
CRIMINAL JUSTICE PLANNING	338	0.0147	195		195	6	201
COMM ED COMM	571	0.0249	330		330	10	340
CONVENTION CTR AUTH	1,118	0.0488	647		647	20	667
FLOOD	8,946	0.3902	5,173		5,173	156	5,329
SubTotal	2,292,505	100.0000	1,325,710		1,325,710	30,419	1,356,129
TOTAL	2,292,505	100.0000	1,325,710		1,325,710	30,419	1,356,129

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2010 FINANCE DEPT RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS
EMPLOYEE BENEFITS	844	844
POST AUDITS	19	19
CORPORATE DUES	9	9
INSURANCE	20	20
LEGISLATIVE	826	826
MAYOR	1,738	1,738
EMPLOYEE HEALTH &	353	353
GENERAL SERVICES	379	379
GENERAL SERVICES	5,963	5,963
FLEET MANAGEMENT	305,737	305,737
POSTAL SERVICE	301	301
RADIO SHOP	766	766
DIRECTOR OF FINANCE	270	270
MINORITY SMALL BUSINESS	374	374
FINANCE OPERATIONS	652	652
PAYROLL	238	238
OFFICE OF MANAGEMENT	459	459
INTERNAL AUDIT	647	647
BUSINESS SOLUTIONS	371	371
PUBLIC PROPERTY	207	207
PURCHASING	280	280
FINANCIAL	196	196
TREASURY	796	796
GRANTS COORDINATION	200	200
HUMAN RESOURCES	1,804	1,804
INFORMATION SYSTEMS	4,296	4,296
DEPARTMENT OF LAW	2,504	2,504
CENTRAL RECORDS	184	184
ELECTIONS	638	638
SURPLUS PROPERTY	1,549	1,549
PLANNING COMM	2,628	2,628
ADV PLAN/RSCH	104	104
REGISTER/DEEDS	271	271
HISTORICAL COMM	709	709
COMM ED ALLIANCE	118	118
GOVT ACCESS TV	44	44

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS
ASSESSOR PROP	439	439
TRUSTEE	343	343
COUNTY CLERK	651	651
DISTRICT ATTOR	1,542	1,542
DA DRUG ENF	900	900
DA SPECIAL OPNS	21	21
PUBLIC DEFENDER	1,627	1,627
JUVENILE CT CLRK	306	306
CIRCUIT CT CLERK	724	724
CRIMINAL CT CLRK	635	635
CLERK/MASTER	315	315
JUVENILE COURT	4,622	4,622
GEN SESSIONS CT	3,154	3,154
ST TRIAL COURTS	2,802	2,802
JUSTICE INFO SYS	937	937
SHERIFF ADMIN	1,912	1,912
SH FACILITY MTN	467	467
SH WAREHOUSE	1,324	1,324
SH CRIM JUST CTR	1,606	1,606
SH HILL JAIL	652	652
SH CORR WORK CTR	1,757	1,757
SH TRANSPORTATION	273	273
SH WARRANTS	606	606
SH TRAINING ACAD	388	388
SH DEBERRY	162	162
SH LAW ENF BLOCK	8	8
SH DAY REPORTING	998	998
SH OTHER	502	502
POLICE	26,776	26,776
POLICE DRUG ENF	517	517
FIRE	16,073	16,073
CODES ADMIN	5,265	5,265
BEER BOARD	877	877
AGRICULTURAL EXT	283	283
SOIL & WATER	454	454
SOCIAL SERVICES	4,067	4,067

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS
HEALTH	18,370	18,370
PUBLIC LIBRARY	10,006	10,006
PARKS	25,619	25,619
ARTS COMMISSION	984	984
PUBLIC WORKS	8,979	8,979
SOLID WASTE	5,107	5,107
HUMAN RELATIONS	620	620
ADA MANAGEMENT	7	7
FARMERS MARKET	942	942
MUNI AUDITORIUM	1,627	1,627
STATE FAIR BD	2,670	2,670
CONVENTION CTR	2,750	2,750
SPORTS AUTHORITY	547	547
WATER & SEWER	40,359	40,359
STORM WATER	174	174
BORDEAUX LONG-TERM	15,092	15,092
GENERAL HOSP	9,942	9,942
METRO ACTION COM	15,468	15,468
NCAC	11,732	11,732
MDHA	89	89
METRO TRANSIT	280	280
DES	14	14
TAXI TRANSP & LICENSING	680	680
EDUCATION	521,863	521,863
COMMUNICATION CENTER	2,558	2,558
ALL OTHER	229,884	229,884
KNOWLES HOME	2,750	2,750
CRIMINAL JUSTICE	201	201
COMM ED COMM	340	340
CONVENTION CTR AUTH	667	667
FLOOD	5,329	5,329

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS
Direct Billed	0	0
Total	1,356,129	1,356,129

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

PUBLIC PROPERTY ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The responsibilities of this area included the acquisition and disposal of real property assets, through leasing or fee simple transactions. Added responsibilities include the acquisition of any lands and/or facilities needed by an activity of the Metropolitan Government (including the Board of Education), assistance as needed with the negotiation of easements for the Departments of Water and Sewerage Services and Public Works, the sale of surplus real property and maintenance of real property fixed asset records.

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

1. Real Estate Acquisition and Disposal – Costs were allocated based on total expenditures of general and other funds.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department PUBLIC PROPERTY ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	202,204			202,204
BUILDING USE ALLOWANCE	17,456		17,456	
POST AUDITS	213	1	214	
GENERAL SERVICES FACILITIES	(282)	79	(203)	
FLEET MANAGEMENT	363	117	480	
POSTAL SERVICE	(21)	2	(19)	
DIRECTOR OF FINANCE	25,610	3,277	28,887	
MINORITY SMALL BUSINESS ASSISTANCE	2,306	49	2,355	
FINANCE OPERATIONS	436	10	446	
PAYROLL	61	1	62	
OFFICE OF MANAGEMENT BUDGET	157	4	161	
INTERNAL AUDIT	77	1	78	
BUSINESS SOLUTIONS	201	6	207	
PUBLIC PROPERTY ADMINISTRATION		19	19	
PURCHASING		21	21	
FINANCIAL ACCOUNTABILITY		23	23	
TREASURY		6	6	
INFORMATION SYSTEMS		749	749	
Total Allocated Additions:	46,577	4,365	50,942	50,942
Total To Be Allocated:	248,781	4,365		253,146

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department PUBLIC PROPERTY ADMINISTRATION

	Total	General & Admin	PUBLIC PROPERTY
Wages & Benefits			
SALARIES & WAGES	138,003	0	138,003
FRINGE BENEFITS	45,763	0	45,763
Other Expense & Cost			
CONTRACTUAL SERVICES	17,137	0	17,137
SUPPLIES	(5)	0	(5)
OTHER EXPENSES	1,306	0	1,306
Departmental Totals			
Total Expenditures	202,204	0	202,204
Deductions			
Total Deductions	0	0	0
Functional Cost	202,204	0	202,204
Allocation Step 1			
Inbound- All Others	46,577	46,577	0
Reallocate Admin Costs		(46,577)	46,577
1st Allocation	248,781	0	248,781
Allocation Step 2			
Inbound- All Others	4,365	4,365	0
Reallocate Admin Costs		(4,365)	4,365
2nd Allocation	4,365	0	4,365
Total For 021 PUBLIC			
Total Allocated	253,146	0	253,146

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Schedule .4 - Detail Activity Allocations

For Department PUBLIC PROPERTY ADMINISTRATION

Activity - PUBLIC PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83,258,582.33	3.1257	7,776		7,776		7,776
POST AUDITS	1,592,714.24	0.0598	149		149		149
CORPORATE DUES	338,498.57	0.0127	32		32		32
INSURANCE	1,704,520.00	0.0640	159		159		159
LEGISLATIVE	2,637,056.26	0.0990	246		246	5	251
MAYOR	3,711,416.16	0.1393	347		347	6	353
EMPLOYEE HEALTH & WELLNESS	387,191.17	0.0145	36		36		36
GENERAL SERVICES OVERHEAD	1,118,551.70	0.0420	104		104		104
GENERAL SERVICES FACILITIES	16,859,615.87	0.6329	1,575		1,575		1,575
FLEET MANAGEMENT	27,629,819.83	1.0373	2,581		2,581		2,581
POSTAL SERVICE	767,685.11	0.0288	72		72		72
RADIO SHOP	3,518,290.20	0.1321	329		329		329
DIRECTOR OF FINANCE	536,457.90	0.0201	50		50		50
MINORITY SMALL BUSINESS	430,840.14	0.0162	40		40		40
FINANCE OPERATIONS	2,243,612.63	0.0842	210		210		210
PAYROLL	643,107.99	0.0241	60		60		60
OFFICE OF MANAGEMENT BUDGET	1,449,044.65	0.0544	135		135		135
INTERNAL AUDIT	1,003,738.79	0.0377	94		94		94
BUSINESS SOLUTIONS	1,177,999.71	0.0442	110		110		110
PUBLIC PROPERTY ADMINISTRATION	202,204.77	0.0076	19		19		19
PURCHASING	1,317,645.68	0.0495	123		123	2	125
FINANCIAL ACCOUNTABILITY	411,263.67	0.0154	38		38	1	39
TREASURY	699,405.64	0.0263	65		65	1	66
GRANTS COORDINATION	233,355.76	0.0088	22		22		22
HUMAN RESOURCES	4,011,195.55	0.1506	375		375	7	382
INFORMATION SYSTEMS	16,798,654.92	0.6307	1,569		1,569	29	1,598
DEPARTMENT OF LAW	13,860,917.30	0.5204	1,295		1,295	24	1,319
CENTRAL RECORDS	196,994.17	0.0074	18		18		18
ELECTIONS	2,340,882.08	0.0879	219		219	4	223
SURPLUS PROPERTY	754,004.26	0.0283	70		70	1	71
PLANNING COMM	5,397,118.42	0.2026	504		504	9	513
ADV PLAN/RSCH	221,049.84	0.0083	21		21		21

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Schedule .4 - Detail Activity Allocations

For Department PUBLIC PROPERTY ADMINISTRATION

Activity - PUBLIC PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,625,764.70	0.0986	245		245	5	250
HISTORICAL COMM	625,117.80	0.0235	58		58	1	59
COMM ED ALLIANCE	180,379.70	0.0068	17		17		17
GOVT ACCESS TV	132,335.31	0.0050	12		12		12
ASSESSOR PROP	6,821,343.71	0.2561	637		637	12	649
TRUSTEE	2,042,274.47	0.0767	191		191	4	195
COUNTY CLERK	4,002,752.15	0.1503	374		374	7	381
DISTRICT ATTOR	5,492,704.85	0.2062	513		513	10	523
DA DRUG ENF	1,403,955.37	0.0527	131		131	2	133
DA SPECIAL OPNS	2,818.95	0.0001					
PUBLIC DEFENDER	5,613,131.59	0.2107	524		524	10	534
JUVENILE CT CLRK	1,523,830.02	0.0572	142		142	3	145
CIRCUIT CT CLERK	9,553,798.08	0.3587	892		892	17	909
CRIMINAL CT CLRK	5,253,444.73	0.1972	491		491	9	500
CLERK/MASTER	1,720,596.01	0.0646	161		161	3	164
JUVENILE COURT	12,200,582.75	0.4580	1,140		1,140	21	1,161
GEN SESSIONS CT	10,750,554.36	0.4036	1,004		1,004	19	1,023
ST TRIAL COURTS	11,053,307.93	0.4150	1,032		1,032	19	1,051
JUSTICE INFO SYS	1,993,373.98	0.0748	186		186	3	189
SHERIFF ADMIN	10,225,628.62	0.3839	955		955	18	973
SH FACILITY MTN	1,081,509.34	0.0406	101		101	2	103
SH WAREHOUSE	1,401,179.66	0.0526	131		131	2	133
SH CRIM JUST CTR	16,959,669.26	0.6367	1,584		1,584	29	1,613
SH HILL JAIL	4,227,037.10	0.1587	395		395	7	402
SH CORR WORK CTR	9,854,759.69	0.3700	920		920	17	937
SH TRANSPORTATION	4,613,017.16	0.1732	431		431	8	439
SH WARRANTS	3,416,179.98	0.1283	319		319	6	325
SH TRAINING ACAD	864,637.48	0.0325	81		81	1	82
SH DEBERRY	17,571,918.04	0.6597	1,641		1,641	30	1,671
SH LAW ENF BLOCK	-747.30						
SH DAY REPORTING	3,883,820.66	0.1458	363		363	7	370
SH OTHER	608,390.85	0.0228	57		57	1	58

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Schedule .4 - Detail Activity Allocations

For Department PUBLIC PROPERTY ADMINISTRATION

Activity - PUBLIC PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	149,104,116.31	5.5977	13,926		13,926	258	14,184
POLICE DRUG ENF	1,799,955.44	0.0676	168		168	3	171
FIRE	107,880,333.55	4.0501	10,076		10,076	187	10,263
CODES ADMIN	6,998,840.08	0.2628	654		654	12	666
BEER BOARD	347,428.78	0.0130	32		32	1	33
AGRICULTURAL EXT	271,706.91	0.0102	25		25		25
SOIL & WATER	80,293.68	0.0030	7		7		7
SOCIAL SERVICES	6,413,751.90	0.2408	599		599	11	610
HEALTH	45,092,018.46	1.6929	4,211		4,211	78	4,289
PUBLIC LIBRARY	23,310,564.42	0.8751	2,177		2,177	40	2,217
PARKS	35,537,748.17	1.3342	3,319		3,319	62	3,381
ARTS COMMISSION	2,616,137.33	0.0982	244		244	5	249
PUBLIC WORKS	32,629,854.48	1.2250	3,048		3,048	57	3,105
SOLID WASTE	20,777,012.36	0.7800	1,941		1,941	36	1,977
HUMAN RELATIONS	386,242.16	0.0145	36		36	1	37
ADA MANAGEMENT	599,600.00	0.0225	56		56	1	57
FARMERS MARKET	1,123,701.79	0.0422	105		105	2	107
MUNI AUDITORIUM	1,728,432.54	0.0649	161		161	3	164
STATE FAIR BD	4,340,180.42	0.1629	405		405	8	413
CONVENTION CTR	7,184,009.40	0.2697	671		671	12	683
SPORTS AUTHORITY	12,923,482.34	0.4852	1,207		1,207	22	1,229
WATER & SEWER	126,921,021.67	4.7649	11,854		11,854	220	12,074
STORM WATER	23,001.23	0.0009	2		2		2
BORDEAUX LONG-TERM CARE	38,782,464.82	1.4560	3,622		3,622	67	3,689
GENERAL HOSP	117,839,645.45	4.4240	11,006		11,006	204	11,210
METRO ACTION COM	26,051,903.14	0.9780	2,433		2,433	45	2,478
NCAC	11,878,757.44	0.4460	1,109		1,109	21	1,130
METRO TRANSIT	19,398,133.52	0.7282	1,812		1,812	34	1,846
DES	3,000.00	0.0001					
TAXI TRANSP & LICENSING	386,953.81	0.0145	36		36	1	37
EDUCATION	1,060,493,722.55	39.8129	99,050		99,050	1,839	100,889
COMMUNICATION CENTER	11,269,017.70	0.4231	1,053		1,053	20	1,073

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Schedule .4 - Detail Activity Allocations

For Department PUBLIC PROPERTY ADMINISTRATION

Activity - PUBLIC PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	396,955,858.89	14.9026	37,075		37,075	688	37,763
KNOWLES HOME	3,735,562.65	0.1402	349		349	6	355
CRIMINAL JUSTICE PLANNING	421,327.69	0.0158	39		39	1	40
COMM ED COMM	369,371.39	0.0139	34		34	1	35
FLOOD	32,843,545.17	1.2330	3,068		3,068	57	3,125
SubTotal	2,663,671,199.95	100.0000	248,781		248,781	4,365	253,146
TOTAL	2,663,671,199.95	100.0000	248,781		248,781	4,365	253,146

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2010 EXPENDITURE REPORTS

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Schedule .5 - Allocation Summary

For Department PUBLIC PROPERTY ADMINISTRATION

Receiving Department	Total	PUBLIC PROPERTY
EMPLOYEE BENEFITS	7,776	7,776
POST AUDITS	149	149
CORPORATE DUES	32	32
INSURANCE	159	159
LEGISLATIVE	251	251
MAYOR	353	353
EMPLOYEE HEALTH &	36	36
GENERAL SERVICES	104	104
GENERAL SERVICES	1,575	1,575
FLEET MANAGEMENT	2,581	2,581
POSTAL SERVICE	72	72
RADIO SHOP	329	329
DIRECTOR OF FINANCE	50	50
MINORITY SMALL BUSINESS	40	40
FINANCE OPERATIONS	210	210
PAYROLL	60	60
OFFICE OF MANAGEMENT	135	135
INTERNAL AUDIT	94	94
BUSINESS SOLUTIONS	110	110
PUBLIC PROPERTY	19	19
PURCHASING	125	125
FINANCIAL	39	39
TREASURY	66	66
GRANTS COORDINATION	22	22
HUMAN RESOURCES	382	382
INFORMATION SYSTEMS	1,598	1,598
DEPARTMENT OF LAW	1,319	1,319
CENTRAL RECORDS	18	18
ELECTIONS	223	223
SURPLUS PROPERTY	71	71
PLANNING COMM	513	513
ADV PLAN/RSCH	21	21
REGISTER/DEEDS	250	250
HISTORICAL COMM	59	59
COMM ED ALLIANCE	17	17
GOVT ACCESS TV	12	12

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Schedule .5 - Allocation Summary

For Department PUBLIC PROPERTY ADMINISTRATION

Receiving Department	Total	PUBLIC PROPERTY
ASSESSOR PROP	649	649
TRUSTEE	195	195
COUNTY CLERK	381	381
DISTRICT ATTOR	523	523
DA DRUG ENF	133	133
PUBLIC DEFENDER	534	534
JUVENILE CT CLRK	145	145
CIRCUIT CT CLERK	909	909
CRIMINAL CT CLRK	500	500
CLERK/MASTER	164	164
JUVENILE COURT	1,161	1,161
GEN SESSIONS CT	1,023	1,023
ST TRIAL COURTS	1,051	1,051
JUSTICE INFO SYS	189	189
SHERIFF ADMIN	973	973
SH FACILITY MTN	103	103
SH WAREHOUSE	133	133
SH CRIM JUST CTR	1,613	1,613
SH HILL JAIL	402	402
SH CORR WORK CTR	937	937
SH TRANSPORTATION	439	439
SH WARRANTS	325	325
SH TRAINING ACAD	82	82
SH DEBERRY	1,671	1,671
SH DAY REPORTING	370	370
SH OTHER	58	58
POLICE	14,184	14,184
POLICE DRUG ENF	171	171
FIRE	10,263	10,263
CODES ADMIN	666	666
BEER BOARD	33	33
AGRICULTURAL EXT	25	25
SOIL & WATER	7	7
SOCIAL SERVICES	610	610
HEALTH	4,289	4,289
PUBLIC LIBRARY	2,217	2,217

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Schedule .5 - Allocation Summary

For Department PUBLIC PROPERTY ADMINISTRATION

Receiving Department	Total	PUBLIC PROPERTY
PARKS	3,381	3,381
ARTS COMMISSION	249	249
PUBLIC WORKS	3,105	3,105
SOLID WASTE	1,977	1,977
HUMAN RELATIONS	37	37
ADA MANAGEMENT	57	57
FARMERS MARKET	107	107
MUNI AUDITORIUM	164	164
STATE FAIR BD	413	413
CONVENTION CTR	683	683
SPORTS AUTHORITY	1,229	1,229
WATER & SEWER	12,074	12,074
STORM WATER	2	2
BORDEAUX LONG-TERM	3,689	3,689
GENERAL HOSP	11,210	11,210
METRO ACTION COM	2,478	2,478
NCAC	1,130	1,130
METRO TRANSIT	1,846	1,846
TAXI TRANSP & LICENSING	37	37
EDUCATION	100,889	100,889
COMMUNICATION CENTER	1,073	1,073
ALL OTHER	37,763	37,763
KNOWLES HOME	355	355
CRIMINAL JUSTICE	40	40
COMM ED COMM	35	35
FLOOD	3,125	3,125
Direct Billed	0	0
Total	253,146	253,146

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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 procurement policy, oversight and contracting support as well as minority and small business development for all departments of the Metropolitan Government except the Metropolitan Development and Housing Agency. Costs were allocated based on total expenditures per department.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,317,647			1,317,647
BUILDING USE ALLOWANCE	6,143		6,143	
POST AUDITS	290	1	291	
GENERAL SERVICES FACILITIES	(4,829)	1,355	(3,474)	
POSTAL SERVICE	(195)	23	(172)	
DIRECTOR OF FINANCE	166,835	21,347	188,182	
MINORITY SMALL BUSINESS ASSISTANCE	329,504	6,637	336,141	
FINANCE OPERATIONS	392	9	401	
PAYROLL	456	9	465	
OFFICE OF MANAGEMENT BUDGET	1,033	24	1,057	
INTERNAL AUDIT	500	6	506	
BUSINESS SOLUTIONS	272	8	280	
PUBLIC PROPERTY ADMINISTRATION	123	2	125	
PURCHASING		133	133	
FINANCIAL ACCOUNTABILITY		150	150	
TREASURY		43	43	
INFORMATION SYSTEMS		2,789	2,789	
DEPARTMENT OF LAW		33,818	33,818	
CENTRAL RECORDS		3,920	3,920	
Total Allocated Additions:	500,524	70,274	570,798	570,798
Total To Be Allocated:	1,818,171	70,274		1,888,445

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Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	PURCHASING
Wages & Benefits			
SALARIES & WAGES	906,604	0	906,604
FRINGE BENEFITS	294,236	0	294,236
Other Expense & Cost			
CONTRACTUAL SERVICES	107,689	0	107,689
SUPPLIES	3,337	0	3,337
OTHER EXPENSES	5,781	0	5,781
Departmental Totals			
Total Expenditures	1,317,647	0	1,317,647
Deductions			
Total Deductions	0	0	0
Functional Cost	1,317,647	0	1,317,647
Allocation Step 1			
Inbound- All Others	500,524	500,524	0
Reallocate Admin Costs		(500,524)	500,524
1st Allocation	1,818,171	0	1,818,171
Allocation Step 2			
Inbound- All Others	70,274	70,274	0
Reallocate Admin Costs		(70,274)	70,274
2nd Allocation	70,274	0	70,274
Total For 027 PURCHASING			
Total Allocated	1,888,445	0	1,888,445

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83,258,582.33	5.2209	94,926		94,926		94,926
POST AUDITS	1,592,714.24	0.0999	1,816		1,816		1,816
CORPORATE DUES	338,498.57	0.0212	386		386		386
INSURANCE	1,704,520.00	0.1069	1,943		1,943		1,943
LEGISLATIVE	831,040.01	0.0521	948		948	40	988
MAYOR	1,779,865.30	0.1116	2,029		2,029	85	2,114
EMPLOYEE HEALTH & WELLNESS	33,994.27	0.0021	39		39		39
GENERAL SERVICES OVERHEAD	210,226.44	0.0132	240		240		240
GENERAL SERVICES FACILITIES	14,505,855.46	0.9096	16,539		16,539		16,539
FLEET MANAGEMENT	22,722,685.37	1.4249	25,907		25,907		25,907
POSTAL SERVICE	546,288.19	0.0343	623		623		623
RADIO SHOP	2,512,895.59	0.1576	2,865		2,865		2,865
DIRECTOR OF FINANCE	79,154.50	0.0050	90		90		90
MINORITY SMALL BUSINESS	21,832.15	0.0014	25		25		25
FINANCE OPERATIONS	271,172.92	0.0170	309		309		309
PAYROLL	132,228.01	0.0083	151		151		151
OFFICE OF MANAGEMENT BUDGET	190,179.06	0.0119	217		217		217
INTERNAL AUDIT	145,937.41	0.0092	166		166		166
BUSINESS SOLUTIONS	171,139.19	0.0107	195		195		195
PUBLIC PROPERTY ADMINISTRATION	18,438.20	0.0012	21		21		21
PURCHASING	116,805.90	0.0073	133		133		133
FINANCIAL ACCOUNTABILITY	12,601.23	0.0008	14		14	1	15
TREASURY	91,881.58	0.0058	105		105	4	109
GRANTS COORDINATION	18,826.03	0.0012	21		21	1	22
HUMAN RESOURCES	1,103,990.06	0.0692	1,259		1,259	53	1,312
INFORMATION SYSTEMS	13,378,849.86	0.8390	15,254		15,254	641	15,895
DEPARTMENT OF LAW	9,609,016.79	0.6026	10,956		10,956	461	11,417
CENTRAL RECORDS	69,584.67	0.0044	79		79	3	82
ELECTIONS	899,144.07	0.0564	1,025		1,025	43	1,068
SURPLUS PROPERTY	376,140.92	0.0236	429		429	18	447
PLANNING COMM	1,907,112.53	0.1196	2,174		2,174	91	2,265
ADV PLAN/RSCH	221,049.84	0.0139	252		252	11	263

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	427,181.09	0.0268	487		487	20	507
HISTORICAL COMM	362,047.74	0.0227	413		413	17	430
COMM ED ALLIANCE	21,303.18	0.0013	24		24	1	25
GOVT ACCESS TV	132,335.31	0.0083	151		151	6	157
ASSESSOR PROP	1,548,675.35	0.0971	1,766		1,766	74	1,840
TRUSTEE	556,787.19	0.0349	635		635	27	662
COUNTY CLERK	625,746.73	0.0392	713		713	30	743
DISTRICT ATTOR	1,124,438.00	0.0705	1,282		1,282	54	1,336
DA DRUG ENF	497,581.66	0.0312	567		567	24	591
DA SPECIAL OPNS	2,818.95	0.0002	3		3		3
PUBLIC DEFENDER	601,771.43	0.0377	686		686	29	715
JUVENILE CT CLRK	156,925.80	0.0098	179		179	8	187
CIRCUIT CT CLERK	2,440,014.22	0.1530	2,782		2,782	117	2,899
CRIMINAL CT CLRK	677,968.45	0.0425	773		773	32	805
CLERK/MASTER	937,707.17	0.0588	1,069		1,069	45	1,114
JUVENILE COURT	5,014,992.00	0.3145	5,718		5,718	240	5,958
GEN SESSIONS CT	1,923,669.34	0.1206	2,193		2,193	92	2,285
ST TRIAL COURTS	2,233,588.10	0.1401	2,547		2,547	107	2,654
JUSTICE INFO SYS	975,774.11	0.0612	1,113		1,113	47	1,160
SHERIFF ADMIN	4,708,521.52	0.2953	5,368		5,368	226	5,594
SH FACILITY MTN	60,957.15	0.0038	69		69	3	72
SH WAREHOUSE	1,139,324.77	0.0714	1,299		1,299	55	1,354
SH CRIM JUST CTR	1,485,987.28	0.0932	1,694		1,694	71	1,765
SH HILL JAIL	1,026,327.69	0.0644	1,170		1,170	49	1,219
SH CORR WORK CTR	1,900,766.63	0.1192	2,167		2,167	91	2,258
SH TRANSPORTATION	12,616.08	0.0008	14		14	1	15
SH WARRANTS	106,179.64	0.0067	121		121	5	126
SH TRAINING ACAD	120,449.29	0.0076	137		137	6	143
SH DEBERRY	19,532,119.29	1.2248	22,269		22,269	936	23,205
SH LAW ENF BLOCK	7,782.51	0.0005	9		9		9
SH DAY REPORTING	640,364.17	0.0402	730		730	31	761
SH OTHER	212,700.62	0.0133	243		243	10	253

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	27,268,472.43	1.7099	31,090		31,090	1,307	32,397
POLICE DRUG ENF	1,768,291.44	0.1109	2,016		2,016	85	2,101
FIRE	11,760,664.15	0.7375	13,409		13,409	564	13,973
CODES ADMIN	1,391,210.91	0.0872	1,586		1,586	67	1,653
BEER BOARD	101,282.05	0.0064	115		115	5	120
AGRICULTURAL EXT	72,940.11	0.0046	83		83	3	86
SOIL & WATER	24,328.33	0.0015	28		28	1	29
SOCIAL SERVICES	173,652.12	0.0109	198		198	8	206
HEALTH	16,717,936.88	1.0483	19,061		19,061	801	19,862
PUBLIC LIBRARY	8,980,544.48	0.5631	10,239		10,239	430	10,669
PARKS	8,431,066.89	0.5287	9,613		9,613	404	10,017
ARTS COMMISSION	2,526,074.38	0.1584	2,880		2,880	121	3,001
PUBLIC WORKS	39,295,817.04	2.4641	44,802		44,802	1,884	46,686
SOLID WASTE	16,149,335.11	1.0127	18,412		18,412	774	19,186
HUMAN RELATIONS	116,214.94	0.0073	133		133	6	139
ADA MANAGEMENT	599,600.00	0.0376	684		684	29	713
FARMERS MARKET	742,745.07	0.0466	847		847	36	883
MUNI AUDITORIUM	1,191,920.23	0.0747	1,359		1,359	57	1,416
STATE FAIR BD	2,803,758.11	0.1758	3,197		3,197	134	3,331
CONVENTION CTR	4,319,627.57	0.2709	4,925		4,925	207	5,132
SPORTS AUTHORITY	12,773,812.44	0.8010	14,564		14,564	612	15,176
WATER & SEWER	144,047,086.74	9.0329	164,233		164,233	6,904	171,137
STORM WATER	225,132.75	0.0141	257		257	11	268
BORDEAUX LONG-TERM CARE	13,516,268.35	0.8476	15,410		15,410	648	16,058
GENERAL HOSP	76,712,758.37	4.8105	87,463		87,463	3,677	91,140
METRO ACTION COM	12,291,566.37	0.7708	14,014		14,014	589	14,603
NCAC	8,772,432.07	0.5501	10,002		10,002	420	10,422
MDHA	2,971,969.32	0.1864	3,388		3,388	142	3,530
METRO TRANSIT	21,192,414.85	1.3289	24,162		24,162	1,016	25,178
DES	3,000.00	0.0002	3		3		3
TAXI TRANSP & LICENSING	121,664.83	0.0076	139		139	6	145
EDUCATION	517,376,521.96	32.4432	589,876		589,876	24,801	614,677

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	752,970.07	0.0472	858		858	36	894
ALL OTHER	399,469,696.86	25.0498	455,448		455,448	19,147	474,595
KNOWLES HOME	851,555.32	0.0534	971		971	41	1,012
CRIMINAL JUSTICE PLANNING	55,243.20	0.0035	63		63	3	66
COMM ED COMM	62,888.00	0.0039	72		72	3	75
FLOOD	28,982,288.45	1.8174	33,044		33,044	1,389	34,433
SubTotal	1,594,702,425.34	100.0000	1,818,171		1,818,171	70,274	1,888,445
TOTAL	1,594,702,425.34	100.0000	1,818,171		1,818,171	70,274	1,888,445

Allocation Basis: EXPENDITURES OF GENERAL AND OTHER FUNDS EXC SAL &

Allocation Source: FY 2010 EXPENDITURE REPORTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
EMPLOYEE BENEFITS	94,926	94,926
POST AUDITS	1,816	1,816
CORPORATE DUES	386	386
INSURANCE	1,943	1,943
LEGISLATIVE	988	988
MAYOR	2,114	2,114
EMPLOYEE HEALTH &	39	39
GENERAL SERVICES	240	240
GENERAL SERVICES	16,539	16,539
FLEET MANAGEMENT	25,907	25,907
POSTAL SERVICE	623	623
RADIO SHOP	2,865	2,865
DIRECTOR OF FINANCE	90	90
MINORITY SMALL BUSINESS	25	25
FINANCE OPERATIONS	309	309
PAYROLL	151	151
OFFICE OF MANAGEMENT	217	217
INTERNAL AUDIT	166	166
BUSINESS SOLUTIONS	195	195
PUBLIC PROPERTY	21	21
PURCHASING	133	133
FINANCIAL	15	15
TREASURY	109	109
GRANTS COORDINATION	22	22
HUMAN RESOURCES	1,312	1,312
INFORMATION SYSTEMS	15,895	15,895
DEPARTMENT OF LAW	11,417	11,417
CENTRAL RECORDS	82	82
ELECTIONS	1,068	1,068
SURPLUS PROPERTY	447	447
PLANNING COMM	2,265	2,265
ADV PLAN/RSCH	263	263
REGISTER/DEEDS	507	507
HISTORICAL COMM	430	430
COMM ED ALLIANCE	25	25
GOVT ACCESS TV	157	157

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
ASSESSOR PROP	1,840	1,840
TRUSTEE	662	662
COUNTY CLERK	743	743
DISTRICT ATTOR	1,336	1,336
DA DRUG ENF	591	591
DA SPECIAL OPNS	3	3
PUBLIC DEFENDER	715	715
JUVENILE CT CLRK	187	187
CIRCUIT CT CLERK	2,899	2,899
CRIMINAL CT CLRK	805	805
CLERK/MASTER	1,114	1,114
JUVENILE COURT	5,958	5,958
GEN SESSIONS CT	2,285	2,285
ST TRIAL COURTS	2,654	2,654
JUSTICE INFO SYS	1,160	1,160
SHERIFF ADMIN	5,594	5,594
SH FACILITY MTN	72	72
SH WAREHOUSE	1,354	1,354
SH CRIM JUST CTR	1,765	1,765
SH HILL JAIL	1,219	1,219
SH CORR WORK CTR	2,258	2,258
SH TRANSPORTATION	15	15
SH WARRANTS	126	126
SH TRAINING ACAD	143	143
SH DEBERRY	23,205	23,205
SH LAW ENF BLOCK	9	9
SH DAY REPORTING	761	761
SH OTHER	253	253
POLICE	32,397	32,397
POLICE DRUG ENF	2,101	2,101
FIRE	13,973	13,973
CODES ADMIN	1,653	1,653
BEER BOARD	120	120
AGRICULTURAL EXT	86	86
SOIL & WATER	29	29
SOCIAL SERVICES	206	206

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
HEALTH	19,862	19,862
PUBLIC LIBRARY	10,669	10,669
PARKS	10,017	10,017
ARTS COMMISSION	3,001	3,001
PUBLIC WORKS	46,686	46,686
SOLID WASTE	19,186	19,186
HUMAN RELATIONS	139	139
ADA MANAGEMENT	713	713
FARMERS MARKET	883	883
MUNI AUDITORIUM	1,416	1,416
STATE FAIR BD	3,331	3,331
CONVENTION CTR	5,132	5,132
SPORTS AUTHORITY	15,176	15,176
WATER & SEWER	171,137	171,137
STORM WATER	268	268
BORDEAUX LONG-TERM	16,058	16,058
GENERAL HOSP	91,140	91,140
METRO ACTION COM	14,603	14,603
NCAC	10,422	10,422
MDHA	3,530	3,530
METRO TRANSIT	25,178	25,178
DES	3	3
TAXI TRANSP & LICENSING	145	145
EDUCATION	614,677	614,677
COMMUNICATION CENTER	894	894
ALL OTHER	474,595	474,595
KNOWLES HOME	1,012	1,012
CRIMINAL JUSTICE	66	66
COMM ED COMM	75	75
FLOOD	34,433	34,433
Direct Billed	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
Total	1,888,445	1,888,445

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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 - 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 – Cost were allocated based on the number of grants administered by each agency using the DGC database.
2. Procurement – Costs were allocated to all departments based on expenditures.
3. Prompt Pay Reports – Costs were allocated to all departments based on expenditures.
4. Special Events - Costs were allocated to all departments based on expenditures.
5. Grants (NPO) – Costs of reviewing the awards/appropriations to Non-Profit Organizations were allocated to Grants Coordination

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FINANCIAL ACCOUNTABILITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	411,263			411,263
BUILDING USE ALLOWANCE	378		378	
POST AUDITS	202	1	203	
GENERAL SERVICES FACILITIES	(289)	81	(208)	
POSTAL SERVICE	(13)	2	(11)	
DIRECTOR OF FINANCE	54,560	6,981	61,541	
FINANCE OPERATIONS	347	9	356	
PAYROLL	151	3	154	
OFFICE OF MANAGEMENT BUDGET	319	8	327	
INTERNAL AUDIT	156	2	158	
BUSINESS SOLUTIONS	190	6	196	
PUBLIC PROPERTY ADMINISTRATION	38	1	39	
PURCHASING	14	1	15	
FINANCIAL ACCOUNTABILITY		46	46	
TREASURY		14	14	
INFORMATION SYSTEMS		300	300	
Total Allocated Additions:	56,053	7,455	63,508	63,508
Total To Be Allocated:	467,316	7,455		474,771

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Schedule .3 - Costs Allocated By Activity

For Department FINANCIAL ACCOUNTABILITY

	Total	General & Admin	PROCUREMENT	PROMPT PAY	SPECIAL EVENTS
Wages & Benefits					
SALARIES & WAGES	293,025	92,566	20,043	40,086	70,150
FRINGE BENEFITS	105,637	33,371	7,226	14,451	25,289
Other Expense & Cost					
OTHER EXPENSES	2,142	676	147	293	513
CONTRACTUAL SERVICES	8,080	2,553	553	1,105	1,934
SUPPLIES	2,379	751	163	325	570
Departmental Totals					
Total Expenditures	411,263	129,917	28,132	56,260	98,456
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	411,263	129,917	28,132	56,260	98,456
Allocation Step 1					
Inbound- All Others	56,053	56,053	0	0	0
Reallocate Admin Costs		(185,970)	18,595	37,188	65,080
1st Allocation	467,316	0	46,727	93,448	163,536
Allocation Step 2					
Inbound- All Others	7,455	7,455	0	0	0
Reallocate Admin Costs		(7,455)	745	1,491	2,609
2nd Allocation	7,455	0	745	1,491	2,609
Total For 028 FINANCIAL					
Total Allocated	474,771	0	47,472	94,939	166,145

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Schedule .3 - Costs Allocated By Activity

For Department FINANCIAL ACCOUNTABILITY

	GRANTS	NPO REVIEWS
Wages & Benefits		
SALARIES & WAGES	20,043	50,137
FRINGE BENEFITS	7,226	18,074
Other Expense & Cost		
OTHER EXPENSES	147	366
CONTRACTUAL SERVICES	553	1,382
SUPPLIES	163	407
Departmental Totals		
Total Expenditures	28,132	70,366
Deductions		
Total Deductions	0	0
Functional Cost	28,132	70,366
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	18,595	46,512
1st Allocation	46,727	116,878
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	745	1,865
2nd Allocation	745	1,865
Total For 028 FINANCIAL		
Total Allocated	47,472	118,743

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83,258,582.33	3.1257	1,461		1,461		1,461
POST AUDITS	1,592,714.24	0.0598	28		28		28
CORPORATE DUES	338,498.57	0.0127	6		6		6
INSURANCE	1,704,520.00	0.0640	30		30		30
LEGISLATIVE	2,637,056.26	0.0990	46		46	1	47
MAYOR	3,711,416.16	0.1393	65		65	1	66
EMPLOYEE HEALTH & WELLNESS	387,191.17	0.0145	7		7		7
GENERAL SERVICES OVERHEAD	1,118,551.70	0.0420	20		20		20
GENERAL SERVICES FACILITIES	16,859,615.87	0.6329	296		296		296
FLEET MANAGEMENT	27,629,819.83	1.0373	485		485		485
POSTAL SERVICE	767,685.11	0.0288	13		13		13
RADIO SHOP	3,518,290.20	0.1321	62		62		62
DIRECTOR OF FINANCE	536,457.90	0.0201	9		9		9
MINORITY SMALL BUSINESS	430,840.14	0.0162	8		8		8
FINANCE OPERATIONS	2,243,612.63	0.0842	39		39		39
PAYROLL	643,107.99	0.0241	11		11		11
OFFICE OF MANAGEMENT BUDGET	1,449,044.65	0.0544	25		25		25
INTERNAL AUDIT	1,003,738.79	0.0377	18		18		18
BUSINESS SOLUTIONS	1,177,999.71	0.0442	21		21		21
PUBLIC PROPERTY ADMINISTRATION	202,204.77	0.0076	4		4		4
PURCHASING	1,317,645.68	0.0495	23		23		23
FINANCIAL ACCOUNTABILITY	411,263.67	0.0154	7		7		7
TREASURY	699,405.64	0.0263	12		12		12
GRANTS COORDINATION	233,355.76	0.0088	4		4		4
HUMAN RESOURCES	4,011,195.55	0.1506	70		70	1	71
INFORMATION SYSTEMS	16,798,654.92	0.6307	295		295	5	300
DEPARTMENT OF LAW	13,860,917.30	0.5204	243		243	4	247
CENTRAL RECORDS	196,994.17	0.0074	3		3		3
ELECTIONS	2,340,882.08	0.0879	41		41	1	42
SURPLUS PROPERTY	754,004.26	0.0283	13		13		13
PLANNING COMM	5,397,118.42	0.2026	95		95	2	97
ADV PLAN/RSCH	221,049.84	0.0083	4		4		4

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,625,764.70	0.0986	46		46	1	47
HISTORICAL COMM	625,117.80	0.0235	11		11		11
COMM ED ALLIANCE	180,379.70	0.0068	3		3		3
GOVT ACCESS TV	132,335.31	0.0050	2		2		2
ASSESSOR PROP	6,821,343.71	0.2561	120		120	2	122
TRUSTEE	2,042,274.47	0.0767	36		36	1	37
COUNTY CLERK	4,002,752.15	0.1503	70		70	1	71
DISTRICT ATTOR	5,492,704.85	0.2062	96		96	2	98
DA DRUG ENF	1,403,955.37	0.0527	25		25		25
DA SPECIAL OPNS	2,818.95	0.0001					
PUBLIC DEFENDER	5,613,131.59	0.2107	98		98	2	100
JUVENILE CT CLRK	1,523,830.02	0.0572	27		27		27
CIRCUIT CT CLERK	9,553,798.08	0.3587	168		168	3	171
CRIMINAL CT CLRK	5,253,444.73	0.1972	92		92	2	94
CLERK/MASTER	1,720,596.01	0.0646	30		30	1	31
JUVENILE COURT	12,200,582.75	0.4580	214		214	4	218
GEN SESSIONS CT	10,750,554.36	0.4036	189		189	3	192
ST TRIAL COURTS	11,053,307.93	0.4150	194		194	3	197
JUSTICE INFO SYS	1,993,373.98	0.0748	35		35	1	36
SHERIFF ADMIN	10,225,628.62	0.3839	179		179	3	182
SH FACILITY MTN	1,081,509.34	0.0406	19		19		19
SH WAREHOUSE	1,401,179.66	0.0526	25		25		25
SH CRIM JUST CTR	16,959,669.26	0.6367	298		298	5	303
SH HILL JAIL	4,227,037.10	0.1587	74		74	1	75
SH CORR WORK CTR	9,854,759.69	0.3700	173		173	3	176
SH TRANSPORTATION	4,613,017.16	0.1732	81		81	1	82
SH WARRANTS	3,416,179.98	0.1283	60		60	1	61
SH TRAINING ACAD	864,637.48	0.0325	15		15		15
SH DEBERRY	17,571,918.04	0.6597	308		308	5	313
SH LAW ENF BLOCK	-747.30						
SH DAY REPORTING	3,883,820.66	0.1458	68		68	1	69
SH OTHER	608,390.85	0.0228	11		11		11

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	149,104,116.31	5.5977	2,616		2,616	44	2,660
POLICE DRUG ENF	1,799,955.44	0.0676	32		32	1	33
FIRE	107,880,333.55	4.0501	1,892		1,892	32	1,924
CODES ADMIN	6,998,840.08	0.2628	123		123	2	125
BEER BOARD	347,428.78	0.0130	6		6		6
AGRICULTURAL EXT	271,706.91	0.0102	5		5		5
SOIL & WATER	80,293.68	0.0030	1		1		1
SOCIAL SERVICES	6,413,751.90	0.2408	113		113	2	115
HEALTH	45,092,018.46	1.6929	791		791	13	804
PUBLIC LIBRARY	23,310,564.42	0.8751	409		409	7	416
PARKS	35,537,748.17	1.3342	623		623	11	634
ARTS COMMISSION	2,616,137.33	0.0982	46		46	1	47
PUBLIC WORKS	32,629,854.48	1.2250	572		572	10	582
SOLID WASTE	20,777,012.36	0.7800	364		364	6	370
HUMAN RELATIONS	386,242.16	0.0145	7		7		7
ADA MANAGEMENT	599,600.00	0.0225	11		11		11
FARMERS MARKET	1,123,701.79	0.0422	20		20		20
MUNI AUDITORIUM	1,728,432.54	0.0649	30		30	1	31
STATE FAIR BD	4,340,180.42	0.1629	76		76	1	77
CONVENTION CTR	7,184,009.40	0.2697	126		126	2	128
SPORTS AUTHORITY	12,923,482.34	0.4852	227		227	4	231
WATER & SEWER	126,921,021.67	4.7649	2,226		2,226	38	2,264
STORM WATER	23,001.23	0.0009					
BORDEAUX LONG-TERM CARE	38,782,464.82	1.4560	680		680	11	691
GENERAL HOSP	117,839,645.45	4.4240	2,067		2,067	35	2,102
METRO ACTION COM	26,051,903.14	0.9780	457		457	8	465
NCAC	11,878,757.44	0.4460	208		208	4	212
METRO TRANSIT	19,398,133.52	0.7282	340		340	6	346
DES	3,000.00	0.0001					
TAXI TRANSP & LICENSING	386,953.81	0.0145	7		7		7
EDUCATION	1,060,493,722.55	39.8129	18,604		18,604	314	18,918
COMMUNICATION CENTER	11,269,017.70	0.4231	198		198	3	201

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Schedule .4 - Detail Activity Allocations

For Department FINANCIAL ACCOUNTABILITY

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	396,955,858.89	14.9026	6,964		6,964	117	7,081
KNOWLES HOME	3,735,562.65	0.1402	66		66	1	67
CRIMINAL JUSTICE PLANNING	421,327.69	0.0158	7		7		7
COMM ED COMM	369,371.39	0.0139	6		6		6
FLOOD	32,843,545.17	1.2330	576		576	10	586
SubTotal	2,663,671,199.95	100.0000	46,727		46,727	745	47,472
TOTAL	2,663,671,199.95	100.0000	46,727		46,727	745	47,472

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2010 EXPENDITURE REPORTS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROMPT PAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83,258,582.33	3.1257	2,921		2,921		2,921
POST AUDITS	1,592,714.24	0.0598	56		56		56
CORPORATE DUES	338,498.57	0.0127	12		12		12
INSURANCE	1,704,520.00	0.0640	60		60		60
LEGISLATIVE	2,637,056.26	0.0990	93		93	2	95
MAYOR	3,711,416.16	0.1393	130		130	2	132
EMPLOYEE HEALTH & WELLNESS	387,191.17	0.0145	14		14		14
GENERAL SERVICES OVERHEAD	1,118,551.70	0.0420	39		39		39
GENERAL SERVICES FACILITIES	16,859,615.87	0.6329	591		591		591
FLEET MANAGEMENT	27,629,819.83	1.0373	969		969		969
POSTAL SERVICE	767,685.11	0.0288	27		27		27
RADIO SHOP	3,518,290.20	0.1321	123		123		123
DIRECTOR OF FINANCE	536,457.90	0.0201	19		19		19
MINORITY SMALL BUSINESS	430,840.14	0.0162	15		15		15
FINANCE OPERATIONS	2,243,612.63	0.0842	79		79		79
PAYROLL	643,107.99	0.0241	23		23		23
OFFICE OF MANAGEMENT BUDGET	1,449,044.65	0.0544	51		51		51
INTERNAL AUDIT	1,003,738.79	0.0377	35		35		35
BUSINESS SOLUTIONS	1,177,999.71	0.0442	41		41		41
PUBLIC PROPERTY ADMINISTRATION	202,204.77	0.0076	7		7		7
PURCHASING	1,317,645.68	0.0495	46		46		46
FINANCIAL ACCOUNTABILITY	411,263.67	0.0154	14		14		14
TREASURY	699,405.64	0.0263	25		25		25
GRANTS COORDINATION	233,355.76	0.0088	8		8		8
HUMAN RESOURCES	4,011,195.55	0.1506	141		141	2	143
INFORMATION SYSTEMS	16,798,654.92	0.6307	589		589	10	599
DEPARTMENT OF LAW	13,860,917.30	0.5204	486		486	8	494
CENTRAL RECORDS	196,994.17	0.0074	7		7		7
ELECTIONS	2,340,882.08	0.0879	82		82	1	83
SURPLUS PROPERTY	754,004.26	0.0283	26		26		26
PLANNING COMM	5,397,118.42	0.2026	189		189	3	192
ADV PLAN/RSCH	221,049.84	0.0083	8		8		8

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROMPT PAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,625,764.70	0.0986	92		92	2	94
HISTORICAL COMM	625,117.80	0.0235	22		22		22
COMM ED ALLIANCE	180,379.70	0.0068	6		6		6
GOVT ACCESS TV	132,335.31	0.0050	5		5		5
ASSESSOR PROP	6,821,343.71	0.2561	239		239	4	243
TRUSTEE	2,042,274.47	0.0767	72		72	1	73
COUNTY CLERK	4,002,752.15	0.1503	140		140	2	142
DISTRICT ATTOR	5,492,704.85	0.2062	193		193	3	196
DA DRUG ENF	1,403,955.37	0.0527	49		49	1	50
DA SPECIAL OPNS	2,818.95	0.0001					
PUBLIC DEFENDER	5,613,131.59	0.2107	197		197	3	200
JUVENILE CT CLRK	1,523,830.02	0.0572	53		53	1	54
CIRCUIT CT CLERK	9,553,798.08	0.3587	335		335	6	341
CRIMINAL CT CLRK	5,253,444.73	0.1972	184		184	3	187
CLERK/MASTER	1,720,596.01	0.0646	60		60	1	61
JUVENILE COURT	12,200,582.75	0.4580	428		428	7	435
GEN SESSIONS CT	10,750,554.36	0.4036	377		377	6	383
ST TRIAL COURTS	11,053,307.93	0.4150	388		388	7	395
JUSTICE INFO SYS	1,993,373.98	0.0748	70		70	1	71
SHERIFF ADMIN	10,225,628.62	0.3839	359		359	6	365
SH FACILITY MTN	1,081,509.34	0.0406	38		38	1	39
SH WAREHOUSE	1,401,179.66	0.0526	49		49	1	50
SH CRIM JUST CTR	16,959,669.26	0.6367	595		595	10	605
SH HILL JAIL	4,227,037.10	0.1587	148		148	3	151
SH CORR WORK CTR	9,854,759.69	0.3700	346		346	6	352
SH TRANSPORTATION	4,613,017.16	0.1732	162		162	3	165
SH WARRANTS	3,416,179.98	0.1283	120		120	2	122
SH TRAINING ACAD	864,637.48	0.0325	30		30	1	31
SH DEBERRY	17,571,918.04	0.6597	616		616	10	626
SH LAW ENF BLOCK	-747.30						
SH DAY REPORTING	3,883,820.66	0.1458	136		136	2	138
SH OTHER	608,390.85	0.0228	21		21		21

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROMPT PAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	149,104,116.31	5.5977	5,231		5,231	88	5,319
POLICE DRUG ENF	1,799,955.44	0.0676	63		63	1	64
FIRE	107,880,333.55	4.0501	3,785		3,785	64	3,849
CODES ADMIN	6,998,840.08	0.2628	246		246	4	250
BEER BOARD	347,428.78	0.0130	12		12		12
AGRICULTURAL EXT	271,706.91	0.0102	10		10		10
SOIL & WATER	80,293.68	0.0030	3		3		3
SOCIAL SERVICES	6,413,751.90	0.2408	225		225	4	229
HEALTH	45,092,018.46	1.6929	1,582		1,582	27	1,609
PUBLIC LIBRARY	23,310,564.42	0.8751	818		818	14	832
PARKS	35,537,748.17	1.3342	1,247		1,247	21	1,268
ARTS COMMISSION	2,616,137.33	0.0982	92		92	2	94
PUBLIC WORKS	32,629,854.48	1.2250	1,145		1,145	19	1,164
SOLID WASTE	20,777,012.36	0.7800	729		729	12	741
HUMAN RELATIONS	386,242.16	0.0145	14		14		14
ADA MANAGEMENT	599,600.00	0.0225	21		21		21
FARMERS MARKET	1,123,701.79	0.0422	39		39	1	40
MUNI AUDITORIUM	1,728,432.54	0.0649	61		61	1	62
STATE FAIR BD	4,340,180.42	0.1629	152		152	3	155
CONVENTION CTR	7,184,009.40	0.2697	252		252	4	256
SPORTS AUTHORITY	12,923,482.34	0.4852	453		453	8	461
WATER & SEWER	126,921,021.67	4.7649	4,453		4,453	75	4,528
STORM WATER	23,001.23	0.0009	1		1		1
BORDEAUX LONG-TERM CARE	38,782,464.82	1.4560	1,361		1,361	23	1,384
GENERAL HOSP	117,839,645.45	4.4240	4,134		4,134	70	4,204
METRO ACTION COM	26,051,903.14	0.9780	914		914	15	929
NCAC	11,878,757.44	0.4460	417		417	7	424
METRO TRANSIT	19,398,133.52	0.7282	681		681	11	692
DES	3,000.00	0.0001					
TAXI TRANSP & LICENSING	386,953.81	0.0145	14		14		14
EDUCATION	1,060,493,722.55	39.8129	37,205		37,205	633	37,838
COMMUNICATION CENTER	11,269,017.70	0.4231	395		395	7	402

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Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROMPT PAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	396,955,858.89	14.9026	13,926		13,926	235	14,161
KNOWLES HOME	3,735,562.65	0.1402	131		131	2	133
CRIMINAL JUSTICE PLANNING	421,327.69	0.0158	15		15		15
COMM ED COMM	369,371.39	0.0139	13		13		13
FLOOD	32,843,545.17	1.2330	1,152		1,152	19	1,171
SubTotal	2,663,671,199.95	100.0000	93,448		93,448	1,491	94,939
TOTAL	2,663,671,199.95	100.0000	93,448		93,448	1,491	94,939

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2010 EXPENDITURE REPORTS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - SPECIAL EVENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83,258,582.33	3.1257	5,112		5,112		5,112
POST AUDITS	1,592,714.24	0.0598	98		98		98
CORPORATE DUES	338,498.57	0.0127	21		21		21
INSURANCE	1,704,520.00	0.0640	105		105		105
LEGISLATIVE	2,637,056.26	0.0990	162		162	3	165
MAYOR	3,711,416.16	0.1393	228		228	4	232
EMPLOYEE HEALTH & WELLNESS	387,191.17	0.0145	24		24		24
GENERAL SERVICES OVERHEAD	1,118,551.70	0.0420	69		69		69
GENERAL SERVICES FACILITIES	16,859,615.87	0.6329	1,035		1,035		1,035
FLEET MANAGEMENT	27,629,819.83	1.0373	1,696		1,696		1,696
POSTAL SERVICE	767,685.11	0.0288	47		47		47
RADIO SHOP	3,518,290.20	0.1321	216		216		216
DIRECTOR OF FINANCE	536,457.90	0.0201	33		33		33
MINORITY SMALL BUSINESS	430,840.14	0.0162	26		26		26
FINANCE OPERATIONS	2,243,612.63	0.0842	138		138		138
PAYROLL	643,107.99	0.0241	39		39		39
OFFICE OF MANAGEMENT BUDGET	1,449,044.65	0.0544	89		89		89
INTERNAL AUDIT	1,003,738.79	0.0377	62		62		62
BUSINESS SOLUTIONS	1,177,999.71	0.0442	72		72		72
PUBLIC PROPERTY ADMINISTRATION	202,204.77	0.0076	12		12		12
PURCHASING	1,317,645.68	0.0495	81		81		81
FINANCIAL ACCOUNTABILITY	411,263.67	0.0154	25		25		25
TREASURY	699,405.64	0.0263	43		43	1	44
GRANTS COORDINATION	233,355.76	0.0088	14		14		14
HUMAN RESOURCES	4,011,195.55	0.1506	246		246	4	250
INFORMATION SYSTEMS	16,798,654.92	0.6307	1,031		1,031	17	1,048
DEPARTMENT OF LAW	13,860,917.30	0.5204	851		851	14	865
CENTRAL RECORDS	196,994.17	0.0074	12		12		12
ELECTIONS	2,340,882.08	0.0879	144		144	2	146
SURPLUS PROPERTY	754,004.26	0.0283	46		46	1	47
PLANNING COMM	5,397,118.42	0.2026	331		331	6	337
ADV PLAN/RSCH	221,049.84	0.0083	14		14		14

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - SPECIAL EVENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,625,764.70	0.0986	161		161	3	164
HISTORICAL COMM	625,117.80	0.0235	38		38	1	39
COMM ED ALLIANCE	180,379.70	0.0068	11		11		11
GOVT ACCESS TV	132,335.31	0.0050	8		8		8
ASSESSOR PROP	6,821,343.71	0.2561	419		419	7	426
TRUSTEE	2,042,274.47	0.0767	125		125	2	127
COUNTY CLERK	4,002,752.15	0.1503	246		246	4	250
DISTRICT ATTOR	5,492,704.85	0.2062	337		337	6	343
DA DRUG ENF	1,403,955.37	0.0527	86		86	1	87
DA SPECIAL OPNS	2,818.95	0.0001					
PUBLIC DEFENDER	5,613,131.59	0.2107	345		345	6	351
JUVENILE CT CLRK	1,523,830.02	0.0572	94		94	2	96
CIRCUIT CT CLERK	9,553,798.08	0.3587	587		587	10	597
CRIMINAL CT CLRK	5,253,444.73	0.1972	323		323	5	328
CLERK/MASTER	1,720,596.01	0.0646	106		106	2	108
JUVENILE COURT	12,200,582.75	0.4580	749		749	13	762
GEN SESSIONS CT	10,750,554.36	0.4036	660		660	11	671
ST TRIAL COURTS	11,053,307.93	0.4150	679		679	11	690
JUSTICE INFO SYS	1,993,373.98	0.0748	122		122	2	124
SHERIFF ADMIN	10,225,628.62	0.3839	628		628	11	639
SH FACILITY MTN	1,081,509.34	0.0406	66		66	1	67
SH WAREHOUSE	1,401,179.66	0.0526	86		86	1	87
SH CRIM JUST CTR	16,959,669.26	0.6367	1,041		1,041	18	1,059
SH HILL JAIL	4,227,037.10	0.1587	260		260	4	264
SH CORR WORK CTR	9,854,759.69	0.3700	605		605	10	615
SH TRANSPORTATION	4,613,017.16	0.1732	283		283	5	288
SH WARRANTS	3,416,179.98	0.1283	210		210	4	214
SH TRAINING ACAD	864,637.48	0.0325	53		53	1	54
SH DEBERRY	17,571,918.04	0.6597	1,079		1,079	18	1,097
SH LAW ENF BLOCK	-747.30						
SH DAY REPORTING	3,883,820.66	0.1458	238		238	4	242
SH OTHER	608,390.85	0.0228	37		37	1	38

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - SPECIAL EVENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	149,104,116.31	5.5977	9,154		9,154	155	9,309
POLICE DRUG ENF	1,799,955.44	0.0676	111		111	2	113
FIRE	107,880,333.55	4.0501	6,623		6,623	112	6,735
CODES ADMIN	6,998,840.08	0.2628	430		430	7	437
BEER BOARD	347,428.78	0.0130	21		21		21
AGRICULTURAL EXT	271,706.91	0.0102	17		17		17
SOIL & WATER	80,293.68	0.0030	5		5		5
SOCIAL SERVICES	6,413,751.90	0.2408	394		394	7	401
HEALTH	45,092,018.46	1.6929	2,768		2,768	47	2,815
PUBLIC LIBRARY	23,310,564.42	0.8751	1,431		1,431	24	1,455
PARKS	35,537,748.17	1.3342	2,182		2,182	37	2,219
ARTS COMMISSION	2,616,137.33	0.0982	161		161	3	164
PUBLIC WORKS	32,629,854.48	1.2250	2,003		2,003	34	2,037
SOLID WASTE	20,777,012.36	0.7800	1,276		1,276	22	1,298
HUMAN RELATIONS	386,242.16	0.0145	24		24		24
ADA MANAGEMENT	599,600.00	0.0225	37		37	1	38
FARMERS MARKET	1,123,701.79	0.0422	69		69	1	70
MUNI AUDITORIUM	1,728,432.54	0.0649	106		106	2	108
STATE FAIR BD	4,340,180.42	0.1629	266		266	4	270
CONVENTION CTR	7,184,009.40	0.2697	441		441	7	448
SPORTS AUTHORITY	12,923,482.34	0.4852	793		793	13	806
WATER & SEWER	126,921,021.67	4.7649	7,792		7,792	132	7,924
STORM WATER	23,001.23	0.0009	1		1		1
BORDEAUX LONG-TERM CARE	38,782,464.82	1.4560	2,381		2,381	40	2,421
GENERAL HOSP	117,839,645.45	4.4240	7,235		7,235	122	7,357
METRO ACTION COM	26,051,903.14	0.9780	1,599		1,599	27	1,626
NCAC	11,878,757.44	0.4460	729		729	12	741
METRO TRANSIT	19,398,133.52	0.7282	1,191		1,191	20	1,211
DES	3,000.00	0.0001					
TAXI TRANSP & LICENSING	386,953.81	0.0145	24		24		24
EDUCATION	1,060,493,722.55	39.8129	65,111		65,111	1,101	66,212
COMMUNICATION CENTER	11,269,017.70	0.4231	692		692	12	704

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - SPECIAL EVENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	396,955,858.89	14.9026	24,371		24,371	411	24,782
KNOWLES HOME	3,735,562.65	0.1402	229		229	4	233
CRIMINAL JUSTICE PLANNING	421,327.69	0.0158	26		26		26
COMM ED COMM	369,371.39	0.0139	23		23		23
FLOOD	32,843,545.17	1.2330	2,016		2,016	34	2,050
SubTotal	2,663,671,199.95	100.0000	163,536		163,536	2,609	166,145
TOTAL	2,663,671,199.95	100.0000	163,536		163,536	2,609	166,145

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2010 EXPENDITURE REPORTS

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Schedule .4 - Detail Activity Allocations

For Department FINANCIAL ACCOUNTABILITY

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	3	1.3889	649		649	11	660
GENERAL SERVICES OVERHEAD	3	1.3889	649		649		649
DIRECTOR OF FINANCE	1	0.4630	216		216		216
PLANNING COMM	4	1.8519	865		865	14	879
HISTORICAL COMM	3	1.3889	649		649	11	660
PUBLIC DEFENDER	2	0.9259	433		433	7	440
JUVENILE COURT	4	1.8519	865		865	14	879
GEN SESSIONS CT	2	0.9259	433		433	7	440
ST TRIAL COURTS	10	4.6296	2,163		2,163	35	2,198
SHERIFF ADMIN	8	3.7037	1,731		1,731	28	1,759
POLICE	23	10.6481	4,976		4,976	81	5,057
FIRE	4	1.8519	865		865	14	879
SOCIAL SERVICES	8	3.7037	1,731		1,731	28	1,759
HEALTH	48	22.2221	10,382		10,382	167	10,549
PUBLIC LIBRARY	5	2.3148	1,082		1,082	18	1,100
PARKS	14	6.4815	3,029		3,029	49	3,078
ARTS COMMISSION	5	2.3148	1,082		1,082	18	1,100
PUBLIC WORKS	14	6.4815	3,029		3,029	49	3,078
HUMAN RELATIONS	1	0.4630	216		216	4	220
FARMERS MARKET	3	1.3889	649		649	11	660
STORM WATER	2	0.9259	433		433	7	440
METRO ACTION COM	21	9.7222	4,543		4,543	74	4,617
NCAC	24	11.1111	5,192		5,192	84	5,276
COMMUNICATION CENTER	4	1.8519	865		865	14	879
SubTotal	216	100.0000	46,727		46,727	745	47,472
TOTAL	216	100.0000	46,727		46,727	745	47,472

Allocation Basis: NUMBER OF DGC CONDUCTED ASSESSMENTS

Allocation Source: DIVISION OF GRANTS COORDINATION

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - NPO REVIEWS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GRANTS COORDINATION	100	100.0000	116,878		116,878	1,865	118,743
SubTotal	100	100.0000	116,878		116,878	1,865	118,743
TOTAL	100	100.0000	116,878		116,878	1,865	118,743

Allocation Basis: DIRECT TO GRANTS COORDINATION

Allocation Source: GRANTS MONITORING STAFF

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	PROCUREMENT	PROMPT PAY	SPECIAL EVENTS	GRANTS	NPO REVIEWS
EMPLOYEE BENEFITS	9,494	1,461	2,921	5,112	0	0
POST AUDITS	182	28	56	98	0	0
CORPORATE DUES	39	6	12	21	0	0
INSURANCE	195	30	60	105	0	0
LEGISLATIVE	307	47	95	165	0	0
MAYOR	1,090	66	132	232	660	0
EMPLOYEE HEALTH &	45	7	14	24	0	0
GENERAL SERVICES	777	20	39	69	649	0
GENERAL SERVICES	1,922	296	591	1,035	0	0
FLEET MANAGEMENT	3,150	485	969	1,696	0	0
POSTAL SERVICE	87	13	27	47	0	0
RADIO SHOP	401	62	123	216	0	0
DIRECTOR OF FINANCE	277	9	19	33	216	0
MINORITY SMALL BUSINESS	49	8	15	26	0	0
FINANCE OPERATIONS	256	39	79	138	0	0
PAYROLL	73	11	23	39	0	0
OFFICE OF MANAGEMENT	165	25	51	89	0	0
INTERNAL AUDIT	115	18	35	62	0	0
BUSINESS SOLUTIONS	134	21	41	72	0	0
PUBLIC PROPERTY	23	4	7	12	0	0
PURCHASING	150	23	46	81	0	0
FINANCIAL	46	7	14	25	0	0
TREASURY	81	12	25	44	0	0
GRANTS COORDINATION	118,769	4	8	14	0	118,743
HUMAN RESOURCES	464	71	143	250	0	0
INFORMATION SYSTEMS	1,947	300	599	1,048	0	0
DEPARTMENT OF LAW	1,606	247	494	865	0	0
CENTRAL RECORDS	22	3	7	12	0	0
ELECTIONS	271	42	83	146	0	0
SURPLUS PROPERTY	86	13	26	47	0	0
PLANNING COMM	1,505	97	192	337	879	0
ADV PLAN/RSCH	26	4	8	14	0	0
REGISTER/DEEDS	305	47	94	164	0	0
HISTORICAL COMM	732	11	22	39	660	0
COMM ED ALLIANCE	20	3	6	11	0	0
GOVT ACCESS TV	15	2	5	8	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	PROCUREMENT	PROMPT PAY	SPECIAL EVENTS	GRANTS	NPO REVIEWS
ASSESSOR PROP	791	122	243	426	0	0
TRUSTEE	237	37	73	127	0	0
COUNTY CLERK	463	71	142	250	0	0
DISTRICT ATTOR	637	98	196	343	0	0
DA DRUG ENF	162	25	50	87	0	0
PUBLIC DEFENDER	1,091	100	200	351	440	0
JUVENILE CT CLRK	177	27	54	96	0	0
CIRCUIT CT CLERK	1,109	171	341	597	0	0
CRIMINAL CT CLRK	609	94	187	328	0	0
CLERK/MASTER	200	31	61	108	0	0
JUVENILE COURT	2,294	218	435	762	879	0
GEN SESSIONS CT	1,686	192	383	671	440	0
ST TRIAL COURTS	3,480	197	395	690	2,198	0
JUSTICE INFO SYS	231	36	71	124	0	0
SHERIFF ADMIN	2,945	182	365	639	1,759	0
SH FACILITY MTN	125	19	39	67	0	0
SH WAREHOUSE	162	25	50	87	0	0
SH CRIM JUST CTR	1,967	303	605	1,059	0	0
SH HILL JAIL	490	75	151	264	0	0
SH CORR WORK CTR	1,143	176	352	615	0	0
SH TRANSPORTATION	535	82	165	288	0	0
SH WARRANTS	397	61	122	214	0	0
SH TRAINING ACAD	100	15	31	54	0	0
SH DEBERRY	2,036	313	626	1,097	0	0
SH DAY REPORTING	449	69	138	242	0	0
SH OTHER	70	11	21	38	0	0
POLICE	22,345	2,660	5,319	9,309	5,057	0
POLICE DRUG ENF	210	33	64	113	0	0
FIRE	13,387	1,924	3,849	6,735	879	0
CODES ADMIN	812	125	250	437	0	0
BEER BOARD	39	6	12	21	0	0
AGRICULTURAL EXT	32	5	10	17	0	0
SOIL & WATER	9	1	3	5	0	0
SOCIAL SERVICES	2,504	115	229	401	1,759	0
HEALTH	15,777	804	1,609	2,815	10,549	0
PUBLIC LIBRARY	3,803	416	832	1,455	1,100	0

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Schedule .5 - Allocation Summary

For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	PROCUREMENT	PROMPT PAY	SPECIAL EVENTS	GRANTS	NPO REVIEWS
PARKS	7,199	634	1,268	2,219	3,078	0
ARTS COMMISSION	1,405	47	94	164	1,100	0
PUBLIC WORKS	6,861	582	1,164	2,037	3,078	0
SOLID WASTE	2,409	370	741	1,298	0	0
HUMAN RELATIONS	265	7	14	24	220	0
ADA MANAGEMENT	70	11	21	38	0	0
FARMERS MARKET	790	20	40	70	660	0
MUNI AUDITORIUM	201	31	62	108	0	0
STATE FAIR BD	502	77	155	270	0	0
CONVENTION CTR	832	128	256	448	0	0
SPORTS AUTHORITY	1,498	231	461	806	0	0
WATER & SEWER	14,716	2,264	4,528	7,924	0	0
STORM WATER	442	0	1	1	440	0
BORDEAUX LONG-TERM	4,496	691	1,384	2,421	0	0
GENERAL HOSP	13,663	2,102	4,204	7,357	0	0
METRO ACTION COM	7,637	465	929	1,626	4,617	0
NCAC	6,653	212	424	741	5,276	0
METRO TRANSIT	2,249	346	692	1,211	0	0
TAXI TRANSP & LICENSING	45	7	14	24	0	0
EDUCATION	122,968	18,918	37,838	66,212	0	0
COMMUNICATION CENTER	2,186	201	402	704	879	0
ALL OTHER	46,024	7,081	14,161	24,782	0	0
KNOWLES HOME	433	67	133	233	0	0
CRIMINAL JUSTICE	48	7	15	26	0	0
COMM ED COMM	42	6	13	23	0	0
FLOOD	3,807	586	1,171	2,050	0	0
Direct Billed	0	0	0	0	0	0
Total	474,771	47,472	94,939	166,145	47,472	118,743

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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 management of funds received and disbursed by the Metropolitan Government. This activity involves the preparation of a daily report of cash balances, funding daily cash needs, sweeping excess daily cash to the state for investment, printing and mailing vendor checks and processing electronic payments after preparation and approval of these items by the Division of Accounts and responsibility for investments made by various funds.

Costs associated with Investment Committee Support activities have been allocated based on the number or related financial transactions (e.g., payroll checks and deposits) for active employees and retirees. Costs associated with Investor Relations have been allocated based on the percentage of each department's debt service payment to the total debt service. Costs associated with Cash Operations have been allocated based on each fund's amount in the Metro Investment Pool (MIP). The residual was allocated to departments based on billings.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	699,405			699,405
BUILDING USE ALLOWANCE	3,780		3,780	
POST AUDITS	822	2	824	
GENERAL SERVICES FACILITIES	(2,872)	806	(2,066)	
POSTAL SERVICE	(1,952)	230	(1,722)	
DIRECTOR OF FINANCE	93,012	11,901	104,913	
FINANCE OPERATIONS	2,084	50	2,134	
PAYROLL	214	4	218	
OFFICE OF MANAGEMENT BUDGET	619	15	634	
INTERNAL AUDIT	265	3	268	
BUSINESS SOLUTIONS	773	23	796	
PUBLIC PROPERTY ADMINISTRATION	65	1	66	
PURCHASING	105	4	109	
FINANCIAL ACCOUNTABILITY	80	1	81	
TREASURY		24	24	
INFORMATION SYSTEMS		973	973	
DEPARTMENT OF LAW		1,918	1,918	
CENTRAL RECORDS		496	496	
Total Allocated Additions:	96,995	16,451	113,446	113,446
NONOPERATING REVENUE	(98)			
OPERATING REVENUE	(730,251)			
ALLOWABLE TRANSFERS	27,500			
Total Departmental Cost Adjustments:	(702,849)			(702,849)
Total To Be Allocated:	93,551	16,451		110,002

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

	Total	General & Admin	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS
Wages & Benefits					
SALARIES & WAGES	608,457	0	202,799	115,911	289,747
Other Expense & Cost					
CONTRACTUAL SERVICES	82,856	0	27,616	15,784	39,456
SUPPLIES/MATERIALS	2,767	0	922	527	1,318
OTHER EXPENSES	5,325	0	1,775	1,014	2,536
Departmental Totals					
Total Expenditures	699,405	0	233,112	133,236	333,057
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	(98)	0	(33)	(19)	(46)
OPERATING REVENUE	(730,251)	0	(243,393)	(139,113)	(347,745)
ALLOWABLE TRANSFERS	27,500	0	9,166	5,239	13,095
Functional Cost	(3,444)	0	(1,148)	(657)	(1,639)
Allocation Step 1					
Inbound- All Others	96,995	96,995	0	0	0
Reallocate Admin Costs		(96,995)	32,332	18,503	46,160
1st Allocation	93,551	0	31,184	17,846	44,521
Allocation Step 2					
Inbound- All Others	16,451	16,451	0	0	0
Reallocate Admin Costs		(16,451)	5,484	3,138	7,829
2nd Allocation	16,451	0	5,484	3,138	7,829
Total For 022 TREASURY					
Total Allocated	110,002	0	36,668	20,984	52,350

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	12,999,004.30	2.2940	715		715		715
POST AUDITS	52,319.52	0.0092	3		3		3
CORPORATE DUES	11,119.43	0.0020	1		1		1
INSURANCE	62,718.59	0.0111	3		3		3
LEGISLATIVE	90,990.16	0.0161	5		5	1	6
MAYOR	492,177.20	0.0869	27		27	5	32
EMPLOYEE HEALTH & WELLNESS	12,718.95	0.0022	1		1		1
GENERAL SERVICES OVERHEAD	36,743.62	0.0065	2		2		2
GENERAL SERVICES FACILITIES	1,720,769.48	0.3037	95		95		95
FLEET MANAGEMENT	253,446.06	0.0447	14		14		14
POSTAL SERVICE	590,394.71	0.1042	32		32		32
RADIO SHOP	2,942,085.79	0.5192	162		162		162
DIRECTOR OF FINANCE	17,622.26	0.0031	1		1		1
MINORITY SMALL BUSINESS	14,152.79	0.0025	1		1		1
FINANCE OPERATIONS	73,701.07	0.0130	4		4		4
PAYROLL	21,125.63	0.0037	1		1		1
OFFICE OF MANAGEMENT BUDGET	47,600.08	0.0084	3		3		3
INTERNAL AUDIT	32,972.10	0.0058	2		2		2
BUSINESS SOLUTIONS	38,696.45	0.0068	2		2		2
PUBLIC PROPERTY ADMINISTRATION	6,642.28	0.0012					
PURCHASING	43,283.72	0.0076	2		2		2
FINANCIAL ACCOUNTABILITY	13,509.71	0.0024	1		1		1
TREASURY	47,514.78	0.0084	3		3		3
GRANTS COORDINATION	7,665.57	0.0014					
HUMAN RESOURCES	131,764.91	0.0233	7		7	1	8
INFORMATION SYSTEMS	8,159,095.85	1.4399	449		449	82	531
DEPARTMENT OF LAW	25,082,274.83	4.4264	1,380		1,380	251	1,631
CENTRAL RECORDS	6,471.11	0.0011					
ELECTIONS	76,896.31	0.0136	4		4	1	5
SURPLUS PROPERTY	306,300.39	0.0541	17		17	3	20
PLANNING COMM	576,435.76	0.1017	32		32	6	38
ADV PLAN/RSCH	260,405.70	0.0460	14		14	3	17

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	488,340.46	0.0862	27		27	5	32
HISTORICAL COMM	23,292.93	0.0041	1		1		1
COMM ED ALLIANCE	239,778.00	0.0423	13		13	2	15
GOVT ACCESS TV	120,999.79	0.0214	7		7	1	8
ASSESSOR PROP	460,249.59	0.0812	25		25	5	30
TRUSTEE	67,087.26	0.0118	4		4	1	5
COUNTY CLERK	131,487.55	0.0232	7		7	1	8
DISTRICT ATTOR	725,143.30	0.1280	40		40	7	47
DA DRUG ENF	2,539,103.21	0.4481	140		140	25	165
DA SPECIAL OPNS	49,609.83	0.0088	3		3		3
PUBLIC DEFENDER	221,221.50	0.0390	12		12	2	14
JUVENILE CT CLRK	50,056.73	0.0088	3		3	1	4
CIRCUIT CT CLERK	136,036.25	0.0240	7		7	1	8
CRIMINAL CT CLRK	232,877.23	0.0411	13		13	2	15
CLERK/MASTER	1,062,885.05	0.1876	58		58	11	69
JUVENILE COURT	676,261.99	0.1193	37		37	7	44
GEN SESSIONS CT	803,852.26	0.1419	44		44	8	52
ST TRIAL COURTS	1,123,421.22	0.1983	62		62	11	73
JUSTICE INFO SYS	128,377.92	0.0227	7		7	1	8
SHERIFF ADMIN	840,966.66	0.1484	46		46	8	54
SH FACILITY MTN	35,526.81	0.0063	2		2		2
SH WAREHOUSE	46,027.75	0.0081	3		3		3
SH CRIM JUST CTR	557,726.58	0.0984	31		31	6	37
SH HILL JAIL	138,855.16	0.0245	8		8	1	9
SH CORR WORK CTR	325,081.41	0.0574	18		18	3	21
SH TRANSPORTATION	151,806.45	0.0268	8		8	2	10
SH WARRANTS	112,219.08	0.0198	6		6	1	7
SH TRAINING ACAD	28,402.72	0.0050	2		2		2
SH DEBERRY	2,841,325.59	0.5014	156		156	28	184
SH LAW ENF BLOCK	-316.79	-0.0001					
SH DAY REPORTING	127,580.74	0.0225	7		7	1	8
SH OTHER	389,252.08	0.0687	21		21	4	25

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	16,681,066.91	2.9438	918		918	167	1,085
POLICE DRUG ENF	2,884,383.73	0.5090	159		159	29	188
FIRE	14,599,742.70	2.5765	803		803	146	949
CODES ADMIN	253,936.30	0.0448	14		14	3	17
BEER BOARD	11,412.78	0.0020	1		1		1
AGRICULTURAL EXT	8,925.37	0.0016					
SOIL & WATER	2,637.59	0.0005					
SOCIAL SERVICES	235,084.42	0.0415	13		13	2	15
HEALTH	4,815,353.06	0.8498	265		265	48	313
PUBLIC LIBRARY	5,906,316.60	1.0423	325		325	59	384
PARKS	5,060,278.99	0.8930	278		278	51	329
ARTS COMMISSION	83,616.99	0.0148	5		5	1	6
PUBLIC WORKS	8,375,984.02	1.4782	461		461	84	545
SOLID WASTE	4,076,725.85	0.7194	224		224	41	265
HUMAN RELATIONS	12,687.78	0.0022	1		1		1
ADA MANAGEMENT	19,696.43	0.0035	1		1		1
FARMERS MARKET	253,389.42	0.0447	14		14	3	17
MUNI AUDITORIUM	818,749.15	0.1445	45		45	8	53
STATE FAIR BD	1,722,659.53	0.3040	95		95	17	112
CONVENTION CTR	3,789,460.96	0.6687	209		209	38	247
SPORTS AUTHORITY	591,651.14	0.1044	33		33	6	39
WATER & SEWER	117,027,755.09	20.6525	6,440		6,440	1,172	7,612
STORM WATER	7,033,054.42	1.2412	387		387	70	457
BORDEAUX LONG-TERM CARE	318,969.16	0.0563	18		18	3	21
GENERAL HOSP	4,504,386.37	0.7949	248		248	45	293
METRO ACTION COM	1,906,124.63	0.3364	105		105	19	124
NCAC	481,038.83	0.0849	26		26	5	31
METRO TRANSIT	661,190.51	0.1167	36		36	7	43
DES	464,512.97	0.0820	26		26	5	31
TAXI TRANSP & LICENSING	12,711.15	0.0022	1		1		1
EDUCATION	55,627,308.04	9.8168	3,061		3,061	557	3,618
COMMUNICATION CENTER	416,569.07	0.0735	23		23	4	27

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	232,276,028.85	40.9908	12,784		12,784	2,329	15,113
KNOWLES HOME	637,172.31	0.1124	35		35	6	41
CRIMINAL JUSTICE PLANNING	13,840.31	0.0024	1		1		1
COMM ED COMM	154,614.44	0.0273	9		9	2	11
CONVENTION CTR AUTH	4,457,122.87	0.7866	245		245	45	290
FLOOD	1,352,747.82	0.2387	74		74	14	88
SubTotal	566,652,062.39	100.0000	31,184		31,184	5,484	36,668
TOTAL	566,652,062.39	100.0000	31,184		31,184	5,484	36,668

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS

Allocation Source: FINANCE TREASURER RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1,580	0.4298	77		77	14	91
MAYOR	914	0.2486	44		44	8	52
EMPLOYEE HEALTH & WELLNESS	129	0.0351	6		6		6
GENERAL SERVICES OVERHEAD	1,535	0.4176	75		75		75
GENERAL SERVICES FACILITIES	849	0.2310	41		41		41
FLEET MANAGEMENT	2,119	0.5764	103		103		103
POSTAL SERVICE	104	0.0283	5		5		5
RADIO SHOP	411	0.1118	20		20		20
DIRECTOR OF FINANCE	847	0.2304	41		41		41
MINORITY SMALL BUSINESS	156	0.0424	8		8		8
FINANCE OPERATIONS	775	0.2108	38		38		38
PAYROLL	235	0.0639	11		11		11
OFFICE OF MANAGEMENT BUDGET	502	0.1366	24		24		24
INTERNAL AUDIT	290	0.0789	14		14		14
BUSINESS SOLUTIONS	338	0.0919	16		16		16
PUBLIC PROPERTY ADMINISTRATION	52	0.0141	3		3		3
PURCHASING	389	0.1058	19		19		19
FINANCIAL ACCOUNTABILITY	129	0.0351	6		6		6
TREASURY	183	0.0498	9		9		9
GRANTS COORDINATION	78	0.0212	4		4	1	5
HUMAN RESOURCES	1,671	0.4546	81		81	15	96
INFORMATION SYSTEMS	3,483	0.9475	169		169	30	199
DEPARTMENT OF LAW	1,390	0.3781	67		67	12	79
CENTRAL RECORDS	52	0.0141	3		3		3
ELECTIONS	23,277	6.3320	1,130		1,130	204	1,334
SURPLUS PROPERTY	170	0.0462	8		8	1	9
PLANNING COMM	1,592	0.4331	77		77	14	91
REGISTER/DEEDS	135	0.0367	7		7	1	8
HISTORICAL COMM	235	0.0639	11		11	2	13
COMM ED ALLIANCE	126	0.0343	6		6	1	7
ASSESSOR PROP	4,234	1.1518	206		206	37	243
TRUSTEE	974	0.2650	47		47	9	56

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	2,655	0.7222	129		129	23	152
DISTRICT ATTOR	2,334	0.6349	113		113	20	133
DA DRUG ENF	129	0.0351	6		6	1	7
PUBLIC DEFENDER	1,931	0.5253	94		94	17	111
JUVENILE CT CLRK	967	0.2631	47		47	8	55
CIRCUIT CT CLERK	2,161	0.5879	105		105	19	124
CRIMINAL CT CLRK	2,646	0.7198	128		128	23	151
CLERK/MASTER	580	0.1578	28		28	5	33
JUVENILE COURT	3,502	0.9526	170		170	31	201
GEN SESSIONS CT	3,708	1.0087	180		180	32	212
ST TRIAL COURTS	4,455	1.2119	216		216	39	255
JUSTICE INFO SYS	488	0.1328	24		24	4	28
SHERIFF ADMIN	4,319	1.1749	210		210	38	248
SH FACILITY MTN	436	0.1186	21		21	4	25
SH WAREHOUSE	104	0.0283	5		5	1	6
SH CRIM JUST CTR	7,464	2.0304	362		362	65	427
SH HILL JAIL	1,673	0.4551	81		81	15	96
SH CORR WORK CTR	4,122	1.1213	200		200	36	236
SH TRANSPORTATION	1,897	0.5160	92		92	17	109
SH WARRANTS	1,344	0.3656	65		65	12	77
SH TRAINING ACAD	325	0.0884	16		16	3	19
SH DAY REPORTING	1,667	0.4535	81		81	15	96
SH OTHER	136	0.0370	7		7	1	8
POLICE	55,705	15.1530	2,704		2,704	489	3,193
FIRE	35,305	9.6040	1,714		1,714	309	2,023
CODES ADMIN	3,009	0.8185	146		146	26	172
BEER BOARD	141	0.0384	7		7	1	8
AGRICULTURAL EXT	244	0.0664	12		12	2	14
SOIL & WATER	50	0.0136	2		2		2
SOCIAL SERVICES	3,664	0.9967	178		178	32	210
HEALTH	14,951	4.0671	726		726	131	857
PUBLIC LIBRARY	9,299	2.5296	451		451	81	532

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	19,684	5.3546	956		956	172	1,128
ARTS COMMISSION	177	0.0481	9		9	2	11
PUBLIC WORKS	12,526	3.4074	608		608	110	718
SOLID WASTE	3,391	0.9227	165		165	30	195
HUMAN RELATIONS	102	0.0277	5		5	1	6
FARMERS MARKET	227	0.0618	11		11	2	13
MUNI AUDITORIUM	318	0.0865	15		15	3	18
STATE FAIR BD	5,069	1.3789	246		246	44	290
CONVENTION CTR	1,501	0.4083	73		73	13	86
SPORTS AUTHORITY	51	0.0139	2		2		2
WATER & SEWER	25,080	6.8225	1,218		1,218	219	1,437
STORM WATER	41	0.0112	2		2		2
BORDEAUX LONG-TERM CARE	17,071	4.6438	829		829	149	978
GENERAL HOSP	24,625	6.6987	1,195		1,195	216	1,411
METRO ACTION COM	8,930	2.4292	434		434	78	512
NCAC	2,994	0.8145	145		145	26	171
MDHA	12	0.0033	1		1		1
METRO TRANSIT	26	0.0071	1		1		1
TAXI TRANSP & LICENSING	116	0.0316	6		6	1	7
EDUCATION	19,031	5.1770	924		924	167	1,091
COMMUNICATION CENTER	4,343	1.1814	211		211	38	249
ALL OTHER	73	0.0199	4		4	1	5
KNOWLES HOME	1,561	0.4246	76		76	14	90
CRIMINAL JUSTICE PLANNING	106	0.0288	5		5	1	6
COMM ED COMM	119	0.0324	6		6	1	7
CONVENTION CTR AUTH	69	0.0188	3		3	1	4
SubTotal	367,608	100.0000	17,846		17,846	3,138	20,984
TOTAL	367,608	100.0000	17,846		17,846	3,138	20,984

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR

Allocation Source: FY 2010 PAYROLL RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	83,258,582.33	3.1257	1,392		1,392		1,392
POST AUDITS	1,592,714.24	0.0598	27		27		27
CORPORATE DUES	338,498.57	0.0127	6		6		6
INSURANCE	1,704,520.00	0.0640	28		28		28
LEGISLATIVE	2,637,056.26	0.0990	44		44	8	52
MAYOR	3,711,416.16	0.1393	62		62	12	74
EMPLOYEE HEALTH & WELLNESS	387,191.17	0.0145	6		6		6
GENERAL SERVICES OVERHEAD	1,118,551.70	0.0420	19		19		19
GENERAL SERVICES FACILITIES	16,859,615.87	0.6329	282		282		282
FLEET MANAGEMENT	27,629,819.83	1.0373	462		462		462
POSTAL SERVICE	767,685.11	0.0288	13		13		13
RADIO SHOP	3,518,290.20	0.1321	59		59		59
DIRECTOR OF FINANCE	536,457.90	0.0201	9		9		9
MINORITY SMALL BUSINESS	430,840.14	0.0162	7		7		7
FINANCE OPERATIONS	2,243,612.63	0.0842	38		38		38
PAYROLL	643,107.99	0.0241	11		11		11
OFFICE OF MANAGEMENT BUDGET	1,449,044.65	0.0544	24		24		24
INTERNAL AUDIT	1,003,738.79	0.0377	17		17		17
BUSINESS SOLUTIONS	1,177,999.71	0.0442	20		20		20
PUBLIC PROPERTY ADMINISTRATION	202,204.77	0.0076	3		3		3
PURCHASING	1,317,645.68	0.0495	22		22		22
FINANCIAL ACCOUNTABILITY	411,263.67	0.0154	7		7		7
TREASURY	699,405.64	0.0263	12		12		12
GRANTS COORDINATION	233,355.76	0.0088	4		4	1	5
HUMAN RESOURCES	4,011,195.55	0.1506	67		67	12	79
INFORMATION SYSTEMS	16,798,654.92	0.6307	281		281	52	333
DEPARTMENT OF LAW	13,860,917.30	0.5204	232		232	43	275
CENTRAL RECORDS	196,994.17	0.0074	3		3	1	4
ELECTIONS	2,340,882.08	0.0879	39		39	7	46
SURPLUS PROPERTY	754,004.26	0.0283	13		13	2	15
PLANNING COMM	5,397,118.42	0.2026	90		90	17	107
ADV PLAN/RSCH	221,049.84	0.0083	4		4	1	5

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,625,764.70	0.0986	44		44	8	52
HISTORICAL COMM	625,117.80	0.0235	10		10	2	12
COMM ED ALLIANCE	180,379.70	0.0068	3		3	1	4
GOVT ACCESS TV	132,335.31	0.0050	2		2		2
ASSESSOR PROP	6,821,343.71	0.2561	114		114	21	135
TRUSTEE	2,042,274.47	0.0767	34		34	6	40
COUNTY CLERK	4,002,752.15	0.1503	67		67	12	79
DISTRICT ATTOR	5,492,704.85	0.2062	92		92	17	109
DA DRUG ENF	1,403,955.37	0.0527	23		23	4	27
DA SPECIAL OPNS	2,818.95	0.0001					
PUBLIC DEFENDER	5,613,131.59	0.2107	94		94	17	111
JUVENILE CT CLRK	1,523,830.02	0.0572	25		25	5	30
CIRCUIT CT CLERK	9,553,798.08	0.3587	160		160	30	190
CRIMINAL CT CLRK	5,253,444.73	0.1972	88		88	16	104
CLERK/MASTER	1,720,596.01	0.0646	29		29	5	34
JUVENILE COURT	12,200,582.75	0.4580	204		204	38	242
GEN SESSIONS CT	10,750,554.36	0.4036	180		180	33	213
ST TRIAL COURTS	11,053,307.93	0.4150	185		185	34	219
JUSTICE INFO SYS	1,993,373.98	0.0748	33		33	6	39
SHERIFF ADMIN	10,225,628.62	0.3839	171		171	32	203
SH FACILITY MTN	1,081,509.34	0.0406	18		18	3	21
SH WAREHOUSE	1,401,179.66	0.0526	23		23	4	27
SH CRIM JUST CTR	16,959,669.26	0.6367	283		283	53	336
SH HILL JAIL	4,227,037.10	0.1587	71		71	13	84
SH CORR WORK CTR	9,854,759.69	0.3700	165		165	31	196
SH TRANSPORTATION	4,613,017.16	0.1732	77		77	14	91
SH WARRANTS	3,416,179.98	0.1283	57		57	11	68
SH TRAINING ACAD	864,637.48	0.0325	14		14	3	17
SH DEBERRY	17,571,918.04	0.6597	294		294	55	349
SH LAW ENF BLOCK	-747.30						
SH DAY REPORTING	3,883,820.66	0.1458	65		65	12	77
SH OTHER	608,390.85	0.0228	10		10	2	12

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	149,104,116.31	5.5977	2,492		2,492	464	2,956
POLICE DRUG ENF	1,799,955.44	0.0676	30		30	6	36
FIRE	107,880,333.55	4.0501	1,803		1,803	336	2,139
CODES ADMIN	6,998,840.08	0.2628	117		117	22	139
BEER BOARD	347,428.78	0.0130	6		6	1	7
AGRICULTURAL EXT	271,706.91	0.0102	5		5	1	6
SOIL & WATER	80,293.68	0.0030	1		1		1
SOCIAL SERVICES	6,413,751.90	0.2408	107		107	20	127
HEALTH	45,092,018.46	1.6929	754		754	140	894
PUBLIC LIBRARY	23,310,564.42	0.8751	390		390	73	463
PARKS	35,537,748.17	1.3342	594		594	111	705
ARTS COMMISSION	2,616,137.33	0.0982	44		44	8	52
PUBLIC WORKS	32,629,854.48	1.2250	545		545	102	647
SOLID WASTE	20,777,012.36	0.7800	347		347	65	412
HUMAN RELATIONS	386,242.16	0.0145	6		6	1	7
ADA MANAGEMENT	599,600.00	0.0225	10		10	2	12
FARMERS MARKET	1,123,701.79	0.0422	19		19	3	22
MUNI AUDITORIUM	1,728,432.54	0.0649	29		29	5	34
STATE FAIR BD	4,340,180.42	0.1629	73		73	14	87
CONVENTION CTR	7,184,009.40	0.2697	120		120	22	142
SPORTS AUTHORITY	12,923,482.34	0.4852	216		216	40	256
WATER & SEWER	126,921,021.67	4.7649	2,121		2,121	395	2,516
STORM WATER	23,001.23	0.0009					
BORDEAUX LONG-TERM CARE	38,782,464.82	1.4560	648		648	121	769
GENERAL HOSP	117,839,645.45	4.4240	1,970		1,970	367	2,337
METRO ACTION COM	26,051,903.14	0.9780	435		435	81	516
NCAC	11,878,757.44	0.4460	199		199	37	236
METRO TRANSIT	19,398,133.52	0.7282	324		324	60	384
DES	3,000.00	0.0001					
TAXI TRANSP & LICENSING	386,953.81	0.0145	6		6	1	7
EDUCATION	1,060,493,722.55	39.8129	17,725		17,725	3,301	21,026
COMMUNICATION CENTER	11,269,017.70	0.4231	188		188	35	223

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	396,955,858.89	14.9026	6,635		6,635	1,235	7,870
KNOWLES HOME	3,735,562.65	0.1402	62		62	12	74
CRIMINAL JUSTICE PLANNING	421,327.69	0.0158	7		7	1	8
COMM ED COMM	369,371.39	0.0139	6		6	1	7
FLOOD	32,843,545.17	1.2330	549		549	102	651
SubTotal	2,663,671,199.95	100.0000	44,521		44,521	7,829	52,350
TOTAL	2,663,671,199.95	100.0000	44,521		44,521	7,829	52,350

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2010 EXPENDITURE REPORTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
EMPLOYEE BENEFITS	2,107	715	0	1,392
POST AUDITS	30	3	0	27
CORPORATE DUES	7	1	0	6
INSURANCE	31	3	0	28
LEGISLATIVE	149	6	91	52
MAYOR	158	32	52	74
EMPLOYEE HEALTH &	13	1	6	6
GENERAL SERVICES	96	2	75	19
GENERAL SERVICES	418	95	41	282
FLEET MANAGEMENT	579	14	103	462
POSTAL SERVICE	50	32	5	13
RADIO SHOP	241	162	20	59
DIRECTOR OF FINANCE	51	1	41	9
MINORITY SMALL BUSINESS	16	1	8	7
FINANCE OPERATIONS	80	4	38	38
PAYROLL	23	1	11	11
OFFICE OF MANAGEMENT	51	3	24	24
INTERNAL AUDIT	33	2	14	17
BUSINESS SOLUTIONS	38	2	16	20
PUBLIC PROPERTY	6	0	3	3
PURCHASING	43	2	19	22
FINANCIAL	14	1	6	7
TREASURY	24	3	9	12
GRANTS COORDINATION	10	0	5	5
HUMAN RESOURCES	183	8	96	79
INFORMATION SYSTEMS	1,063	531	199	333
DEPARTMENT OF LAW	1,985	1,631	79	275
CENTRAL RECORDS	7	0	3	4
ELECTIONS	1,385	5	1,334	46
SURPLUS PROPERTY	44	20	9	15
PLANNING COMM	236	38	91	107
ADV PLAN/RSCH	22	17	0	5
REGISTER/DEEDS	92	32	8	52
HISTORICAL COMM	26	1	13	12
COMM ED ALLIANCE	26	15	7	4
GOVT ACCESS TV	10	8	0	2

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT INVESTOR RELATIONS	
ASSESSOR PROP	408	30	243	135
TRUSTEE	101	5	56	40
COUNTY CLERK	239	8	152	79
DISTRICT ATTOR	289	47	133	109
DA DRUG ENF	199	165	7	27
DA SPECIAL OPNS	3	3	0	0
PUBLIC DEFENDER	236	14	111	111
JUVENILE CT CLRK	89	4	55	30
CIRCUIT CT CLERK	322	8	124	190
CRIMINAL CT CLRK	270	15	151	104
CLERK/MASTER	136	69	33	34
JUVENILE COURT	487	44	201	242
GEN SESSIONS CT	477	52	212	213
ST TRIAL COURTS	547	73	255	219
JUSTICE INFO SYS	75	8	28	39
SHERIFF ADMIN	505	54	248	203
SH FACILITY MTN	48	2	25	21
SH WAREHOUSE	36	3	6	27
SH CRIM JUST CTR	800	37	427	336
SH HILL JAIL	189	9	96	84
SH CORR WORK CTR	453	21	236	196
SH TRANSPORTATION	210	10	109	91
SH WARRANTS	152	7	77	68
SH TRAINING ACAD	38	2	19	17
SH DEBERRY	533	184	0	349
SH DAY REPORTING	181	8	96	77
SH OTHER	45	25	8	12
POLICE	7,234	1,085	3,193	2,956
POLICE DRUG ENF	224	188	0	36
FIRE	5,111	949	2,023	2,139
CODES ADMIN	328	17	172	139
BEER BOARD	16	1	8	7
AGRICULTURAL EXT	20	0	14	6
SOIL & WATER	3	0	2	1
SOCIAL SERVICES	352	15	210	127
HEALTH	2,064	313	857	894

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT INVESTOR RELATIONS	
PUBLIC LIBRARY	1,379	384	532	463
PARKS	2,162	329	1,128	705
ARTS COMMISSION	69	6	11	52
PUBLIC WORKS	1,910	545	718	647
SOLID WASTE	872	265	195	412
HUMAN RELATIONS	14	1	6	7
ADA MANAGEMENT	13	1	0	12
FARMERS MARKET	52	17	13	22
MUNI AUDITORIUM	105	53	18	34
STATE FAIR BD	489	112	290	87
CONVENTION CTR	475	247	86	142
SPORTS AUTHORITY	297	39	2	256
WATER & SEWER	11,565	7,612	1,437	2,516
STORM WATER	459	457	2	0
BORDEAUX LONG-TERM	1,768	21	978	769
GENERAL HOSP	4,041	293	1,411	2,337
METRO ACTION COM	1,152	124	512	516
NCAC	438	31	171	236
MDHA	1	0	1	0
METRO TRANSIT	428	43	1	384
DES	31	31	0	0
TAXI TRANSP & LICENSING	15	1	7	7
EDUCATION	25,735	3,618	1,091	21,026
COMMUNICATION CENTER	499	27	249	223
ALL OTHER	22,988	15,113	5	7,870
KNOWLES HOME	205	41	90	74
CRIMINAL JUSTICE	15	1	6	8
COMM ED COMM	25	11	7	7
CONVENTION CTR AUTH	294	290	4	0
FLOOD	739	88	0	651
Direct Billed	0	0	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
Total	110,002	36,668	20,984	52,350

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

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination costs were recorded in account 15517210. The purpose of the Grants Assessment and Resource program is to provide grant funding development, assessment, and technical assistance products to Metro Departments and Agencies so they can win, collect, and retain grant funds.

Costs were allocated based on the number of grant assessments conducted for each department. Costs related to Direct Appropriations and Community Enhancement Fund activities were allocated to all other

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	233,356			233,356
BUILDING USE ALLOWANCE	453		453	
POST AUDITS	206	1	207	
GENERAL SERVICES FACILITIES	(350)	98	(252)	
DIRECTOR OF FINANCE	29,958	3,833	33,791	
FINANCE OPERATIONS	309	8	317	
PAYROLL	91	2	93	
OFFICE OF MANAGEMENT BUDGET	185	4	189	
INTERNAL AUDIT	88	1	89	
BUSINESS SOLUTIONS	194	6	200	
PUBLIC PROPERTY ADMINISTRATION	22		22	
PURCHASING	21	1	22	
FINANCIAL ACCOUNTABILITY	116,904	1,865	118,769	
TREASURY	8	2	10	
INFORMATION SYSTEMS		833	833	
DEPARTMENT OF LAW		5,878	5,878	
Total Allocated Additions:	148,089	12,532	160,621	160,621
Total To Be Allocated:	381,445	12,532		393,977

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Schedule .3 - Costs Allocated By Activity

For Department GRANTS COORDINATION

	Total	General & Admin	GRANT COORDINATION	DIRECT APPROPRIATIONS	COMM ENHANCE FUND
Wages & Benefits					
SALARIES & WAGES	160,062	10,404	106,842	8,099	34,717
FRINGE BENEFITS	54,468	3,540	36,358	2,756	11,814
Other Expense & Cost					
CONTRACTUAL SERVICES	16,961	1,102	11,322	858	3,679
SUPPLIES	271	18	180	14	59
OTHER EXPENSES	1,594	104	1,063	81	346
Departmental Totals					
Total Expenditures	233,356	15,168	155,765	11,808	50,615
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	233,356	15,168	155,765	11,808	50,615
Allocation Step 1					
Inbound- All Others	148,089	148,089	0	0	0
Reallocate Admin Costs		(163,257)	116,550	8,835	37,872
1st Allocation	381,445	0	272,315	20,643	88,487
Allocation Step 2					
Inbound- All Others	12,532	12,532	0	0	0
Reallocate Admin Costs		(12,532)	8,947	678	2,907
2nd Allocation	12,532	0	8,947	678	2,907
Total For 029 GRANTS					
Total Allocated	393,977	0	281,262	21,321	91,394

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	3	1.3889	3,782		3,782	127	3,909
GENERAL SERVICES OVERHEAD	3	1.3889	3,782		3,782		3,782
DIRECTOR OF FINANCE	1	0.4630	1,261		1,261		1,261
PLANNING COMM	4	1.8519	5,043		5,043	169	5,212
HISTORICAL COMM	3	1.3889	3,782		3,782	127	3,909
PUBLIC DEFENDER	2	0.9259	2,521		2,521	84	2,605
JUVENILE COURT	4	1.8519	5,043		5,043	169	5,212
GEN SESSIONS CT	2	0.9259	2,521		2,521	84	2,605
ST TRIAL COURTS	10	4.6296	12,607		12,607	422	13,029
SHERIFF ADMIN	8	3.7037	10,086		10,086	338	10,424
POLICE	23	10.6481	28,997		28,997	971	29,968
FIRE	4	1.8519	5,043		5,043	169	5,212
SOCIAL SERVICES	8	3.7037	10,086		10,086	338	10,424
HEALTH	48	22.2221	60,514		60,514	2,024	62,538
PUBLIC LIBRARY	5	2.3148	6,304		6,304	211	6,515
PARKS	14	6.4815	17,650		17,650	591	18,241
ARTS COMMISSION	5	2.3148	6,304		6,304	211	6,515
PUBLIC WORKS	14	6.4815	17,650		17,650	591	18,241
HUMAN RELATIONS	1	0.4630	1,261		1,261	42	1,303
FARMERS MARKET	3	1.3889	3,782		3,782	127	3,909
STORM WATER	2	0.9259	2,521		2,521	84	2,605
METRO ACTION COM	21	9.7222	26,475		26,475	886	27,361
NCAC	24	11.1111	30,257		30,257	1,013	31,270
COMMUNICATION CENTER	4	1.8519	5,043		5,043	169	5,212
SubTotal	216	100.0000	272,315		272,315	8,947	281,262
TOTAL	216	100.0000	272,315		272,315	8,947	281,262

Allocation Basis: NUMBER OF DGC CONDUCTED ASSESSMENTS

Allocation Source: DIVISION OF GRANTS COORDINATION

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

Activity - DIRECT APPROPRIATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100.00	100.0000	20,643		20,643	678	21,321
SubTotal	100.00	100.0000	20,643		20,643	678	21,321
TOTAL	100.00	100.0000	20,643		20,643	678	21,321

Allocation Basis: METRO DIRECT APPROPRIATIONS TO AGENCIES

Allocation Source: DIVISION OF GRANTS COORDINATION

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

Activity - COMM ENHANCE FUND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100.00	100.0000	88,487		88,487	2,907	91,394
SubTotal	100.00	100.0000	88,487		88,487	2,907	91,394
TOTAL	100.00	100.0000	88,487		88,487	2,907	91,394

Allocation Basis: METRO DIRECT APPROPRIATIONS TO AGENCIES

Allocation Source: DIVISION OF GRANTS COORDINATION

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GRANTS COORDINATION

Receiving Department	Total	GRANT	DIRECT	COMM ENHANCE
MAYOR	3,909	3,909	0	0
GENERAL SERVICES	3,782	3,782	0	0
DIRECTOR OF FINANCE	1,261	1,261	0	0
PLANNING COMM	5,212	5,212	0	0
HISTORICAL COMM	3,909	3,909	0	0
PUBLIC DEFENDER	2,605	2,605	0	0
JUVENILE COURT	5,212	5,212	0	0
GEN SESSIONS CT	2,605	2,605	0	0
ST TRIAL COURTS	13,029	13,029	0	0
SHERIFF ADMIN	10,424	10,424	0	0
POLICE	29,968	29,968	0	0
FIRE	5,212	5,212	0	0
SOCIAL SERVICES	10,424	10,424	0	0
HEALTH	62,538	62,538	0	0
PUBLIC LIBRARY	6,515	6,515	0	0
PARKS	18,241	18,241	0	0
ARTS COMMISSION	6,515	6,515	0	0
PUBLIC WORKS	18,241	18,241	0	0
HUMAN RELATIONS	1,303	1,303	0	0
FARMERS MARKET	3,909	3,909	0	0
STORM WATER	2,605	2,605	0	0
METRO ACTION COM	27,361	27,361	0	0
NCAC	31,270	31,270	0	0
COMMUNICATION CENTER	5,212	5,212	0	0
ALL OTHER	112,715	0	21,321	91,394
Direct Billed	0	0	0	0
Total	393,977	281,262	21,321	91,394

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

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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

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

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Schedule .2 - Costs To Be Allocated

For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,011,195			4,011,195
BUILDING USE ALLOWANCE	16,570		16,570	
EMPLOYEE BENEFITS	189,027	563	189,590	
POST AUDITS	1,863	5	1,868	
INSURANCE	6,310	988	7,298	
GENERAL SERVICES FACILITIES	(12,067)	3,387	(8,680)	
FLEET MANAGEMENT	215	69	284	
POSTAL SERVICE	(658)	78	(580)	
FINANCE OPERATIONS	10,109	286	10,395	
PAYROLL	1,598	30	1,628	
OFFICE OF MANAGEMENT BUDGET	3,526	83	3,609	
INTERNAL AUDIT	1,521	19	1,540	
BUSINESS SOLUTIONS	1,751	53	1,804	
PUBLIC PROPERTY ADMINISTRATION	375	7	382	
PURCHASING	1,259	53	1,312	
FINANCIAL ACCOUNTABILITY	457	7	464	
TREASURY	155	28	183	
HUMAN RESOURCES		25,775	25,775	
INFORMATION SYSTEMS		13,441	13,441	
DEPARTMENT OF LAW		4,154	4,154	
CENTRAL RECORDS		6,547	6,547	
Total Allocated Additions:	222,011	55,573	277,584	277,584
Total To Be Allocated:	4,233,206	55,573		4,288,779

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Schedule .3 - Costs Allocated By Activity

For Department HUMAN RESOURCES

Nashville, TN
2010
Version 1.0011-2

	Total	General & Admin	PROJECT CONSULTATIONS	TRAINING	COMPENSATION
Wages & Benefits					
SALARIES & WAGES	2,184,748	0	73,844	177,620	339,728
FRINGE BENEFITS	722,457	0	24,419	58,736	112,342
Other Expense & Cost					
CONTRACTUAL SERVICES	963,249	0	32,558	78,312	149,785
SUPPLIES	31,198	0	1,054	2,536	4,851
OTHER EXPENSES	109,543	0	3,703	8,906	17,034
Departmental Totals					
Total Expenditures	4,011,195	0	135,578	326,110	623,740
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	4,011,195	0	135,578	326,110	623,740
Allocation Step 1					
Inbound- All Others	222,011	222,011	0	0	0
Reallocate Admin Costs		(222,011)	7,504	18,049	34,523
1st Allocation	4,233,206	0	143,082	344,159	658,263
Allocation Step 2					
Inbound- All Others	55,573	55,573	0	0	0
Reallocate Admin Costs		(55,573)	1,878	4,518	8,642
2nd Allocation	55,573	0	1,878	4,518	8,642
Total For 010 HUMAN					
Total Allocated	4,288,779	0	144,960	348,677	666,905

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Schedule .3 - Costs Allocated By Activity

For Department HUMAN RESOURCES

	ELIGIBILITY	INQUIRY RESPONSES	DRUG FREE WORKPLACE	LABOR	E E O
Wages & Benefits					
SALARIES & WAGES	383,642	656,736	21,411	1,092	43,258
FRINGE BENEFITS	126,863	217,171	7,080	361	14,305
Other Expense & Cost					
CONTRACTUAL SERVICES	169,147	289,553	9,440	482	19,072
SUPPLIES	5,478	9,379	306	16	618
OTHER EXPENSES	19,236	32,926	1,074	55	2,169
Departmental Totals					
Total Expenditures	704,366	1,205,765	39,311	2,006	79,422
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	704,366	1,205,765	39,311	2,006	79,422
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	38,985	66,736	2,176	111	4,396
1st Allocation	743,351	1,272,501	41,487	2,117	83,818
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	9,759	16,705	545	28	1,100
2nd Allocation	9,759	16,705	545	28	1,100
Total For 010 HUMAN					
Total Allocated	753,110	1,289,206	42,032	2,145	84,918

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

	BENEFIT BOARD	CIVIL SERVICE	EXECUTIVE LEADERSHIP
Wages & Benefits			
SALARIES & WAGES	20,318	149,437	317,662
FRINGE BENEFITS	6,719	49,416	105,045
Other Expense & Cost			
CONTRACTUAL SERVICES	8,958	65,886	140,056
SUPPLIES	290	2,134	4,536
OTHER EXPENSES	1,019	7,493	15,928
Departmental Totals			
Total Expenditures	37,304	274,366	583,227
Deductions			
Total Deductions	0	0	0
Functional Cost	37,304	274,366	583,227
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,065	15,186	32,280
1st Allocation	39,369	289,552	615,507
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	517	3,801	8,080
2nd Allocation	517	3,801	8,080
Total For 010 HUMAN			
Total Allocated	39,886	293,353	623,587

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

Activity - PROJECT CONSULTATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	811	0.5979	855		855	12	867
MAYOR	536	0.3956	566		566	8	574
GENERAL SERVICES OVERHEAD	2,434	1.7947	2,568		2,568		2,568
DIRECTOR OF FINANCE	1,855	1.3677	1,957		1,957		1,957
INTERNAL AUDIT	167	0.1238	177		177		177
HUMAN RESOURCES	864	0.6375	912		912		912
INFORMATION SYSTEMS	1,931	1.4236	2,037		2,037	28	2,065
DEPARTMENT OF LAW	822	0.6066	868		868	12	880
CENTRAL RECORDS	83	0.0619	89		89	1	90
ELECTIONS	372	0.2748	393		393	5	398
PLANNING COMM	747	0.5506	788		788	11	799
HISTORICAL COMM	134	0.0990	142		142	2	144
COMM ED ALLIANCE	117	0.0867	124		124	2	126
ASSESSOR PROP	1,351	0.9964	1,426		1,426	19	1,445
TRUSTEE	373	0.2751	394		394	5	399
COUNTY CLERK	1,186	0.8742	1,251		1,251	17	1,268
DISTRICT ATTOR	1,463	1.0786	1,543		1,543	21	1,564
PUBLIC DEFENDER	1,096	0.8081	1,156		1,156	16	1,172
JUVENILE CT CLRK	476	0.3516	503		503	7	510
CIRCUIT CT CLERK	755	0.5570	797		797	11	808
CRIMINAL CT CLRK	1,377	1.0151	1,452		1,452	20	1,472
CLERK/MASTER	327	0.2411	345		345	5	350
JUVENILE COURT	1,935	1.4268	2,041		2,041	28	2,069
GEN SESSIONS CT	1,853	1.3664	1,955		1,955	27	1,982
ST TRIAL COURTS	2,468	1.8193	2,603		2,603	36	2,639
JUSTICE INFO SYS	319	0.2352	337		337	5	342
SHERIFF ADMIN	13,339	9.8322	14,068		14,068	192	14,260
POLICE	27,775	20.4724	29,292		29,292	400	29,692
FIRE	18,625	13.7282	19,643		19,643	268	19,911
CODES ADMIN	1,343	0.9901	1,417		1,417	19	1,436
BEER BOARD	67	0.0495	71		71	1	72
AGRICULTURAL EXT	117	0.0867	124		124	2	126

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

Activity - PROJECT CONSULTATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	16	0.0124	18		18		18
SOCIAL SERVICES	1,244	0.9175	1,313		1,313	18	1,331
HEALTH	7,613	5.6113	8,029		8,029	110	8,139
PUBLIC LIBRARY	4,587	3.3810	4,838		4,838	66	4,904
PARKS	6,279	4.6281	6,622		6,622	90	6,712
ARTS COMMISSION	100	0.0743	106		106	1	107
PUBLIC WORKS	5,952	4.3877	6,278		6,278	86	6,364
HUMAN RELATIONS	50	0.0371	53		53	1	54
FARMERS MARKET	100	0.0743	106		106	1	107
MUNI AUDITORIUM	134	0.0990	142		142	2	144
STATE FAIR BD	303	0.2236	320		320	4	324
CONVENTION CTR	806	0.5942	850		850	12	862
SPORTS AUTHORITY	33	0.0248	35		35		35
WATER & SEWER	12,510	9.2208	13,193		13,193	180	13,373
METRO ACTION COM	5,066	3.7343	5,343		5,343	73	5,416
NCAC	809	0.5964	853		853	12	865
TAXI TRANSP & LICENSING	67	0.0495	71		71	1	72
COMMUNICATION CENTER	2,781	2.0499	2,933		2,933	40	2,973
ALL OTHER	16	0.0124	18		18		18
CRIMINAL JUSTICE PLANNING	63	0.0470	67		67	1	68
SubTotal	135,672	100.0000	143,082		143,082	1,878	144,960
TOTAL	135,672	100.0000	143,082		143,082	1,878	144,960

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1,845	0.5657	1,947		1,947	27	1,974
MAYOR	1,220	0.3743	1,288		1,288	18	1,306
GENERAL SERVICES OVERHEAD	5,538	1.6979	5,844		5,844		5,844
DIRECTOR OF FINANCE	4,220	1.2940	4,453		4,453		4,453
INTERNAL AUDIT	381	0.1171	403		403		403
HUMAN RESOURCES	1,967	0.6031	2,076		2,076		2,076
INFORMATION SYSTEMS	4,392	1.3468	4,635		4,635	63	4,698
DEPARTMENT OF LAW	1,871	0.5739	1,975		1,975	27	2,002
CENTRAL RECORDS	190	0.0586	202		202	3	205
ELECTIONS	848	0.2600	895		895	12	907
PLANNING COMM	1,699	0.5209	1,793		1,793	24	1,817
REGISTER/DEEDS	1,184	0.3631	1,249		1,249	17	1,266
HISTORICAL COMM	305	0.0937	322		322	4	326
ASSESSOR PROP	3,074	0.9427	3,244		3,244	44	3,288
TRUSTEE	848	0.2602	896		896	12	908
COUNTY CLERK	2,697	0.8271	2,846		2,846	39	2,885
DISTRICT ATTOR	3,328	1.0204	3,512		3,512	48	3,560
PUBLIC DEFENDER	2,493	0.7645	2,631		2,631	36	2,667
JUVENILE CT CLRK	1,084	0.3326	1,145		1,145	16	1,161
CIRCUIT CT CLERK	1,718	0.5270	1,814		1,814	25	1,839
CRIMINAL CT CLRK	3,132	0.9603	3,305		3,305	45	3,350
CLERK/MASTER	744	0.2281	785		785	11	796
JUVENILE COURT	4,402	1.3499	4,646		4,646	63	4,709
GEN SESSIONS CT	4,216	1.2927	4,449		4,449	61	4,510
ST TRIAL COURTS	5,614	1.7212	5,924		5,924	81	6,005
JUSTICE INFO SYS	725	0.2225	766		766	10	776
SHERIFF ADMIN	30,340	9.3021	32,014		32,014	436	32,450
POLICE	63,174	19.3692	66,659		66,659	910	67,569
FIRE	42,362	12.9881	44,700		44,700	609	45,309
CODES ADMIN	3,055	0.9367	3,224		3,224	44	3,268
BEER BOARD	152	0.0468	161		161	2	163
AGRICULTURAL EXT	267	0.0820	282		282	4	286

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

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	38	0.0117	40		40	1	41
SOCIAL SERVICES	2,831	0.8681	2,988		2,988	41	3,029
HEALTH	17,315	5.3088	18,271		18,271	249	18,520
PUBLIC LIBRARY	10,433	3.1988	11,009		11,009	150	11,159
PARKS	14,281	4.3786	15,069		15,069	205	15,274
ARTS COMMISSION	229	0.0703	242		242	3	245
PUBLIC WORKS	13,539	4.1512	14,287		14,287	195	14,482
HUMAN RELATIONS	114	0.0351	121		121	2	123
FARMERS MARKET	229	0.0703	242		242	3	245
MUNI AUDITORIUM	305	0.0937	322		322	4	326
STATE FAIR BD	689	0.2115	728		728	10	738
CONVENTION CTR	1,833	0.5622	1,935		1,935	26	1,961
SPORTS AUTHORITY	76	0.0234	81		81	1	82
WATER & SEWER	28,453	8.7237	30,023		30,023	409	30,432
BORDEAUX LONG-TERM CARE	16,666	5.1097	17,586		17,586	240	17,826
METRO ACTION COM	11,523	3.5330	12,159		12,159	166	12,325
NCAC	1,840	0.5643	1,942		1,942	26	1,968
METRO TRANSIT	38	0.0117	40		40	1	41
TAXI TRANSP & LICENSING	152	0.0468	161		161	2	163
COMMUNICATION CENTER	6,325	1.9394	6,675		6,675	91	6,766
CRIMINAL JUSTICE PLANNING	145	0.0445	153		153	2	155
SubTotal	326,164	100.0000	344,159		344,159	4,518	348,677
TOTAL	326,164	100.0000	344,159		344,159	4,518	348,677

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - COMPENSATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	3,950	0.6334	4,170		4,170	57	4,227
MAYOR	2,614	0.4191	2,759		2,759	38	2,797
GENERAL SERVICES OVERHEAD	11,858	1.9014	12,516		12,516		12,516
DIRECTOR OF FINANCE	9,037	1.4491	9,539		9,539		9,539
INTERNAL AUDIT	817	0.1311	863		863		863
HUMAN RESOURCES	4,212	0.6754	4,446		4,446		4,446
INFORMATION SYSTEMS	9,406	1.5082	9,928		9,928	136	10,064
DEPARTMENT OF LAW	4,007	0.6426	4,230		4,230	58	4,288
CENTRAL RECORDS	408	0.0656	432		432	6	438
ELECTIONS	1,815	0.2911	1,917		1,917	26	1,943
PLANNING COMM	3,638	0.5833	3,840		3,840	53	3,893
HISTORICAL COMM	654	0.1049	691		691	9	700
COMM ED ALLIANCE	572	0.0918	604		604	8	612
ASSESSOR PROP	6,583	1.0556	6,949		6,949	95	7,044
TRUSTEE	1,817	0.2914	1,918		1,918	26	1,944
COUNTY CLERK	5,776	0.9262	6,097		6,097	84	6,181
DISTRICT ATTOR	7,126	1.1427	7,522		7,522	103	7,625
PUBLIC DEFENDER	5,339	0.8561	5,636		5,636	77	5,713
JUVENILE CT CLRK	2,322	0.3725	2,452		2,452	34	2,486
CIRCUIT CT CLERK	3,762	0.6033	3,971		3,971	54	4,025
CRIMINAL CT CLRK	6,706	1.0754	7,079		7,079	97	7,176
CLERK/MASTER	1,593	0.2555	1,682		1,682	23	1,705
JUVENILE COURT	9,427	1.5116	9,950		9,950	136	10,086
GEN SESSIONS CT	9,028	1.4476	9,529		9,529	131	9,660
ST TRIAL COURTS	12,020	1.9275	12,688		12,688	174	12,862
JUSTICE INFO SYS	1,554	0.2492	1,640		1,640	22	1,662
SHERIFF ADMIN	64,964	10.4167	68,569		68,569	939	69,508
POLICE	135,269	21.6899	142,774		142,774	1,957	144,731
FIRE	90,706	14.5443	95,740		95,740	1,311	97,051
CODES ADMIN	6,541	1.0489	6,905		6,905	95	7,000
BEER BOARD	327	0.0525	345		345	5	350
AGRICULTURAL EXT	572	0.0918	604		604	8	612

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

Activity - COMPENSATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	81	0.0131	86		86	1	87
SOCIAL SERVICES	6,062	0.9721	6,399		6,399	88	6,487
PUBLIC LIBRARY	22,339	3.5820	23,579		23,579	323	23,902
PARKS	30,579	4.9032	32,276		32,276	442	32,718
ARTS COMMISSION	490	0.0787	518		518	7	525
PUBLIC WORKS	28,990	4.6485	30,600		30,600	419	31,019
HUMAN RELATIONS	245	0.0393	259		259	4	263
FARMERS MARKET	490	0.0787	518		518	7	525
MUNI AUDITORIUM	654	0.1049	691		691	9	700
STATE FAIR BD	1,477	0.2369	1,559		1,559	21	1,580
CONVENTION CTR	3,925	0.6295	4,144		4,144	57	4,201
SPORTS AUTHORITY	163	0.0262	173		173	2	175
WATER & SEWER	60,924	9.7689	64,305		64,305	881	65,186
METRO ACTION COM	24,674	3.9563	26,043		26,043	357	26,400
NCAC	3,940	0.6319	4,159		4,159	57	4,216
TAXI TRANSP & LICENSING	327	0.0525	345		345	5	350
COMMUNICATION CENTER	13,544	2.1718	14,296		14,296	196	14,492
CRIMINAL JUSTICE PLANNING	310	0.0498	328		328	4	332
SubTotal	623,658	100.0000	658,263		658,263	8,642	666,905
TOTAL	623,658	100.0000	658,263		658,263	8,642	666,905

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - ELIGIBILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	16,120	2.2886	17,012		17,012		17,012
DIRECTOR OF FINANCE	12,285	1.7441	12,965		12,965		12,965
INTERNAL AUDIT	1,111	0.1579	1,173		1,173		1,173
HUMAN RESOURCES	5,726	0.8130	6,043		6,043		6,043
INFORMATION SYSTEMS	12,787	1.8153	13,494		13,494	186	13,680
DEPARTMENT OF LAW	5,448	0.7735	5,750		5,750	79	5,829
CENTRAL RECORDS	555	0.0789	587		587	8	595
PLANNING COMM	4,945	0.7021	5,219		5,219	72	5,291
HISTORICAL COMM	889	0.1263	939		939	13	952
COMM ED ALLIANCE	778	0.1105	821		821	11	832
JUVENILE COURT	12,816	1.8194	13,525		13,525	187	13,712
SHERIFF ADMIN	88,318	12.5380	93,201		93,201	1,288	94,489
POLICE	183,896	26.1067	194,066		194,066	2,684	196,750
FIRE	123,314	17.5062	130,132		130,132	1,798	131,930
CODES ADMIN	8,893	1.2625	9,385		9,385	130	9,515
BEER BOARD	444	0.0631	469		469	6	475
SOCIAL SERVICES	8,241	1.1700	8,697		8,697	120	8,817
PUBLIC LIBRARY	30,370	4.3115	32,050		32,050	443	32,493
PARKS	41,572	5.9018	43,871		43,871	606	44,477
ARTS COMMISSION	667	0.0947	704		704	10	714
PUBLIC WORKS	39,412	5.5952	41,592		41,592	575	42,167
HUMAN RELATIONS	333	0.0474	352		352	5	357
FARMERS MARKET	667	0.0947	704		704	10	714
MUNI AUDITORIUM	889	0.1263	939		939	13	952
STATE FAIR BD	2,008	0.2851	2,119		2,119	29	2,148
SPORTS AUTHORITY	222	0.0316	235		235	3	238
WATER & SEWER	82,826	11.7584	87,406		87,406	1,208	88,614
TAXI TRANSP & LICENSING	444	0.0631	469		469	6	475
COMMUNICATION CENTER	18,413	2.6141	19,432		19,432	269	19,701
SubTotal	704,404	100.0000	743,351		743,351	9,759	753,110
TOTAL	704,404	100.0000	743,351		743,351	9,759	753,110

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Schedule .4 - Detail Activity Allocations

For Department HUMAN RESOURCES

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - INQUIRY RESPONSES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	4,515	0.3745	4,766		4,766	64	4,830
MAYOR	2,987	0.2478	3,153		3,153	42	3,195
GENERAL SERVICES OVERHEAD	13,552	1.1242	14,305		14,305		14,305
DIRECTOR OF FINANCE	10,328	0.8567	10,902		10,902		10,902
INTERNAL AUDIT	934	0.0775	987		987		987
HUMAN RESOURCES	4,814	0.3993	5,082		5,082		5,082
INFORMATION SYSTEMS	10,750	0.8917	11,347		11,347	153	11,500
DEPARTMENT OF LAW	4,580	0.3799	4,835		4,835	65	4,900
CENTRAL RECORDS	467	0.0388	493		493	7	500
ELECTIONS	2,075	0.1721	2,190		2,190	29	2,219
PLANNING COMM	4,158	0.3449	4,389		4,389	59	4,448
REGISTER/DEEDS	2,897	0.2404	3,059		3,059	41	3,100
HISTORICAL COMM	747	0.0620	789		789	11	800
COMM ED ALLIANCE	654	0.0543	691		691	9	700
ASSESSOR PROP	7,524	0.6241	7,942		7,942	107	8,049
TRUSTEE	2,077	0.1723	2,192		2,192	30	2,222
COUNTY CLERK	6,601	0.5476	6,968		6,968	94	7,062
DISTRICT ATTOR	8,144	0.6756	8,597		8,597	116	8,713
PUBLIC DEFENDER	6,102	0.5062	6,441		6,441	87	6,528
JUVENILE CT CLRK	2,654	0.2202	2,802		2,802	38	2,840
CIRCUIT CT CLERK	4,300	0.3567	4,539		4,539	61	4,600
CRIMINAL CT CLRK	7,665	0.6358	8,091		8,091	109	8,200
CLERK/MASTER	1,820	0.1510	1,922		1,922	26	1,948
JUVENILE COURT	10,774	0.8937	11,373		11,373	153	11,526
GEN SESSIONS CT	10,318	0.8559	10,891		10,891	147	11,038
ST TRIAL COURTS	13,738	1.1396	14,502		14,502	195	14,697
JUSTICE INFO SYS	1,776	0.1473	1,875		1,875	25	1,900
SHERIFF ADMIN	74,248	6.1588	78,371		78,371	1,055	79,426
POLICE	154,600	12.8238	163,184		163,184	2,196	165,380
FIRE	103,669	8.5992	109,425		109,425	1,473	110,898
CODES ADMIN	7,476	0.6202	7,892		7,892	106	7,998
BEER BOARD	373	0.0310	395		395	5	400

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

Activity - INQUIRY RESPONSES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURAL EXT	654	0.0543	691		691	9	700
SOIL & WATER	93	0.0078	99		99	1	100
SOCIAL SERVICES	6,928	0.5747	7,313		7,313	98	7,411
HEALTH	42,374	3.5149	44,727		44,727	602	45,329
PUBLIC LIBRARY	25,532	2.1179	26,950		26,950	363	27,313
PARKS	34,949	2.8990	36,890		36,890	496	37,386
ARTS COMMISSION	560	0.0465	592		592	8	600
PUBLIC WORKS	33,134	2.7484	34,974		34,974	471	35,445
HUMAN RELATIONS	280	0.0233	296		296	4	300
FARMERS MARKET	560	0.0465	592		592	8	600
MUNI AUDITORIUM	747	0.0620	789		789	11	800
STATE FAIR BD	1,688	0.1400	1,782		1,782	24	1,806
CONVENTION CTR	4,487	0.3722	4,736		4,736	64	4,800
SPORTS AUTHORITY	186	0.0155	197		197	3	200
WATER & SEWER	69,631	5.7758	73,497		73,497	989	74,486
BORDEAUX LONG-TERM CARE	40,785	3.3831	43,050		43,050	579	43,629
GENERAL HOSP	54,773	4.5434	57,815		57,815	778	58,593
METRO ACTION COM	28,200	2.3392	29,766		29,766	401	30,167
NCAC	4,503	0.3736	4,754		4,754	64	4,818
METRO TRANSIT	93	0.0078	99		99	1	100
TAXI TRANSP & LICENSING	373	0.0310	395		395	5	400
EDUCATION	346,812	28.7676	366,063		366,063	4,927	370,990
COMMUNICATION CENTER	15,480	1.2841	16,340		16,340	220	16,560
ALL OTHER	93	0.0078	99		99	1	100
KNOWLES HOME	4,954	0.4110	5,230		5,230	70	5,300
CRIMINAL JUSTICE PLANNING	355	0.0295	375		375	5	380
SubTotal	1,205,571	100.0000	1,272,501		1,272,501	16,705	1,289,206
TOTAL	1,205,571	100.0000	1,272,501		1,272,501	16,705	1,289,206

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - DRUG FREE WORKPLACE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	492	1.2508	519		519		519
JUVENILE COURT	787	1.9969	828		828	11	839
SHERIFF ADMIN	3,874	9.8310	4,079		4,079	54	4,133
POLICE	13,103	33.2458	13,794		13,794	184	13,978
FIRE	9,263	23.5023	9,750		9,750	130	9,880
SOCIAL SERVICES	415	1.0533	437		437	6	443
HEALTH	1,842	4.6741	1,939		1,939	26	1,965
PARKS	1,703	4.3230	1,793		1,793	24	1,817
PUBLIC WORKS	1,435	3.6427	1,511		1,511	20	1,531
STATE FAIR BD	34	0.0878	36		36		36
WATER & SEWER	3,165	8.0316	3,332		3,332	44	3,376
METRO ACTION COM	1,980	5.0252	2,085		2,085	28	2,113
COMMUNICATION CENTER	1,314	3.3355	1,384		1,384	18	1,402
SubTotal	39,414	100.0000	41,487		41,487	545	42,032
TOTAL	39,414	100.0000	41,487		41,487	545	42,032

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - LABOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1	0.0760	2		2		2
GENERAL SERVICES OVERHEAD	7	0.4055	9		9		9
INFORMATION SYSTEMS	0	0.0507	1		1		1
PUBLIC DEFENDER	0	0.0507	1		1		1
CIRCUIT CT CLERK	0	0.0507	1		1		1
JUVENILE COURT	5	0.3041	6		6		6
GEN SESSIONS CT	1	0.1014	2		2		2
ST TRIAL COURTS	4	0.2281	5		5		5
SHERIFF ADMIN	66	3.6746	78		78	1	79
POLICE	825	45.3370	959		959	13	972
FIRE	654	35.9605	761		761	10	771
SOCIAL SERVICES	15	0.8616	18		18		18
HEALTH	11	0.6589	14		14		14
PUBLIC LIBRARY	10	0.5575	12		12		12
PARKS	34	1.9007	40		40	1	41
PUBLIC WORKS	10	0.5575	12		12		12
CONVENTION CTR	1	0.1014	2		2		2
WATER & SEWER	49	2.7369	58		58	1	59
METRO ACTION COM	70	3.8520	82		82	1	83
COMMUNICATION CENTER	46	2.5342	54		54	1	55
SubTotal	1,820	100.0000	2,117		2,117	28	2,145
TOTAL	1,820	100.0000	2,117		2,117	28	2,145

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - E E O

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	473	0.5979	501		501	7	508
MAYOR	313	0.3956	332		332	5	337
GENERAL SERVICES OVERHEAD	1,422	1.7947	1,504		1,504		1,504
DIRECTOR OF FINANCE	1,083	1.3677	1,146		1,146		1,146
INTERNAL AUDIT	98	0.1238	104		104		104
HUMAN RESOURCES	505	0.6375	534		534		534
INFORMATION SYSTEMS	1,128	1.4236	1,193		1,193	16	1,209
DEPARTMENT OF LAW	480	0.6066	508		508	7	515
CENTRAL RECORDS	49	0.0619	52		52	1	53
ELECTIONS	217	0.2748	230		230	3	233
PLANNING COMM	436	0.5506	462		462	6	468
HISTORICAL COMM	78	0.0990	83		83	1	84
COMM ED ALLIANCE	68	0.0867	73		73	1	74
ASSESSOR PROP	789	0.9964	835		835	11	846
TRUSTEE	217	0.2751	231		231	3	234
COUNTY CLERK	692	0.8742	733		733	10	743
DISTRICT ATTOR	854	1.0786	904		904	12	916
PUBLIC DEFENDER	640	0.8081	677		677	9	686
JUVENILE CT CLRK	278	0.3516	295		295	4	299
CIRCUIT CT CLERK	441	0.5570	467		467	6	473
CRIMINAL CT CLRK	804	1.0151	851		851	12	863
CLERK/MASTER	191	0.2411	202		202	3	205
JUVENILE COURT	1,130	1.4268	1,196		1,196	16	1,212
GEN SESSIONS CT	1,082	1.3664	1,145		1,145	16	1,161
ST TRIAL COURTS	1,441	1.8193	1,525		1,525	21	1,546
JUSTICE INFO SYS	186	0.2352	197		197	3	200
SHERIFF ADMIN	7,791	9.8322	8,241		8,241	113	8,354
POLICE	16,224	20.4724	17,160		17,160	233	17,393
FIRE	10,879	13.7282	11,507		11,507	157	11,664
CODES ADMIN	784	0.9901	830		830	11	841
BEER BOARD	39	0.0495	42		42	1	43
AGRICULTURAL EXT	68	0.0867	73		73	1	74

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

Activity - E E O

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	9	0.0124	10		10		10
SOCIAL SERVICES	727	0.9175	769		769	11	780
HEALTH	4,446	5.6113	4,703		4,703	64	4,767
PUBLIC LIBRARY	2,679	3.3810	2,834		2,834	39	2,873
PARKS	3,667	4.6281	3,879		3,879	53	3,932
ARTS COMMISSION	58	0.0743	62		62	1	63
PUBLIC WORKS	3,477	4.3877	3,678		3,678	50	3,728
HUMAN RELATIONS	29	0.0371	31		31		31
FARMERS MARKET	58	0.0743	62		62	1	63
MUNI AUDITORIUM	78	0.0990	83		83	1	84
STATE FAIR BD	177	0.2236	187		187	3	190
CONVENTION CTR	470	0.5942	498		498	7	505
SPORTS AUTHORITY	19	0.0248	21		21		21
WATER & SEWER	7,307	9.2208	7,729		7,729	106	7,835
METRO ACTION COM	2,959	3.7343	3,130		3,130	43	3,173
NCAC	472	0.5964	500		500	7	507
TAXI TRANSP & LICENSING	39	0.0495	42		42	1	43
COMMUNICATION CENTER	1,624	2.0499	1,718		1,718	23	1,741
ALL OTHER	9	0.0124	10		10		10
CRIMINAL JUSTICE PLANNING	37	0.0470	39		39	1	40
SubTotal	79,250	100.0000	83,818		83,818	1,100	84,918
TOTAL	79,250	100.0000	83,818		83,818	1,100	84,918

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - BENEFIT BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	139	0.3745	147		147	2	149
MAYOR	92	0.2478	98		98	1	99
GENERAL SERVICES OVERHEAD	418	1.1242	443		443		443
DIRECTOR OF FINANCE	318	0.8567	337		337		337
INTERNAL AUDIT	28	0.0775	31		31		31
HUMAN RESOURCES	148	0.3993	157		157		157
INFORMATION SYSTEMS	331	0.8917	351		351	5	356
DEPARTMENT OF LAW	141	0.3799	150		150	2	152
CENTRAL RECORDS	14	0.0388	15		15		15
ELECTIONS	64	0.1721	68		68	1	69
PLANNING COMM	128	0.3449	136		136	2	138
REGISTER/DEEDS	89	0.2404	95		95	1	96
HISTORICAL COMM	23	0.0620	24		24		24
COMM ED ALLIANCE	20	0.0543	21		21		21
ASSESSOR PROP	232	0.6241	246		246	3	249
TRUSTEE	64	0.1723	68		68	1	69
COUNTY CLERK	203	0.5476	216		216	3	219
DISTRICT ATTOR	251	0.6756	266		266	4	270
PUBLIC DEFENDER	188	0.5062	199		199	3	202
JUVENILE CT CLRK	81	0.2202	87		87	1	88
CIRCUIT CT CLERK	132	0.3567	140		140	2	142
CRIMINAL CT CLRK	236	0.6358	250		250	3	253
CLERK/MASTER	56	0.1510	59		59	1	60
JUVENILE COURT	332	0.8937	352		352	5	357
GEN SESSIONS CT	318	0.8559	337		337	5	342
ST TRIAL COURTS	424	1.1396	449		449	6	455
JUSTICE INFO SYS	54	0.1473	58		58	1	59
SHERIFF ADMIN	2,292	6.1588	2,425		2,425	33	2,458
POLICE	4,773	12.8238	5,049		5,049	68	5,117
FIRE	3,200	8.5992	3,385		3,385	46	3,431
CODES ADMIN	230	0.6202	244		244	3	247
BEER BOARD	11	0.0310	12		12		12

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

Activity - BENEFIT BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURAL EXT	20	0.0543	21		21		21
SOIL & WATER	2	0.0078	3		3		3
SOCIAL SERVICES	213	0.5747	226		226	3	229
HEALTH	1,308	3.5149	1,384		1,384	19	1,403
PUBLIC LIBRARY	788	2.1179	834		834	11	845
PARKS	1,079	2.8990	1,141		1,141	15	1,156
ARTS COMMISSION	17	0.0465	18		18		18
PUBLIC WORKS	1,023	2.7484	1,082		1,082	15	1,097
HUMAN RELATIONS	8	0.0233	9		9		9
FARMERS MARKET	17	0.0465	18		18		18
MUNI AUDITORIUM	23	0.0620	24		24		24
STATE FAIR BD	52	0.1400	55		55	1	56
CONVENTION CTR	138	0.3722	147		147	2	149
SPORTS AUTHORITY	5	0.0155	6		6		6
WATER & SEWER	2,149	5.7758	2,274		2,274	31	2,305
BORDEAUX LONG-TERM CARE	1,259	3.3831	1,332		1,332	18	1,350
GENERAL HOSP	1,691	4.5434	1,789		1,789	24	1,813
METRO ACTION COM	870	2.3392	921		921	12	933
NCAC	139	0.3736	147		147	2	149
METRO TRANSIT	2	0.0078	3		3		3
TAXI TRANSP & LICENSING	11	0.0310	12		12		12
EDUCATION	10,707	28.7676	11,325		11,325	153	11,478
COMMUNICATION CENTER	477	1.2841	506		506	7	513
ALL OTHER	2	0.0078	3		3		3
KNOWLES HOME	152	0.4110	162		162	2	164
CRIMINAL JUSTICE PLANNING	10	0.0295	12		12		12
SubTotal	37,222	100.0000	39,369		39,369	517	39,886
TOTAL	37,222	100.0000	39,369		39,369	517	39,886

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	6,939	2.5285	7,321		7,321		7,321
DIRECTOR OF FINANCE	5,240	1.9095	5,529		5,529		5,529
INTERNAL AUDIT	430	0.1570	454		454		454
HUMAN RESOURCES	2,464	0.8982	2,601		2,601		2,601
INFORMATION SYSTEMS	5,456	1.9882	5,757		5,757	80	5,837
DEPARTMENT OF LAW	191	0.0698	202		202	3	205
CENTRAL RECORDS	239	0.0872	252		252	4	256
PLANNING COMM	478	0.1744	505		505	7	512
HISTORICAL COMM	335	0.1221	353		353	5	358
ASSESSOR PROP	143	0.0523	151		151	2	153
JUVENILE CT CLRK	47	0.0174	50		50	1	51
JUVENILE COURT	2,440	0.8895	2,575		2,575	36	2,611
SHERIFF ADMIN	17,900	6.5227	18,887		18,887	262	19,149
POLICE	79,156	28.8434	83,520		83,520	1,159	84,679
FIRE	53,079	19.3413	56,003		56,003	778	56,781
CODES ADMIN	3,828	1.3949	4,039		4,039	56	4,095
BEER BOARD	143	0.0523	151		151	2	153
SOIL & WATER	47	0.0174	50		50	1	51
SOCIAL SERVICES	3,547	1.2927	3,743		3,743	52	3,795
PUBLIC LIBRARY	13,072	4.7635	13,793		13,793	192	13,985
PARKS	17,894	6.5204	18,880		18,880	262	19,142
ARTS COMMISSION	95	0.0349	101		101	1	102
PUBLIC WORKS	16,964	6.1817	17,899		17,899	249	18,148
HUMAN RELATIONS	95	0.0349	101		101	1	102
MUNI AUDITORIUM	382	0.1395	404		404	6	410
SPORTS AUTHORITY	47	0.0174	50		50	1	51
WATER & SEWER	35,651	12.9910	37,616		37,616	522	38,138
TAXI TRANSP & LICENSING	191	0.0698	202		202	3	205
COMMUNICATION CENTER	7,925	2.8881	8,363		8,363	116	8,479
SubTotal	274,434	100.0000	289,552		289,552	3,801	293,353
TOTAL	274,434	100.0000	289,552		289,552	3,801	293,353

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Schedule .4 - Detail Activity Allocations

For Department HUMAN RESOURCES

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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

Activity - EXECUTIVE LEADERSHIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	3,489	0.5979	3,680		3,680	50	3,730
MAYOR	2,308	0.3956	2,435		2,435	33	2,468
GENERAL SERVICES OVERHEAD	10,473	1.7947	11,046		11,046		11,046
DIRECTOR OF FINANCE	7,981	1.3677	8,419		8,419		8,419
INTERNAL AUDIT	722	0.1238	762		762		762
HUMAN RESOURCES	3,720	0.6375	3,924		3,924		3,924
INFORMATION SYSTEMS	8,307	1.4236	8,762		8,762	120	8,882
DEPARTMENT OF LAW	3,539	0.6066	3,733		3,733	51	3,784
CENTRAL RECORDS	361	0.0619	381		381	5	386
ELECTIONS	1,603	0.2748	1,691		1,691	23	1,714
PLANNING COMM	3,213	0.5506	3,389		3,389	46	3,435
HISTORICAL COMM	577	0.0990	610		610	8	618
COMM ED ALLIANCE	505	0.0867	533		533	7	540
ASSESSOR PROP	5,814	0.9964	6,133		6,133	84	6,217
TRUSTEE	1,605	0.2751	1,693		1,693	23	1,716
COUNTY CLERK	5,101	0.8742	5,381		5,381	74	5,455
DISTRICT ATTOR	6,294	1.0786	6,639		6,639	91	6,730
PUBLIC DEFENDER	4,715	0.8081	4,974		4,974	68	5,042
JUVENILE CT CLRK	2,051	0.3516	2,164		2,164	30	2,194
CIRCUIT CT CLERK	3,250	0.5570	3,429		3,429	47	3,476
CRIMINAL CT CLRK	5,923	1.0151	6,248		6,248	85	6,333
CLERK/MASTER	1,407	0.2411	1,484		1,484	20	1,504
JUVENILE COURT	8,326	1.4268	8,782		8,782	120	8,902
GEN SESSIONS CT	7,974	1.3664	8,410		8,410	115	8,525
ST TRIAL COURTS	10,617	1.8193	11,198		11,198	153	11,351
JUSTICE INFO SYS	1,372	0.2352	1,448		1,448	20	1,468
SHERIFF ADMIN	57,379	9.8322	60,518		60,518	827	61,345
POLICE	119,475	20.4724	126,008		126,008	1,725	127,733
FIRE	80,115	13.7282	84,498		84,498	1,155	85,653
CODES ADMIN	5,777	0.9901	6,094		6,094	83	6,177
BEER BOARD	288	0.0495	305		305	4	309
AGRICULTURAL EXT	505	0.0867	533		533	7	540

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

Activity - EXECUTIVE LEADERSHIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	72	0.0124	76		76	1	77
SOCIAL SERVICES	5,354	0.9175	5,647		5,647	77	5,724
HEALTH	32,747	5.6113	34,538		34,538	472	35,010
PUBLIC LIBRARY	19,731	3.3810	20,811		20,811	284	21,095
PARKS	27,008	4.6281	28,486		28,486	389	28,875
ARTS COMMISSION	433	0.0743	457		457	6	463
PUBLIC WORKS	25,606	4.3877	27,007		27,007	369	27,376
HUMAN RELATIONS	216	0.0371	229		229	3	232
FARMERS MARKET	433	0.0743	457		457	6	463
MUNI AUDITORIUM	577	0.0990	610		610	8	618
STATE FAIR BD	1,304	0.2236	1,376		1,376	19	1,395
CONVENTION CTR	3,467	0.5942	3,657		3,657	50	3,707
SPORTS AUTHORITY	144	0.0248	152		152	2	154
WATER & SEWER	53,811	9.2208	56,755		56,755	775	57,530
METRO ACTION COM	21,793	3.7343	22,985		22,985	314	23,299
NCAC	3,480	0.5964	3,671		3,671	50	3,721
TAXI TRANSP & LICENSING	288	0.0495	305		305	4	309
COMMUNICATION CENTER	11,963	2.0499	12,618		12,618	172	12,790
ALL OTHER	72	0.0124	76		76	1	77
CRIMINAL JUSTICE PLANNING	274	0.0470	290		290	4	294
SubTotal	583,588	100.0000	615,507		615,507	8,080	623,587
TOTAL	583,588	100.0000	615,507		615,507	8,080	623,587

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PROJECT	TRAINING	COMPENSATION	ELIGIBILITY	INQUIRY RESPONSES	DRUG FREE
LEGISLATIVE	16,287	867	1,974	4,227	0	4,830	0
MAYOR	10,776	574	1,306	2,797	0	3,195	0
GENERAL SERVICES	73,087	2,568	5,844	12,516	17,012	14,305	519
DIRECTOR OF FINANCE	55,247	1,957	4,453	9,539	12,965	10,902	0
INTERNAL AUDIT	4,954	177	403	863	1,173	987	0
HUMAN RESOURCES	25,775	912	2,076	4,446	6,043	5,082	0
INFORMATION SYSTEMS	58,292	2,065	4,698	10,064	13,680	11,500	0
DEPARTMENT OF LAW	22,555	880	2,002	4,288	5,829	4,900	0
CENTRAL RECORDS	2,538	90	205	438	595	500	0
ELECTIONS	7,483	398	907	1,943	0	2,219	0
PLANNING COMM	20,801	799	1,817	3,893	5,291	4,448	0
REGISTER/DEEDS	4,462	0	1,266	0	0	3,100	0
HISTORICAL COMM	4,006	144	326	700	952	800	0
COMM ED ALLIANCE	2,905	126	0	612	832	700	0
ASSESSOR PROP	27,291	1,445	3,288	7,044	0	8,049	0
TRUSTEE	7,492	399	908	1,944	0	2,222	0
COUNTY CLERK	23,813	1,268	2,885	6,181	0	7,062	0
DISTRICT ATTOR	29,378	1,564	3,560	7,625	0	8,713	0
PUBLIC DEFENDER	22,011	1,172	2,667	5,713	0	6,528	0
JUVENILE CT CLRK	9,629	510	1,161	2,486	0	2,840	0
CIRCUIT CT CLERK	15,364	808	1,839	4,025	0	4,600	0
CRIMINAL CT CLRK	27,647	1,472	3,350	7,176	0	8,200	0
CLERK/MASTER	6,568	350	796	1,705	0	1,948	0
JUVENILE COURT	56,029	2,069	4,709	10,086	13,712	11,526	839
GEN SESSIONS CT	37,220	1,982	4,510	9,660	0	11,038	0
ST TRIAL COURTS	49,560	2,639	6,005	12,862	0	14,697	0
JUSTICE INFO SYS	6,407	342	776	1,662	0	1,900	0
SHERIFF ADMIN	385,651	14,260	32,450	69,508	94,489	79,426	4,133
POLICE	853,994	29,692	67,569	144,731	196,750	165,380	13,978
FIRE	573,279	19,911	45,309	97,051	131,930	110,898	9,880
CODES ADMIN	40,577	1,436	3,268	7,000	9,515	7,998	0
BEER BOARD	1,977	72	163	350	475	400	0
AGRICULTURAL EXT	2,359	126	286	612	0	700	0
SOIL & WATER	387	18	41	87	0	100	0
SOCIAL SERVICES	38,064	1,331	3,029	6,487	8,817	7,411	443
HEALTH	115,147	8,139	18,520	0	0	45,329	1,965

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PROJECT	TRAINING	COMPENSATION	ELIGIBILITY	INQUIRY RESPONSES	DRUG FREE
PUBLIC LIBRARY	138,581	4,904	11,159	23,902	32,493	27,313	0
PARKS	191,530	6,712	15,274	32,718	44,477	37,386	1,817
ARTS COMMISSION	2,837	107	245	525	714	600	0
PUBLIC WORKS	181,369	6,364	14,482	31,019	42,167	35,445	1,531
HUMAN RELATIONS	1,471	54	123	263	357	300	0
FARMERS MARKET	2,735	107	245	525	714	600	0
MUNI AUDITORIUM	4,058	144	326	700	952	800	0
STATE FAIR BD	8,273	324	738	1,580	2,148	1,806	36
CONVENTION CTR	16,187	862	1,961	4,201	0	4,800	0
SPORTS AUTHORITY	962	35	82	175	238	200	0
WATER & SEWER	381,334	13,373	30,432	65,186	88,614	74,486	3,376
BORDEAUX LONG-TERM	62,805	0	17,826	0	0	43,629	0
GENERAL HOSP	60,406	0	0	0	0	58,593	0
METRO ACTION COM	103,909	5,416	12,325	26,400	0	30,167	2,113
NCAC	16,244	865	1,968	4,216	0	4,818	0
METRO TRANSIT	144	0	41	0	0	100	0
TAXI TRANSP & LICENSING	2,029	72	163	350	475	400	0
EDUCATION	382,468	0	0	0	0	370,990	0
COMMUNICATION CENTER	85,472	2,973	6,766	14,492	19,701	16,560	1,402
ALL OTHER	208	18	0	0	0	100	0
KNOWLES HOME	5,464	0	0	0	0	5,300	0
CRIMINAL JUSTICE	1,281	68	155	332	0	380	0
Direct Billed	0	0	0	0	0	0	0
Total	4,288,779	144,960	348,677	666,905	753,110	1,289,206	42,032

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	LABOR	E E O	BENEFIT BOARD	CIVIL SERVICE	EXECUTIVE
LEGISLATIVE	2	508	149	0	3,730
MAYOR	0	337	99	0	2,468
GENERAL SERVICES	9	1,504	443	7,321	11,046
DIRECTOR OF FINANCE	0	1,146	337	5,529	8,419
INTERNAL AUDIT	0	104	31	454	762
HUMAN RESOURCES	0	534	157	2,601	3,924
INFORMATION SYSTEMS	1	1,209	356	5,837	8,882
DEPARTMENT OF LAW	0	515	152	205	3,784
CENTRAL RECORDS	0	53	15	256	386
ELECTIONS	0	233	69	0	1,714
PLANNING COMM	0	468	138	512	3,435
REGISTER/DEEDS	0	0	96	0	0
HISTORICAL COMM	0	84	24	358	618
COMM ED ALLIANCE	0	74	21	0	540
ASSESSOR PROP	0	846	249	153	6,217
TRUSTEE	0	234	69	0	1,716
COUNTY CLERK	0	743	219	0	5,455
DISTRICT ATTOR	0	916	270	0	6,730
PUBLIC DEFENDER	1	686	202	0	5,042
JUVENILE CT CLRK	0	299	88	51	2,194
CIRCUIT CT CLERK	1	473	142	0	3,476
CRIMINAL CT CLRK	0	863	253	0	6,333
CLERK/MASTER	0	205	60	0	1,504
JUVENILE COURT	6	1,212	357	2,611	8,902
GEN SESSIONS CT	2	1,161	342	0	8,525
ST TRIAL COURTS	5	1,546	455	0	11,351
JUSTICE INFO SYS	0	200	59	0	1,468
SHERIFF ADMIN	79	8,354	2,458	19,149	61,345
POLICE	972	17,393	5,117	84,679	127,733
FIRE	771	11,664	3,431	56,781	85,653
CODES ADMIN	0	841	247	4,095	6,177
BEER BOARD	0	43	12	153	309
AGRICULTURAL EXT	0	74	21	0	540
SOIL & WATER	0	10	3	51	77
SOCIAL SERVICES	18	780	229	3,795	5,724
HEALTH	14	4,767	1,403	0	35,010

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	LABOR	E E O	BENEFIT BOARD	CIVIL SERVICE	EXECUTIVE
PUBLIC LIBRARY	12	2,873	845	13,985	21,095
PARKS	41	3,932	1,156	19,142	28,875
ARTS COMMISSION	0	63	18	102	463
PUBLIC WORKS	12	3,728	1,097	18,148	27,376
HUMAN RELATIONS	0	31	9	102	232
FARMERS MARKET	0	63	18	0	463
MUNI AUDITORIUM	0	84	24	410	618
STATE FAIR BD	0	190	56	0	1,395
CONVENTION CTR	2	505	149	0	3,707
SPORTS AUTHORITY	0	21	6	51	154
WATER & SEWER	59	7,835	2,305	38,138	57,530
BORDEAUX LONG-TERM	0	0	1,350	0	0
GENERAL HOSP	0	0	1,813	0	0
METRO ACTION COM	83	3,173	933	0	23,299
NCAC	0	507	149	0	3,721
METRO TRANSIT	0	0	3	0	0
TAXI TRANSP & LICENSING	0	43	12	205	309
EDUCATION	0	0	11,478	0	0
COMMUNICATION CENTER	55	1,741	513	8,479	12,790
ALL OTHER	0	10	3	0	77
KNOWLES HOME	0	0	164	0	0
CRIMINAL JUSTICE	0	40	12	0	294
Direct Billed	0	0	0	0	0
Total	2,145	84,918	39,886	293,353	623,587

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

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2010.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,998,438			13,998,438
TRANSFERS IN	17,113			
Total Deductions:	17,113			17,113
BUILDING USE ALLOWANCE	343,507		343,507	
EMPLOYEE BENEFITS	197,341	592	197,933	
POST AUDITS	4,437	11	4,448	
INSURANCE	991	155	1,146	
GENERAL SERVICES FACILITIES	(32,797)	9,204	(23,593)	
FLEET MANAGEMENT	16,134	955	17,089	
POSTAL SERVICE	(324)	38	(286)	
FINANCE OPERATIONS	19,048	524	19,572	
PAYROLL	3,597	68	3,665	
OFFICE OF MANAGEMENT BUDGET	11,490	272	11,762	
INTERNAL AUDIT	6,369	80	6,449	
BUSINESS SOLUTIONS	4,170	126	4,296	
PUBLIC PROPERTY ADMINISTRATION	1,569	29	1,598	
PURCHASING	15,254	641	15,895	
FINANCIAL ACCOUNTABILITY	1,915	32	1,947	
TREASURY	899	164	1,063	
HUMAN RESOURCES	57,505	787	58,292	
INFORMATION SYSTEMS		34,761	34,761	
DEPARTMENT OF LAW		28,649	28,649	
CENTRAL RECORDS		176	176	
Total Allocated Additions:	651,105	77,264	728,369	728,369
NON-OPERATING REVENUE	(7,599)			
OPERATING REVENUE	(13,565,703)			
TRANSFERS IN	(17,113)			
Total Departmental Cost Adjustments:	(13,590,415)			(13,590,415)
Total To Be Allocated:	1,076,241	77,264		1,153,505

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Schedule .3 - Costs Allocated By Activity

For Department INFORMATION SYSTEMS

	Total	General & Admin	INFORM SYSTEMS	INFO SYS DEPR
Wages & Benefits				
SALARIES & WAGES	8,700,144	0	8,700,144	0
Other Expense & Cost				
OTHER EXPENSES	1,833,519	0	1,833,519	0
CONTRACTURAL SERVICES	2,722,361	0	2,722,361	0
SUPPLIES AND MATERIALS	9,903	0	9,903	0
DEPRECIATION	732,511	0	0	732,511
Departmental Totals				
Total Expenditures	13,998,438	0	13,265,927	732,511
Deductions				
Total Deductions	17,113	17,113	0	0
Cost Adjustments				
NON-OPERATING REVENUE	(7,599)	0	(7,599)	0
OPERATING REVENUE	(13,565,703)	0	(13,565,703)	0
*TRANSFERS IN	(17,113)	(17,113)	0	0
Functional Cost	425,136	0	(307,375)	732,511
Allocation Step 1				
Inbound- All Others	651,105	0	651,105	0
1st Allocation	1,076,241	0	343,730	732,511
Allocation Step 2				
Inbound- All Others	77,264	0	77,264	0
2nd Allocation	77,264	0	77,264	0
Total For 031 INFORMATION				
Total Allocated	1,153,505	0	420,994	732,511

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	107,023	0.7890	2,712		2,712	712	3,424
MAYOR	207,689	1.5311	5,263		5,263	1,381	6,644
GENERAL SERVICES OVERHEAD	81,821	0.6032	2,073		2,073		2,073
GENERAL SERVICES FACILITIES	190,856	1.4070	4,836		4,836		4,836
FLEET MANAGEMENT	533,626	3.9338	13,522		13,522		13,522
POSTAL SERVICE	5,093	0.0376	129		129		129
RADIO SHOP	45,349	0.3343	1,149		1,149		1,149
DIRECTOR OF FINANCE	29,317	0.2161	743		743		743
MINORITY SMALL BUSINESS	8,868	0.0654	225		225		225
FINANCE OPERATIONS	85,094	0.6273	2,156		2,156		2,156
PAYROLL	16,005	0.1180	406		406		406
OFFICE OF MANAGEMENT BUDGET	117,537	0.8665	2,978		2,978		2,978
INTERNAL AUDIT	26,196	0.1931	664		664		664
BUSINESS SOLUTIONS	130,490	0.9620	3,307		3,307		3,307
PUBLIC PROPERTY ADMINISTRATION	9,440	0.0696	239		239		239
PURCHASING	35,150	0.2591	891		891		891
FINANCIAL ACCOUNTABILITY	3,777	0.0279	96		96		96
TREASURY	12,259	0.0904	311		311		311
GRANTS COORDINATION	10,503	0.0774	266		266		266
HUMAN RESOURCES	169,409	1.2489	4,293		4,293		4,293
INFORMATION SYSTEMS	438,123	3.2298	11,102		11,102		11,102
DEPARTMENT OF LAW	132,024	0.9733	3,345		3,345	878	4,223
CENTRAL RECORDS	13,959	0.1029	354		354	93	447
ELECTIONS	154,276	1.1373	3,909		3,909	1,026	4,935
SURPLUS PROPERTY	48,756	0.3594	1,235		1,235	324	1,559
PLANNING COMM	492,290	3.6291	12,474		12,474	3,274	15,748
REGISTER/DEEDS	163,383	1.2044	4,140		4,140	1,087	5,227
HISTORICAL COMM	44,009	0.3244	1,115		1,115	293	1,408
COMM ED ALLIANCE	6,447	0.0475	163		163	43	206
GOVT ACCESS TV	2,496	0.0184	63		63	17	80
ASSESSOR PROP	403,683	2.9759	10,229		10,229	2,685	12,914
TRUSTEE	350,828	2.5863	8,890		8,890	2,334	11,224

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	140,109	1.0329	3,550		3,550	932	4,482
DISTRICT ATTOR	98,609	0.7269	2,499		2,499	656	3,155
DA DRUG ENF	79,115	0.5832	2,005		2,005	526	2,531
PUBLIC DEFENDER	51,745	0.3815	1,311		1,311	344	1,655
JUVENILE CT CLRK	29,413	0.2168	745		745	196	941
CIRCUIT CT CLERK	131,673	0.9707	3,337		3,337	876	4,213
CRIMINAL CT CLRK	63,179	0.4657	1,601		1,601	420	2,021
CLERK/MASTER	34,696	0.2558	879		879	231	1,110
JUVENILE COURT	147,344	1.0862	3,734		3,734	980	4,714
GEN SESSIONS CT	207,254	1.5279	5,252		5,252	1,379	6,631
ST TRIAL COURTS	159,119	1.1730	4,032		4,032	1,058	5,090
JUSTICE INFO SYS	110,016	0.8110	2,788		2,788	732	3,520
SHERIFF ADMIN	366,068	2.6986	9,276		9,276	2,435	11,711
SH FACILITY MTN	680	0.0050	17		17	5	22
SH WAREHOUSE	374	0.0028	9		9	2	11
SH CRIM JUST CTR	14,733	0.1086	373		373	98	471
SH HILL JAIL	10,018	0.0739	254		254	67	321
SH CORR WORK CTR	13,008	0.0959	330		330	87	417
SH TRANSPORTATION	2,653	0.0196	67		67	18	85
SH WARRANTS	25,062	0.1848	635		635	167	802
SH TRAINING ACAD	2,860	0.0211	72		72	19	91
SH DAY REPORTING	2,645	0.0195	67		67	18	85
POLICE	2,200,623	16.2224	55,764		55,764	14,636	70,400
POLICE DRUG ENF	4,208	0.0310	107		107	28	135
FIRE	684,723	5.0477	17,351		17,351	4,554	21,905
CODES ADMIN	565,621	4.1697	14,333		14,333	3,762	18,095
BEER BOARD	51,155	0.3771	1,296		1,296	340	1,636
AGRICULTURAL EXT	21,076	0.1554	534		534	140	674
SOIL & WATER	11,014	0.0812	279		279	73	352
SOCIAL SERVICES	103,675	0.7643	2,627		2,627	690	3,317
HEALTH	815,742	6.0136	20,670		20,670	5,426	26,096
PUBLIC LIBRARY	895,304	6.6001	22,687		22,687	5,955	28,642

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	545,390	4.0206	13,820		13,820	3,628	17,448
ARTS COMMISSION	28,131	0.2074	713		713	187	900
PUBLIC WORKS	556,838	4.1050	14,110		14,110	3,704	17,814
SOLID WASTE	42,870	0.3160	1,086		1,086	285	1,371
HUMAN RELATIONS	22,962	0.1693	582		582	153	735
FARMERS MARKET	17,003	0.1253	431		431	113	544
MUNI AUDITORIUM	25,706	0.1895	651		651	171	822
STATE FAIR BD	64,167	0.4730	1,626		1,626	427	2,053
CONVENTION CTR	63,393	0.4673	1,606		1,606	422	2,028
SPORTS AUTHORITY	13,168	0.0971	334		334	88	422
WATER & SEWER	1,417,244	10.4478	35,912		35,912	9,427	45,339
BORDEAUX LONG-TERM CARE	38,400	0.2831	973		973	255	1,228
GENERAL HOSP	25,200	0.1858	639		639	168	807
METRO ACTION COM	231,265	1.7049	5,860		5,860	1,538	7,398
NCAC	76,890	0.5668	1,948		1,948	511	2,459
TAXI TRANSP & LICENSING	49,351	0.3638	1,251		1,251	328	1,579
EDUCATION	1,239,662	9.1387	31,412		31,412	8,246	39,658
COMMUNICATION CENTER	247,221	1.8225	6,264		6,264	1,644	7,908
ALL OTHER	-2,296,884	-16.9324	-58,202		-58,202	-15,278	-73,480
KNOWLES HOME	6,600	0.0487	167		167	44	211
CRIMINAL JUSTICE PLANNING	9,986	0.0736	253		253	66	319
COMM ED COMM	15,081	0.1112	382		382	100	482
CONVENTION CTR AUTH	2,409	0.0178	61		61	16	77
FLOOD	3,642	0.0269	92		92	24	116
SubTotal	13,565,030	100.0000	343,730		343,730	77,264	420,994
TOTAL	13,565,030	100.0000	343,730		343,730	77,264	420,994

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2010 INFORMATION SYSTEMS RECORDS

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

Activity - INFO SYS DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	107,023	0.7890	5,779		5,779		5,779
MAYOR	207,689	1.5311	11,215		11,215		11,215
GENERAL SERVICES OVERHEAD	81,821	0.6032	4,418		4,418		4,418
GENERAL SERVICES FACILITIES	190,856	1.4070	10,306		10,306		10,306
FLEET MANAGEMENT	533,626	3.9338	28,816		28,816		28,816
POSTAL SERVICE	5,093	0.0376	275		275		275
RADIO SHOP	45,349	0.3343	2,449		2,449		2,449
DIRECTOR OF FINANCE	29,317	0.2161	1,583		1,583		1,583
MINORITY SMALL BUSINESS	8,868	0.0654	479		479		479
FINANCE OPERATIONS	85,094	0.6273	4,595		4,595		4,595
PAYROLL	16,005	0.1180	864		864		864
OFFICE OF MANAGEMENT BUDGET	117,537	0.8665	6,347		6,347		6,347
INTERNAL AUDIT	26,196	0.1931	1,415		1,415		1,415
BUSINESS SOLUTIONS	130,490	0.9620	7,046		7,046		7,046
PUBLIC PROPERTY ADMINISTRATION	9,440	0.0696	510		510		510
PURCHASING	35,150	0.2591	1,898		1,898		1,898
FINANCIAL ACCOUNTABILITY	3,777	0.0279	204		204		204
TREASURY	12,259	0.0904	662		662		662
GRANTS COORDINATION	10,503	0.0774	567		567		567
HUMAN RESOURCES	169,409	1.2489	9,148		9,148		9,148
INFORMATION SYSTEMS	438,123	3.2298	23,659		23,659		23,659
DEPARTMENT OF LAW	132,024	0.9733	7,129		7,129		7,129
CENTRAL RECORDS	13,959	0.1029	754		754		754
ELECTIONS	154,276	1.1373	8,331		8,331		8,331
SURPLUS PROPERTY	48,756	0.3594	2,633		2,633		2,633
PLANNING COMM	492,290	3.6291	26,584		26,584		26,584
REGISTER/DEEDS	163,383	1.2044	8,823		8,823		8,823
HISTORICAL COMM	44,009	0.3244	2,376		2,376		2,376
COMM ED ALLIANCE	6,447	0.0475	348		348		348
GOVT ACCESS TV	2,496	0.0184	135		135		135
ASSESSOR PROP	403,683	2.9759	21,799		21,799		21,799
TRUSTEE	350,828	2.5863	18,945		18,945		18,945

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

Activity - INFO SYS DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	140,109	1.0329	7,566		7,566		7,566
DISTRICT ATTOR	98,609	0.7269	5,325		5,325		5,325
DA DRUG ENF	79,115	0.5832	4,272		4,272		4,272
PUBLIC DEFENDER	51,745	0.3815	2,794		2,794		2,794
JUVENILE CT CLRK	29,413	0.2168	1,588		1,588		1,588
CIRCUIT CT CLERK	131,673	0.9707	7,110		7,110		7,110
CRIMINAL CT CLRK	63,179	0.4657	3,412		3,412		3,412
CLERK/MASTER	34,696	0.2558	1,874		1,874		1,874
JUVENILE COURT	147,344	1.0862	7,957		7,957		7,957
GEN SESSIONS CT	207,254	1.5279	11,192		11,192		11,192
ST TRIAL COURTS	159,119	1.1730	8,592		8,592		8,592
JUSTICE INFO SYS	110,016	0.8110	5,941		5,941		5,941
SHERIFF ADMIN	366,068	2.6986	19,768		19,768		19,768
SH FACILITY MTN	680	0.0050	37		37		37
SH WAREHOUSE	374	0.0028	20		20		20
SH CRIM JUST CTR	14,733	0.1086	796		796		796
SH HILL JAIL	10,018	0.0739	541		541		541
SH CORR WORK CTR	13,008	0.0959	702		702		702
SH TRANSPORTATION	2,653	0.0196	143		143		143
SH WARRANTS	25,062	0.1848	1,353		1,353		1,353
SH TRAINING ACAD	2,860	0.0211	154		154		154
SH DAY REPORTING	2,645	0.0195	143		143		143
POLICE	2,200,623	16.2224	118,838		118,838		118,838
POLICE DRUG ENF	4,208	0.0310	227		227		227
FIRE	684,723	5.0477	36,975		36,975		36,975
CODES ADMIN	565,621	4.1697	30,544		30,544		30,544
BEER BOARD	51,155	0.3771	2,762		2,762		2,762
AGRICULTURAL EXT	21,076	0.1554	1,138		1,138		1,138
SOIL & WATER	11,014	0.0812	595		595		595
SOCIAL SERVICES	103,675	0.7643	5,598		5,598		5,598
HEALTH	815,742	6.0136	44,050		44,050		44,050
PUBLIC LIBRARY	895,304	6.6001	48,346		48,346		48,346

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

Activity - INFO SYS DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	545,390	4.0206	29,451		29,451		29,451
ARTS COMMISSION	28,131	0.2074	1,519		1,519		1,519
PUBLIC WORKS	556,838	4.1050	30,069		30,069		30,069
SOLID WASTE	42,870	0.3160	2,315		2,315		2,315
HUMAN RELATIONS	22,962	0.1693	1,240		1,240		1,240
FARMERS MARKET	17,003	0.1253	918		918		918
MUNI AUDITORIUM	25,706	0.1895	1,388		1,388		1,388
STATE FAIR BD	64,167	0.4730	3,465		3,465		3,465
CONVENTION CTR	63,393	0.4673	3,423		3,423		3,423
SPORTS AUTHORITY	13,168	0.0971	711		711		711
WATER & SEWER	1,417,244	10.4478	76,531		76,531		76,531
BORDEAUX LONG-TERM CARE	38,400	0.2831	2,074		2,074		2,074
GENERAL HOSP	25,200	0.1858	1,361		1,361		1,361
METRO ACTION COM	231,265	1.7049	12,488		12,488		12,488
NCAC	76,890	0.5668	4,152		4,152		4,152
TAXI TRANSP & LICENSING	49,351	0.3638	2,665		2,665		2,665
EDUCATION	1,239,662	9.1387	66,942		66,942		66,942
COMMUNICATION CENTER	247,221	1.8225	13,350		13,350		13,350
ALL OTHER	-2,296,884	-16.9324	-124,032		-124,032		-124,032
KNOWLES HOME	6,600	0.0487	356		356		356
CRIMINAL JUSTICE PLANNING	9,986	0.0736	539		539		539
COMM ED COMM	15,081	0.1112	814		814		814
CONVENTION CTR AUTH	2,409	0.0178	130		130		130
FLOOD	3,642	0.0269	197		197		197
SubTotal	13,565,030	100.0000	732,511		732,511		732,511
TOTAL	13,565,030	100.0000	732,511		732,511		732,511

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2010 INFORMATION SYSTEMS RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
LEGISLATIVE	9,203	3,424	5,779
MAYOR	17,859	6,644	11,215
GENERAL SERVICES	6,491	2,073	4,418
GENERAL SERVICES	15,142	4,836	10,306
FLEET MANAGEMENT	42,338	13,522	28,816
POSTAL SERVICE	404	129	275
RADIO SHOP	3,598	1,149	2,449
DIRECTOR OF FINANCE	2,326	743	1,583
MINORITY SMALL BUSINESS	704	225	479
FINANCE OPERATIONS	6,751	2,156	4,595
PAYROLL	1,270	406	864
OFFICE OF MANAGEMENT	9,325	2,978	6,347
INTERNAL AUDIT	2,079	664	1,415
BUSINESS SOLUTIONS	10,353	3,307	7,046
PUBLIC PROPERTY	749	239	510
PURCHASING	2,789	891	1,898
FINANCIAL	300	96	204
TREASURY	973	311	662
GRANTS COORDINATION	833	266	567
HUMAN RESOURCES	13,441	4,293	9,148
INFORMATION SYSTEMS	34,761	11,102	23,659
DEPARTMENT OF LAW	11,352	4,223	7,129
CENTRAL RECORDS	1,201	447	754
ELECTIONS	13,266	4,935	8,331
SURPLUS PROPERTY	4,192	1,559	2,633
PLANNING COMM	42,332	15,748	26,584
REGISTER/DEEDS	14,050	5,227	8,823
HISTORICAL COMM	3,784	1,408	2,376
COMM ED ALLIANCE	554	206	348
GOVT ACCESS TV	215	80	135
ASSESSOR PROP	34,713	12,914	21,799
TRUSTEE	30,169	11,224	18,945
COUNTY CLERK	12,048	4,482	7,566
DISTRICT ATTOR	8,480	3,155	5,325
DA DRUG ENF	6,803	2,531	4,272
PUBLIC DEFENDER	4,449	1,655	2,794

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
JUVENILE CT CLRK	2,529	941	1,588
CIRCUIT CT CLERK	11,323	4,213	7,110
CRIMINAL CT CLRK	5,433	2,021	3,412
CLERK/MASTER	2,984	1,110	1,874
JUVENILE COURT	12,671	4,714	7,957
GEN SESSIONS CT	17,823	6,631	11,192
ST TRIAL COURTS	13,682	5,090	8,592
JUSTICE INFO SYS	9,461	3,520	5,941
SHERIFF ADMIN	31,479	11,711	19,768
SH FACILITY MTN	59	22	37
SH WAREHOUSE	31	11	20
SH CRIM JUST CTR	1,267	471	796
SH HILL JAIL	862	321	541
SH CORR WORK CTR	1,119	417	702
SH TRANSPORTATION	228	85	143
SH WARRANTS	2,155	802	1,353
SH TRAINING ACAD	245	91	154
SH DAY REPORTING	228	85	143
POLICE	189,238	70,400	118,838
POLICE DRUG ENF	362	135	227
FIRE	58,880	21,905	36,975
CODES ADMIN	48,639	18,095	30,544
BEER BOARD	4,398	1,636	2,762
AGRICULTURAL EXT	1,812	674	1,138
SOIL & WATER	947	352	595
SOCIAL SERVICES	8,915	3,317	5,598
HEALTH	70,146	26,096	44,050
PUBLIC LIBRARY	76,988	28,642	48,346
PARKS	46,899	17,448	29,451
ARTS COMMISSION	2,419	900	1,519
PUBLIC WORKS	47,883	17,814	30,069
SOLID WASTE	3,686	1,371	2,315
HUMAN RELATIONS	1,975	735	1,240
FARMERS MARKET	1,462	544	918
MUNI AUDITORIUM	2,210	822	1,388
STATE FAIR BD	5,518	2,053	3,465

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
CONVENTION CTR	5,451	2,028	3,423
SPORTS AUTHORITY	1,133	422	711
WATER & SEWER	121,870	45,339	76,531
BORDEAUX LONG-TERM	3,302	1,228	2,074
GENERAL HOSP	2,168	807	1,361
METRO ACTION COM	19,886	7,398	12,488
NCAC	6,611	2,459	4,152
TAXI TRANSP & LICENSING	4,244	1,579	2,665
EDUCATION	106,600	39,658	66,942
COMMUNICATION CENTER	21,258	7,908	13,350
ALL OTHER	(197,512)	(73,480)	(124,032)
KNOWLES HOME	567	211	356
CRIMINAL JUSTICE	858	319	539
COMM ED COMM	1,296	482	814
CONVENTION CTR AUTH	207	77	130
FLOOD	313	116	197
Direct Billed	0	0	0
Total	1,153,505	420,994	732,511

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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 with the exception of the Electric Power Board, the Metropolitan Nashville Airport Authority and the Metropolitan Development and Housing Agency. The duties performed are:

- Furnishing legal advice to the mayor, to the council and to all officers, departments, boards and commissions concerning any matters arising in connection with the exercise of their official powers or performance of their official duties.
- Representing the Metropolitan Government in all litigation.
- Collecting by suit or otherwise all debts, taxes and accounts due the Metropolitan Government which shall be placed with it for collection by any officer, department, board or commission.
- Preparing or approving all contracts, bonds, deeds, leases or other instruments in writing in which the Metropolitan Government is concerned.
- Preparing or assisting in preparing for introduction any proposed ordinance upon request of the mayor or any member of the council.
- Codifying and causing to be published all of the general ordinances.
- Administering the insurance program including the self-insurance plan.
- Investigating and processing claims made against the Metropolitan Government.

Legal costs were allocated based on the percentage of time devoted to departments. Amounts paid by certain departments were processed as direct billings to prevent duplication of costs. Insurance and claims costs were directly billed to departments and judgments & loss.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department DEPARTMENT OF LAW

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,843,585			13,843,585
LAW-SELF INSURANCE	(8,629,122)			
Total Deductions:	(8,629,122)			(8,629,122)
BUILDING USE ALLOWANCE	46,119		46,119	
EMPLOYEE BENEFITS	118,465	353	118,818	
POST AUDITS	2,586	7	2,593	
INSURANCE	23,464	3,674	27,138	
GENERAL SERVICES FACILITIES	(6,182)	1,735	(4,447)	
FLEET MANAGEMENT	1,846	125	1,971	
POSTAL SERVICE	(1,053)	124	(929)	
FINANCE OPERATIONS	25,533	708	26,241	
PAYROLL	1,507	29	1,536	
OFFICE OF MANAGEMENT BUDGET	3,923	93	4,016	
INTERNAL AUDIT	5,255	66	5,321	
BUSINESS SOLUTIONS	2,431	73	2,504	
PUBLIC PROPERTY ADMINISTRATION	1,295	24	1,319	
PURCHASING	10,956	461	11,417	
FINANCIAL ACCOUNTABILITY	1,580	26	1,606	
TREASURY	1,679	306	1,985	
HUMAN RESOURCES	22,251	304	22,555	
INFORMATION SYSTEMS	10,474	878	11,352	
DEPARTMENT OF LAW		1,004,567	1,004,567	
Total Allocated Additions:	272,129	1,013,553	1,285,682	1,285,682
REVENUE SELF INSURED	(2,099,596)			
Total Departmental Cost Adjustments:	(2,099,596)			(2,099,596)
Total To Be Allocated:	3,386,996	1,013,553		4,400,549

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Schedule .3 - Costs Allocated By Activity

For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	3,245,946	0	2,971,988	273,958
FRINGE BENEFITS	1,005,954	0	925,880	80,074
Other Expense & Cost				
CONTRACTUAL SERVICES	548,816	0	539,870	8,946
OTHER EXPENSES	323,763	0	286,466	37,297
SUPPLIES	89,984	0	87,662	2,322
*LAW-SELF INSURANCE	8,629,122	8,629,122	0	0
Departmental Totals				
Total Expenditures	13,843,585	8,629,122	4,811,866	402,597
Deductions				
Total Deductions	(8,629,122)	(8,629,122)	0	0
Cost Adjustments				
REVENUE SELF INSURED	(2,099,596)	0	(1,937,502)	(162,094)
Functional Cost	3,114,867	0	2,874,364	240,503
Allocation Step 1				
Inbound- All Others	272,129	0	249,169	22,960
1st Allocation	3,386,996	0	3,123,533	263,463
Allocation Step 2				
Inbound- All Others	1,013,553	0	928,039	85,514
2nd Allocation	1,013,553	0	928,039	85,514
Total For 032 DEPARTMENT OF				
Total Allocated	4,400,549	0	4,051,572	348,977

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

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	0.013	1.3191	41,202		41,202		41,202
LEGISLATIVE	0.009	0.9974	31,154		31,154	14,966	46,120
MAYOR	0.017	1.7463	54,546		54,546	26,203	80,749
GENERAL SERVICES FACILITIES	0.003	0.3664	11,445		11,445		11,445
FLEET MANAGEMENT	0.000	0.0328	1,025		1,025		1,025
DIRECTOR OF FINANCE	0.017	1.7862	55,792		55,792		55,792
PAYROLL	0.000	0.0171	534		534		534
INTERNAL AUDIT	0.000	0.0852	2,661		2,661		2,661
PURCHASING	0.010	1.0827	33,818		33,818		33,818
TREASURY	0.000	0.0614	1,918		1,918		1,918
GRANTS COORDINATION	0.001	0.1882	5,878		5,878		5,878
HUMAN RESOURCES	0.001	0.1330	4,154		4,154		4,154
INFORMATION SYSTEMS	0.009	0.9172	28,649		28,649		28,649
DEPARTMENT OF LAW	0.321	32.1610	1,004,567		1,004,567		1,004,567
ELECTIONS	0.003	0.3930	12,275		12,275	5,897	18,172
PLANNING COMM	0.018	1.8460	57,660		57,660	27,699	85,359
REGISTER/DEEDS	0.000	0.0784	2,449		2,449	1,176	3,625
HISTORICAL COMM	0.001	0.1891	5,907		5,907	2,837	8,744
ASSESSOR PROP	0.014	1.4872	46,453		46,453	22,315	68,768
TRUSTEE	0.048	4.8033	150,032		150,032	72,072	222,104
COUNTY CLERK	0.001	0.1780	5,560		5,560	2,671	8,231
DISTRICT ATTOR	0.000	0.0264	825		825	396	1,221
MEDICAL EXAMINER	0.001	0.1915	5,982		5,982	2,873	8,855
PUBLIC DEFENDER	0.000	0.0332	1,037		1,037	498	1,535
JUVENILE CT CLRK	0.000	0.0454	1,418		1,418	681	2,099
CIRCUIT CT CLERK	0.000	0.0914	2,855		2,855	1,371	4,226
CRIMINAL CT CLRK	0.002	0.2165	6,762		6,762	3,249	10,011
CLERK/MASTER	0.000	0.0764	2,386		2,386	1,146	3,532
JUVENILE COURT	0.000	0.0976	3,049		3,049	1,464	4,513
GEN SESSIONS CT	0.009	0.9417	29,414		29,414	14,130	43,544
ST TRIAL COURTS	0.000	0.0830	2,593		2,593	1,245	3,838
JUSTICE INFO SYS	0.000	0.0131	409		409	197	606

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

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	0.018	1.8146	56,679		56,679	27,228	83,907
POLICE	0.094	9.4720	295,860		295,860	142,125	437,985
FIRE	0.017	1.7894	55,892		55,892	26,849	82,741
CODES ADMIN	0.023	2.3482	73,347		73,347	35,234	108,581
BEER BOARD	0.004	0.4079	12,741		12,741	6,120	18,861
SOCIAL SERVICES	0.001	0.1573	4,913		4,913	2,360	7,273
HEALTH	0.012	1.2587	39,316		39,316	18,886	58,202
PUBLIC LIBRARY	0.002	0.2394	7,478		7,478	3,592	11,070
PARKS	0.011	1.1646	36,377		36,377	17,475	53,852
ARTS COMMISSION	0.001	0.1610	5,029		5,029	2,416	7,445
PUBLIC WORKS	0.025	2.5497	79,640	-30,000	49,640	38,258	87,898
SOLID WASTE	0.000			-53,400	-53,400		-53,400
HUMAN RELATIONS	0.001	0.1126	3,517		3,517	1,690	5,207
FARMERS MARKET	0.001	0.1513	4,726		4,726	2,270	6,996
MUNI AUDITORIUM	0.000	0.0840	2,624		2,624	1,260	3,884
STATE FAIR BD	0.007	0.7490	23,395		23,395	11,239	34,634
CONVENTION CTR	0.000	0.0845	2,639		2,639	1,268	3,907
SPORTS AUTHORITY	0.005	0.5937	18,544		18,544	8,908	27,452
WATER & SEWER	0.042	4.2288	132,088	-186,700	-54,612	63,452	8,840
STORM WATER	0.001	0.1166	3,642	-62,300	-58,658	1,750	-56,908
BORDEAUX LONG-TERM CARE	0.001	0.1467	4,582		4,582	2,201	6,783
GENERAL HOSP	0.010	1.0594	33,091		33,091	15,896	48,987
METRO ACTION COM	0.009	0.9659	30,170		30,170	14,493	44,663
NCAC	0.001	0.1981	6,188		6,188	2,972	9,160
MDHA	0.001	0.1254	3,917		3,917	1,882	5,799
METRO TRANSIT	0.000	0.0389	1,215		1,215	584	1,799
DES	0.000	0.0195	609		609	293	902
TAXI TRANSP & LICENSING	0.007	0.7856	24,538		24,538	11,788	36,326
EDUCATION	0.141	14.1413	441,707	-192,000	249,707	212,187	461,894
ALL OTHER	0.033	3.3200	103,701		103,701	49,816	153,517
KNOWLES HOME	0.000	0.0123	384		384	185	569
CRIMINAL JUSTICE PLANNING	0.000	0.0184	575		575	276	851

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

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1.000	100.0000	3,123,533	-524,400	2,599,133	928,039	3,527,172
Direct Billed				524,400	524,400		524,400
TOTAL	1.000	100.0000	3,123,533		3,123,533	928,039	4,051,572

Allocation Basis: ATTORNEY % OF TIME BY AGENCY

Allocation Source: DEPARTMENT OF LAW

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100	100.0000	263,463		263,463		263,463
ALL OTHER	0					85,514	85,514
SubTotal	100	100.0000	263,463		263,463	85,514	348,977
TOTAL	100	100.0000	263,463		263,463	85,514	348,977

Allocation Basis: DIRECT ALLOCATION TO INSURANCE PROGRAM

Allocation Source: DIRECT ASSIGNED

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Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
EMPLOYEE BENEFITS	41,202	41,202	0
INSURANCE	263,463	0	263,463
LEGISLATIVE	46,120	46,120	0
MAYOR	80,749	80,749	0
GENERAL SERVICES	11,445	11,445	0
FLEET MANAGEMENT	1,025	1,025	0
DIRECTOR OF FINANCE	55,792	55,792	0
PAYROLL	534	534	0
INTERNAL AUDIT	2,661	2,661	0
PURCHASING	33,818	33,818	0
TREASURY	1,918	1,918	0
GRANTS COORDINATION	5,878	5,878	0
HUMAN RESOURCES	4,154	4,154	0
INFORMATION SYSTEMS	28,649	28,649	0
DEPARTMENT OF LAW	1,004,567	1,004,567	0
ELECTIONS	18,172	18,172	0
PLANNING COMM	85,359	85,359	0
REGISTER/DEEDS	3,625	3,625	0
HISTORICAL COMM	8,744	8,744	0
ASSESSOR PROP	68,768	68,768	0
TRUSTEE	222,104	222,104	0
COUNTY CLERK	8,231	8,231	0
DISTRICT ATTOR	1,221	1,221	0
MEDICAL EXAMINER	8,855	8,855	0
PUBLIC DEFENDER	1,535	1,535	0
JUVENILE CT CLRK	2,099	2,099	0
CIRCUIT CT CLERK	4,226	4,226	0
CRIMINAL CT CLRK	10,011	10,011	0
CLERK/MASTER	3,532	3,532	0
JUVENILE COURT	4,513	4,513	0
GEN SESSIONS CT	43,544	43,544	0
ST TRIAL COURTS	3,838	3,838	0
JUSTICE INFO SYS	606	606	0
SHERIFF ADMIN	83,907	83,907	0
POLICE	437,985	437,985	0
FIRE	82,741	82,741	0

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Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
CODES ADMIN	108,581	108,581	0
BEER BOARD	18,861	18,861	0
SOCIAL SERVICES	7,273	7,273	0
HEALTH	58,202	58,202	0
PUBLIC LIBRARY	11,070	11,070	0
PARKS	53,852	53,852	0
ARTS COMMISSION	7,445	7,445	0
PUBLIC WORKS	87,898	87,898	0
SOLID WASTE	(53,400)	(53,400)	0
HUMAN RELATIONS	5,207	5,207	0
FARMERS MARKET	6,996	6,996	0
MUNI AUDITORIUM	3,884	3,884	0
STATE FAIR BD	34,634	34,634	0
CONVENTION CTR	3,907	3,907	0
SPORTS AUTHORITY	27,452	27,452	0
WATER & SEWER	8,840	8,840	0
STORM WATER	(56,908)	(56,908)	0
BORDEAUX LONG-TERM	6,783	6,783	0
GENERAL HOSP	48,987	48,987	0
METRO ACTION COM	44,663	44,663	0
NCAC	9,160	9,160	0
MDHA	5,799	5,799	0
METRO TRANSIT	1,799	1,799	0
DES	902	902	0
TAXI TRANSP & LICENSING	36,326	36,326	0
EDUCATION	461,894	461,894	0
ALL OTHER	239,031	153,517	85,514
KNOWLES HOME	569	569	0
CRIMINAL JUSTICE	851	851	0
Direct Billed	524,400	524,400	0

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Schedule .5 - Allocation Summary

For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
Total	4,400,549	4,051,572	348,977

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

METROPOLITAN RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

Metropolitan Records Management is a division of the Metropolitan Clerk Office. It provides departments with secure, orderly, cost efficient storage and retrieval services for their inactive records. The division also provides Metro employees with Records Management training and assists departments with the development of Records Schedules.

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

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Schedule .2 - Costs To Be Allocated

For Department CENTRAL RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	196,994			196,994
BUILDING USE ALLOWANCE	28,148		28,148	
POST AUDITS	190		190	
FLEET MANAGEMENT	215	69	284	
FINANCE OPERATIONS	2,114	60	2,174	
PAYROLL	61	1	62	
OFFICE OF MANAGEMENT BUDGET	158	4	162	
INTERNAL AUDIT	75	1	76	
BUSINESS SOLUTIONS	179	5	184	
PUBLIC PROPERTY ADMINISTRATION	18		18	
PURCHASING	79	3	82	
FINANCIAL ACCOUNTABILITY	22		22	
TREASURY	6	1	7	
HUMAN RESOURCES	2,503	35	2,538	
INFORMATION SYSTEMS	1,108	93	1,201	
Total Allocated Additions:	34,876	272	35,148	35,148
Total To Be Allocated:	231,870	272		232,142

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Schedule .3 - Costs Allocated By Activity

For Department CENTRAL RECORDS

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Wages & Benefits				
SALARIES & WAGES	92,379	0	46,189	46,190
FRINGE BENEFITS	35,030	0	17,515	17,515
Other Expense & Cost				
CONTRACTUAL SERVICES	57,970	0	28,985	28,985
SUPPLIES	7,393	0	3,696	3,697
OTHER EXPENSES	4,222	0	2,111	2,111
Departmental Totals				
Total Expenditures	196,994	0	98,496	98,498
Deductions				
Total Deductions	0	0	0	0
Functional Cost	196,994	0	98,496	98,498
Allocation Step 1				
Inbound- All Others	34,876	34,876	0	0
Reallocate Admin Costs		(34,876)	17,438	17,438
1st Allocation	231,870	0	115,934	115,936
Allocation Step 2				
Inbound- All Others	272	272	0	0
Reallocate Admin Costs		(272)	136	136
2nd Allocation	272	0	136	136
Total For 033 CENTRAL				
Total Allocated	232,142	0	116,070	116,072

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

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	323	0.6658	772		772	1	773
GENERAL SERVICES OVERHEAD	12	0.0247	29		29		29
GENERAL SERVICES FACILITIES	193	0.3979	461		461		461
CUSTOMER SERVICE	9	0.0186	22		22		22
FLEET MANAGEMENT	45	0.0928	108		108		108
DIRECTOR OF FINANCE	7	0.0144	17		17		17
FINANCE OPERATIONS	1,419	2.9252	3,391		3,391		3,391
PAYROLL	228	0.4700	545		545		545
OFFICE OF MANAGEMENT BUDGET	418	0.8617	999		999		999
PURCHASING	936	1.9295	2,237		2,237		2,237
TREASURY	74	0.1525	177		177		177
HUMAN RESOURCES	2,609	5.3783	6,235		6,235		6,235
INFORMATION SYSTEMS	47	0.0969	112		112		112
ELECTIONS	189	0.3896	452		452	1	453
PLANNING COMM	862	1.7770	2,060		2,060	3	2,063
REGISTER/DEEDS	1,202	2.4778	2,873		2,873	4	2,877
ASSESSOR PROP	770	1.5873	1,840		1,840	2	1,842
TRUSTEE	98	0.2020	234		234		234
COUNTY CLERK	1,371	2.8262	3,277		3,277	4	3,281
PUBLIC DEFENDER	2,273	4.6856	5,432		5,432	7	5,439
JUVENILE CT CLRK	2,039	4.2033	4,873		4,873	7	4,880
CIRCUIT CT CLERK	7,954	16.3966	19,009		19,009	25	19,034
CRIMINAL CT CLRK	9,261	19.0909	22,132		22,132	31	22,163
CLERK/MASTER	4,325	8.9157	10,336		10,336	14	10,350
GEN SESSIONS CT	44	0.0907	105		105		105
POLICE	888	1.8306	2,122		2,122	3	2,125
FIRE	354	0.7297	846		846	1	847
CODES ADMIN	354	0.7297	846		846	1	847
SOCIAL SERVICES	280	0.5772	669		669	1	670
HEALTH	6,819	14.0569	16,297		16,297	22	16,319
PUBLIC LIBRARY	490	1.0101	1,171		1,171	2	1,173
PARKS	51	0.1051	122		122		122

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

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC WORKS	359	0.7401	858		858	1	859
ADA MANAGEMENT	715	1.4739	1,709		1,709	2	1,711
STATE FAIR BD	53	0.1093	127		127		127
METRO ACTION COM	1,008	2.0779	2,409		2,409	3	2,412
NCAC	352	0.7256	841		841	1	842
ALL OTHER	79	0.1629	189		189		189
SubTotal	48,510	100.0000	115,934		115,934	136	116,070
TOTAL	48,510	100.0000	115,934		115,934	136	116,070

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2010 CENTRAL RECORDS INFORMATION

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

Activity - DATA REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	30	0.1650	191		191		191
GENERAL SERVICES OVERHEAD	8	0.0440	51		51		51
GENERAL SERVICES FACILITIES	6	0.0330	38		38		38
CUSTOMER SERVICE	1	0.0055	6		6		6
FLEET MANAGEMENT	21	0.1155	134		134		134
DIRECTOR OF FINANCE	43	0.2364	274		274		274
FINANCE OPERATIONS	320	1.7595	2,040		2,040		2,040
PURCHASING	264	1.4516	1,683		1,683		1,683
TREASURY	50	0.2749	319		319		319
HUMAN RESOURCES	49	0.2694	312		312		312
INFORMATION SYSTEMS	10	0.0550	64		64		64
ELECTIONS	185	1.0172	1,179		1,179	1	1,180
PLANNING COMM	65	0.3574	414		414	1	415
ASSESSOR PROP	163	0.8962	1,039		1,039	1	1,040
COUNTY CLERK	446	2.4523	2,843		2,843	3	2,846
PUBLIC DEFENDER	238	1.3086	1,517		1,517	2	1,519
JUVENILE CT CLRK	479	2.6337	3,053		3,053	4	3,057
CIRCUIT CT CLERK	435	2.3918	2,773		2,773	3	2,776
CRIMINAL CT CLRK	13,066	71.8424	83,294		83,294	103	83,397
CLERK/MASTER	537	2.9527	3,423		3,423	4	3,427
GEN SESSIONS CT	13	0.0715	83		83		83
POLICE	608	3.3430	3,876		3,876	5	3,881
FIRE	128	0.7038	816		816	1	817
CODES ADMIN	12	0.0660	76		76		76
SOCIAL SERVICES	23	0.1265	147		147		147
HEALTH	470	2.5843	2,996		2,996	4	3,000
PUBLIC LIBRARY	277	1.5231	1,766		1,766	2	1,768
PARKS	5	0.0275	32		32		32
PUBLIC WORKS	65	0.3574	414		414	1	415
ADA MANAGEMENT	4	0.0220	25		25		25
STATE FAIR BD	12	0.0660	76		76		76
METRO ACTION COM	58	0.3189	370		370		370

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

Activity - DATA REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NCAC	79	0.4344	504		504	1	505
ALL OTHER	17	0.0935	108		108		108
SubTotal	18,187	100.0000	115,936		115,936	136	116,072
TOTAL	18,187	100.0000	115,936		115,936	136	116,072

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2010 CENTRAL RECORDS INFORMATION

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
LEGISLATIVE	964	773	191
GENERAL SERVICES	80	29	51
GENERAL SERVICES	499	461	38
CUSTOMER SERVICE	28	22	6
FLEET MANAGEMENT	242	108	134
DIRECTOR OF FINANCE	291	17	274
FINANCE OPERATIONS	5,431	3,391	2,040
PAYROLL	545	545	0
OFFICE OF MANAGEMENT	999	999	0
PURCHASING	3,920	2,237	1,683
TREASURY	496	177	319
HUMAN RESOURCES	6,547	6,235	312
INFORMATION SYSTEMS	176	112	64
ELECTIONS	1,633	453	1,180
PLANNING COMM	2,478	2,063	415
REGISTER/DEEDS	2,877	2,877	0
ASSESSOR PROP	2,882	1,842	1,040
TRUSTEE	234	234	0
COUNTY CLERK	6,127	3,281	2,846
PUBLIC DEFENDER	6,958	5,439	1,519
JUVENILE CT CLRK	7,937	4,880	3,057
CIRCUIT CT CLERK	21,810	19,034	2,776
CRIMINAL CT CLRK	105,560	22,163	83,397
CLERK/MASTER	13,777	10,350	3,427
GEN SESSIONS CT	188	105	83
POLICE	6,006	2,125	3,881
FIRE	1,664	847	817
CODES ADMIN	923	847	76
SOCIAL SERVICES	817	670	147
HEALTH	19,319	16,319	3,000
PUBLIC LIBRARY	2,941	1,173	1,768
PARKS	154	122	32
PUBLIC WORKS	1,274	859	415
ADA MANAGEMENT	1,736	1,711	25
STATE FAIR BD	203	127	76
METRO ACTION COM	2,782	2,412	370

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
NCAC	1,347	842	505
ALL OTHER	297	189	108
Direct Billed	0	0	0
Total	232,142	116,070	116,072

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