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**Central Services  
Cost Allocation Plan  
Nashville-Davidson County,  
Tennessee**

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FY 2021  
OMB Cost Allocation Plan

Based on actual expenditures for the  
Fiscal Year ended June 30, 2021

---

**Central Services  
Cost Allocation Plan  
Nashville-Davidson County, Tennessee**

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FY 2021  
OMB Cost Allocation Plan

Based on actual expenditures for the  
Fiscal Year ended June 30, 2021

# Certificate of Cost Allocation Plan

## Metropolitan Government of Nashville/Davidson County

Fiscal Year July 1, 2022 through June 30, 2023

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal based on FY 2021 actual costs (July 1, 2020 through June 30, 2021) to establish cost allocations or billings for FY 2023 (July 1, 2022 through June 30, 2023) are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

|                           |   |
|---------------------------|---|
| <b>Governmental Unit:</b> | <b>METROPOLITAN GOVERNMENT OF NASHVILLE-<br/>DAVIDSON COUNTY, TENNESSEE</b> |
| <b>Signature:</b>         | <u>Kelly Flannery/tlo</u>   |
| <b>Name of Official:</b>  | <u>Kelly Flannery</u>   |
| <b>Title:</b>             | <u>Director of Finance</u>  |
| <b>Date of Execution:</b> | <u>March 8, 2022</u>  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
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All Monetary Values are US Dollars  
MAXCAP 2022 MAXIMUS Consulting Services, Inc.  
Prepared By MAXIMUS Consulting Services, Inc.



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## Section A: Cost Allocation Methodology and Process

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**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus Consulting Services, Inc. (Maximus) for NASHVILLE-DAVIDSON COUNTY, TENNESSEE. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2021.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP 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.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

**A.1 Cost Allocation Methodology**

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

**A.1.1 First Step-Down**

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

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Cost Allocation Methodology and Process**

**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:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- 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 before it.

**A.1.2 Second Step-Down**

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

**Process**

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

**Results**

At the completion of the second step-down, each Central Service Department has completed all allocations and 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 the allocation statistics.

**A.1.3 Supplemental Comments**

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, 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.

**A.2 Cost Allocation Process**

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

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Cost Allocation Methodology and Process**

### **A.2.1 Initiating the Process**

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

### **A.2.2 Establishing the Cost Pools to be Allocated**

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities 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 activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

### **A.2.3 Establishing the Statistical Measurements or Bases for Allocation**

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

### **A.2.4 Accommodating Exceptions and Adjustments**

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

### **A.2.5 Developing the CAP**

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Cost Allocation Methodology and Process**

- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

### **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.

**Schedule A – Allocated Costs by Department:** Schedule A 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.

**Schedule C – Summary of Allocated Costs:** Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

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

**Schedule D – Detail of Allocated Costs:** Schedule D 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.

**Schedule E – Summary of Allocation Basis:** Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. 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.

**Schedule G - Origins of Costs:** Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

### **Detail Schedules**

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities 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 is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

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**Cost Allocation Methodology and Process**

**Schedule \_\_.1 – Nature and Extent of Services:** Schedule \_\_.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

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

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- 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 *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

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

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule \_\_.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities 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 may be coded to spread to only the activities that receive benefit from the services.

**Schedule \_\_.4 – Detail Activity Allocations:** Schedule \_\_.4 represents the allocation results by activity. Each activity defined on Schedule \_\_.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule \_\_.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule \_\_.3
- Results of the second step-down — balances to functional total of second additions on Schedule \_\_.3

The totals allocated from both step-downs balances to the 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.

**Schedule \_\_.5 – Allocation Summary for each Central Service Department:** Schedule \_\_.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

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

**A.2.6 Tracking Costs within the CAP**

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

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 activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

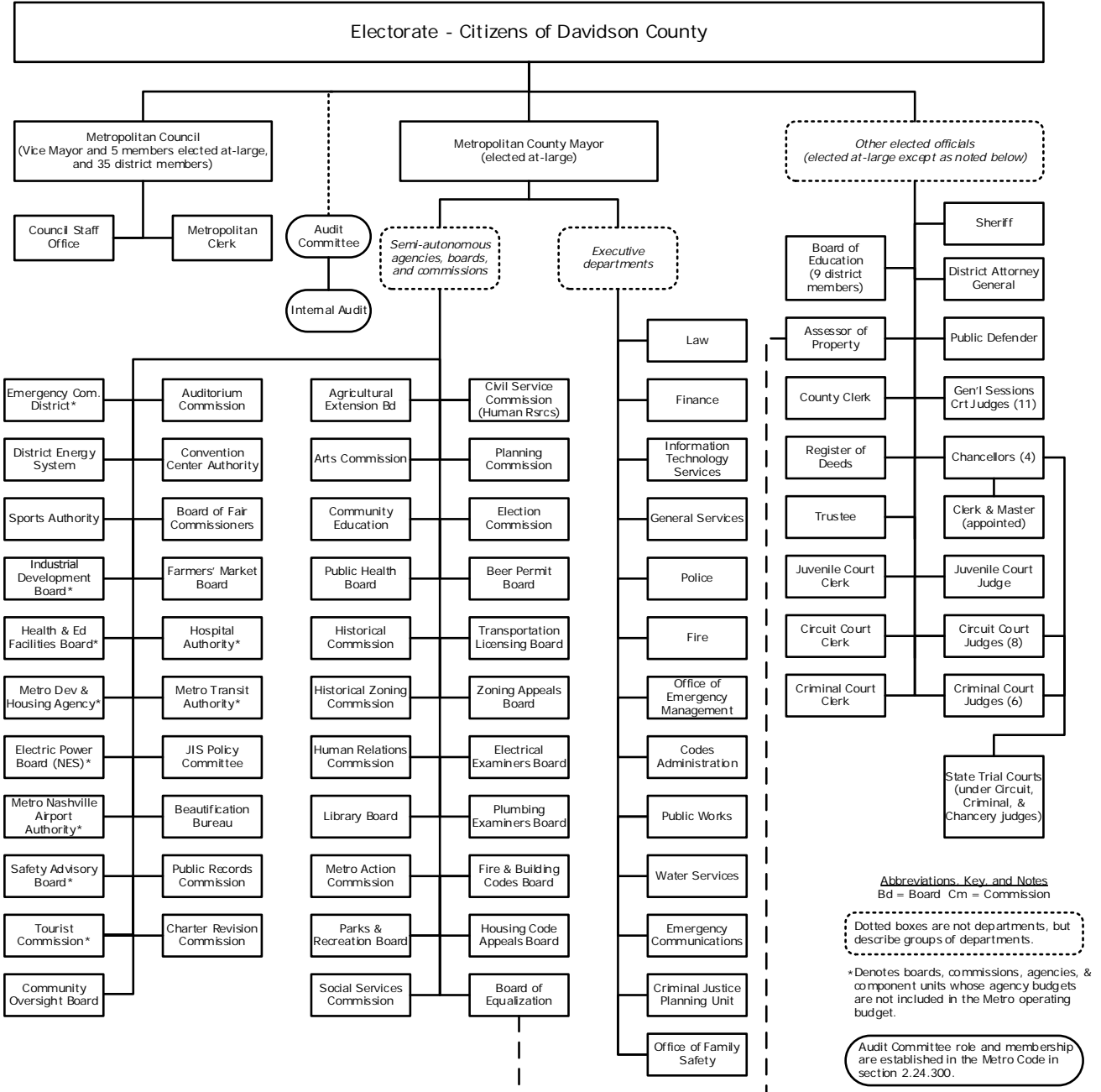
At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule .2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

## Section B: Organizational Chart

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# THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

## ORGANIZATION CHART



**Abbreviations, Key, and Notes**  
 Bd = Board Cm = Commission

Dotted boxes are not departments, but describe groups of departments.

\*Denotes boards, commissions, agencies, & component units whose agency budgets are not included in the Metro operating budget.

Audit Committee role and membership are established in the Metro Code in section 2.24.300.



**THE METROPOLITAN GOVERNMENT OF  
NASHVILLE AND DAVIDSON COUNTY**

**ELECTED OFFICIALS  
at June 30, 2021**

**John Cooper, Mayor  
Jim Shulman, Vice Mayor**

**Finance Officials**

|                    |                      |
|--------------------|----------------------|
| Vivian M. Wilhoite | Assessor of Property |
| Erica S. Gilmore   | Trustee              |
| Brenda Wynn        | County Clerk         |

**Members of the Metropolitan Council:**

|                              |                                   |
|------------------------------|-----------------------------------|
| At Large Bob Mendes          | District #16 Ginny Welsch         |
| At Large Sharon Hurt         | District #17 Colby Sledge         |
| At Large Burkley Allen       | District #18 Tom Cash             |
| At Large Steve Glover        | District #19 Freddie O'Connell    |
| At Large Zulfat Suara        | District #20 Mary Carolyn Roberts |
| District # 1 Jonathan Hall   | District #21 Brandon Taylor       |
| District # 2 Kyonzté Toombs  | District #22 Gloria Hausser       |
| District # 3 Jennifer Gamble | District #23 Thom Druffel         |
| District # 4 Robert Swope    | District #24 Kathleen Murphy      |
| District # 5 Sean Parker     | District #25 Russ Pulley          |
| District # 6 Brett Withers   | District #26 Courtney Johnston    |
| District # 7 Emily Benedict  | District #27 Robert Nash          |
| District # 8 Nancy VanReece  | District #28 Tanaka Vercher       |
| District # 9 Tonya Hancock   | District #29 Delishia Porterfield |
| District #10 Zach Young      | District #30 Sandra Sepulveda     |
| District #11 Larry Hagar     | District #31 John Rutherford      |
| District #12 Erin Evans      | District #32 Joy Styles           |
| District #13 Russ Bradford   | District #33 Antoinette Lee       |
| District #14 Kevin Rhoten    | District #34 Angie Henderson      |
| District #15 Jeff Syracuse   | District #35 Dave Rosenberg       |

## Section C: Cost Allocation Plan

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**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>001 Administrative - Direct</b> | <b>002 Metropolitan Council</b> | <b>003 Metropolitan Clerk</b> | <b>004 Mayor's Office*</b> | <b>005 Election Commission</b> |
|--|------------------------------------|---------------------------------|-------------------------------|----------------------------|--------------------------------|
| Depreciation                             | 0                                  | 237,796                         | 47,539                        | 304,761                    | 11,453                         |
| 001 Administrative - Corporate Dues      | 0                                  | 472,251                         | 0                             | 289,774                    | 0                              |
| 001 Administrative - Employee Benefits   | 0                                  | 343,432                         | 75,023                        | 195,839                    | 171,126                        |
| 001 Administrative - Facility Rental     | 0                                  | 0                               | 0                             | 0                          | 36,577                         |
| 001 Administrative - Insurance           | 0                                  | 16,162                          | 3,216                         | 11,652                     | 20,007                         |
| 001 Administrative - Post Audits         | 18,409                             | 666                             | 150                           | 1,207                      | 1,484                          |
| 003 Metropolitan Clerk - Records Center  | 0                                  | 29                              | 3,305                         | 0                          | 1,649                          |
| 006 Law                                  | 0                                  | 97,157                          | 4,629                         | 111,923                    | 189,801                        |
| 008 Human Resources                      | 0                                  | 34,149                          | 4,554                         | 20,171                     | 14,966                         |
| 010 General Services - Administration    | 0                                  | 0                               | 0                             | 0                          | 0                              |
| 010 General Services - Facilities        | 0                                  | 93,532                          | 279,470                       | 119,871                    | 443,074                        |
| 010 General Services - Fleet Management  | 0                                  | 0                               | 0                             | 0                          | 13                             |
| 010 General Services - Mail Services     | 14                                 | 6,951                           | 192                           | 4,136                      | 149,736                        |
| 014 Information Technology Service       | 0                                  | 12,620                          | 5,944                         | 14,847                     | 39,659                         |
| 015 Finance - Accountability             | 0                                  | 437                             | 437                           | 437                        | 437                            |
| 015 Finance - Administration             | 0                                  | 0                               | 0                             | 0                          | 0                              |
| 015 Finance - Business Assistance        | 0                                  | 491                             | 491                           | 12,486                     | 491                            |
| 015 Finance - Grants & Cost Planning     | 5,672                              | 205                             | 46                            | 2,392                      | 4,499                          |
| 015 Finance - Office of Mgmt & Budget    | 28,687                             | 2,261                           | 570                           | 4,046                      | 4,499                          |
| 015 Finance - Operations                 | 78,281                             | 1,300                           | 2,214                         | 3,316                      | 6,091                          |
| 015 Finance - Payroll                    | 0                                  | 3,741                           | 386                           | 2,015                      | 8,415                          |
| 015 Finance - Property Administration    | 10,492                             | 380                             | 85                            | 688                        | 846                            |
| 015 Finance - Purchasing                 | 0                                  | 4,014                           | 0                             | 0                          | 0                              |
| 015 Finance - Treasury                   | 12,844                             | 1,016                           | 166                           | 2,561                      | 2,253                          |
| 030 Sheriff's Office - Security Services | 0                                  | 48,957                          | 10,270                        | 63,132                     | 14,719                         |
| 038 Health - Employee Health & Wellness  | 0                                  | 200                             | 0                             | 0                          | 0                              |
| 048 Internal Audit                       | 27,274                             | 987                             | 222                           | 1,788                      | 2,199                          |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>181,674</b>                     | <b>1,378,732</b>                | <b>438,909</b>                | <b>1,167,042</b>           | <b>1,123,991</b>               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>007 Planning Commission</b> | <b>009 Register of Deeds</b> | <b>010 General Services</b> | <b>010 General Services - Surplus Property</b> | <b>011 Historical Commission</b> |
|--|--------------------------------|------------------------------|-----------------------------|--|----------------------------------|
| Depreciation                             | 191,105                        | 0                            | 0                           | 905  | 0                                |
| 001 Administrative - Corporate Dues      | 0                              | 0                            | 0                           | 0  | 0                                |
| 001 Administrative - Employee Benefits   | 298,550                        | 210,590                      | 0                           | 0  | 46,658                           |
| 001 Administrative - Facility Rental     | 0                              | 0                            | 0                           | 7,587  | 0                                |
| 001 Administrative - Insurance           | 18,897                         | 0                            | 0                           | 0  | 2,631                            |
| 001 Administrative - Post Audits         | 1,293                          | 675                          | 962                         | 154  | 293                              |
| 003 Metropolitan Clerk - Records Center  | 4,385                          | 2,703                        | 0                           | 0  | 0                                |
| 006 Law                                  | 77,760                         | 59                           | 0                           | 0  | 107,821                          |
| 008 Human Resources                      | 29,932                         | 16,267                       | 0                           | 0  | 6,181                            |
| 010 General Services - Administration    | 0                              | 0                            | 84,657                      | 195,797  | 0                                |
| 010 General Services - Facilities        | 331,493                        | 0                            | 0                           | 155,859  | 17,071                           |
| 010 General Services - Fleet Management  | 11                             | 4,770                        | 0                           | 2,236  | 0                                |
| 010 General Services - Mail Services     | 12,358                         | 2,960                        | 0                           | 11   | 12,749                           |
| 014 Information Technology Service       | 27,943                         | 11,622                       | 0                           | 5,902  | 6,220                            |
| 015 Finance - Accountability             | 437                            | 437                          | 0                           | 0  | 437                              |
| 015 Finance - Administration             | 0                              | 0                            | 0                           | 0  | 0                                |
| 015 Finance - Business Assistance        | 6,489                          | 2,490                        | 0                           | 0  | 2,490                            |
| 015 Finance - Grants & Cost Planning     | 398                            | 208                          | 296                         | 47   | 3,122                            |
| 015 Finance - Office of Mgmt & Budget    | 5,250                          | 210                          | 0                           | 636  | 953                              |
| 015 Finance - Operations                 | 12,261                         | 1,136                        | 12,002                      | 3,306  | 2,884                            |
| 015 Finance - Payroll                    | 2,928                          | 467                          | 0                           | 390  | 653                              |
| 015 Finance - Property Administration    | 737                            | 385                          | 548                         | 88   | 167                              |
| 015 Finance - Purchasing                 | 38,316                         | 0                            | 0                           | 0  | 9,579                            |
| 015 Finance - Treasury                   | 1,126                          | 282                          | 1,252                       | 413  | 248                              |
| 030 Sheriff's Office - Security Services | 33,758                         | 626                          | 0                           | 2,793  | 0                                |
| 038 Health - Employee Health & Wellness  | 0                              | 0                            | 0                           | 0  | 0                                |
| 048 Internal Audit                       | 1,916                          | 1,000                        | 1,425                       | 228  | 435                              |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>1,097,342</b>               | <b>256,888</b>               | <b>101,143</b>              | <b>376,352</b>                                 | <b>220,593</b>                   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>012 Employee Benefit Board</b> | <b>015 Finance</b> | <b>016 Assessor of Property</b> | <b>017 Trustee</b> | <b>018 County Clerk</b> |
|--|-----------------------------------|--------------------|---------------------------------|--------------------|-------------------------|
| Depreciation                             | 0                                 | 0                  | 186,966                         | 53,264             | 151,753                 |
| 001 Administrative - Corporate Dues      | 0                                 | 0                  | 0                               | 0                  | 0                       |
| 001 Administrative - Employee Benefits   | 18,027                            | 350                | 599,546                         | 279,521            | 438,216                 |
| 001 Administrative - Facility Rental     | 0                                 | 0                  | 0                               | 0                  | 0                       |
| 001 Administrative - Insurance           | 0                                 | 0                  | 32,915                          | 8,927              | 24,192                  |
| 001 Administrative - Post Audits         | 164,132                           | 1,111              | 1,930                           | 591                | 1,143                   |
| 003 Metropolitan Clerk - Records Center  | 0                                 | 438                | 8,086                           | 0                  | 2,779                   |
| 006 Law                                  | 37,210                            | 0                  | 198,122                         | 205,916            | 3,106                   |
| 008 Human Resources                      | 0                                 | 0                  | 45,842                          | 14,237             | 48,002                  |
| 010 General Services - Administration    | 0                                 | 0                  | 0                               | 0                  | 0                       |
| 010 General Services - Facilities        | 0                                 | 0                  | 448,535                         | 160,360            | 362,638                 |
| 010 General Services - Fleet Management  | 0                                 | 0                  | 35,714                          | 4,851              | 4,537                   |
| 010 General Services - Mail Services     | 92,798                            | 0                  | 12,155                          | 5,081              | 238,287                 |
| 014 Information Technology Service       | 343                               | 0                  | 46,007                          | 62,278             | 23,387                  |
| 015 Finance - Accountability             | 437                               | 0                  | 437                             | 437                | 437                     |
| 015 Finance - Administration             | 0                                 | 58,531             | 0                               | 0                  | 0                       |
| 015 Finance - Business Assistance        | 491                               | 0                  | 2,490                           | 2,490              | 491                     |
| 015 Finance - Grants & Cost Planning     | 50,573                            | 342                | 595                             | 182                | 352                     |
| 015 Finance - Office of Mgmt & Budget    | 0                                 | 280                | 6,998                           | 2,140              | 4,152                   |
| 015 Finance - Operations                 | 18,843                            | 3,246              | 3,978                           | 1,669              | 3,020                   |
| 015 Finance - Payroll                    | 45                                | 6                  | 5,342                           | 1,849              | 4,879                   |
| 015 Finance - Property Administration    | 93,548                            | 633                | 1,100                           | 337                | 651                     |
| 015 Finance - Purchasing                 | 0                                 | 0                  | 4,014                           | 9,579              | 0                       |
| 015 Finance - Treasury                   | 58,761                            | 2,203              | 1,916                           | 582                | 1,560                   |
| 030 Sheriff's Office - Security Services | 0                                 | 0                  | 49,147                          | 14,343             | 41,489                  |
| 038 Health - Employee Health & Wellness  | 88,774                            | 0                  | 0                               | 0                  | 0                       |
| 048 Internal Audit                       | 243,172                           | 1,645              | 2,859                           | 876                | 1,693                   |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>867,153</b>                    | <b>68,785</b>      | <b>1,694,693</b>                | <b>829,510</b>     | <b>1,356,763</b>        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>019 District Attorney</b> | <b>021 Public Defender</b> | <b>022 Juvenile Court Clerk</b> | <b>023 Circuit Court Clerk</b> | <b>024 Criminal Court Clerk</b> |
|--|------------------------------|----------------------------|---------------------------------|--------------------------------|---------------------------------|
| Depreciation                             | 33,861                       | 0                          | 0                               | 490,851                        | 155,448                         |
| 001 Administrative - Corporate Dues      | 0                            | 0                          | 0                               | 0                              | 0                               |
| 001 Administrative - Employee Benefits   | 165,022                      | 203,913                    | 90,872                          | 596,286                        | 363,787                         |
| 001 Administrative - Facility Rental     | 0                            | 0                          | 0                               | 0                              | 0                               |
| 001 Administrative - Insurance           | 28,804                       | 23,289                     | 9,888                           | 18,352                         | 28,146                          |
| 001 Administrative - Post Audits         | 2,257                        | 2,144                      | 503                             | 2,106                          | 1,555                           |
| 003 Metropolitan Clerk - Records Center  | 0                            | 11,368                     | 22,077                          | 22,484                         | 14,367                          |
| 006 Law                                  | 645                          | 234                        | 11,720                          | 2,988                          | 13,360                          |
| 008 Human Resources                      | 59,357                       | 54,327                     | 20,171                          | 62,031                         | 56,611                          |
| 010 General Services - Administration    | 0                            | 0                          | 0                               | 0                              | 0                               |
| 010 General Services - Facilities        | 22,755                       | 151,855                    | 43,397                          | 266,116                        | 168,856                         |
| 010 General Services - Fleet Management  | 851                          | 3,149                      | 30                              | 68                             | 22                              |
| 010 General Services - Mail Services     | 11,084                       | 3,170                      | 9,807                           | 136,914                        | 20,545                          |
| 014 Information Technology Service       | 38,636                       | 15,492                     | 6,985                           | 22,287                         | 15,874                          |
| 015 Finance - Accountability             | 437                          | 437                        | 437                             | 437                            | 437                             |
| 015 Finance - Administration             | 0                            | 0                          | 0                               | 0                              | 0                               |
| 015 Finance - Business Assistance        | 491                          | 491                        | 491                             | 491                            | 491                             |
| 015 Finance - Grants & Cost Planning     | 1,706                        | 660                        | 155                             | 649                            | 479                             |
| 015 Finance - Office of Mgmt & Budget    | 8,370                        | 8,169                      | 1,707                           | 2,828                          | 5,402                           |
| 015 Finance - Operations                 | 7,563                        | 7,066                      | 1,603                           | 2,969                          | 3,382                           |
| 015 Finance - Payroll                    | 4,732                        | 4,655                      | 1,710                           | 3,481                          | 5,244                           |
| 015 Finance - Property Administration    | 1,287                        | 1,222                      | 287                             | 1,200                          | 886                             |
| 015 Finance - Purchasing                 | 0                            | 0                          | 4,014                           | 0                              | 0                               |
| 015 Finance - Treasury                   | 1,932                        | 1,659                      | 528                             | 1,302                          | 1,644                           |
| 030 Sheriff's Office - Security Services | 28,720                       | 10,849                     | 24,339                          | 188,838                        | 129,433                         |
| 038 Health - Employee Health & Wellness  | 200                          | 0                          | 0                               | 0                              | 0                               |
| 048 Internal Audit                       | 3,344                        | 3,176                      | 745                             | 3,120                          | 2,304                           |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>422,053</b>               | <b>507,324</b>             | <b>251,466</b>                  | <b>1,825,796</b>               | <b>988,275</b>                  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>025 Clerk and<br/>Master - Chancery</b> | <b>026 Juvenile Court</b> | <b>027 General<br/>Sessions Court</b> | <b>028 State Trial<br/>Courts</b> | <b>029 Justice<br/>Integration Services</b> |
|--|--|---------------------------|---------------------------------------|-----------------------------------|---|
| Depreciation                             | 150,369                                    | 0                         | 405,931                               | 1,104,694                         | 0   |
| 001 Administrative - Corporate Dues      | 0  | 0                         | 0                                     | 0                                 | 0   |
| 001 Administrative - Employee Benefits   | 125,525                                    | 530,608                   | 556,274                               | 483,204                           | 11,384                                      |
| 001 Administrative - Facility Rental     | 0  | 0                         | 40,837                                | 0                                 | 0   |
| 001 Administrative - Insurance           | 6,484                                      | 61,927                    | 37,514                                | 28,811                            | 6,607                                       |
| 001 Administrative - Post Audits         | 349  | 3,637                     | 2,967                                 | 3,047                             | 710   |
| 003 Metropolitan Clerk - Records Center  | 16,764                                     | 0                         | 463                                   | 910                               | 87  |
| 006 Law                                  | 117  | 19,044                    | 61,411                                | 32,698                            | 0   |
| 008 Human Resources                      | 10,411                                     | 72,605                    | 76,581                                | 89,120                            | 12,038                                      |
| 010 General Services - Administration    | 0  | 0                         | 0                                     | 0                                 | 0   |
| 010 General Services - Facilities        | 59,144                                     | 455,231                   | 908,429                               | 527,376                           | 30,977                                      |
| 010 General Services - Fleet Management  | 0  | 20,147                    | 33                                    | 5,290                             | 0   |
| 010 General Services - Mail Services     | 12,227                                     | 9,118                     | 6,257                                 | 8,606                             | 77  |
| 014 Information Technology Service       | 3,839                                      | 23,941                    | 28,698                                | 42,875                            | 40,704                                      |
| 015 Finance - Accountability             | 437  | 437                       | 437                                   | 437                               | 437   |
| 015 Finance - Administration             | 0  | 0                         | 0                                     | 0                                 | 0   |
| 015 Finance - Business Assistance        | 491  | 2,490                     | 491                                   | 491                               | 491   |
| 015 Finance - Grants & Cost Planning     | 107  | 9,204                     | 5,966                                 | 5,991                             | 219   |
| 015 Finance - Office of Mgmt & Budget    | 1,370                                      | 12,482                    | 10,486                                | 10,480                            | 2,379                                       |
| 015 Finance - Operations                 | 1,441                                      | 17,760                    | 12,337                                | 12,425                            | 1,342                                       |
| 015 Finance - Payroll                    | 1,085                                      | 6,952                     | 7,607                                 | 8,377                             | 996   |
| 015 Finance - Property Administration    | 199  | 2,073                     | 1,691                                 | 1,737                             | 405   |
| 015 Finance - Purchasing                 | 0  | 9,579                     | 4,014                                 | 0                                 | 0   |
| 015 Finance - Treasury                   | 342  | 2,631                     | 2,602                                 | 2,750                             | 670   |
| 030 Sheriff's Office - Security Services | 38,151                                     | 197,381                   | 430,019                               | 358,662                           | 338   |
| 038 Health - Employee Health & Wellness  | 0  | 801                       | 0                                     | 0                                 | 0   |
| 048 Internal Audit                       | 516  | 5,389                     | 4,395                                 | 4,514                             | 1,052                                       |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>429,366</b>                             | <b>1,463,438</b>          | <b>2,605,439</b>                      | <b>2,732,494</b>                  | <b>110,912</b>                              |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>030 Sheriff's Office</b> | <b>031 Police</b> | <b>032 Fire</b>   | <b>033 Codes Administration</b> | <b>034 Beer Board</b> |
|--|-----------------------------|-------------------|-------------------|---------------------------------|-----------------------|
| Depreciation                             | 265,469                     | 1,076,294         | 30,554            | 196,952                         | 12,715                |
| 001 Administrative - Corporate Dues      | 0                           | 0                 | 0                 | 0                               | 0                     |
| 001 Administrative - Employee Benefits   | 3,561,916                   | 17,047,501        | 16,337,227        | 858,256                         | 27,649                |
| 001 Administrative - Facility Rental     | 7,268                       | 95,470            | 45,854            | 0                               | 0                     |
| 001 Administrative - Insurance           | 256,649                     | 823,668           | 601,497           | 40,654                          | 1,604                 |
| 001 Administrative - Post Audits         | 20,062                      | 56,225            | 36,370            | 2,670                           | 160                   |
| 003 Metropolitan Clerk - Records Center  | 45                          | 12,085            | 1,202             | 1,439                           | 509                   |
| 006 Law                                  | 252,443                     | 958,504           | 183,004           | 349,307                         | 19,806                |
| 008 Human Resources                      | 605,383                     | 1,222,711         | 805,878           | 73,972                          | 3,572                 |
| 010 General Services - Administration    | 0                           | 0                 | 0                 | 0                               | 0                     |
| 010 General Services - Facilities        | 0                           | 5,085,847         | 2,730,026         | 449,425                         | 22,941                |
| 010 General Services - Fleet Management  | 419,650                     | 3,234,818         | 4,684,786         | 55,833                          | 3,319                 |
| 010 General Services - Mail Services     | 0                           | 33,938            | 2,552             | 84,186                          | 2,278                 |
| 014 Information Technology Service       | 12,102                      | 911,914           | 300,244           | 117,876                         | 7,784                 |
| 015 Finance - Accountability             | 437                         | 437               | 437               | 437                             | 437                   |
| 015 Finance - Administration             | 0                           | 0                 | 0                 | 0                               | 0                     |
| 015 Finance - Business Assistance        | 2,490                       | 10,487            | 491               | 6,489                           | 491                   |
| 015 Finance - Grants & Cost Planning     | 7,192                       | 29,449            | 16,258            | 823                             | 1,060                 |
| 015 Finance - Office of Mgmt & Budget    | 73,498                      | 182,371           | 114,309           | 9,680                           | 458                   |
| 015 Finance - Operations                 | 41,445                      | 105,981           | 53,382            | 20,708                          | 3,457                 |
| 015 Finance - Payroll                    | 52,722                      | 120,336           | 77,001            | 7,688                           | 339                   |
| 015 Finance - Property Administration    | 11,435                      | 32,046            | 20,729            | 1,522                           | 91                    |
| 015 Finance - Purchasing                 | 39,227                      | 73,799            | 90,225            | 36,764                          | 0                     |
| 015 Finance - Treasury                   | 20,251                      | 47,445            | 27,457            | 2,822                           | 124                   |
| 030 Sheriff's Office - Security Services | 1,369,755                   | 96,107            | 21,313            | 35,226                          | 2,379                 |
| 038 Health - Employee Health & Wellness  | 125,520                     | 396,782           | 75,472            | 0                               | 0                     |
| 048 Internal Audit                       | 29,724                      | 83,301            | 53,884            | 3,956                           | 237                   |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>7,174,682</b>            | <b>31,737,517</b> | <b>26,310,153</b> | <b>2,356,684</b>                | <b>111,410</b>        |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| Central Service Departments              | 035 Agricultural Extension | 037 Social Services | 038 Health | 039 Public Library | 040 Parks |
|--|----------------------------|---------------------|------------|--------------------|-----------|
| Depreciation                             | 0                          | 65,932              | 1,630      | 0                  | 0         |
| 001 Administrative - Corporate Dues      | 0                          | 0                   | 0          | 0                  | 0         |
| 001 Administrative - Employee Benefits   | 0                          | 989,979             | 3,030,548  | 1,598,729          | 2,758,440 |
| 001 Administrative - Facility Rental     | 0                          | 0                   | 13,660     | 0                  | 0         |
| 001 Administrative - Insurance           | 3,101                      | 55,803              | 144,342    | 364,518            | 737,224   |
| 001 Administrative - Post Audits         | 83                         | 2,420               | 14,696     | 8,202              | 10,546    |
| 003 Metropolitan Clerk - Records Center  | 0                          | 3,289               | 31,042     | 8,752              | 542       |
| 006 Law                                  | 0                          | 19,162              | 508,226    | 11,895             | 151,302   |
| 008 Human Resources                      | 4,554                      | 40,194              | 312,949    | 188,691            | 307,750   |
| 010 General Services - Administration    | 0                          | 0                   | 0          | 0                  | 0         |
| 010 General Services - Facilities        | 32,808                     | 80,647              | 860,379    | 374,711            | 980,009   |
| 010 General Services - Fleet Management  | 0                          | 13,818              | 47,210     | 30,846             | 780,980   |
| 010 General Services - Mail Services     | 133                        | 2,322               | 654        | 29,735             | 3,168     |
| 014 Information Technology Service       | 2,531                      | 18,575              | 175,616    | 213,775            | 143,636   |
| 015 Finance - Accountability             | 437                        | 437                 | 437        | 437                | 437       |
| 015 Finance - Administration             | 0                          | 0                   | 0          | 0                  | 0         |
| 015 Finance - Business Assistance        | 491                        | 491                 | 4,489      | 8,488              | 48,473    |
| 015 Finance - Grants & Cost Planning     | 25                         | 10,849              | 47,976     | 9,600              | 34,571    |
| 015 Finance - Office of Mgmt & Budget    | 282                        | 7,321               | 45,473     | 26,803             | 37,737    |
| 015 Finance - Operations                 | 1,020                      | 18,135              | 87,095     | 81,460             | 121,291   |
| 015 Finance - Payroll                    | 343                        | 6,033               | 32,111     | 19,958             | 33,728    |
| 015 Finance - Property Administration    | 47                         | 1,379               | 8,376      | 4,675              | 6,011     |
| 015 Finance - Purchasing                 | 0                          | 40,778              | 150,859    | 37,675             | 135,018   |
| 015 Finance - Treasury                   | 99                         | 2,311               | 11,636     | 7,775              | 12,027    |
| 030 Sheriff's Office - Security Services | 0                          | 11,368              | 532,274    | 101,579            | 574,970   |
| 038 Health - Employee Health & Wellness  | 0                          | 0                   | 75,873     | 0                  | 18,017    |
| 048 Internal Audit                       | 123                        | 3,585               | 21,773     | 12,151             | 15,625    |
| Allocated Costs for Fiscal 2021          | 46,077                     | 1,394,828           | 6,159,325  | 3,140,456          | 6,911,503 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| Central Service Departments              | 041 Arts<br>Commission | 042 Public Works | 044 Human<br>Relations<br>Commission | 047 Criminal Justice<br>Planning | 049 Office of<br>Emergency<br>Management |
|--|------------------------|------------------|--------------------------------------|----------------------------------|--|
| Depreciation                             | 59,322                 | 633              | 0                                    | 0                                | 20,943                                   |
| 001 Administrative - Corporate Dues      | 0                      | 0                | 0                                    | 0                                | 0  |
| 001 Administrative - Employee Benefits   | 46,135                 | 3,390,666        | 8,697                                | 0                                | 14,246                                   |
| 001 Administrative - Facility Rental     | 0                      | 5,305            | 0                                    | 0                                | 61,257                                   |
| 001 Administrative - Insurance           | 1,973                  | 129,980          | 1,316                                | 940                              | 7,890                                    |
| 001 Administrative - Post Audits         | 274                    | 19,867           | 125                                  | 130                              | 6,191                                    |
| 003 Metropolitan Clerk - Records Center  | 0                      | 3,725            | 9                                    | 0                                | 0  |
| 006 Law                                  | 27,014                 | 330,658          | 5,625                                | 293                              | 6,739                                    |
| 008 Human Resources                      | 7,352                  | 265,461          | 1,952                                | 2,602                            | 7,073                                    |
| 010 General Services - Administration    | 0                      | 0                | 0                                    | 0                                | 0  |
| 010 General Services - Facilities        | 27,325                 | 19,417           | 10,442                               | 0                                | 169,967                                  |
| 010 General Services - Fleet Management  | 0                      | 5,181,351        | 0                                    | 0                                | 664                                      |
| 010 General Services - Mail Services     | 437                    | 10,348           | 148                                  | 22                               | 0  |
| 014 Information Technology Service       | 5,406                  | 108,212          | 3,078                                | 1,771                            | 31,568                                   |
| 015 Finance - Accountability             | 437                    | 874              | 437                                  | 437                              | 0  |
| 015 Finance - Administration             | 0                      | 0                | 0                                    | 0                                | 0  |
| 015 Finance - Business Assistance        | 491                    | 108,945          | 491                                  | 491                              | 0  |
| 015 Finance - Grants & Cost Planning     | 10,188                 | 13,194           | 1,049                                | 40                               | 12,012                                   |
| 015 Finance - Office of Mgmt & Budget    | 1,148                  | 71,049           | 427                                  | 448                              | 1,963                                    |
| 015 Finance - Operations                 | 7,081                  | 71,082           | 1,186                                | 718                              | 4,988                                    |
| 015 Finance - Payroll                    | 689                    | 28,719           | 205                                  | 196                              | 601                                      |
| 015 Finance - Property Administration    | 156                    | 11,324           | 71                                   | 74                               | 3,529                                    |
| 015 Finance - Purchasing                 | 4,014                  | 319,483          | 0                                    | 0                                | 87,395                                   |
| 015 Finance - Treasury                   | 285                    | 14,458           | 82                                   | 82                               | 2,142                                    |
| 030 Sheriff's Office - Security Services | 10,612                 | 1,953            | 0                                    | 0                                | 22,553                                   |
| 038 Health - Employee Health & Wellness  | 0                      | 7,807            | 0                                    | 0                                | 0  |
| 048 Internal Audit                       | 405                    | 29,435           | 185                                  | 192                              | 9,173                                    |
| Allocated Costs for Fiscal 2021          | 210,743                | 10,143,945       | 35,525                               | 8,435                            | 470,892                                  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| Central Service Departments              | 051 Office of Family Safety | 052 Community Oversight Board | 060 Farmer's Market | 061 Municipal Auditorium | 062 State Fair Board |
|--|-----------------------------|-------------------------------|---------------------|--------------------------|----------------------|
| Depreciation                             | 342,092                     | 0                             | 0                   | 0                        | 0                    |
| 001 Administrative - Corporate Dues      | 0                           | 0                             | 0                   | 0                        | 0                    |
| 001 Administrative - Employee Benefits   | 0                           | 0                             | 52,973              | 125,237                  | 136,303              |
| 001 Administrative - Facility Rental     | 0                           | 0                             | 0                   | 0                        | 0                    |
| 001 Administrative - Insurance           | 0                           | 0                             | 0                   | 48,002                   | 0                    |
| 001 Administrative - Post Audits         | 777                         | 244                           | 512                 | 564                      | 1,255                |
| 003 Metropolitan Clerk - Records Center  | 0                           | 0                             | 0                   | 0                        | 295                  |
| 006 Law                                  | 5,391                       | 6,504                         | 14,063              | 6,094                    | 78,112               |
| 008 Human Resources                      | 21,082                      | 5,205                         | 1,952               | 4,867                    | 12,194               |
| 010 General Services - Administration    | 0                           | 0                             | 0                   | 0                        | 0                    |
| 010 General Services - Facilities        | 168,239                     | 0                             | 0                   | 0                        | 0                    |
| 010 General Services - Fleet Management  | 0                           | 0                             | 0                   | 0                        | 0                    |
| 010 General Services - Mail Services     | 0                           | 0                             | 11                  | 363                      | 187                  |
| 014 Information Technology Service       | 9,313                       | 2,508                         | 5,443               | 4,546                    | 10,441               |
| 015 Finance - Accountability             | 0                           | 0                             | 437                 | 437                      | 86,524               |
| 015 Finance - Administration             | 0                           | 0                             | 0                   | 0                        | 0                    |
| 015 Finance - Business Assistance        | 0                           | 0                             | 2,490               | 4,489                    | 10,487               |
| 015 Finance - Grants & Cost Planning     | 5,291                       | 75                            | 2,178               | 1,184                    | 387                  |
| 015 Finance - Office of Mgmt & Budget    | 2,470                       | 1,241                         | 1,623               | 1,526                    | 2,372                |
| 015 Finance - Operations                 | 4,473                       | 1,207                         | 6,729               | 4,407                    | 10,290               |
| 015 Finance - Payroll                    | 1,683                       | 435                           | 378                 | 629                      | 1,523                |
| 015 Finance - Property Administration    | 443                         | 139                           | 292                 | 321                      | 715                  |
| 015 Finance - Purchasing                 | 0                           | 0                             | 0                   | 0                        | 21,620               |
| 015 Finance - Treasury                   | 637                         | 177                           | 351                 | 657                      | 771                  |
| 030 Sheriff's Office - Security Services | 276,170                     | 152                           | 0                   | 0                        | 0                    |
| 038 Health - Employee Health & Wellness  | 0                           | 0                             | 0                   | 0                        | 0                    |
| 048 Internal Audit                       | 1,151                       | 361                           | 759                 | 836                      | 1,859                |
| Allocated Costs for Fiscal 2021          | 839,210                     | 18,248                        | 90,192              | 204,157                  | 375,336              |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| Central Service Departments              | 064 Sports Authority | 065 Water Services | 067 General Hospital | 068 District Energy System (DES) | 070 Community Education Commission |
|--|----------------------|--------------------|----------------------|----------------------------------|------------------------------------|
| Depreciation                             | 11,788               | 219,166            | 0                    | 0                                | 0                                  |
| 001 Administrative - Corporate Dues      | 0                    | 0                  | 0                    | 0                                | 0                                  |
| 001 Administrative - Employee Benefits   | 10,034               | 5,590,875          | 4,221,266            | 0                                | 16,108                             |
| 001 Administrative - Facility Rental     | 0                    | 2,777              | 0                    | 0                                | 0                                  |
| 001 Administrative - Insurance           | 2,861                | 0                  | 0                    | 0                                | 4,503                              |
| 001 Administrative - Post Audits         | 6,861                | 42,743             | 0                    | 3,629                            | 75                                 |
| 003 Metropolitan Clerk - Records Center  | 31                   | 568                | 0                    | 0                                | 0                                  |
| 006 Law                                  | 45,765               | 107,163            | 63,111               | 36,097                           | 0                                  |
| 008 Human Resources                      | 2,264                | 509,723            | 0                    | 0                                | 1,952                              |
| 010 General Services - Administration    | 0                    | 0                  | 0                    | 0                                | 0                                  |
| 010 General Services - Facilities        | 17,754               | 273,169            | 0                    | 0                                | 0                                  |
| 010 General Services - Fleet Management  | 0                    | 4,147,898          | 0                    | 0                                | 0                                  |
| 010 General Services - Mail Services     | 83                   | 623                | 0                    | 0                                | 918                                |
| 014 Information Technology Service       | 3,377                | 319,338            | 9,745                | 0                                | 4,908                              |
| 015 Finance - Accountability             | 437                  | 877                | 0                    | 437                              | 437                                |
| 015 Finance - Administration             | 0                    | 0                  | 0                    | 0                                | 0                                  |
| 015 Finance - Business Assistance        | 8,488                | 148,929            | 0                    | 2,490                            | 491                                |
| 015 Finance - Grants & Cost Planning     | 2,114                | 17,211             | 0                    | 1,118                            | 23                                 |
| 015 Finance - Office of Mgmt & Budget    | 17,264               | 168,560            | 0                    | 11,172                           | 302                                |
| 015 Finance - Operations                 | 7,748                | 405,209            | 10                   | 5,669                            | 1,993                              |
| 015 Finance - Payroll                    | 216                  | 52,539             | 11,582               | 0                                | 198                                |
| 015 Finance - Property Administration    | 3,910                | 24,362             | 0                    | 2,068                            | 43                                 |
| 015 Finance - Purchasing                 | 9,579                | 521,557            | 0                    | 0                                | 0                                  |
| 015 Finance - Treasury                   | 18,132               | 83,749             | 2,479                | 2,031                            | 91                                 |
| 030 Sheriff's Office - Security Services | 1,894                | 40,109             | 0                    | 0                                | 0                                  |
| 038 Health - Employee Health & Wellness  | 0                    | 6,406              | 0                    | 0                                | 0                                  |
| 048 Internal Audit                       | 10,164               | 63,326             | 0                    | 5,376                            | 111                                |
| Allocated Costs for Fiscal 2021          | 180,765              | 12,746,875         | 4,308,193            | 70,087                           | 32,151                             |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>071 Convention<br/>Center Authority</b> | <b>075 Metro Action<br/>Commission</b> | <b>077 Metro<br/>Development &amp;<br/>Housing Authorit</b> | <b>078 Metropolitan<br/>Transit Authority<br/>(MTA)</b> | <b>080 Metro Nashville<br/>Public Schools<br/>(MNPS)</b> |
|--|--|--|---|---|--|
| Depreciation                             | 0  | 72,079                                 | 0   | 0   | 0  |
| 001 Administrative - Corporate Dues      | 0  | 0                                      | 0   | 0   | 0  |
| 001 Administrative - Employee Benefits   | 159,040                                    | 919,125                                | 0   | 11,444  | 27,324,068   |
| 001 Administrative - Facility Rental     | 0  | 0                                      | 0   | 0   | 311,224  |
| 001 Administrative - Insurance           | 0  | 0                                      | 0   | 0   | 0  |
| 001 Administrative - Post Audits         | 18,995                                     | 9,243                                  | 0   | 67  | 372,602  |
| 003 Metropolitan Clerk - Records Center  | 0  | 1,770                                  | 0   | 0   | 0  |
| 006 Law                                  | 2,051                                      | 46,234                                 | 16,583  | 4,395   | 660,201  |
| 008 Human Resources                      | 77,173                                     | 213,001                                | 0   | 650   | 0  |
| 010 General Services - Administration    | 0  | 0                                      | 0   | 0   | 0  |
| 010 General Services - Facilities        | 0  | 11,444                                 | 0   | 0   | 370,560  |
| 010 General Services - Fleet Management  | 0  | 54,232                                 | 0   | 0   | 236  |
| 010 General Services - Mail Services     | 1,355                                      | 3,267                                  | 27  | 0   | 0  |
| 014 Information Technology Service       | 30,518                                     | 79,828                                 | 2,065   | 115,126   | 508,265  |
| 015 Finance - Accountability             | 874  | 188,739                                | 0   | 437   | 437  |
| 015 Finance - Administration             | 0  | 0                                      | 0   | 0   | 0  |
| 015 Finance - Business Assistance        | 2,981                                      | 75,947                                 | 0   | 491   | 491  |
| 015 Finance - Grants & Cost Planning     | 5,853                                      | 35,180                                 | 0   | 20  | 114,814  |
| 015 Finance - Office of Mgmt & Budget    | 41,988                                     | 51,849                                 | 0   | 0   | 831,985  |
| 015 Finance - Operations                 | 75,391                                     | 83,849                                 | 22  | 1,780   | 1,408,165  |
| 015 Finance - Payroll                    | 6,942                                      | 17,548                                 | 0   | 71  | 606,476  |
| 015 Finance - Property Administration    | 10,826                                     | 5,268                                  | 0   | 38  | 212,374  |
| 015 Finance - Purchasing                 | 0  | 12,041                                 | 0   | 0   | 0  |
| 015 Finance - Treasury                   | 792,716                                    | 8,622                                  | 163   | 480   | 235,939  |
| 030 Sheriff's Office - Security Services | 0  | 12,429                                 | 0   | 0   | 0  |
| 038 Health - Employee Health & Wellness  | 0  | 37,236                                 | 0   | 200   | 400  |
| 048 Internal Audit                       | 28,142                                     | 13,695                                 | 0   | 98  | 552,044  |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>1,254,847</b>                           | <b>1,952,625</b>                       | <b>18,860</b>   | <b>135,297</b>  | <b>33,510,282</b>  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| Central Service Departments              | 083 Industrial<br>Development Board | 090 Debt Service | 091 Emergency<br>Communication<br>Center | Airport Authority | Bordeaux Longterm<br>Care |
|--|-------------------------------------|------------------|--|-------------------|---------------------------|
| Depreciation                             | 0                                   | 0                | 103,049                                  | 0                 | 0                         |
| 001 Administrative - Corporate Dues      | 0                                   | 0                | 0  | 0                 | 0                         |
| 001 Administrative - Employee Benefits   | 0                                   | 0                | 352,020                                  | 82,007            | 2,444,339                 |
| 001 Administrative - Facility Rental     | 0                                   | 0                | 0  | 0                 | 0                         |
| 001 Administrative - Insurance           | 0                                   | 0                | 57,681                                   | 0                 | 0                         |
| 001 Administrative - Post Audits         | 0                                   | 0                | 4,206                                    | 0                 | 1,163                     |
| 003 Metropolitan Clerk - Records Center  | 0                                   | 0                | 566                                      | 0                 | 0                         |
| 006 Law                                  | 32,815                              | 0                | 9,200                                    | 117               | 176                       |
| 008 Human Resources                      | 0                                   | 0                | 117,777                                  | 0                 | 0                         |
| 010 General Services - Administration    | 0                                   | 0                | 0  | 0                 | 0                         |
| 010 General Services - Facilities        | 0                                   | 0                | 292,103                                  | 0                 | 0                         |
| 010 General Services - Fleet Management  | 0                                   | 0                | 2,125                                    | 0                 | 0                         |
| 010 General Services - Mail Services     | 0                                   | 0                | 333                                      | 0                 | 0                         |
| 014 Information Technology Service       | 0                                   | 0                | 65,098                                   | 0                 | 1,333                     |
| 015 Finance - Accountability             | 0                                   | 437              | 437                                      | 0                 | 437                       |
| 015 Finance - Administration             | 0                                   | 0                | 0  | 0                 | 0                         |
| 015 Finance - Business Assistance        | 0                                   | 491              | 491                                      | 0                 | 491                       |
| 015 Finance - Grants & Cost Planning     | 0                                   | 0                | 1,296                                    | 0                 | 358                       |
| 015 Finance - Office of Mgmt & Budget    | 0                                   | 0                | 13,319                                   | 0                 | 4,922                     |
| 015 Finance - Operations                 | 185                                 | 5,298            | 8,664                                    | 0                 | 474                       |
| 015 Finance - Payroll                    | 0                                   | 0                | 9,910                                    | 239               | 7,462                     |
| 015 Finance - Property Administration    | 0                                   | 0                | 2,397                                    | 0                 | 663                       |
| 015 Finance - Purchasing                 | 0                                   | 0                | 0  | 0                 | 0                         |
| 015 Finance - Treasury                   | 33                                  | 1,120            | 3,443                                    | 51                | 1,956                     |
| 030 Sheriff's Office - Security Services | 0                                   | 0                | 0  | 0                 | 0                         |
| 038 Health - Employee Health & Wellness  | 0                                   | 0                | 0  | 0                 | 0                         |
| 048 Internal Audit                       | 0                                   | 0                | 6,232                                    | 0                 | 1,723                     |
| Allocated Costs for Fiscal 2021          | 33,033                              | 7,345            | 1,050,346                                | 82,414            | 2,465,497                 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>Hospital Authority</b> | <b>Knowles Home</b> | <b>Medical Examiner</b> | <b>Port Authority</b> | <b>Nashville Electric Service (NES)</b> |
|--|---------------------------|---------------------|-------------------------|-----------------------|---|
| Depreciation                             | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 001 Administrative - Corporate Dues      | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 001 Administrative - Employee Benefits   | 0                         | 266,336             | 0                       | 0                     | 0                                       |
| 001 Administrative - Facility Rental     | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 001 Administrative - Insurance           | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 001 Administrative - Post Audits         | 0                         | 493                 | 1,372                   | 0                     | 0                                       |
| 003 Metropolitan Clerk - Records Center  | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 006 Law                                  | 12,306                    | 1,758               | 234                     | 0                     | 586                                     |
| 008 Human Resources                      | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 010 General Services - Administration    | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 010 General Services - Facilities        | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 010 General Services - Fleet Management  | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 010 General Services - Mail Services     | 187                       | 0                   | 0                       | 0                     | 0                                       |
| 014 Information Technology Service       | 0                         | 390                 | 0                       | 0                     | 366,877                                 |
| 015 Finance - Accountability             | 0                         | 437                 | 0                       | 0                     | 0                                       |
| 015 Finance - Administration             | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 015 Finance - Business Assistance        | 0                         | 491                 | 0                       | 0                     | 0                                       |
| 015 Finance - Grants & Cost Planning     | 0                         | 152                 | 422                     | 0                     | 0                                       |
| 015 Finance - Office of Mgmt & Budget    | 0                         | 1,641               | 4,686                   | 0                     | 0                                       |
| 015 Finance - Operations                 | 213                       | 251                 | 326                     | 0                     | 0                                       |
| 015 Finance - Payroll                    | 0                         | 793                 | 0                       | 0                     | 0                                       |
| 015 Finance - Property Administration    | 0                         | 281                 | 782                     | 0                     | 0                                       |
| 015 Finance - Purchasing                 | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 015 Finance - Treasury                   | 708                       | 322                 | 424                     | 0                     | 0                                       |
| 030 Sheriff's Office - Security Services | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 038 Health - Employee Health & Wellness  | 0                         | 0                   | 0                       | 0                     | 0                                       |
| 048 Internal Audit                       | 0                         | 730                 | 2,032                   | 0                     | 0                                       |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>13,413</b>             | <b>274,073</b>      | <b>10,279</b>           | <b>0</b>              | <b>367,462</b>                          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>IKON Printing</b> | <b>All Other</b> | <b>Total Allocated</b> | <b>Direct Billed</b> | <b>Unallocated</b> |
|--|----------------------|------------------|------------------------|----------------------|--------------------|
| Depreciation                             | 0                    | 205,524          | 6,210,837              | 0                    | 0                  |
| 001 Administrative - Corporate Dues      | 0                    | 0                | 762,024                | 0                    | 0                  |
| 001 Administrative - Employee Benefits   | 0                    | 164,971          | 97,349,885             | 0                    | 223,556            |
| 001 Administrative - Facility Rental     | 0                    | 77,774           | 705,591                | 0                    | 0                  |
| 001 Administrative - Insurance           | 0                    | 14,361           | 3,686,985              | 0                    | 0                  |
| 001 Administrative - Post Audits         | 0                    | 29               | 856,326                | 0                    | 0                  |
| 003 Metropolitan Clerk - Records Center  | 0                    | 2,111            | 179,872                | 0                    | 0                  |
| 006 Law                                  | 0                    | 34,808           | 5,183,465              | 524,400              | 104,950            |
| 008 Human Resources                      | 0                    | 0                | 5,565,487              | 0                    | 180,966            |
| 010 General Services - Administration    | 0                    | 0                | 280,453                | 0                    | 0                  |
| 010 General Services - Facilities        | 0                    | 2,941,474        | 19,964,724             | 1,011,900            | 5,615,646          |
| 010 General Services - Fleet Management  | 0                    | 94               | 18,739,582             | 22,972,599           | 0                  |
| 010 General Services - Mail Services     | 0                    | 187              | 932,694                | 13,978               | 0                  |
| 014 Information Technology Service       | 0                    | 88,049           | 4,177,360              | 0                    | 15,301,770         |
| 015 Finance - Accountability             | 0                    | 157,575          | 455,134                | 0                    | 0                  |
| 015 Finance - Administration             | 0                    | 0                | 58,531                 | 0                    | 0                  |
| 015 Finance - Business Assistance        | 0                    | 14,486           | 505,815                | 0                    | 0                  |
| 015 Finance - Grants & Cost Planning     | 0                    | 92,263           | 568,292                | 0                    | 0                  |
| 015 Finance - Office of Mgmt & Budget    | 0                    | 0                | 1,854,239              | 0                    | 0                  |
| 015 Finance - Operations                 | 0                    | 214              | 2,873,027              | 0                    | 0                  |
| 015 Finance - Payroll                    | 0                    | 465              | 1,175,710              | 0                    | 0                  |
| 015 Finance - Property Administration    | 0                    | 16               | 488,073                | 0                    | 0                  |
| 015 Finance - Purchasing                 | 0                    | 0                | 1,663,140              | 0                    | 0                  |
| 015 Finance - Treasury                   | 0                    | 45,166           | 1,452,453              | 0                    | 0                  |
| 030 Sheriff's Office - Security Services | 0                    | 175,655          | 4,972,462              | 0                    | 0                  |
| 038 Health - Employee Health & Wellness  | 0                    | 6,806            | 840,495                | 0                    | 0                  |
| 048 Internal Audit                       | 0                    | 42               | 1,268,707              | 0                    | 0                  |
| <b>Allocated Costs for Fiscal 2021</b>   | <b>0</b>             | <b>4,022,070</b> | <b>182,771,364</b>     | <b>24,522,877</b>    | <b>21,426,887</b>  |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
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**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule A - Allocated Costs By Department**

| <b>Central Service Departments</b>       | <b>Cost Adjustments</b> | <b>Disallowed</b> | <b>Total Expenditures</b> |
|--|-------------------------|-------------------|---------------------------|
| Depreciation                             | (8,518,045)             | 0                 |                           |
| 001 Administrative - Corporate Dues      | 0                       | 10,000            |                           |
| 001 Administrative - Employee Benefits   | 0                       | 0                 |                           |
| 001 Administrative - Facility Rental     | 0                       | 0                 |                           |
| 001 Administrative - Insurance           | 0                       | 7,600,000         |                           |
| 001 Administrative - Post Audits         | 0                       | 0                 |                           |
| 003 Metropolitan Clerk - Records Center  | 0                       | 0                 |                           |
| 006 Law                                  | 13,872,246              | 0                 |                           |
| 008 Human Resources                      | 0                       | 0                 |                           |
| 010 General Services - Administration    | 0                       | 0                 |                           |
| 010 General Services - Facilities        | 0                       | 0                 |                           |
| 010 General Services - Fleet Management  | 23,861                  | 0                 |                           |
| 010 General Services - Mail Services     | 0                       | 0                 |                           |
| 014 Information Technology Service       | 32,320,363              | 0                 |                           |
| 015 Finance - Accountability             | 0                       | 0                 |                           |
| 015 Finance - Administration             | 0                       | 0                 |                           |
| 015 Finance - Business Assistance        | 0                       | 0                 |                           |
| 015 Finance - Grants & Cost Planning     | 0                       | 0                 |                           |
| 015 Finance - Office of Mgmt & Budget    | 0                       | 0                 |                           |
| 015 Finance - Operations                 | 0                       | 0                 |                           |
| 015 Finance - Payroll                    | 0                       | 0                 |                           |
| 015 Finance - Property Administration    | 0                       | 0                 |                           |
| 015 Finance - Purchasing                 | 0                       | 0                 |                           |
| 015 Finance - Treasury                   | 848,773                 | 2                 |                           |
| 030 Sheriff's Office - Security Services | 10,310,774              | 0                 |                           |
| 038 Health - Employee Health & Wellness  | 0                       | 0                 |                           |
| 048 Internal Audit                       | 0                       | 0                 |                           |
| Allocated Costs for Fiscal 2021          | 48,857,972              | 7,610,002         | 285,189,102               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule C - Summary of Allocated Costs**

| Department Name                          | Total Expenditures | Disallowed  | Cost Adjustments | Unallocated  | Direct Billed | Total Allocated |
|--|--------------------|-------------|------------------|--------------|---------------|-----------------|
| Depreciation                             | 0                  |             | 8,518,045        |              | 0             |                 |
| 001 Administrative - Corporate Dues      | 769,756            | (10,000)    | 0                |              | 0             |                 |
| 001 Administrative - Employee Benefits   | 100,388,617        |             | 0                | (223,556)    | 0             |                 |
| 001 Administrative - Facility Rental     | 989,233            |             | 0                |              | 0             |                 |
| 001 Administrative - Insurance           | 11,361,000         | (7,600,000) | 0                |              | 0             |                 |
| 001 Administrative - Post Audits         | 1,021,210          |             | 0                |              | 0             |                 |
| 003 Metropolitan Clerk - Records Center  | 205,705            |             | 0                |              | 0             |                 |
| 006 Law                                  | 20,003,498         |             | (13,872,246)     | (104,950)    | (524,400)     |                 |
| 008 Human Resources                      | 5,240,027          |             | 0                | (180,966)    | 0             |                 |
| 010 General Services - Administration    | 1,046,075          |             | 0                |              | 0             |                 |
| 010 General Services - Facilities        | 27,181,422         |             | 0                | (5,615,646)  | (1,011,900)   |                 |
| 010 General Services - Fleet Management  | 38,600,647         |             | (23,861)         |              | (22,972,599)  |                 |
| 010 General Services - Mail Services     | 961,001            |             | 0                |              | (13,978)      |                 |
| 014 Information Technology Service       | 48,861,721         |             | (32,320,363)     | (15,301,770) | 0             |                 |
| 015 Finance - Accountability             | 459,606            |             | 0                |              | 0             |                 |
| 015 Finance - Administration             | 1,522,508          |             | 0                |              | 0             |                 |
| 015 Finance - Business Assistance        | 934,589            |             | 0                |              | 0             |                 |
| 015 Finance - Grants & Cost Planning     | 331,751            |             | 0                |              | 0             |                 |
| 015 Finance - Office of Mgmt & Budget    | 1,356,699          |             | 0                |              | 0             |                 |
| 015 Finance - Operations                 | 2,489,543          |             | 0                |              | 0             |                 |
| 015 Finance - Payroll                    | 985,925            |             | 0                |              | 0             |                 |
| 015 Finance - Property Administration    | 329,855            |             | 0                |              | 0             |                 |
| 015 Finance - Purchasing                 | 1,162,650          |             | 0                |              | 0             |                 |
| 015 Finance - Treasury                   | 1,409,128          | (2)         | (848,773)        |              | 0             |                 |
| 030 Sheriff's Office - Security Services | 15,539,788         |             | (10,310,774)     |              | 0             |                 |
| 038 Health - Employee Health & Wellness  | 808,159            |             | 0                |              | 0             |                 |
| 048 Internal Audit                       | 1,228,989          |             | 0                |              | 0             |                 |
| 001 Administrative - Direct              |                    |             |                  |              |               | 181,674         |
| 002 Metropolitan Council                 |                    |             |                  |              |               | 1,378,732       |
| 003 Metropolitan Clerk                   |                    |             |                  |              |               | 438,909         |
| 004 Mayor's Office*                      |                    |             |                  |              |               | 1,167,042       |
| 005 Election Commission                  |                    |             |                  |              |               | 1,123,991       |
| 007 Planning Commission                  |                    |             |                  |              |               | 1,097,342       |
| 009 Register of Deeds                    |                    |             |                  |              |               | 256,888         |
| 010 General Services                     |                    |             |                  |              |               | 101,143         |
| 010 General Services - Surplus Property  |                    |             |                  |              |               | 376,352         |
| 011 Historical Commission                |                    |             |                  |              |               | 220,593         |
| 012 Employee Benefit Board               |                    |             |                  |              |               | 867,153         |
| 015 Finance                              |                    |             |                  |              |               | 68,785          |
| 016 Assessor of Property                 |                    |             |                  |              |               | 1,694,693       |
| 017 Trustee                              |                    |             |                  |              |               | 829,510         |
| 018 County Clerk                         |                    |             |                  |              |               | 1,356,763       |
| 019 District Attorney                    |                    |             |                  |              |               | 422,053         |
| 021 Public Defender                      |                    |             |                  |              |               | 507,324         |
| 022 Juvenile Court Clerk                 |                    |             |                  |              |               | 251,466         |
| 023 Circuit Court Clerk                  |                    |             |                  |              |               | 1,825,796       |
| 024 Criminal Court Clerk                 |                    |             |                  |              |               | 988,275         |
| 025 Clerk and Master - Chancery          |                    |             |                  |              |               | 429,366         |
| 026 Juvenile Court                       |                    |             |                  |              |               | 1,463,438       |
| 027 General Sessions Court               |                    |             |                  |              |               | 2,605,439       |
| 028 State Trial Courts                   |                    |             |                  |              |               | 2,732,494       |
| 029 Justice Integration Services         |                    |             |                  |              |               | 110,912         |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule C - Summary of Allocated Costs**

| Department Name                              | Total Expenditures | Disallowed  | Cost Adjustments | Unallocated  | Direct Billed | Total Allocated |
|--|--------------------|-------------|------------------|--------------|---------------|-----------------|
| 030 Sheriff's Office                         |                    |             |                  |              |               | 7,174,682       |
| 031 Police                                   |                    |             |                  |              |               | 31,737,517      |
| 032 Fire                                     |                    |             |                  |              |               | 26,310,153      |
| 033 Codes Administration                     |                    |             |                  |              |               | 2,356,684       |
| 034 Beer Board                               |                    |             |                  |              |               | 111,410         |
| 035 Agricultural Extension                   |                    |             |                  |              |               | 46,077          |
| 037 Social Services                          |                    |             |                  |              |               | 1,394,828       |
| 038 Health                                   |                    |             |                  |              |               | 6,159,325       |
| 039 Public Library                           |                    |             |                  |              |               | 3,140,456       |
| 040 Parks                                    |                    |             |                  |              |               | 6,911,503       |
| 041 Arts Commission                          |                    |             |                  |              |               | 210,743         |
| 042 Public Works                             |                    |             |                  |              |               | 10,143,945      |
| 044 Human Relations Commission               |                    |             |                  |              |               | 35,525          |
| 047 Criminal Justice Planning                |                    |             |                  |              |               | 8,435           |
| 049 Office of Emergency Management           |                    |             |                  |              |               | 470,892         |
| 051 Office of Family Safety                  |                    |             |                  |              |               | 839,210         |
| 052 Community Oversight Board                |                    |             |                  |              |               | 18,248          |
| 060 Farmer's Market                          |                    |             |                  |              |               | 90,192          |
| 061 Municipal Auditorium                     |                    |             |                  |              |               | 204,157         |
| 062 State Fair Board                         |                    |             |                  |              |               | 375,336         |
| 064 Sports Authority                         |                    |             |                  |              |               | 180,765         |
| 065 Water Services                           |                    |             |                  |              |               | 12,746,875      |
| 067 General Hospital                         |                    |             |                  |              |               | 4,308,193       |
| 068 District Energy System (DES)             |                    |             |                  |              |               | 70,087          |
| 070 Community Education Commission           |                    |             |                  |              |               | 32,151          |
| 071 Convention Center Authority              |                    |             |                  |              |               | 1,254,847       |
| 075 Metro Action Commission                  |                    |             |                  |              |               | 1,952,625       |
| 077 Metro Development & Housing<br>Authorit  |                    |             |                  |              |               | 18,860          |
| 078 Metropolitan Transit Authority (MTA)     |                    |             |                  |              |               | 135,297         |
| 080 Metro Nashville Public Schools<br>(MNPS) |                    |             |                  |              |               | 33,510,282      |
| 083 Industrial Development Board             |                    |             |                  |              |               | 33,033          |
| 090 Debt Service                             |                    |             |                  |              |               | 7,345           |
| 091 Emergency Communication Center           |                    |             |                  |              |               | 1,050,346       |
| Airport Authority                            |                    |             |                  |              |               | 82,414          |
| Bordeaux Longterm Care                       |                    |             |                  |              |               | 2,465,497       |
| Hospital Authority                           |                    |             |                  |              |               | 13,413          |
| Knowles Home                                 |                    |             |                  |              |               | 274,073         |
| Medical Examiner                             |                    |             |                  |              |               | 10,279          |
| Nashville Electric Service (NES)             |                    |             |                  |              |               | 367,462         |
| All Other                                    |                    |             |                  |              |               | 4,022,070       |
| Totals                                       | 285,189,102        | (7,610,002) | (48,857,972)     | (21,426,887) | (24,522,877)  | 182,771,364     |

Deviation: 0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                               | Depreciation<br>1.5 | 001 Administrativ<br>2.5 | 001 Administrativ<br>3.5 | 001 Administrativ<br>4.5 | 001 Administrativ<br>5.5 |
|--|---------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Depreciation                             | 0                   | 0                        | 0                        | 0                        | 0                        |
| 001 Administrative - Direct              | 0                   | 0                        | 0                        | 0                        | 0                        |
| 001 Administrative - Corporate Dues      | 0                   | (2,268)                  | 0                        | 0                        | 0                        |
| 001 Administrative - Employee Benefits   | 0                   | 0                        | (117,545)                | 0                        | 0                        |
| 001 Administrative - Facility Rental     | 0                   | 0                        | 0                        | (1,612)                  | 0                        |
| 001 Administrative - Insurance           | 0                   | 0                        | 0                        | 0                        | (359,896)                |
| 001 Administrative - Post Audits         | 0                   | 0                        | 0                        | 0                        | 0                        |
| 002 Metropolitan Council                 | 237,796             | 472,251                  | 343,432                  | 0                        | 16,162                   |
| 003 Metropolitan Clerk                   | 47,539              | 0                        | 75,023                   | 0                        | 3,216                    |
| 003 Metropolitan Clerk - Records Center  | 0                   | 0                        | 0                        | 0                        | 0                        |
| 004 Mayor's Office*                      | 304,761             | 289,774                  | 195,839                  | 0                        | 11,652                   |
| 005 Election Commission                  | 11,453              | 0                        | 171,126                  | 36,577                   | 20,007                   |
| 006 Law                                  | 59,010              | 0                        | 161,852                  | 0                        | 16,242                   |
| 007 Planning Commission                  | 191,105             | 0                        | 298,550                  | 0                        | 18,897                   |
| 008 Human Resources                      | 827                 | 0                        | 411,513                  | 6,932                    | 17,839                   |
| 009 Register of Deeds                    | 0                   | 0                        | 210,590                  | 0                        | 0                        |
| 010 General Services                     | 0                   | 0                        | 0                        | 0                        | 0                        |
| 010 General Services - Administration    | 9,076               | 0                        | 1,023,489                | 0                        | 0                        |
| 010 General Services - Facilities        | 876,223             | 0                        | 22,779                   | 775                      | 356,844                  |
| 010 General Services - Fleet Management  | 32,001              | 0                        | 20,912                   | 268,161                  | 0                        |
| 010 General Services - Mail Services     | 0                   | 0                        | 0                        | 0                        | 0                        |
| 010 General Services - Surplus Property  | 905                 | 0                        | 0                        | 7,587                    | 0                        |
| 011 Historical Commission                | 0                   | 0                        | 46,658                   | 0                        | 2,631                    |
| 012 Employee Benefit Board               | 0                   | 0                        | 18,027                   | 0                        | 0                        |
| 014 Information Technology Service       | 909,012             | 0                        | 658,362                  | 0                        | 3,101                    |
| 015 Finance                              | 0                   | 0                        | 350                      | 0                        | 0                        |
| 015 Finance - Accountability             | 0                   | 0                        | 0                        | 0                        | 0                        |
| 015 Finance - Administration             | 55,987              | 0                        | 607,017                  | 0                        | 35,656                   |
| 015 Finance - Business Assistance        | 0                   | 0                        | 0                        | 0                        | 0                        |
| 015 Finance - Grants & Cost Planning     | 0                   | 0                        | 0                        | 0                        | 0                        |
| 015 Finance - Office of Mgmt & Budget    | 76,478              | 0                        | 0                        | 0                        | 0                        |
| 015 Finance - Operations                 | 91,803              | 0                        | 0                        | 0                        | 0                        |
| 015 Finance - Payroll                    | 0                   | 0                        | 0                        | 0                        | 0                        |
| 015 Finance - Property Administration    | 26,336              | 0                        | 0                        | 0                        | 0                        |
| 015 Finance - Purchasing                 | 91,105              | 0                        | 0                        | 0                        | 0                        |
| 015 Finance - Treasury                   | 24,002              | 0                        | 0                        | 0                        | 0                        |
| 016 Assessor of Property                 | 186,966             | 0                        | 599,546                  | 0                        | 32,915                   |
| 017 Trustee                              | 53,264              | 0                        | 279,521                  | 0                        | 8,927                    |
| 018 County Clerk                         | 151,753             | 0                        | 438,216                  | 0                        | 24,192                   |
| 019 District Attorney                    | 33,861              | 0                        | 165,022                  | 0                        | 28,804                   |
| 021 Public Defender                      | 0                   | 0                        | 203,913                  | 0                        | 23,289                   |
| 022 Juvenile Court Clerk                 | 0                   | 0                        | 90,872                   | 0                        | 9,888                    |
| 023 Circuit Court Clerk                  | 490,851             | 0                        | 596,286                  | 0                        | 18,352                   |
| 024 Criminal Court Clerk                 | 155,448             | 0                        | 363,787                  | 0                        | 28,146                   |
| 025 Clerk and Master - Chancery          | 150,369             | 0                        | 125,525                  | 0                        | 6,484                    |
| 026 Juvenile Court                       | 0                   | 0                        | 530,608                  | 0                        | 61,927                   |
| 027 General Sessions Court               | 405,931             | 0                        | 556,274                  | 40,837                   | 37,514                   |
| 028 State Trial Courts                   | 1,104,694           | 0                        | 483,204                  | 0                        | 28,811                   |
| 029 Justice Integration Services         | 0                   | 0                        | 11,384                   | 0                        | 6,607                    |
| 030 Sheriff's Office                     | 265,469             | 0                        | 3,561,916                | 7,268                    | 256,649                  |
| 030 Sheriff's Office - Security Services | 54,226              | 0                        | 0                        | 0                        | 0                        |
| 031 Police                               | 1,076,294           | 0                        | 17,047,501               | 95,470                   | 823,668                  |
| 032 Fire                                 | 30,554              | 0                        | 16,337,227               | 45,854                   | 601,497                  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                                   | Depreciation<br>1.5 | 001 Administrativ<br>2.5 | 001 Administrativ<br>3.5 | 001 Administrativ<br>4.5 | 001 Administrativ<br>5.5 |
|--|---------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 033 Codes Administration                     | 196,952             | 0                        | 858,256                  | 0                        | 40,654                   |
| 034 Beer Board                               | 12,715              | 0                        | 27,649                   | 0                        | 1,604                    |
| 035 Agricultural Extension                   | 0                   | 0                        | 0                        | 0                        | 3,101                    |
| 037 Social Services                          | 65,932              | 0                        | 989,979                  | 0                        | 55,803                   |
| 038 Health                                   | 1,630               | 0                        | 3,030,548                | 13,660                   | 144,342                  |
| 038 Health - Employee Health & Wellness      | 0                   | 0                        | 0                        | 0                        | 0                        |
| 039 Public Library                           | 0                   | 0                        | 1,598,729                | 0                        | 364,518                  |
| 040 Parks                                    | 0                   | 0                        | 2,758,440                | 0                        | 737,224                  |
| 041 Arts Commission                          | 59,322              | 0                        | 46,135                   | 0                        | 1,973                    |
| 042 Public Works                             | 633                 | 0                        | 3,390,666                | 5,305                    | 129,980                  |
| 044 Human Relations Commission               | 0                   | 0                        | 8,697                    | 0                        | 1,316                    |
| 047 Criminal Justice Planning                | 0                   | 0                        | 0                        | 0                        | 940                      |
| 048 Internal Audit                           | 1,120               | 0                        | 26,798                   | 9,386                    | 4,228                    |
| 049 Office of Emergency Management           | 20,943              | 0                        | 14,246                   | 61,257                   | 7,890                    |
| 051 Office of Family Safety                  | 342,092             | 0                        | 0                        | 0                        | 0                        |
| 052 Community Oversight Board                | 0                   | 0                        | 0                        | 0                        | 0                        |
| 060 Farmer's Market                          | 0                   | 0                        | 52,973                   | 0                        | 0                        |
| 061 Municipal Auditorium                     | 0                   | 0                        | 125,237                  | 0                        | 48,002                   |
| 062 State Fair Board                         | 0                   | 0                        | 136,303                  | 0                        | 0                        |
| 064 Sports Authority                         | 11,788              | 0                        | 10,034                   | 0                        | 2,861                    |
| 065 Water Services                           | 219,166             | 0                        | 5,590,875                | 2,777                    | 0                        |
| 067 General Hospital                         | 0                   | 0                        | 4,221,266                | 0                        | 0                        |
| 068 District Energy System (DES)             | 0                   | 0                        | 0                        | 0                        | 0                        |
| 070 Community Education Commission           | 0                   | 0                        | 16,108                   | 0                        | 4,503                    |
| 071 Convention Center Authority              | 0                   | 0                        | 159,040                  | 0                        | 0                        |
| 075 Metro Action Commission                  | 72,079              | 0                        | 919,125                  | 0                        | 0                        |
| 077 Metro Development & Housing<br>Authorit  | 0                   | 0                        | 0                        | 0                        | 0                        |
| 078 Metropolitan Transit Authority (MTA)     | 0                   | 0                        | 11,444                   | 0                        | 0                        |
| 080 Metro Nashville Public Schools<br>(MNPS) | 0                   | 0                        | 27,324,068               | 311,224                  | 0                        |
| 083 Industrial Development Board             | 0                   | 0                        | 0                        | 0                        | 0                        |
| 090 Debt Service                             | 0                   | 0                        | 0                        | 0                        | 0                        |
| 091 Emergency Communication Center           | 103,049             | 0                        | 352,020                  | 0                        | 57,681                   |
| Airport Authority                            | 0                   | 0                        | 82,007                   | 0                        | 0                        |
| Bordeaux Longterm Care                       | 0                   | 0                        | 2,444,339                | 0                        | 0                        |
| Hospital Authority                           | 0                   | 0                        | 0                        | 0                        | 0                        |
| Knowles Home                                 | 0                   | 0                        | 266,336                  | 0                        | 0                        |
| Medical Examiner                             | 0                   | 0                        | 0                        | 0                        | 0                        |
| Port Authority                               | 0                   | 0                        | 0                        | 0                        | 0                        |
| Nashville Electric Service (NES)             | 0                   | 0                        | 0                        | 0                        | 0                        |
| IKON Printing                                | 0                   | 0                        | 0                        | 0                        | 0                        |
| All Other                                    | 205,524             | 0                        | 164,971                  | 77,774                   | 14,361                   |
| Total Allocated                              |                     |                          |                          |                          |                          |
| Direct Bills                                 | 0                   | 0                        | 0                        | 0                        | 0                        |
| Unallocated                                  | 0                   | 0                        | 223,556                  | 0                        | 0                        |
| Cost Adjustments                             | (8,518,045)         | 0                        | 0                        | 0                        | 0                        |
| Disallowed                                   | 0                   | 10,000                   | 0                        | 0                        | 7,600,000                |
| Total Expenditures                           | 0                   | 769,756                  | 100,388,617              | 989,233                  | 11,361,000               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                               | 001 Administrativ<br>6.5 | 003 Metropolitan<br>7.5 | 006 Law<br>8.5 | 008 Human Resourc<br>9.5 | 010 General Servi<br>10.5 |
|--|--------------------------|-------------------------|----------------|--------------------------|---------------------------|
| Depreciation                             | 0                        | 0                       | 0              | 0                        | 0                         |
| 001 Administrative - Direct              | 18,409                   | 0                       | 0              | 0                        | 0                         |
| 001 Administrative - Corporate Dues      | 183                      | 0                       | 0              | 0                        | 0                         |
| 001 Administrative - Employee Benefits   | 14,473                   | 0                       | 0              | 685                      | 0                         |
| 001 Administrative - Facility Rental     | 238                      | 0                       | 0              | 0                        | 0                         |
| 001 Administrative - Insurance           | 904                      | 0                       | 352,638        | 0                        | 0                         |
| 001 Administrative - Post Audits         | (2,375)                  | 0                       | 0              | 0                        | 0                         |
| 002 Metropolitan Council                 | 666                      | 29                      | 97,157         | 34,149                   | 0                         |
| 003 Metropolitan Clerk                   | 150                      | 3,305                   | 4,629          | 4,554                    | 0                         |
| 003 Metropolitan Clerk - Records Center  | 50                       | (2,683)                 | 381            | 0                        | 0                         |
| 004 Mayor's Office*                      | 1,207                    | 0                       | 111,923        | 20,171                   | 0                         |
| 005 Election Commission                  | 1,484                    | 1,649                   | 189,801        | 14,966                   | 0                         |
| 006 Law                                  | 4,354                    | 0                       | (373,984)      | 28,336                   | 0                         |
| 007 Planning Commission                  | 1,293                    | 4,385                   | 77,760         | 29,932                   | 0                         |
| 008 Human Resources                      | 67,189                   | 7,470                   | 37,855         | (754,550)                | 0                         |
| 009 Register of Deeds                    | 675                      | 2,703                   | 59             | 16,267                   | 0                         |
| 010 General Services                     | 962                      | 0                       | 0              | 0                        | 84,657                    |
| 010 General Services - Administration    | 252                      | 63                      | 32,054         | 63,769                   | (1,630,722)               |
| 010 General Services - Facilities        | 5,410                    | 1,871                   | 0              | 0                        | 893,804                   |
| 010 General Services - Fleet Management  | 9,301                    | 375                     | 1,172          | 0                        | 1,395,643                 |
| 010 General Services - Mail Services     | 232                      | 0                       | 0              | 0                        | 106,897                   |
| 010 General Services - Surplus Property  | 154                      | 0                       | 0              | 0                        | 195,797                   |
| 011 Historical Commission                | 293                      | 0                       | 107,821        | 6,181                    | 0                         |
| 012 Employee Benefit Board               | 164,132                  | 0                       | 37,210         | 0                        | 0                         |
| 014 Information Technology Service       | 9,670                    | 81                      | 17,873         | 83,927                   | 0                         |
| 015 Finance                              | 1,111                    | 438                     | 0              | 0                        | 0                         |
| 015 Finance - Accountability             | 111                      | 0                       | 0              | 0                        | 0                         |
| 015 Finance - Administration             | 367                      | 18                      | 147,610        | 66,202                   | 0                         |
| 015 Finance - Business Assistance        | 225                      | 0                       | 0              | 0                        | 0                         |
| 015 Finance - Grants & Cost Planning     | 48,203                   | 0                       | 3,633          | 0                        | 0                         |
| 015 Finance - Office of Mgmt & Budget    | 327                      | 0                       | 0              | 0                        | 0                         |
| 015 Finance - Operations                 | 600                      | 14,602                  | 0              | 0                        | 0                         |
| 015 Finance - Payroll                    | 238                      | 1,356                   | 0              | 0                        | 0                         |
| 015 Finance - Property Administration    | 80                       | 0                       | 31,409         | 0                        | 0                         |
| 015 Finance - Purchasing                 | 280                      | 2,551                   | 46,703         | 0                        | 0                         |
| 015 Finance - Treasury                   | 339                      | 54                      | 14,708         | 0                        | 0                         |
| 016 Assessor of Property                 | 1,930                    | 8,086                   | 198,122        | 45,842                   | 0                         |
| 017 Trustee                              | 591                      | 0                       | 205,916        | 14,237                   | 0                         |
| 018 County Clerk                         | 1,143                    | 2,779                   | 3,106          | 48,002                   | 0                         |
| 019 District Attorney                    | 2,257                    | 0                       | 645            | 59,357                   | 0                         |
| 021 Public Defender                      | 2,144                    | 11,368                  | 234            | 54,327                   | 0                         |
| 022 Juvenile Court Clerk                 | 503                      | 22,077                  | 11,720         | 20,171                   | 0                         |
| 023 Circuit Court Clerk                  | 2,106                    | 22,484                  | 2,988          | 62,031                   | 0                         |
| 024 Criminal Court Clerk                 | 1,555                    | 14,367                  | 13,360         | 56,611                   | 0                         |
| 025 Clerk and Master - Chancery          | 349                      | 16,764                  | 117            | 10,411                   | 0                         |
| 026 Juvenile Court                       | 3,637                    | 0                       | 19,044         | 72,605                   | 0                         |
| 027 General Sessions Court               | 2,967                    | 463                     | 61,411         | 76,581                   | 0                         |
| 028 State Trial Courts                   | 3,047                    | 910                     | 32,698         | 89,120                   | 0                         |
| 029 Justice Integration Services         | 710                      | 87                      | 0              | 12,038                   | 0                         |
| 030 Sheriff's Office                     | 20,062                   | 45                      | 252,443        | 605,383                  | 0                         |
| 030 Sheriff's Office - Security Services | 3,744                    | 0                       | 0              | 0                        | 0                         |
| 031 Police                               | 56,225                   | 12,085                  | 958,504        | 1,222,711                | 0                         |
| 032 Fire                                 | 36,370                   | 1,202                   | 183,004        | 805,878                  | 0                         |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                                   | 001 Administrativ<br>6.5 | 003 Metropolitan<br>7.5 | 006 Law<br>8.5 | 008 Human Resourc<br>9.5 | 010 General Servi<br>10.5 |
|--|--------------------------|-------------------------|----------------|--------------------------|---------------------------|
| 033 Codes Administration                     | 2,670                    | 1,439                   | 349,307        | 73,972                   | 0                         |
| 034 Beer Board                               | 160                      | 509                     | 19,806         | 3,572                    | 0                         |
| 035 Agricultural Extension                   | 83                       | 0                       | 0              | 4,554                    | 0                         |
| 037 Social Services                          | 2,420                    | 3,289                   | 19,162         | 40,194                   | 0                         |
| 038 Health                                   | 14,696                   | 31,042                  | 508,226        | 312,949                  | 0                         |
| 038 Health - Employee Health & Wellness      | 195                      | 0                       | 0              | 0                        | 0                         |
| 039 Public Library                           | 8,202                    | 8,752                   | 11,895         | 188,691                  | 0                         |
| 040 Parks                                    | 10,546                   | 542                     | 151,302        | 307,750                  | 0                         |
| 041 Arts Commission                          | 274                      | 0                       | 27,014         | 7,352                    | 0                         |
| 042 Public Works                             | 19,867                   | 3,725                   | 330,658        | 265,461                  | 0                         |
| 044 Human Relations Commission               | 125                      | 9                       | 5,625          | 1,952                    | 0                         |
| 047 Criminal Justice Planning                | 130                      | 0                       | 293            | 2,602                    | 0                         |
| 048 Internal Audit                           | 296                      | 75                      | 6,387          | 5,205                    | 0                         |
| 049 Office of Emergency Management           | 6,191                    | 0                       | 6,739          | 7,073                    | 0                         |
| 051 Office of Family Safety                  | 777                      | 0                       | 5,391          | 21,082                   | 0                         |
| 052 Community Oversight Board                | 244                      | 0                       | 6,504          | 5,205                    | 0                         |
| 060 Farmer's Market                          | 512                      | 0                       | 14,063         | 1,952                    | 0                         |
| 061 Municipal Auditorium                     | 564                      | 0                       | 6,094          | 4,867                    | 0                         |
| 062 State Fair Board                         | 1,255                    | 295                     | 78,112         | 12,194                   | 0                         |
| 064 Sports Authority                         | 6,861                    | 31                      | 45,765         | 2,264                    | 0                         |
| 065 Water Services                           | 42,743                   | 568                     | 107,163        | 509,723                  | 0                         |
| 067 General Hospital                         | 0                        | 0                       | 63,111         | 0                        | 0                         |
| 068 District Energy System (DES)             | 3,629                    | 0                       | 36,097         | 0                        | 0                         |
| 070 Community Education Commission           | 75                       | 0                       | 0              | 1,952                    | 0                         |
| 071 Convention Center Authority              | 18,995                   | 0                       | 2,051          | 77,173                   | 0                         |
| 075 Metro Action Commission                  | 9,243                    | 1,770                   | 46,234         | 213,001                  | 0                         |
| 077 Metro Development & Housing<br>Authorit  | 0                        | 0                       | 16,583         | 0                        | 0                         |
| 078 Metropolitan Transit Authority (MTA)     | 67                       | 0                       | 4,395          | 650                      | 0                         |
| 080 Metro Nashville Public Schools<br>(MNPS) | 372,602                  | 0                       | 660,201        | 0                        | 0                         |
| 083 Industrial Development Board             | 0                        | 0                       | 32,815         | 0                        | 0                         |
| 090 Debt Service                             | 0                        | 0                       | 0              | 0                        | 0                         |
| 091 Emergency Communication Center           | 4,206                    | 566                     | 9,200          | 117,777                  | 0                         |
| Airport Authority                            | 0                        | 0                       | 117            | 0                        | 0                         |
| Bordeaux Longterm Care                       | 1,163                    | 0                       | 176            | 0                        | 0                         |
| Hospital Authority                           | 0                        | 0                       | 12,306         | 0                        | 0                         |
| Knowles Home                                 | 493                      | 0                       | 1,758          | 0                        | 0                         |
| Medical Examiner                             | 1,372                    | 0                       | 234            | 0                        | 0                         |
| Port Authority                               | 0                        | 0                       | 0              | 0                        | 0                         |
| Nashville Electric Service (NES)             | 0                        | 0                       | 586            | 0                        | 0                         |
| IKON Printing                                | 0                        | 0                       | 0              | 0                        | 0                         |
| All Other                                    | 29                       | 2,111                   | 34,808         | 0                        | 0                         |
| Total Allocated                              |                          |                         |                |                          |                           |
| Direct Bills                                 | 0                        | 0                       | 524,400        | 0                        | 0                         |
| Unallocated                                  | 0                        | 0                       | 104,950        | 180,966                  | 0                         |
| Cost Adjustments                             | 0                        | 0                       | 13,872,246     | 0                        | 0                         |
| Disallowed                                   | 0                        | 0                       | 0              | 0                        | 0                         |
| Total Expenditures                           | 1,021,210                | 205,705                 | 20,003,498     | 5,240,027                | 1,046,075                 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                               | 010 General Servi<br>11.5 | 010 General Servi<br>12.5 | 010 General Servi<br>13.5 | 014 Information T<br>14.5 | 015 Finance - Acc<br>15.5 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Depreciation                             | 0                         | 0                         | 0                         | 0                         | 0                         |
| 001 Administrative - Direct              | 0                         | 0                         | 14                        | 0                         | 0                         |
| 001 Administrative - Corporate Dues      | 0                         | 0                         | 0                         | 0                         | 345                       |
| 001 Administrative - Employee Benefits   | 0                         | 0                         | 0                         | 0                         | 0                         |
| 001 Administrative - Facility Rental     | 0                         | 0                         | 0                         | 0                         | 0                         |
| 001 Administrative - Insurance           | 0                         | 0                         | 0                         | 0                         | 0                         |
| 001 Administrative - Post Audits         | 0                         | 0                         | 0                         | 0                         | 0                         |
| 002 Metropolitan Council                 | 93,532                    | 0                         | 6,951                     | 12,620                    | 437                       |
| 003 Metropolitan Clerk                   | 279,470                   | 0                         | 192                       | 5,944                     | 437                       |
| 003 Metropolitan Clerk - Records Center  | 0                         | (9)                       | 0                         | 1,135                     | 0                         |
| 004 Mayor's Office*                      | 119,871                   | 0                         | 4,136                     | 14,847                    | 437                       |
| 005 Election Commission                  | 443,074                   | 13                        | 149,736                   | 39,659                    | 437                       |
| 006 Law                                  | 22,213                    | (32)                      | 6,861                     | 13,608                    | 345                       |
| 007 Planning Commission                  | 331,493                   | 11                        | 12,358                    | 27,943                    | 437                       |
| 008 Human Resources                      | 95,120                    | (4)                       | 7,539                     | 29,702                    | 345                       |
| 009 Register of Deeds                    | 0                         | 4,770                     | 2,960                     | 11,622                    | 437                       |
| 010 General Services                     | 0                         | 0                         | 0                         | 0                         | 0                         |
| 010 General Services - Administration    | 48,065                    | 6,545                     | 835                       | 5,049                     | 345                       |
| 010 General Services - Facilities        | (3,002,473)               | 2,427                     | 0                         | 59,110                    | 0                         |
| 010 General Services - Fleet Management  | 1,142,364                 | (3,157,844)               | 502                       | 50,812                    | 0                         |
| 010 General Services - Mail Services     | 0                         | 173                       | (111,331)                 | 801                       | 0                         |
| 010 General Services - Surplus Property  | 155,859                   | 2,236                     | 11                        | 5,902                     | 0                         |
| 011 Historical Commission                | 17,071                    | 0                         | 12,749                    | 6,220                     | 437                       |
| 012 Employee Benefit Board               | 0                         | 0                         | 92,798                    | 343                       | 437                       |
| 014 Information Technology Service       | 1,309,352                 | 13,349                    | 768                       | (3,344,308)               | 345                       |
| 015 Finance                              | 0                         | 0                         | 0                         | 0                         | 0                         |
| 015 Finance - Accountability             | 0                         | 0                         | 0                         | 1,201                     | (114,309)                 |
| 015 Finance - Administration             | 26,437                    | 0                         | 176                       | 3,591                     | 437                       |
| 015 Finance - Business Assistance        | 0                         | 0                         | 1                         | 1,856                     | 0                         |
| 015 Finance - Grants & Cost Planning     | 0                         | 0                         | 0                         | 868                       | 105,084                   |
| 015 Finance - Office of Mgmt & Budget    | 154,969                   | 0                         | 173                       | 4,615                     | 0                         |
| 015 Finance - Operations                 | 238,051                   | 0                         | 5,175                     | 18,350                    | 0                         |
| 015 Finance - Payroll                    | 0                         | 0                         | 27,091                    | 2,548                     | 0                         |
| 015 Finance - Property Administration    | 23,863                    | 0                         | 137                       | 1,254                     | 0                         |
| 015 Finance - Purchasing                 | 98,007                    | 0                         | 408                       | 3,498                     | 11,535                    |
| 015 Finance - Treasury                   | 54,900                    | 0                         | 13,802                    | 6,660                     | 0                         |
| 016 Assessor of Property                 | 448,535                   | 35,714                    | 12,155                    | 46,007                    | 437                       |
| 017 Trustee                              | 160,360                   | 4,851                     | 5,081                     | 62,278                    | 437                       |
| 018 County Clerk                         | 362,638                   | 4,537                     | 238,287                   | 23,387                    | 437                       |
| 019 District Attorney                    | 22,755                    | 851                       | 11,084                    | 38,636                    | 437                       |
| 021 Public Defender                      | 151,855                   | 3,149                     | 3,170                     | 15,492                    | 437                       |
| 022 Juvenile Court Clerk                 | 43,397                    | 30                        | 9,807                     | 6,985                     | 437                       |
| 023 Circuit Court Clerk                  | 266,116                   | 68                        | 136,914                   | 22,287                    | 437                       |
| 024 Criminal Court Clerk                 | 168,856                   | 22                        | 20,545                    | 15,874                    | 437                       |
| 025 Clerk and Master - Chancery          | 59,144                    | 0                         | 12,227                    | 3,839                     | 437                       |
| 026 Juvenile Court                       | 455,231                   | 20,147                    | 9,118                     | 23,941                    | 437                       |
| 027 General Sessions Court               | 908,429                   | 33                        | 6,257                     | 28,698                    | 437                       |
| 028 State Trial Courts                   | 527,376                   | 5,290                     | 8,606                     | 42,875                    | 437                       |
| 029 Justice Integration Services         | 30,977                    | 0                         | 77                        | 40,704                    | 437                       |
| 030 Sheriff's Office                     | 0                         | 419,650                   | 0                         | 12,102                    | 437                       |
| 030 Sheriff's Office - Security Services | 307,547                   | 0                         | 62,081                    | 197,030                   | 0                         |
| 031 Police                               | 5,085,847                 | 3,234,818                 | 33,938                    | 911,914                   | 437                       |
| 032 Fire                                 | 2,730,026                 | 4,684,786                 | 2,552                     | 300,244                   | 437                       |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule D - Detail of Allocated Costs**

| Department                                   | 010 General Servi<br>11.5 | 010 General Servi<br>12.5 | 010 General Servi<br>13.5 | 014 Information T<br>14.5 | 015 Finance - Acc<br>15.5 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 033 Codes Administration                     | 449,425                   | 55,833                    | 84,186                    | 117,876                   | 437                       |
| 034 Beer Board                               | 22,941                    | 3,319                     | 2,278                     | 7,784                     | 437                       |
| 035 Agricultural Extension                   | 32,808                    | 0                         | 133                       | 2,531                     | 437                       |
| 037 Social Services                          | 80,647                    | 13,818                    | 2,322                     | 18,575                    | 437                       |
| 038 Health                                   | 860,379                   | 47,210                    | 654                       | 175,616                   | 437                       |
| 038 Health - Employee Health & Wellness      | 32,878                    | 0                         | 0                         | 0                         | 0                         |
| 039 Public Library                           | 374,711                   | 30,846                    | 29,735                    | 213,775                   | 437                       |
| 040 Parks                                    | 980,009                   | 780,980                   | 3,168                     | 143,636                   | 437                       |
| 041 Arts Commission                          | 27,325                    | 0                         | 437                       | 5,406                     | 437                       |
| 042 Public Works                             | 19,417                    | 5,181,351                 | 10,348                    | 108,212                   | 874                       |
| 044 Human Relations Commission               | 10,442                    | 0                         | 148                       | 3,078                     | 437                       |
| 047 Criminal Justice Planning                | 0                         | 0                         | 22                        | 1,771                     | 437                       |
| 048 Internal Audit                           | 37,861                    | 0                         | 112                       | 4,852                     | 0                         |
| 049 Office of Emergency Management           | 169,967                   | 664                       | 0                         | 31,568                    | 0                         |
| 051 Office of Family Safety                  | 168,239                   | 0                         | 0                         | 9,313                     | 0                         |
| 052 Community Oversight Board                | 0                         | 0                         | 0                         | 2,508                     | 0                         |
| 060 Farmer's Market                          | 0                         | 0                         | 11                        | 5,443                     | 437                       |
| 061 Municipal Auditorium                     | 0                         | 0                         | 363                       | 4,546                     | 437                       |
| 062 State Fair Board                         | 0                         | 0                         | 187                       | 10,441                    | 86,524                    |
| 064 Sports Authority                         | 17,754                    | 0                         | 83                        | 3,377                     | 437                       |
| 065 Water Services                           | 273,169                   | 4,147,898                 | 623                       | 319,338                   | 877                       |
| 067 General Hospital                         | 0                         | 0                         | 0                         | 9,745                     | 0                         |
| 068 District Energy System (DES)             | 0                         | 0                         | 0                         | 0                         | 437                       |
| 070 Community Education Commission           | 0                         | 0                         | 918                       | 4,908                     | 437                       |
| 071 Convention Center Authority              | 0                         | 0                         | 1,355                     | 30,518                    | 874                       |
| 075 Metro Action Commission                  | 11,444                    | 54,232                    | 3,267                     | 79,828                    | 188,739                   |
| 077 Metro Development & Housing<br>Authorit  | 0                         | 0                         | 27                        | 2,065                     | 0                         |
| 078 Metropolitan Transit Authority (MTA)     | 0                         | 0                         | 0                         | 115,126                   | 437                       |
| 080 Metro Nashville Public Schools<br>(MNPS) | 370,560                   | 236                       | 0                         | 508,265                   | 437                       |
| 083 Industrial Development Board             | 0                         | 0                         | 0                         | 0                         | 0                         |
| 090 Debt Service                             | 0                         | 0                         | 0                         | 0                         | 437                       |
| 091 Emergency Communication Center           | 292,103                   | 2,125                     | 333                       | 65,098                    | 437                       |
| Airport Authority                            | 0                         | 0                         | 0                         | 0                         | 0                         |
| Bordeaux Longterm Care                       | 0                         | 0                         | 0                         | 1,333                     | 437                       |
| Hospital Authority                           | 0                         | 0                         | 187                       | 0                         | 0                         |
| Knowles Home                                 | 0                         | 0                         | 0                         | 390                       | 437                       |
| Medical Examiner                             | 0                         | 0                         | 0                         | 0                         | 0                         |
| Port Authority                               | 0                         | 0                         | 0                         | 0                         | 0                         |
| Nashville Electric Service (NES)             | 0                         | 0                         | 0                         | 366,877                   | 0                         |
| IKON Printing                                | 0                         | 0                         | 0                         | 0                         | 0                         |
| All Other                                    | 2,941,474                 | 94                        | 187                       | 88,049                    | 157,575                   |
| Total Allocated                              |                           |                           |                           |                           |                           |
| Direct Bills                                 | 1,011,900                 | 22,972,599                | 13,978                    | 0                         | 0                         |
| Unallocated                                  | 5,615,646                 | 0                         | 0                         | 15,301,770                | 0                         |
| Cost Adjustments                             | 0                         | 23,861                    | 0                         | 32,320,363                | 0                         |
| Disallowed                                   | 0                         | 0                         | 0                         | 0                         | 0                         |
| Total Expenditures                           | 27,181,422                | 38,600,647                | 961,001                   | 48,861,721                | 459,606                   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                               | 015 Finance - Adm<br>16.5 | 015 Finance - Bus<br>17.5 | 015 Finance - Gra<br>18.5 | 015 Finance - Off<br>19.5 | 015 Finance - Ope<br>20.5 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Depreciation                             | 0                         | 0                         | 0                         | 0                         | 0                         |
| 001 Administrative - Direct              | 0                         | 0                         | 5,672                     | 28,687                    | 78,281                    |
| 001 Administrative - Corporate Dues      | 0                         | 482                       | 53                        | 620                       | 162                       |
| 001 Administrative - Employee Benefits   | 0                         | 0                         | 4,236                     | 59,328                    | 4,568                     |
| 001 Administrative - Facility Rental     | 0                         | 0                         | 70                        | 603                       | 150                       |
| 001 Administrative - Insurance           | 0                         | 0                         | 264                       | 3,835                     | 43                        |
| 001 Administrative - Post Audits         | 0                         | 0                         | 72                        | 1,621                     | 114                       |
| 002 Metropolitan Council                 | 0                         | 491                       | 205                       | 2,261                     | 1,300                     |
| 003 Metropolitan Clerk                   | 0                         | 491                       | 46                        | 570                       | 2,214                     |
| 003 Metropolitan Clerk - Records Center  | 0                         | 0                         | 14                        | 182                       | 699                       |
| 004 Mayor's Office*                      | 0                         | 12,486                    | 2,392                     | 4,046                     | 3,316                     |
| 005 Election Commission                  | 0                         | 491                       | 4,499                     | 4,499                     | 6,091                     |
| 006 Law                                  | 0                         | 482                       | 1,271                     | 5,131                     | 13,648                    |
| 007 Planning Commission                  | 0                         | 6,489                     | 398                       | 5,250                     | 12,261                    |
| 008 Human Resources                      | 0                         | 14,171                    | 368                       | 4,648                     | 4,413                     |
| 009 Register of Deeds                    | 0                         | 2,490                     | 208                       | 210                       | 1,136                     |
| 010 General Services                     | 0                         | 0                         | 296                       | 0                         | 12,002                    |
| 010 General Services - Administration    | 0                         | 482                       | 74                        | 1,021                     | 1,234                     |
| 010 General Services - Facilities        | 0                         | 119,285                   | 1,579                     | 18,737                    | 60,131                    |
| 010 General Services - Fleet Management  | 0                         | 0                         | 2,715                     | 19,484                    | 90,401                    |
| 010 General Services - Mail Services     | 0                         | 0                         | 68                        | 868                       | 1,468                     |
| 010 General Services - Surplus Property  | 0                         | 0                         | 47                        | 636                       | 3,306                     |
| 011 Historical Commission                | 0                         | 2,490                     | 3,122                     | 953                       | 2,884                     |
| 012 Employee Benefit Board               | 0                         | 491                       | 50,573                    | 0                         | 18,843                    |
| 014 Information Technology Service       | 0                         | 18,082                    | 2,823                     | 25,712                    | 25,669                    |
| 015 Finance                              | 58,531                    | 0                         | 342                       | 280                       | 3,246                     |
| 015 Finance - Accountability             | 111,386                   | 0                         | 32                        | 437                       | 691                       |
| 015 Finance - Administration             | (1,033,440)               | 2,438                     | 7,771                     | 1,334                     | 1,108                     |
| 015 Finance - Business Assistance        | 264,442                   | (269,417)                 | 66                        | 864                       | 838                       |
| 015 Finance - Grants & Cost Planning     | 98,786                    | 1,999                     | (259,895)                 | 270                       | 692                       |
| 015 Finance - Office of Mgmt & Budget    | 401,768                   | 0                         | 101                       | (660,954)                 | 908                       |
| 015 Finance - Operations                 | 681,805                   | 0                         | 185                       | 2,032                     | (1,080,158)               |
| 015 Finance - Payroll                    | 186,586                   | 1,999                     | 73                        | 575                       | 1,038                     |
| 015 Finance - Property Administration    | 97,187                    | 0                         | 24                        | 348                       | 2,211                     |
| 015 Finance - Purchasing                 | 328,103                   | 532,773                   | 86                        | 1,096                     | 1,032                     |
| 015 Finance - Treasury                   | 327,354                   | 0                         | 105                       | 1,173                     | 473,545                   |
| 016 Assessor of Property                 | 0                         | 2,490                     | 595                       | 6,998                     | 3,978                     |
| 017 Trustee                              | 0                         | 2,490                     | 182                       | 2,140                     | 1,669                     |
| 018 County Clerk                         | 0                         | 491                       | 352                       | 4,152                     | 3,020                     |
| 019 District Attorney                    | 0                         | 491                       | 1,706                     | 8,370                     | 7,563                     |
| 021 Public Defender                      | 0                         | 491                       | 660                       | 8,169                     | 7,066                     |
| 022 Juvenile Court Clerk                 | 0                         | 491                       | 155                       | 1,707                     | 1,603                     |
| 023 Circuit Court Clerk                  | 0                         | 491                       | 649                       | 2,828                     | 2,969                     |
| 024 Criminal Court Clerk                 | 0                         | 491                       | 479                       | 5,402                     | 3,382                     |
| 025 Clerk and Master - Chancery          | 0                         | 491                       | 107                       | 1,370                     | 1,441                     |
| 026 Juvenile Court                       | 0                         | 2,490                     | 9,204                     | 12,482                    | 17,760                    |
| 027 General Sessions Court               | 0                         | 491                       | 5,966                     | 10,486                    | 12,337                    |
| 028 State Trial Courts                   | 0                         | 491                       | 5,991                     | 10,480                    | 12,425                    |
| 029 Justice Integration Services         | 0                         | 491                       | 219                       | 2,379                     | 1,342                     |
| 030 Sheriff's Office                     | 0                         | 2,490                     | 7,192                     | 73,498                    | 41,445                    |
| 030 Sheriff's Office - Security Services | 0                         | 0                         | 1,154                     | 11,570                    | 8,402                     |
| 031 Police                               | 0                         | 10,487                    | 29,449                    | 182,371                   | 105,981                   |
| 032 Fire                                 | 0                         | 491                       | 16,258                    | 114,309                   | 53,382                    |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                                   | 015 Finance - Adm<br>16.5 | 015 Finance - Bus<br>17.5 | 015 Finance - Gra<br>18.5 | 015 Finance - Off<br>19.5 | 015 Finance - Ope<br>20.5 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 033 Codes Administration                     | 0                         | 6,489                     | 823                       | 9,680                     | 20,708                    |
| 034 Beer Board                               | 0                         | 491                       | 1,060                     | 458                       | 3,457                     |
| 035 Agricultural Extension                   | 0                         | 491                       | 25                        | 282                       | 1,020                     |
| 037 Social Services                          | 0                         | 491                       | 10,849                    | 7,321                     | 18,135                    |
| 038 Health                                   | 0                         | 4,489                     | 47,976                    | 45,473                    | 87,095                    |
| 038 Health - Employee Health & Wellness      | 0                         | 0                         | 60                        | 641                       | 1,482                     |
| 039 Public Library                           | 0                         | 8,488                     | 9,600                     | 26,803                    | 81,460                    |
| 040 Parks                                    | 0                         | 48,473                    | 34,571                    | 37,737                    | 121,291                   |
| 041 Arts Commission                          | 0                         | 491                       | 10,188                    | 1,148                     | 7,081                     |
| 042 Public Works                             | 0                         | 108,945                   | 13,194                    | 71,049                    | 71,082                    |
| 044 Human Relations Commission               | 0                         | 491                       | 1,049                     | 427                       | 1,186                     |
| 047 Criminal Justice Planning                | 0                         | 491                       | 40                        | 448                       | 718                       |
| 048 Internal Audit                           | 0                         | 5,998                     | 91                        | 1,285                     | 2,026                     |
| 049 Office of Emergency Management           | 0                         | 0                         | 12,012                    | 1,963                     | 4,988                     |
| 051 Office of Family Safety                  | 0                         | 0                         | 5,291                     | 2,470                     | 4,473                     |
| 052 Community Oversight Board                | 0                         | 0                         | 75                        | 1,241                     | 1,207                     |
| 060 Farmer's Market                          | 0                         | 2,490                     | 2,178                     | 1,623                     | 6,729                     |
| 061 Municipal Auditorium                     | 0                         | 4,489                     | 1,184                     | 1,526                     | 4,407                     |
| 062 State Fair Board                         | 0                         | 10,487                    | 387                       | 2,372                     | 10,290                    |
| 064 Sports Authority                         | 0                         | 8,488                     | 2,114                     | 17,264                    | 7,748                     |
| 065 Water Services                           | 0                         | 148,929                   | 17,211                    | 168,560                   | 405,209                   |
| 067 General Hospital                         | 0                         | 0                         | 0                         | 0                         | 10                        |
| 068 District Energy System (DES)             | 0                         | 2,490                     | 1,118                     | 11,172                    | 5,669                     |
| 070 Community Education Commission           | 0                         | 491                       | 23                        | 302                       | 1,993                     |
| 071 Convention Center Authority              | 0                         | 2,981                     | 5,853                     | 41,988                    | 75,391                    |
| 075 Metro Action Commission                  | 0                         | 75,947                    | 35,180                    | 51,849                    | 83,849                    |
| 077 Metro Development & Housing<br>Authorit  | 0                         | 0                         | 0                         | 0                         | 22                        |
| 078 Metropolitan Transit Authority (MTA)     | 0                         | 491                       | 20                        | 0                         | 1,780                     |
| 080 Metro Nashville Public Schools<br>(MNPS) | 0                         | 491                       | 114,814                   | 831,985                   | 1,408,165                 |
| 083 Industrial Development Board             | 0                         | 0                         | 0                         | 0                         | 185                       |
| 090 Debt Service                             | 0                         | 491                       | 0                         | 0                         | 5,298                     |
| 091 Emergency Communication Center           | 0                         | 491                       | 1,296                     | 13,319                    | 8,664                     |
| Airport Authority                            | 0                         | 0                         | 0                         | 0                         | 0                         |
| Bordeaux Longterm Care                       | 0                         | 491                       | 358                       | 4,922                     | 474                       |
| Hospital Authority                           | 0                         | 0                         | 0                         | 0                         | 213                       |
| Knowles Home                                 | 0                         | 491                       | 152                       | 1,641                     | 251                       |
| Medical Examiner                             | 0                         | 0                         | 422                       | 4,686                     | 326                       |
| Port Authority                               | 0                         | 0                         | 0                         | 0                         | 0                         |
| Nashville Electric Service (NES)             | 0                         | 0                         | 0                         | 0                         | 0                         |
| IKON Printing                                | 0                         | 0                         | 0                         | 0                         | 0                         |
| All Other                                    | 0                         | 14,486                    | 92,263                    | 0                         | 214                       |
| Total Allocated                              |                           |                           |                           |                           |                           |
| Direct Bills                                 | 0                         | 0                         | 0                         | 0                         | 0                         |
| Unallocated                                  | 0                         | 0                         | 0                         | 0                         | 0                         |
| Cost Adjustments                             | 0                         | 0                         | 0                         | 0                         | 0                         |
| Disallowed                                   | 0                         | 0                         | 0                         | 0                         | 0                         |
| Total Expenditures                           | 1,522,508                 | 934,589                   | 331,751                   | 1,356,699                 | 2,489,543                 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule D - Detail of Allocated Costs**

| Department                               | 015 Finance - Pay<br>21.5 | 015 Finance - Pro<br>22.5 | 015 Finance - Pur<br>23.5 | 015 Finance - Tre<br>24.5 | 030 Sheriff's Off<br>25.5 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Depreciation                             | 0                         | 0                         | 0                         | 0                         | 0                         |
| 001 Administrative - Direct              | 0                         | 10,492                    | 0                         | 12,844                    | 0                         |
| 001 Administrative - Corporate Dues      | 0                         | 100                       | 0                         | 54                        | 0                         |
| 001 Administrative - Employee Benefits   | 296                       | 7,890                     | 0                         | 4,669                     | 0                         |
| 001 Administrative - Facility Rental     | 0                         | 129                       | 0                         | 70                        | 0                         |
| 001 Administrative - Insurance           | 0                         | 493                       | 0                         | 382                       | 0                         |
| 001 Administrative - Post Audits         | 0                         | 134                       | 0                         | 72                        | 0                         |
| 002 Metropolitan Council                 | 3,741                     | 380                       | 4,014                     | 1,016                     | 48,957                    |
| 003 Metropolitan Clerk                   | 386                       | 85                        | 0                         | 166                       | 10,270                    |
| 003 Metropolitan Clerk - Records Center  | 97                        | 27                        | 0                         | 34                        | 0                         |
| 004 Mayor's Office*                      | 2,015                     | 688                       | 0                         | 2,561                     | 63,132                    |
| 005 Election Commission                  | 8,415                     | 846                       | 0                         | 2,253                     | 14,719                    |
| 006 Law                                  | 2,608                     | 2,367                     | 11,589                    | 4,512                     | 13,169                    |
| 007 Planning Commission                  | 2,928                     | 737                       | 38,316                    | 1,126                     | 33,758                    |
| 008 Human Resources                      | 3,740                     | 686                       | 37,681                    | 1,139                     | 3,516                     |
| 009 Register of Deeds                    | 467                       | 385                       | 0                         | 282                       | 626                       |
| 010 General Services                     | 0                         | 548                       | 0                         | 1,252                     | 0                         |
| 010 General Services - Administration    | 3,237                     | 137                       | 428,188                   | 739                       | 1,902                     |
| 010 General Services - Facilities        | 1,355                     | 2,942                     | 0                         | 3,612                     | 567,610                   |
| 010 General Services - Fleet Management  | 2,539                     | 5,057                     | 0                         | 3,959                     | 98,730                    |
| 010 General Services - Mail Services     | 242                       | 126                       | 0                         | 117                       | 0                         |
| 010 General Services - Surplus Property  | 390                       | 88                        | 0                         | 413                       | 2,793                     |
| 011 Historical Commission                | 653                       | 167                       | 9,579                     | 248                       | 0                         |
| 012 Employee Benefit Board               | 45                        | 93,548                    | 0                         | 58,761                    | 0                         |
| 014 Information Technology Service       | 8,150                     | 5,258                     | 84,545                    | 8,678                     | 145,293                   |
| 015 Finance                              | 6                         | 633                       | 0                         | 2,203                     | 0                         |
| 015 Finance - Accountability             | 162                       | 60                        | 0                         | 66                        | 0                         |
| 015 Finance - Administration             | 2,022                     | 199                       | 62,825                    | 523                       | 11,181                    |
| 015 Finance - Business Assistance        | 503                       | 122                       | 0                         | 169                       | 0                         |
| 015 Finance - Grants & Cost Planning     | 145                       | 43                        | 0                         | 53                        | 0                         |
| 015 Finance - Office of Mgmt & Budget    | 627                       | 178                       | 0                         | 225                       | 20,104                    |
| 015 Finance - Operations                 | 1,229                     | 326                       | 0                         | 428                       | 24,687                    |
| 015 Finance - Payroll                    | (222,131)                 | 129                       | 0                         | 149                       | 0                         |
| 015 Finance - Property Administration    | 137                       | (187,387)                 | 0                         | 51                        | 4,232                     |
| 015 Finance - Purchasing                 | 574                       | 160                       | (1,133,344)               | 199                       | 14,820                    |
| 015 Finance - Treasury                   | 505                       | 193                       | 0                         | (924,201)                 | 6,361                     |
| 016 Assessor of Property                 | 5,342                     | 1,100                     | 4,014                     | 1,916                     | 49,147                    |
| 017 Trustee                              | 1,849                     | 337                       | 9,579                     | 582                       | 14,343                    |
| 018 County Clerk                         | 4,879                     | 651                       | 0                         | 1,560                     | 41,489                    |
| 019 District Attorney                    | 4,732                     | 1,287                     | 0                         | 1,932                     | 28,720                    |
| 021 Public Defender                      | 4,655                     | 1,222                     | 0                         | 1,659                     | 10,849                    |
| 022 Juvenile Court Clerk                 | 1,710                     | 287                       | 4,014                     | 528                       | 24,339                    |
| 023 Circuit Court Clerk                  | 3,481                     | 1,200                     | 0                         | 1,302                     | 188,838                   |
| 024 Criminal Court Clerk                 | 5,244                     | 886                       | 0                         | 1,644                     | 129,433                   |
| 025 Clerk and Master - Chancery          | 1,085                     | 199                       | 0                         | 342                       | 38,151                    |
| 026 Juvenile Court                       | 6,952                     | 2,073                     | 9,579                     | 2,631                     | 197,381                   |
| 027 General Sessions Court               | 7,607                     | 1,691                     | 4,014                     | 2,602                     | 430,019                   |
| 028 State Trial Courts                   | 8,377                     | 1,737                     | 0                         | 2,750                     | 358,662                   |
| 029 Justice Integration Services         | 996                       | 405                       | 0                         | 670                       | 338                       |
| 030 Sheriff's Office                     | 52,722                    | 11,435                    | 39,227                    | 20,251                    | 1,369,755                 |
| 030 Sheriff's Office - Security Services | 3,374                     | 2,134                     | 0                         | 1,878                     | (658,660)                 |
| 031 Police                               | 120,336                   | 32,046                    | 73,799                    | 47,445                    | 96,107                    |
| 032 Fire                                 | 77,001                    | 20,729                    | 90,225                    | 27,457                    | 21,313                    |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                                   | 015 Finance - Pay<br>21.5 | 015 Finance - Pro<br>22.5 | 015 Finance - Pur<br>23.5 | 015 Finance - Tre<br>24.5 | 030 Sheriff's Off<br>25.5 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 033 Codes Administration                     | 7,688                     | 1,522                     | 36,764                    | 2,822                     | 35,226                    |
| 034 Beer Board                               | 339                       | 91                        | 0                         | 124                       | 2,379                     |
| 035 Agricultural Extension                   | 343                       | 47                        | 0                         | 99                        | 0                         |
| 037 Social Services                          | 6,033                     | 1,379                     | 40,778                    | 2,311                     | 11,368                    |
| 038 Health                                   | 32,111                    | 8,376                     | 150,859                   | 11,636                    | 532,274                   |
| 038 Health - Employee Health & Wellness      | 344                       | 111                       | 0                         | 134                       | 0                         |
| 039 Public Library                           | 19,958                    | 4,675                     | 37,675                    | 7,775                     | 101,579                   |
| 040 Parks                                    | 33,728                    | 6,011                     | 135,018                   | 12,027                    | 574,970                   |
| 041 Arts Commission                          | 689                       | 156                       | 4,014                     | 285                       | 10,612                    |
| 042 Public Works                             | 28,719                    | 11,324                    | 319,483                   | 14,458                    | 1,953                     |
| 044 Human Relations Commission               | 205                       | 71                        | 0                         | 82                        | 0                         |
| 047 Criminal Justice Planning                | 196                       | 74                        | 0                         | 82                        | 0                         |
| 048 Internal Audit                           | 459                       | 169                       | 8,027                     | 189                       | 3,608                     |
| 049 Office of Emergency Management           | 601                       | 3,529                     | 87,395                    | 2,142                     | 22,553                    |
| 051 Office of Family Safety                  | 1,683                     | 443                       | 0                         | 637                       | 276,170                   |
| 052 Community Oversight Board                | 435                       | 139                       | 0                         | 177                       | 152                       |
| 060 Farmer's Market                          | 378                       | 292                       | 0                         | 351                       | 0                         |
| 061 Municipal Auditorium                     | 629                       | 321                       | 0                         | 657                       | 0                         |
| 062 State Fair Board                         | 1,523                     | 715                       | 21,620                    | 771                       | 0                         |
| 064 Sports Authority                         | 216                       | 3,910                     | 9,579                     | 18,132                    | 1,894                     |
| 065 Water Services                           | 52,539                    | 24,362                    | 521,557                   | 83,749                    | 40,109                    |
| 067 General Hospital                         | 11,582                    | 0                         | 0                         | 2,479                     | 0                         |
| 068 District Energy System (DES)             | 0                         | 2,068                     | 0                         | 2,031                     | 0                         |
| 070 Community Education Commission           | 198                       | 43                        | 0                         | 91                        | 0                         |
| 071 Convention Center Authority              | 6,942                     | 10,826                    | 0                         | 792,716                   | 0                         |
| 075 Metro Action Commission                  | 17,548                    | 5,268                     | 12,041                    | 8,622                     | 12,429                    |
| 077 Metro Development & Housing<br>Authorit  | 0                         | 0                         | 0                         | 163                       | 0                         |
| 078 Metropolitan Transit Authority (MTA)     | 71                        | 38                        | 0                         | 480                       | 0                         |
| 080 Metro Nashville Public Schools<br>(MNPS) | 606,476                   | 212,374                   | 0                         | 235,939                   | 0                         |
| 083 Industrial Development Board             | 0                         | 0                         | 0                         | 33                        | 0                         |
| 090 Debt Service                             | 0                         | 0                         | 0                         | 1,120                     | 0                         |
| 091 Emergency Communication Center           | 9,910                     | 2,397                     | 0                         | 3,443                     | 0                         |
| Airport Authority                            | 239                       | 0                         | 0                         | 51                        | 0                         |
| Bordeaux Longterm Care                       | 7,462                     | 663                       | 0                         | 1,956                     | 0                         |
| Hospital Authority                           | 0                         | 0                         | 0                         | 708                       | 0                         |
| Knowles Home                                 | 793                       | 281                       | 0                         | 322                       | 0                         |
| Medical Examiner                             | 0                         | 782                       | 0                         | 424                       | 0                         |
| Port Authority                               | 0                         | 0                         | 0                         | 0                         | 0                         |
| Nashville Electric Service (NES)             | 0                         | 0                         | 0                         | 0                         | 0                         |
| IKON Printing                                | 0                         | 0                         | 0                         | 0                         | 0                         |
| All Other                                    | 465                       | 16                        | 0                         | 45,166                    | 175,655                   |
| Total Allocated                              |                           |                           |                           |                           |                           |
| Direct Bills                                 | 0                         | 0                         | 0                         | 0                         | 0                         |
| Unallocated                                  | 0                         | 0                         | 0                         | 0                         | 0                         |
| Cost Adjustments                             | 0                         | 0                         | 0                         | 848,773                   | 10,310,774                |
| Disallowed                                   | 0                         | 0                         | 0                         | 2                         | 0                         |
| Total Expenditures                           | 985,925                   | 329,855                   | 1,162,650                 | 1,409,128                 | 15,539,788                |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                               | 038 Health - Empl<br>26.5 | 048 Internal Audi<br>27.5 | Totals     |
|--|---------------------------|---------------------------|------------|
| Depreciation                             | 0                         | 0                         | 0          |
| 001 Administrative - Direct              | 0                         | 27,274                    | 181,674    |
| 001 Administrative - Corporate Dues      | 0                         | 270                       | 0          |
| 001 Administrative - Employee Benefits   | 0                         | 21,400                    | 0          |
| 001 Administrative - Facility Rental     | 0                         | 351                       | 0          |
| 001 Administrative - Insurance           | 0                         | 1,336                     | 0          |
| 001 Administrative - Post Audits         | 0                         | 363                       | 0          |
| 002 Metropolitan Council                 | 200                       | 987                       | 1,378,732  |
| 003 Metropolitan Clerk                   | 0                         | 222                       | 438,909    |
| 003 Metropolitan Clerk - Records Center  | 0                         | 73                        | 0          |
| 004 Mayor's Office*                      | 0                         | 1,788                     | 1,167,042  |
| 005 Election Commission                  | 0                         | 2,199                     | 1,123,991  |
| 006 Law                                  | 0                         | 6,421                     | 0          |
| 007 Planning Commission                  | 0                         | 1,916                     | 1,097,342  |
| 008 Human Resources                      | 0                         | 1,862                     | 0          |
| 009 Register of Deeds                    | 0                         | 1,000                     | 256,888    |
| 010 General Services                     | 0                         | 1,425                     | 101,143    |
| 010 General Services - Administration    | 3,795                     | 372                       | 0          |
| 010 General Services - Facilities        | 0                         | 7,979                     | 0          |
| 010 General Services - Fleet Management  | 0                         | 13,716                    | 0          |
| 010 General Services - Mail Services     | 0                         | 341                       | 0          |
| 010 General Services - Surplus Property  | 0                         | 228                       | 376,352    |
| 011 Historical Commission                | 0                         | 435                       | 220,593    |
| 012 Employee Benefit Board               | 88,774                    | 243,172                   | 867,153    |
| 014 Information Technology Service       | 0                         | 14,261                    | 0          |
| 015 Finance                              | 0                         | 1,645                     | 68,785     |
| 015 Finance - Accountability             | 0                         | 163                       | 0          |
| 015 Finance - Administration             | 0                         | 541                       | 0          |
| 015 Finance - Business Assistance        | 0                         | 332                       | 0          |
| 015 Finance - Grants & Cost Planning     | 0                         | 118                       | 0          |
| 015 Finance - Office of Mgmt & Budget    | 0                         | 482                       | 0          |
| 015 Finance - Operations                 | 0                         | 885                       | 0          |
| 015 Finance - Payroll                    | 0                         | 350                       | 0          |
| 015 Finance - Property Administration    | 0                         | 117                       | 0          |
| 015 Finance - Purchasing                 | 0                         | 413                       | 0          |
| 015 Finance - Treasury                   | 0                         | 501                       | 0          |
| 016 Assessor of Property                 | 0                         | 2,859                     | 1,694,693  |
| 017 Trustee                              | 0                         | 876                       | 829,510    |
| 018 County Clerk                         | 0                         | 1,693                     | 1,356,763  |
| 019 District Attorney                    | 200                       | 3,344                     | 422,053    |
| 021 Public Defender                      | 0                         | 3,176                     | 507,324    |
| 022 Juvenile Court Clerk                 | 0                         | 745                       | 251,466    |
| 023 Circuit Court Clerk                  | 0                         | 3,120                     | 1,825,796  |
| 024 Criminal Court Clerk                 | 0                         | 2,304                     | 988,275    |
| 025 Clerk and Master - Chancery          | 0                         | 516                       | 429,366    |
| 026 Juvenile Court                       | 801                       | 5,389                     | 1,463,438  |
| 027 General Sessions Court               | 0                         | 4,395                     | 2,605,439  |
| 028 State Trial Courts                   | 0                         | 4,514                     | 2,732,494  |
| 029 Justice Integration Services         | 0                         | 1,052                     | 110,912    |
| 030 Sheriff's Office                     | 125,520                   | 29,724                    | 7,174,682  |
| 030 Sheriff's Office - Security Services | 0                         | 5,521                     | 0          |
| 031 Police                               | 396,782                   | 83,301                    | 31,737,517 |
| 032 Fire                                 | 75,472                    | 53,884                    | 26,310,153 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule D - Detail of Allocated Costs**

| Department                                   | 038 Health - Empl<br>26.5 | 048 Internal Audi<br>27.5 | Totals      |
|--|---------------------------|---------------------------|-------------|
| 033 Codes Administration                     | 0                         | 3,956                     | 2,356,684   |
| 034 Beer Board                               | 0                         | 237                       | 111,410     |
| 035 Agricultural Extension                   | 0                         | 123                       | 46,077      |
| 037 Social Services                          | 0                         | 3,585                     | 1,394,828   |
| 038 Health                                   | 75,873                    | 21,773                    | 6,159,325   |
| 038 Health - Employee Health & Wellness      | (36,131)                  | 287                       | 0           |
| 039 Public Library                           | 0                         | 12,151                    | 3,140,456   |
| 040 Parks                                    | 18,017                    | 15,625                    | 6,911,503   |
| 041 Arts Commission                          | 0                         | 405                       | 210,743     |
| 042 Public Works                             | 7,807                     | 29,435                    | 10,143,945  |
| 044 Human Relations Commission               | 0                         | 185                       | 35,525      |
| 047 Criminal Justice Planning                | 0                         | 192                       | 8,435       |
| 048 Internal Audit                           | 0                         | (118,174)                 | 0           |
| 049 Office of Emergency Management           | 0                         | 9,173                     | 470,892     |
| 051 Office of Family Safety                  | 0                         | 1,151                     | 839,210     |
| 052 Community Oversight Board                | 0                         | 361                       | 18,248      |
| 060 Farmer's Market                          | 0                         | 759                       | 90,192      |
| 061 Municipal Auditorium                     | 0                         | 836                       | 204,157     |
| 062 State Fair Board                         | 0                         | 1,859                     | 375,336     |
| 064 Sports Authority                         | 0                         | 10,164                    | 180,765     |
| 065 Water Services                           | 6,406                     | 63,326                    | 12,746,875  |
| 067 General Hospital                         | 0                         | 0                         | 4,308,193   |
| 068 District Energy System (DES)             | 0                         | 5,376                     | 70,087      |
| 070 Community Education Commission           | 0                         | 111                       | 32,151      |
| 071 Convention Center Authority              | 0                         | 28,142                    | 1,254,847   |
| 075 Metro Action Commission                  | 37,236                    | 13,695                    | 1,952,625   |
| 077 Metro Development & Housing<br>Authorit  | 0                         | 0                         | 18,860      |
| 078 Metropolitan Transit Authority (MTA)     | 200                       | 98                        | 135,297     |
| 080 Metro Nashville Public Schools<br>(MNPS) | 400                       | 552,044                   | 33,510,282  |
| 083 Industrial Development Board             | 0                         | 0                         | 33,033      |
| 090 Debt Service                             | 0                         | 0                         | 7,345       |
| 091 Emergency Communication Center           | 0                         | 6,232                     | 1,050,346   |
| Airport Authority                            | 0                         | 0                         | 82,414      |
| Bordeaux Longterm Care                       | 0                         | 1,723                     | 2,465,497   |
| Hospital Authority                           | 0                         | 0                         | 13,413      |
| Knowles Home                                 | 0                         | 730                       | 274,073     |
| Medical Examiner                             | 0                         | 2,032                     | 10,279      |
| Port Authority                               | 0                         | 0                         | 0           |
| Nashville Electric Service (NES)             | 0                         | 0                         | 367,462     |
| IKON Printing                                | 0                         | 0                         | 0           |
| All Other                                    | 6,806                     | 42                        | 4,022,070   |
| Total Allocated                              |                           |                           | 182,771,364 |
| Direct Bills                                 | 0                         | 0                         | 24,522,877  |
| Unallocated                                  | 0                         | 0                         | 21,426,887  |
| Cost Adjustments                             | 0                         | 0                         | 48,857,972  |
| Disallowed                                   | 0                         | 0                         | 7,610,002   |
| Total Expenditures                           | 808,159                   | 1,228,989                 | 285,189,102 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule E - Summary of Allocation Basis**

| Department                                    | Allocation Basis   | Allocation Source   |
|---|--|---|
| <b>Depreciation</b>                           |  |   |
| 1.4.1 Clifford Allen Building                 | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.2 AA Birch Building                       | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.3 Communications Building                 | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Foot by Building Report - Gen Svcs-Facilities |
| 1.4.4 Metro Southeast                         | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.5 Courthouse                              | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.6 Lindsley Hall                           | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.7 Howard Office Building                  | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.8 Metro Office Building                   | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.9 Fulton Campus Garage                    | Occupied Square Footage by Benefiting Dept within Campus               | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.10 Police Headquarters                    | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.11 Family Justice Center                  | Occupied Square Footage by Benefiting Department                       | FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| <b>001 Administrative - Corporate Dues</b>    |  |   |
| 2.4.1 Corporate Dues                          | Corporate Dues Costs Identified to Benefiting Department               | FY 2021 Analysis of Expenditures - Finance-Grants & Cost Planning |
| <b>001 Administrative - Employee Benefits</b> |  |   |
| 3.4.1 County Retire Match                     | Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept         | FY 2021 Pensioner Information - Human Resources                   |
| 3.4.2 Cnty Teach Retire Match                 | Direct Allocation to 080 MNPS  | Direct Assignment   |
| 3.4.3 Health Insurance Match                  | Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept  | FY 2021 Pensioner Information - Human Resources                   |
| 3.4.4 Death Benefit Payments                  | Total Death Benefit Payments by Benefiting Department                  | FY 2021 Payments - Human Resources                                |
| 3.4.5 Injured on Duty (IOD)                   | Total IOD Payment Allocations by Benefiting Department                 | FY 2021 IOD Summary - Finance-Cost Planning                       |
| 3.4.6 Life Insurance Match                    | Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept    | FY 2021 Pensioner Information - Human Resources                   |
| 3.4.7 Police/Fire Retire Match                | Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department | FY 2021 Pensioner Information - Human Resources                   |
| 3.4.8 Civil Service Retire Match              | Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept         | FY 2021 Pensioner Information - Human Resources                   |
| 3.4.9 Teacher Pens Match                      | Direct Allocation to 080 MNPS  | Direct Assignment   |
| <b>001 Administrative - Facility Rental</b>   |  |   |
| 4.4.1 Metro Southeast                         | Occupied Square Footage by Benefiting Department                       | FY 2021 Security Per Square Foot Report - Sheriff                 |
| 4.4.2 Hardison Complex                        | Direct Allocation to 080 MNPS  | Direct Assignment   |
| <b>001 Administrative - Insurance</b>         |  |   |
| 5.4.1 Insurance - Buildings                   | Property Premium by Benefiting Department                              | FY 2021 Insurance Spreadsheet - Law                               |
| 5.4.2 Insurance - Liab/PropDmg                | Self-Insurance Liability Premium by Benefiting Department              | FY 2021 Insurance Spreadsheet - Law                               |
| 5.4.3 Insurance - Premium J&L                 | Judgements and Losses Premium by Benefiting Department                 | FY 2021 Insurance Spreadsheet - Law                               |
| <b>001 Administrative - Post Audits</b>       |  |   |
| 6.4.1 Post Audits                             | Modified Expenditures (in 000's) by Benefiting Department              | FY 2021 Expenditure Report - Finance-Operations                   |
| 6.4.2 Management Consultant                   | Total Management Consultant Cost by Benefiting Department              | Finance - Grants & Cost Planning                                  |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule E - Summary of Allocation Basis**

| Department                              | Allocation Basis   | Allocation Source  |
|---|--|--|
| 003 Metropolitan Clerk - Records Center |  |  |
| 7.4.1 Records & Storage                 | Total Cubic Feet of Records Stored by Benefiting Department        | FY 2021 Records Stored and Requests Report - Metro Clerk         |
| 7.4.2 Records Requests                  | Number of Records Requests by Benefiting Department                | FY 2021 Records Stored and Requests Report - Metro Clerk         |
| 006 Law                                 |  |  |
| 8.4.1 Legal Services                    | Law Staff Hours by Benefiting Department                           | FY 2021 Total Time Report - Law                                  |
| 8.4.2 Risk Management                   | Direct Allocation to 001 Admin-Insurance                           | Direct Assignment for Further Allocation                         |
| 8.4.3 Self-Insured & Liability Funds    | Direct Allocation to 001 Admin-Insurance                           | Direct Assignment for Further Allocation                         |
| 008 Human Resources                     |  |  |
| 9.4.1 Employee Relations                | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2021 Human Resources Model - Human Resources                  |
| 9.4.2 Workforce Management              | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2021 Human Resources Model - Human Resources                  |
| 9.4.3 Benefits Program                  | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2021 Human Resources Model - Human Resources                  |
| 9.4.4 Admin & Customer Svc Program      | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2021 Human Resources Model - Human Resources                  |
| 010 General Services - Administration   |  |  |
| 10.4.1 Business Office                  | Total Salaries and Benefits by Business Unit Comprising Department | FY 2021 Expenditure Report - Finance-Operations                  |
| 010 General Services - Facilities       |  |  |
| 11.4.1 Facilities                       | Total Facilities Costs by Benefiting Department                    | FY 2021 General Services Rate Model - General Services           |
| 010 General Services - Fleet Management |  |  |
| 12.4.1 GS Fleet Management              | Total Fleet Management Billings by Benefiting Department           | FY 2021 Fleet Management Billings Report - Finance-Operations    |
| 12.4.2 GS Fleet Mgmt Depreciation       | Fleet Management Depreciation Expense by Department                | FY 2021 Fleet Management Asset Report - General Services         |
| 010 General Services - Mail Services    |  |  |
| 13.4.1 GS Mail Services                 | Mail Services Charges by Benefiting Department                     | FY 2021 Postal Charges Report - General Services                 |
| 014 Information Technology Service      |  |  |
| 14.4.1 Information Systems              | Total Information Systems Billings by Benefiting Department        | FY 2021 Information Systems Billings Report - Finance-Operations |
| 14.4.2 Info Sys Depreciation            | Total Information Systems Billings (excluding Radio) by Department | FY 2021 Information Systems Billings Report - Finance-Operations |
| 14.4.3 Radio Depreciation               | Total Radio Communications Billings by Department                  | FY 2021 Information Systems Billings Report - Finance-Operations |
| 015 Finance - Accountability            |  |  |
| 15.4.1 Procurement Accountability       | Number of Delegated Compliance Reviews Completed by Department     | FY 2021 Reviews Report - Finance-Accountability                  |
| 15.4.2 Prompt Pay                       | Number of Prompt Pay Reviews Completed by Benefiting Department    | FY 2021 Reviews Report - Finance-Accountability                  |
| 15.4.3 COI                              | Direct Allocation to 015 Finance-Purchasing                        | Direct Assignment  |
| 15.4.4 Grants                           | Number of Grant Reviews Completed by Benefiting Department         | FY 2021 Reviews Report - Finance-Accountability                  |
| 15.4.5 Community Partnerships           | Direct Allocation to All Other                                     | Direct Assignment  |
| 15.4.6 Special Projects                 | Number of Special Projects by Benefiting Department                | FY 2021 Reviews Report - Finance-Accountability                  |
| 15.4.7 Direct Appropriations            | Direct Allocation to All Other                                     | Direct Assignment  |
| 15.4.8 Grants & Cost Planning           | Direct Allocation to 015 Finance-Grants and Cost Planning          | Direct Assignment  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule E - Summary of Allocation Basis**

| Department                               | Allocation Basis   | Allocation Source  |
|--|--|--|
| 015 Finance - Administration             |  |  |
| 16.4.1 Administration                    | Total Salaries and Benefits by Business Unit Comprising Department   | FY 2021 Expenditure Report - Finance-Operations                  |
| 015 Finance - Business Assistance        |  |  |
| 17.4.1 Vendor Assistance                 | Direct Allocation to 015 Finance-Purchasing                          | Direct Assignment  |
| 17.4.2 Procurement Post Award            | Number of Contracts Managed by Benefiting Department                 | FY 2021 Business Assistance Report - Finance-Business Assistance |
| 17.4.3 Procurement Accountability        | Number of Delegated Compliance Reviews Completed by Department       | FY 2021 Reviews Report - Finance-Accountability                  |
| 17.4.4 Prompt Pay                        | Number of Prompt Pay Reviews Completed by Benefiting Department      | FY 2021 Reviews Report - Finance-Accountability                  |
| 17.4.5 COI                               | Direct Allocation to 015 Finance-Purchasing                          | Direct Assignment  |
| 015 Finance - Grants & Cost Planning     |  |  |
| 18.4.1 Grants Coordination               | Number of Grant Assessments by Benefiting Department                 | FY 2021 Grant Assessment Report - Finance-Grants Coordination    |
| 18.4.2 Cost Planning                     | Modified Expenditures (in 000's) by Benefiting Department            | FY 2021 Expenditure Report - Finance-Operations                  |
| 18.4.3 Direct Appropriations             | Direct Allocation to All Other                                       | Direct Assignment  |
| 015 Finance - Office of Mgmt & Budget    |  |  |
| 19.4.1 Budget Planning & Mgmt            | Modified Budgeted Expenditures (in 000's) by Benefiting Department   | FY 2021 Expenditure Report - Finance-Operations                  |
| 015 Finance - Operations                 |  |  |
| 20.4.1 Accounting and Reporting          | Number of Accounting Transactions by Benefiting Department           | FY 2021 Transaction Count Reports - Finance-Operations           |
| 20.4.2 Accounts Payable                  | Number of Accounts Payable Transactions by Benefiting Department     | FY 2021 Transaction Count Reports - Finance-Operations           |
| 015 Finance - Payroll                    |  |  |
| 21.4.1 Payroll                           | Number of Payroll Transactions by Benefiting Department              | FY 2021 Active Employee Reports - Human Resources                |
| 015 Finance - Property Administration    |  |  |
| 22.4.1 Public Property Services          | Modified Expenditures (in 000's) by Benefiting Department            | FY 2021 Expenditure Report - Finance-Operations                  |
| 015 Finance - Purchasing                 |  |  |
| 23.4.1 Competitive Procurements          | Number of Competitive Procurements by Department                     | FY 2021 KPI Details Report - Finance-Purchasing                  |
| 23.4.2 Non-Competitive Procurements      | Number of Non-Competitive Procurements by Department                 | FY 2021 KPI Details Report - Finance-Purchasing                  |
| 23.4.3 Agency Specific Procurements      | Direct Allocation to 038 Health                                      | FY 2021 KPI Details Report - Finance-Purchasing                  |
| 015 Finance - Treasury                   |  |  |
| 24.4.1 Treasury Collections              | Direct Allocation to 071 Convention Center Authority                 | Direct Assignment  |
| 24.4.2 Cash Operations                   | Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept | FY 2021 Average Weighted MIP Balances by Fund - Finance-Treasury |
| 24.4.3 Investment Cmtee Support          | Number of Payroll Transactions by Benefiting Department              | FY 2021 Active Employee Reports - Human Resources                |
| 24.4.4 Investor Relations                | Modified Expenditures (in 000's) by Benefiting Department            | FY 2021 Expenditure Report - Finance-Operations                  |
| 030 Sheriff's Office - Security Services |  |  |
| 25.4.1 AA Birch Building                 | Occupied Square Footage by Benefiting Department                     | FY 2021 Security Per Square Foot Report - Sheriff                |
| 25.4.2 Historical Courthouse             | Occupied Square Footage by Benefiting Department                     | FY 2021 Security Per Square Foot Report - Sheriff                |
| 25.4.3 Ben West Building                 | Occupied Square Footage by Benefiting Department                     | FY 2021 Security Per Square Foot Report - Sheriff                |
| 25.4.4 HDII                              | Direct Allocation to 030 Sheriff's Office                            | Direct Assignment  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule E - Summary of Allocation Basis**

| Department                              | Allocation Basis   | Allocation Source                                   |
|---|--|---|
| 25.4.5 Metro Southeast                  | Occupied Square Footage by Benefiting Department               | FY 2021 Security Per Square Foot Report - Sheriff   |
| 25.4.6 Woodland Street                  | Number of Employees by Dept Parking at Woodland St             | Woodland Parking Report                             |
| 25.4.7 SE Davidson                      | Occupied Square Footage by Benefiting Department               | FY 2021 Security Per Square Foot Report - Sheriff   |
| 25.4.8 Clifford Allen Bldg              | Occupied Square Footage by Benefiting Department               | FY 2021 Security Per Square Foot Report - Sheriff   |
| 25.4.9 Bellevue Comm Ctr                | Occupied Square Footage by Benefiting Department               | FY 2021 Security Per Square Foot Report - Sheriff   |
| 25.4.10 Lentz Health Center             | Occupied Square Footage by Benefiting Department               | FY 2021 Security Per Square Foot Report - Sheriff   |
| 25.4.11 Fulton                          | Occupied Square Footage by Benefiting Department               | FY 2021 Security Per Square Foot Report - Sheriff   |
| 25.4.12 Family Safety Center            | Occupied Square Footage by Benefiting Department               | FY 2021 Security Per Square Foot Report - Sheriff   |
| 25.4.13 Juvenile Justice Center         | Occupied Square Footage by Benefiting Department               | FY 2021 Security Per Square Foot Report - Sheriff   |
| 25.4.14 Admin Support Svcs              | Direct Allocation to 030 Sheriff's Office                      | Direct Assignment                                   |
| 038 Health - Employee Health & Wellness |  |   |
| 26.4.1 Employee Health & Wellness       | Number of Examinations and Procedures by Benefiting Department | FY 2021 CSMP Activity by Department Report - Health |
| 26.4.2 Employee Benefit Board           | Direct Allocation to 012 Employee Benefit Board                | Direct Assignment                                   |
| 048 Internal Audit                      |  |   |
| 27.4.1 Internal Audit                   | Modified Expenditures (in 000's) by Benefiting Department      | FY 2021 Expenditure Report - Finance-Operations     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule G - Origins of Costs**

| Grantee Departments                        | Depreciation | %     | 001 Administrative -<br>Corporate Dues | %     | 001 Administrative -<br>Employee Benefits | %     | 001 Administrative -<br>Facility Rental | %     |
|--|--------------|-------|--|-------|---|-------|---|-------|
| 001 Administrative - Direct                | 5,567        | 0.07  | 0                                      | 0.00  | 8,196                                     | 0.01  | 192                                     | 0.02  |
| 002 Metropolitan Council                   | 246,340      | 2.89  | 470,845                                | 61.97 | 353,221                                   | 0.35  | 57                                      | 0.01  |
| 003 Metropolitan Clerk                     | 59,686       | 0.70  | 0                                      | 0.00  | 81,320                                    | 0.08  | 21                                      | 0.00  |
| 004 Mayor's Office*                        | 315,132      | 3.70  | 288,911                                | 38.03 | 206,838                                   | 0.21  | 48                                      | 0.00  |
| 005 Election Commission                    | 41,678       | 0.49  | 0                                      | 0.00  | 199,698                                   | 0.20  | 36,603                                  | 3.70  |
| 007 Planning Commission                    | 214,570      | 2.52  | 0                                      | 0.00  | 317,307                                   | 0.32  | 78                                      | 0.01  |
| 009 Register of Deeds                      | 3,344        | 0.04  | 0                                      | 0.00  | 214,235                                   | 0.21  | 33                                      | 0.00  |
| 010 General Services                       | 1,567        | 0.02  | 0                                      | 0.00  | 34,015                                    | 0.03  | 13                                      | 0.00  |
| 010 General Services -<br>Surplus Property | 10,924       | 0.13  | 0                                      | 0.00  | 80,917                                    | 0.08  | 7,629                                   | 0.77  |
| 011 Historical Commission                  | 4,193        | 0.05  | 0                                      | 0.00  | 53,112                                    | 0.05  | 16                                      | 0.00  |
| 012 Employee Benefit Board                 | 11,084       | 0.13  | 0                                      | 0.00  | 42,683                                    | 0.04  | 1,706                                   | 0.17  |
| 015 Finance                                | 1,732        | 0.02  | 0                                      | 0.00  | 15,015                                    | 0.01  | 14                                      | 0.00  |
| 016 Assessor of Property                   | 219,496      | 2.58  | 0                                      | 0.00  | 626,973                                   | 0.63  | 582                                     | 0.06  |
| 017 Trustee                                | 79,163       | 0.93  | 0                                      | 0.00  | 302,038                                   | 0.30  | 51                                      | 0.01  |
| 018 County Clerk                           | 172,645      | 2.03  | 0                                      | 0.00  | 462,375                                   | 0.46  | 301                                     | 0.03  |
| 019 District Attorney                      | 45,938       | 0.54  | 0                                      | 0.00  | 179,033                                   | 0.18  | 319                                     | 0.03  |
| 021 Public Defender                        | 10,877       | 0.13  | 0                                      | 0.00  | 214,641                                   | 0.21  | 172                                     | 0.02  |
| 022 Juvenile Court Clerk                   | 4,144        | 0.05  | 0                                      | 0.00  | 95,624                                    | 0.10  | 51                                      | 0.01  |
| 023 Circuit Court Clerk                    | 507,681      | 5.96  | 0                                      | 0.00  | 615,057                                   | 0.61  | 161                                     | 0.02  |
| 024 Criminal Court Clerk                   | 166,947      | 1.96  | 0                                      | 0.00  | 375,427                                   | 0.37  | 107                                     | 0.01  |
| 025 Clerk and Master -<br>Chancery         | 153,844      | 1.81  | 0                                      | 0.00  | 128,635                                   | 0.13  | 21                                      | 0.00  |
| 026 Juvenile Court                         | 25,108       | 0.29  | 0                                      | 0.00  | 551,587                                   | 0.55  | 489                                     | 0.05  |
| 027 General Sessions Court                 | 449,314      | 5.28  | 0                                      | 0.00  | 585,541                                   | 0.58  | 40,957                                  | 4.14  |
| 028 State Trial Courts                     | 1,137,483    | 13.35 | 0                                      | 0.00  | 510,027                                   | 0.51  | 585                                     | 0.06  |
| 029 Justice Integration<br>Services        | 12,514       | 0.15  | 0                                      | 0.00  | 21,126                                    | 0.02  | 29                                      | 0.00  |
| 030 Sheriff's Office                       | 389,534      | 4.57  | 0                                      | 0.00  | 3,680,648                                 | 3.68  | 17,936                                  | 1.81  |
| 031 Police                                 | 1,494,771    | 17.55 | 0                                      | 0.00  | 17,525,508                                | 17.50 | 162,697                                 | 16.45 |
| 032 Fire                                   | 223,658      | 2.63  | 0                                      | 0.00  | 16,619,540                                | 16.59 | 108,864                                 | 11.01 |
| 033 Codes Administration                   | 253,425      | 2.98  | 0                                      | 0.00  | 912,263                                   | 0.91  | 923                                     | 0.09  |
| 034 Beer Board                             | 15,975       | 0.19  | 0                                      | 0.00  | 30,779                                    | 0.03  | 64                                      | 0.01  |
| 035 Agricultural Extension                 | 1,981        | 0.02  | 0                                      | 0.00  | 1,499                                     | 0.00  | 8                                       | 0.00  |
| 037 Social Services                        | 77,615       | 0.91  | 0                                      | 0.00  | 1,002,311                                 | 1.00  | 339                                     | 0.03  |
| 038 Health                                 | 100,602      | 1.18  | 0                                      | 0.00  | 3,133,949                                 | 3.13  | 15,719                                  | 1.59  |
| 039 Public Library                         | 79,693       | 0.94  | 0                                      | 0.00  | 1,671,473                                 | 1.67  | 1,118                                   | 0.11  |
| 040 Parks                                  | 97,467       | 1.14  | 0                                      | 0.00  | 2,884,690                                 | 2.88  | 17,557                                  | 1.78  |
| 041 Arts Commission                        | 62,697       | 0.74  | 0                                      | 0.00  | 50,111                                    | 0.05  | 14                                      | 0.00  |
| 042 Public Works                           | 82,913       | 0.97  | 0                                      | 0.00  | 3,632,633                                 | 3.63  | 79,142                                  | 8.00  |
| 044 Human Relations<br>Commission          | 1,374        | 0.02  | 0                                      | 0.00  | 9,968                                     | 0.01  | 5                                       | 0.00  |
| 047 Criminal Justice<br>Planning           | 555          | 0.01  | 0                                      | 0.00  | 674                                       | 0.00  | 5                                       | 0.00  |
| 049 Office of Emergency<br>Management      | 37,037       | 0.43  | 0                                      | 0.00  | 27,776                                    | 0.03  | 61,596                                  | 6.23  |
| 051 Office of Family Safety                | 351,339      | 4.12  | 0                                      | 0.00  | 6,973                                     | 0.01  | 42                                      | 0.00  |
| 052 Community Oversight<br>Board           | 889          | 0.01  | 0                                      | 0.00  | 1,216                                     | 0.00  | 9                                       | 0.00  |
| 060 Farmer's Market                        | 2,018        | 0.02  | 0                                      | 0.00  | 55,268                                    | 0.06  | 9                                       | 0.00  |
| 061 Municipal Auditorium                   | 1,644        | 0.02  | 0                                      | 0.00  | 127,262                                   | 0.13  | 13                                      | 0.00  |
| 062 State Fair Board                       | 5,833        | 0.07  | 0                                      | 0.00  | 148,061                                   | 0.15  | 32                                      | 0.00  |
| 064 Sports Authority                       | 16,695       | 0.20  | 0                                      | 0.00  | 17,118                                    | 0.02  | 77                                      | 0.01  |
| 065 Water Services                         | 386,905      | 4.54  | 0                                      | 0.00  | 5,844,670                                 | 5.84  | 35,745                                  | 3.61  |
| 067 General Hospital                       | 3,691        | 0.04  | 0                                      | 0.00  | 4,220,943                                 | 4.21  | 9                                       | 0.00  |
| 068 District Energy System<br>(DES)        | 1,380        | 0.02  | 0                                      | 0.00  | 2,505                                     | 0.00  | 38                                      | 0.00  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule G - Origins of Costs**

| <b>Grantee Departments</b>                | <b>Depreciation</b> | <b>%</b>      | <b>001 Administrative -<br/>Corporate Dues</b> | <b>%</b>      | <b>001 Administrative -<br/>Employee Benefits</b> | <b>%</b>      | <b>001 Administrative -<br/>Facility Rental</b> | <b>%</b>      |
|---|---------------------|---------------|--|---------------|---|---------------|---|---------------|
| 070 Community Education Commission        | 1,443               | 0.02          | 0  | 0.00          | 17,414  | 0.02          | 4   | 0.00          |
| 071 Convention Center Authority           | 28,218              | 0.33          | 0  | 0.00          | 206,890   | 0.21          | 299   | 0.03          |
| 075 Metro Action Commission               | 117,293             | 1.38          | 0  | 0.00          | 987,826   | 0.99          | 3,438   | 0.35          |
| 077 Metro Development & Housing Authorit  | 754                 | 0.01          | 0  | 0.00          | 896   | 0.00          | 1   | 0.00          |
| 078 Metropolitan Transit Authority (MTA)  | 22,561              | 0.26          | 0  | 0.00          | 27,958  | 0.03          | 15  | 0.00          |
| 080 Metro Nashville Public Schools (MNPS) | 251,926             | 2.96          | 0  | 0.00          | 27,591,281  | 27.55         | 314,879   | 31.84         |
| 083 Industrial Development Board          | 365                 | 0.00          | 0  | 0.00          | 934   | 0.00          | 1   | 0.00          |
| 090 Debt Service                          | 246                 | 0.00          | 0  | 0.00          | 425   | 0.00          | 0   | 0.00          |
| 091 Emergency Communication Center        | 130,164             | 1.53          | 0  | 0.00          | 377,601   | 0.38          | 203   | 0.02          |
| Airport Authority                         | 8                   | 0.00          | 0  | 0.00          | 81,933  | 0.08          | 0   | 0.00          |
| Bordeaux Longterm Care                    | 893                 | 0.01          | 0  | 0.00          | 2,442,775   | 2.44          | 16  | 0.00          |
| Hospital Authority                        | 179                 | 0.00          | 0  | 0.00          | 440   | 0.00          | 0   | 0.00          |
| Knowles Home                              | 266                 | 0.00          | 0  | 0.00          | 266,410   | 0.27          | 6   | 0.00          |
| Medical Examiner                          | 308                 | 0.00          | 0  | 0.00          | 406   | 0.00          | 14  | 0.00          |
| Port Authority                            | 0                   | 0.00          | 0  | 0.00          | 0   | 0.00          | 0   | 0.00          |
| Nashville Electric Service (NES)          | 22,771              | 0.27          | 0  | 0.00          | 16,431  | 0.02          | 14  | 0.00          |
| IKON Printing                             | 0                   | 0.00          | 0  | 0.00          | 0   | 0.00          | 0   | 0.00          |
| All Other                                 | 349,349             | 4.10          | 0  | 0.00          | 246,750   | 0.25          | 77,879  | 7.87          |
| <b>Total Allocated</b>                    | <b>8,517,405</b>    | <b>100.00</b> | <b>759,756</b>                                 | <b>100.00</b> | <b>100,148,851</b>                                | <b>100.00</b> | <b>988,963</b>                                  | <b>100.00</b> |
| Unallocated & Direct Billing              | 640                 |               | 0  |               | 239,766   |               | 270   |               |
| Adjustments & Disallowed                  | (8,518,045)         |               | 10,000   |               | 0   |               | 0   |               |
| <b>Total Expenditures</b>                 | <b>0</b>            |               | <b>769,756</b>                                 |               | <b>100,388,617</b>                                |               | <b>989,233</b>                                  |               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule G - Origins of Costs**

| Grantee Departments                     | 001 Administrative - Insurance |       | 001 Administrative - Post Audits |       | 003 Metropolitan Clerk - Records Center |       | 006 Law   |       |
|---|--------------------------------|-------|----------------------------------|-------|---|-------|-----------|-------|
|   |                                | %     |                                  | %     |   | %     |           | %     |
| 001 Administrative - Direct             | 617                            | 0.02  | 18,890                           | 1.85  | 361                                     | 0.18  | 2,741     | 0.05  |
| 002 Metropolitan Council                | 16,478                         | 0.44  | 1,383                            | 0.14  | 100                                     | 0.05  | 93,360    | 1.70  |
| 003 Metropolitan Clerk                  | 6,737                          | 0.18  | 313                              | 0.03  | 3,305                                   | 1.61  | 5,277     | 0.10  |
| 004 Mayor's Office*                     | 12,772                         | 0.34  | 1,907                            | 0.19  | 62                                      | 0.03  | 106,989   | 1.95  |
| 005 Election Commission                 | 25,048                         | 0.67  | 2,498                            | 0.25  | 1,741                                   | 0.85  | 181,707   | 3.30  |
| 007 Planning Commission                 | 22,354                         | 0.59  | 1,973                            | 0.19  | 4,502                                   | 2.19  | 77,377    | 1.41  |
| 009 Register of Deeds                   | 141                            | 0.00  | 944                              | 0.09  | 2,696                                   | 1.31  | 351       | 0.01  |
| 010 General Services                    | 131                            | 0.00  | 1,031                            | 0.10  | 70                                      | 0.03  | 1,475     | 0.03  |
| 010 General Services - Surplus Property | 2,308                          | 0.06  | 317                              | 0.03  | 78                                      | 0.04  | 3,281     | 0.06  |
| 011 Historical Commission               | 3,028                          | 0.08  | 745                              | 0.07  | 37                                      | 0.02  | 102,045   | 1.86  |
| 012 Employee Benefit Board              | 1,842                          | 0.05  | 168,082                          | 16.50 | 222                                     | 0.11  | 46,252    | 0.84  |
| 015 Finance                             | 807                            | 0.02  | 1,187                            | 0.12  | 455                                     | 0.22  | 3,522     | 0.06  |
| 016 Assessor of Property                | 37,074                         | 0.99  | 3,039                            | 0.30  | 8,125                                   | 3.96  | 190,801   | 3.47  |
| 017 Trustee                             | 11,296                         | 0.30  | 1,223                            | 0.12  | 67                                      | 0.03  | 195,318   | 3.55  |
| 018 County Clerk                        | 27,304                         | 0.73  | 2,025                            | 0.20  | 2,870                                   | 1.40  | 6,769     | 0.12  |
| 019 District Attorney                   | 27,112                         | 0.72  | 3,230                            | 0.32  | 122                                     | 0.06  | 4,221     | 0.08  |
| 021 Public Defender                     | 23,637                         | 0.63  | 2,939                            | 0.29  | 11,343                                  | 5.52  | 3,385     | 0.06  |
| 022 Juvenile Court Clerk                | 9,778                          | 0.26  | 811                              | 0.08  | 21,838                                  | 10.63 | 12,402    | 0.23  |
| 023 Circuit Court Clerk                 | 20,700                         | 0.55  | 3,130                            | 0.31  | 22,321                                  | 10.87 | 5,942     | 0.11  |
| 024 Criminal Court Clerk                | 28,312                         | 0.75  | 2,404                            | 0.24  | 14,295                                  | 6.96  | 16,096    | 0.29  |
| 025 Clerk and Master - Chancery         | 6,783                          | 0.18  | 530                              | 0.05  | 16,576                                  | 8.07  | 1,001     | 0.02  |
| 026 Juvenile Court                      | 63,233                         | 1.68  | 5,516                            | 0.54  | 236                                     | 0.11  | 25,889    | 0.47  |
| 027 General Sessions Court              | 47,068                         | 1.25  | 4,788                            | 0.47  | 712                                     | 0.35  | 64,051    | 1.16  |
| 028 State Trial Courts                  | 34,109                         | 0.91  | 4,926                            | 0.48  | 1,132                                   | 0.55  | 35,740    | 0.65  |
| 029 Justice Integration Services        | 6,752                          | 0.18  | 1,005                            | 0.10  | 118                                     | 0.06  | 1,096     | 0.02  |
| 030 Sheriff's Office                    | 243,461                        | 6.47  | 33,062                           | 3.25  | 1,252                                   | 0.61  | 270,893   | 4.92  |
| 031 Police                              | 836,169                        | 22.24 | 81,868                           | 8.04  | 15,091                                  | 7.35  | 1,009,893 | 18.36 |
| 032 Fire                                | 594,888                        | 15.82 | 53,207                           | 5.22  | 3,213                                   | 1.56  | 249,394   | 4.53  |
| 033 Codes Administration                | 45,282                         | 1.20  | 4,555                            | 0.45  | 1,727                                   | 0.84  | 335,636   | 6.10  |
| 034 Beer Board                          | 1,901                          | 0.05  | 340                              | 0.03  | 526                                     | 0.26  | 18,938    | 0.34  |
| 035 Agricultural Extension              | 3,306                          | 0.09  | 154                              | 0.02  | 14                                      | 0.01  | 409       | 0.01  |
| 037 Social Services                     | 52,603                         | 1.40  | 4,041                            | 0.40  | 3,438                                   | 1.67  | 25,462    | 0.46  |
| 038 Health                              | 147,956                        | 3.93  | 23,932                           | 2.35  | 31,739                                  | 15.45 | 503,204   | 9.15  |
| 039 Public Library                      | 340,311                        | 9.05  | 12,288                           | 1.21  | 9,351                                   | 4.55  | 49,462    | 0.90  |
| 040 Parks                               | 690,611                        | 18.37 | 18,998                           | 1.87  | 1,816                                   | 0.88  | 220,419   | 4.01  |
| 041 Arts Commission                     | 2,366                          | 0.06  | 1,242                            | 0.12  | 48                                      | 0.02  | 26,096    | 0.47  |
| 042 Public Works                        | 128,165                        | 3.41  | 28,193                           | 2.77  | 5,065                                   | 2.47  | 341,666   | 6.21  |
| 044 Human Relations Commission          | 1,392                          | 0.04  | 251                              | 0.02  | 18                                      | 0.01  | 5,502     | 0.10  |
| 047 Criminal Justice Planning           | 885                            | 0.02  | 169                              | 0.02  | 7                                       | 0.00  | 419       | 0.01  |
| 049 Office of Emergency Management      | 10,029                         | 0.27  | 7,414                            | 0.73  | 152                                     | 0.07  | 11,097    | 0.20  |
| 051 Office of Family Safety             | 2,428                          | 0.06  | 1,521                            | 0.15  | 65                                      | 0.03  | 5,816     | 0.11  |
| 052 Community Oversight Board           | 60                             | 0.00  | 322                              | 0.03  | 13                                      | 0.01  | 6,206     | 0.11  |
| 060 Farmer's Market                     | 125                            | 0.00  | 752                              | 0.07  | 32                                      | 0.02  | 13,459    | 0.24  |
| 061 Municipal Auditorium                | 43,915                         | 1.17  | 767                              | 0.08  | 27                                      | 0.01  | 10,104    | 0.18  |
| 062 State Fair Board                    | 696                            | 0.02  | 1,581                            | 0.16  | 380                                     | 0.19  | 75,236    | 1.37  |
| 064 Sports Authority                    | 3,319                          | 0.09  | 7,133                            | 0.70  | 118                                     | 0.06  | 45,104    | 0.82  |
| 065 Water Services                      | 15,216                         | 0.40  | 53,780                           | 5.28  | 3,915                                   | 1.91  | 126,929   | 2.31  |
| 067 General Hospital                    | 277                            | 0.01  | 713                              | 0.07  | 22                                      | 0.01  | 59,544    | 1.08  |
| 068 District Energy System (DES)        | 204                            | 0.01  | 3,752                            | 0.37  | 29                                      | 0.01  | 34,385    | 0.63  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule G - Origins of Costs**

| <b>Grantee Departments</b>                | <b>001 Administrative - Insurance</b> |               | <b>001 Administrative - Post Audits</b> |               | <b>003 Metropolitan Clerk - Records Center</b> |               | <b>006 Law</b>    |               |
|---|---------------------------------------|---------------|---|---------------|--|---------------|-------------------|---------------|
|   |                                       | <b>%</b>      |   | <b>%</b>      |  | <b>%</b>      |                   | <b>%</b>      |
| 070 Community Education Commission        | 4,158                                 | 0.11          | 119                                     | 0.01          | 12   | 0.01          | 477               | 0.01          |
| 071 Convention Center Authority           | 2,852                                 | 0.08          | 20,696                                  | 2.03          | 956  | 0.47          | 15,522            | 0.28          |
| 075 Metro Action Commission               | 7,497                                 | 0.20          | 15,267                                  | 1.50          | 2,465  | 1.20          | 52,094            | 0.95          |
| 077 Metro Development & Housing Authority | 56                                    | 0.00          | 20                                      | 0.00          | 1  | 0.00          | 15,585            | 0.28          |
| 078 Metropolitan Transit Authority (MTA)  | 521                                   | 0.01          | 346                                     | 0.03          | 22   | 0.01          | 4,726             | 0.09          |
| 080 Metro Nashville Public Schools (MNPS) | 23,365                                | 0.62          | 388,738                                 | 38.17         | 7,136  | 3.47          | 671,849           | 12.21         |
| 083 Industrial Development Board          | 85                                    | 0.00          | 27                                      | 0.00          | 1  | 0.00          | 30,801            | 0.56          |
| 090 Debt Service                          | 28                                    | 0.00          | 3                                       | 0.00          | 23   | 0.01          | 114               | 0.00          |
| 091 Emergency Communication Center        | 57,394                                | 1.53          | 5,949                                   | 0.58          | 795  | 0.39          | 15,937            | 0.29          |
| Airport Authority                         | 1                                     | 0.00          | 12                                      | 0.00          | 0  | 0.00          | 115               | 0.00          |
| Bordeaux Longterm Care                    | 78                                    | 0.00          | 1,563                                   | 0.15          | 15   | 0.01          | 479               | 0.01          |
| Hospital Authority                        | 37                                    | 0.00          | 11                                      | 0.00          | 3  | 0.00          | 11,580            | 0.21          |
| Knowles Home                              | 25                                    | 0.00          | 548                                     | 0.05          | 3  | 0.00          | 1,733             | 0.03          |
| Medical Examiner                          | 32                                    | 0.00          | 1,406                                   | 0.14          | 2  | 0.00          | 368               | 0.01          |
| Port Authority                            | 0                                     | 0.00          | 0                                       | 0.00          | 0  | 0.00          | 0                 | 0.00          |
| Nashville Electric Service (NES)          | 504                                   | 0.01          | 268                                     | 0.03          | 13   | 0.01          | 1,103             | 0.02          |
| IKON Printing                             | 0                                     | 0.00          | 0                                       | 0.00          | 0  | 0.00          | 0                 | 0.00          |
| All Other                                 | 62,676                                | 1.67          | 8,716                                   | 0.86          | 2,527  | 1.23          | 45,569            | 0.83          |
| <b>Total Allocated</b>                    | <b>3,760,296</b>                      | <b>100.00</b> | <b>1,018,563</b>                        | <b>100.00</b> | <b>205,416</b>                                 | <b>100.00</b> | <b>5,500,417</b>  | <b>100.00</b> |
| Unallocated & Direct Billing              | 704                                   |               | 2,647                                   |               | 289  |               | 630,835           |               |
| Adjustments & Disallowed                  | 7,600,000                             |               | 0                                       |               | 0  |               | 13,872,246        |               |
| <b>Total Expenditures</b>                 | <b>11,361,000</b>                     |               | <b>1,021,210</b>                        |               | <b>205,705</b>                                 |               | <b>20,003,498</b> |               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule G - Origins of Costs**

| Grantee Departments                     | 008 Human Resources | %     | 010 General Services - Administration | %     | 010 General Services - Facilities | %     | 010 General Services - Fleet Management | %      |
|---|---------------------|-------|---------------------------------------|-------|-----------------------------------|-------|---|--------|
| 001 Administrative - Direct             | 818                 | 0.02  | 167                                   | 0.02  | 9,454                             | 0.05  | 2                                       | 0.00   |
| 002 Metropolitan Council                | 30,762              | 0.60  | 1,715                                 | 0.16  | 88,079                            | 0.43  | 32                                      | 0.00   |
| 003 Metropolitan Clerk                  | 4,406               | 0.09  | 4,035                                 | 0.39  | 248,074                           | 1.21  | 36                                      | 0.00   |
| 004 Mayor's Office*                     | 18,738              | 0.37  | 1,995                                 | 0.19  | 112,067                           | 0.55  | 41                                      | 0.00   |
| 005 Election Commission                 | 15,644              | 0.31  | 12,480                                | 1.19  | 405,424                           | 1.97  | (29)                                    | 0.00   |
| 007 Planning Commission                 | 27,795              | 0.55  | 5,455                                 | 0.52  | 304,607                           | 1.48  | 32                                      | 0.00   |
| 009 Register of Deeds                   | 14,530              | 0.29  | 199                                   | 0.02  | 4,303                             | 0.02  | 4,744                                   | 0.03   |
| 010 General Services                    | 1,914               | 0.04  | 33,136                                | 3.17  | 2,963                             | 0.01  | 202                                     | 0.00   |
| 010 General Services - Surplus Property | 4,546               | 0.09  | 78,939                                | 7.55  | 144,246                           | 0.70  | 2,305                                   | 0.01   |
| 011 Historical Commission               | 6,158               | 0.12  | 806                                   | 0.08  | 18,405                            | 0.09  | 4                                       | 0.00   |
| 012 Employee Benefit Board              | 2,633               | 0.05  | 3,957                                 | 0.38  | 17,591                            | 0.09  | (52)                                    | 0.00   |
| 015 Finance                             | 1,400               | 0.03  | 21                                    | 0.00  | 1,158                             | 0.01  | 0                                       | 0.00   |
| 016 Assessor of Property                | 42,606              | 0.84  | 8,196                                 | 0.78  | 414,500                           | 2.02  | 30,277                                  | 0.19   |
| 017 Trustee                             | 14,945              | 0.29  | 2,891                                 | 0.28  | 163,506                           | 0.80  | 4,951                                   | 0.03   |
| 018 County Clerk                        | 43,490              | 0.85  | 15,073                                | 1.44  | 329,732                           | 1.60  | 2,246                                   | 0.01   |
| 019 District Attorney                   | 52,964              | 1.04  | 1,472                                 | 0.14  | 35,474                            | 0.17  | (1,633)                                 | (0.01) |
| 021 Public Defender                     | 48,170              | 0.95  | 2,583                                 | 0.25  | 141,234                           | 0.69  | 2,303                                   | 0.01   |
| 022 Juvenile Court Clerk                | 17,979              | 0.35  | 1,098                                 | 0.10  | 41,487                            | 0.20  | (158)                                   | 0.00   |
| 023 Circuit Court Clerk                 | 55,417              | 1.09  | 9,400                                 | 0.90  | 243,766                           | 1.19  | (371)                                   | 0.00   |
| 024 Criminal Court Clerk                | 50,249              | 0.99  | 3,370                                 | 0.32  | 155,771                           | 0.76  | (79)                                    | 0.00   |
| 025 Clerk and Master - Chancery         | 9,308               | 0.18  | 1,356                                 | 0.13  | 53,791                            | 0.26  | (1)                                     | 0.00   |
| 026 Juvenile Court                      | 64,879              | 1.28  | 7,768                                 | 0.74  | 412,893                           | 2.01  | 16,225                                  | 0.10   |
| 027 General Sessions Court              | 68,950              | 1.36  | 13,476                                | 1.29  | 811,818                           | 3.95  | (33)                                    | 0.00   |
| 028 State Trial Courts                  | 79,797              | 1.57  | 9,042                                 | 0.86  | 482,735                           | 2.35  | 535                                     | 0.00   |
| 029 Justice Integration Services        | 11,475              | 0.23  | 681                                   | 0.07  | 41,190                            | 0.20  | 115                                     | 0.00   |
| 030 Sheriff's Office                    | 537,249             | 10.56 | 28,569                                | 2.73  | 387,697                           | 1.89  | 306,048                                 | 1.96   |
| 031 Police                              | 1,103,619           | 21.69 | 215,251                               | 20.58 | 5,005,070                         | 24.36 | 2,471,525                               | 15.84  |
| 032 Fire                                | 722,239             | 14.19 | 170,143                               | 16.27 | 2,740,835                         | 13.34 | 3,960,219                               | 25.38  |
| 033 Codes Administration                | 69,913              | 1.37  | 12,091                                | 1.16  | 444,156                           | 2.16  | 47,262                                  | 0.30   |
| 034 Beer Board                          | 3,434               | 0.07  | 581                                   | 0.06  | 23,237                            | 0.11  | 2,693                                   | 0.02   |
| 035 Agricultural Extension              | 4,084               | 0.08  | 491                                   | 0.05  | 29,869                            | 0.15  | 10                                      | 0.00   |
| 037 Social Services                     | 36,213              | 0.71  | 1,971                                 | 0.19  | 82,588                            | 0.40  | 10,837                                  | 0.07   |
| 038 Health                              | 282,681             | 5.56  | 16,890                                | 1.61  | 845,911                           | 4.12  | 30,284                                  | 0.19   |
| 039 Public Library                      | 171,262             | 3.37  | 9,526                                 | 0.91  | 415,722                           | 2.02  | 22,560                                  | 0.14   |
| 040 Parks                               | 278,118             | 5.47  | 51,074                                | 4.88  | 999,453                           | 4.86  | 581,118                                 | 3.72   |
| 041 Arts Commission                     | 6,813               | 0.13  | 457                                   | 0.04  | 26,826                            | 0.13  | 15                                      | 0.00   |
| 042 Public Works                        | 248,286             | 4.88  | 155,704                               | 14.89 | 368,016                           | 1.79  | 4,318,419                               | 27.67  |
| 044 Human Relations Commission          | 1,828               | 0.04  | 176                                   | 0.02  | 10,381                            | 0.05  | 9                                       | 0.00   |
| 047 Criminal Justice Planning           | 2,330               | 0.05  | 13                                    | 0.00  | 724                               | 0.00  | 5                                       | 0.00   |
| 049 Office of Emergency Management      | 7,368               | 0.14  | 3,349                                 | 0.32  | 161,455                           | 0.79  | (3,448)                                 | (0.02) |
| 051 Office of Family Safety             | 18,902              | 0.37  | 2,472                                 | 0.24  | 151,994                           | 0.74  | 39                                      | 0.00   |
| 052 Community Oversight Board           | 4,656               | 0.09  | 20                                    | 0.00  | 1,138                             | 0.01  | 7                                       | 0.00   |
| 060 Farmer's Market                     | 1,959               | 0.04  | 44                                    | 0.00  | 2,499                             | 0.01  | 14                                      | 0.00   |
| 061 Municipal Auditorium                | 4,458               | 0.09  | 51                                    | 0.00  | 2,112                             | 0.01  | 12                                      | 0.00   |
| 062 State Fair Board                    | 11,886              | 0.23  | 117                                   | 0.01  | 6,115                             | 0.03  | 25                                      | 0.00   |
| 064 Sports Authority                    | 2,732               | 0.05  | 361                                   | 0.03  | 21,120                            | 0.10  | 9                                       | 0.00   |
| 065 Water Services                      | 466,045             | 9.16  | 74,024                                | 7.08  | 549,854                           | 2.68  | 3,773,765                               | 24.18  |
| 067 General Hospital                    | 598                 | 0.01  | 82                                    | 0.01  | 3,991                             | 0.02  | 23                                      | 0.00   |
| 068 District Energy System (DES)        | 307                 | 0.01  | 32                                    | 0.00  | 1,738                             | 0.01  | (2)                                     | 0.00   |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule G - Origins of Costs**

| <b>Grantee Departments</b>                | <b>008 Human Resources</b> | <b>%</b>      | <b>010 General Services - Administration</b> | <b>%</b>      | <b>010 General Services - Facilities</b> | <b>%</b>      | <b>010 General Services - Fleet Management</b> | <b>%</b>      |
|---|----------------------------|---------------|--|---------------|--|---------------|--|---------------|
| 070 Community Education Commission        | 1,833                      | 0.04          | 67   | 0.01          | 1,813                                    | 0.01          | 13   | 0.00          |
| 071 Convention Center Authority           | 71,726                     | 1.41          | 933  | 0.09          | 43,217                                   | 0.21          | 92   | 0.00          |
| 075 Metro Action Commission               | 191,435                    | 3.76          | 12,706                                       | 1.21          | 25,825                                   | 0.13          | 18,446   | 0.12          |
| 077 Metro Development & Housing Authorit  | 119                        | 0.00          | 20   | 0.00          | 771                                      | 0.00          | 5  | 0.00          |
| 078 Metropolitan Transit Authority (MTA)  | 2,366                      | 0.05          | 458  | 0.04          | 27,208                                   | 0.13          | 228  | 0.00          |
| 080 Metro Nashville Public Schools (MNPS) | 31,672                     | 0.62          | 11,854                                       | 1.13          | 658,773                                  | 3.21          | (112)  | 0.00          |
| 083 Industrial Development Board          | 144                        | 0.00          | 5  | 0.00          | 166                                      | 0.00          | (2)  | 0.00          |
| 090 Debt Service                          | 40                         | 0.00          | 8  | 0.00          | 427                                      | 0.00          | 0  | 0.00          |
| 091 Emergency Communication Center        | 104,756                    | 2.06          | 4,562  | 0.44          | 278,592                                  | 1.36          | 2,296  | 0.01          |
| Airport Authority                         | 3                          | 0.00          | 0  | 0.00          | 10                                       | 0.00          | 0  | 0.00          |
| Bordeaux Longterm Care                    | 145                        | 0.00          | 28   | 0.00          | 1,227                                    | 0.01          | 4  | 0.00          |
| Hospital Authority                        | 62                         | 0.00          | 11   | 0.00          | 132                                      | 0.00          | (1)  | 0.00          |
| Knowles Home                              | 43                         | 0.00          | 7  | 0.00          | 348                                      | 0.00          | 1  | 0.00          |
| Medical Examiner                          | 42                         | 0.00          | 8  | 0.00          | 477                                      | 0.00          | 0  | 0.00          |
| Port Authority                            | 0                          | 0.00          | 0  | 0.00          | 0  | 0.00          | 0  | 0.00          |
| Nashville Electric Service (NES)          | 1,789                      | 0.04          | 461  | 0.04          | 27,433                                   | 0.13          | 232  | 0.00          |
| IKON Printing                             | 0                          | 0.00          | 0  | 0.00          | 0  | 0.00          | 0  | 0.00          |
| All Other                                 | 5,537                      | 0.11          | 52,070                                       | 4.98          | 2,516,780                                | 12.25         | (155)  | 0.00          |
| <b>Total Allocated</b>                    | <b>5,088,261</b>           | <b>100.00</b> | <b>1,045,999</b>                             | <b>100.00</b> | <b>20,549,970</b>                        | <b>100.00</b> | <b>15,604,186</b>                              | <b>100.00</b> |
| Unallocated & Direct Billing              | 151,766                    |               | 76   |               | 6,631,452                                |               | 22,972,600                                     |               |
| Adjustments & Disallowed                  | 0                          |               | 0  |               | 0  |               | 23,861   |               |
| <b>Total Expenditures</b>                 | <b>5,240,027</b>           |               | <b>1,046,075</b>                             |               | <b>27,181,422</b>                        |               | <b>38,600,647</b>                              |               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule G - Origins of Costs**

| Grantee Departments                     | 010 General Services - Mail Services |       | 014 Information Technology Service |       | 015 Finance - Accountability |       | 015 Finance - Administration |       |
|---|--------------------------------------|-------|------------------------------------|-------|------------------------------|-------|------------------------------|-------|
|   |                                      | %     |                                    | %     |                              | %     |                              | %     |
| 001 Administrative - Direct             | 309                                  | 0.03  | 43                                 | 0.00  | 830                          | 0.18  | 18,041                       | 1.19  |
| 002 Metropolitan Council                | 6,470                                | 0.68  | 679                                | 0.05  | 633                          | 0.14  | 2,258                        | 0.15  |
| 003 Metropolitan Clerk                  | 204                                  | 0.02  | 389                                | 0.03  | 366                          | 0.08  | 1,102                        | 0.07  |
| 004 Mayor's Office*                     | 3,939                                | 0.42  | 798                                | 0.06  | 847                          | 0.18  | 4,343                        | 0.29  |
| 005 Election Commission                 | 134,602                              | 14.22 | 2,148                              | 0.17  | 1,054                        | 0.23  | 5,030                        | 0.33  |
| 007 Planning Commission                 | 11,308                               | 1.19  | 1,521                              | 0.12  | 602                          | 0.13  | 9,092                        | 0.60  |
| 009 Register of Deeds                   | 2,691                                | 0.28  | 581                                | 0.05  | 382                          | 0.08  | 863                          | 0.06  |
| 010 General Services                    | 66                                   | 0.01  | 19                                 | 0.00  | 113                          | 0.02  | 3,397                        | 0.22  |
| 010 General Services - Surplus Property | 109                                  | 0.01  | 378                                | 0.03  | 174                          | 0.04  | 4,752                        | 0.31  |
| 011 Historical Commission               | 11,569                               | 1.22  | 332                                | 0.03  | 844                          | 0.18  | 2,693                        | 0.18  |
| 012 Employee Benefit Board              | 84,067                               | 8.88  | 132                                | 0.01  | 7,588                        | 1.65  | 35,043                       | 2.30  |
| 015 Finance                             | 46                                   | 0.00  | 8                                  | 0.00  | 93                           | 0.02  | 36,093                       | 2.37  |
| 016 Assessor of Property                | 11,324                               | 1.20  | 2,477                              | 0.20  | 515                          | 0.11  | 4,893                        | 0.32  |
| 017 Trustee                             | 4,863                                | 0.51  | 3,162                              | 0.26  | 463                          | 0.10  | 3,331                        | 0.22  |
| 018 County Clerk                        | 213,681                              | 22.57 | 1,312                              | 0.11  | 450                          | 0.10  | 3,464                        | 0.23  |
| 019 District Attorney                   | 10,148                               | 1.07  | 3,545                              | 0.29  | 614                          | 0.13  | 3,755                        | 0.25  |
| 021 Public Defender                     | 3,041                                | 0.32  | 841                                | 0.07  | 461                          | 0.10  | 3,501                        | 0.23  |
| 022 Juvenile Court Clerk                | 8,871                                | 0.94  | 376                                | 0.03  | 393                          | 0.09  | 1,546                        | 0.10  |
| 023 Circuit Court Clerk                 | 122,846                              | 12.98 | 1,225                              | 0.10  | 480                          | 0.10  | 2,811                        | 0.18  |
| 024 Criminal Court Clerk                | 18,631                               | 1.97  | 867                                | 0.07  | 439                          | 0.10  | 2,844                        | 0.19  |
| 025 Clerk and Master - Chancery         | 10,999                               | 1.16  | 219                                | 0.02  | 367                          | 0.08  | 878                          | 0.06  |
| 026 Juvenile Court                      | 8,500                                | 0.90  | 4,378                              | 0.35  | 1,740                        | 0.38  | 8,988                        | 0.59  |
| 027 General Sessions Court              | 5,999                                | 0.63  | 3,056                              | 0.25  | 1,278                        | 0.28  | 7,668                        | 0.50  |
| 028 State Trial Courts                  | 8,103                                | 0.86  | 3,940                              | 0.32  | 1,255                        | 0.27  | 6,769                        | 0.44  |
| 029 Justice Integration Services        | 129                                  | 0.01  | 2,025                              | 0.16  | 393                          | 0.09  | 1,279                        | 0.08  |
| 030 Sheriff's Office                    | 58,233                               | 6.15  | 71,326                             | 5.75  | 1,969                        | 0.43  | 39,222                       | 2.58  |
| 031 Police                              | 36,787                               | 3.89  | 332,629                            | 26.84 | 6,065                        | 1.32  | 103,894                      | 6.83  |
| 032 Fire                                | 5,899                                | 0.62  | 138,898                            | 11.21 | 3,821                        | 0.83  | 68,407                       | 4.49  |
| 033 Codes Administration                | 76,169                               | 8.05  | 6,074                              | 0.49  | 741                          | 0.16  | 12,998                       | 0.85  |
| 034 Beer Board                          | 2,083                                | 0.22  | 865                                | 0.07  | 502                          | 0.11  | 924                          | 0.06  |
| 035 Agricultural Extension              | 136                                  | 0.01  | 138                                | 0.01  | 351                          | 0.08  | 428                          | 0.03  |
| 037 Social Services                     | 2,347                                | 0.25  | 981                                | 0.08  | 2,086                        | 0.45  | 10,945                       | 0.72  |
| 038 Health                              | 2,555                                | 0.27  | 15,530                             | 1.25  | 8,027                        | 1.75  | 50,836                       | 3.34  |
| 039 Public Library                      | 27,592                               | 2.91  | 11,634                             | 0.94  | 2,021                        | 0.44  | 26,422                       | 1.74  |
| 040 Parks                               | 4,566                                | 0.48  | 13,360                             | 1.08  | 6,124                        | 1.33  | 58,236                       | 3.83  |
| 041 Arts Commission                     | 460                                  | 0.05  | 286                                | 0.02  | 1,817                        | 0.40  | 3,073                        | 0.20  |
| 042 Public Works                        | 11,376                               | 1.20  | 30,678                             | 2.47  | 4,509                        | 0.98  | 91,251                       | 5.99  |
| 044 Human Relations Commission          | 149                                  | 0.02  | 157                                | 0.01  | 496                          | 0.11  | 537                          | 0.04  |
| 047 Criminal Justice Planning           | 30                                   | 0.00  | 89                                 | 0.01  | 351                          | 0.08  | 330                          | 0.02  |
| 049 Office of Emergency Management      | 99                                   | 0.01  | 14,883                             | 1.20  | 2,092                        | 0.46  | 13,986                       | 0.92  |
| 051 Office of Family Safety             | 87                                   | 0.01  | 525                                | 0.04  | 766                          | 0.17  | 2,243                        | 0.15  |
| 052 Community Oversight Board           | 27                                   | 0.00  | 127                                | 0.01  | 13                           | 0.00  | 430                          | 0.03  |
| 060 Farmer's Market                     | 51                                   | 0.01  | 274                                | 0.02  | 659                          | 0.14  | 1,826                        | 0.12  |
| 061 Municipal Auditorium                | 367                                  | 0.04  | 229                                | 0.02  | 518                          | 0.11  | 1,808                        | 0.12  |
| 062 State Fair Board                    | 332                                  | 0.04  | 548                                | 0.04  | 69,451                       | 15.11 | 16,652                       | 1.09  |
| 064 Sports Authority                    | 397                                  | 0.04  | 199                                | 0.02  | 704                          | 0.15  | 10,786                       | 0.71  |
| 065 Water Services                      | 4,737                                | 0.50  | 23,441                             | 1.89  | 5,909                        | 1.29  | 188,931                      | 12.41 |
| 067 General Hospital                    | 341                                  | 0.04  | 493                                | 0.04  | 39                           | 0.01  | 2,290                        | 0.15  |
| 068 District Energy System (DES)        | 77                                   | 0.01  | 11                                 | 0.00  | 511                          | 0.11  | 3,317                        | 0.22  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule G - Origins of Costs**

| <b>Grantee Departments</b>                | <b>010 General Services - Mail Services</b> |               | <b>014 Information Technology Service</b> |               | <b>015 Finance - Accountability</b> |               | <b>015 Finance - Administration</b> |               |
|---|---|---------------|---|---------------|-------------------------------------|---------------|-------------------------------------|---------------|
|   |   | <b>%</b>      |   | <b>%</b>      |                                     | <b>%</b>      |                                     | <b>%</b>      |
| 070 Community Education Commission        | 834   | 0.09          | 244                                       | 0.02          | 350                                 | 0.08          | 480                                 | 0.03          |
| 071 Convention Center Authority           | 5,167                                       | 0.55          | 1,708                                     | 0.14          | 1,654                               | 0.36          | 85,608                              | 5.62          |
| 075 Metro Action Commission               | 2,440                                       | 0.26          | 4,275                                     | 0.34          | 156,329                             | 34.02         | 61,367                              | 4.03          |
| 077 Metro Development & Housing Authorit  | 33  | 0.00          | 104                                       | 0.01          | 2                                   | 0.00          | 76                                  | 0.00          |
| 078 Metropolitan Transit Authority (MTA)  | 44  | 0.00          | 37,015                                    | 2.99          | 377                                 | 0.08          | 1,081                               | 0.07          |
| 080 Metro Nashville Public Schools (MNPS) | 18,670                                      | 1.97          | 126,046                                   | 10.17         | 17,649                              | 3.84          | 426,377                             | 28.01         |
| 083 Industrial Development Board          | 36  | 0.00          | 4   | 0.00          | 3                                   | 0.00          | 60                                  | 0.00          |
| 090 Debt Service                          | 22  | 0.00          | 2   | 0.00          | 345                                 | 0.08          | 1,011                               | 0.07          |
| 091 Emergency Communication Center        | 733   | 0.08          | 14,525                                    | 1.17          | 580                                 | 0.13          | 6,123                               | 0.40          |
| Airport Authority                         | 6   | 0.00          | 0   | 0.00          | 1                                   | 0.00          | 44                                  | 0.00          |
| Bordeaux Longterm Care                    | 181   | 0.02          | 70  | 0.01          | 414                                 | 0.09          | 2,348                               | 0.15          |
| Hospital Authority                        | 190   | 0.02          | 2   | 0.00          | 1                                   | 0.00          | 219                                 | 0.01          |
| Knowles Home                              | 23  | 0.00          | 20  | 0.00          | 368                                 | 0.08          | 586                                 | 0.04          |
| Medical Examiner                          | 7   | 0.00          | 2   | 0.00          | 61                                  | 0.01          | 848                                 | 0.06          |
| Port Authority                            | 0   | 0.00          | 0   | 0.00          | 0                                   | 0.00          | 0                                   | 0.00          |
| Nashville Electric Service (NES)          | 29  | 0.00          | 287,550                                   | 23.20         | 30                                  | 0.01          | 625                                 | 0.04          |
| IKON Printing                             | 0   | 0.00          | 0   | 0.00          | 0                                   | 0.00          | 0                                   | 0.00          |
| All Other                                 | 924   | 0.10          | 70,133                                    | 5.66          | 139,503                             | 30.35         | 51,102                              | 3.36          |
| <b>Total Allocated</b>                    | <b>946,750</b>                              | <b>100.00</b> | <b>1,239,523</b>                          | <b>100.00</b> | <b>459,583</b>                      | <b>100.00</b> | <b>1,522,164</b>                    | <b>100.00</b> |
| Unallocated & Direct Billing              | 14,251                                      |               | 15,301,835                                |               | 23                                  |               | 344                                 |               |
| Adjustments & Disallowed                  | 0   |               | 32,320,363                                |               | 0                                   |               | 0                                   |               |
| <b>Total Expenditures</b>                 | <b>961,001</b>                              |               | <b>48,861,721</b>                         |               | <b>459,606</b>                      |               | <b>1,522,508</b>                    |               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule G - Origins of Costs**

| Grantee Departments                     | 015 Finance - Business Assistance | %     | 015 Finance - Grants & Cost Planning | %    | 015 Finance - Office of Mgmt & Budget | %     | 015 Finance - Operations | %     |
|---|-----------------------------------|-------|--------------------------------------|------|---------------------------------------|-------|--------------------------|-------|
| 001 Administrative - Direct             | 383                               | 0.04  | 3,239                                | 0.98 | 19,368                                | 1.43  | 58,110                   | 2.33  |
| 002 Metropolitan Council                | 2,133                             | 0.23  | 174                                  | 0.05 | 2,149                                 | 0.16  | 1,861                    | 0.07  |
| 003 Metropolitan Clerk                  | 1,854                             | 0.20  | 45                                   | 0.01 | 615                                   | 0.05  | 2,199                    | 0.09  |
| 004 Mayor's Office*                     | 10,724                            | 1.15  | 1,399                                | 0.42 | 3,220                                 | 0.24  | 3,863                    | 0.16  |
| 005 Election Commission                 | 3,664                             | 0.39  | 2,605                                | 0.79 | 3,824                                 | 0.28  | 6,743                    | 0.27  |
| 007 Planning Commission                 | 14,070                            | 1.51  | 306                                  | 0.09 | 4,122                                 | 0.30  | 9,960                    | 0.40  |
| 009 Register of Deeds                   | 2,124                             | 0.23  | 131                                  | 0.04 | 311                                   | 0.02  | 1,026                    | 0.04  |
| 010 General Services                    | 2,563                             | 0.27  | 175                                  | 0.05 | 53                                    | 0.00  | 8,969                    | 0.36  |
| 010 General Services - Surplus Property | 6,708                             | 0.72  | 45                                   | 0.01 | 652                                   | 0.05  | 2,880                    | 0.12  |
| 011 Historical Commission               | 3,928                             | 0.42  | 1,776                                | 0.54 | 796                                   | 0.06  | 2,404                    | 0.10  |
| 012 Employee Benefit Board              | 2,377                             | 0.25  | 28,429                               | 8.57 | 631                                   | 0.05  | 34,624                   | 1.39  |
| 015 Finance                             | 359                               | 0.04  | 306                                  | 0.09 | 229                                   | 0.02  | 3,070                    | 0.12  |
| 016 Assessor of Property                | 5,774                             | 0.62  | 434                                  | 0.13 | 5,675                                 | 0.42  | 5,275                    | 0.21  |
| 017 Trustee                             | 5,290                             | 0.57  | 184                                  | 0.06 | 2,145                                 | 0.16  | 2,561                    | 0.10  |
| 018 County Clerk                        | 3,377                             | 0.36  | 256                                  | 0.08 | 3,516                                 | 0.26  | 3,903                    | 0.16  |
| 019 District Attorney                   | 1,218                             | 0.13  | 996                                  | 0.30 | 5,995                                 | 0.44  | 6,439                    | 0.26  |
| 021 Public Defender                     | 1,551                             | 0.17  | 404                                  | 0.12 | 5,813                                 | 0.43  | 6,036                    | 0.24  |
| 022 Juvenile Court Clerk                | 1,511                             | 0.16  | 103                                  | 0.03 | 1,299                                 | 0.10  | 1,545                    | 0.06  |
| 023 Circuit Court Clerk                 | 2,596                             | 0.28  | 416                                  | 0.13 | 2,578                                 | 0.19  | 3,502                    | 0.14  |
| 024 Criminal Court Clerk                | 1,679                             | 0.18  | 307                                  | 0.09 | 4,051                                 | 0.30  | 3,520                    | 0.14  |
| 025 Clerk and Master - Chancery         | 796                               | 0.09  | 72                                   | 0.02 | 1,057                                 | 0.08  | 1,335                    | 0.05  |
| 026 Juvenile Court                      | 6,584                             | 0.71  | 5,232                                | 1.58 | 9,126                                 | 0.67  | 14,477                   | 0.58  |
| 027 General Sessions Court              | 6,292                             | 0.67  | 3,437                                | 1.04 | 8,084                                 | 0.60  | 11,607                   | 0.47  |
| 028 State Trial Courts                  | 3,939                             | 0.42  | 3,437                                | 1.04 | 7,904                                 | 0.58  | 11,229                   | 0.45  |
| 029 Justice Integration Services        | 1,034                             | 0.11  | 149                                  | 0.04 | 1,863                                 | 0.14  | 1,537                    | 0.06  |
| 030 Sheriff's Office                    | 16,621                            | 1.78  | 5,111                                | 1.54 | 61,046                                | 4.50  | 48,374                   | 1.94  |
| 031 Police                              | 70,618                            | 7.56  | 18,346                               | 5.53 | 141,819                               | 10.46 | 126,206                  | 5.07  |
| 032 Fire                                | 46,388                            | 4.97  | 10,369                               | 3.13 | 90,635                                | 6.68  | 71,657                   | 2.88  |
| 033 Codes Administration                | 16,013                            | 1.71  | 661                                  | 0.20 | 8,195                                 | 0.60  | 18,109                   | 0.73  |
| 034 Beer Board                          | 623                               | 0.07  | 604                                  | 0.18 | 396                                   | 0.03  | 2,585                    | 0.10  |
| 035 Agricultural Extension              | 590                               | 0.06  | 18                                   | 0.01 | 228                                   | 0.02  | 820                      | 0.03  |
| 037 Social Services                     | 8,626                             | 0.92  | 6,159                                | 1.86 | 5,614                                 | 0.41  | 14,093                   | 0.57  |
| 038 Health                              | 38,822                            | 4.16  | 27,324                               | 8.24 | 34,179                                | 2.52  | 69,752                   | 2.80  |
| 039 Public Library                      | 18,684                            | 2.00  | 5,656                                | 1.71 | 20,591                                | 1.52  | 62,879                   | 2.53  |
| 040 Parks                               | 72,750                            | 7.79  | 19,905                               | 6.00 | 29,774                                | 2.19  | 97,059                   | 3.90  |
| 041 Arts Commission                     | 1,389                             | 0.15  | 5,720                                | 1.72 | 872                                   | 0.06  | 5,211                    | 0.21  |
| 042 Public Works                        | 157,293                           | 16.84 | 8,385                                | 2.53 | 54,608                                | 4.03  | 76,302                   | 3.07  |
| 044 Human Relations Commission          | 483                               | 0.05  | 592                                  | 0.18 | 321                                   | 0.02  | 916                      | 0.04  |
| 047 Criminal Justice Planning           | 412                               | 0.04  | 24                                   | 0.01 | 314                                   | 0.02  | 540                      | 0.02  |
| 049 Office of Emergency Management      | 16,983                            | 1.82  | 6,801                                | 2.05 | 1,665                                 | 0.12  | 4,931                    | 0.20  |
| 051 Office of Family Safety             | 1,044                             | 0.11  | 2,980                                | 0.90 | 1,829                                 | 0.13  | 3,743                    | 0.15  |
| 052 Community Oversight Board           | 54                                | 0.01  | 46                                   | 0.01 | 856                                   | 0.06  | 938                      | 0.04  |
| 060 Farmer's Market                     | 2,026                             | 0.22  | 1,232                                | 0.37 | 1,160                                 | 0.09  | 4,923                    | 0.20  |
| 061 Municipal Auditorium                | 3,563                             | 0.38  | 678                                  | 0.20 | 1,148                                 | 0.08  | 3,380                    | 0.14  |
| 062 State Fair Board                    | 12,230                            | 1.31  | 263                                  | 0.08 | 1,842                                 | 0.14  | 7,830                    | 0.31  |
| 064 Sports Authority                    | 8,603                             | 0.92  | 1,233                                | 0.37 | 11,714                                | 0.86  | 11,921                   | 0.48  |
| 065 Water Services                      | 222,835                           | 23.86 | 10,953                               | 3.30 | 120,615                               | 8.89  | 322,429                  | 12.95 |
| 067 General Hospital                    | 172                               | 0.02  | 124                                  | 0.04 | 1,825                                 | 0.13  | 1,292                    | 0.05  |
| 068 District Energy System (DES)        | 2,010                             | 0.22  | 642                                  | 0.19 | 7,538                                 | 0.56  | 4,729                    | 0.19  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule G - Origins of Costs**

| <b>Grantee Departments</b>                | <b>015 Finance - Business Assistance</b> |               | <b>015 Finance - Grants &amp; Cost Planning</b> |               | <b>015 Finance - Office of Mgmt &amp; Budget</b> |               | <b>015 Finance - Operations</b> |               |
|---|--|---------------|---|---------------|--|---------------|---------------------------------|---------------|
|   |  | <b>%</b>      |   | <b>%</b>      |  | <b>%</b>      |                                 | <b>%</b>      |
| 070 Community Education Commission        | 449                                      | 0.05          | 18  | 0.01          | 243  | 0.02          | 1,460                           | 0.06          |
| 071 Convention Center Authority           | 4,092                                    | 0.44          | 3,603   | 1.09          | 28,930   | 2.13          | 144,651                         | 5.81          |
| 075 Metro Action Commission               | 65,533                                   | 7.02          | 19,936  | 6.01          | 36,441   | 2.69          | 64,351                          | 2.58          |
| 077 Metro Development & Housing Authorit  | 31                                       | 0.00          | 3   | 0.00          | 22   | 0.00          | 119                             | 0.00          |
| 078 Metropolitan Transit Authority (MTA)  | 1,289                                    | 0.14          | 56  | 0.02          | 472  | 0.03          | 2,022                           | 0.08          |
| 080 Metro Nashville Public Schools (MNPS) | 16,172                                   | 1.73          | 66,787  | 20.13         | 575,095  | 42.40         | 1,068,707                       | 42.93         |
| 083 Industrial Development Board          | 14                                       | 0.00          | 4   | 0.00          | 20   | 0.00          | 203                             | 0.01          |
| 090 Debt Service                          | 393                                      | 0.04          | 4   | 0.00          | 5  | 0.00          | 4,103                           | 0.16          |
| 091 Emergency Communication Center        | 2,881                                    | 0.31          | 799   | 0.24          | 9,685  | 0.71          | 8,266                           | 0.33          |
| Airport Authority                         | 1  | 0.00          | 2   | 0.00          | 34   | 0.00          | 23                              | 0.00          |
| Bordeaux Longterm Care                    | 441                                      | 0.05          | 269   | 0.08          | 4,319  | 0.32          | 1,174                           | 0.05          |
| Hospital Authority                        | 8  | 0.00          | 2   | 0.00          | 9  | 0.00          | 421                             | 0.02          |
| Knowles Home                              | 397                                      | 0.04          | 94  | 0.03          | 1,216  | 0.09          | 317                             | 0.01          |
| Medical Examiner                          | 22                                       | 0.00          | 240   | 0.07          | 3,150  | 0.23          | 391                             | 0.02          |
| Port Authority                            | 0  | 0.00          | 0   | 0.00          | 0  | 0.00          | 0                               | 0.00          |
| Nashville Electric Service (NES)          | 913                                      | 0.10          | 43  | 0.01          | 469  | 0.03          | 602                             | 0.02          |
| IKON Printing                             | 0  | 0.00          | 0   | 0.00          | 0  | 0.00          | 0                               | 0.00          |
| All Other                                 | 29,892                                   | 3.20          | 51,992  | 15.67         | 2,499  | 0.18          | 23,288                          | 0.94          |
| <b>Total Allocated</b>                    | <b>933,886</b>                           | <b>100.00</b> | <b>331,736</b>                                  | <b>100.00</b> | <b>1,356,472</b>                                 | <b>100.00</b> | <b>2,489,389</b>                | <b>100.00</b> |
| Unallocated & Direct Billing              | 703                                      |               | 15  |               | 227  |               | 154                             |               |
| Adjustments & Disallowed                  | 0  |               | 0   |               | 0  |               | 0                               |               |
| <b>Total Expenditures</b>                 | <b>934,589</b>                           |               | <b>331,751</b>                                  |               | <b>1,356,699</b>                                 |               | <b>2,489,543</b>                |               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule G - Origins of Costs**

| Grantee Departments                     | 015 Finance - Payroll |       | 015 Finance - Property Administration |       | 015 Finance - Purchasing |       | 015 Finance - Treasury |      |
|---|-----------------------|-------|---------------------------------------|-------|--------------------------|-------|------------------------|------|
|   |                       | %     |                                       | %     |                          | %     |                        | %    |
| 001 Administrative - Direct             | 77                    | 0.01  | 6,693                                 | 2.03  | 561                      | 0.05  | 417                    | 0.07 |
| 002 Metropolitan Council                | 3,148                 | 0.32  | 354                                   | 0.11  | 2,801                    | 0.24  | 37                     | 0.01 |
| 003 Metropolitan Clerk                  | 358                   | 0.04  | 91                                    | 0.03  | 976                      | 0.08  | 8                      | 0.00 |
| 004 Mayor's Office*                     | 1,753                 | 0.18  | 535                                   | 0.16  | 905                      | 0.08  | 89                     | 0.02 |
| 005 Election Commission                 | 7,117                 | 0.72  | 700                                   | 0.21  | 3,533                    | 0.30  | 81                     | 0.01 |
| 007 Planning Commission                 | 2,560                 | 0.26  | 576                                   | 0.17  | 21,122                   | 1.82  | 43                     | 0.01 |
| 009 Register of Deeds                   | 419                   | 0.04  | 271                                   | 0.08  | 270                      | 0.02  | 10                     | 0.00 |
| 010 General Services                    | 96                    | 0.01  | 356                                   | 0.11  | 7,124                    | 0.61  | 42                     | 0.01 |
| 010 General Services - Surplus Property | 552                   | 0.06  | 90                                    | 0.03  | 16,953                   | 1.46  | 17                     | 0.00 |
| 011 Historical Commission               | 603                   | 0.06  | 149                                   | 0.05  | 5,242                    | 0.45  | 11                     | 0.00 |
| 012 Employee Benefit Board              | 274                   | 0.03  | 59,591                                | 18.07 | 2,478                    | 0.21  | 1,870                  | 0.33 |
| 015 Finance                             | 52                    | 0.01  | 409                                   | 0.12  | 831                      | 0.07  | 73                     | 0.01 |
| 016 Assessor of Property                | 4,613                 | 0.47  | 889                                   | 0.27  | 4,816                    | 0.41  | 73                     | 0.01 |
| 017 Trustee                             | 1,743                 | 0.18  | 369                                   | 0.11  | 6,552                    | 0.56  | 30                     | 0.01 |
| 018 County Clerk                        | 4,167                 | 0.42  | 526                                   | 0.16  | 3,772                    | 0.32  | 55                     | 0.01 |
| 019 District Attorney                   | 3,989                 | 0.40  | 884                                   | 0.27  | 1,085                    | 0.09  | 65                     | 0.01 |
| 021 Public Defender                     | 3,889                 | 0.39  | 829                                   | 0.25  | 1,015                    | 0.09  | 54                     | 0.01 |
| 022 Juvenile Court Clerk                | 1,444                 | 0.15  | 208                                   | 0.06  | 2,455                    | 0.21  | 18                     | 0.00 |
| 023 Circuit Court Clerk                 | 3,000                 | 0.30  | 865                                   | 0.26  | 2,574                    | 0.22  | 46                     | 0.01 |
| 024 Criminal Court Clerk                | 4,380                 | 0.44  | 630                                   | 0.19  | 1,189                    | 0.10  | 54                     | 0.01 |
| 025 Clerk and Master - Chancery         | 916                   | 0.09  | 147                                   | 0.04  | 392                      | 0.03  | 12                     | 0.00 |
| 026 Juvenile Court                      | 5,837                 | 0.59  | 1,436                                 | 0.44  | 7,195                    | 0.62  | 88                     | 0.02 |
| 027 General Sessions Court              | 6,426                 | 0.65  | 1,246                                 | 0.38  | 5,721                    | 0.49  | 91                     | 0.02 |
| 028 State Trial Courts                  | 7,051                 | 0.72  | 1,249                                 | 0.38  | 2,940                    | 0.25  | 94                     | 0.02 |
| 029 Justice Integration Services        | 909                   | 0.09  | 308                                   | 0.09  | 748                      | 0.06  | 25                     | 0.00 |
| 030 Sheriff's Office                    | 46,836                | 4.75  | 9,322                                 | 2.83  | 30,871                   | 2.66  | 727                    | 0.13 |
| 031 Police                              | 102,235               | 10.37 | 23,794                                | 7.21  | 98,228                   | 8.45  | 1,660                  | 0.30 |
| 032 Fire                                | 65,000                | 6.59  | 15,510                                | 4.70  | 88,032                   | 7.58  | 951                    | 0.17 |
| 033 Codes Administration                | 6,798                 | 0.69  | 1,308                                 | 0.40  | 23,448                   | 2.02  | 113                    | 0.02 |
| 034 Beer Board                          | 307                   | 0.03  | 77                                    | 0.02  | 270                      | 0.02  | 5                      | 0.00 |
| 035 Agricultural Extension              | 291                   | 0.03  | 36                                    | 0.01  | 161                      | 0.01  | 3                      | 0.00 |
| 037 Social Services                     | 5,045                 | 0.51  | 982                                   | 0.30  | 21,530                   | 1.85  | 77                     | 0.01 |
| 038 Health                              | 27,218                | 2.76  | 5,989                                 | 1.82  | 84,290                   | 7.25  | 403                    | 0.07 |
| 039 Public Library                      | 16,975                | 1.72  | 3,404                                 | 1.03  | 25,023                   | 2.15  | 270                    | 0.05 |
| 040 Parks                               | 28,562                | 2.90  | 4,603                                 | 1.40  | 82,922                   | 7.14  | 416                    | 0.07 |
| 041 Arts Commission                     | 600                   | 0.06  | 120                                   | 0.04  | 2,303                    | 0.20  | 10                     | 0.00 |
| 042 Public Works                        | 25,258                | 2.56  | 8,674                                 | 2.63  | 197,877                  | 17.03 | 525                    | 0.09 |
| 044 Human Relations Commission          | 179                   | 0.02  | 52                                    | 0.02  | 101                      | 0.01  | 3                      | 0.00 |
| 047 Criminal Justice Planning           | 166                   | 0.02  | 50                                    | 0.02  | 42                       | 0.00  | 3                      | 0.00 |
| 049 Office of Emergency Management      | 611                   | 0.06  | 2,305                                 | 0.70  | 45,234                   | 3.89  | 72                     | 0.01 |
| 051 Office of Family Safety             | 1,426                 | 0.14  | 311                                   | 0.09  | 772                      | 0.07  | 22                     | 0.00 |
| 052 Community Oversight Board           | 367                   | 0.04  | 94                                    | 0.03  | 71                       | 0.01  | 6                      | 0.00 |
| 060 Farmer's Market                     | 333                   | 0.03  | 200                                   | 0.06  | 146                      | 0.01  | 12                     | 0.00 |
| 061 Municipal Auditorium                | 535                   | 0.05  | 223                                   | 0.07  | 140                      | 0.01  | 22                     | 0.00 |
| 062 State Fair Board                    | 1,346                 | 0.14  | 507                                   | 0.15  | 11,291                   | 0.97  | 28                     | 0.00 |
| 064 Sports Authority                    | 248                   | 0.03  | 2,516                                 | 0.76  | 5,275                    | 0.45  | 599                    | 0.11 |
| 065 Water Services                      | 45,150                | 4.58  | 16,884                                | 5.12  | 288,121                  | 24.80 | 2,802                  | 0.50 |
| 067 General Hospital                    | 9,507                 | 0.96  | 250                                   | 0.08  | 251                      | 0.02  | 84                     | 0.02 |
| 068 District Energy System (DES)        | 27                    | 0.00  | 1,329                                 | 0.40  | 140                      | 0.01  | 67                     | 0.01 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule G - Origins of Costs**

| Grantee Departments                       | 015 Finance - Payroll |        | 015 Finance - Property Administration |        | 015 Finance - Purchasing |        | 015 Finance - Treasury |        |
|---|-----------------------|--------|---------------------------------------|--------|--------------------------|--------|------------------------|--------|
|   |                       | %      |                                       | %      |                          | %      |                        | %      |
| 070 Community Education Commission        | 174                   | 0.02   | 34                                    | 0.01   | 95                       | 0.01   | 3                      | 0.00   |
| 071 Convention Center Authority           | 6,088                 | 0.62   | 7,012                                 | 2.13   | 2,980                    | 0.26   | 538,558                | 96.11  |
| 075 Metro Action Commission               | 14,883                | 1.51   | 3,635                                 | 1.10   | 11,456                   | 0.99   | 288                    | 0.05   |
| 077 Metro Development & Housing Authority | 10                    | 0.00   | 7                                     | 0.00   | 49                       | 0.00   | 6                      | 0.00   |
| 078 Metropolitan Transit Authority (MTA)  | 231                   | 0.02   | 116                                   | 0.04   | 1,204                    | 0.10   | 23                     | 0.00   |
| 080 Metro Nashville Public Schools (MNPS) | 497,702               | 50.49  | 137,680                               | 41.74  | 20,652                   | 1.78   | 7,395                  | 1.32   |
| 083 Industrial Development Board          | 12                    | 0.00   | 9                                     | 0.00   | 34                       | 0.00   | 2                      | 0.00   |
| 090 Debt Service                          | 4                     | 0.00   | 1                                     | 0.00   | 26                       | 0.00   | 37                     | 0.01   |
| 091 Emergency Communication Center        | 8,304                 | 0.84   | 1,648                                 | 0.50   | 2,211                    | 0.19   | 114                    | 0.02   |
| Airport Authority                         | 195                   | 0.02   | 4                                     | 0.00   | 1                        | 0.00   | 2                      | 0.00   |
| Bordeaux Longterm Care                    | 6,104                 | 0.62   | 553                                   | 0.17   | 79                       | 0.01   | 64                     | 0.01   |
| Hospital Authority                        | 5                     | 0.00   | 3                                     | 0.00   | 19                       | 0.00   | 24                     | 0.00   |
| Knowles Home                              | 651                   | 0.07   | 194                                   | 0.06   | 23                       | 0.00   | 10                     | 0.00   |
| Medical Examiner                          | 4                     | 0.00   | 498                                   | 0.15   | 29                       | 0.00   | 13                     | 0.00   |
| Port Authority                            | 0                     | 0.00   | 0                                     | 0.00   | 0                        | 0.00   | 0                      | 0.00   |
| Nashville Electric Service (NES)          | 172                   | 0.02   | 91                                    | 0.03   | 1,205                    | 0.10   | 8                      | 0.00   |
| IKON Printing                             | 0                     | 0.00   | 0                                     | 0.00   | 0                        | 0.00   | 0                      | 0.00   |
| All Other                                 | 869                   | 0.09   | 396                                   | 0.12   | 12,038                   | 1.04   | 1,520                  | 0.27   |
| Total Allocated                           | 985,804               | 100.00 | 329,824                               | 100.00 | 1,161,889                | 100.00 | 560,351                | 100.00 |
| Unallocated & Direct Billing              | 121                   |        | 31                                    |        | 761                      |        | 2                      |        |
| Adjustments & Disallowed                  | 0                     |        | 0                                     |        | 0                        |        | 848,775                |        |
| Total Expenditures                        | 985,925               |        | 329,855                               |        | 1,162,650                |        | 1,409,128              |        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule G - Origins of Costs**

| Grantee Departments                     | 030 Sheriff's Office - Security Services | %     | 038 Health - Employee Health & Wellness | %     | 048 Internal Audit | %     | Summary Total | %     |
|---|--|-------|---|-------|--------------------|-------|---------------|-------|
| 001 Administrative - Direct             | 1,657                                    | 0.03  | 1                                       | 0.00  | 24,939             | 2.03  | 181,674       | 0.10  |
| 002 Metropolitan Council                | 52,146                                   | 1.00  | 196                                     | 0.02  | 1,320              | 0.11  | 1,378,732     | 0.75  |
| 003 Metropolitan Clerk                  | 17,138                                   | 0.33  | 14                                      | 0.00  | 338                | 0.03  | 438,909       | 0.24  |
| 004 Mayor's Office*                     | 67,127                                   | 1.28  | 7                                       | 0.00  | 1,994              | 0.16  | 1,167,042     | 0.64  |
| 005 Election Commission                 | 27,746                                   | 0.53  | 43                                      | 0.01  | 2,607              | 0.21  | 1,123,991     | 0.61  |
| 007 Planning Commission                 | 43,841                                   | 0.84  | 19                                      | 0.00  | 2,149              | 0.17  | 1,097,342     | 0.60  |
| 009 Register of Deeds                   | 1,277                                    | 0.02  | 1                                       | 0.00  | 1,010              | 0.08  | 256,888       | 0.14  |
| 010 General Services                    | 216                                      | 0.00  | 115                                     | 0.01  | 1,325              | 0.11  | 101,143       | 0.06  |
| 010 General Services - Surplus Property | 6,948                                    | 0.13  | 273                                     | 0.03  | 331                | 0.03  | 376,352       | 0.21  |
| 011 Historical Commission               | 1,137                                    | 0.02  | 3                                       | 0.00  | 557                | 0.05  | 220,593       | 0.12  |
| 012 Employee Benefit Board              | 3,228                                    | 0.06  | 88,788                                  | 10.99 | 222,033            | 18.07 | 867,153       | 0.47  |
| 015 Finance                             | 382                                      | 0.01  | 0                                       | 0.00  | 1,525              | 0.12  | 68,785        | 0.04  |
| 016 Assessor of Property                | 62,927                                   | 1.20  | 28                                      | 0.00  | 3,311              | 0.27  | 1,694,693     | 0.93  |
| 017 Trustee                             | 21,981                                   | 0.42  | 10                                      | 0.00  | 1,375              | 0.11  | 829,510       | 0.45  |
| 018 County Clerk                        | 51,443                                   | 0.98  | 53                                      | 0.01  | 1,957              | 0.16  | 1,356,763     | 0.74  |
| 019 District Attorney                   | 31,581                                   | 0.60  | 196                                     | 0.02  | 3,293              | 0.27  | 422,053       | 0.23  |
| 021 Public Defender                     | 15,508                                   | 0.30  | 9                                       | 0.00  | 3,090              | 0.25  | 507,324       | 0.28  |
| 022 Juvenile Court Clerk                | 25,862                                   | 0.49  | 4                                       | 0.00  | 776                | 0.06  | 251,466       | 0.14  |
| 023 Circuit Court Clerk                 | 196,398                                  | 3.76  | 33                                      | 0.00  | 3,222              | 0.26  | 1,825,796     | 1.00  |
| 024 Criminal Court Clerk                | 134,427                                  | 2.57  | 12                                      | 0.00  | 2,348              | 0.19  | 988,275       | 0.54  |
| 025 Clerk and Master - Chancery         | 39,782                                   | 0.76  | 5                                       | 0.00  | 546                | 0.04  | 429,366       | 0.23  |
| 026 Juvenile Court                      | 209,896                                  | 4.01  | 789                                     | 0.10  | 5,351              | 0.44  | 1,463,438     | 0.80  |
| 027 General Sessions Court              | 453,201                                  | 8.67  | 47                                      | 0.01  | 4,642              | 0.38  | 2,605,439     | 1.43  |
| 028 State Trial Courts                  | 373,787                                  | 7.15  | 31                                      | 0.00  | 4,653              | 0.38  | 2,732,494     | 1.50  |
| 029 Justice Integration Services        | 3,263                                    | 0.06  | 2                                       | 0.00  | 1,146              | 0.09  | 110,912       | 0.06  |
| 030 Sheriff's Office                    | 734,330                                  | 14.04 | 119,615                                 | 14.80 | 34,730             | 2.83  | 7,174,682     | 3.93  |
| 031 Police                              | 286,602                                  | 5.48  | 378,546                                 | 46.84 | 88,627             | 7.21  | 31,737,517    | 17.36 |
| 032 Fire                                | 128,156                                  | 2.45  | 72,451                                  | 8.96  | 57,778             | 4.70  | 26,310,153    | 14.40 |
| 033 Codes Administration                | 53,909                                   | 1.03  | 42                                      | 0.01  | 4,874              | 0.40  | 2,356,684     | 1.29  |
| 034 Beer Board                          | 3,414                                    | 0.07  | 2                                       | 0.00  | 285                | 0.02  | 111,410       | 0.06  |
| 035 Agricultural Extension              | 917                                      | 0.02  | 2                                       | 0.00  | 136                | 0.01  | 46,077        | 0.03  |
| 037 Social Services                     | 15,254                                   | 0.29  | 7                                       | 0.00  | 3,663              | 0.30  | 1,394,828     | 0.76  |
| 038 Health                              | 566,914                                  | 10.84 | 72,302                                  | 8.95  | 22,318             | 1.82  | 6,159,325     | 3.37  |
| 039 Public Library                      | 123,823                                  | 2.37  | 33                                      | 0.00  | 12,684             | 1.03  | 3,140,456     | 1.72  |
| 040 Parks                               | 617,423                                  | 11.81 | 17,332                                  | 2.14  | 17,152             | 1.40  | 6,911,503     | 3.78  |
| 041 Arts Commission                     | 11,746                                   | 0.22  | 2                                       | 0.00  | 448                | 0.04  | 210,743       | 0.12  |
| 042 Public Works                        | 48,710                                   | 0.93  | 7,973                                   | 0.99  | 32,324             | 2.63  | 10,143,945    | 5.55  |
| 044 Human Relations Commission          | 440                                      | 0.01  | 1                                       | 0.00  | 194                | 0.02  | 35,525        | 0.02  |
| 047 Criminal Justice Planning           | 112                                      | 0.00  | 0                                       | 0.00  | 185                | 0.02  | 8,435         | 0.00  |
| 049 Office of Emergency Management      | 28,801                                   | 0.55  | 12                                      | 0.00  | 8,593              | 0.70  | 470,892       | 0.26  |
| 051 Office of Family Safety             | 280,706                                  | 5.37  | 9                                       | 0.00  | 1,158              | 0.09  | 839,210       | 0.46  |
| 052 Community Oversight Board           | 337                                      | 0.01  | 0                                       | 0.00  | 349                | 0.03  | 18,248        | 0.01  |
| 060 Farmer's Market                     | 426                                      | 0.01  | 0                                       | 0.00  | 745                | 0.06  | 90,192        | 0.05  |
| 061 Municipal Auditorium                | 346                                      | 0.01  | 0                                       | 0.00  | 833                | 0.07  | 204,157       | 0.11  |
| 062 State Fair Board                    | 1,165                                    | 0.02  | 0                                       | 0.00  | 1,889              | 0.15  | 375,336       | 0.21  |
| 064 Sports Authority                    | 3,407                                    | 0.07  | 1                                       | 0.00  | 9,376              | 0.76  | 180,765       | 0.10  |
| 065 Water Services                      | 93,928                                   | 1.80  | 6,356                                   | 0.79  | 62,933             | 5.12  | 12,746,875    | 6.97  |
| 067 General Hospital                    | 699                                      | 0.01  | 0                                       | 0.00  | 931                | 0.08  | 4,308,193     | 2.36  |
| 068 District Energy System (DES)        | 373                                      | 0.01  | 0                                       | 0.00  | 4,951              | 0.40  | 70,087        | 0.04  |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule G - Origins of Costs**

| <b>Grantee Departments</b>                | <b>030 Sheriff's Office - Security Services</b> | <b>%</b>      | <b>038 Health - Employee Health &amp; Wellness</b> | <b>%</b>      | <b>048 Internal Audit</b> | <b>%</b>      | <b>Summary Total</b> | <b>%</b>      |
|---|---|---------------|--|---------------|---------------------------|---------------|----------------------|---------------|
| 070 Community Education Commission        | 286   | 0.01          | 0  | 0.00          | 128                       | 0.01          | 32,151               | 0.02          |
| 071 Convention Center Authority           | 7,262   | 0.14          | 3  | 0.00          | 26,128                    | 2.13          | 1,254,847            | 0.69          |
| 075 Metro Action Commission               | 28,358  | 0.54          | 35,498   | 4.39          | 13,543                    | 1.10          | 1,952,625            | 1.07          |
| 077 Metro Development & Housing Authority | 147   | 0.00          | 0  | 0.00          | 25                        | 0.00          | 18,860               | 0.01          |
| 078 Metropolitan Transit Authority (MTA)  | 4,335   | 0.08          | 192  | 0.02          | 432                       | 0.04          | 135,297              | 0.07          |
| 080 Metro Nashville Public Schools (MNPS) | 66,593  | 1.27          | 424  | 0.05          | 512,971                   | 41.74         | 33,510,282           | 18.33         |
| 083 Industrial Development Board          | 74  | 0.00          | 0  | 0.00          | 32                        | 0.00          | 33,033               | 0.02          |
| 090 Debt Service                          | 73  | 0.00          | 0  | 0.00          | 3                         | 0.00          | 7,345                | 0.00          |
| 091 Emergency Communication Center        | 10,074  | 0.19          | 16   | 0.00          | 6,140                     | 0.50          | 1,050,346            | 0.57          |
| Airport Authority                         | 1   | 0.00          | 0  | 0.00          | 16                        | 0.00          | 82,414               | 0.05          |
| Bordeaux Longterm Care                    | 197   | 0.00          | 0  | 0.00          | 2,061                     | 0.17          | 2,465,497            | 1.35          |
| Hospital Authority                        | 40  | 0.00          | 0  | 0.00          | 13                        | 0.00          | 13,413               | 0.01          |
| Knowles Home                              | 62  | 0.00          | 0  | 0.00          | 723                       | 0.06          | 274,073              | 0.15          |
| Medical Examiner                          | 92  | 0.00          | 0  | 0.00          | 1,857                     | 0.15          | 10,279               | 0.01          |
| Port Authority                            | 0   | 0.00          | 0  | 0.00          | 0                         | 0.00          | 0                    | 0.00          |
| Nashville Electric Service (NES)          | 4,365   | 0.08          | 2  | 0.00          | 339                       | 0.03          | 367,462              | 0.20          |
| IKON Printing                             | 0   | 0.00          | 0  | 0.00          | 0                         | 0.00          | 0                    | 0.00          |
| All Other                                 | 262,082   | 5.01          | 6,662  | 0.82          | 1,473                     | 0.12          | 4,022,070            | 2.20          |
| <b>Total Allocated</b>                    | <b>5,228,875</b>                                | <b>100.00</b> | <b>808,159</b>                                     | <b>100.00</b> | <b>1,228,874</b>          | <b>100.00</b> | <b>182,771,364</b>   | <b>100.00</b> |
| Unallocated & Direct Billing              | 139   |               | 0  |               | 115                       |               | 45,949,764           |               |
| Adjustments & Disallowed                  | 10,310,774                                      |               | 0  |               | 0                         |               | 56,467,974           |               |
| <b>Total Expenditures</b>                 | <b>15,539,788</b>                               |               | <b>808,159</b>                                     |               | <b>1,228,989</b>          |               | <b>285,189,102</b>   |               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .1 - Nature and Extent of Services  
For Department Depreciation**

The Metropolitan Government has several buildings that provide space for Central Services activities for various departments. In accordance with 2 CFR Part 200, the building depreciation is included within this schedule. The depreciation expense identified to the following buildings have been allocated based on the square footage identified to each department.

- **Clifford Allen**
- **Justice AA Birch Building**
- **Emergency Communications Building**
- **Metro Southeast Leased Building**
- **Courthouse**
- **Lindsley Hall**
- **Howard Office Building**
- **Metro Office Building**
- **Fulton Campus Garage**
- **Police Headquarters**
- **Family Justice Center**

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Depreciation**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 0              |                |           |           |
| Cost Adjustments:                     |                |                |           |           |
| YTD Depreciation Expense              | 8,518,045      |                |           |           |
| Total Departmental Cost Adjustments:  | 8,518,045      |                |           | 8,518,045 |
| Total To Be Allocated:                | 8,518,045      |                |           | 8,518,045 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

|                               | Total     | G&A | Clifford Allen Building | AA Birch Building | Communications Building |
|-------------------------------|-----------|-----|-------------------------|-------------------|-------------------------|
| <b>Deductions</b>             |           |     |                         |                   |                         |
| *Total Disallowed Costs       | 0         | 0   | 0                       | 0                 | 0                       |
| <b>Cost Adjustments</b>       |           |     |                         |                   |                         |
| YTD Depreciation Expense      | 8,518,045 | 0   | 158,793                 | 1,220,956         | 126,020                 |
| Functional Cost               | 8,518,045 | 0   | 158,793                 | 1,220,956         | 126,020                 |
| <b>Allocation Step 1</b>      |           |     |                         |                   |                         |
| Reallocate Admin Costs        |           | 0   | 0                       | 0                 | 0                       |
| Unallocated Costs             | 0         | 0   | 0                       | 0                 | 0                       |
| 1st Allocation                | 8,518,045 | 0   | 158,793                 | 1,220,956         | 126,020                 |
| <b>Allocation Step 2</b>      |           |     |                         |                   |                         |
| 2nd Allocation                | 0         | 0   | 0                       | 0                 | 0                       |
| <b>Total For Depreciation</b> |           |     |                         |                   |                         |
| Schedule .3 Total             | 8,518,045 | 0   | 158,793                 | 1,220,956         | 126,020                 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

|                               | Metro Southeast | Courthouse | Lindsley Hall | Howard Office Building | Metro Office Building |
|-------------------------------|-----------------|------------|---------------|------------------------|-----------------------|
| <b>Deductions</b>             |                 |            |               |                        |                       |
| *Total Disallowed Costs       | 0               | 0          | 0             | 0                      | 0                     |
| <b>Cost Adjustments</b>       |                 |            |               |                        |                       |
| YTD Depreciation Expense      | 81,103          | 2,493,417  | 283,352       | 1,361,548              | 680,379               |
| Functional Cost               | 81,103          | 2,493,417  | 283,352       | 1,361,548              | 680,379               |
| <b>Allocation Step 1</b>      |                 |            |               |                        |                       |
| Reallocate Admin Costs        | 0               | 0          | 0             | 0                      | 0                     |
| Unallocated Costs             | 0               | 0          | 0             | 0                      | 0                     |
| 1st Allocation                | 81,103          | 2,493,417  | 283,352       | 1,361,548              | 680,379               |
| <b>Allocation Step 2</b>      |                 |            |               |                        |                       |
| 2nd Allocation                | 0               | 0          | 0             | 0                      | 0                     |
| <b>Total For Depreciation</b> |                 |            |               |                        |                       |
| Schedule .3 Total             | 81,103          | 2,493,417  | 283,352       | 1,361,548              | 680,379               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation**

|                               | Fulton Campus<br>Garage | Police Headquarters | Family Justice Center |
|-------------------------------|-------------------------|---------------------|-----------------------|
| <b>Deductions</b>             |                         |                     |                       |
| *Total Disallowed Costs       | 0                       | 0                   | 0                     |
| <b>Cost Adjustments</b>       |                         |                     |                       |
| YTD Depreciation Expense      | 344,301                 | 1,045,851           | 722,325               |
| Functional Cost               | 344,301                 | 1,045,851           | 722,325               |
| <b>Allocation Step 1</b>      |                         |                     |                       |
| Reallocate Admin Costs        | 0                       | 0                   | 0                     |
| Unallocated Costs             | 0                       | 0                   | 0                     |
| 1st Allocation                | 344,301                 | 1,045,851           | 722,325               |
| <b>Allocation Step 2</b>      |                         |                     |                       |
| 2nd Allocation                | 0                       | 0                   | 0                     |
| <b>Total For Depreciation</b> |                         |                     |                       |
| Schedule .3 Total             | 344,301                 | 1,045,851           | 722,325               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Clifford Allen Building

| Receiving Department                                 | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 010 General Services - Facilities                    | 3,173.57         | 11.750560         | 18,659           |               | 18,659            |                   | 18,659         |
| 014 Information Technology Service                   | 295.98           | 1.095905          | 1,740            |               | 1,740             |                   | 1,740          |
| 030 Sheriff's Office - Security Services             | 65.04            | 0.240819          | 382              |               | 382               |                   | 382            |
| 037 Social Services                                  | 11,213.89        | 41.520900         | 65,932           |               | 65,932            |                   | 65,932         |
| 075 Metro Action Commission                          | 12,259.34        | 45.391816         | 72,079           |               | 72,079            |                   | 72,079         |
| <b>Schedule .4 Total for Clifford Allen Building</b> | <b>27,007.82</b> | <b>100.000000</b> | <b>158,793</b>   |               | <b>158,793</b>    | <b>0</b>          | <b>158,793</b> |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - AA Birch Building

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 010 General Services - Facilities        | 5,691.08         | 4.032886       | 49,240           |               | 49,240            |                   | 49,240    |
| 014 Information Technology Service       | 809.57           | 0.573688       | 7,004            |               | 7,004             |                   | 7,004     |
| 019 District Attorney                    | 2,408.95         | 1.707061       | 20,842           |               | 20,842            |                   | 20,842    |
| 023 Circuit Court Clerk                  | 13,556.47        | 9.606559       | 117,292          |               | 117,292           |                   | 117,292   |
| 024 Criminal Court Clerk                 | 17,966.54        | 12.731679      | 155,448          |               | 155,448           |                   | 155,448   |
| 027 General Sessions Court               | 46,353.80        | 32.847818      | 401,057          |               | 401,057           |                   | 401,057   |
| 028 State Trial Courts                   | 24,512.30        | 17.370219      | 212,083          |               | 212,083           |                   | 212,083   |
| 030 Sheriff's Office                     | 26,991.83        | 19.127295      | 233,536          |               | 233,536           |                   | 233,536   |
| 030 Sheriff's Office - Security Services | 2,826.28         | 2.002795       | 24,453           |               | 24,453            |                   | 24,453    |
| Schedule .4 Total for AA Birch Building  | 141,116.82       | 100.000000     | 1,220,956        |               | 1,220,956         | 0                 | 1,220,956 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Communications Building

| Receiving Department                          | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities             | 2,822.61         | 6.764010       | 8,524            |               | 8,524             |                   | 8,524   |
| 030 Sheriff's Office - Security Services      | 269.73           | 0.646372       | 815              |               | 815               |                   | 815     |
| 049 Office of Emergency Management            | 4,514.20         | 10.817681      | 13,632           |               | 13,632            |                   | 13,632  |
| 091 Emergency Communication Center            | 34,123.29        | 81.771937      | 103,049          |               | 103,049           |                   | 103,049 |
| Schedule .4 Total for Communications Building | 41,729.83        | 100.000000     | 126,020          |               | 126,020           | 0                 | 126,020 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Foot by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Metro Southeast

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 005 Election Commission                 | 10,432.00        | 5.381925       | 4,365            |               | 4,365             |                   | 4,365  |
| 008 Human Resources                     | 1,977.00         | 1.019945       | 827              |               | 827               |                   | 827    |
| 010 General Services - Facilities       | 221.00           | 0.114015       | 92               |               | 92                |                   | 92     |
| 010 General Services - Fleet Management | 76,482.00        | 39.457473      | 32,001           |               | 32,001            |                   | 32,001 |
| 010 General Services - Surplus Property | 2,164.00         | 1.116419       | 905              |               | 905               |                   | 905    |
| 027 General Sessions Court              | 11,647.00        | 6.008750       | 4,873            |               | 4,873             |                   | 4,873  |
| 030 Sheriff's Office                    | 2,073.00         | 1.069472       | 867              |               | 867               |                   | 867    |
| 031 Police                              | 27,229.00        | 14.047587      | 11,393           |               | 11,393            |                   | 11,393 |
| 032 Fire                                | 13,078.00        | 6.747010       | 5,472            |               | 5,472             |                   | 5,472  |
| 038 Health                              | 3,896.00         | 2.009967       | 1,630            |               | 1,630             |                   | 1,630  |
| 042 Public Works                        | 1,513.00         | 0.780565       | 633              |               | 633               |                   | 633    |
| 048 Internal Audit                      | 2,677.00         | 1.381079       | 1,120            |               | 1,120             |                   | 1,120  |
| 049 Office of Emergency Management      | 17,471.00        | 9.013383       | 7,310            |               | 7,310             |                   | 7,310  |
| 065 Water Services                      | 792.00           | 0.408597       | 331              |               | 331               |                   | 331    |
| All Other                               | 22,182.00        | 11.443813      | 9,281            |               | 9,281             |                   | 9,281  |
| Schedule .4 Total for Metro Southeast   | 193,834.00       | 100.000000     | 81,103           |               | 81,103            | 0                 | 81,103 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Courthouse

| Receiving Department                     | Allocation Units  | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 002 Metropolitan Council                 | 13,005.53         | 9.536942          | 237,796          |               | 237,796           |                   | 237,796          |
| 003 Metropolitan Clerk                   | 2,599.98          | 1.906563          | 47,539           |               | 47,539            |                   | 47,539           |
| 004 Mayor's Office*                      | 16,667.99         | 12.222620         | 304,761          |               | 304,761           |                   | 304,761          |
| 006 Law                                  | 3,227.35          | 2.366613          | 59,010           |               | 59,010            |                   | 59,010           |
| 010 General Services - Administration    | 496.37            | 0.363988          | 9,076            |               | 9,076             |                   | 9,076            |
| 010 General Services - Facilities        | 14,231.70         | 10.436091         | 260,215          |               | 260,215           |                   | 260,215          |
| 014 Information Technology Service       | 3,693.23          | 2.708242          | 67,528           |               | 67,528            |                   | 67,528           |
| 015 Finance - Administration             | 2,757.57          | 2.022123          | 50,420           |               | 50,420            |                   | 50,420           |
| 023 Circuit Court Clerk                  | 20,430.68         | 14.981797         | 373,559          |               | 373,559           |                   | 373,559          |
| 025 Clerk and Master - Chancery          | 8,223.97          | 6.030629          | 150,369          |               | 150,369           |                   | 150,369          |
| 028 State Trial Courts                   | 48,818.74         | 35.798734         | 892,612          |               | 892,612           |                   | 892,612          |
| 030 Sheriff's Office                     | 1,699.03          | 1.245897          | 31,065           |               | 31,065            |                   | 31,065           |
| 030 Sheriff's Office - Security Services | 517.88            | 0.379761          | 9,469            |               | 9,469             |                   | 9,469            |
| <b>Schedule .4 Total for Courthouse</b>  | <b>136,370.02</b> | <b>100.000000</b> | <b>2,493,417</b> |               | <b>2,493,417</b>  | <b>0</b>          | <b>2,493,417</b> |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Lindsley Hall

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities        | 9,647.31         | 52.975239      | 150,106          |               | 150,106           |                   | 150,106 |
| 014 Information Technology Service       | 326.55           | 1.793149       | 5,081            |               | 5,081             |                   | 5,081   |
| 015 Finance - Administration             | 325.04           | 1.784857       | 5,057            |               | 5,057             |                   | 5,057   |
| 015 Finance - Property Administration    | 1,537.77         | 8.444191       | 23,927           |               | 23,927            |                   | 23,927  |
| 015 Finance - Purchasing                 | 5,319.60         | 29.210949      | 82,770           |               | 82,770            |                   | 82,770  |
| 030 Sheriff's Office - Security Services | 281.42           | 1.545331       | 4,379            |               | 4,379             |                   | 4,379   |
| 041 Arts Commission                      | 85.00            | 0.466751       | 1,323            |               | 1,323             |                   | 1,323   |
| 064 Sports Authority                     | 688.29           | 3.779533       | 10,709           |               | 10,709            |                   | 10,709  |
| Schedule .4 Total for Lindsley Hall      | 18,210.98        | 100.000000     | 283,352          |               | 283,352           | 0                 | 283,352 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Howard Office Building

| Receiving Department                         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 010 General Services - Facilities            | 19,489.07        | 12.741464      | 173,481          |               | 173,481           |                   | 173,481   |
| 014 Information Technology Service           | 77,274.99        | 50.520447      | 687,860          |               | 687,860           |                   | 687,860   |
| 015 Finance - Office of Mgmt & Budget        | 7,305.62         | 4.776231       | 65,031           |               | 65,031            |                   | 65,031    |
| 015 Finance - Operations                     | 8,769.58         | 5.733331       | 78,062           |               | 78,062            |                   | 78,062    |
| 015 Finance - Treasury                       | 2,292.83         | 1.498995       | 20,410           |               | 20,410            |                   | 20,410    |
| 016 Assessor of Property                     | 17,860.05        | 11.676452      | 158,981          |               | 158,981           |                   | 158,981   |
| 017 Trustee                                  | 5,088.06         | 3.326446       | 45,291           |               | 45,291            |                   | 45,291    |
| 018 County Clerk                             | 14,496.26        | 9.477291       | 129,038          |               | 129,038           |                   | 129,038   |
| 030 Sheriff's Office - Security Services     | 381.39           | 0.249343       | 3,395            |               | 3,395             |                   | 3,395     |
| Schedule .4 Total for Howard Office Building | 152,957.85       | 100.000000     | 1,361,548        |               | 1,361,548         | 0                 | 1,361,548 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Metro Office Building

| Receiving Department                               | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 005 Election Commission                            | 455.01           | 0.937017          | 6,375            |               | 6,375             |                   | 6,375          |
| 007 Planning Commission                            | 12,267.43        | 25.262719         | 171,882          |               | 171,882           |                   | 171,882        |
| 010 General Services - Facilities                  | 2,346.30         | 4.831812          | 32,875           |               | 32,875            |                   | 32,875         |
| 014 Information Technology Service                 | 530.36           | 1.092188          | 7,431            |               | 7,431             |                   | 7,431          |
| 030 Sheriff's Office - Security Services           | 129.20           | 0.266066          | 1,810            |               | 1,810             |                   | 1,810          |
| 032 Fire   | 1,610.04         | 3.315608          | 22,559           |               | 22,559            |                   | 22,559         |
| 033 Codes Administration                           | 12,642.82        | 26.035772         | 177,142          |               | 177,142           |                   | 177,142        |
| 034 Beer Board                                     | 816.19           | 1.680807          | 11,436           |               | 11,436            |                   | 11,436         |
| 041 Arts Commission                                | 3,714.56         | 7.649515          | 52,046           |               | 52,046            |                   | 52,046         |
| 065 Water Services                                 | 14,047.51        | 28.928496         | 196,823          |               | 196,823           |                   | 196,823        |
| <b>Schedule .4 Total for Metro Office Building</b> | <b>48,559.42</b> | <b>100.000000</b> | <b>680,379</b>   |               | <b>680,379</b>    | <b>0</b>          | <b>680,379</b> |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Fulton Campus Garage

| Receiving Department                       | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 005 Election Commission                    | 455.01           | 0.207079       | 713              |               | 713               |                   | 713     |
| 007 Planning Commission                    | 12,267.43        | 5.583001       | 19,222           |               | 19,222            |                   | 19,222  |
| 010 General Services - Facilities          | 31,482.68        | 14.328007      | 49,331           |               | 49,331            |                   | 49,331  |
| 014 Information Technology Service         | 78,131.89        | 35.558418      | 122,428          |               | 122,428           |                   | 122,428 |
| 015 Finance - Administration               | 325.04           | 0.147928       | 509              |               | 509               |                   | 509     |
| 015 Finance - Office of Mgmt & Budget      | 7,305.62         | 3.324843       | 11,447           |               | 11,447            |                   | 11,447  |
| 015 Finance - Operations                   | 8,769.58         | 3.991103       | 13,741           |               | 13,741            |                   | 13,741  |
| 015 Finance - Property Administration      | 1,537.77         | 0.699851       | 2,410            |               | 2,410             |                   | 2,410   |
| 015 Finance - Purchasing                   | 5,319.61         | 2.420995       | 8,336            |               | 8,336             |                   | 8,336   |
| 015 Finance - Treasury                     | 2,292.83         | 1.043484       | 3,593            |               | 3,593             |                   | 3,593   |
| 016 Assessor of Property                   | 17,860.05        | 8.128245       | 27,986           |               | 27,986            |                   | 27,986  |
| 017 Trustee                                | 5,088.06         | 2.315615       | 7,973            |               | 7,973             |                   | 7,973   |
| 018 County Clerk                           | 14,496.26        | 6.597358       | 22,715           |               | 22,715            |                   | 22,715  |
| 030 Sheriff's Office - Security Services   | 792.01           | 0.360450       | 1,241            |               | 1,241             |                   | 1,241   |
| 032 Fire                                   | 1,610.04         | 0.732741       | 2,523            |               | 2,523             |                   | 2,523   |
| 033 Codes Administration                   | 12,642.82        | 5.753844       | 19,811           |               | 19,811            |                   | 19,811  |
| 034 Beer Board                             | 816.19           | 0.371454       | 1,279            |               | 1,279             |                   | 1,279   |
| 041 Arts Commission                        | 3,799.56         | 1.729209       | 5,954            |               | 5,954             |                   | 5,954   |
| 064 Sports Authority                       | 688.29           | 0.313246       | 1,079            |               | 1,079             |                   | 1,079   |
| 065 Water Services                         | 14,047.51        | 6.393129       | 22,012           |               | 22,012            |                   | 22,012  |
| Schedule .4 Total for Fulton Campus Garage | 219,728.25       | 100.000000     | 344,301          |               | 344,301           | 0                 | 344,301 |

Allocation Basis: Occupied Square Footage by Benefiting Dept within Campus  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department Depreciation**

Activity - Police Headquarters

| Receiving Department                      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 010 General Services - Facilities         | 8,378.69         | 5.293660       | 55,364           |               | 55,364            |                   | 55,364    |
| 014 Information Technology Service        | 565.05           | 0.356999       | 3,734            |               | 3,734             |                   | 3,734     |
| 031 Police                                | 149,334.10       | 94.349341      | 986,754          |               | 986,754           |                   | 986,754   |
| Schedule .4 Total for Police Headquarters | 158,277.84       | 100.000000     | 1,045,851        |               | 1,045,851         | 0                 | 1,045,851 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation**

Activity - Family Justice Center

| Receiving Department                        | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities           | 4,544.08         | 10.844902      | 78,335           |               | 78,335            |                   | 78,335  |
| 014 Information Technology Service          | 360.01           | 0.859200       | 6,206            |               | 6,206             |                   | 6,206   |
| 019 District Attorney                       | 755.19           | 1.802337       | 13,019           |               | 13,019            |                   | 13,019  |
| 030 Sheriff's Office - Security Services    | 480.41           | 1.146547       | 8,282            |               | 8,282             |                   | 8,282   |
| 031 Police                                  | 4,533.18         | 10.818888      | 78,148           |               | 78,148            |                   | 78,148  |
| 051 Office of Family Safety                 | 19,844.08        | 47.359882      | 342,092          |               | 342,092           |                   | 342,092 |
| All Other                                   | 11,383.66        | 27.168244      | 196,243          |               | 196,243           |                   | 196,243 |
| Schedule .4 Total for Family Justice Center | 41,900.61        | 100.000000     | 722,325          |               | 722,325           | 0                 | 722,325 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department Depreciation**

| Receiving Department                     | Total            | Clifford Allen Building | AA Birch Building | Communications Building | Metro Southeast |
|--|------------------|-------------------------|-------------------|-------------------------|-----------------|
| 002 Metropolitan Council                 | 237,796          | 0                       | 0                 | 0                       | 0               |
| 003 Metropolitan Clerk                   | 47,539           | 0                       | 0                 | 0                       | 0               |
| 004 Mayor's Office*                      | 304,761          | 0                       | 0                 | 0                       | 0               |
| 005 Election Commission                  | 11,453           | 0                       | 0                 | 0                       | 4,365           |
| 006 Law                                  | 59,010           | 0                       | 0                 | 0                       | 0               |
| 007 Planning Commission                  | 191,105          | 0                       | 0                 | 0                       | 0               |
| 008 Human Resources                      | 827              | 0                       | 0                 | 0                       | 827             |
| 010 General Services - Administration    | 9,076            | 0                       | 0                 | 0                       | 0               |
| 010 General Services - Facilities        | 876,223          | 18,659                  | 49,240            | 8,524                   | 92              |
| 010 General Services - Fleet Management  | 32,001           | 0                       | 0                 | 0                       | 32,001          |
| 010 General Services - Surplus Property  | 905              | 0                       | 0                 | 0                       | 905             |
| 014 Information Technology Service       | 909,012          | 1,740                   | 7,004             | 0                       | 0               |
| 015 Finance - Administration             | 55,987           | 0                       | 0                 | 0                       | 0               |
| 015 Finance - Office of Mgmt & Budget    | 76,478           | 0                       | 0                 | 0                       | 0               |
| 015 Finance - Operations                 | 91,803           | 0                       | 0                 | 0                       | 0               |
| 015 Finance - Property Administration    | 26,336           | 0                       | 0                 | 0                       | 0               |
| 015 Finance - Purchasing                 | 91,105           | 0                       | 0                 | 0                       | 0               |
| 015 Finance - Treasury                   | 24,002           | 0                       | 0                 | 0                       | 0               |
| 016 Assessor of Property                 | 186,966          | 0                       | 0                 | 0                       | 0               |
| 017 Trustee                              | 53,264           | 0                       | 0                 | 0                       | 0               |
| 018 County Clerk                         | 151,753          | 0                       | 0                 | 0                       | 0               |
| 019 District Attorney                    | 33,861           | 0                       | 20,842            | 0                       | 0               |
| 023 Circuit Court Clerk                  | 490,851          | 0                       | 117,292           | 0                       | 0               |
| 024 Criminal Court Clerk                 | 155,448          | 0                       | 155,448           | 0                       | 0               |
| 025 Clerk and Master - Chancery          | 150,369          | 0                       | 0                 | 0                       | 0               |
| 027 General Sessions Court               | 405,931          | 0                       | 401,057           | 0                       | 4,873           |
| 028 State Trial Courts                   | 1,104,694        | 0                       | 212,083           | 0                       | 0               |
| 030 Sheriff's Office                     | 265,469          | 0                       | 233,536           | 0                       | 867             |
| 030 Sheriff's Office - Security Services | 54,226           | 382                     | 24,453            | 815                     | 0               |
| 031 Police                               | 1,076,294        | 0                       | 0                 | 0                       | 11,393          |
| 032 Fire                                 | 30,554           | 0                       | 0                 | 0                       | 5,472           |
| 033 Codes Administration                 | 196,952          | 0                       | 0                 | 0                       | 0               |
| 034 Beer Board                           | 12,715           | 0                       | 0                 | 0                       | 0               |
| 037 Social Services                      | 65,932           | 65,932                  | 0                 | 0                       | 0               |
| 038 Health                               | 1,630            | 0                       | 0                 | 0                       | 1,630           |
| 041 Arts Commission                      | 59,322           | 0                       | 0                 | 0                       | 0               |
| 042 Public Works                         | 633              | 0                       | 0                 | 0                       | 633             |
| 048 Internal Audit                       | 1,120            | 0                       | 0                 | 0                       | 1,120           |
| 049 Office of Emergency Management       | 20,943           | 0                       | 0                 | 13,632                  | 7,310           |
| 051 Office of Family Safety              | 342,092          | 0                       | 0                 | 0                       | 0               |
| 064 Sports Authority                     | 11,788           | 0                       | 0                 | 0                       | 0               |
| 065 Water Services                       | 219,166          | 0                       | 0                 | 0                       | 331             |
| 075 Metro Action Commission              | 72,079           | 72,079                  | 0                 | 0                       | 0               |
| 091 Emergency Communication Center       | 103,049          | 0                       | 0                 | 103,049                 | 0               |
| All Other                                | 205,524          | 0                       | 0                 | 0                       | 9,281           |
| Direct Bill                              | 0                | 0                       | 0                 | 0                       | 0               |
| <b>Total</b>                             | <b>8,518,045</b> | <b>158,793</b>          | <b>1,220,956</b>  | <b>126,020</b>          | <b>81,103</b>   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department Depreciation**

| Receiving Department                     | Courthouse       | Lindsley Hall  | Howard Office Building | Metro Office Building | Fulton Campus Garage |
|--|------------------|----------------|------------------------|-----------------------|----------------------|
| 002 Metropolitan Council                 | 237,796          | 0              | 0                      | 0                     | 0                    |
| 003 Metropolitan Clerk                   | 47,539           | 0              | 0                      | 0                     | 0                    |
| 004 Mayor's Office*                      | 304,761          | 0              | 0                      | 0                     | 0                    |
| 005 Election Commission                  | 0                | 0              | 0                      | 6,375                 | 713                  |
| 006 Law                                  | 59,010           | 0              | 0                      | 0                     | 0                    |
| 007 Planning Commission                  | 0                | 0              | 0                      | 171,882               | 19,222               |
| 008 Human Resources                      | 0                | 0              | 0                      | 0                     | 0                    |
| 010 General Services - Administration    | 9,076            | 0              | 0                      | 0                     | 0                    |
| 010 General Services - Facilities        | 260,215          | 150,106        | 173,481                | 32,875                | 49,331               |
| 010 General Services - Fleet Management  | 0                | 0              | 0                      | 0                     | 0                    |
| 010 General Services - Surplus Property  | 0                | 0              | 0                      | 0                     | 0                    |
| 014 Information Technology Service       | 67,528           | 5,081          | 687,860                | 7,431                 | 122,428              |
| 015 Finance - Administration             | 50,420           | 5,057          | 0                      | 0                     | 509                  |
| 015 Finance - Office of Mgmt & Budget    | 0                | 0              | 65,031                 | 0                     | 11,447               |
| 015 Finance - Operations                 | 0                | 0              | 78,062                 | 0                     | 13,741               |
| 015 Finance - Property Administration    | 0                | 23,927         | 0                      | 0                     | 2,410                |
| 015 Finance - Purchasing                 | 0                | 82,770         | 0                      | 0                     | 8,336                |
| 015 Finance - Treasury                   | 0                | 0              | 20,410                 | 0                     | 3,593                |
| 016 Assessor of Property                 | 0                | 0              | 158,981                | 0                     | 27,986               |
| 017 Trustee                              | 0                | 0              | 45,291                 | 0                     | 7,973                |
| 018 County Clerk                         | 0                | 0              | 129,038                | 0                     | 22,715               |
| 019 District Attorney                    | 0                | 0              | 0                      | 0                     | 0                    |
| 023 Circuit Court Clerk                  | 373,559          | 0              | 0                      | 0                     | 0                    |
| 024 Criminal Court Clerk                 | 0                | 0              | 0                      | 0                     | 0                    |
| 025 Clerk and Master - Chancery          | 150,369          | 0              | 0                      | 0                     | 0                    |
| 027 General Sessions Court               | 0                | 0              | 0                      | 0                     | 0                    |
| 028 State Trial Courts                   | 892,612          | 0              | 0                      | 0                     | 0                    |
| 030 Sheriff's Office                     | 31,065           | 0              | 0                      | 0                     | 0                    |
| 030 Sheriff's Office - Security Services | 9,469            | 4,379          | 3,395                  | 1,810                 | 1,241                |
| 031 Police                               | 0                | 0              | 0                      | 0                     | 0                    |
| 032 Fire                                 | 0                | 0              | 0                      | 22,559                | 2,523                |
| 033 Codes Administration                 | 0                | 0              | 0                      | 177,142               | 19,811               |
| 034 Beer Board                           | 0                | 0              | 0                      | 11,436                | 1,279                |
| 037 Social Services                      | 0                | 0              | 0                      | 0                     | 0                    |
| 038 Health                               | 0                | 0              | 0                      | 0                     | 0                    |
| 041 Arts Commission                      | 0                | 1,323          | 0                      | 52,046                | 5,954                |
| 042 Public Works                         | 0                | 0              | 0                      | 0                     | 0                    |
| 048 Internal Audit                       | 0                | 0              | 0                      | 0                     | 0                    |
| 049 Office of Emergency Management       | 0                | 0              | 0                      | 0                     | 0                    |
| 051 Office of Family Safety              | 0                | 0              | 0                      | 0                     | 0                    |
| 064 Sports Authority                     | 0                | 10,709         | 0                      | 0                     | 1,079                |
| 065 Water Services                       | 0                | 0              | 0                      | 196,823               | 22,012               |
| 075 Metro Action Commission              | 0                | 0              | 0                      | 0                     | 0                    |
| 091 Emergency Communication Center       | 0                | 0              | 0                      | 0                     | 0                    |
| All Other                                | 0                | 0              | 0                      | 0                     | 0                    |
| Direct Bill                              | 0                | 0              | 0                      | 0                     | 0                    |
| <b>Total</b>                             | <b>2,493,417</b> | <b>283,352</b> | <b>1,361,548</b>       | <b>680,379</b>        | <b>344,301</b>       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department Depreciation**

| Receiving Department                     | Police Headquarters | Family Justice Center |
|--|---------------------|-----------------------|
| 002 Metropolitan Council                 | 0                   | 0                     |
| 003 Metropolitan Clerk                   | 0                   | 0                     |
| 004 Mayor's Office*                      | 0                   | 0                     |
| 005 Election Commission                  | 0                   | 0                     |
| 006 Law                                  | 0                   | 0                     |
| 007 Planning Commission                  | 0                   | 0                     |
| 008 Human Resources                      | 0                   | 0                     |
| 010 General Services - Administration    | 0                   | 0                     |
| 010 General Services - Facilities        | 55,364              | 78,335                |
| 010 General Services - Fleet Management  | 0                   | 0                     |
| 010 General Services - Surplus Property  | 0                   | 0                     |
| 014 Information Technology Service       | 3,734               | 6,206                 |
| 015 Finance - Administration             | 0                   | 0                     |
| 015 Finance - Office of Mgmt & Budget    | 0                   | 0                     |
| 015 Finance - Operations                 | 0                   | 0                     |
| 015 Finance - Property Administration    | 0                   | 0                     |
| 015 Finance - Purchasing                 | 0                   | 0                     |
| 015 Finance - Treasury                   | 0                   | 0                     |
| 016 Assessor of Property                 | 0                   | 0                     |
| 017 Trustee                              | 0                   | 0                     |
| 018 County Clerk                         | 0                   | 0                     |
| 019 District Attorney                    | 0                   | 13,019                |
| 023 Circuit Court Clerk                  | 0                   | 0                     |
| 024 Criminal Court Clerk                 | 0                   | 0                     |
| 025 Clerk and Master - Chancery          | 0                   | 0                     |
| 027 General Sessions Court               | 0                   | 0                     |
| 028 State Trial Courts                   | 0                   | 0                     |
| 030 Sheriff's Office                     | 0                   | 0                     |
| 030 Sheriff's Office - Security Services | 0                   | 8,282                 |
| 031 Police                               | 986,754             | 78,148                |
| 032 Fire                                 | 0                   | 0                     |
| 033 Codes Administration                 | 0                   | 0                     |
| 034 Beer Board                           | 0                   | 0                     |
| 037 Social Services                      | 0                   | 0                     |
| 038 Health                               | 0                   | 0                     |
| 041 Arts Commission                      | 0                   | 0                     |
| 042 Public Works                         | 0                   | 0                     |
| 048 Internal Audit                       | 0                   | 0                     |
| 049 Office of Emergency Management       | 0                   | 0                     |
| 051 Office of Family Safety              | 0                   | 342,092               |
| 064 Sports Authority                     | 0                   | 0                     |
| 065 Water Services                       | 0                   | 0                     |
| 075 Metro Action Commission              | 0                   | 0                     |
| 091 Emergency Communication Center       | 0                   | 0                     |
| All Other                                | 0                   | 196,243               |
| Direct Bill                              | 0                   | 0                     |
| Total                                    | 1,045,851           | 722,325               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .1 - Nature and Extent of Services  
For Department 001 Administrative - Corporate Dues**

The costs in business unit 01101303 within GSD General Fund 10101 were analyzed to determine whether any of these costs were allocable under 2 CFR Part 200. Costs associated with the Mayor's Office have been separately identified and allocated directly to the Mayor's Office as the primary beneficiary of the expenditures. The remaining costs have been allocated directly to the Metropolitan Council.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 001 Administrative - Corporate Dues**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total    | Total          |
|---------------------------------------|----------------|----------------|--------------|----------------|
| Expenditures Per Financial Statement: | 769,756        |                |              | 769,756        |
| Deductions:                           |                |                |              |                |
| 505320 Contribute/Grant Agency        | <u>-10,000</u> |                |              |                |
| Total Deductions:                     | <u>-10,000</u> |                |              | <u>-10,000</u> |
| Inbound Costs:                        |                |                |              |                |
| 001 Administrative - Post Audits      |                | 183            | 183          |                |
| 015 Finance - Accountability          |                | 345            | 345          |                |
| 015 Finance - Business Assistance     |                | 482            | 482          |                |
| 015 Finance - Grants & Cost Planning  |                | 53             | 53           |                |
| 015 Finance - Office of Mgmt & Budget |                | 620            | 620          |                |
| 015 Finance - Operations              |                | 162            | 162          |                |
| 015 Finance - Property Administration |                | 100            | 100          |                |
| 015 Finance - Treasury                |                | 54             | 54           |                |
| 048 Internal Audit                    |                | <u>270</u>     | <u>270</u>   |                |
| Total Allocated Additions:            |                | <u>2,268</u>   | <u>2,268</u> | 2,268          |
| Total To Be Allocated:                | <u>759,756</u> | <u>2,268</u>   |              | <u>762,024</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Corporate Dues**

|  | Total          | G&A      | Corporate Dues |
|--|----------------|----------|----------------|
| <b>Other Expense &amp; Cost</b>                      |                |          |                |
| 502229 Management Consultant                         | 249,998        | 0        | 249,998        |
| 502884 Membership Dues                               | 509,758        | 0        | 509,758        |
| *505320 Contribute/Grant Agency                      | 10,000         | 0        | 0              |
| <b>Departmental Total</b>                            |                |          |                |
| Expenditures Per Financial Statement                 | 769,756        |          |                |
| <b>Deductions</b>                                    |                |          |                |
| *Total Disallowed Costs                              | (10,000)       | 0        | 0              |
| <b>Functional Cost</b>                               | <b>759,756</b> | <b>0</b> | <b>759,756</b> |
| <b>Allocation Step 1</b>                             |                |          |                |
| Reallocate Admin Costs                               |                | 0        | 0              |
| Unallocated Costs                                    | 0              | 0        | 0              |
| 1st Allocation                                       | 759,756        | 0        | 759,756        |
| <b>Allocation Step 2</b>                             |                |          |                |
| Inbound - All Others                                 | 2,268          | 2,268    | 0              |
| Reallocate Admin Costs                               |                | (2,268)  | 2,268          |
| Unallocated Costs                                    | 0              | 0        | 0              |
| 2nd Allocation                                       | 2,268          | 0        | 2,268          |
| <b>Total For 001 Administrative - Corporate Dues</b> |                |          |                |
| Schedule .3 Total                                    | 762,024        | 0        | 762,024        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Corporate Dues**

Activity - Corporate Dues

| Receiving Department                 | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council             | 477,041.92       | 61.973169      | 470,845          |               | 470,845           | 1,406             | 472,251 |
| 004 Mayor's Office*                  | 292,713.65       | 38.026831      | 288,911          |               | 288,911           | 863               | 289,774 |
| Schedule .4 Total for Corporate Dues | 769,755.57       | 100.000000     | 759,756          |               | 759,756           | 2,268             | 762,024 |

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department

Allocation Source: FY 2021 Analysis of Expenditures - Finance-Grants & Cost Planning



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .5 - Allocation Summary**  
**For Department 001 Administrative - Corporate Dues**

| Receiving Department     | Total   | Corporate Dues |
|--------------------------|---------|----------------|
| 002 Metropolitan Council | 472,251 | 472,251        |
| 004 Mayor's Office*      | 289,774 | 289,774        |
| Direct Bill              | 0       | 0              |
| Total                    | 762,024 | 762,024        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 001 Administrative - Employee Benefits**

Employee Benefits include costs recorded in business units 01101104, 01101107, 01101109, 01101110, 01101113, 01101114, 01101115, 01101120, 01101140, and 01101145 of fund 10101 and business units 01191102, 01191103, 01191106, 01191109, 01191112, 01191113, 01191115, and 01191140 of fund 18301.

The costs have been identified to the following areas:

- **County Retirement Match** - represents the costs recorded in business unit 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the retiree gross pay by department (excluding Unknown).
- **County Teacher Retirement Match** - represents the costs recorded in business unit 01101107. These costs have been allocated directly to Metro Nashville Public Schools.
- **Health Insurance Match** - represents the costs recorded in business unit 01101109 and 01191109 for the employer's costs of retirees' health insurance. These costs were allocated using the number retired employees by department (excluding Unknown) receiving health insurance.
- **Death Benefit Payments** - represents the costs recorded in business unit 01101110. These costs have been allocated using the total death benefit payments by benefiting department.
- **Injured On Duty (IOD)** - represents the costs recorded in business unit 01101113, 01101120, 01191112, and 01191113 for pensioner and employee IOD transfers. These costs have been allocated using the total IOD payment allocations by benefiting department.
- **Life Insurance Match** - represents the costs recorded in business units 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated using the number of retired employees by department (excluding Unknown) receiving life insurance benefits.
- **Police/Fire Retirement Match** - represents the costs recorded in business unit 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the retiree gross pay by benefiting department (excluding Unknown).
- **Civil Service Retirement Match** - represents the costs recorded in business unit 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the retiree gross pay by department (excluding Unknown).
- **Teacher Pension Match** - this activity includes costs recorded to business unit 01101106. These costs have been allocated directly to Metro Nashville Public Schools.
- **Unemployment Compensation** - represents the cost recorded in business unit 01101114 for unemployment compensation benefits. These costs have not been allocated within the cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 001 Administrative - Employee Benefits**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total       |
|--|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement:  | 100,388,617    |                |           | 100,388,617 |
| Inbound Costs:                         |                |                |           |             |
| 001 Administrative - Employee Benefits |                | 81,610         | 81,610    |             |
| 001 Administrative - Post Audits       |                | 14,473         | 14,473    |             |
| 008 Human Resources                    |                | 685            | 685       |             |
| 015 Finance - Grants & Cost Planning   |                | 4,236          | 4,236     |             |
| 015 Finance - Office of Mgmt & Budget  |                | 59,328         | 59,328    |             |
| 015 Finance - Operations               |                | 4,568          | 4,568     |             |
| 015 Finance - Payroll                  |                | 296            | 296       |             |
| 015 Finance - Property Administration  |                | 7,890          | 7,890     |             |
| 015 Finance - Treasury                 |                | 4,669          | 4,669     |             |
| 048 Internal Audit                     |                | 21,400         | 21,400    |             |
| Total Allocated Additions:             |                | 199,155        | 199,155   | 199,155     |
| Total To Be Allocated:                 | 100,388,617    | 199,155        |           | 100,587,772 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Employee Benefits**

|   | Total       | G&A       | County Retire Match | Cnty Teach Retire Match | Health Insurance Match |
|---|-------------|-----------|---------------------|-------------------------|------------------------|
| <b>Other Expense &amp; Cost</b>                         |             |           |                     |                         |                        |
| 501174 Employer Group Health                            | 53,448,502  | 0         | 0                   | 0                       | 53,448,502             |
| 501175 Employer Dental Group                            | 3,265,721   | 0         | 0                   | 0                       | 3,265,721              |
| 501176 Employer Group Life                              | 3,289,281   | 0         | 0                   | 0                       | 0                      |
| 505207 Insurance-Unemployment Comp                      | 223,113     | 0         | 0                   | 0                       | 0                      |
| 531001 Transfer Operational                             | 200,000     | 0         | 0                   | 0                       | 0                      |
| 531010 Transfer IOD Pensioner                           | 5,946,200   | 0         | 0                   | 0                       | 0                      |
| 531011 Transfer IOD Employee                            | 4,723,400   | 0         | 0                   | 0                       | 0                      |
| 531702 Transfer Guaranteed Pension                      | 29,292,400  | 0         | 3,501,900           | 6,900,400               | 0                      |
| <b>Departmental Total</b>                               |             |           |                     |                         |                        |
| Expenditures Per Financial Statement                    | 100,388,617 |           |                     |                         |                        |
| <b>Deductions</b>                                       |             |           |                     |                         |                        |
| *Total Disallowed Costs                                 | 0           | 0         | 0                   | 0                       | 0                      |
| <b>Functional Cost</b>                                  | 100,388,617 | 0         | 3,501,900           | 6,900,400               | 56,714,223             |
| <b>Allocation Step 1</b>                                |             |           |                     |                         |                        |
| Reallocate Admin Costs                                  |             | 0         | 0                   | 0                       | 0                      |
| Unallocated Costs                                       | (223,113)   | 0         | 0                   | 0                       | 0                      |
| 1st Allocation  | 100,165,504 | 0         | 3,501,900           | 6,900,400               | 56,714,223             |
| <b>Allocation Step 2</b>                                |             |           |                     |                         |                        |
| Inbound - All Others                                    | 199,155     | 199,155   | 0                   | 0                       | 0                      |
| Reallocate Admin Costs                                  |             | (199,155) | 6,947               | 13,689                  | 112,512                |
| Unallocated Costs                                       | (443)       | 0         | 0                   | 0                       | 0                      |
| 2nd Allocation  | 198,712     | 0         | 6,947               | 13,689                  | 112,512                |
| <b>Total For 001 Administrative - Employee Benefits</b> |             |           |                     |                         |                        |
| Schedule .3 Total                                       | 100,364,216 | 0         | 3,508,847           | 6,914,089               | 56,826,735             |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 001 Administrative - Employee Benefits**

|   | Death Benefit<br>Payments | Injured on Duty (IOD) | Unemployment<br>Compensation** | Life Insurance Match | Police/Fire Retire<br>Match |
|---|---------------------------|-----------------------|--------------------------------|----------------------|-----------------------------|
| <b>Other Expense &amp; Cost</b>                             |                           |                       |                                |                      |                             |
| 501174 Employer Group Health                                | 0                         | 0                     | 0                              | 0                    | 0                           |
| 501175 Employer Dental Group                                | 0                         | 0                     | 0                              | 0                    | 0                           |
| 501176 Employer Group Life                                  | 0                         | 0                     | 0                              | 3,289,281            | 0                           |
| 505207 Insurance-Unemployment<br>Comp                       | 0                         | 0                     | 223,113                        | 0                    | 0                           |
| 531001 Transfer Operational                                 | 200,000                   | 0                     | 0                              | 0                    | 0                           |
| 531010 Transfer IOD Pensioner                               | 0                         | 5,946,200             | 0                              | 0                    | 0                           |
| 531011 Transfer IOD Employee                                | 0                         | 4,723,400             | 0                              | 0                    | 0                           |
| 531702 Transfer Guaranteed Pension                          | 0                         | 0                     | 0                              | 0                    | 8,873,000                   |
| <b>Departmental Total</b>                                   |                           |                       |                                |                      |                             |
| <b>Expenditures Per Financial Statement</b>                 |                           |                       |                                |                      |                             |
| <b>Deductions</b>   |                           |                       |                                |                      |                             |
| *Total Disallowed Costs                                     | 0                         | 0                     | 0                              | 0                    | 0                           |
| <br>Functional Cost   | <br>200,000               | <br>10,669,600        | <br>223,113                    | <br>3,289,281        | <br>8,873,000               |
| <b>Allocation Step 1</b>                                    |                           |                       |                                |                      |                             |
| Reallocate Admin Costs                                      | 0                         | 0                     | 0                              | 0                    | 0                           |
| Unallocated Costs   | 0                         | 0                     | (223,113)                      | 0                    | 0                           |
| 1st Allocation  | 200,000                   | 10,669,600            | 0                              | 3,289,281            | 8,873,000                   |
| <b>Allocation Step 2</b>                                    |                           |                       |                                |                      |                             |
| Inbound - All Others  | 0                         | 0                     | 0                              | 0                    | 0                           |
| Reallocate Admin Costs                                      | 397                       | 21,167                | 443                            | 6,525                | 17,603                      |
| Unallocated Costs   | 0                         | 0                     | (443)                          | 0                    | 0                           |
| 2nd Allocation  | 397                       | 21,167                | 0                              | 6,525                | 17,603                      |
| <b>Total For 001 Administrative - Employee<br/>Benefits</b> |                           |                       |                                |                      |                             |
| Schedule .3 Total   | 200,397                   | 10,690,767            | 0                              | 3,295,806            | 8,890,603                   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Employee Benefits**

|   | Civil Service Retire<br>Match | Teacher Pens Match |
|---|-------------------------------|--------------------|
| <hr/>   |                               |                    |
| Other Expense & Cost                                |                               |                    |
| 501174 Employer Group Health                        | 0                             | 0                  |
| 501175 Employer Dental Group                        | 0                             | 0                  |
| 501176 Employer Group Life                          | 0                             | 0                  |
| 505207 Insurance-Unemployment<br>Comp               | 0                             | 0                  |
| 531001 Transfer Operational                         | 0                             | 0                  |
| 531010 Transfer IOD Pensioner                       | 0                             | 0                  |
| 531011 Transfer IOD Employee                        | 0                             | 0                  |
| 531702 Transfer Guaranteed Pension                  | 5,424,700                     | 4,592,400          |
| <br>  |                               |                    |
| Departmental Total                                  |                               |                    |
| Expenditures Per Financial Statement                |                               |                    |
| <br>  |                               |                    |
| Deductions  |                               |                    |
| *Total Disallowed Costs                             | 0                             | 0                  |
| <br>  |                               |                    |
| Functional Cost                                     | 5,424,700                     | 4,592,400          |
| <br>  |                               |                    |
| Allocation Step 1                                   |                               |                    |
| Reallocate Admin Costs                              | 0                             | 0                  |
| Unallocated Costs                                   | 0                             | 0                  |
| 1st Allocation                                      | 5,424,700                     | 4,592,400          |
| <br>  |                               |                    |
| Allocation Step 2                                   |                               |                    |
| Inbound - All Others                                | 0                             | 0                  |
| Reallocate Admin Costs                              | 10,762                        | 9,111              |
| Unallocated Costs                                   | 0                             | 0                  |
| 2nd Allocation                                      | 10,762                        | 9,111              |
| <br>  |                               |                    |
| Total For 001 Administrative - Employee<br>Benefits |                               |                    |
| Schedule .3 Total                                   | 5,435,462                     | 4,601,511          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - County Retire Match

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Employee Benefits   | 144,207.60       | 0.179487       | 6,285            |               | 6,285             |                   | 6,285   |
| 002 Metropolitan Council                 | 109,077.03       | 0.135762       | 4,754            |               | 4,754             | 9                 | 4,764   |
| 003 Metropolitan Clerk                   | 183,416.10       | 0.228288       | 7,994            |               | 7,994             | 16                | 8,010   |
| 004 Mayor's Office*                      | 390,668.29       | 0.486244       | 17,028           |               | 17,028            | 34                | 17,062  |
| 005 Election Commission                  | 386,433.18       | 0.480973       | 16,843           |               | 16,843            | 33                | 16,877  |
| 006 Law                                  | 487,208.65       | 0.606402       | 21,236           |               | 21,236            | 42                | 21,278  |
| 007 Planning Commission                  | 787,421.52       | 0.980061       | 34,321           |               | 34,321            | 68                | 34,389  |
| 008 Human Resources                      | 918,604.38       | 1.143338       | 40,039           |               | 40,039            | 80                | 40,118  |
| 009 Register of Deeds                    | 520,025.34       | 0.647248       | 22,666           |               | 22,666            | 45                | 22,711  |
| 010 General Services - Administration    | 2,131,058.13     | 2.652414       | 92,885           |               | 92,885            | 185               | 93,069  |
| 011 Historical Commission                | 106,262.11       | 0.132259       | 4,632            |               | 4,632             | 9                 | 4,641   |
| 012 Employee Benefit Board               | 39,312.06        | 0.048930       | 1,713            |               | 1,713             | 3                 | 1,717   |
| 014 Information Technology Service       | 1,517,793.93     | 1.889117       | 66,155           |               | 66,155            | 131               | 66,286  |
| 015 Finance - Administration             | 1,394,172.36     | 1.735252       | 60,767           |               | 60,767            | 121               | 60,888  |
| 016 Assessor of Property                 | 1,253,327.28     | 1.559949       | 54,628           |               | 54,628            | 109               | 54,736  |
| 017 Trustee                              | 713,941.38       | 0.888605       | 31,118           |               | 31,118            | 62                | 31,180  |
| 018 County Clerk                         | 687,095.32       | 0.855191       | 29,948           |               | 29,948            | 60                | 30,007  |
| 019 District Attorney                    | 356,941.40       | 0.444266       | 15,558           |               | 15,558            | 31                | 15,589  |
| 021 Public Defender                      | 534,707.67       | 0.665522       | 23,306           |               | 23,306            | 46                | 23,352  |
| 022 Juvenile Court Clerk                 | 135,559.62       | 0.168724       | 5,909            |               | 5,909             | 12                | 5,920   |
| 023 Circuit Court Clerk                  | 1,260,317.66     | 1.568650       | 54,933           |               | 54,933            | 109               | 55,042  |
| 024 Criminal Court Clerk                 | 769,993.42       | 0.958369       | 33,561           |               | 33,561            | 67                | 33,628  |
| 025 Clerk and Master - Chancery          | 317,918.04       | 0.395696       | 13,857           |               | 13,857            | 28                | 13,884  |
| 026 Juvenile Court                       | 1,143,046.84     | 1.422689       | 49,821           |               | 49,821            | 99                | 49,920  |
| 027 General Sessions Court               | 1,436,456.96     | 1.787881       | 62,610           |               | 62,610            | 124               | 62,734  |
| 028 State Trial Courts                   | 837,051.88       | 1.041834       | 36,484           |               | 36,484            | 72                | 36,556  |
| 029 Justice Integration Services         | 37,801.32        | 0.047049       | 1,648            |               | 1,648             | 3                 | 1,651   |
| 030 Sheriff's Office                     | 5,817,016.15     | 7.240128       | 253,542          |               | 253,542           | 504               | 254,046 |
| 033 Codes Administration                 | 1,891,825.78     | 2.354654       | 82,458           |               | 82,458            | 164               | 82,621  |
| 034 Beer Board                           | 22,302.18        | 0.027758       | 972              |               | 972               | 2                 | 974     |
| 037 Social Services                      | 1,679,796.51     | 2.090753       | 73,216           |               | 73,216            | 145               | 73,362  |
| 038 Health                               | 6,589,437.81     | 8.201520       | 287,209          |               | 287,209           | 571               | 287,780 |
| 039 Public Library                       | 2,944,407.56     | 3.664746       | 128,336          |               | 128,336           | 255               | 128,591 |
| 040 Parks                                | 5,254,572.84     | 6.540085       | 229,027          |               | 229,027           | 455               | 229,482 |
| 041 Arts Commission                      | 72,484.20        | 0.090217       | 3,159            |               | 3,159             | 6                 | 3,166   |
| 042 Public Works                         | 6,611,890.69     | 8.229465       | 288,188          |               | 288,188           | 573               | 288,760 |
| 044 Human Relations Commission           | 19,955.88        | 0.024838       | 870              |               | 870               | 2                 | 871     |
| 048 Internal Audit                       | 56,785.92        | 0.070678       | 2,475            |               | 2,475             | 5                 | 2,480   |
| 049 Office of Emergency Management       | 37,573.26        | 0.046765       | 1,638            |               | 1,638             | 3                 | 1,641   |
| 060 Farmer's Market                      | 52,951.09        | 0.065905       | 2,308            |               | 2,308             | 5                 | 2,312   |
| 061 Municipal Auditorium                 | 331,066.92       | 0.412061       | 14,430           |               | 14,430            | 29                | 14,459  |
| 062 State Fair Board                     | 240,243.94       | 0.299019       | 10,471           |               | 10,471            | 21                | 10,492  |
| 064 Sports Authority                     | 28,817.52        | 0.035868       | 1,256            |               | 1,256             | 2                 | 1,259   |
| 065 Water Services                       | 13,343,811.20    | 16.608324      | 581,607          |               | 581,607           | 1,158             | 582,765 |
| 067 General Hospital                     | 8,883,346.19     | 11.056624      | 387,192          |               | 387,192           | 769               | 387,961 |
| 070 Community Education Commission       | 22,074.12        | 0.027474       | 962              |               | 962               | 2                 | 964     |
| 071 Convention Center Authority          | 328,147.99       | 0.408428       | 14,303           |               | 14,303            | 28                | 14,331  |
| 075 Metro Action Commission              | 1,153,264.71     | 1.435407       | 50,267           |               | 50,267            | 100               | 50,366  |
| 078 Metropolitan Transit Authority (MTA) | 38,337.00        | 0.047716       | 1,671            |               | 1,671             | 3                 | 1,674   |
| 091 Emergency Communication Center       | 926,349.08       | 1.152977       | 40,376           |               | 40,376            | 80                | 40,456  |
| Airport Authority                        | 213,923.67       | 0.266259       | 9,324            |               | 9,324             | 18                | 9,343   |
| Bordeaux Longterm Care                   | 4,370,500.24     | 5.439727       | 190,494          |               | 190,494           | 379               | 190,872 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - County Retire Match

| Receiving Department                      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Knowles Home                              | 483,089.15       | 0.601275       | 21,056           |               | 21,056            | 42                | 21,098    |
| All Other                                 | 330,317.85       | 0.411129       | 14,397           |               | 14,397            | 29                | 14,426    |
| Schedule .4 Total for County Retire Match | 80,344,108.92    | 100.000000     | 3,501,900        |               | 3,501,900         | 6,947             | 3,508,847 |

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept  
Allocation Source: FY 2021 Pensioner Information - Human Resources



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Cnty Teach Retire Match

| Receiving Department                          | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 080 Metro Nashville Public Schools (MNPS)     | 100              | 100.000000     | 6,900,400        |               | 6,900,400         | 13,689            | 6,914,089 |
| Schedule .4 Total for Cnty Teach Retire Match | 100              | 100.000000     | 6,900,400        |               | 6,900,400         | 13,689            | 6,914,089 |

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Health Insurance Match

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 001 Administrative - Employee Benefits   | 19               | 0.108250       | 61,393           |               | 61,393            |                   | 61,393    |
| 002 Metropolitan Council                 | 102              | 0.581130       | 329,583          |               | 329,583           | 655               | 330,238   |
| 003 Metropolitan Clerk                   | 16               | 0.091158       | 51,700           |               | 51,700            | 103               | 51,802    |
| 004 Mayor's Office*                      | 45               | 0.256381       | 145,404          |               | 145,404           | 289               | 145,693   |
| 005 Election Commission                  | 37               | 0.210802       | 119,555          |               | 119,555           | 237               | 119,792   |
| 006 Law                                  | 31               | 0.176618       | 100,168          |               | 100,168           | 199               | 100,366   |
| 007 Planning Commission                  | 62               | 0.353236       | 200,335          |               | 200,335           | 398               | 200,733   |
| 008 Human Resources                      | 90               | 0.512762       | 290,809          |               | 290,809           | 578               | 291,387   |
| 009 Register of Deeds                    | 45               | 0.256381       | 145,404          |               | 145,404           | 289               | 145,693   |
| 010 General Services - Administration    | 229              | 1.304695       | 739,948          |               | 739,948           | 1,469             | 741,417   |
| 011 Historical Commission                | 10               | 0.056974       | 32,312           |               | 32,312            | 64                | 32,377    |
| 012 Employee Benefit Board               | 4                | 0.022789       | 12,925           |               | 12,925            | 26                | 12,950    |
| 014 Information Technology Service       | 140              | 0.797630       | 452,370          |               | 452,370           | 898               | 453,268   |
| 015 Finance - Administration             | 130              | 0.740656       | 420,057          |               | 420,057           | 834               | 420,892   |
| 016 Assessor of Property                 | 134              | 0.763446       | 432,982          |               | 432,982           | 860               | 433,842   |
| 017 Trustee                              | 58               | 0.330447       | 187,410          |               | 187,410           | 372               | 187,783   |
| 018 County Clerk                         | 104              | 0.592525       | 336,046          |               | 336,046           | 667               | 336,713   |
| 019 District Attorney                    | 36               | 0.205105       | 116,324          |               | 116,324           | 231               | 116,555   |
| 021 Public Defender                      | 42               | 0.239289       | 135,711          |               | 135,711           | 269               | 135,980   |
| 022 Juvenile Court Clerk                 | 22               | 0.125342       | 71,087           |               | 71,087            | 141               | 71,228    |
| 023 Circuit Court Clerk                  | 132              | 0.752051       | 426,520          |               | 426,520           | 847               | 427,367   |
| 024 Criminal Court Clerk                 | 81               | 0.461486       | 261,728          |               | 261,728           | 520               | 262,248   |
| 025 Clerk and Master - Chancery          | 26               | 0.148131       | 84,011           |               | 84,011            | 167               | 84,178    |
| 026 Juvenile Court                       | 112              | 0.638104       | 361,896          |               | 361,896           | 719               | 362,614   |
| 027 General Sessions Court               | 116              | 0.660893       | 374,820          |               | 374,820           | 744               | 375,565   |
| 028 State Trial Courts                   | 113              | 0.643801       | 365,127          |               | 365,127           | 725               | 365,852   |
| 029 Justice Integration Services         | 2                | 0.011395       | 6,463            |               | 6,463             | 13                | 6,475     |
| 030 Sheriff's Office                     | 640              | 3.646308       | 2,067,975        |               | 2,067,975         | 4,107             | 2,072,082 |
| 031 Police                               | 2,658            | 15.143573      | 8,588,560        |               | 8,588,560         | 17,057            | 8,605,617 |
| 032 Fire                                 | 1,895            | 10.796490      | 6,123,145        |               | 6,123,145         | 12,161            | 6,135,306 |
| 033 Codes Administration                 | 187              | 1.065406       | 604,237          |               | 604,237           | 1,200             | 605,437   |
| 034 Beer Board                           | 6                | 0.034184       | 19,387           |               | 19,387            | 38                | 19,426    |
| 037 Social Services                      | 229              | 1.304695       | 739,948          |               | 739,948           | 1,469             | 741,417   |
| 038 Health                               | 636              | 3.623519       | 2,055,051        |               | 2,055,051         | 4,081             | 2,059,132 |
| 039 Public Library                       | 359              | 2.045351       | 1,160,005        |               | 1,160,005         | 2,304             | 1,162,309 |
| 040 Parks                                | 500              | 2.848678       | 1,615,606        |               | 1,615,606         | 3,209             | 1,618,814 |
| 041 Arts Commission                      | 11               | 0.062671       | 35,543           |               | 35,543            | 71                | 35,614    |
| 042 Public Works                         | 673              | 3.834321       | 2,174,605        |               | 2,174,605         | 4,319             | 2,178,924 |
| 044 Human Relations Commission           | 2                | 0.011395       | 6,463            |               | 6,463             | 13                | 6,475     |
| 048 Internal Audit                       | 6                | 0.034184       | 19,387           |               | 19,387            | 38                | 19,426    |
| 049 Office of Emergency Management       | 3                | 0.017092       | 9,694            |               | 9,694             | 19                | 9,713     |
| 060 Farmer's Market                      | 14               | 0.079763       | 45,237           |               | 45,237            | 90                | 45,327    |
| 061 Municipal Auditorium                 | 26               | 0.148131       | 84,011           |               | 84,011            | 167               | 84,178    |
| 062 State Fair Board                     | 32               | 0.182315       | 103,399          |               | 103,399           | 205               | 103,604   |
| 064 Sports Authority                     | 2                | 0.011395       | 6,463            |               | 6,463             | 13                | 6,475     |
| 065 Water Services                       | 1,203            | 6.853920       | 3,887,147        |               | 3,887,147         | 7,720             | 3,894,867 |
| 067 General Hospital                     | 942              | 5.366910       | 3,043,801        |               | 3,043,801         | 6,045             | 3,049,846 |
| 070 Community Education Commission       | 4                | 0.022789       | 12,925           |               | 12,925            | 26                | 12,950    |
| 071 Convention Center Authority          | 36               | 0.205105       | 116,324          |               | 116,324           | 231               | 116,555   |
| 075 Metro Action Commission              | 200              | 1.139471       | 646,242          |               | 646,242           | 1,283             | 647,525   |
| 078 Metropolitan Transit Authority (MTA) | 2                | 0.011395       | 6,463            |               | 6,463             | 13                | 6,475     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Health Insurance Match

| Receiving Department                                | Allocation Units | Allocation Pct    | Gross Allocation  | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total             |
|---|------------------|-------------------|-------------------|---------------|-------------------|-------------------|-------------------|
| 080 Metro Nashville Public Schools (MNPS)           | 4,598            | 26.196444         | 14,857,110        |               | 14,857,110        | 29,508            | 14,886,618        |
| 091 Emergency Communication Center                  | 66               | 0.376026          | 213,260           |               | 213,260           | 423               | 213,684           |
| Airport Authority                                   | 17               | 0.096855          | 54,931            |               | 54,931            | 109               | 55,040            |
| Bordeaux Longterm Care                              | 569              | 3.241796          | 1,838,559         |               | 1,838,559         | 3,651             | 1,842,211         |
| Knowles Home  | 61               | 0.347539          | 197,104           |               | 197,104           | 391               | 197,495           |
| All Other   | 37               | 0.210802          | 119,555           |               | 119,555           | 237               | 119,792           |
| <b>Schedule .4 Total for Health Insurance Match</b> | <b>17,552</b>    | <b>100.000000</b> | <b>56,714,223</b> |               | <b>56,714,223</b> | <b>112,512</b>    | <b>56,826,735</b> |

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept  
Allocation Source: FY 2021 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Death Benefit Payments

| Receiving Department                         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 031 Police                                   | 100,000          | 50.000000      | 100,000          |               | 100,000           | 198               | 100,198 |
| 042 Public Works                             | 100,000          | 50.000000      | 100,000          |               | 100,000           | 199               | 100,199 |
| Schedule .4 Total for Death Benefit Payments | 200,000          | 100.000000     | 200,000          |               | 200,000           | 397               | 200,397 |

Allocation Basis: Total Death Benefit Payments by Benefiting Department  
Allocation Source: FY 2021 Payments - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Injured on Duty (IOD)

| Receiving Department                               | Allocation Units     | Allocation Pct    | Gross Allocation  | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total             |
|--|----------------------|-------------------|-------------------|---------------|-------------------|-------------------|-------------------|
| 005 Election Commission                            | 956.43               | 0.008968          | 957               |               | 957               | 2                 | 959               |
| 006 Law  | 590.56               | 0.005537          | 591               |               | 591               | 1                 | 592               |
| 010 General Services - Facilities                  | 22,723.60            | 0.213072          | 22,734            |               | 22,734            | 45                | 22,779            |
| 010 General Services - Fleet Management            | 20,861.52            | 0.195612          | 20,871            |               | 20,871            | 41                | 20,912            |
| 014 Information Technology Service                 | 7,736.08             | 0.072539          | 7,740             |               | 7,740             | 15                | 7,755             |
| 015 Finance - Administration                       | 4,988.26             | 0.046773          | 4,990             |               | 4,990             | 10                | 5,000             |
| 016 Assessor of Property                           | 956.43               | 0.008968          | 957               |               | 957               | 2                 | 959               |
| 019 District Attorney                              | 1,023.29             | 0.009595          | 1,024             |               | 1,024             | 2                 | 1,026             |
| 023 Circuit Court Clerk                            | 1,291.24             | 0.012108          | 1,292             |               | 1,292             | 3                 | 1,294             |
| 024 Criminal Court Clerk                           | 2,853.11             | 0.026753          | 2,854             |               | 2,854             | 6                 | 2,860             |
| 026 Juvenile Court                                 | 18,632.98            | 0.174716          | 18,642            |               | 18,642            | 37                | 18,678            |
| 027 General Sessions Court                         | 479.61               | 0.004497          | 480               |               | 480               | 1                 | 481               |
| 030 Sheriff's Office                               | 697,125.27           | 6.536728          | 697,443           |               | 697,443           | 1,384             | 698,826           |
| 031 Police   | 2,908,181.69         | 27.269119         | 2,909,506         |               | 2,909,506         | 5,772             | 2,915,278         |
| 032 Fire   | 5,931,665.77         | 55.619393         | 5,934,367         |               | 5,934,367         | 11,774            | 5,946,140         |
| 033 Codes Administration                           | 10,663.11            | 0.099985          | 10,668            |               | 10,668            | 21                | 10,689            |
| 034 Beer Board                                     | 5,377.07             | 0.050419          | 5,380             |               | 5,380             | 11                | 5,390             |
| 037 Social Services                                | 17,035.08            | 0.159733          | 17,043            |               | 17,043            | 34                | 17,077            |
| 038 Health   | 109,387.62           | 1.025694          | 109,437           |               | 109,437           | 217               | 109,655           |
| 039 Public Library                                 | 36,743.00            | 0.344528          | 36,760            |               | 36,760            | 73                | 36,833            |
| 040 Parks  | 465,610.76           | 4.365888          | 465,823           |               | 465,823           | 924               | 466,747           |
| 042 Public Works                                   | 273,233.66           | 2.562027          | 273,358           |               | 273,358           | 542               | 273,900           |
| 075 Metro Action Commission                        | 105,827.94           | 0.992316          | 105,876           |               | 105,876           | 210               | 106,086           |
| 091 Emergency Communication Center                 | 20,799.69            | 0.195032          | 20,809            |               | 20,809            | 41                | 20,850            |
| <b>Schedule .4 Total for Injured on Duty (IOD)</b> | <b>10,664,743.77</b> | <b>100.000000</b> | <b>10,669,600</b> |               | <b>10,669,600</b> | <b>21,167</b>     | <b>10,690,767</b> |

Allocation Basis: Total IOD Payment Allocations by Benefiting Department

Allocation Source: FY 2021 IOD Summary - Finance-Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Life Insurance Match

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Employee Benefits   | 12.00            | 0.127524       | 4,195            |               | 4,195             |                   | 4,195   |
| 002 Metropolitan Council                 | 3.00             | 0.031881       | 1,049            |               | 1,049             | 2                 | 1,051   |
| 003 Metropolitan Clerk                   | 8.00             | 0.085016       | 2,796            |               | 2,796             | 6                 | 2,802   |
| 004 Mayor's Office*                      | 19.00            | 0.201913       | 6,641            |               | 6,641             | 13                | 6,655   |
| 005 Election Commission                  | 21.00            | 0.223167       | 7,341            |               | 7,341             | 15                | 7,355   |
| 006 Law                                  | 19.00            | 0.201913       | 6,641            |               | 6,641             | 13                | 6,655   |
| 007 Planning Commission                  | 29.00            | 0.308183       | 10,137           |               | 10,137            | 20                | 10,157  |
| 008 Human Resources                      | 51.00            | 0.541977       | 17,827           |               | 17,827            | 35                | 17,862  |
| 009 Register of Deeds                    | 20.00            | 0.212540       | 6,991            |               | 6,991             | 14                | 7,005   |
| 010 General Services - Administration    | 128.00           | 1.360255       | 44,743           |               | 44,743            | 89                | 44,831  |
| 011 Historical Commission                | 7.00             | 0.074389       | 2,447            |               | 2,447             | 5                 | 2,452   |
| 012 Employee Benefit Board               | 2.00             | 0.021254       | 699              |               | 699               | 1                 | 700     |
| 014 Information Technology Service       | 81.00            | 0.860786       | 28,314           |               | 28,314            | 56                | 28,370  |
| 015 Finance                              | 1.00             | 0.010627       | 350              |               | 350               | 1                 | 350     |
| 015 Finance - Administration             | 74.00            | 0.786397       | 25,867           |               | 25,867            | 51                | 25,918  |
| 016 Assessor of Property                 | 72.00            | 0.765143       | 25,168           |               | 25,168            | 50                | 25,218  |
| 017 Trustee                              | 35.00            | 0.371945       | 12,234           |               | 12,234            | 24                | 12,259  |
| 018 County Clerk                         | 57.00            | 0.605739       | 19,924           |               | 19,924            | 40                | 19,964  |
| 019 District Attorney                    | 22.00            | 0.233794       | 7,690            |               | 7,690             | 15                | 7,705   |
| 021 Public Defender                      | 24.00            | 0.255048       | 8,389            |               | 8,389             | 17                | 8,406   |
| 022 Juvenile Court Clerk                 | 13.00            | 0.138151       | 4,544            |               | 4,544             | 9                 | 4,553   |
| 023 Circuit Court Clerk                  | 78.00            | 0.828905       | 27,265           |               | 27,265            | 54                | 27,319  |
| 024 Criminal Court Clerk                 | 37.00            | 0.393199       | 12,933           |               | 12,933            | 26                | 12,959  |
| 025 Clerk and Master - Chancery          | 17.00            | 0.180659       | 5,942            |               | 5,942             | 12                | 5,954   |
| 026 Juvenile Court                       | 63.00            | 0.669501       | 22,022           |               | 22,022            | 44                | 22,065  |
| 027 General Sessions Court               | 58.00            | 0.616366       | 20,274           |               | 20,274            | 40                | 20,314  |
| 028 State Trial Courts                   | 69.00            | 0.733262       | 24,119           |               | 24,119            | 48                | 24,167  |
| 029 Justice Integration Services         | 2.00             | 0.021254       | 699              |               | 699               | 1                 | 700     |
| 030 Sheriff's Office                     | 396.00           | 4.208289       | 138,422          |               | 138,422           | 275               | 138,697 |
| 031 Police                               | 1,407.00         | 14.952179      | 491,819          |               | 491,819           | 977               | 492,796 |
| 032 Fire                                 | 881.00           | 9.362380       | 307,955          |               | 307,955           | 612               | 308,567 |
| 033 Codes Administration                 | 90.00            | 0.956429       | 31,460           |               | 31,460            | 62                | 31,522  |
| 034 Beer Board                           | 1.00             | 0.010627       | 350              |               | 350               | 1                 | 350     |
| 037 Social Services                      | 127.00           | 1.349628       | 44,393           |               | 44,393            | 88                | 44,481  |
| 038 Health                               | 366.00           | 3.889479       | 127,936          |               | 127,936           | 254               | 128,190 |
| 039 Public Library                       | 205.00           | 2.178533       | 71,658           |               | 71,658            | 142               | 71,800  |
| 040 Parks                                | 251.00           | 2.667375       | 87,737           |               | 87,737            | 174               | 87,912  |
| 041 Arts Commission                      | 7.00             | 0.074389       | 2,447            |               | 2,447             | 5                 | 2,452   |
| 042 Public Works                         | 290.00           | 3.081828       | 101,370          |               | 101,370           | 201               | 101,571 |
| 048 Internal Audit                       | 3.00             | 0.031881       | 1,049            |               | 1,049             | 2                 | 1,051   |
| 049 Office of Emergency Management       | 1.00             | 0.010627       | 350              |               | 350               | 1                 | 350     |
| 060 Farmer's Market                      | 5.00             | 0.053135       | 1,748            |               | 1,748             | 3                 | 1,751   |
| 061 Municipal Auditorium                 | 12.00            | 0.127524       | 4,195            |               | 4,195             | 8                 | 4,203   |
| 062 State Fair Board                     | 17.00            | 0.180659       | 5,942            |               | 5,942             | 12                | 5,954   |
| 064 Sports Authority                     | 1.00             | 0.010627       | 350              |               | 350               | 1                 | 350     |
| 065 Water Services                       | 601.00           | 6.386823       | 210,081          |               | 210,081           | 417               | 210,498 |
| 067 General Hospital                     | 521.00           | 5.536663       | 182,116          |               | 182,116           | 362               | 182,478 |
| 070 Community Education Commission       | 2.00             | 0.021254       | 699              |               | 699               | 1                 | 700     |
| 071 Convention Center Authority          | 17.00            | 0.180659       | 5,942            |               | 5,942             | 12                | 5,954   |
| 075 Metro Action Commission              | 106.00           | 1.126461       | 37,052           |               | 37,052            | 74                | 37,126  |
| 078 Metropolitan Transit Authority (MTA) | 2.00             | 0.021254       | 699              |               | 699               | 1                 | 700     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Life Insurance Match

| Receiving Department                              | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 080 Metro Nashville Public Schools (MNPS)         | 2,632.00         | 27.970242         | 920,020          |               | 920,020           | 1,830             | 921,850          |
| 091 Emergency Communication Center                | 41.00            | 0.435707          | 14,332           |               | 14,332            | 28                | 14,360           |
| Airport Authority                                 | 9.00             | 0.095643          | 3,146            |               | 3,146             | 6                 | 3,152            |
| Bordeaux Longterm Care                            | 330.00           | 3.506908          | 115,352          |               | 115,352           | 229               | 115,581          |
| Knowles Home                                      | 43.00            | 0.456961          | 15,031           |               | 15,031            | 30                | 15,061           |
| All Other   | 24.00            | 0.255048          | 8,389            |               | 8,389             | 17                | 8,406            |
| <b>Schedule .4 Total for Life Insurance Match</b> | <b>9,410.00</b>  | <b>100.000000</b> | <b>3,289,281</b> |               | <b>3,289,281</b>  | <b>6,525</b>      | <b>3,295,806</b> |

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept  
Allocation Source: FY 2021 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Police/Fire Retire Match

| Receiving Department                           | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 018 County Clerk                               | 37,785.60        | 0.056774       | 5,038            |               | 5,038             | 10                | 5,047     |
| 030 Sheriff's Office                           | 35,397.72        | 0.053186       | 4,719            |               | 4,719             | 9                 | 4,728     |
| 031 Police                                     | 36,932,428.20    | 55.492437      | 4,923,844        |               | 4,923,844         | 9,768             | 4,933,612 |
| 032 Fire                                       | 29,548,374.24    | 44.397603      | 3,939,399        |               | 3,939,399         | 7,815             | 3,947,214 |
| Schedule .4 Total for Police/Fire Retire Match | 66,553,985.76    | 100.000000     | 8,873,000        |               | 8,873,000         | 17,603            | 8,890,603 |

Allocation Basis: Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department  
Allocation Source: FY 2021 Pensioner Information - Human Resources



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Civil Service Retire Match

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Employee Benefits   | 144,207.60       | 0.179487       | 9,737            |               | 9,737             |                   | 9,737   |
| 002 Metropolitan Council                 | 109,077.03       | 0.135762       | 7,365            |               | 7,365             | 15                | 7,379   |
| 003 Metropolitan Clerk                   | 183,416.10       | 0.228288       | 12,384           |               | 12,384            | 25                | 12,409  |
| 004 Mayor's Office*                      | 390,668.29       | 0.486244       | 26,377           |               | 26,377            | 52                | 26,430  |
| 005 Election Commission                  | 386,433.18       | 0.480973       | 26,091           |               | 26,091            | 52                | 26,143  |
| 006 Law                                  | 487,208.65       | 0.606402       | 32,895           |               | 32,895            | 65                | 32,961  |
| 007 Planning Commission                  | 787,421.52       | 0.980061       | 53,165           |               | 53,165            | 106               | 53,271  |
| 008 Human Resources                      | 918,604.38       | 1.143338       | 62,023           |               | 62,023            | 123               | 62,146  |
| 009 Register of Deeds                    | 520,025.34       | 0.647248       | 35,111           |               | 35,111            | 70                | 35,181  |
| 010 General Services - Administration    | 2,131,058.13     | 2.652414       | 143,886          |               | 143,886           | 286               | 144,171 |
| 011 Historical Commission                | 106,262.11       | 0.132259       | 7,175            |               | 7,175             | 14                | 7,189   |
| 012 Employee Benefit Board               | 39,312.06        | 0.048930       | 2,654            |               | 2,654             | 5                 | 2,660   |
| 014 Information Technology Service       | 1,517,793.93     | 1.889117       | 102,479          |               | 102,479           | 204               | 102,683 |
| 015 Finance - Administration             | 1,394,172.36     | 1.735252       | 94,132           |               | 94,132            | 187               | 94,319  |
| 016 Assessor of Property                 | 1,253,327.28     | 1.559949       | 84,623           |               | 84,623            | 168               | 84,791  |
| 017 Trustee                              | 713,941.38       | 0.888605       | 48,204           |               | 48,204            | 96                | 48,300  |
| 018 County Clerk                         | 687,095.32       | 0.855191       | 46,392           |               | 46,392            | 92                | 46,484  |
| 019 District Attorney                    | 356,941.40       | 0.444266       | 24,100           |               | 24,100            | 48                | 24,148  |
| 021 Public Defender                      | 534,707.67       | 0.665522       | 36,103           |               | 36,103            | 72                | 36,174  |
| 022 Juvenile Court Clerk                 | 135,559.62       | 0.168724       | 9,153            |               | 9,153             | 18                | 9,171   |
| 023 Circuit Court Clerk                  | 1,260,317.66     | 1.568650       | 85,095           |               | 85,095            | 169               | 85,264  |
| 024 Criminal Court Clerk                 | 769,993.42       | 0.958369       | 51,989           |               | 51,989            | 103               | 52,092  |
| 025 Clerk and Master - Chancery          | 317,918.04       | 0.395696       | 21,465           |               | 21,465            | 43                | 21,508  |
| 026 Juvenile Court                       | 1,143,046.84     | 1.422689       | 77,177           |               | 77,177            | 153               | 77,330  |
| 027 General Sessions Court               | 1,436,456.96     | 1.787881       | 96,987           |               | 96,987            | 193               | 97,180  |
| 028 State Trial Courts                   | 837,051.88       | 1.041834       | 56,516           |               | 56,516            | 112               | 56,629  |
| 029 Justice Integration Services         | 37,801.32        | 0.047049       | 2,552            |               | 2,552             | 5                 | 2,557   |
| 030 Sheriff's Office                     | 5,817,016.15     | 7.240128       | 392,755          |               | 392,755           | 781               | 393,536 |
| 033 Codes Administration                 | 1,891,825.78     | 2.354654       | 127,733          |               | 127,733           | 254               | 127,987 |
| 034 Beer Board                           | 22,302.18        | 0.027758       | 1,506            |               | 1,506             | 3                 | 1,509   |
| 037 Social Services                      | 1,679,796.51     | 2.090753       | 113,417          |               | 113,417           | 225               | 113,642 |
| 038 Health                               | 6,589,437.81     | 8.201520       | 444,908          |               | 444,908           | 884               | 445,792 |
| 039 Public Library                       | 2,944,407.56     | 3.664746       | 198,801          |               | 198,801           | 395               | 199,197 |
| 040 Parks                                | 5,254,572.84     | 6.540085       | 354,780          |               | 354,780           | 705               | 355,485 |
| 041 Arts Commission                      | 72,484.20        | 0.090217       | 4,894            |               | 4,894             | 10                | 4,904   |
| 042 Public Works                         | 6,611,890.69     | 8.229465       | 446,424          |               | 446,424           | 887               | 447,311 |
| 044 Human Relations Commission           | 19,955.88        | 0.024838       | 1,347            |               | 1,347             | 3                 | 1,350   |
| 048 Internal Audit                       | 56,785.92        | 0.070678       | 3,834            |               | 3,834             | 8                 | 3,842   |
| 049 Office of Emergency Management       | 37,573.26        | 0.046765       | 2,537            |               | 2,537             | 5                 | 2,542   |
| 060 Farmer's Market                      | 52,951.09        | 0.065905       | 3,575            |               | 3,575             | 7                 | 3,582   |
| 061 Municipal Auditorium                 | 331,066.92       | 0.412061       | 22,353           |               | 22,353            | 44                | 22,397  |
| 062 State Fair Board                     | 240,243.94       | 0.299019       | 16,221           |               | 16,221            | 32                | 16,253  |
| 064 Sports Authority                     | 28,817.52        | 0.035868       | 1,946            |               | 1,946             | 4                 | 1,950   |
| 065 Water Services                       | 13,343,811.20    | 16.608324      | 900,952          |               | 900,952           | 1,793             | 902,744 |
| 067 General Hospital                     | 8,883,346.19     | 11.056624      | 599,789          |               | 599,789           | 1,192             | 600,981 |
| 070 Community Education Commission       | 22,074.12        | 0.027474       | 1,490            |               | 1,490             | 3                 | 1,493   |
| 071 Convention Center Authority          | 328,147.99       | 0.408428       | 22,156           |               | 22,156            | 44                | 22,200  |
| 075 Metro Action Commission              | 1,153,264.71     | 1.435407       | 77,867           |               | 77,867            | 155               | 78,021  |
| 078 Metropolitan Transit Authority (MTA) | 38,337.00        | 0.047716       | 2,588            |               | 2,588             | 5                 | 2,594   |
| 091 Emergency Communication Center       | 926,349.08       | 1.152977       | 62,546           |               | 62,546            | 124               | 62,670  |
| Airport Authority                        | 213,923.67       | 0.266259       | 14,444           |               | 14,444            | 29                | 14,472  |
| Bordeaux Longterm Care                   | 4,370,500.24     | 5.439727       | 295,089          |               | 295,089           | 586               | 295,675 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Civil Service Retire Match

| Receiving Department                             | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| Knowles Home                                     | 483,089.15       | 0.601275       | 32,617           |               | 32,617            | 65                | 32,682    |
| All Other  | 330,317.85       | 0.411129       | 22,303           |               | 22,303            | 44                | 22,347    |
| Schedule .4 Total for Civil Service Retire Match | 80,344,108.92    | 100.000000     | 5,424,700        |               | 5,424,700         | 10,762            | 5,435,462 |

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept  
Allocation Source: FY 2021 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Employee Benefits**

Activity - Teacher Pens Match

| Receiving Department                      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 080 Metro Nashville Public Schools (MNPS) | 100              | 100.000000     | 4,592,400        |               | 4,592,400         | 9,111             | 4,601,511 |
| Schedule .4 Total for Teacher Pens Match  | 100              | 100.000000     | 4,592,400        |               | 4,592,400         | 9,111             | 4,601,511 |

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Employee Benefits**

| Receiving Department                    | Total      | County Retire Match | Cnty Teach Retire Match | Health Insurance Match | Death Benefit Payments |
|---|------------|---------------------|-------------------------|------------------------|------------------------|
| 001 Administrative - Employee Benefits  | 81,610     | 6,285               | 0                       | 61,393                 | 0                      |
| 002 Metropolitan Council                | 343,432    | 4,764               | 0                       | 330,238                | 0                      |
| 003 Metropolitan Clerk                  | 75,023     | 8,010               | 0                       | 51,802                 | 0                      |
| 004 Mayor's Office*                     | 195,839    | 17,062              | 0                       | 145,693                | 0                      |
| 005 Election Commission                 | 171,126    | 16,877              | 0                       | 119,792                | 0                      |
| 006 Law                                 | 161,852    | 21,278              | 0                       | 100,366                | 0                      |
| 007 Planning Commission                 | 298,550    | 34,389              | 0                       | 200,733                | 0                      |
| 008 Human Resources                     | 411,513    | 40,118              | 0                       | 291,387                | 0                      |
| 009 Register of Deeds                   | 210,590    | 22,711              | 0                       | 145,693                | 0                      |
| 010 General Services - Administration   | 1,023,489  | 93,069              | 0                       | 741,417                | 0                      |
| 010 General Services - Facilities       | 22,779     | 0                   | 0                       | 0                      | 0                      |
| 010 General Services - Fleet Management | 20,912     | 0                   | 0                       | 0                      | 0                      |
| 011 Historical Commission               | 46,658     | 4,641               | 0                       | 32,377                 | 0                      |
| 012 Employee Benefit Board              | 18,027     | 1,717               | 0                       | 12,950                 | 0                      |
| 014 Information Technology Service      | 658,362    | 66,286              | 0                       | 453,268                | 0                      |
| 015 Finance                             | 350        | 0                   | 0                       | 0                      | 0                      |
| 015 Finance - Administration            | 607,017    | 60,888              | 0                       | 420,892                | 0                      |
| 016 Assessor of Property                | 599,546    | 54,736              | 0                       | 433,842                | 0                      |
| 017 Trustee                             | 279,521    | 31,180              | 0                       | 187,783                | 0                      |
| 018 County Clerk                        | 438,216    | 30,007              | 0                       | 336,713                | 0                      |
| 019 District Attorney                   | 165,022    | 15,589              | 0                       | 116,555                | 0                      |
| 021 Public Defender                     | 203,913    | 23,352              | 0                       | 135,980                | 0                      |
| 022 Juvenile Court Clerk                | 90,872     | 5,920               | 0                       | 71,228                 | 0                      |
| 023 Circuit Court Clerk                 | 596,286    | 55,042              | 0                       | 427,367                | 0                      |
| 024 Criminal Court Clerk                | 363,787    | 33,628              | 0                       | 262,248                | 0                      |
| 025 Clerk and Master - Chancery         | 125,525    | 13,884              | 0                       | 84,178                 | 0                      |
| 026 Juvenile Court                      | 530,608    | 49,920              | 0                       | 362,614                | 0                      |
| 027 General Sessions Court              | 556,274    | 62,734              | 0                       | 375,565                | 0                      |
| 028 State Trial Courts                  | 483,204    | 36,556              | 0                       | 365,852                | 0                      |
| 029 Justice Integration Services        | 11,384     | 1,651               | 0                       | 6,475                  | 0                      |
| 030 Sheriff's Office                    | 3,561,916  | 254,046             | 0                       | 2,072,082              | 0                      |
| 031 Police                              | 17,047,501 | 0                   | 0                       | 8,605,617              | 100,198                |
| 032 Fire                                | 16,337,227 | 0                   | 0                       | 6,135,306              | 0                      |
| 033 Codes Administration                | 858,256    | 82,621              | 0                       | 605,437                | 0                      |
| 034 Beer Board                          | 27,649     | 974                 | 0                       | 19,426                 | 0                      |
| 037 Social Services                     | 989,979    | 73,362              | 0                       | 741,417                | 0                      |
| 038 Health                              | 3,030,548  | 287,780             | 0                       | 2,059,132              | 0                      |
| 039 Public Library                      | 1,598,729  | 128,591             | 0                       | 1,162,309              | 0                      |
| 040 Parks                               | 2,758,440  | 229,482             | 0                       | 1,618,814              | 0                      |
| 041 Arts Commission                     | 46,135     | 3,166               | 0                       | 35,614                 | 0                      |
| 042 Public Works                        | 3,390,666  | 288,760             | 0                       | 2,178,924              | 100,199                |
| 044 Human Relations Commission          | 8,697      | 871                 | 0                       | 6,475                  | 0                      |
| 048 Internal Audit                      | 26,798     | 2,480               | 0                       | 19,426                 | 0                      |
| 049 Office of Emergency Management      | 14,246     | 1,641               | 0                       | 9,713                  | 0                      |
| 060 Farmer's Market                     | 52,973     | 2,312               | 0                       | 45,327                 | 0                      |
| 061 Municipal Auditorium                | 125,237    | 14,459              | 0                       | 84,178                 | 0                      |
| 062 State Fair Board                    | 136,303    | 10,492              | 0                       | 103,604                | 0                      |
| 064 Sports Authority                    | 10,034     | 1,259               | 0                       | 6,475                  | 0                      |
| 065 Water Services                      | 5,590,875  | 582,765             | 0                       | 3,894,867              | 0                      |
| 067 General Hospital                    | 4,221,266  | 387,961             | 0                       | 3,049,846              | 0                      |
| 070 Community Education Commission      | 16,108     | 964                 | 0                       | 12,950                 | 0                      |
| 071 Convention Center Authority         | 159,040    | 14,331              | 0                       | 116,555                | 0                      |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Employee Benefits**

| Receiving Department                      | Total              | County Retire Match | Cnty Teach Retire Match | Health Insurance Match | Death Benefit Payments |
|---|--------------------|---------------------|-------------------------|------------------------|------------------------|
| 075 Metro Action Commission               | 919,125            | 50,366              | 0                       | 647,525                | 0                      |
| 078 Metropolitan Transit Authority (MTA)  | 11,444             | 1,674               | 0                       | 6,475                  | 0                      |
| 080 Metro Nashville Public Schools (MNPS) | 27,324,068         | 0                   | 6,914,089               | 14,886,618             | 0                      |
| 091 Emergency Communication Center        | 352,020            | 40,456              | 0                       | 213,684                | 0                      |
| Airport Authority                         | 82,007             | 9,343               | 0                       | 55,040                 | 0                      |
| Bordeaux Longterm Care                    | 2,444,339          | 190,872             | 0                       | 1,842,211              | 0                      |
| Knowles Home                              | 266,336            | 21,098              | 0                       | 197,495                | 0                      |
| All Other                                 | 164,971            | 14,426              | 0                       | 119,792                | 0                      |
| Direct Bill                               | 0                  | 0                   | 0                       | 0                      | 0                      |
| <b>Total</b>                              | <b>100,364,216</b> | <b>3,508,847</b>    | <b>6,914,089</b>        | <b>56,826,735</b>      | <b>200,397</b>         |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Employee Benefits**

| Receiving Department                    | Injured on Duty (IOD) | Life Insurance Match | Police/Fire Retire Match | Civil Service Retire Match | Teacher Pens Match |
|---|-----------------------|----------------------|--------------------------|----------------------------|--------------------|
| 001 Administrative - Employee Benefits  | 0                     | 4,195                | 0                        | 9,737                      | 0                  |
| 002 Metropolitan Council                | 0                     | 1,051                | 0                        | 7,379                      | 0                  |
| 003 Metropolitan Clerk                  | 0                     | 2,802                | 0                        | 12,409                     | 0                  |
| 004 Mayor's Office*                     | 0                     | 6,655                | 0                        | 26,430                     | 0                  |
| 005 Election Commission                 | 959                   | 7,355                | 0                        | 26,143                     | 0                  |
| 006 Law                                 | 592                   | 6,655                | 0                        | 32,961                     | 0                  |
| 007 Planning Commission                 | 0                     | 10,157               | 0                        | 53,271                     | 0                  |
| 008 Human Resources                     | 0                     | 17,862               | 0                        | 62,146                     | 0                  |
| 009 Register of Deeds                   | 0                     | 7,005                | 0                        | 35,181                     | 0                  |
| 010 General Services - Administration   | 0                     | 44,831               | 0                        | 144,171                    | 0                  |
| 010 General Services - Facilities       | 22,779                | 0                    | 0                        | 0                          | 0                  |
| 010 General Services - Fleet Management | 20,912                | 0                    | 0                        | 0                          | 0                  |
| 011 Historical Commission               | 0                     | 2,452                | 0                        | 7,189                      | 0                  |
| 012 Employee Benefit Board              | 0                     | 700                  | 0                        | 2,660                      | 0                  |
| 014 Information Technology Service      | 7,755                 | 28,370               | 0                        | 102,683                    | 0                  |
| 015 Finance                             | 0                     | 350                  | 0                        | 0                          | 0                  |
| 015 Finance - Administration            | 5,000                 | 25,918               | 0                        | 94,319                     | 0                  |
| 016 Assessor of Property                | 959                   | 25,218               | 0                        | 84,791                     | 0                  |
| 017 Trustee                             | 0                     | 12,259               | 0                        | 48,300                     | 0                  |
| 018 County Clerk                        | 0                     | 19,964               | 5,047                    | 46,484                     | 0                  |
| 019 District Attorney                   | 1,026                 | 7,705                | 0                        | 24,148                     | 0                  |
| 021 Public Defender                     | 0                     | 8,406                | 0                        | 36,174                     | 0                  |
| 022 Juvenile Court Clerk                | 0                     | 4,553                | 0                        | 9,171                      | 0                  |
| 023 Circuit Court Clerk                 | 1,294                 | 27,319               | 0                        | 85,264                     | 0                  |
| 024 Criminal Court Clerk                | 2,860                 | 12,959               | 0                        | 52,092                     | 0                  |
| 025 Clerk and Master - Chancery         | 0                     | 5,954                | 0                        | 21,508                     | 0                  |
| 026 Juvenile Court                      | 18,678                | 22,065               | 0                        | 77,330                     | 0                  |
| 027 General Sessions Court              | 481                   | 20,314               | 0                        | 97,180                     | 0                  |
| 028 State Trial Courts                  | 0                     | 24,167               | 0                        | 56,629                     | 0                  |
| 029 Justice Integration Services        | 0                     | 700                  | 0                        | 2,557                      | 0                  |
| 030 Sheriff's Office                    | 698,826               | 138,697              | 4,728                    | 393,536                    | 0                  |
| 031 Police                              | 2,915,278             | 492,796              | 4,933,612                | 0                          | 0                  |
| 032 Fire                                | 5,946,140             | 308,567              | 3,947,214                | 0                          | 0                  |
| 033 Codes Administration                | 10,689                | 31,522               | 0                        | 127,987                    | 0                  |
| 034 Beer Board                          | 5,390                 | 350                  | 0                        | 1,509                      | 0                  |
| 037 Social Services                     | 17,077                | 44,481               | 0                        | 113,642                    | 0                  |
| 038 Health                              | 109,655               | 128,190              | 0                        | 445,792                    | 0                  |
| 039 Public Library                      | 36,833                | 71,800               | 0                        | 199,197                    | 0                  |
| 040 Parks                               | 466,747               | 87,912               | 0                        | 355,485                    | 0                  |
| 041 Arts Commission                     | 0                     | 2,452                | 0                        | 4,904                      | 0                  |
| 042 Public Works                        | 273,900               | 101,571              | 0                        | 447,311                    | 0                  |
| 044 Human Relations Commission          | 0                     | 0                    | 0                        | 1,350                      | 0                  |
| 048 Internal Audit                      | 0                     | 1,051                | 0                        | 3,842                      | 0                  |
| 049 Office of Emergency Management      | 0                     | 350                  | 0                        | 2,542                      | 0                  |
| 060 Farmer's Market                     | 0                     | 1,751                | 0                        | 3,582                      | 0                  |
| 061 Municipal Auditorium                | 0                     | 4,203                | 0                        | 22,397                     | 0                  |
| 062 State Fair Board                    | 0                     | 5,954                | 0                        | 16,253                     | 0                  |
| 064 Sports Authority                    | 0                     | 350                  | 0                        | 1,950                      | 0                  |
| 065 Water Services                      | 0                     | 210,498              | 0                        | 902,744                    | 0                  |
| 067 General Hospital                    | 0                     | 182,478              | 0                        | 600,981                    | 0                  |
| 070 Community Education Commission      | 0                     | 700                  | 0                        | 1,493                      | 0                  |
| 071 Convention Center Authority         | 0                     | 5,954                | 0                        | 22,200                     | 0                  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Employee Benefits**

| Receiving Department                      | Injured on Duty (IOD) | Life Insurance Match | Police/Fire Retire Match | Civil Service Retire Match | Teacher Pens Match |
|---|-----------------------|----------------------|--------------------------|----------------------------|--------------------|
| 075 Metro Action Commission               | 106,086               | 37,126               | 0                        | 78,021                     | 0                  |
| 078 Metropolitan Transit Authority (MTA)  | 0                     | 700                  | 0                        | 2,594                      | 0                  |
| 080 Metro Nashville Public Schools (MNPS) | 0                     | 921,850              | 0                        | 0                          | 4,601,511          |
| 091 Emergency Communication Center        | 20,850                | 14,360               | 0                        | 62,670                     | 0                  |
| Airport Authority                         | 0                     | 3,152                | 0                        | 14,472                     | 0                  |
| Bordeaux Longterm Care                    | 0                     | 115,581              | 0                        | 295,675                    | 0                  |
| Knowles Home                              | 0                     | 15,061               | 0                        | 32,682                     | 0                  |
| All Other                                 | 0                     | 8,406                | 0                        | 22,347                     | 0                  |
| Direct Bill                               | 0                     | 0                    | 0                        | 0                          | 0                  |
| <b>Total</b>                              | <b>10,690,767</b>     | <b>3,295,806</b>     | <b>8,890,603</b>         | <b>5,435,462</b>           | <b>4,601,511</b>   |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .1 - Nature and Extent of Services  
For Department 001 Administrative - Facility Rental

The costs recorded to business unit 01101127 within fund 10101 represent facility rental costs. The rental costs are for the Metro Southeast Building and the STEM Building. The rental costs identified for the **Metro Southeast Building** have been allocated using the assigned square footage by department within the facility. The costs attributable to the **Hardison Complex** (STEM Building) have been allocated directly to Metro Nashville Public Schools.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 001 Administrative - Facility Rental**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total          |
|---------------------------------------|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 989,233        |                |           | 989,233        |
| Inbound Costs:                        |                |                |           |                |
| 001 Administrative - Post Audits      |                | 238            | 238       |                |
| 015 Finance - Grants & Cost Planning  |                | 70             | 70        |                |
| 015 Finance - Office of Mgmt & Budget |                | 603            | 603       |                |
| 015 Finance - Operations              |                | 150            | 150       |                |
| 015 Finance - Property Administration |                | 129            | 129       |                |
| 015 Finance - Treasury                |                | 70             | 70        |                |
| 048 Internal Audit                    |                | 351            | 351       |                |
| Total Allocated Additions:            |                | <u>1,612</u>   | 1,612     | 1,612          |
| Total To Be Allocated:                | <u>989,233</u> | <u>1,612</u>   |           | <u>990,845</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Facility Rental**

|   | Total   | G&A     | Metro Southeast | Hardison Complex |
|---|---------|---------|-----------------|------------------|
| <b>Other Expense &amp; Cost</b>                       |         |         |                 |                  |
| 505231 Rent Building & Land                           | 989,233 | 0       | 678,515         | 310,718          |
| <b>Departmental Total</b>                             |         |         |                 |                  |
| Expenditures Per Financial Statement                  | 989,233 |         |                 |                  |
| <b>Deductions</b>                                     |         |         |                 |                  |
| *Total Disallowed Costs                               | 0       | 0       | 0               | 0                |
| <b>Functional Cost</b>                                |         |         |                 |                  |
| Functional Cost                                       | 989,233 | 0       | 678,515         | 310,718          |
| <b>Allocation Step 1</b>                              |         |         |                 |                  |
| Reallocate Admin Costs                                |         | 0       | 0               | 0                |
| Unallocated Costs                                     | 0       | 0       | 0               | 0                |
| 1st Allocation  | 989,233 | 0       | 678,515         | 310,718          |
| <b>Allocation Step 2</b>                              |         |         |                 |                  |
| Inbound - All Others                                  | 1,612   | 1,612   | 0               | 0                |
| Reallocate Admin Costs                                |         | (1,612) | 1,105           | 506              |
| Unallocated Costs                                     | 0       | 0       | 0               | 0                |
| 2nd Allocation  | 1,612   | 0       | 1,105           | 506              |
| <b>Total For 001 Administrative - Facility Rental</b> |         |         |                 |                  |
| Schedule .3 Total                                     | 990,845 | 0       | 679,620         | 311,224          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Facility Rental**

Activity - Metro Southeast

| Receiving Department                         | Allocation Units  | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 005 Election Commission                      | 10,432.00         | 5.381925          | 36,517           |               | 36,517            | 59                | 36,577         |
| 008 Human Resources                          | 1,977.00          | 1.019945          | 6,920            |               | 6,920             | 11                | 6,932          |
| 010 General Services - Facilities            | 221.00            | 0.114015          | 774              |               | 774               | 1                 | 775            |
| 010 General Services - Fleet Management      | 76,482.00         | 39.457473         | 267,725          |               | 267,725           | 437               | 268,161        |
| 010 General Services - Surplus Property      | 2,164.00          | 1.116419          | 7,575            |               | 7,575             | 12                | 7,587          |
| 027 General Sessions Court                   | 11,647.00         | 6.008750          | 40,770           |               | 40,770            | 66                | 40,837         |
| 030 Sheriff's Office                         | 2,073.00          | 1.069472          | 7,257            |               | 7,257             | 12                | 7,268          |
| 031 Police                                   | 27,229.00         | 14.047587         | 95,315           |               | 95,315            | 155               | 95,470         |
| 032 Fire                                     | 13,078.00         | 6.747010          | 45,779           |               | 45,779            | 75                | 45,854         |
| 038 Health                                   | 3,896.00          | 2.009967          | 13,638           |               | 13,638            | 22                | 13,660         |
| 042 Public Works                             | 1,513.00          | 0.780565          | 5,296            |               | 5,296             | 9                 | 5,305          |
| 048 Internal Audit                           | 2,677.00          | 1.381079          | 9,371            |               | 9,371             | 15                | 9,386          |
| 049 Office of Emergency Management           | 17,471.00         | 9.013383          | 61,157           |               | 61,157            | 100               | 61,257         |
| 065 Water Services                           | 792.00            | 0.408597          | 2,772            |               | 2,772             | 5                 | 2,777          |
| All Other                                    | 22,182.00         | 11.443813         | 77,648           |               | 77,648            | 126               | 77,774         |
| <b>Schedule .4 Total for Metro Southeast</b> | <b>193,834.00</b> | <b>100.000000</b> | <b>678,515</b>   |               | <b>678,515</b>    | <b>1,105</b>      | <b>679,620</b> |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Facility Rental**

Activity - Hardison Complex

| Receiving Department                         | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| 080 Metro Nashville Public Schools<br>(MNPS) | 100                 | 100.000000        | 310,718             |                  | 310,718              | 506                  | 311,224 |
| Schedule .4 Total for Hardison Complex       | 100                 | 100.000000        | 310,718             |                  | 310,718              | 506                  | 311,224 |

Allocation Basis: Direct Allocation to 080 MNPS  
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Facility Rental**

| Receiving Department                      | Total          | Metro Southeast | Hardison Complex |
|---|----------------|-----------------|------------------|
| 005 Election Commission                   | 36,577         | 36,577          | 0                |
| 008 Human Resources                       | 6,932          | 6,932           | 0                |
| 010 General Services - Facilities         | 775            | 775             | 0                |
| 010 General Services - Fleet Management   | 268,161        | 268,161         | 0                |
| 010 General Services - Surplus Property   | 7,587          | 7,587           | 0                |
| 027 General Sessions Court                | 40,837         | 40,837          | 0                |
| 030 Sheriff's Office                      | 7,268          | 7,268           | 0                |
| 031 Police                                | 95,470         | 95,470          | 0                |
| 032 Fire                                  | 45,854         | 45,854          | 0                |
| 038 Health                                | 13,660         | 13,660          | 0                |
| 042 Public Works                          | 5,305          | 5,305           | 0                |
| 048 Internal Audit                        | 9,386          | 9,386           | 0                |
| 049 Office of Emergency Management        | 61,257         | 61,257          | 0                |
| 065 Water Services                        | 2,777          | 2,777           | 0                |
| 080 Metro Nashville Public Schools (MNPS) | 311,224        | 0               | 311,224          |
| All Other                                 | 77,774         | 77,774          | 0                |
| Direct Bill                               | 0              | 0               | 0                |
| <b>Total</b>                              | <b>990,845</b> | <b>679,620</b>  | <b>311,224</b>   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 001 Administrative - Insurance**

The Insurance schedule represents insurance costs for the GSD General Fund (10101) and USD General Fund (18301) recorded to Administrative business units 01101301, 01101308, 01191301 and 01191308. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Insurance - Building** – the costs recorded to business unit 01101301 have been allocated using the property premium identified to each benefiting department.
- **Insurance - Liability/Property Damage** – costs included in business units 01101301 and 01191301 have been allocated based on the self-insurance liability premium by benefiting department.
- **Insurance - Premium Judgement & Losses** - this activity includes costs recorded to business units 01101308 and 01191308, which are allocated based on the judgement and losses premiums by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 001 Administrative - Insurance**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|---------------------------------------|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 11,361,000     |                |           | 11,361,000 |
| Deductions:                           |                |                |           |            |
| 531001 Transfer Operational           | -7,600,000     |                |           |            |
| Total Deductions:                     | -7,600,000     |                |           | -7,600,000 |
| Inbound Costs:                        |                |                |           |            |
| 001 Administrative - Post Audits      |                | 904            | 904       |            |
| 006 Law                               |                | 352,638        | 352,638   |            |
| 015 Finance - Grants & Cost Planning  |                | 264            | 264       |            |
| 015 Finance - Office of Mgmt & Budget |                | 3,835          | 3,835     |            |
| 015 Finance - Operations              |                | 43             | 43        |            |
| 015 Finance - Property Administration |                | 493            | 493       |            |
| 015 Finance - Treasury                |                | 382            | 382       |            |
| 048 Internal Audit                    |                | 1,336          | 1,336     |            |
| Total Allocated Additions:            |                | 359,896        | 359,896   | 359,896    |
| Total To Be Allocated:                | 3,761,000      | 359,896        |           | 4,120,896  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 001 Administrative - Insurance**

|   | Total       | G&A       | Insurance - Buildings | Insurance - Liab/PropDmg | Insurance - Premium J&L |
|---|-------------|-----------|-----------------------|--------------------------|-------------------------|
| <b>Other Expense &amp; Cost</b>                 |             |           |                       |                          |                         |
| 505951 Insurance-Buildings                      | 1,282,700   | 0         | 1,282,700             | 0                        | 0                       |
| 505955 Insurance-Liab/PropDmg                   | 650,500     | 0         | 0                     | 650,500                  | 0                       |
| 505957 Insurance-Premium J&L                    | 1,827,800   | 0         | 0                     | 0                        | 1,827,800               |
| *531001 Transfer Operational                    | 7,600,000   | 0         | 0                     | 0                        | 0                       |
| <b>Departmental Total</b>                       |             |           |                       |                          |                         |
| Expenditures Per Financial Statement            | 11,361,000  |           |                       |                          |                         |
| <b>Deductions</b>                               |             |           |                       |                          |                         |
| *Total Disallowed Costs                         | (7,600,000) | 0         | 0                     | 0                        | 0                       |
| Functional Cost                                 | 3,761,000   | 0         | 1,282,700             | 650,500                  | 1,827,800               |
| <b>Allocation Step 1</b>                        |             |           |                       |                          |                         |
| Reallocate Admin Costs                          |             | 0         | 0                     | 0                        | 0                       |
| Unallocated Costs                               | 0           | 0         | 0                     | 0                        | 0                       |
| 1st Allocation                                  | 3,761,000   | 0         | 1,282,700             | 650,500                  | 1,827,800               |
| <b>Allocation Step 2</b>                        |             |           |                       |                          |                         |
| Inbound - All Others                            | 359,896     | 359,896   | 0                     | 0                        | 0                       |
| Reallocate Admin Costs                          |             | (359,896) | 122,743               | 62,247                   | 174,905                 |
| Unallocated Costs                               | 0           | 0         | 0                     | 0                        | 0                       |
| 2nd Allocation                                  | 359,896     | 0         | 122,743               | 62,247                   | 174,905                 |
| <b>Total For 001 Administrative - Insurance</b> |             |           |                       |                          |                         |
| Schedule .3 Total                               | 4,120,896   | 0         | 1,405,443             | 712,747                  | 2,002,705               |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Insurance**

Activity - Insurance - Buildings

| Receiving Department                        | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 005 Election Commission                     | 5,500            | 0.686556       | 8,806            |               | 8,806             | 843               | 9,649     |
| 007 Planning Commission                     | 3,100            | 0.386968       | 4,964            |               | 4,964             | 475               | 5,439     |
| 010 General Services - Facilities           | 183,000          | 22.843590      | 293,015          |               | 293,015           | 28,039            | 321,054   |
| 026 Juvenile Court                          | 13,500           | 1.685183       | 21,616           |               | 21,616            | 2,068             | 23,684    |
| 030 Sheriff's Office                        | 88,100           | 10.997379      | 141,063          |               | 141,063           | 13,498            | 154,562   |
| 032 Fire                                    | 78,600           | 9.811509       | 125,852          |               | 125,852           | 12,043            | 137,895   |
| 037 Social Services                         | 10,600           | 1.323181       | 16,972           |               | 16,972            | 1,624             | 18,597    |
| 038 Health                                  | 28,700           | 3.582574       | 45,954           |               | 45,954            | 4,397             | 50,351    |
| 039 Public Library                          | 141,800          | 17.700662      | 227,046          |               | 227,046           | 21,726            | 248,773   |
| 040 Parks                                   | 225,300          | 28.123828      | 360,744          |               | 360,744           | 34,521            | 395,265   |
| 061 Municipal Auditorium                    | 22,600           | 2.821121       | 36,187           |               | 36,187            | 3,463             | 39,649    |
| All Other                                   | 300              | 0.037449       | 480              |               | 480               | 46                | 526       |
| Schedule .4 Total for Insurance - Buildings | 801,100          | 100.000000     | 1,282,700        |               | 1,282,700         | 122,743           | 1,405,443 |

Allocation Basis: Property Premium by Benefiting Department  
Allocation Source: FY 2021 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Insurance**

Activity - Insurance - Liab/PropDmg

| Receiving Department                                  | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 003 Metropolitan Clerk                                | 400              | 0.016219          | 106              |               | 106               | 10                | 116            |
| 005 Election Commission                               | 400              | 0.016219          | 106              |               | 106               | 10                | 116            |
| 006 Law   | 600              | 0.024329          | 158              |               | 158               | 15                | 173            |
| 007 Planning Commission                               | 400              | 0.016219          | 106              |               | 106               | 10                | 116            |
| 008 Human Resources                                   | 600              | 0.024329          | 158              |               | 158               | 15                | 173            |
| 010 General Services - Facilities                     | 27,600           | 1.119131          | 7,280            |               | 7,280             | 697               | 7,977          |
| 015 Finance - Administration                          | 800              | 0.032439          | 211              |               | 211               | 20                | 231            |
| 016 Assessor of Property                              | 18,300           | 0.742032          | 4,827            |               | 4,827             | 462               | 5,289          |
| 018 County Clerk                                      | 2,100            | 0.085151          | 554              |               | 554               | 53                | 607            |
| 019 District Attorney                                 | 4,400            | 0.178412          | 1,161            |               | 1,161             | 111               | 1,272          |
| 021 Public Defender                                   | 600              | 0.024329          | 158              |               | 158               | 15                | 173            |
| 022 Juvenile Court Clerk                              | 400              | 0.016219          | 106              |               | 106               | 10                | 116            |
| 023 Circuit Court Clerk                               | 4,000            | 0.162193          | 1,055            |               | 1,055             | 101               | 1,156          |
| 024 Criminal Court Clerk                              | 500              | 0.020274          | 132              |               | 132               | 13                | 144            |
| 026 Juvenile Court                                    | 15,600           | 0.632552          | 4,115            |               | 4,115             | 394               | 4,508          |
| 027 General Sessions Court                            | 400              | 0.016219          | 106              |               | 106               | 10                | 116            |
| 028 State Trial Courts                                | 6,700            | 0.271673          | 1,767            |               | 1,767             | 169               | 1,936          |
| 029 Justice Integration Services                      | 100              | 0.004055          | 26               |               | 26                | 3                 | 29             |
| 030 Sheriff's Office                                  | 148,400          | 6.017355          | 39,143           |               | 39,143            | 3,746             | 42,889         |
| 031 Police  | 960,300          | 38.938451         | 253,295          |               | 253,295           | 24,239            | 277,534        |
| 032 Fire  | 351,700          | 14.260806         | 92,767           |               | 92,767            | 8,877             | 101,643        |
| 033 Codes Administration                              | 35,000           | 1.419187          | 9,232            |               | 9,232             | 883               | 10,115         |
| 034 Beer Board  | 1,000            | 0.040548          | 264              |               | 264               | 25                | 289            |
| 037 Social Services                                   | 32,500           | 1.317817          | 8,572            |               | 8,572             | 820               | 9,393          |
| 038 Health  | 37,800           | 1.532722          | 9,970            |               | 9,970             | 954               | 10,924         |
| 039 Public Library                                    | 56,500           | 2.290974          | 14,903           |               | 14,903            | 1,426             | 16,329         |
| 040 Parks   | 532,300          | 21.583813         | 140,403          |               | 140,403           | 13,435            | 153,838        |
| 042 Public Works                                      | 158,100          | 6.410672          | 41,701           |               | 41,701            | 3,990             | 45,692         |
| 049 Office of Emergency Management                    | 27,300           | 1.106966          | 7,201            |               | 7,201             | 689               | 7,890          |
| 061 Municipal Auditorium                              | 28,900           | 1.171843          | 7,623            |               | 7,623             | 729               | 8,352          |
| 064 Sports Authority                                  | 9,900            | 0.401427          | 2,611            |               | 2,611             | 250               | 2,861          |
| 070 Community Education Commission                    | 300              | 0.012164          | 79               |               | 79                | 8                 | 87             |
| 091 Emergency Communication Center                    | 1,900            | 0.077042          | 501              |               | 501               | 48                | 549            |
| All Other   | 400              | 0.016219          | 106              |               | 106               | 10                | 116            |
| <b>Schedule .4 Total for Insurance - Liab/PropDmg</b> | <b>2,466,200</b> | <b>100.000000</b> | <b>650,500</b>   |               | <b>650,500</b>    | <b>62,247</b>     | <b>712,747</b> |

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department

Allocation Source: FY 2021 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Insurance**

Activity - Insurance - Premium J&L

| Receiving Department                          | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 002 Metropolitan Council                      | 17,200           | 0.807019       | 14,751           |               | 14,751            | 1,412             | 16,162    |
| 003 Metropolitan Clerk                        | 3,300            | 0.154835       | 2,830            |               | 2,830             | 271               | 3,101     |
| 004 Mayor's Office*                           | 12,400           | 0.581805       | 10,634           |               | 10,634            | 1,018             | 11,652    |
| 005 Election Commission                       | 10,900           | 0.511425       | 9,348            |               | 9,348             | 895               | 10,242    |
| 006 Law                                       | 17,100           | 0.802327       | 14,665           |               | 14,665            | 1,403             | 16,068    |
| 007 Planning Commission                       | 14,200           | 0.666260       | 12,178           |               | 12,178            | 1,165             | 13,343    |
| 008 Human Resources                           | 18,800           | 0.882091       | 16,123           |               | 16,123            | 1,543             | 17,666    |
| 010 General Services - Facilities             | 29,600           | 1.388824       | 25,385           |               | 25,385            | 2,429             | 27,814    |
| 011 Historical Commission                     | 2,800            | 0.131375       | 2,401            |               | 2,401             | 230               | 2,631     |
| 014 Information Technology Service            | 3,300            | 0.154835       | 2,830            |               | 2,830             | 271               | 3,101     |
| 015 Finance - Administration                  | 37,700           | 1.768873       | 32,331           |               | 32,331            | 3,094             | 35,425    |
| 016 Assessor of Property                      | 29,400           | 1.379440       | 25,213           |               | 25,213            | 2,413             | 27,626    |
| 017 Trustee                                   | 9,500            | 0.445737       | 8,147            |               | 8,147             | 780               | 8,927     |
| 018 County Clerk                              | 25,100           | 1.177685       | 21,526           |               | 21,526            | 2,060             | 23,585    |
| 019 District Attorney                         | 29,300           | 1.374748       | 25,128           |               | 25,128            | 2,404             | 27,532    |
| 021 Public Defender                           | 24,600           | 1.154225       | 21,097           |               | 21,097            | 2,019             | 23,116    |
| 022 Juvenile Court Clerk                      | 10,400           | 0.487965       | 8,919            |               | 8,919             | 853               | 9,772     |
| 023 Circuit Court Clerk                       | 18,300           | 0.858631       | 15,694           |               | 15,694            | 1,502             | 17,196    |
| 024 Criminal Court Clerk                      | 29,800           | 1.398208       | 25,556           |               | 25,556            | 2,446             | 28,002    |
| 025 Clerk and Master - Chancery               | 6,900            | 0.323746       | 5,917            |               | 5,917             | 566               | 6,484     |
| 026 Juvenile Court                            | 35,900           | 1.684418       | 30,788           |               | 30,788            | 2,946             | 33,734    |
| 027 General Sessions Court                    | 39,800           | 1.867405       | 34,132           |               | 34,132            | 3,266             | 37,399    |
| 028 State Trial Courts                        | 28,600           | 1.341904       | 24,527           |               | 24,527            | 2,347             | 26,874    |
| 029 Justice Integration Services              | 7,000            | 0.328438       | 6,003            |               | 6,003             | 574               | 6,578     |
| 030 Sheriff's Office                          | 63,000           | 2.955942       | 54,029           |               | 54,029            | 5,170             | 59,199    |
| 031 Police                                    | 581,200          | 27.269741      | 498,436          |               | 498,436           | 47,698            | 546,134   |
| 032 Fire                                      | 385,200          | 18.073476      | 330,347          |               | 330,347           | 31,611            | 361,958   |
| 033 Codes Administration                      | 32,500           | 1.524891       | 27,872           |               | 27,872            | 2,667             | 30,539    |
| 034 Beer Board                                | 1,400            | 0.065688       | 1,201            |               | 1,201             | 115               | 1,316     |
| 035 Agricultural Extension                    | 3,300            | 0.154835       | 2,830            |               | 2,830             | 271               | 3,101     |
| 037 Social Services                           | 29,600           | 1.388824       | 25,385           |               | 25,385            | 2,429             | 27,814    |
| 038 Health                                    | 88,400           | 4.147703       | 75,812           |               | 75,812            | 7,255             | 83,066    |
| 039 Public Library                            | 105,800          | 4.964106       | 90,734           |               | 90,734            | 8,682             | 99,416    |
| 040 Parks                                     | 200,200          | 9.393328       | 171,691          |               | 171,691           | 16,429            | 188,121   |
| 041 Arts Commission                           | 2,100            | 0.098531       | 1,801            |               | 1,801             | 172               | 1,973     |
| 042 Public Works                              | 89,700           | 4.208699       | 76,927           |               | 76,927            | 7,361             | 84,288    |
| 044 Human Relations Commission                | 1,400            | 0.065688       | 1,201            |               | 1,201             | 115               | 1,316     |
| 047 Criminal Justice Planning                 | 1,000            | 0.046920       | 858              |               | 858               | 82                | 940       |
| 048 Internal Audit                            | 4,500            | 0.211139       | 3,859            |               | 3,859             | 369               | 4,228     |
| 070 Community Education Commission            | 4,700            | 0.220523       | 4,031            |               | 4,031             | 386               | 4,416     |
| 091 Emergency Communication Center            | 60,800           | 2.852719       | 52,142           |               | 52,142            | 4,990             | 57,132    |
| All Other                                     | 14,600           | 0.685028       | 12,521           |               | 12,521            | 1,198             | 13,719    |
| Schedule .4 Total for Insurance - Premium J&L | 2,131,300        | 100.000000     | 1,827,800        |               | 1,827,800         | 174,905           | 2,002,705 |

Allocation Basis: Judgements and Losses Premium by Benefiting Department  
Allocation Source: FY 2021 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Insurance**

| Receiving Department               | Total            | Insurance - Buildings | Insurance - Liab/PropDmg | Insurance - Premium J&L |
|------------------------------------|------------------|-----------------------|--------------------------|-------------------------|
| 002 Metropolitan Council           | 16,162           | 0                     | 0                        | 16,162                  |
| 003 Metropolitan Clerk             | 3,216            | 0                     | 116                      | 3,101                   |
| 004 Mayor's Office*                | 11,652           | 0                     | 0                        | 11,652                  |
| 005 Election Commission            | 20,007           | 9,649                 | 116                      | 10,242                  |
| 006 Law                            | 16,242           | 0                     | 173                      | 16,068                  |
| 007 Planning Commission            | 18,897           | 5,439                 | 116                      | 13,343                  |
| 008 Human Resources                | 17,839           | 0                     | 173                      | 17,666                  |
| 010 General Services - Facilities  | 356,844          | 321,054               | 7,977                    | 27,814                  |
| 011 Historical Commission          | 2,631            | 0                     | 0                        | 2,631                   |
| 014 Information Technology Service | 3,101            | 0                     | 0                        | 3,101                   |
| 015 Finance - Administration       | 35,656           | 0                     | 231                      | 35,425                  |
| 016 Assessor of Property           | 32,915           | 0                     | 5,289                    | 27,626                  |
| 017 Trustee                        | 8,927            | 0                     | 0                        | 8,927                   |
| 018 County Clerk                   | 24,192           | 0                     | 607                      | 23,585                  |
| 019 District Attorney              | 28,804           | 0                     | 1,272                    | 27,532                  |
| 021 Public Defender                | 23,289           | 0                     | 173                      | 23,116                  |
| 022 Juvenile Court Clerk           | 9,888            | 0                     | 116                      | 9,772                   |
| 023 Circuit Court Clerk            | 18,352           | 0                     | 1,156                    | 17,196                  |
| 024 Criminal Court Clerk           | 28,146           | 0                     | 144                      | 28,002                  |
| 025 Clerk and Master - Chancery    | 6,484            | 0                     | 0                        | 6,484                   |
| 026 Juvenile Court                 | 61,927           | 23,684                | 4,508                    | 33,734                  |
| 027 General Sessions Court         | 37,514           | 0                     | 116                      | 37,399                  |
| 028 State Trial Courts             | 28,811           | 0                     | 1,936                    | 26,874                  |
| 029 Justice Integration Services   | 6,607            | 0                     | 29                       | 6,578                   |
| 030 Sheriff's Office               | 256,649          | 154,562               | 42,889                   | 59,199                  |
| 031 Police                         | 823,668          | 0                     | 277,534                  | 546,134                 |
| 032 Fire                           | 601,497          | 137,895               | 101,643                  | 361,958                 |
| 033 Codes Administration           | 40,654           | 0                     | 10,115                   | 30,539                  |
| 034 Beer Board                     | 1,604            | 0                     | 289                      | 1,316                   |
| 035 Agricultural Extension         | 3,101            | 0                     | 0                        | 3,101                   |
| 037 Social Services                | 55,803           | 18,597                | 9,393                    | 27,814                  |
| 038 Health                         | 144,342          | 50,351                | 10,924                   | 83,066                  |
| 039 Public Library                 | 364,518          | 248,773               | 16,329                   | 99,416                  |
| 040 Parks                          | 737,224          | 395,265               | 153,838                  | 188,121                 |
| 041 Arts Commission                | 1,973            | 0                     | 0                        | 1,973                   |
| 042 Public Works                   | 129,980          | 0                     | 45,692                   | 84,288                  |
| 044 Human Relations Commission     | 1,316            | 0                     | 0                        | 1,316                   |
| 047 Criminal Justice Planning      | 940              | 0                     | 0                        | 940                     |
| 048 Internal Audit                 | 4,228            | 0                     | 0                        | 4,228                   |
| 049 Office of Emergency Management | 7,890            | 0                     | 7,890                    | 0                       |
| 061 Municipal Auditorium           | 48,002           | 39,649                | 8,352                    | 0                       |
| 064 Sports Authority               | 2,861            | 0                     | 2,861                    | 0                       |
| 070 Community Education Commission | 4,503            | 0                     | 87                       | 4,416                   |
| 091 Emergency Communication Center | 57,681           | 0                     | 549                      | 57,132                  |
| All Other                          | 14,361           | 526                   | 116                      | 13,719                  |
| Direct Bill                        | 0                | 0                     | 0                        | 0                       |
| <b>Total</b>                       | <b>4,120,896</b> | <b>1,405,443</b>      | <b>712,747</b>           | <b>2,002,705</b>        |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .1 - Nature and Extent of Services  
For Department 001 Administrative - Post Audits

**Post Audits** cost in business unit 01101412 represent expenditures for the annual financial statement audit of all Metropolitan Government departments by an independent certified public accountant. Additional costs related to GASB 45 and GASB 75 valuation services and Metro's membership in the Government Finance Officers Association (GFOA) are also included in this activity. For cost allocation purposes, these costs have been allocated using the modified expenditures (in 000's) by benefiting department. Additional **Management Consulting** services recorded to business unit 01101412 for Human Resources studies and the preparation of the Federal 2 CFR Part 200 LOCAP and Full Cost Allocation Plan and were separately identified and allocated directly to Human Resources and Finance - Grants and Cost Planning, respectively.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 001 Administrative - Post Audits**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,021,210      |                |           | 1,021,210 |
| Inbound Costs:                        |                |                |           |           |
| 001 Administrative - Post Audits      |                | 245            | 245       |           |
| 015 Finance - Grants & Cost Planning  |                | 72             | 72        |           |
| 015 Finance - Office of Mgmt & Budget |                | 1,621          | 1,621     |           |
| 015 Finance - Operations              |                | 114            | 114       |           |
| 015 Finance - Property Administration |                | 134            | 134       |           |
| 015 Finance - Treasury                |                | 72             | 72        |           |
| 048 Internal Audit                    |                | 363            | 363       |           |
| Total Allocated Additions:            |                | 2,620          | 2,620     | 2,620     |
| Total To Be Allocated:                | 1,021,210      | 2,620          |           | 1,023,830 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 001 Administrative - Post Audits**

|   | Total     | G&A     | Post Audits | Management Consultant |
|---|-----------|---------|-------------|-----------------------|
| <b>Other Expense &amp; Cost</b>                   |           |         |             |                       |
| 502224 Accounting Service                         | 897,600   | 0       | 897,600     | 0                     |
| 502229 Management Consultant                      | 113,758   | 0       | 0           | 113,758               |
| 502231 Auditing Service                           | 7,753     | 0       | 7,753       | 0                     |
| 502701 Printing/Binding                           | 949       | 0       | 949         | 0                     |
| 502883 Registration                               | 1,150     | 0       | 1,150       | 0                     |
| <b>Departmental Total</b>                         |           |         |             |                       |
| Expenditures Per Financial Statement              | 1,021,210 |         |             |                       |
| <b>Deductions</b>                                 |           |         |             |                       |
| *Total Disallowed Costs                           | 0         | 0       | 0           | 0                     |
| <b>Functional Cost</b>                            | 1,021,210 | 0       | 907,452     | 113,758               |
| <b>Allocation Step 1</b>                          |           |         |             |                       |
| Reallocate Admin Costs                            |           | 0       | 0           | 0                     |
| Unallocated Costs                                 | 0         | 0       | 0           | 0                     |
| 1st Allocation                                    | 1,021,210 | 0       | 907,452     | 113,758               |
| <b>Allocation Step 2</b>                          |           |         |             |                       |
| Inbound - All Others                              | 2,620     | 2,620   | 0           | 0                     |
| Reallocate Admin Costs                            |           | (2,620) | 2,328       | 292                   |
| Unallocated Costs                                 | 0         | 0       | 0           | 0                     |
| 2nd Allocation                                    | 2,620     | 0       | 2,328       | 292                   |
| <b>Total For 001 Administrative - Post Audits</b> |           |         |             |                       |
| Schedule .3 Total                                 | 1,023,830 | 0       | 909,780     | 114,050               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Post Audits**

Activity - Post Audits

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Direct              | 76,405           | 2.023373       | 18,361           |               | 18,361            | 48                | 18,409  |
| 001 Administrative - Corporate Dues      | 760              | 0.020126       | 183              |               | 183               |                   | 183     |
| 001 Administrative - Employee Benefits   | 60,227           | 1.594944       | 14,473           |               | 14,473            |                   | 14,473  |
| 001 Administrative - Facility Rental     | 989              | 0.026191       | 238              |               | 238               |                   | 238     |
| 001 Administrative - Insurance           | 3,761            | 0.099600       | 904              |               | 904               |                   | 904     |
| 001 Administrative - Post Audits         | 1,021            | 0.027038       | 245              |               | 245               |                   | 245     |
| 002 Metropolitan Council                 | 2,765            | 0.073223       | 664              |               | 664               | 2                 | 666     |
| 003 Metropolitan Clerk                   | 622              | 0.016472       | 149              |               | 149               | 0                 | 150     |
| 003 Metropolitan Clerk - Records Center  | 206              | 0.005455       | 50               |               | 50                | 0                 | 50      |
| 004 Mayor's Office*                      | 5,009            | 0.132649       | 1,204            |               | 1,204             | 3                 | 1,207   |
| 005 Election Commission                  | 6,160            | 0.163130       | 1,480            |               | 1,480             | 4                 | 1,484   |
| 006 Law                                  | 18,070           | 0.478534       | 4,342            |               | 4,342             | 11                | 4,354   |
| 007 Planning Commission                  | 5,368            | 0.142156       | 1,290            |               | 1,290             | 3                 | 1,293   |
| 008 Human Resources                      | 5,240            | 0.138767       | 1,259            |               | 1,259             | 3                 | 1,263   |
| 009 Register of Deeds                    | 2,803            | 0.074230       | 674              |               | 674               | 2                 | 675     |
| 010 General Services                     | 3,994            | 0.105770       | 960              |               | 960               | 3                 | 962     |
| 010 General Services - Administration    | 1,046            | 0.027700       | 251              |               | 251               | 1                 | 252     |
| 010 General Services - Facilities        | 22,455           | 0.594658       | 5,396            |               | 5,396             | 14                | 5,410   |
| 010 General Services - Fleet Management  | 38,601           | 1.022240       | 9,276            |               | 9,276             | 24                | 9,301   |
| 010 General Services - Mail Services     | 961              | 0.025449       | 231              |               | 231               | 1                 | 232     |
| 010 General Services - Surplus Property  | 640              | 0.016949       | 154              |               | 154               | 0                 | 154     |
| 011 Historical Commission                | 1,218            | 0.032255       | 293              |               | 293               | 1                 | 293     |
| 012 Employee Benefit Board               | 681,210          | 18.039946      | 163,704          |               | 163,704           | 428               | 164,132 |
| 014 Information Technology Service       | 40,135           | 1.062863       | 9,645            |               | 9,645             | 25                | 9,670   |
| 015 Finance                              | 4,610            | 0.122083       | 1,108            |               | 1,108             | 3                 | 1,111   |
| 015 Finance - Accountability             | 460              | 0.012182       | 111              |               | 111               | 0                 | 111     |
| 015 Finance - Administration             | 1,523            | 0.040332       | 366              |               | 366               | 1                 | 367     |
| 015 Finance - Business Assistance        | 935              | 0.024761       | 225              |               | 225               | 1                 | 225     |
| 015 Finance - Grants & Cost Planning     | 332              | 0.008792       | 80               |               | 80                | 0                 | 80      |
| 015 Finance - Office of Mgmt & Budget    | 1,357            | 0.035936       | 326              |               | 326               | 1                 | 327     |
| 015 Finance - Operations                 | 2,490            | 0.065941       | 598              |               | 598               | 2                 | 600     |
| 015 Finance - Payroll                    | 986              | 0.026111       | 237              |               | 237               | 1                 | 238     |
| 015 Finance - Property Administration    | 330              | 0.008739       | 79               |               | 79                | 0                 | 80      |
| 015 Finance - Purchasing                 | 1,163            | 0.030799       | 279              |               | 279               | 1                 | 280     |
| 015 Finance - Treasury                   | 1,409            | 0.037313       | 339              |               | 339               | 1                 | 339     |
| 016 Assessor of Property                 | 8,010            | 0.212122       | 1,925            |               | 1,925             | 5                 | 1,930   |
| 017 Trustee                              | 2,454            | 0.064987       | 590              |               | 590               | 1                 | 591     |
| 018 County Clerk                         | 4,744            | 0.125632       | 1,140            |               | 1,140             | 3                 | 1,143   |
| 019 District Attorney                    | 9,369            | 0.248112       | 2,252            |               | 2,252             | 6                 | 2,257   |
| 021 Public Defender                      | 8,899            | 0.235665       | 2,139            |               | 2,139             | 6                 | 2,144   |
| 022 Juvenile Court Clerk                 | 2,088            | 0.055295       | 502              |               | 502               | 1                 | 503     |
| 023 Circuit Court Clerk                  | 8,740            | 0.231455       | 2,100            |               | 2,100             | 5                 | 2,106   |
| 024 Criminal Court Clerk                 | 6,455            | 0.170943       | 1,551            |               | 1,551             | 4                 | 1,555   |
| 025 Clerk and Master - Chancery          | 1,447            | 0.038320       | 348              |               | 348               | 1                 | 349     |
| 026 Juvenile Court                       | 15,096           | 0.399775       | 3,628            |               | 3,628             | 9                 | 3,637   |
| 027 General Sessions Court               | 12,313           | 0.326075       | 2,959            |               | 2,959             | 8                 | 2,967   |
| 028 State Trial Courts                   | 12,647           | 0.334921       | 3,039            |               | 3,039             | 8                 | 3,047   |
| 029 Justice Integration Services         | 2,949            | 0.078096       | 709              |               | 709               | 2                 | 710     |
| 030 Sheriff's Office                     | 83,267           | 2.205094       | 20,010           |               | 20,010            | 52                | 20,062  |
| 030 Sheriff's Office - Security Services | 15,539           | 0.411507       | 3,734            |               | 3,734             | 10                | 3,744   |
| 031 Police                               | 233,355          | 6.179756       | 56,078           |               | 56,078            | 146               | 56,225  |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 001 Administrative - Post Audits**

Activity - Post Audits

| Receiving Department                      | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 032 Fire                                  | 150,949          | 3.997463          | 36,275           |               | 36,275            | 95                | 36,370         |
| 033 Codes Administration                  | 11,083           | 0.293502          | 2,663            |               | 2,663             | 7                 | 2,670          |
| 034 Beer Board                            | 664              | 0.017584          | 160              |               | 160               | 0                 | 160            |
| 035 Agricultural Extension                | 344              | 0.009110          | 83               |               | 83                | 0                 | 83             |
| 037 Social Services                       | 10,043           | 0.265961          | 2,413            |               | 2,413             | 6                 | 2,420          |
| 038 Health                                | 60,994           | 1.615256          | 14,658           |               | 14,658            | 38                | 14,696         |
| 038 Health - Employee Health & Wellness   | 808              | 0.021398          | 194              |               | 194               | 0                 | 195            |
| 039 Public Library                        | 34,041           | 0.901481          | 8,181            |               | 8,181             | 21                | 8,202          |
| 040 Parks                                 | 43,772           | 1.159179          | 10,519           |               | 10,519            | 27                | 10,546         |
| 041 Arts Commission                       | 1,136            | 0.030084          | 273              |               | 273               | 1                 | 274            |
| 042 Public Works                          | 82,458           | 2.183670          | 19,816           |               | 19,816            | 52                | 19,867         |
| 044 Human Relations Commission            | 519              | 0.013744          | 125              |               | 125               | 0                 | 125            |
| 047 Criminal Justice Planning             | 539              | 0.014274          | 130              |               | 130               | 0                 | 130            |
| 048 Internal Audit                        | 1,229            | 0.032547          | 295              |               | 295               | 1                 | 296            |
| 049 Office of Emergency Management        | 25,697           | 0.680513          | 6,175            |               | 6,175             | 16                | 6,191          |
| 051 Office of Family Safety               | 3,224            | 0.085379          | 775              |               | 775               | 2                 | 777            |
| 052 Community Oversight Board             | 1,012            | 0.026800          | 243              |               | 243               | 1                 | 244            |
| 060 Farmer's Market                       | 2,127            | 0.056328          | 511              |               | 511               | 1                 | 512            |
| 061 Municipal Auditorium                  | 2,341            | 0.061995          | 563              |               | 563               | 1                 | 564            |
| 062 State Fair Board                      | 5,209            | 0.137946          | 1,252            |               | 1,252             | 3                 | 1,255          |
| 064 Sports Authority                      | 28,474           | 0.754054          | 6,843            |               | 6,843             | 18                | 6,861          |
| 065 Water Services                        | 177,399          | 4.697917          | 42,631           |               | 42,631            | 111               | 42,743         |
| 068 District Energy System (DES)          | 15,062           | 0.398875          | 3,620            |               | 3,620             | 9                 | 3,629          |
| 070 Community Education Commission        | 311              | 0.008236          | 75               |               | 75                | 0                 | 75             |
| 071 Convention Center Authority           | 78,837           | 2.087778          | 18,946           |               | 18,946            | 49                | 18,995         |
| 075 Metro Action Commission               | 38,364           | 1.015963          | 9,219            |               | 9,219             | 24                | 9,243          |
| 078 Metropolitan Transit Authority (MTA)  | 276              | 0.007309          | 66               |               | 66                | 0                 | 67             |
| 080 Metro Nashville Public Schools (MNPS) | 1,546,431        | 40.952912         | 371,628          |               | 371,628           | 974               | 372,602        |
| 091 Emergency Communication Center        | 17,458           | 0.462326          | 4,195            |               | 4,195             | 11                | 4,206          |
| Bordeaux Longterm Care                    | 4,827            | 0.127830          | 1,160            |               | 1,160             | 3                 | 1,163          |
| Knowles Home                              | 2,046            | 0.054183          | 492              |               | 492               | 1                 | 493            |
| Medical Examiner                          | 5,694            | 0.150790          | 1,368            |               | 1,368             | 4                 | 1,372          |
| All Other                                 | 119              | 0.003151          | 29               |               | 29                | 0                 | 29             |
| <b>Schedule .4 Total for Post Audits</b>  | <b>3,776,120</b> | <b>100.000000</b> | <b>907,452</b>   |               | <b>907,452</b>    | <b>2,328</b>      | <b>909,780</b> |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department  
Allocation Source: FY 2021 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 001 Administrative - Post Audits**

Activity - Management Consultant

| Receiving Department                        | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 008 Human Resources                         | 65,758           | 57.805165      | 65,758           |               | 65,758            | 169               | 65,927  |
| 015 Finance - Grants & Cost Planning        | 48,000           | 42.194835      | 48,000           |               | 48,000            | 123               | 48,123  |
| Schedule .4 Total for Management Consultant | 113,758          | 100.000000     | 113,758          |               | 113,758           | 292               | 114,050 |

Allocation Basis: Total Management Consultant Cost by Benefiting Department  
 Allocation Source: Finance - Grants & Cost Planning

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Post Audits**

| Receiving Department                     | Total   | Post Audits | Management Consultant |
|--|---------|-------------|-----------------------|
| 001 Administrative - Direct              | 18,409  | 18,409      | 0                     |
| 001 Administrative - Corporate Dues      | 183     | 183         | 0                     |
| 001 Administrative - Employee Benefits   | 14,473  | 14,473      | 0                     |
| 001 Administrative - Facility Rental     | 238     | 238         | 0                     |
| 001 Administrative - Insurance           | 904     | 904         | 0                     |
| 001 Administrative - Post Audits         | 245     | 245         | 0                     |
| 002 Metropolitan Council                 | 666     | 666         | 0                     |
| 003 Metropolitan Clerk                   | 150     | 150         | 0                     |
| 003 Metropolitan Clerk - Records Center  | 50      | 50          | 0                     |
| 004 Mayor's Office*                      | 1,207   | 1,207       | 0                     |
| 005 Election Commission                  | 1,484   | 1,484       | 0                     |
| 006 Law                                  | 4,354   | 4,354       | 0                     |
| 007 Planning Commission                  | 1,293   | 1,293       | 0                     |
| 008 Human Resources                      | 67,189  | 1,263       | 65,927                |
| 009 Register of Deeds                    | 675     | 675         | 0                     |
| 010 General Services                     | 962     | 962         | 0                     |
| 010 General Services - Administration    | 252     | 252         | 0                     |
| 010 General Services - Facilities        | 5,410   | 5,410       | 0                     |
| 010 General Services - Fleet Management  | 9,301   | 9,301       | 0                     |
| 010 General Services - Mail Services     | 232     | 232         | 0                     |
| 010 General Services - Surplus Property  | 154     | 154         | 0                     |
| 011 Historical Commission                | 293     | 293         | 0                     |
| 012 Employee Benefit Board               | 164,132 | 164,132     | 0                     |
| 014 Information Technology Service       | 9,670   | 9,670       | 0                     |
| 015 Finance                              | 1,111   | 1,111       | 0                     |
| 015 Finance - Accountability             | 111     | 111         | 0                     |
| 015 Finance - Administration             | 367     | 367         | 0                     |
| 015 Finance - Business Assistance        | 225     | 225         | 0                     |
| 015 Finance - Grants & Cost Planning     | 48,203  | 80          | 48,123                |
| 015 Finance - Office of Mgmt & Budget    | 327     | 327         | 0                     |
| 015 Finance - Operations                 | 600     | 600         | 0                     |
| 015 Finance - Payroll                    | 238     | 238         | 0                     |
| 015 Finance - Property Administration    | 80      | 80          | 0                     |
| 015 Finance - Purchasing                 | 280     | 280         | 0                     |
| 015 Finance - Treasury                   | 339     | 339         | 0                     |
| 016 Assessor of Property                 | 1,930   | 1,930       | 0                     |
| 017 Trustee                              | 591     | 591         | 0                     |
| 018 County Clerk                         | 1,143   | 1,143       | 0                     |
| 019 District Attorney                    | 2,257   | 2,257       | 0                     |
| 021 Public Defender                      | 2,144   | 2,144       | 0                     |
| 022 Juvenile Court Clerk                 | 503     | 503         | 0                     |
| 023 Circuit Court Clerk                  | 2,106   | 2,106       | 0                     |
| 024 Criminal Court Clerk                 | 1,555   | 1,555       | 0                     |
| 025 Clerk and Master - Chancery          | 349     | 349         | 0                     |
| 026 Juvenile Court                       | 3,637   | 3,637       | 0                     |
| 027 General Sessions Court               | 2,967   | 2,967       | 0                     |
| 028 State Trial Courts                   | 3,047   | 3,047       | 0                     |
| 029 Justice Integration Services         | 710     | 710         | 0                     |
| 030 Sheriff's Office                     | 20,062  | 20,062      | 0                     |
| 030 Sheriff's Office - Security Services | 3,744   | 3,744       | 0                     |
| 031 Police                               | 56,225  | 56,225      | 0                     |
| 032 Fire                                 | 36,370  | 36,370      | 0                     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 001 Administrative - Post Audits**

| Receiving Department                      | Total            | Post Audits    | Management Consultant |
|---|------------------|----------------|-----------------------|
| 033 Codes Administration                  | 2,670            | 2,670          | 0                     |
| 034 Beer Board                            | 160              | 160            | 0                     |
| 035 Agricultural Extension                | 83               | 83             | 0                     |
| 037 Social Services                       | 2,420            | 2,420          | 0                     |
| 038 Health                                | 14,696           | 14,696         | 0                     |
| 038 Health - Employee Health & Wellness   | 195              | 195            | 0                     |
| 039 Public Library                        | 8,202            | 8,202          | 0                     |
| 040 Parks                                 | 10,546           | 10,546         | 0                     |
| 041 Arts Commission                       | 274              | 274            | 0                     |
| 042 Public Works                          | 19,867           | 19,867         | 0                     |
| 044 Human Relations Commission            | 125              | 125            | 0                     |
| 047 Criminal Justice Planning             | 130              | 130            | 0                     |
| 048 Internal Audit                        | 296              | 296            | 0                     |
| 049 Office of Emergency Management        | 6,191            | 6,191          | 0                     |
| 051 Office of Family Safety               | 777              | 777            | 0                     |
| 052 Community Oversight Board             | 244              | 244            | 0                     |
| 060 Farmer's Market                       | 512              | 512            | 0                     |
| 061 Municipal Auditorium                  | 564              | 564            | 0                     |
| 062 State Fair Board                      | 1,255            | 1,255          | 0                     |
| 064 Sports Authority                      | 6,861            | 6,861          | 0                     |
| 065 Water Services                        | 42,743           | 42,743         | 0                     |
| 068 District Energy System (DES)          | 3,629            | 3,629          | 0                     |
| 070 Community Education Commission        | 75               | 75             | 0                     |
| 071 Convention Center Authority           | 18,995           | 18,995         | 0                     |
| 075 Metro Action Commission               | 9,243            | 9,243          | 0                     |
| 078 Metropolitan Transit Authority (MTA)  | 67               | 67             | 0                     |
| 080 Metro Nashville Public Schools (MNPS) | 372,602          | 372,602        | 0                     |
| 091 Emergency Communication Center        | 4,206            | 4,206          | 0                     |
| Bordeaux Longterm Care                    | 1,163            | 1,163          | 0                     |
| Knowles Home                              | 493              | 493            | 0                     |
| Medical Examiner                          | 1,372            | 1,372          | 0                     |
| All Other                                 | 29               | 29             | 0                     |
| Direct Bill                               | 0                | 0              | 0                     |
| <b>Total</b>                              | <b>1,023,830</b> | <b>909,780</b> | <b>114,050</b>        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 003 Metropolitan Clerk - Records Center**

The Records Center is a division of the Metropolitan Clerk's 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 Retention Schedules.

The Metropolitan Clerk Records Center costs are recorded in GSD General Fund 10101 within business unit 03103000. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Records & Storage** costs are allocated based on the total cubic feet of records stored for each department.
- **Records Requests** costs are allocated using the number of records requests by benefiting department during the fiscal year.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 003 Metropolitan Clerk - Records Center**

|   | 1st Allocation | 2nd Allocation | Sub-Total | Total          |
|---|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement:   | 205,705        |                |           | 205,705        |
| Inbound Costs:                          |                |                |           |                |
| 001 Administrative - Post Audits        | 50             | 0              | 50        |                |
| 003 Metropolitan Clerk - Records Center |                | 2              | 2         |                |
| 006 Law                                 |                | 381            | 381       |                |
| 010 General Services - Fleet Management |                | -9             | -9        |                |
| 014 Information Technology Service      |                | 1,135          | 1,135     |                |
| 015 Finance - Grants & Cost Planning    |                | 14             | 14        |                |
| 015 Finance - Office of Mgmt & Budget   |                | 182            | 182       |                |
| 015 Finance - Operations                |                | 699            | 699       |                |
| 015 Finance - Payroll                   |                | 97             | 97        |                |
| 015 Finance - Property Administration   |                | 27             | 27        |                |
| 015 Finance - Treasury                  |                | 34             | 34        |                |
| 048 Internal Audit                      |                | 73             | 73        |                |
| Total Allocated Additions:              | <u>50</u>      | <u>2,636</u>   | 2,686     | 2,686          |
| Total To Be Allocated:                  | <u>205,755</u> | <u>2,636</u>   |           | <u>208,391</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 003 Metropolitan Clerk - Records Center**

|  | Total   | G&A | Records & Storage | Records Requests |
|--|---------|-----|-------------------|------------------|
| <b>Other Expense &amp; Cost</b>                          |         |     |                   |                  |
| 501101 Regular Pay                                       | 89,696  | 0   | 44,848            | 44,848           |
| 501102 Leave Pay   | 17,230  | 0   | 8,615             | 8,615            |
| 501135 Admin Leave COVID-19                              | 298     | 0   | 149               | 149              |
| 501160 YE Biweekly Sal/Fringe Accr                       | 616     | 0   | 308               | 308              |
| 501172 Employer OASDI                                    | 6,011   | 0   | 3,005             | 3,006            |
| 501173 Employer SSN Medical                              | 1,406   | 0   | 703               | 703              |
| 501174 Employer Group Health                             | 27,342  | 0   | 13,671            | 13,671           |
| 501175 Employer Dental Group                             | 660     | 0   | 330               | 330              |
| 501176 Employer Group Life                               | 293     | 0   | 146               | 147              |
| 501177 Employer Pension                                  | 13,232  | 0   | 6,616             | 6,616            |
| 501182 Cafe Plan Pre-Tax Savings                         | 786     | 0   | 393               | 393              |
| 502303 Refuse Disposal                                   | 24,374  | 0   | 12,187            | 12,187           |
| 502951 Info Systems Charge                               | 9,300   | 0   | 4,650             | 4,650            |
| 502957 Telecommnct'n Charge                              | 2,485   | 0   | 1,242             | 1,243            |
| 502977 Fleet Management                                  | 1,000   | 0   | 500               | 500              |
| 503100 Offc & Admin Supply                               | 6,468   | 0   | 3,234             | 3,234            |
| 505233 Rent Equipment                                    | 669     | 0   | 334               | 335              |
| 505252 Software License                                  | 3,839   | 0   | 1,919             | 1,920            |
| <b>Departmental Total</b>                                |         |     |                   |                  |
| Expenditures Per Financial Statement                     | 205,705 |     |                   |                  |
| <b>Deductions</b>  |         |     |                   |                  |
| *Total Disallowed Costs                                  | 0       | 0   | 0                 | 0                |
| <b>Functional Cost</b>                                   | 205,705 | 0   | 102,850           | 102,855          |
| <b>Allocation Step 1</b>                                 |         |     |                   |                  |
| Inbound - All Others                                     | 50      | 0   | 25                | 25               |
| Reallocate Admin Costs                                   |         | 0   | 0                 | 0                |
| Unallocated Costs  | 0       | 0   | 0                 | 0                |
| 1st Allocation   | 205,755 | 0   | 102,875           | 102,880          |
| <b>Allocation Step 2</b>                                 |         |     |                   |                  |
| Inbound - All Others                                     | 2,636   | 0   | 1,317             | 1,319            |
| 2nd Allocation   | 2,636   | 0   | 1,317             | 1,319            |
| <b>Total For 003 Metropolitan Clerk - Records Center</b> |         |     |                   |                  |
| Schedule .3 Total  | 208,391 | 0   | 104,192           | 104,199          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 003 Metropolitan Clerk - Records Center**

Activity - Records & Storage

| Receiving Department                               | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 002 Metropolitan Council                           | 13               | 0.027962          | 29               |               | 29                | 0                 | 29             |
| 003 Metropolitan Clerk                             | 326              | 0.701196          | 721              |               | 721               | 9                 | 731            |
| 003 Metropolitan Clerk - Records Center            | 1                | 0.002151          | 2                |               | 2                 |                   | 2              |
| 005 Election Commission                            | 203              | 0.436634          | 449              |               | 449               | 6                 | 455            |
| 007 Planning Commission                            | 1,091            | 2.346640          | 2,414            |               | 2,414             | 31                | 2,445          |
| 008 Human Resources                                | 2,634            | 5.665491          | 5,828            |               | 5,828             | 75                | 5,903          |
| 009 Register of Deeds                              | 1,206            | 2.593995          | 2,669            |               | 2,669             | 34                | 2,703          |
| 010 General Services - Administration              | 28               | 0.060225          | 62               |               | 62                | 1                 | 63             |
| 010 General Services - Facilities                  | 835              | 1.796008          | 1,848            |               | 1,848             | 24                | 1,871          |
| 010 General Services - Fleet Management            | 1                | 0.002151          | 2                |               | 2                 | 0                 | 2              |
| 014 Information Technology Service                 | 36               | 0.077433          | 80               |               | 80                | 1                 | 81             |
| 015 Finance  | 79               | 0.169922          | 175              |               | 175               | 2                 | 177            |
| 015 Finance - Administration                       | 8                | 0.017207          | 18               |               | 18                | 0                 | 18             |
| 015 Finance - Operations                           | 423              | 0.909834          | 936              |               | 936               | 12                | 948            |
| 015 Finance - Payroll                              | 139              | 0.298976          | 308              |               | 308               | 4                 | 311            |
| 015 Finance - Purchasing                           | 173              | 0.372107          | 383              |               | 383               | 5                 | 388            |
| 015 Finance - Treasury                             | 24               | 0.051622          | 53               |               | 53                | 1                 | 54             |
| 016 Assessor of Property                           | 828              | 1.780952          | 1,832            |               | 1,832             | 23                | 1,856          |
| 018 County Clerk                                   | 208              | 0.447389          | 460              |               | 460               | 6                 | 466            |
| 021 Public Defender                                | 4,007            | 8.618687          | 8,866            |               | 8,866             | 113               | 8,980          |
| 022 Juvenile Court Clerk                           | 4,258            | 9.158565          | 9,422            |               | 9,422             | 121               | 9,542          |
| 023 Circuit Court Clerk                            | 8,650            | 18.605350         | 19,140           |               | 19,140            | 247               | 19,387         |
| 024 Criminal Court Clerk                           | 3,864            | 8.311107          | 8,550            |               | 8,550             | 109               | 8,659          |
| 025 Clerk and Master - Chancery                    | 4,817            | 10.360922         | 10,659           |               | 10,659            | 136               | 10,795         |
| 027 General Sessions Court                         | 40               | 0.086036          | 89               |               | 89                | 1                 | 90             |
| 028 State Trial Courts                             | 23               | 0.049471          | 51               |               | 51                | 1                 | 52             |
| 029 Justice Integration Services                   | 39               | 0.083885          | 86               |               | 86                | 1                 | 87             |
| 030 Sheriff's Office                               | 20               | 0.043018          | 44               |               | 44                | 1                 | 45             |
| 031 Police   | 2,596            | 5.583756          | 5,744            |               | 5,744             | 74                | 5,818          |
| 032 Fire   | 220              | 0.473200          | 487              |               | 487               | 6                 | 493            |
| 033 Codes Administration                           | 326              | 0.701196          | 721              |               | 721               | 9                 | 731            |
| 034 Beer Board                                     | 227              | 0.488256          | 502              |               | 502               | 6                 | 509            |
| 037 Social Services                                | 169              | 0.363503          | 374              |               | 374               | 5                 | 379            |
| 038 Health   | 4,878            | 10.492128         | 10,794           |               | 10,794            | 138               | 10,932         |
| 039 Public Library                                 | 2,607            | 5.607416          | 5,769            |               | 5,769             | 74                | 5,842          |
| 040 Parks  | 92               | 0.197884          | 204              |               | 204               | 3                 | 206            |
| 042 Public Works                                   | 297              | 0.638820          | 657              |               | 657               | 8                 | 666            |
| 044 Human Relations Commission                     | 4                | 0.008604          | 9                |               | 9                 | 0                 | 9              |
| 048 Internal Audit                                 | 17               | 0.036565          | 38               |               | 38                | 0                 | 38             |
| 062 State Fair Board                               | 32               | 0.068829          | 71               |               | 71                | 1                 | 72             |
| 064 Sports Authority                               | 14               | 0.030113          | 31               |               | 31                | 0                 | 31             |
| 065 Water Services                                 | 187              | 0.402220          | 414              |               | 414               | 5                 | 419            |
| 075 Metro Action Commission                        | 540              | 1.161490          | 1,195            |               | 1,195             | 15                | 1,210          |
| 091 Emergency Communication Center                 | 36               | 0.077433          | 80               |               | 80                | 1                 | 81             |
| All Other  | 276              | 0.593651          | 611              |               | 611               | 8                 | 618            |
| <b>Schedule .4 Total for Records &amp; Storage</b> | <b>46,492</b>    | <b>100.000000</b> | <b>102,875</b>   |               | <b>102,875</b>    | <b>1,317</b>      | <b>104,192</b> |

Allocation Basis: Total Cubic Feet of Records Stored by Benefiting Department  
Allocation Source: FY 2021 Records Stored and Requests Report - Metro Clerk



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 003 Metropolitan Clerk - Records Center**

Activity - Records Requests

| Receiving Department                          | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 003 Metropolitan Clerk                        | 69               | 2.470462          | 2,542            |               | 2,542             | 33                | 2,574          |
| 005 Election Commission                       | 32               | 1.145721          | 1,179            |               | 1,179             | 15                | 1,194          |
| 007 Planning Commission                       | 52               | 1.861797          | 1,915            |               | 1,915             | 25                | 1,940          |
| 008 Human Resources                           | 42               | 1.503759          | 1,547            |               | 1,547             | 20                | 1,567          |
| 010 General Services - Fleet Management       | 10               | 0.358038          | 368              |               | 368               | 5                 | 373            |
| 015 Finance                                   | 7                | 0.250627          | 258              |               | 258               | 3                 | 261            |
| 015 Finance - Operations                      | 366              | 13.104189         | 13,482           |               | 13,482            | 173               | 13,654         |
| 015 Finance - Payroll                         | 28               | 1.002506          | 1,031            |               | 1,031             | 13                | 1,045          |
| 015 Finance - Purchasing                      | 58               | 2.076620          | 2,136            |               | 2,136             | 27                | 2,164          |
| 016 Assessor of Property                      | 167              | 5.979234          | 6,151            |               | 6,151             | 79                | 6,230          |
| 018 County Clerk                              | 62               | 2.219835          | 2,284            |               | 2,284             | 29                | 2,313          |
| 021 Public Defender                           | 64               | 2.291443          | 2,357            |               | 2,357             | 30                | 2,388          |
| 022 Juvenile Court Clerk                      | 336              | 12.030075         | 12,377           |               | 12,377            | 159               | 12,535         |
| 023 Circuit Court Clerk                       | 83               | 2.971715          | 3,057            |               | 3,057             | 39                | 3,096          |
| 024 Criminal Court Clerk                      | 153              | 5.477981          | 5,636            |               | 5,636             | 72                | 5,708          |
| 025 Clerk and Master - Chancery               | 160              | 5.728607          | 5,894            |               | 5,894             | 76                | 5,969          |
| 027 General Sessions Court                    | 10               | 0.358038          | 368              |               | 368               | 5                 | 373            |
| 028 State Trial Courts                        | 23               | 0.823487          | 847              |               | 847               | 11                | 858            |
| 031 Police                                    | 168              | 6.015038          | 6,188            |               | 6,188             | 79                | 6,268          |
| 032 Fire                                      | 19               | 0.680272          | 700              |               | 700               | 9                 | 709            |
| 033 Codes Administration                      | 19               | 0.680272          | 700              |               | 700               | 9                 | 709            |
| 037 Social Services                           | 78               | 2.792696          | 2,873            |               | 2,873             | 37                | 2,910          |
| 038 Health                                    | 539              | 19.298247         | 19,854           |               | 19,854            | 256               | 20,110         |
| 039 Public Library                            | 78               | 2.792696          | 2,873            |               | 2,873             | 37                | 2,910          |
| 040 Parks                                     | 9                | 0.322234          | 332              |               | 332               | 4                 | 336            |
| 042 Public Works                              | 82               | 2.935911          | 3,020            |               | 3,020             | 39                | 3,059          |
| 048 Internal Audit                            | 1                | 0.035804          | 37               |               | 37                | 0                 | 37             |
| 062 State Fair Board                          | 6                | 0.214823          | 221              |               | 221               | 3                 | 224            |
| 065 Water Services                            | 4                | 0.143215          | 147              |               | 147               | 2                 | 149            |
| 075 Metro Action Commission                   | 15               | 0.537057          | 553              |               | 553               | 7                 | 560            |
| 091 Emergency Communication Center            | 13               | 0.465449          | 479              |               | 479               | 6                 | 485            |
| All Other                                     | 40               | 1.432152          | 1,473            |               | 1,473             | 19                | 1,492          |
| <b>Schedule .4 Total for Records Requests</b> | <b>2,793</b>     | <b>100.000000</b> | <b>102,880</b>   |               | <b>102,880</b>    | <b>1,319</b>      | <b>104,199</b> |

Allocation Basis: Number of Records Requests by Benefiting Department  
Allocation Source: FY 2021 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 003 Metropolitan Clerk - Records Center**

| Receiving Department                    | Total          | Records & Storage | Records Requests |
|---|----------------|-------------------|------------------|
| 002 Metropolitan Council                | 29             | 29                | 0                |
| 003 Metropolitan Clerk                  | 3,305          | 731               | 2,574            |
| 003 Metropolitan Clerk - Records Center | 2              | 2                 | 0                |
| 005 Election Commission                 | 1,649          | 455               | 1,194            |
| 007 Planning Commission                 | 4,385          | 2,445             | 1,940            |
| 008 Human Resources                     | 7,470          | 5,903             | 1,567            |
| 009 Register of Deeds                   | 2,703          | 2,703             | 0                |
| 010 General Services - Administration   | 63             | 63                | 0                |
| 010 General Services - Facilities       | 1,871          | 1,871             | 0                |
| 010 General Services - Fleet Management | 375            | 2                 | 373              |
| 014 Information Technology Service      | 81             | 81                | 0                |
| 015 Finance                             | 438            | 177               | 261              |
| 015 Finance - Administration            | 18             | 18                | 0                |
| 015 Finance - Operations                | 14,602         | 948               | 13,654           |
| 015 Finance - Payroll                   | 1,356          | 311               | 1,045            |
| 015 Finance - Purchasing                | 2,551          | 388               | 2,164            |
| 015 Finance - Treasury                  | 54             | 54                | 0                |
| 016 Assessor of Property                | 8,086          | 1,856             | 6,230            |
| 018 County Clerk                        | 2,779          | 466               | 2,313            |
| 021 Public Defender                     | 11,368         | 8,980             | 2,388            |
| 022 Juvenile Court Clerk                | 22,077         | 9,542             | 12,535           |
| 023 Circuit Court Clerk                 | 22,484         | 19,387            | 3,096            |
| 024 Criminal Court Clerk                | 14,367         | 8,659             | 5,708            |
| 025 Clerk and Master - Chancery         | 16,764         | 10,795            | 5,969            |
| 027 General Sessions Court              | 463            | 90                | 373              |
| 028 State Trial Courts                  | 910            | 52                | 858              |
| 029 Justice Integration Services        | 87             | 87                | 0                |
| 030 Sheriff's Office                    | 45             | 45                | 0                |
| 031 Police                              | 12,085         | 5,818             | 6,268            |
| 032 Fire                                | 1,202          | 493               | 709              |
| 033 Codes Administration                | 1,439          | 731               | 709              |
| 034 Beer Board                          | 509            | 509               | 0                |
| 037 Social Services                     | 3,289          | 379               | 2,910            |
| 038 Health                              | 31,042         | 10,932            | 20,110           |
| 039 Public Library                      | 8,752          | 5,842             | 2,910            |
| 040 Parks                               | 542            | 206               | 336              |
| 042 Public Works                        | 3,725          | 666               | 3,059            |
| 044 Human Relations Commission          | 9              | 9                 | 0                |
| 048 Internal Audit                      | 75             | 38                | 37               |
| 062 State Fair Board                    | 295            | 72                | 224              |
| 064 Sports Authority                    | 31             | 31                | 0                |
| 065 Water Services                      | 568            | 419               | 149              |
| 075 Metro Action Commission             | 1,770          | 1,210             | 560              |
| 091 Emergency Communication Center      | 566            | 81                | 485              |
| All Other                               | 2,111          | 618               | 1,492            |
| Direct Bill                             | 0              | 0                 | 0                |
| <b>Total</b>                            | <b>208,391</b> | <b>104,192</b>    | <b>104,199</b>   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 006 Law**

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.

The costs of the Department of Law are recorded to GSD General Fund 10101. For cost allocation purposes, these costs have been functionalized as follows:

**Legal Services** - these costs were allocated based on the percentage of Law Staff time by benefiting department. Amounts paid by certain departments have been credited against the allocated costs as direct billings.

**Risk Management** - costs recorded to business units 06110510 (Claims All Services) and 06110610 (Insurance All Services) have been allocated directly to *Administrative - Insurance* for further allocation to benefiting departments.

**Self-Insurance & Liability Funds** - the direct costs of Metro's risk management funds (50109 Property Loss, 50122 Metro Self-Insured Liability, 50123 Employee Blanket Bond, 50135 Employee Professional Liability, 50267 Judgments & Losses, and 55143 MNPS Self-Insured Liability) have been separately identified and included in this function. A "Direct Cost" adjustment has been applied to these costs to reduce the indirect cost pool to zero. These direct costs are not allocated within this cost allocation plan.

Costs recorded to Fund 30003 General Fund 4% Reserve, 30039 Flood 2010, and 30099 COVID-19 Pandemic have been separately identified in this function and have not been allocated within the cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 006 Law**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total       |
|--|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement:    | 20,003,498     |                |           | 20,003,498  |
| Cost Adjustments:                        |                |                |           |             |
| DIRECT COST                              | -13,872,246    |                |           |             |
| Total Departmental Cost Adjustments:     | -13,872,246    |                |           | -13,872,246 |
| Inbound Costs:                           |                |                |           |             |
| Depreciation                             | 59,010         |                | 59,010    |             |
| 001 Administrative - Employee Benefits   | 161,531        | 321            | 161,852   |             |
| 001 Administrative - Insurance           | 14,823         | 1,418          | 16,242    |             |
| 001 Administrative - Post Audits         | 4,342          | 11             | 4,354     |             |
| 006 Law                                  |                | 1,985,787      | 1,985,787 |             |
| 008 Human Resources                      |                | 28,336         | 28,336    |             |
| 010 General Services - Facilities        |                | 22,213         | 22,213    |             |
| 010 General Services - Fleet Management  |                | -32            | -32       |             |
| 010 General Services - Mail Services     |                | 6,861          | 6,861     |             |
| 014 Information Technology Service       |                | 13,608         | 13,608    |             |
| 015 Finance - Accountability             |                | 345            | 345       |             |
| 015 Finance - Business Assistance        |                | 482            | 482       |             |
| 015 Finance - Grants & Cost Planning     |                | 1,271          | 1,271     |             |
| 015 Finance - Office of Mgmt & Budget    |                | 5,131          | 5,131     |             |
| 015 Finance - Operations                 |                | 13,648         | 13,648    |             |
| 015 Finance - Payroll                    |                | 2,608          | 2,608     |             |
| 015 Finance - Property Administration    |                | 2,367          | 2,367     |             |
| 015 Finance - Purchasing                 |                | 11,589         | 11,589    |             |
| 015 Finance - Treasury                   |                | 4,512          | 4,512     |             |
| 030 Sheriff's Office - Security Services |                | 13,169         | 13,169    |             |
| 048 Internal Audit                       |                | 6,421          | 6,421     |             |
| Total Allocated Additions:               | 239,706        | 2,120,065      | 2,359,771 | 2,359,771   |
| Total To Be Allocated:                   | 6,370,958      | 2,120,065      |           | 8,491,023   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 006 Law**

|                                    | Total     | G&A | Legal Services | Risk Management | Self-Insured & Liability Funds |
|------------------------------------|-----------|-----|----------------|-----------------|--------------------------------|
| <b>Other Expense &amp; Cost</b>    |           |     |                |                 |                                |
| 501101 Regular Pay                 | 3,847,341 | 0   | 3,610,484      | 232,199         | 4,658                          |
| 501102 Leave Pay                   | 331,386   | 0   | 304,872        | 26,127          | 387                            |
| 501103 Holiday Pay                 | 992       | 0   | 992            | 0               | 0                              |
| 501134 Paid Family Leave           | 19,842    | 0   | 19,842         | 0               | 0                              |
| 501160 YE Biweekly Sal/Fringe Accr | 19,370    | 0   | 19,503         | 1,256           | (1,389)                        |
| 501172 Employer OASDI              | 239,163   | 0   | 223,724        | 15,128          | 311                            |
| 501173 Employer SSN Medical        | 58,402    | 0   | 54,714         | 3,615           | 73                             |
| 501174 Employer Group Health       | 422,301   | 0   | 402,576        | 19,725          | 0                              |
| 501175 Employer Dental Group       | 15,607    | 0   | 14,513         | 1,075           | 19                             |
| 501176 Employer Group Life         | 6,888     | 0   | 6,338          | 543             | 7                              |
| 501177 Employer Pension            | 454,569   | 0   | 423,144        | 30,802          | 623                            |
| 501181 FSA Pre-Tax Savings         | 1,438     | 0   | 1,331          | 107             | 0                              |
| 501182 Cafe Plan Pre-Tax Savings   | 11,636    | 0   | 11,049         | 585             | 2                              |
| 501212 Court Reporter              | 99,458    | 0   | 0              | 0               | 99,458                         |
| 501218 Witness Fees                | 181,165   | 0   | 0              | 0               | 181,165                        |
| 501221 Guardian Ad Litem Fee       | 13,069    | 0   | 0              | 0               | 13,069                         |
| 502105 Cable Television            | 358       | 0   | 358            | 0               | 0                              |
| 502222 Apprsl & Ngtn Srvc          | 6,163     | 0   | 0              | 0               | 6,163                          |
| 502223 Legal Services              | 1,185,696 | 0   | 0              | 0               | 1,102,711                      |
| 502229 Management Consultant       | 13,558    | 0   | 0              | 0               | 7,415                          |
| 502256 Mediation Services          | 1,967     | 0   | 0              | 0               | 1,967                          |
| 502314 Pre-Employment Checks       | 782       | 0   | 782            | 0               | 0                              |
| 502357 Internet Services           | 1,788     | 0   | 0              | 0               | 1,788                          |
| 502451 Employee Out-of-town Travel | 38        | 0   | 0              | 0               | 38                             |
| 502453 Employee Local Travel/Park  | 52        | 0   | 32             | 0               | 20                             |
| 502503 Cell Phone Service          | 24        | 0   | 21             | 3               | 0                              |
| 502520 Postage & Delivery Srvc     | 42,458    | 0   | (17)           | 0               | 42,475                         |
| 502701 Printing/Binding            | 21,231    | 0   | 3,626          | 0               | 17,605                         |
| 502801 Advertising & Promot'n      | 1,426     | 0   | 1,426          | 0               | 0                              |
| 502851 Subscriptions               | 126,604   | 0   | 41,264         | 0               | 85,340                         |
| 502883 Registration                | 860       | 0   | 860            | 0               | 0                              |
| 502884 Membership Dues             | 17,330    | 0   | 17,330         | 0               | 0                              |
| 502920 Other Rpr & Maint Srvc      | 7,961     | 0   | 250            | 0               | 0                              |
| 502951 Info Systems Charge         | 117,000   | 0   | 98,700         | 18,300          | 0                              |
| 502957 Telecmmnct'n Charge         | 24,334    | 0   | 21,414         | 2,920           | 0                              |
| 502977 Fleet Management            | 3,700     | 0   | 3,700          | 0               | 0                              |
| 502983 Surplus Property            | 2,000     | 0   | 2,000          | 0               | 0                              |
| 503050 Host & Hostess              | 1,140     | 0   | 1,140          | 0               | 0                              |
| 503100 Offc & Admin Supply         | 6,030     | 0   | 5,723          | 253             | 54                             |
| 503120 Computer Software           | 21,461    | 0   | 16,680         | 0               | 0                              |
| 503130 Computer Hardware <\$10K    | 3,400     | 0   | 70             | 0               | 0                              |
| 503330 Books/Magazines/Periodicals | 52,107    | 0   | 52,107         | 0               | 0                              |
| 503400 Medical Supply              | 754       | 0   | 754            | 0               | 0                              |
| 503999 Credit Card Clearing        | 15        | 0   | 15             | 0               | 0                              |
| 505202 Insurance-Buildings         | 6,037,320 | 0   | 0              | 0               | 6,037,320                      |
| 505205 Insurance-Emp Blanket Bond  | 21,951    | 0   | 0              | 0               | 21,951                         |
| 505206 Insurance-Workman's Comp    | 340       | 0   | 0              | 0               | 340                            |
| 505208 Insurance-Liability/PropDmg | 258,173   | 0   | 0              | 0               | 258,173                        |
| 505231 Rent Building & Land        | 293,078   | 0   | 293,078        | 0               | 0                              |
| 505233 Rent Equipment              | 6,810     | 0   | 6,810          | 0               | 0                              |
| 505269 Other License & Fees        | 17,960    | 0   | 0              | 0               | 17,960                         |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 006 Law**

|                                      | Total        | G&A | Legal Services | Risk Management | Self-Insured & Liability Funds |
|--------------------------------------|--------------|-----|----------------|-----------------|--------------------------------|
| 505279 Notary                        | 59           | 0   | 59             | 0               | 0                              |
| 505282 Professional Privilege Tax    | 12,400       | 0   | 12,400         | 0               | 0                              |
| 505500 Change in Claims Payable      | (1,748,067)  | 0   | 0              | 0               | (1,748,067)                    |
| 505740 Compensation for Damages      | 5,787,410    | 0   | 0              | 0               | 5,787,410                      |
| 505959 Insurance-Surety Bond         | 200          | 0   | 0              | 0               | 200                            |
| 531100 Transfer Legal Services       | 1,933,000    | 0   | 0              | 0               | 1,933,000                      |
| <b>Departmental Total</b>            |              |     |                |                 |                                |
| Expenditures Per Financial Statement | 20,003,498   |     |                |                 |                                |
| <b>Deductions</b>                    |              |     |                |                 |                                |
| *Total Disallowed Costs              | 0            | 0   | 0              | 0               | 0                              |
| <b>Cost Adjustments</b>              |              |     |                |                 |                                |
| DIRECT COST                          | (13,872,246) | 0   | 0              | 0               | (13,872,246)                   |
| <b>Functional Cost</b>               | 6,131,252    | 0   | 5,673,664      | 352,638         | 0                              |
| <b>Allocation Step 1</b>             |              |     |                |                 |                                |
| Inbound - All Others                 | 239,706      | 0   | 239,706        | 0               | 0                              |
| Reallocate Admin Costs               |              | 0   | 0              | 0               | 0                              |
| Unallocated Costs                    | (104,950)    | 0   | 0              | 0               | 0                              |
| 1st Allocation                       | 6,266,008    | 0   | 5,913,370      | 352,638         | 0                              |
| <b>Allocation Step 2</b>             |              |     |                |                 |                                |
| Inbound - All Others                 | 2,120,065    | 0   | 2,120,065      | 0               | 0                              |
| 2nd Allocation                       | 2,120,065    | 0   | 2,120,065      | 0               | 0                              |
| <b>Total For 006 Law</b>             |              |     |                |                 |                                |
| Schedule .3 Total                    | 8,386,073    | 0   | 8,033,435      | 352,638         | 0                              |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 006 Law**

|                                    | 30003 General Fund<br>4% Reserve** | 30039 Flood 2010** | 30099 COVID-19<br>Pandemic** |
|------------------------------------|------------------------------------|--------------------|------------------------------|
| <b>Other Expense &amp; Cost</b>    |                                    |                    |                              |
| 501101 Regular Pay                 | 0                                  | 0                  | 0                            |
| 501102 Leave Pay                   | 0                                  | 0                  | 0                            |
| 501103 Holiday Pay                 | 0                                  | 0                  | 0                            |
| 501134 Paid Family Leave           | 0                                  | 0                  | 0                            |
| 501160 YE Biweekly Sal/Fringe Accr | 0                                  | 0                  | 0                            |
| 501172 Employer OASDI              | 0                                  | 0                  | 0                            |
| 501173 Employer SSN Medical        | 0                                  | 0                  | 0                            |
| 501174 Employer Group Health       | 0                                  | 0                  | 0                            |
| 501175 Employer Dental Group       | 0                                  | 0                  | 0                            |
| 501176 Employer Group Life         | 0                                  | 0                  | 0                            |
| 501177 Employer Pension            | 0                                  | 0                  | 0                            |
| 501181 FSA Pre-Tax Savings         | 0                                  | 0                  | 0                            |
| 501182 Cafe Plan Pre-Tax Savings   | 0                                  | 0                  | 0                            |
| 501212 Court Reporter              | 0                                  | 0                  | 0                            |
| 501218 Witness Fees                | 0                                  | 0                  | 0                            |
| 501221 Guardian Ad Litem Fee       | 0                                  | 0                  | 0                            |
| 502105 Cable Television            | 0                                  | 0                  | 0                            |
| 502222 Apprsl & Ngtn Srvc          | 0                                  | 0                  | 0                            |
| 502223 Legal Services              | 0                                  | 0                  | 82,985                       |
| 502229 Management Consultant       | 0                                  | 6,143              | 0                            |
| 502256 Mediation Services          | 0                                  | 0                  | 0                            |
| 502314 Pre-Employment Checks       | 0                                  | 0                  | 0                            |
| 502357 Internet Services           | 0                                  | 0                  | 0                            |
| 502451 Employee Out-of-town Travel | 0                                  | 0                  | 0                            |
| 502453 Employee Local Travel/Park  | 0                                  | 0                  | 0                            |
| 502503 Cell Phone Service          | 0                                  | 0                  | 0                            |
| 502520 Postage & Delivery Srvc     | 0                                  | 0                  | 0                            |
| 502701 Printing/Binding            | 0                                  | 0                  | 0                            |
| 502801 Advertising & Promot'n      | 0                                  | 0                  | 0                            |
| 502851 Subscriptions               | 0                                  | 0                  | 0                            |
| 502883 Registration                | 0                                  | 0                  | 0                            |
| 502884 Membership Dues             | 0                                  | 0                  | 0                            |
| 502920 Other Rpr & Maint Srvc      | 7,711                              | 0                  | 0                            |
| 502951 Info Systems Charge         | 0                                  | 0                  | 0                            |
| 502957 Telecmmnct'n Charge         | 0                                  | 0                  | 0                            |
| 502977 Fleet Management            | 0                                  | 0                  | 0                            |
| 502983 Surplus Property            | 0                                  | 0                  | 0                            |
| 503050 Host & Hostess              | 0                                  | 0                  | 0                            |
| 503100 Offc & Admin Supply         | 0                                  | 0                  | 0                            |
| 503120 Computer Software           | 4,781                              | 0                  | 0                            |
| 503130 Computer Hardware <\$10K    | 3,330                              | 0                  | 0                            |
| 503330 Books/Magazines/Periodicals | 0                                  | 0                  | 0                            |
| 503400 Medical Supply              | 0                                  | 0                  | 0                            |
| 503999 Credit Card Clearing        | 0                                  | 0                  | 0                            |
| 505202 Insurance-Buildings         | 0                                  | 0                  | 0                            |
| 505205 Insurance-Emp Blanket Bond  | 0                                  | 0                  | 0                            |
| 505206 Insurance-Workman's Comp    | 0                                  | 0                  | 0                            |
| 505208 Insurance-Liability/PropDmg | 0                                  | 0                  | 0                            |
| 505231 Rent Building & Land        | 0                                  | 0                  | 0                            |
| 505233 Rent Equipment              | 0                                  | 0                  | 0                            |
| 505269 Other License & Fees        | 0                                  | 0                  | 0                            |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 006 Law**

|                                      | 30003 General Fund<br>4% Reserve** | 30039 Flood 2010** | 30099 COVID-19<br>Pandemic** |
|--------------------------------------|------------------------------------|--------------------|------------------------------|
| 505279 Notary                        | 0                                  | 0                  | 0                            |
| 505282 Professional Privilege Tax    | 0                                  | 0                  | 0                            |
| 505500 Change in Claims Payable      | 0                                  | 0                  | 0                            |
| 505740 Compensation for Damages      | 0                                  | 0                  | 0                            |
| 505959 Insurance-Surety Bond         | 0                                  | 0                  | 0                            |
| 531100 Transfer Legal Services       | 0                                  | 0                  | 0                            |
| <b>Departmental Total</b>            |                                    |                    |                              |
| Expenditures Per Financial Statement |                                    |                    |                              |
| <b>Deductions</b>                    |                                    |                    |                              |
| *Total Disallowed Costs              | 0                                  | 0                  | 0                            |
| <b>Cost Adjustments</b>              |                                    |                    |                              |
| DIRECT COST                          | 0                                  | 0                  | 0                            |
| <br>                                 |                                    |                    |                              |
| Functional Cost                      | 15,822                             | 6,143              | 82,985                       |
| <b>Allocation Step 1</b>             |                                    |                    |                              |
| Inbound - All Others                 | 0                                  | 0                  | 0                            |
| Reallocate Admin Costs               | 0                                  | 0                  | 0                            |
| Unallocated Costs                    | (15,822)                           | (6,143)            | (82,985)                     |
| 1st Allocation                       | 0                                  | 0                  | 0                            |
| <b>Allocation Step 2</b>             |                                    |                    |                              |
| Inbound - All Others                 | 0                                  | 0                  | 0                            |
| 2nd Allocation                       | 0                                  | 0                  | 0                            |
| <b>Total For 006 Law</b>             |                                    |                    |                              |
| Schedule .3 Total                    | 0                                  | 0                  | 0                            |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 006 Law**

Activity - Legal Services

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 002 Metropolitan Council                | 16.58            | 1.066993       | 63,095           |               | 63,095            | 34,061            | 97,157    |
| 003 Metropolitan Clerk                  | 0.79             | 0.050840       | 3,006            |               | 3,006             | 1,623             | 4,629     |
| 003 Metropolitan Clerk - Records Center | 0.10             | 0.006435       | 381              |               | 381               |                   | 381       |
| 004 Mayor's Office*                     | 19.10            | 1.229165       | 72,685           |               | 72,685            | 39,238            | 111,923   |
| 005 Election Commission                 | 32.39            | 2.084433       | 123,260          |               | 123,260           | 66,541            | 189,801   |
| 006 Law                                 | 521.82           | 33.581312      | 1,985,787        |               | 1,985,787         |                   | 1,985,787 |
| 007 Planning Commission                 | 13.27            | 0.853980       | 50,499           |               | 50,499            | 27,261            | 77,760    |
| 008 Human Resources                     | 6.46             | 0.415728       | 24,584           |               | 24,584            | 13,271            | 37,855    |
| 009 Register of Deeds                   | 0.01             | 0.000644       | 38               |               | 38                | 20                | 59        |
| 010 General Services - Administration   | 5.47             | 0.352018       | 20,816           |               | 20,816            | 11,237            | 32,054    |
| 010 General Services - Fleet Management | 0.20             | 0.012871       | 761              |               | 761               | 411               | 1,172     |
| 011 Historical Commission               | 18.40            | 1.184117       | 70,021           |               | 70,021            | 37,800            | 107,821   |
| 012 Employee Benefit Board              | 6.35             | 0.408649       | 24,165           |               | 24,165            | 13,045            | 37,210    |
| 014 Information Technology Service      | 3.05             | 0.196280       | 11,607           |               | 11,607            | 6,266             | 17,873    |
| 015 Finance - Administration            | 25.19            | 1.621082       | 95,861           |               | 95,861            | 51,749            | 147,610   |
| 015 Finance - Grants & Cost Planning    | 0.62             | 0.039900       | 2,359            |               | 2,359             | 1,274             | 3,633     |
| 015 Finance - Property Administration   | 5.36             | 0.344939       | 20,398           |               | 20,398            | 11,011            | 31,409    |
| 015 Finance - Purchasing                | 7.97             | 0.512903       | 30,330           |               | 30,330            | 16,373            | 46,703    |
| 015 Finance - Treasury                  | 2.51             | 0.161529       | 9,552            |               | 9,552             | 5,156             | 14,708    |
| 016 Assessor of Property                | 33.81            | 2.175816       | 128,664          |               | 128,664           | 69,458            | 198,122   |
| 017 Trustee                             | 35.14            | 2.261407       | 133,725          |               | 133,725           | 72,190            | 205,916   |
| 018 County Clerk                        | 0.53             | 0.034108       | 2,017            |               | 2,017             | 1,089             | 3,106     |
| 019 District Attorney                   | 0.11             | 0.007079       | 419              |               | 419               | 226               | 645       |
| 021 Public Defender                     | 0.04             | 0.002574       | 152              |               | 152               | 82                | 234       |
| 022 Juvenile Court Clerk                | 2.00             | 0.128708       | 7,611            |               | 7,611             | 4,109             | 11,720    |
| 023 Circuit Court Clerk                 | 0.51             | 0.032821       | 1,941            |               | 1,941             | 1,048             | 2,988     |
| 024 Criminal Court Clerk                | 2.28             | 0.146728       | 8,677            |               | 8,677             | 4,684             | 13,360    |
| 025 Clerk and Master - Chancery         | 0.02             | 0.001287       | 76               |               | 76                | 41                | 117       |
| 026 Juvenile Court                      | 3.25             | 0.209151       | 12,368           |               | 12,368            | 6,677             | 19,044    |
| 027 General Sessions Court              | 10.48            | 0.674432       | 39,882           |               | 39,882            | 21,530            | 61,411    |
| 028 State Trial Courts                  | 5.58             | 0.359096       | 21,235           |               | 21,235            | 11,463            | 32,698    |
| 030 Sheriff's Office                    | 43.08            | 2.772379       | 163,941          |               | 163,941           | 88,502            | 252,443   |
| 031 Police                              | 163.57           | 10.526417      | 622,466          |               | 622,466           | 336,038           | 958,504   |
| 032 Fire                                | 31.23            | 2.009782       | 118,846          |               | 118,846           | 64,158            | 183,004   |
| 033 Codes Administration                | 59.61            | 3.836154       | 226,846          |               | 226,846           | 122,461           | 349,307   |
| 034 Beer Board                          | 3.38             | 0.217517       | 12,863           |               | 12,863            | 6,944             | 19,806    |
| 037 Social Services                     | 3.27             | 0.210438       | 12,444           |               | 12,444            | 6,718             | 19,162    |
| 038 Health                              | 86.73            | 5.581440       | 330,051          |               | 330,051           | 178,175           | 508,226   |
| 039 Public Library                      | 2.03             | 0.130639       | 7,725            |               | 7,725             | 4,170             | 11,895    |
| 040 Parks                               | 25.82            | 1.661626       | 98,258           |               | 98,258            | 53,044            | 151,302   |
| 041 Arts Commission                     | 4.61             | 0.296673       | 17,543           |               | 17,543            | 9,471             | 27,014    |
| 042 Public Works                        | 70.66            | 4.547268       | 268,897          | (83,400)      | 185,497           | 145,161           | 330,658   |
| 044 Human Relations Commission          | 0.96             | 0.061780       | 3,653            |               | 3,653             | 1,972             | 5,625     |
| 047 Criminal Justice Planning           | 0.05             | 0.003218       | 190              |               | 190               | 103               | 293       |
| 048 Internal Audit                      | 1.09             | 0.070146       | 4,148            |               | 4,148             | 2,239             | 6,387     |
| 049 Office of Emergency Management      | 1.15             | 0.074007       | 4,376            |               | 4,376             | 2,362             | 6,739     |
| 051 Office of Family Safety             | 0.92             | 0.059206       | 3,501            |               | 3,501             | 1,890             | 5,391     |
| 052 Community Oversight Board           | 1.11             | 0.071433       | 4,224            |               | 4,224             | 2,280             | 6,504     |
| 060 Farmer's Market                     | 2.40             | 0.154450       | 9,133            |               | 9,133             | 4,930             | 14,063    |
| 061 Municipal Auditorium                | 1.04             | 0.066928       | 3,958            |               | 3,958             | 2,136             | 6,094     |
| 062 State Fair Board                    | 13.33            | 0.857842       | 50,727           |               | 50,727            | 27,385            | 78,112    |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 006 Law**

Activity - Legal Services

| Receiving Department                      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 064 Sports Authority                      | 7.81             | 0.502606       | 29,721           |               | 29,721            | 16,045            | 45,765    |
| 065 Water Services                        | 60.78            | 3.911449       | 231,298          | (249,000)     | (17,702)          | 124,864           | 107,163   |
| 067 General Hospital                      | 10.77            | 0.693095       | 40,985           |               | 40,985            | 22,126            | 63,111    |
| 068 District Energy System (DES)          | 6.16             | 0.396422       | 23,442           |               | 23,442            | 12,655            | 36,097    |
| 071 Convention Center Authority           | 0.35             | 0.022524       | 1,332            |               | 1,332             | 719               | 2,051     |
| 075 Metro Action Commission               | 7.89             | 0.507755       | 30,025           |               | 30,025            | 16,209            | 46,234    |
| 077 Metro Development & Housing Authorit  | 2.83             | 0.182122       | 10,770           |               | 10,770            | 5,814             | 16,583    |
| 078 Metropolitan Transit Authority (MTA)  | 0.75             | 0.048266       | 2,854            |               | 2,854             | 1,541             | 4,395     |
| 080 Metro Nashville Public Schools (MNPS) | 145.43           | 9.359032       | 553,434          | (192,000)     | 361,434           | 298,767           | 660,201   |
| 083 Industrial Development Board          | 5.60             | 0.360384       | 21,311           |               | 21,311            | 11,504            | 32,815    |
| 091 Emergency Communication Center        | 1.57             | 0.101036       | 5,975            |               | 5,975             | 3,225             | 9,200     |
| Airport Authority                         | 0.02             | 0.001287       | 76               |               | 76                | 41                | 117       |
| Bordeaux Longterm Care                    | 0.03             | 0.001931       | 114              |               | 114               | 62                | 176       |
| Hospital Authority                        | 2.10             | 0.135144       | 7,992            |               | 7,992             | 4,314             | 12,306    |
| Knowles Home                              | 0.30             | 0.019306       | 1,142            |               | 1,142             | 616               | 1,758     |
| Medical Examiner                          | 0.04             | 0.002574       | 152              |               | 152               | 82                | 234       |
| Nashville Electric Service (NES)          | 0.10             | 0.006435       | 381              |               | 381               | 205               | 586       |
| All Other                                 | 5.94             | 0.382264       | 22,605           |               | 22,605            | 12,203            | 34,808    |
| Schedule .4 Total for Legal Services      | 1,553.90         | 100.000000     | 5,913,370        | (524,400)     | 5,388,970         | 2,120,065         | 7,509,035 |
| Direct Billed                             |                  |                |                  | 524,400       | 524,400           |                   | 524,400   |
| Schedule .3 Total for Legal Services      | 1,553.90         | 100.000000     |                  | 0             | 5,913,370         | 2,120,065         | 8,033,435 |

Allocation Basis: Law Staff Hours by Benefiting Department  
Allocation Source: FY 2021 Total Time Report - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 006 Law**

Activity - Risk Management

| Receiving Department                  | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---------------------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Insurance        | 100              | 100.000000     | 352,638          |               | 352,638           |                   | 352,638 |
| Schedule .4 Total for Risk Management | 100              | 100.000000     | 352,638          |               | 352,638           | 0                 | 352,638 |

Allocation Basis: Direct Allocation to 001 Admin-Insurance

Allocation Source: Direct Assignment for Further Allocation

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 006 Law**

Activity - Self-Insured & Liability Funds

| Receiving Department                                 | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001 Administrative - Insurance                       | 100              | 100.000000     | 0                |               | 0                 |                   | 0     |
| Schedule .4 Total for Self-Insured & Liability Funds | 100              | 100.000000     | 0                |               | 0                 | 0                 | 0     |

Allocation Basis: Direct Allocation to 001 Admin-Insurance  
 Allocation Source: Direct Assignment for Further Allocation

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 006 Law**

| Receiving Department                    | Total     | Legal Services | Risk Management | Self-Insured & Liability Funds |
|---|-----------|----------------|-----------------|--------------------------------|
| 001 Administrative - Insurance          | 352,638   | 0              | 352,638         | 0                              |
| 002 Metropolitan Council                | 97,157    | 97,157         | 0               | 0                              |
| 003 Metropolitan Clerk                  | 4,629     | 4,629          | 0               | 0                              |
| 003 Metropolitan Clerk - Records Center | 381       | 381            | 0               | 0                              |
| 004 Mayor's Office*                     | 111,923   | 111,923        | 0               | 0                              |
| 005 Election Commission                 | 189,801   | 189,801        | 0               | 0                              |
| 006 Law                                 | 1,985,787 | 1,985,787      | 0               | 0                              |
| 007 Planning Commission                 | 77,760    | 77,760         | 0               | 0                              |
| 008 Human Resources                     | 37,855    | 37,855         | 0               | 0                              |
| 009 Register of Deeds                   | 59        | 59             | 0               | 0                              |
| 010 General Services - Administration   | 32,054    | 32,054         | 0               | 0                              |
| 010 General Services - Fleet Management | 1,172     | 1,172          | 0               | 0                              |
| 011 Historical Commission               | 107,821   | 107,821        | 0               | 0                              |
| 012 Employee Benefit Board              | 37,210    | 37,210         | 0               | 0                              |
| 014 Information Technology Service      | 17,873    | 17,873         | 0               | 0                              |
| 015 Finance - Administration            | 147,610   | 147,610        | 0               | 0                              |
| 015 Finance - Grants & Cost Planning    | 3,633     | 3,633          | 0               | 0                              |
| 015 Finance - Property Administration   | 31,409    | 31,409         | 0               | 0                              |
| 015 Finance - Purchasing                | 46,703    | 46,703         | 0               | 0                              |
| 015 Finance - Treasury                  | 14,708    | 14,708         | 0               | 0                              |
| 016 Assessor of Property                | 198,122   | 198,122        | 0               | 0                              |
| 017 Trustee                             | 205,916   | 205,916        | 0               | 0                              |
| 018 County Clerk                        | 3,106     | 3,106          | 0               | 0                              |
| 019 District Attorney                   | 645       | 645            | 0               | 0                              |
| 021 Public Defender                     | 234       | 234            | 0               | 0                              |
| 022 Juvenile Court Clerk                | 11,720    | 11,720         | 0               | 0                              |
| 023 Circuit Court Clerk                 | 2,988     | 2,988          | 0               | 0                              |
| 024 Criminal Court Clerk                | 13,360    | 13,360         | 0               | 0                              |
| 025 Clerk and Master - Chancery         | 117       | 117            | 0               | 0                              |
| 026 Juvenile Court                      | 19,044    | 19,044         | 0               | 0                              |
| 027 General Sessions Court              | 61,411    | 61,411         | 0               | 0                              |
| 028 State Trial Courts                  | 32,698    | 32,698         | 0               | 0                              |
| 030 Sheriff's Office                    | 252,443   | 252,443        | 0               | 0                              |
| 031 Police                              | 958,504   | 958,504        | 0               | 0                              |
| 032 Fire                                | 183,004   | 183,004        | 0               | 0                              |
| 033 Codes Administration                | 349,307   | 349,307        | 0               | 0                              |
| 034 Beer Board                          | 19,806    | 19,806         | 0               | 0                              |
| 037 Social Services                     | 19,162    | 19,162         | 0               | 0                              |
| 038 Health                              | 508,226   | 508,226        | 0               | 0                              |
| 039 Public Library                      | 11,895    | 11,895         | 0               | 0                              |
| 040 Parks                               | 151,302   | 151,302        | 0               | 0                              |
| 041 Arts Commission                     | 27,014    | 27,014         | 0               | 0                              |
| 042 Public Works                        | 330,658   | 330,658        | 0               | 0                              |
| 044 Human Relations Commission          | 5,625     | 5,625          | 0               | 0                              |
| 047 Criminal Justice Planning           | 293       | 293            | 0               | 0                              |
| 048 Internal Audit                      | 6,387     | 6,387          | 0               | 0                              |
| 049 Office of Emergency Management      | 6,739     | 6,739          | 0               | 0                              |
| 051 Office of Family Safety             | 5,391     | 5,391          | 0               | 0                              |
| 052 Community Oversight Board           | 6,504     | 6,504          | 0               | 0                              |
| 060 Farmer's Market                     | 14,063    | 14,063         | 0               | 0                              |
| 061 Municipal Auditorium                | 6,094     | 6,094          | 0               | 0                              |
| 062 State Fair Board                    | 78,112    | 78,112         | 0               | 0                              |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 006 Law**

| Receiving Department                         | Total            | Legal Services   | Risk Management | Self-Insured & Liability Funds |
|--|------------------|------------------|-----------------|--------------------------------|
| 064 Sports Authority                         | 45,765           | 45,765           | 0               | 0                              |
| 065 Water Services                           | 107,163          | 107,163          | 0               | 0                              |
| 067 General Hospital                         | 63,111           | 63,111           | 0               | 0                              |
| 068 District Energy System (DES)             | 36,097           | 36,097           | 0               | 0                              |
| 071 Convention Center Authority              | 2,051            | 2,051            | 0               | 0                              |
| 075 Metro Action Commission                  | 46,234           | 46,234           | 0               | 0                              |
| 077 Metro Development & Housing<br>Authorit  | 16,583           | 16,583           | 0               | 0                              |
| 078 Metropolitan Transit Authority (MTA)     | 4,395            | 4,395            | 0               | 0                              |
| 080 Metro Nashville Public Schools<br>(MNPS) | 660,201          | 660,201          | 0               | 0                              |
| 083 Industrial Development Board             | 32,815           | 32,815           | 0               | 0                              |
| 091 Emergency Communication Center           | 9,200            | 9,200            | 0               | 0                              |
| Airport Authority                            | 117              | 117              | 0               | 0                              |
| Bordeaux Longterm Care                       | 176              | 176              | 0               | 0                              |
| Hospital Authority                           | 12,306           | 12,306           | 0               | 0                              |
| Knowles Home                                 | 1,758            | 1,758            | 0               | 0                              |
| Medical Examiner                             | 234              | 234              | 0               | 0                              |
| Nashville Electric Service (NES)             | 586              | 586              | 0               | 0                              |
| All Other                                    | 34,808           | 34,808           | 0               | 0                              |
| Direct Bill                                  | 524,400          | 524,400          | 0               | 0                              |
| <b>Total</b>                                 | <b>8,386,073</b> | <b>8,033,435</b> | <b>352,638</b>  | <b>0</b>                       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 008 Human Resources**

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 are recorded in GSD General Fund 10101. The costs recorded to business units 08126100 (**Employee Relations**), 08126400 (**Workforce Management**), 08126500 (**Benefits Program**), and 08126600 (**Admin & Customer Service Program**) have been allocated using the number of full-time equivalent (FTE) employees by benefiting department receiving support and services. The costs recorded for the **Veterans Affairs Officer** in business unit 08126700 have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 008 Human Resources**

|  | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|--|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement:    | 5,240,027        |                |           | 5,240,027        |
| Inbound Costs:                           |                  |                |           |                  |
| Depreciation                             | 827              |                | 827       |                  |
| 001 Administrative - Employee Benefits   | 410,697          | 816            | 411,513   |                  |
| 001 Administrative - Facility Rental     | 6,920            | 11             | 6,932     |                  |
| 001 Administrative - Insurance           | 16,281           | 1,558          | 17,839    |                  |
| 001 Administrative - Post Audits         | 67,017           | 172            | 67,189    |                  |
| 003 Metropolitan Clerk - Records Center  | 7,375            | 94             | 7,470     |                  |
| 006 Law                                  | 24,584           | 13,271         | 37,855    |                  |
| 008 Human Resources                      |                  | 36,141         | 36,141    |                  |
| 010 General Services - Facilities        |                  | 95,120         | 95,120    |                  |
| 010 General Services - Fleet Management  |                  | -4             | -4        |                  |
| 010 General Services - Mail Services     |                  | 7,539          | 7,539     |                  |
| 014 Information Technology Service       |                  | 29,702         | 29,702    |                  |
| 015 Finance - Accountability             |                  | 345            | 345       |                  |
| 015 Finance - Business Assistance        |                  | 14,171         | 14,171    |                  |
| 015 Finance - Grants & Cost Planning     |                  | 368            | 368       |                  |
| 015 Finance - Office of Mgmt & Budget    |                  | 4,648          | 4,648     |                  |
| 015 Finance - Operations                 |                  | 4,413          | 4,413     |                  |
| 015 Finance - Payroll                    |                  | 3,740          | 3,740     |                  |
| 015 Finance - Property Administration    |                  | 686            | 686       |                  |
| 015 Finance - Purchasing                 |                  | 37,681         | 37,681    |                  |
| 015 Finance - Treasury                   |                  | 1,139          | 1,139     |                  |
| 030 Sheriff's Office - Security Services |                  | 3,516          | 3,516     |                  |
| 048 Internal Audit                       |                  | 1,862          | 1,862     |                  |
| Total Allocated Additions:               | <u>533,702</u>   | <u>256,989</u> | 790,692   | 790,692          |
| Total To Be Allocated:                   | <u>5,773,729</u> | <u>256,989</u> |           | <u>6,030,719</u> |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 008 Human Resources**

|                                      | Total            | G&A      | Employee Relations | Workforce Management | Benefits Program |
|--------------------------------------|------------------|----------|--------------------|----------------------|------------------|
| <b>Other Expense &amp; Cost</b>      |                  |          |                    |                      |                  |
| 501101 Regular Pay                   | 2,637,658        | 0        | 198,747            | 1,044,911            | 693,611          |
| 501102 Leave Pay                     | 136,365          | 0        | 9,584              | 49,607               | 41,873           |
| 501103 Holiday Pay                   | 119,342          | 0        | 7,879              | 47,856               | 32,123           |
| 501104 Overtime Pay                  | 1,452            | 0        | 0                  | 1,452                | 0                |
| 501134 Paid Family Leave             | 2,607            | 0        | 0                  | 0                    | 2,607            |
| 501135 Admin Leave COVID-19          | 1,838            | 0        | 171                | 0                    | 0                |
| 501160 YE Biweekly Sal/Fringe Accr   | 16,466           | 0        | 1,792              | 6,234                | 4,315            |
| 501172 Employer OASDI                | 168,723          | 0        | 12,612             | 66,555               | 44,714           |
| 501173 Employer SSN Medical          | 39,492           | 0        | 2,952              | 15,565               | 10,460           |
| 501174 Employer Group Health         | 450,867          | 0        | 31,737             | 181,260              | 130,399          |
| 501175 Employer Dental Group         | 15,115           | 0        | 1,321              | 5,568                | 4,511            |
| 501176 Employer Group Life           | 6,852            | 0        | 575                | 2,487                | 1,868            |
| 501177 Employer Pension              | 337,033          | 0        | 23,803             | 130,123              | 93,258           |
| 501181 FSA Pre-Tax Savings           | 695              | 0        | 99                 | 352                  | 49               |
| 501182 Cafe Plan Pre-Tax Savings     | 12,794           | 0        | 879                | 5,065                | 3,704            |
| 502220 Other Professional Srvc       | 233,673          | 0        | 0                  | 230,200              | 0                |
| 502229 Management Consultant         | 296,843          | 0        | 0                  | 0                    | 292,029          |
| 502314 Pre-Employment Checks         | 33               | 0        | 0                  | 33                   | 0                |
| 502453 Employee Local Travel/Park    | 0                | 0        | 0                  | 0                    | 0                |
| 502502 Allowance-Cell/Mobile Devices | 958              | 0        | 0                  | 685                  | 247              |
| 502503 Cell Phone Service            | 4,210            | 0        | 1,000              | 0                    | 0                |
| 502520 Postage & Delivery Srvc       | 54,943           | 0        | 0                  | 0                    | 53,905           |
| 502701 Printing/Binding              | 3,413            | 0        | 187                | 0                    | 197              |
| 502851 Subscriptions                 | 3,620            | 0        | 0                  | 993                  | 0                |
| 502883 Registration                  | 5,139            | 0        | 1,000              | 1,598                | 0                |
| 502884 Membership Dues               | 1,809            | 0        | 0                  | 850                  | 0                |
| 502920 Other Rpr & Maint Srvc        | 106              | 0        | 0                  | 0                    | 0                |
| 502951 Info Systems Charge           | 283,200          | 0        | 0                  | 0                    | 0                |
| 502957 Telecommnct'n Charge          | 25,301           | 0        | 0                  | 0                    | 0                |
| 502977 Fleet Management              | 500              | 0        | 0                  | 0                    | 0                |
| 502983 Surplus Property              | 1,700            | 0        | 0                  | 0                    | 0                |
| 503050 Host & Hostess                | 268              | 0        | 0                  | 0                    | 0                |
| 503100 Offc & Admin Supply           | 21,077           | 0        | 45                 | 0                    | 0                |
| 503130 Computer Hardware <\$10K      | 1,642            | 0        | 0                  | 0                    | 0                |
| 503140 Office Equipment < \$10K      | 638              | 0        | 0                  | 0                    | 182              |
| 503350 Educational Supply            | 5,398            | 0        | 3,924              | 632                  | 0                |
| 503999 Credit Card Clearing          | 3,892            | 0        | 0                  | 0                    | 0                |
| 505231 Rent Building & Land          | 266,918          | 0        | 0                  | 0                    | 0                |
| 505233 Rent Equipment                | 7,020            | 0        | 0                  | 0                    | 0                |
| 505234 Rent Storage/Safety Box       | 1,140            | 0        | 0                  | 0                    | 0                |
| 505252 Software License              | 69,287           | 0        | 963                | 0                    | 17,774           |
| <b>Departmental Total</b>            |                  |          |                    |                      |                  |
| Expenditures Per Financial Statement | 5,240,027        |          |                    |                      |                  |
| <b>Deductions</b>                    |                  |          |                    |                      |                  |
| *Total Disallowed Costs              | 0                | 0        | 0                  | 0                    | 0                |
| <b>Functional Cost</b>               | <b>5,240,027</b> | <b>0</b> | <b>299,270</b>     | <b>1,792,026</b>     | <b>1,427,826</b> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 008 Human Resources**

|                                      | Total     | G&A | Employee Relations | Workforce Management | Benefits Program |
|--------------------------------------|-----------|-----|--------------------|----------------------|------------------|
| <b>Allocation Step 1</b>             |           |     |                    |                      |                  |
| Inbound - All Others                 | 533,702   | 0   | 40,188             | 211,453              | 140,364          |
| Reallocate Admin Costs               |           | 0   | 0                  | 0                    | 0                |
| Unallocated Costs                    | (171,047) | 0   | 0                  | 0                    | 0                |
| 1st Allocation                       | 5,602,682 | 0   | 339,458            | 2,003,479            | 1,568,190        |
| <b>Allocation Step 2</b>             |           |     |                    |                      |                  |
| Inbound - All Others                 | 256,989   | 0   | 19,350             | 101,822              | 67,588           |
| Unallocated Costs                    | (9,919)   | 0   | 0                  | 0                    | 0                |
| 2nd Allocation                       | 247,070   | 0   | 19,350             | 101,822              | 67,588           |
| <b>Total For 008 Human Resources</b> |           |     |                    |                      |                  |
| Schedule .3 Total                    | 5,849,753 | 0   | 358,808            | 2,105,301            | 1,635,778        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 008 Human Resources**

|                                      | Admin & Customer<br>Svc Program | Veterans Affairs<br>Officer** |
|--------------------------------------|---------------------------------|-------------------------------|
| <u>Other Expense &amp; Cost</u>      |                                 |                               |
| 501101 Regular Pay                   | 598,615                         | 101,774                       |
| 501102 Leave Pay                     | 23,987                          | 11,314                        |
| 501103 Holiday Pay                   | 27,555                          | 3,929                         |
| 501104 Overtime Pay                  | 0                               | 0                             |
| 501134 Paid Family Leave             | 0                               | 0                             |
| 501135 Admin Leave COVID-19          | 1,667                           | 0                             |
| 501160 YE Biweekly Sal/Fringe Accr   | 3,447                           | 678                           |
| 501172 Employer OASDI                | 37,827                          | 7,015                         |
| 501173 Employer SSN Medical          | 8,874                           | 1,641                         |
| 501174 Employer Group Health         | 97,481                          | 9,990                         |
| 501175 Employer Dental Group         | 3,202                           | 513                           |
| 501176 Employer Group Life           | 1,548                           | 374                           |
| 501177 Employer Pension              | 80,435                          | 9,414                         |
| 501181 FSA Pre-Tax Savings           | 195                             | 0                             |
| 501182 Cafe Plan Pre-Tax Savings     | 2,848                           | 298                           |
| 502220 Other Professional Svc        | 3,473                           | 0                             |
| 502229 Management Consultant         | 4,814                           | 0                             |
| 502314 Pre-Employment Checks         | 0                               | 0                             |
| 502453 Employee Local Travel/Park    | 0                               | 0                             |
| 502502 Allowance-Cell/Mobile Devices | 0                               | 26                            |
| 502503 Cell Phone Service            | 3,210                           | 0                             |
| 502520 Postage & Delivery Svc        | 1,038                           | 0                             |
| 502701 Printing/Binding              | 2,932                           | 97                            |
| 502851 Subscriptions                 | 2,627                           | 0                             |
| 502883 Registration                  | 0                               | 2,541                         |
| 502884 Membership Dues               | 959                             | 0                             |
| 502920 Other Rpr & Maint Svc         | 106                             | 0                             |
| 502951 Info Systems Charge           | 283,200                         | 0                             |
| 502957 Telecommnct'n Charge          | 25,301                          | 0                             |
| 502977 Fleet Management              | 500                             | 0                             |
| 502983 Surplus Property              | 1,700                           | 0                             |
| 503050 Host & Hostess                | 268                             | 0                             |
| 503100 Offc & Admin Supply           | 21,032                          | 0                             |
| 503130 Computer Hardware <\$10K      | 1,642                           | 0                             |
| 503140 Office Equipment < \$10K      | 456                             | 0                             |
| 503350 Educational Supply            | 0                               | 842                           |
| 503999 Credit Card Clearing          | 3,892                           | 0                             |
| 505231 Rent Building & Land          | 266,918                         | 0                             |
| 505233 Rent Equipment                | 7,020                           | 0                             |
| 505234 Rent Storage/Safety Box       | 1,140                           | 0                             |
| 505252 Software License              | 50,550                          | 0                             |
| <u>Departmental Total</u>            |                                 |                               |
| Expenditures Per Financial Statement |                                 |                               |
| <u>Deductions</u>                    |                                 |                               |
| *Total Disallowed Costs              | 0                               | 0                             |
| Functional Cost                      | 1,570,459                       | 150,446                       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 008 Human Resources**

|                                      | Admin & Customer<br>Svc Program | Veterans Affairs<br>Officer** |
|--------------------------------------|---------------------------------|-------------------------------|
| <b>Allocation Step 1</b>             |                                 |                               |
| Inbound - All Others                 | 121,097                         | 20,601                        |
| Reallocate Admin Costs               | 0                               | 0                             |
| Unallocated Costs                    | 0                               | (171,047)                     |
| 1st Allocation                       | 1,691,556                       | 0                             |
| <b>Allocation Step 2</b>             |                                 |                               |
| Inbound - All Others                 | 58,309                          | 9,919                         |
| Unallocated Costs                    | 0                               | (9,919)                       |
| 2nd Allocation                       | 58,309                          | 0                             |
| <b>Total For 008 Human Resources</b> |                                 |                               |
| Schedule .3 Total                    | 1,749,865                       | 0                             |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Employee Relations

| Receiving Department                   | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001 Administrative - Employee Benefits | 1.10             | 0.012230       | 42               |               | 42                |                   | 42     |
| 002 Metropolitan Council               | 52.48            | 0.583478       | 1,981            |               | 1,981             | 114               | 2,095  |
| 003 Metropolitan Clerk                 | 7.00             | 0.077827       | 264              |               | 264               | 15                | 279    |
| 004 Mayor's Office*                    | 31.00            | 0.344661       | 1,170            |               | 1,170             | 67                | 1,237  |
| 005 Election Commission                | 23.00            | 0.255716       | 868              |               | 868               | 50                | 918    |
| 006 Law                                | 45.49            | 0.505763       | 1,717            |               | 1,717             |                   | 1,717  |
| 007 Planning Commission                | 46.00            | 0.511433       | 1,736            |               | 1,736             | 100               | 1,836  |
| 008 Human Resources                    | 58.02            | 0.645072       | 2,190            |               | 2,190             |                   | 2,190  |
| 009 Register of Deeds                  | 25.00            | 0.277953       | 944              |               | 944               | 54                | 998    |
| 010 General Services - Administration  | 98.00            | 1.089574       | 3,699            |               | 3,699             | 213               | 3,912  |
| 011 Historical Commission              | 9.50             | 0.105622       | 359              |               | 359               | 21                | 379    |
| 014 Information Technology Service     | 128.98           | 1.434013       | 4,868            |               | 4,868             | 281               | 5,149  |
| 015 Finance - Administration           | 101.74           | 1.131156       | 3,840            |               | 3,840             | 221               | 4,061  |
| 016 Assessor of Property               | 70.45            | 0.783270       | 2,659            |               | 2,659             | 153               | 2,812  |
| 017 Trustee                            | 21.88            | 0.243264       | 826              |               | 826               | 47                | 873    |
| 018 County Clerk                       | 73.77            | 0.820182       | 2,784            |               | 2,784             | 160               | 2,945  |
| 019 District Attorney                  | 91.22            | 1.014193       | 3,443            |               | 3,443             | 198               | 3,641  |
| 021 Public Defender                    | 83.49            | 0.928250       | 3,151            |               | 3,151             | 182               | 3,333  |
| 022 Juvenile Court Clerk               | 31.00            | 0.344661       | 1,170            |               | 1,170             | 67                | 1,237  |
| 023 Circuit Court Clerk                | 95.33            | 1.059889       | 3,598            |               | 3,598             | 207               | 3,805  |
| 024 Criminal Court Clerk               | 87.00            | 0.967275       | 3,283            |               | 3,283             | 189               | 3,473  |
| 025 Clerk and Master - Chancery        | 16.00            | 0.177890       | 604              |               | 604               | 35                | 639    |
| 026 Juvenile Court                     | 111.58           | 1.240558       | 4,211            |               | 4,211             | 243               | 4,454  |
| 027 General Sessions Court             | 117.69           | 1.308490       | 4,442            |               | 4,442             | 256               | 4,698  |
| 028 State Trial Courts                 | 136.96           | 1.522735       | 5,169            |               | 5,169             | 298               | 5,467  |
| 029 Justice Integration Services       | 18.50            | 0.205685       | 698              |               | 698               | 40                | 738    |
| 030 Sheriff's Office                   | 930.35           | 10.343727      | 35,113           |               | 35,113            | 2,025             | 37,138 |
| 031 Police                             | 1,879.02         | 20.891139      | 70,917           |               | 70,917            | 4,096             | 75,013 |
| 032 Fire                               | 1,238.47         | 13.769437      | 46,741           |               | 46,741            | 2,696             | 49,437 |
| 033 Codes Administration               | 113.68           | 1.263906       | 4,290            |               | 4,290             | 247               | 4,538  |
| 034 Beer Board                         | 5.49             | 0.061038       | 207              |               | 207               | 12                | 219    |
| 035 Agricultural Extension             | 7.00             | 0.077827       | 264              |               | 264               | 15                | 279    |
| 037 Social Services                    | 61.77            | 0.686765       | 2,331            |               | 2,331             | 134               | 2,466  |
| 038 Health                             | 480.94           | 5.347141       | 18,151           |               | 18,151            | 1,047             | 19,198 |
| 039 Public Library                     | 289.98           | 3.224028       | 10,944           |               | 10,944            | 631               | 11,575 |
| 040 Parks                              | 472.95           | 5.258307       | 17,850           |               | 17,850            | 1,029             | 18,879 |
| 041 Arts Commission                    | 11.30            | 0.125635       | 426              |               | 426               | 24                | 451    |
| 042 Public Works                       | 407.96           | 4.535741       | 15,397           |               | 15,397            | 888               | 16,285 |
| 044 Human Relations Commission         | 3.00             | 0.033354       | 113              |               | 113               | 6                 | 120    |
| 047 Criminal Justice Planning          | 4.00             | 0.044472       | 151              |               | 151               | 9                 | 160    |
| 048 Internal Audit                     | 8.00             | 0.088945       | 302              |               | 302               | 17                | 319    |
| 049 Office of Emergency Management     | 10.87            | 0.120854       | 410              |               | 410               | 24                | 434    |
| 051 Office of Family Safety            | 32.40            | 0.360227       | 1,223            |               | 1,223             | 70                | 1,293  |
| 052 Community Oversight Board          | 8.00             | 0.088945       | 302              |               | 302               | 17                | 319    |
| 060 Farmer's Market                    | 3.00             | 0.033354       | 113              |               | 113               | 6                 | 120    |
| 061 Municipal Auditorium               | 7.48             | 0.083163       | 282              |               | 282               | 16                | 298    |
| 062 State Fair Board                   | 18.74            | 0.208353       | 707              |               | 707               | 41                | 748    |
| 064 Sports Authority                   | 3.48             | 0.038691       | 131              |               | 131               | 7                 | 139    |
| 065 Water Services                     | 783.34           | 8.709255       | 29,564           |               | 29,564            | 1,705             | 31,269 |
| 070 Community Education Commission     | 3.00             | 0.033354       | 113              |               | 113               | 6                 | 120    |
| 071 Convention Center Authority        | 118.60           | 1.318607       | 4,476            |               | 4,476             | 258               | 4,734  |
| 075 Metro Action Commission            | 327.34           | 3.639400       | 12,354           |               | 12,354            | 712               | 13,067 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Employee Relations

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 078 Metropolitan Transit Authority (MTA) | 1.00             | 0.011118       | 38               |               | 38                | 2                 | 40      |
| 091 Emergency Communication Center       | 181.00           | 2.012377       | 6,831            |               | 6,831             | 394               | 7,225   |
| Schedule .4 Total for Employee Relations | 8,994.34         | 100.000000     | 339,458          |               | 339,458           | 19,350            | 358,808 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support  
 Allocation Source: FY 2021 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Workforce Management

| Receiving Department                   | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Employee Benefits | 1.10             | 0.012230       | 245              |               | 245               |                   | 245     |
| 002 Metropolitan Council               | 52.48            | 0.583478       | 11,690           |               | 11,690            | 601               | 12,291  |
| 003 Metropolitan Clerk                 | 7.00             | 0.077827       | 1,559            |               | 1,559             | 80                | 1,639   |
| 004 Mayor's Office*                    | 31.00            | 0.344661       | 6,905            |               | 6,905             | 355               | 7,260   |
| 005 Election Commission                | 23.00            | 0.255716       | 5,123            |               | 5,123             | 263               | 5,387   |
| 006 Law                                | 45.49            | 0.505763       | 10,133           |               | 10,133            |                   | 10,133  |
| 007 Planning Commission                | 46.00            | 0.511433       | 10,246           |               | 10,246            | 527               | 10,773  |
| 008 Human Resources                    | 58.02            | 0.645072       | 12,924           |               | 12,924            |                   | 12,924  |
| 009 Register of Deeds                  | 25.00            | 0.277953       | 5,569            |               | 5,569             | 286               | 5,855   |
| 010 General Services - Administration  | 98.00            | 1.089574       | 21,829           |               | 21,829            | 1,122             | 22,952  |
| 011 Historical Commission              | 9.50             | 0.105622       | 2,116            |               | 2,116             | 109               | 2,225   |
| 014 Information Technology Service     | 128.98           | 1.434013       | 28,730           |               | 28,730            | 1,477             | 30,207  |
| 015 Finance - Administration           | 101.74           | 1.131156       | 22,663           |               | 22,663            | 1,165             | 23,828  |
| 016 Assessor of Property               | 70.45            | 0.783270       | 15,693           |               | 15,693            | 807               | 16,499  |
| 017 Trustee                            | 21.88            | 0.243264       | 4,874            |               | 4,874             | 250               | 5,124   |
| 018 County Clerk                       | 73.77            | 0.820182       | 16,432           |               | 16,432            | 845               | 17,277  |
| 019 District Attorney                  | 91.22            | 1.014193       | 20,319           |               | 20,319            | 1,045             | 21,364  |
| 021 Public Defender                    | 83.49            | 0.928250       | 18,597           |               | 18,597            | 956               | 19,554  |
| 022 Juvenile Court Clerk               | 31.00            | 0.344661       | 6,905            |               | 6,905             | 355               | 7,260   |
| 023 Circuit Court Clerk                | 95.33            | 1.059889       | 21,235           |               | 21,235            | 1,092             | 22,326  |
| 024 Criminal Court Clerk               | 87.00            | 0.967275       | 19,379           |               | 19,379            | 996               | 20,375  |
| 025 Clerk and Master - Chancery        | 16.00            | 0.177890       | 3,564            |               | 3,564             | 183               | 3,747   |
| 026 Juvenile Court                     | 111.58           | 1.240558       | 24,854           |               | 24,854            | 1,278             | 26,132  |
| 027 General Sessions Court             | 117.69           | 1.308490       | 26,215           |               | 26,215            | 1,348             | 27,563  |
| 028 State Trial Courts                 | 136.96           | 1.522735       | 30,508           |               | 30,508            | 1,569             | 32,076  |
| 029 Justice Integration Services       | 18.50            | 0.205685       | 4,121            |               | 4,121             | 212               | 4,333   |
| 030 Sheriff's Office                   | 930.35           | 10.343727      | 207,234          |               | 207,234           | 10,656            | 217,890 |
| 031 Police                             | 1,879.02         | 20.891139      | 418,550          |               | 418,550           | 21,528            | 440,077 |
| 032 Fire                               | 1,238.47         | 13.769437      | 275,868          |               | 275,868           | 14,185            | 290,053 |
| 033 Codes Administration               | 113.68           | 1.263906       | 25,322           |               | 25,322            | 1,302             | 26,624  |
| 034 Beer Board                         | 5.49             | 0.061038       | 1,223            |               | 1,223             | 63                | 1,286   |
| 035 Agricultural Extension             | 7.00             | 0.077827       | 1,559            |               | 1,559             | 80                | 1,639   |
| 037 Social Services                    | 61.77            | 0.686765       | 13,759           |               | 13,759            | 707               | 14,467  |
| 038 Health                             | 480.94           | 5.347141       | 107,129          |               | 107,129           | 5,509             | 112,637 |
| 039 Public Library                     | 289.98           | 3.224028       | 64,593           |               | 64,593            | 3,321             | 67,914  |
| 040 Parks                              | 472.95           | 5.258307       | 105,349          |               | 105,349           | 5,417             | 110,766 |
| 041 Arts Commission                    | 11.30            | 0.125635       | 2,517            |               | 2,517             | 129               | 2,646   |
| 042 Public Works                       | 407.96           | 4.535741       | 90,873           |               | 90,873            | 4,673             | 95,545  |
| 044 Human Relations Commission         | 3.00             | 0.033354       | 668              |               | 668               | 34                | 702     |
| 047 Criminal Justice Planning          | 4.00             | 0.044472       | 891              |               | 891               | 46                | 937     |
| 048 Internal Audit                     | 8.00             | 0.088945       | 1,782            |               | 1,782             | 92                | 1,874   |
| 049 Office of Emergency Management     | 10.87            | 0.120854       | 2,421            |               | 2,421             | 124               | 2,546   |
| 051 Office of Family Safety            | 32.40            | 0.360227       | 7,217            |               | 7,217             | 371               | 7,588   |
| 052 Community Oversight Board          | 8.00             | 0.088945       | 1,782            |               | 1,782             | 92                | 1,874   |
| 060 Farmer's Market                    | 3.00             | 0.033354       | 668              |               | 668               | 34                | 702     |
| 061 Municipal Auditorium               | 7.48             | 0.083163       | 1,666            |               | 1,666             | 86                | 1,752   |
| 062 State Fair Board                   | 18.74            | 0.208353       | 4,174            |               | 4,174             | 215               | 4,389   |
| 064 Sports Authority                   | 3.48             | 0.038691       | 775              |               | 775               | 40                | 815     |
| 065 Water Services                     | 783.34           | 8.709255       | 174,488          |               | 174,488           | 8,972             | 183,460 |
| 070 Community Education Commission     | 3.00             | 0.033354       | 668              |               | 668               | 34                | 702     |
| 071 Convention Center Authority        | 118.60           | 1.318607       | 26,418           |               | 26,418            | 1,358             | 27,776  |
| 075 Metro Action Commission            | 327.34           | 3.639400       | 72,915           |               | 72,915            | 3,749             | 76,664  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Workforce Management

| Receiving Department                       | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 078 Metropolitan Transit Authority (MTA)   | 1.00             | 0.011118       | 223              |               | 223               | 11                | 234       |
| 091 Emergency Communication Center         | 181.00           | 2.012377       | 40,318           |               | 40,318            | 2,073             | 42,391    |
| Schedule .4 Total for Workforce Management | 8,994.34         | 100.000000     | 2,003,479        |               | 2,003,479         | 101,822           | 2,105,301 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support  
Allocation Source: FY 2021 Human Resources Model - Human Resources



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Benefits Program

| Receiving Department                   | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Employee Benefits | 1.10             | 0.012230       | 192              |               | 192               |                   | 192     |
| 002 Metropolitan Council               | 52.48            | 0.583478       | 9,150            |               | 9,150             | 399               | 9,549   |
| 003 Metropolitan Clerk                 | 7.00             | 0.077827       | 1,220            |               | 1,220             | 53                | 1,274   |
| 004 Mayor's Office*                    | 31.00            | 0.344661       | 5,405            |               | 5,405             | 236               | 5,640   |
| 005 Election Commission                | 23.00            | 0.255716       | 4,010            |               | 4,010             | 175               | 4,185   |
| 006 Law                                | 45.49            | 0.505763       | 7,931            |               | 7,931             |                   | 7,931   |
| 007 Planning Commission                | 46.00            | 0.511433       | 8,020            |               | 8,020             | 350               | 8,370   |
| 008 Human Resources                    | 58.02            | 0.645072       | 10,116           |               | 10,116            |                   | 10,116  |
| 009 Register of Deeds                  | 25.00            | 0.277953       | 4,359            |               | 4,359             | 190               | 4,549   |
| 010 General Services - Administration  | 98.00            | 1.089574       | 17,087           |               | 17,087            | 745               | 17,832  |
| 011 Historical Commission              | 9.50             | 0.105622       | 1,656            |               | 1,656             | 72                | 1,728   |
| 014 Information Technology Service     | 128.98           | 1.434013       | 22,488           |               | 22,488            | 980               | 23,469  |
| 015 Finance - Administration           | 101.74           | 1.131156       | 17,739           |               | 17,739            | 773               | 18,512  |
| 016 Assessor of Property               | 70.45            | 0.783270       | 12,283           |               | 12,283            | 536               | 12,819  |
| 017 Trustee                            | 21.88            | 0.243264       | 3,815            |               | 3,815             | 166               | 3,981   |
| 018 County Clerk                       | 73.77            | 0.820182       | 12,862           |               | 12,862            | 561               | 13,423  |
| 019 District Attorney                  | 91.22            | 1.014193       | 15,904           |               | 15,904            | 693               | 16,598  |
| 021 Public Defender                    | 83.49            | 0.928250       | 14,557           |               | 14,557            | 635               | 15,191  |
| 022 Juvenile Court Clerk               | 31.00            | 0.344661       | 5,405            |               | 5,405             | 236               | 5,640   |
| 023 Circuit Court Clerk                | 95.33            | 1.059889       | 16,621           |               | 16,621            | 725               | 17,346  |
| 024 Criminal Court Clerk               | 87.00            | 0.967275       | 15,169           |               | 15,169            | 661               | 15,830  |
| 025 Clerk and Master - Chancery        | 16.00            | 0.177890       | 2,790            |               | 2,790             | 122               | 2,911   |
| 026 Juvenile Court                     | 111.58           | 1.240558       | 19,454           |               | 19,454            | 848               | 20,302  |
| 027 General Sessions Court             | 117.69           | 1.308490       | 20,520           |               | 20,520            | 895               | 21,414  |
| 028 State Trial Courts                 | 136.96           | 1.522735       | 23,879           |               | 23,879            | 1,041             | 24,921  |
| 029 Justice Integration Services       | 18.50            | 0.205685       | 3,226            |               | 3,226             | 141               | 3,366   |
| 030 Sheriff's Office                   | 930.35           | 10.343727      | 162,209          |               | 162,209           | 7,073             | 169,283 |
| 031 Police                             | 1,879.02         | 20.891139      | 327,613          |               | 327,613           | 14,292            | 341,905 |
| 032 Fire                               | 1,238.47         | 13.769437      | 215,931          |               | 215,931           | 9,416             | 225,347 |
| 033 Codes Administration               | 113.68           | 1.263906       | 19,820           |               | 19,820            | 864               | 20,685  |
| 034 Beer Board                         | 5.49             | 0.061038       | 957              |               | 957               | 42                | 999     |
| 035 Agricultural Extension             | 7.00             | 0.077827       | 1,220            |               | 1,220             | 53                | 1,274   |
| 037 Social Services                    | 61.77            | 0.686765       | 10,770           |               | 10,770            | 470               | 11,239  |
| 038 Health                             | 480.94           | 5.347141       | 83,853           |               | 83,853            | 3,656             | 87,510  |
| 039 Public Library                     | 289.98           | 3.224028       | 50,559           |               | 50,559            | 2,205             | 52,764  |
| 040 Parks                              | 472.95           | 5.258307       | 82,460           |               | 82,460            | 3,596             | 86,056  |
| 041 Arts Commission                    | 11.30            | 0.125635       | 1,970            |               | 1,970             | 86                | 2,056   |
| 042 Public Works                       | 407.96           | 4.535741       | 71,129           |               | 71,129            | 3,102             | 74,231  |
| 044 Human Relations Commission         | 3.00             | 0.033354       | 523              |               | 523               | 23                | 546     |
| 047 Criminal Justice Planning          | 4.00             | 0.044472       | 697              |               | 697               | 30                | 728     |
| 048 Internal Audit                     | 8.00             | 0.088945       | 1,395            |               | 1,395             | 61                | 1,455   |
| 049 Office of Emergency Management     | 10.87            | 0.120854       | 1,895            |               | 1,895             | 83                | 1,978   |
| 051 Office of Family Safety            | 32.40            | 0.360227       | 5,649            |               | 5,649             | 246               | 5,895   |
| 052 Community Oversight Board          | 8.00             | 0.088945       | 1,395            |               | 1,395             | 61                | 1,455   |
| 060 Farmer's Market                    | 3.00             | 0.033354       | 523              |               | 523               | 23                | 546     |
| 061 Municipal Auditorium               | 7.48             | 0.083163       | 1,304            |               | 1,304             | 57                | 1,361   |
| 062 State Fair Board                   | 18.74            | 0.208353       | 3,267            |               | 3,267             | 142               | 3,410   |
| 064 Sports Authority                   | 3.48             | 0.038691       | 607              |               | 607               | 26                | 633     |
| 065 Water Services                     | 783.34           | 8.709255       | 136,578          |               | 136,578           | 5,956             | 142,533 |
| 070 Community Education Commission     | 3.00             | 0.033354       | 523              |               | 523               | 23                | 546     |
| 071 Convention Center Authority        | 118.60           | 1.318607       | 20,678           |               | 20,678            | 902               | 21,580  |
| 075 Metro Action Commission            | 327.34           | 3.639400       | 57,073           |               | 57,073            | 2,489             | 59,561  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Benefits Program

| Receiving Department                          | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 078 Metropolitan Transit Authority (MTA)      | 1.00             | 0.011118          | 174              |               | 174               | 7                 | 182              |
| 091 Emergency Communication Center            | 181.00           | 2.012377          | 31,558           |               | 31,558            | 1,376             | 32,934           |
| <b>Schedule .4 Total for Benefits Program</b> | <b>8,994.34</b>  | <b>100.000000</b> | <b>1,568,190</b> |               | <b>1,568,190</b>  | <b>67,588</b>     | <b>1,635,778</b> |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support

Allocation Source: FY 2021 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Admin & Customer Svc Program

| Receiving Department                   | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Employee Benefits | 1.10             | 0.012230       | 207              |               | 207               |                   | 207     |
| 002 Metropolitan Council               | 52.48            | 0.583478       | 9,870            |               | 9,870             | 344               | 10,214  |
| 003 Metropolitan Clerk                 | 7.00             | 0.077827       | 1,316            |               | 1,316             | 46                | 1,362   |
| 004 Mayor's Office*                    | 31.00            | 0.344661       | 5,830            |               | 5,830             | 203               | 6,033   |
| 005 Election Commission                | 23.00            | 0.255716       | 4,326            |               | 4,326             | 151               | 4,476   |
| 006 Law                                | 45.49            | 0.505763       | 8,555            |               | 8,555             |                   | 8,555   |
| 007 Planning Commission                | 46.00            | 0.511433       | 8,651            |               | 8,651             | 302               | 8,953   |
| 008 Human Resources                    | 58.02            | 0.645072       | 10,912           |               | 10,912            |                   | 10,912  |
| 009 Register of Deeds                  | 25.00            | 0.277953       | 4,702            |               | 4,702             | 164               | 4,866   |
| 010 General Services - Administration  | 98.00            | 1.089574       | 18,431           |               | 18,431            | 643               | 19,073  |
| 011 Historical Commission              | 9.50             | 0.105622       | 1,787            |               | 1,787             | 62                | 1,849   |
| 014 Information Technology Service     | 128.98           | 1.434013       | 24,257           |               | 24,257            | 846               | 25,103  |
| 015 Finance - Administration           | 101.74           | 1.131156       | 19,134           |               | 19,134            | 667               | 19,801  |
| 016 Assessor of Property               | 70.45            | 0.783270       | 13,249           |               | 13,249            | 462               | 13,711  |
| 017 Trustee                            | 21.88            | 0.243264       | 4,115            |               | 4,115             | 143               | 4,258   |
| 018 County Clerk                       | 73.77            | 0.820182       | 13,874           |               | 13,874            | 484               | 14,358  |
| 019 District Attorney                  | 91.22            | 1.014193       | 17,156           |               | 17,156            | 598               | 17,754  |
| 021 Public Defender                    | 83.49            | 0.928250       | 15,702           |               | 15,702            | 548               | 16,249  |
| 022 Juvenile Court Clerk               | 31.00            | 0.344661       | 5,830            |               | 5,830             | 203               | 6,033   |
| 023 Circuit Court Clerk                | 95.33            | 1.059889       | 17,929           |               | 17,929            | 625               | 18,554  |
| 024 Criminal Court Clerk               | 87.00            | 0.967275       | 16,362           |               | 16,362            | 571               | 16,933  |
| 025 Clerk and Master - Chancery        | 16.00            | 0.177890       | 3,009            |               | 3,009             | 105               | 3,114   |
| 026 Juvenile Court                     | 111.58           | 1.240558       | 20,985           |               | 20,985            | 732               | 21,716  |
| 027 General Sessions Court             | 117.69           | 1.308490       | 22,134           |               | 22,134            | 772               | 22,906  |
| 028 State Trial Courts                 | 136.96           | 1.522735       | 25,758           |               | 25,758            | 898               | 26,656  |
| 029 Justice Integration Services       | 18.50            | 0.205685       | 3,479            |               | 3,479             | 121               | 3,601   |
| 030 Sheriff's Office                   | 930.35           | 10.343727      | 174,970          |               | 174,970           | 6,102             | 181,072 |
| 031 Police                             | 1,879.02         | 20.891139      | 353,385          |               | 353,385           | 12,331            | 365,716 |
| 032 Fire                               | 1,238.47         | 13.769437      | 232,918          |               | 232,918           | 8,123             | 241,041 |
| 033 Codes Administration               | 113.68           | 1.263906       | 21,380           |               | 21,380            | 746               | 22,125  |
| 034 Beer Board                         | 5.49             | 0.061038       | 1,032            |               | 1,032             | 36                | 1,068   |
| 035 Agricultural Extension             | 7.00             | 0.077827       | 1,316            |               | 1,316             | 46                | 1,362   |
| 037 Social Services                    | 61.77            | 0.686765       | 11,617           |               | 11,617            | 405               | 12,022  |
| 038 Health                             | 480.94           | 5.347141       | 90,450           |               | 90,450            | 3,154             | 93,604  |
| 039 Public Library                     | 289.98           | 3.224028       | 54,536           |               | 54,536            | 1,902             | 56,438  |
| 040 Parks                              | 472.95           | 5.258307       | 88,947           |               | 88,947            | 3,102             | 92,049  |
| 041 Arts Commission                    | 11.30            | 0.125635       | 2,125            |               | 2,125             | 74                | 2,199   |
| 042 Public Works                       | 407.96           | 4.535741       | 76,725           |               | 76,725            | 2,676             | 79,400  |
| 044 Human Relations Commission         | 3.00             | 0.033354       | 564              |               | 564               | 20                | 584     |
| 047 Criminal Justice Planning          | 4.00             | 0.044472       | 752              |               | 752               | 26                | 778     |
| 048 Internal Audit                     | 8.00             | 0.088945       | 1,505            |               | 1,505             | 52                | 1,557   |
| 049 Office of Emergency Management     | 10.87            | 0.120854       | 2,044            |               | 2,044             | 71                | 2,115   |
| 051 Office of Family Safety            | 32.40            | 0.360227       | 6,093            |               | 6,093             | 212               | 6,306   |
| 052 Community Oversight Board          | 8.00             | 0.088945       | 1,505            |               | 1,505             | 52                | 1,557   |
| 060 Farmer's Market                    | 3.00             | 0.033354       | 564              |               | 564               | 20                | 584     |
| 061 Municipal Auditorium               | 7.48             | 0.083163       | 1,407            |               | 1,407             | 49                | 1,456   |
| 062 State Fair Board                   | 18.74            | 0.208353       | 3,524            |               | 3,524             | 123               | 3,647   |
| 064 Sports Authority                   | 3.48             | 0.038691       | 654              |               | 654               | 23                | 677     |
| 065 Water Services                     | 783.34           | 8.709255       | 147,322          |               | 147,322           | 5,138             | 152,460 |
| 070 Community Education Commission     | 3.00             | 0.033354       | 564              |               | 564               | 20                | 584     |
| 071 Convention Center Authority        | 118.60           | 1.318607       | 22,305           |               | 22,305            | 778               | 23,083  |
| 075 Metro Action Commission            | 327.34           | 3.639400       | 61,563           |               | 61,563            | 2,147             | 63,709  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 008 Human Resources**

Activity - Admin & Customer Svc Program

| Receiving Department                               | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 078 Metropolitan Transit Authority (MTA)           | 1.00             | 0.011118       | 188              |               | 188               | 6                 | 195       |
| 091 Emergency Communication Center                 | 181.00           | 2.012377       | 34,041           |               | 34,041            | 1,187             | 35,228    |
| Schedule .4 Total for Admin & Customer Svc Program | 8,994.34         | 100.000000     | 1,691,556        |               | 1,691,556         | 58,309            | 1,749,865 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support  
 Allocation Source: FY 2021 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 008 Human Resources**

| Receiving Department                   | Total     | Employee Relations | Workforce Management | Benefits Program | Admin & Customer Svc Program |
|--|-----------|--------------------|----------------------|------------------|------------------------------|
| 001 Administrative - Employee Benefits | 685       | 42                 | 245                  | 192              | 207                          |
| 002 Metropolitan Council               | 34,149    | 2,095              | 12,291               | 9,549            | 10,214                       |
| 003 Metropolitan Clerk                 | 4,554     | 279                | 1,639                | 1,274            | 1,362                        |
| 004 Mayor's Office*                    | 20,171    | 1,237              | 7,260                | 5,640            | 6,033                        |
| 005 Election Commission                | 14,966    | 918                | 5,387                | 4,185            | 4,476                        |
| 006 Law                                | 28,336    | 1,717              | 10,133               | 7,931            | 8,555                        |
| 007 Planning Commission                | 29,932    | 1,836              | 10,773               | 8,370            | 8,953                        |
| 008 Human Resources                    | 36,141    | 2,190              | 12,924               | 10,116           | 10,912                       |
| 009 Register of Deeds                  | 16,267    | 998                | 5,855                | 4,549            | 4,866                        |
| 010 General Services - Administration  | 63,769    | 3,912              | 22,952               | 17,832           | 19,073                       |
| 011 Historical Commission              | 6,181     | 379                | 2,225                | 1,728            | 1,849                        |
| 014 Information Technology Service     | 83,927    | 5,149              | 30,207               | 23,469           | 25,103                       |
| 015 Finance - Administration           | 66,202    | 4,061              | 23,828               | 18,512           | 19,801                       |
| 016 Assessor of Property               | 45,842    | 2,812              | 16,499               | 12,819           | 13,711                       |
| 017 Trustee                            | 14,237    | 873                | 5,124                | 3,981            | 4,258                        |
| 018 County Clerk                       | 48,002    | 2,945              | 17,277               | 13,423           | 14,358                       |
| 019 District Attorney                  | 59,357    | 3,641              | 21,364               | 16,598           | 17,754                       |
| 021 Public Defender                    | 54,327    | 3,333              | 19,554               | 15,191           | 16,249                       |
| 022 Juvenile Court Clerk               | 20,171    | 1,237              | 7,260                | 5,640            | 6,033                        |
| 023 Circuit Court Clerk                | 62,031    | 3,805              | 22,326               | 17,346           | 18,554                       |
| 024 Criminal Court Clerk               | 56,611    | 3,473              | 20,375               | 15,830           | 16,933                       |
| 025 Clerk and Master - Chancery        | 10,411    | 639                | 3,747                | 2,911            | 3,114                        |
| 026 Juvenile Court                     | 72,605    | 4,454              | 26,132               | 20,302           | 21,716                       |
| 027 General Sessions Court             | 76,581    | 4,698              | 27,563               | 21,414           | 22,906                       |
| 028 State Trial Courts                 | 89,120    | 5,467              | 32,076               | 24,921           | 26,656                       |
| 029 Justice Integration Services       | 12,038    | 738                | 4,333                | 3,366            | 3,601                        |
| 030 Sheriff's Office                   | 605,383   | 37,138             | 217,890              | 169,283          | 181,072                      |
| 031 Police                             | 1,222,711 | 75,013             | 440,077              | 341,905          | 365,716                      |
| 032 Fire                               | 805,878   | 49,437             | 290,053              | 225,347          | 241,041                      |
| 033 Codes Administration               | 73,972    | 4,538              | 26,624               | 20,685           | 22,125                       |
| 034 Beer Board                         | 3,572     | 219                | 1,286                | 999              | 1,068                        |
| 035 Agricultural Extension             | 4,554     | 279                | 1,639                | 1,274            | 1,362                        |
| 037 Social Services                    | 40,194    | 2,466              | 14,467               | 11,239           | 12,022                       |
| 038 Health                             | 312,949   | 19,198             | 112,637              | 87,510           | 93,604                       |
| 039 Public Library                     | 188,691   | 11,575             | 67,914               | 52,764           | 56,438                       |
| 040 Parks                              | 307,750   | 18,879             | 110,766              | 86,056           | 92,049                       |
| 041 Arts Commission                    | 7,352     | 451                | 2,646                | 2,056            | 2,199                        |
| 042 Public Works                       | 265,461   | 16,285             | 95,545               | 74,231           | 79,400                       |
| 044 Human Relations Commission         | 1,952     | 120                | 702                  | 546              | 584                          |
| 047 Criminal Justice Planning          | 2,602     | 160                | 937                  | 728              | 778                          |
| 048 Internal Audit                     | 5,205     | 319                | 1,874                | 1,455            | 1,557                        |
| 049 Office of Emergency Management     | 7,073     | 434                | 2,546                | 1,978            | 2,115                        |
| 051 Office of Family Safety            | 21,082    | 1,293              | 7,588                | 5,895            | 6,306                        |
| 052 Community Oversight Board          | 5,205     | 319                | 1,874                | 1,455            | 1,557                        |
| 060 Farmer's Market                    | 1,952     | 120                | 702                  | 546              | 584                          |
| 061 Municipal Auditorium               | 4,867     | 298                | 1,752                | 1,361            | 1,456                        |
| 062 State Fair Board                   | 12,194    | 748                | 4,389                | 3,410            | 3,647                        |
| 064 Sports Authority                   | 2,264     | 139                | 815                  | 633              | 677                          |
| 065 Water Services                     | 509,723   | 31,269             | 183,460              | 142,533          | 152,460                      |
| 070 Community Education Commission     | 1,952     | 120                | 702                  | 546              | 584                          |
| 071 Convention Center Authority        | 77,173    | 4,734              | 27,776               | 21,580           | 23,083                       |
| 075 Metro Action Commission            | 213,001   | 13,067             | 76,664               | 59,561           | 63,709                       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 008 Human Resources**

| Receiving Department                     | Total            | Employee Relations | Workforce Management | Benefits Program | Admin & Customer Svc Program |
|--|------------------|--------------------|----------------------|------------------|------------------------------|
| 078 Metropolitan Transit Authority (MTA) | 650              | 40                 | 234                  | 182              | 195                          |
| 091 Emergency Communication Center       | 117,777          | 7,225              | 42,391               | 32,934           | 35,228                       |
| Direct Bill                              | 0                | 0                  | 0                    | 0                | 0                            |
| <b>Total</b>                             | <b>5,849,753</b> | <b>358,808</b>     | <b>2,105,301</b>     | <b>1,635,778</b> | <b>1,749,865</b>             |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 010 General Services - Administration**

The Department of General Services delivers an array of services to all departments and agencies of the Metropolitan Government of Nashville and Davidson County so that they are able to focus and achieve their own missions. General Services Administration manages the budget, fiscal, and human resources functions for the Department of General Services. This division also delivers a collection of government-wide, business support services which includes: General Service Facilities (BOSS), Construction Design, E-Bid Surplus Property, Fleet Management, Postal Services, Radio Shop Installation Services, Photographic and Printing Services.

The costs of **General Services - Administration** are included in GSD General Fund 10101 business unit 10170100 (Business Services). These costs have been allocated using the total salaries and benefits by business unit comprising the General Services Department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 010 General Services - Administration**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement:    | 1,046,075      |                |           | 1,046,075 |
| Inbound Costs:                           |                |                |           |           |
| Depreciation                             | 9,076          |                | 9,076     |           |
| 001 Administrative - Employee Benefits   | 1,021,461      | 2,029          | 1,023,489 |           |
| 001 Administrative - Post Audits         | 251            | 1              | 252       |           |
| 003 Metropolitan Clerk - Records Center  | 62             | 1              | 63        |           |
| 006 Law                                  | 20,816         | 11,237         | 32,054    |           |
| 008 Human Resources                      | 61,045         | 2,723          | 63,769    |           |
| 010 General Services - Facilities        |                | 48,065         | 48,065    |           |
| 010 General Services - Fleet Management  |                | 6,545          | 6,545     |           |
| 010 General Services - Mail Services     |                | 835            | 835       |           |
| 014 Information Technology Service       |                | 5,049          | 5,049     |           |
| 015 Finance - Accountability             |                | 345            | 345       |           |
| 015 Finance - Business Assistance        |                | 482            | 482       |           |
| 015 Finance - Grants & Cost Planning     |                | 74             | 74        |           |
| 015 Finance - Office of Mgmt & Budget    |                | 1,021          | 1,021     |           |
| 015 Finance - Operations                 |                | 1,234          | 1,234     |           |
| 015 Finance - Payroll                    |                | 3,237          | 3,237     |           |
| 015 Finance - Property Administration    |                | 137            | 137       |           |
| 015 Finance - Purchasing                 |                | 428,188        | 428,188   |           |
| 015 Finance - Treasury                   |                | 739            | 739       |           |
| 030 Sheriff's Office - Security Services |                | 1,902          | 1,902     |           |
| 038 Health - Employee Health & Wellness  |                | 3,795          | 3,795     |           |
| 048 Internal Audit                       |                | 372            | 372       |           |
| Total Allocated Additions:               | 1,112,711      | 518,011        | 1,630,722 | 1,630,722 |
| Total To Be Allocated:                   | 2,158,786      | 518,011        |           | 2,676,797 |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Administration**

|                                      | Total     | G&A | Business Office |
|--------------------------------------|-----------|-----|-----------------|
| <b>Other Expense &amp; Cost</b>      |           |     |                 |
| 501101 Regular Pay                   | 475,261   | 0   | 475,261         |
| 501102 Leave Pay                     | 103,773   | 0   | 103,773         |
| 501103 Holiday Pay                   | 26,487    | 0   | 26,487          |
| 501134 Paid Family Leave             | 36,064    | 0   | 36,064          |
| 501160 YE Biweekly Sal/Fringe Accr   | 2,705     | 0   | 2,705           |
| 501172 Employer OASDI                | 35,377    | 0   | 35,377          |
| 501173 Employer SSN Medical          | 8,810     | 0   | 8,810           |
| 501174 Employer Group Health         | 93,537    | 0   | 93,537          |
| 501175 Employer Dental Group         | 2,283     | 0   | 2,283           |
| 501176 Employer Group Life           | 892       | 0   | 892             |
| 501177 Employer Pension              | 72,983    | 0   | 72,983          |
| 501181 FSA Pre-Tax Savings           | 129       | 0   | 129             |
| 501182 Cafe Plan Pre-Tax Savings     | 2,585     | 0   | 2,585           |
| 502337 DP-Outside Metro              | 374       | 0   | 374             |
| 502359 Devlop/Framing/Artwork        | 8,038     | 0   | 8,038           |
| 502365 Bus Service                   | 100,000   | 0   | 100,000         |
| 502453 Employee Local Travel/Park    | 5,208     | 0   | 5,208           |
| 502502 Allowance-Cell/Mobile Devices | 1,591     | 0   | 1,591           |
| 502884 Membership Dues               | 40        | 0   | 40              |
| 502920 Other Rpr & Maint Srvc        | 697       | 0   | 697             |
| 502951 Info Systems Charge           | 40,200    | 0   | 40,200          |
| 502954 Radio Shop Charge             | 300       | 0   | 300             |
| 502957 Telecmmnct'n Charge           | 10,847    | 0   | 10,847          |
| 502977 Fleet Management              | 1,700     | 0   | 1,700           |
| 502983 Surplus Property              | 400       | 0   | 400             |
| 503100 Offc & Admin Supply           | 127       | 0   | 127             |
| 503120 Computer Software             | 5,340     | 0   | 5,340           |
| 503210 Food & Ice                    | 712       | 0   | 712             |
| 503851 Work Equipment < \$10K        | 6,627     | 0   | 6,627           |
| 505233 Rent Equipment                | 2,356     | 0   | 2,356           |
| 505252 Software License              | 632       | 0   | 632             |
| <b>Departmental Total</b>            |           |     |                 |
| Expenditures Per Financial Statement | 1,046,075 |     |                 |
| <b>Deductions</b>                    |           |     |                 |
| *Total Disallowed Costs              | 0         | 0   | 0               |
| Functional Cost                      | 1,046,075 | 0   | 1,046,075       |
| <b>Allocation Step 1</b>             |           |     |                 |
| Inbound - All Others                 | 1,112,711 | 0   | 1,112,711       |
| Reallocate Admin Costs               |           | 0   | 0               |
| Unallocated Costs                    | 0         | 0   | 0               |
| 1st Allocation                       | 2,158,786 | 0   | 2,158,786       |
| <b>Allocation Step 2</b>             |           |     |                 |
| Inbound - All Others                 | 518,011   | 0   | 518,011         |
| 2nd Allocation                       | 518,011   | 0   | 518,011         |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Administration**

|  | Total     | G&A | Business Office |
|--|-----------|-----|-----------------|
| <hr/>  |           |     |                 |
| Total For 010 General Services -<br>Administration |           |     |                 |
| -----<br>Schedule .3 Total                         | 2,676,797 | 0   | 2,676,797       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Administration**

Activity - Business Office

| Receiving Department                         | Allocation Units    | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|--|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 010 General Services                         | 251,012.51          | 3.162622          | 68,274           |               | 68,274            | 16,383            | 84,657           |
| 010 General Services - Facilities            | 2,650,176.90        | 33.390800         | 720,836          |               | 720,836           | 172,968           | 893,804          |
| 010 General Services - Fleet Management      | 4,138,155.95        | 52.138535         | 1,125,560        |               | 1,125,560         | 270,083           | 1,395,643        |
| 010 General Services - Mail Services         | 316,954.62          | 3.993457          | 86,210           |               | 86,210            | 20,686            | 106,897          |
| 010 General Services - Surplus Property      | 580,547.55          | 7.314586          | 157,906          |               | 157,906           | 37,890            | 195,797          |
| <b>Schedule .4 Total for Business Office</b> | <b>7,936,847.53</b> | <b>100.000000</b> | <b>2,158,786</b> |               | <b>2,158,786</b>  | <b>518,011</b>    | <b>2,676,797</b> |

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department  
Allocation Source: FY 2021 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .5 - Allocation Summary**  
**For Department 010 General Services - Administration**

| Receiving Department                    | Total     | Business Office |
|---|-----------|-----------------|
| 010 General Services                    | 84,657    | 84,657          |
| 010 General Services - Facilities       | 893,804   | 893,804         |
| 010 General Services - Fleet Management | 1,395,643 | 1,395,643       |
| 010 General Services - Mail Services    | 106,897   | 106,897         |
| 010 General Services - Surplus Property | 195,797   | 195,797         |
| Direct Bill                             | 0         | 0               |
| Total                                   | 2,676,797 | 2,676,797       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 010 General Services - Facilities**

General Services - Facilities includes Building Operations Support Services (BOSS), which provides a number of services: design and construction management; building operations support and maintenance; and ADA compliance information and review.

The costs of **General Services - Facilities** are included in GSD General Fund 10101. General Services - Facilities maintains a rate model where the costs of utilities, environmental services, maintenance, grounds maintenance, and the salaries and fringe benefits of certain employees are identified directly to specific buildings and allocated to building occupants based on assigned square footage. For cost allocation purposes, these costs have been allocated using the total facilities costs by benefiting department. The allocated costs have been reduced by any actual direct billings identified to billed departments. Costs recorded to General Fund 4% Reserve Fund 30003 have been separately identified and have not been allocated within the cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 010 General Services - Facilities**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|--|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement:    | 27,181,422     |                |           | 27,181,422 |
| Inbound Costs:                           |                |                |           |            |
| Depreciation                             | 876,223        |                | 876,223   |            |
| 001 Administrative - Employee Benefits   | 22,734         | 45             | 22,779    |            |
| 001 Administrative - Facility Rental     | 774            | 1              | 775       |            |
| 001 Administrative - Insurance           | 325,680        | 31,165         | 356,844   |            |
| 001 Administrative - Post Audits         | 5,396          | 14             | 5,410     |            |
| 003 Metropolitan Clerk - Records Center  | 1,848          | 24             | 1,871     |            |
| 010 General Services - Administration    | 720,836        | 172,968        | 893,804   |            |
| 010 General Services - Fleet Management  |                | 2,427          | 2,427     |            |
| 014 Information Technology Service       |                | 59,110         | 59,110    |            |
| 015 Finance - Business Assistance        |                | 119,285        | 119,285   |            |
| 015 Finance - Grants & Cost Planning     |                | 1,579          | 1,579     |            |
| 015 Finance - Office of Mgmt & Budget    |                | 18,737         | 18,737    |            |
| 015 Finance - Operations                 |                | 60,131         | 60,131    |            |
| 015 Finance - Payroll                    |                | 1,355          | 1,355     |            |
| 015 Finance - Property Administration    |                | 2,942          | 2,942     |            |
| 015 Finance - Treasury                   |                | 3,612          | 3,612     |            |
| 030 Sheriff's Office - Security Services |                | 567,610        | 567,610   |            |
| 048 Internal Audit                       |                | 7,979          | 7,979     |            |
| Total Allocated Additions:               | 1,953,490      | 1,048,983      | 3,002,473 | 3,002,473  |
| Total To Be Allocated:                   | 29,134,912     | 1,048,983      |           | 30,183,895 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 010 General Services - Facilities**

|                                      | Total     | G&A | Facilities | 30003 General Fund<br>4% Reserve** |
|--------------------------------------|-----------|-----|------------|------------------------------------|
| <b>Other Expense &amp; Cost</b>      |           |     |            |                                    |
| 501101 Regular Pay                   | 1,733,177 | 0   | 1,733,177  | 0                                  |
| 501102 Leave Pay                     | 130,847   | 0   | 130,847    | 0                                  |
| 501103 Holiday Pay                   | 82,417    | 0   | 82,417     | 0                                  |
| 501104 Overtime Pay                  | 85        | 0   | 85         | 0                                  |
| 501160 YE Biweekly Sal/Fringe Accr   | 11,031    | 0   | 11,031     | 0                                  |
| 501172 Employer OASDI                | 113,003   | 0   | 113,003    | 0                                  |
| 501173 Employer SSN Medical          | 26,580    | 0   | 26,580     | 0                                  |
| 501174 Employer Group Health         | 291,448   | 0   | 291,448    | 0                                  |
| 501175 Employer Dental Group         | 9,241     | 0   | 9,241      | 0                                  |
| 501176 Employer Group Life           | 4,283     | 0   | 4,283      | 0                                  |
| 501177 Employer Pension              | 239,171   | 0   | 239,171    | 0                                  |
| 501181 FSA Pre-Tax Savings           | 765       | 0   | 765        | 0                                  |
| 501182 Cafe Plan Pre-Tax Savings     | 8,131     | 0   | 8,131      | 0                                  |
| 502101 Electric                      | 5,124,695 | 0   | 5,124,695  | 0                                  |
| 502102 Water                         | 689,410   | 0   | 689,410    | 0                                  |
| 502103 Gas                           | 613,222   | 0   | 613,222    | 0                                  |
| 502105 Cable Television              | 358       | 0   | 358        | 0                                  |
| 502110 District Energy System        | 1,013,299 | 0   | 1,013,299  | 0                                  |
| 502111 Stormwater                    | 158,615   | 0   | 158,615    | 0                                  |
| 502227 Landscaping Srvc              | 428,173   | 0   | 428,173    | 0                                  |
| 502229 Management Consultant         | 104,754   | 0   | 104,754    | 0                                  |
| 502236 Project Management (non-cap)  | 11,640    | 0   | 0          | 11,640                             |
| 502302 Security Services             | 22,813    | 0   | 22,813     | 0                                  |
| 502303 Refuse Disposal               | 52,379    | 0   | 52,379     | 0                                  |
| 502314 Pre-Employment Checks         | 122       | 0   | 122        | 0                                  |
| 502333 Laundry Services              | 453       | 0   | 453        | 0                                  |
| 502334 Pest Control Srvc             | 26,785    | 0   | 26,785     | 0                                  |
| 502335 Janitorial Service            | 3,852,856 | 0   | 3,852,856  | 0                                  |
| 502337 DP-Outside Metro              | 374       | 0   | 374        | 0                                  |
| 502345 Lock & Key Service            | 39        | 0   | 39         | 0                                  |
| 502346 Grass/Grounds Maintenance     | 358,793   | 0   | 358,793    | 0                                  |
| 502360 Security Monitoring Service   | 17,214    | 0   | 17,214     | 0                                  |
| 502373 Interpretation Services       | 195       | 0   | 195        | 0                                  |
| 502453 Employee Local Travel/Park    | 232       | 0   | 232        | 0                                  |
| 502502 Allowance-Cell/Mobile Devices | 3,132     | 0   | 3,132      | 0                                  |
| 502503 Cell Phone Service            | 11,780    | 0   | 11,780     | 0                                  |
| 502701 Printing/Binding              | 460       | 0   | 460        | 0                                  |
| 502883 Registration                  | 100       | 0   | 100        | 0                                  |
| 502884 Membership Dues               | 16,265    | 0   | 16,265     | 0                                  |
| 502911 Plumbing/HVAC Maintain Srvc   | 9,694     | 0   | 9,694      | 0                                  |
| 502920 Other Rpr & Maint Srvc        | 5,369,410 | 0   | 4,886,698  | 482,712                            |
| 502951 Info Systems Charge           | 399,100   | 0   | 399,100    | 0                                  |
| 502954 Radio Shop Charge             | 13,600    | 0   | 13,600     | 0                                  |
| 502957 Telecmmnct'n Charge           | 151,687   | 0   | 151,687    | 0                                  |
| 502977 Fleet Management              | 25,200    | 0   | 25,200     | 0                                  |
| 502983 Surplus Property              | 7,200     | 0   | 7,200      | 0                                  |
| 503100 Offc & Admin Supply           | 1,568     | 0   | 1,568      | 0                                  |
| 503130 Computer Hardware <\$10K      | 2,471     | 0   | 2,471      | 0                                  |
| 503150 Furniture/Fixtures<\$10K      | 11,655    | 0   | 0          | 11,655                             |
| 503210 Food & Ice                    | 4,484     | 0   | 4,484      | 0                                  |
| 503320 Uniforms/Work Related Items   | 2,012     | 0   | 2,012      | 0                                  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 010 General Services - Facilities**

|  | Total       | G&A | Facilities | 30003 General Fund<br>4% Reserve** |
|--|-------------|-----|------------|------------------------------------|
| 503325 Safety Shoes                                | 989         | 0   | 989        | 0                                  |
| 503600 Repair & Maint Supply                       | 606,767     | 0   | 606,767    | 0                                  |
| 503620 Electrical Supply                           | 6,660       | 0   | 6,660      | 0                                  |
| 503720 Signs                                       | 317         | 0   | 317        | 0                                  |
| 503804 Auto Repair Parts                           | 382,392     | 0   | 0          | 382,392                            |
| 503850 Small Equipment Supply                      | 23,352      | 0   | 22,066     | 1,286                              |
| 505231 Rent Building & Land                        | 129,333     | 0   | 129,333    | 0                                  |
| 505233 Rent Equipment                              | 28,271      | 0   | 28,271     | 0                                  |
| 505241 Licenses Permits & Fees                     | 600         | 0   | 600        | 0                                  |
| 505242 Elevator Permit                             | 4,153       | 0   | 4,153      | 0                                  |
| 505248 Underground Tank Fee                        | 250         | 0   | 250        | 0                                  |
| 505252 Software License                            | 112,729     | 0   | 112,729    | 0                                  |
| 505259 Alarm Permits                               | 3,100       | 0   | 3,100      | 0                                  |
| 505269 Other License & Fees                        | 130         | 0   | 130        | 0                                  |
| 507250 Building Improvements                       | 21,425      | 0   | 0          | 21,425                             |
| 507275 Leasehold Improvements                      | 13,950      | 0   | 0          | 13,950                             |
| 507400 Machinery & Equipment                       | 60,350      | 0   | 0          | 60,350                             |
| 531005 Transfer FA Proprietary Funds               | 4,630,236   | 0   | 0          | 4,630,236                          |
| <b>Departmental Total</b>                          |             |     |            |                                    |
| Expenditures Per Financial Statement               | 27,181,422  |     |            |                                    |
| <b>Deductions</b>                                  |             |     |            |                                    |
| *Total Disallowed Costs                            | 0           | 0   | 0          | 0                                  |
| <b>Functional Cost</b>                             | 27,181,422  | 0   | 21,565,776 | 5,615,646                          |
| <b>Allocation Step 1</b>                           |             |     |            |                                    |
| Inbound - All Others                               | 1,953,490   | 0   | 1,953,490  | 0                                  |
| Reallocate Admin Costs                             |             | 0   | 0          | 0                                  |
| Unallocated Costs                                  | (5,615,646) | 0   | 0          | (5,615,646)                        |
| 1st Allocation                                     | 23,519,266  | 0   | 23,519,266 | 0                                  |
| <b>Allocation Step 2</b>                           |             |     |            |                                    |
| Inbound - All Others                               | 1,048,983   | 0   | 1,048,983  | 0                                  |
| 2nd Allocation                                     | 1,048,983   | 0   | 1,048,983  | 0                                  |
| <b>Total For 010 General Services - Facilities</b> |             |     |            |                                    |
| Schedule .3 Total                                  | 24,568,249  | 0   | 24,568,249 | 0                                  |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 010 General Services - Facilities**

Activity - Facilities

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 002 Metropolitan Council                 | 90,385.77        | 0.380588       | 89,512           |               | 89,512            | 4,021             | 93,532    |
| 003 Metropolitan Clerk                   | 270,068.91       | 1.137180       | 267,456          |               | 267,456           | 12,013            | 279,470   |
| 004 Mayor's Office*                      | 115,839.12       | 0.487764       | 114,719          |               | 114,719           | 5,153             | 119,871   |
| 005 Election Commission                  | 428,169.53       | 1.802895       | 424,028          |               | 424,028           | 19,046            | 443,074   |
| 006 Law                                  | 22,429.42        | 0.094444       | 22,213           |               | 22,213            |                   | 22,213    |
| 007 Planning Commission                  | 320,341.74       | 1.348864       | 317,243          |               | 317,243           | 14,250            | 331,493   |
| 008 Human Resources                      | 96,049.02        | 0.404434       | 95,120           |               | 95,120            |                   | 95,120    |
| 010 General Services - Administration    | 48,534.21        | 0.204363       | 48,065           |               | 48,065            |                   | 48,065    |
| 010 General Services - Fleet Management  | 1,103,936.86     | 4.648351       | 1,093,258        |               | 1,093,258         | 49,106            | 1,142,364 |
| 010 General Services - Surplus Property  | 150,615.97       | 0.634199       | 149,159          |               | 149,159           | 6,700             | 155,859   |
| 011 Historical Commission                | 16,497.24        | 0.069465       | 16,338           |               | 16,338            | 734               | 17,071    |
| 014 Information Technology Service       | 1,265,307.69     | 5.327836       | 1,253,068        |               | 1,253,068         | 56,284            | 1,309,352 |
| 015 Finance - Administration             | 25,547.82        | 0.107574       | 25,301           |               | 25,301            | 1,136             | 26,437    |
| 015 Finance - Office of Mgmt & Budget    | 149,756.00       | 0.630578       | 148,307          |               | 148,307           | 6,661             | 154,969   |
| 015 Finance - Operations                 | 230,043.51       | 0.968645       | 227,818          |               | 227,818           | 10,233            | 238,051   |
| 015 Finance - Property Administration    | 23,060.11        | 0.097099       | 22,837           |               | 22,837            | 1,026             | 23,863    |
| 015 Finance - Purchasing                 | 94,710.53        | 0.398798       | 93,794           |               | 93,794            | 4,213             | 98,007    |
| 015 Finance - Treasury                   | 53,053.48        | 0.223392       | 52,540           |               | 52,540            | 2,360             | 54,900    |
| 016 Assessor of Property                 | 433,446.87       | 1.825116       | 429,254          |               | 429,254           | 19,281            | 448,535   |
| 017 Trustee                              | 154,965.94       | 0.652516       | 153,467          |               | 153,467           | 6,893             | 160,360   |
| 018 County Clerk                         | 350,439.66       | 1.475598       | 347,050          |               | 347,050           | 15,588            | 362,638   |
| 019 District Attorney                    | 21,990.13        | 0.092594       | 21,777           |               | 21,777            | 978               | 22,755    |
| 021 Public Defender                      | 146,746.95       | 0.617908       | 145,327          |               | 145,327           | 6,528             | 151,855   |
| 022 Juvenile Court Clerk                 | 41,937.57        | 0.176587       | 41,532           |               | 41,532            | 1,865             | 43,397    |
| 023 Circuit Court Clerk                  | 257,163.91       | 1.082841       | 254,676          |               | 254,676           | 11,439            | 266,116   |
| 024 Criminal Court Clerk                 | 163,176.61       | 0.687088       | 161,598          |               | 161,598           | 7,258             | 168,856   |
| 025 Clerk and Master - Chancery          | 57,154.91        | 0.240662       | 56,602           |               | 56,602            | 2,542             | 59,144    |
| 026 Juvenile Court                       | 439,917.89       | 1.852364       | 435,662          |               | 435,662           | 19,569            | 455,231   |
| 027 General Sessions Court               | 877,871.41       | 3.696456       | 869,379          |               | 869,379           | 39,050            | 908,429   |
| 028 State Trial Courts                   | 509,635.73       | 2.145925       | 504,706          |               | 504,706           | 22,670            | 527,376   |
| 029 Justice Integration Services         | 29,934.72        | 0.126046       | 29,645           |               | 29,645            | 1,332             | 30,977    |
| 030 Sheriff's Office - Security Services | 297,201.47       | 1.251427       | 294,326          |               | 294,326           | 13,220            | 307,547   |
| 031 Police                               | 4,914,765.49     | 20.694620      | 4,867,223        |               | 4,867,223         | 218,625           | 5,085,847 |
| 032 Fire                                 | 2,638,193.04     | 11.108649      | 2,612,673        |               | 2,612,673         | 117,353           | 2,730,026 |
| 033 Codes Administration                 | 434,306.97       | 1.828738       | 430,106          |               | 430,106           | 19,319            | 449,425   |
| 034 Beer Board                           | 22,169.59        | 0.093350       | 21,955           |               | 21,955            | 986               | 22,941    |
| 035 Agricultural Extension               | 31,704.97        | 0.133500       | 31,398           |               | 31,398            | 1,410             | 32,808    |
| 037 Social Services                      | 77,934.24        | 0.328158       | 77,180           |               | 77,180            | 3,467             | 80,647    |
| 038 Health                               | 831,437.46       | 3.500937       | 823,395          |               | 823,395           | 36,984            | 860,379   |
| 038 Health - Employee Health & Wellness  | 31,772.31        | 0.133784       | 31,465           |               | 31,465            | 1,413             | 32,878    |
| 039 Public Library                       | 362,106.72       | 1.524724       | 358,604          |               | 358,604           | 16,107            | 374,711   |
| 040 Parks                                | 947,043.77       | 3.987721       | 937,883          |               | 937,883           | 42,127            | 980,009   |
| 041 Arts Commission                      | 26,406.17        | 0.111189       | 26,151           |               | 26,151            | 1,175             | 27,325    |
| 042 Public Works                         | 18,763.66        | 0.079008       | 18,582           |               | 18,582            | 835               | 19,417    |
| 044 Human Relations Commission           | 10,090.89        | 0.042490       | 9,993            |               | 9,993             | 449               | 10,442    |
| 048 Internal Audit                       | 36,588.03        | 0.154061       | 36,234           |               | 36,234            | 1,627             | 37,861    |
| 049 Office of Emergency Management       | 164,250.01       | 0.691608       | 162,661          |               | 162,661           | 7,306             | 169,967   |
| 051 Office of Family Safety              | 162,579.42       | 0.684574       | 161,007          |               | 161,007           | 7,232             | 168,239   |
| 064 Sports Authority                     | 17,156.40        | 0.072241       | 16,991           |               | 16,991            | 763               | 17,754    |
| 065 Water Services                       | 263,979.61       | 1.111540       | 261,426          |               | 261,426           | 11,742            | 273,169   |
| 075 Metro Action Commission              | 328,605.17       | 1.383659       | 325,426          | (328,600)     | (3,174)           | 14,617            | 11,444    |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 010 General Services - Facilities**

Activity - Facilities

| Receiving Department                      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total      |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|------------|
| 080 Metro Nashville Public Schools (MNPS) | 358,095.16       | 1.507833       | 354,631          |               | 354,631           | 15,929            | 370,560    |
| 091 Emergency Communication Center        | 282,276.86       | 1.188584       | 279,546          |               | 279,546           | 12,556            | 292,103    |
| All Other                                 | 3,502,843.36     | 14.749435      | 3,468,959        | (683,300)     | 2,785,659         | 155,815           | 2,941,474  |
| Schedule .4 Total for Facilities          | 23,749,000.00    | 100.000000     | 23,519,266       | (1,011,900)   | 22,507,366        | 1,048,983         | 23,556,349 |
| Direct Billed                             |                  |                |                  | 1,011,900     | 1,011,900         |                   | 1,011,900  |
| Schedule .3 Total for Facilities          | 23,749,000.00    | 100.000000     |                  | 0             | 23,519,266        | 1,048,983         | 24,568,249 |

Allocation Basis: Total Facilities Costs by Benefiting Department

Allocation Source: FY 2021 General Services Rate Model - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Facilities**

| Receiving Department                      | Total     | Facilities |
|---|-----------|------------|
| 002 Metropolitan Council                  | 93,532    | 93,532     |
| 003 Metropolitan Clerk                    | 279,470   | 279,470    |
| 004 Mayor's Office*                       | 119,871   | 119,871    |
| 005 Election Commission                   | 443,074   | 443,074    |
| 006 Law                                   | 22,213    | 22,213     |
| 007 Planning Commission                   | 331,493   | 331,493    |
| 008 Human Resources                       | 95,120    | 95,120     |
| 010 General Services - Administration     | 48,065    | 48,065     |
| 010 General Services - Fleet Management   | 1,142,364 | 1,142,364  |
| 010 General Services - Surplus Property   | 155,859   | 155,859    |
| 011 Historical Commission                 | 17,071    | 17,071     |
| 014 Information Technology Service        | 1,309,352 | 1,309,352  |
| 015 Finance - Administration              | 26,437    | 26,437     |
| 015 Finance - Office of Mgmt & Budget     | 154,969   | 154,969    |
| 015 Finance - Operations                  | 238,051   | 238,051    |
| 015 Finance - Property Administration     | 23,863    | 23,863     |
| 015 Finance - Purchasing                  | 98,007    | 98,007     |
| 015 Finance - Treasury                    | 54,900    | 54,900     |
| 016 Assessor of Property                  | 448,535   | 448,535    |
| 017 Trustee                               | 160,360   | 160,360    |
| 018 County Clerk                          | 362,638   | 362,638    |
| 019 District Attorney                     | 22,755    | 22,755     |
| 021 Public Defender                       | 151,855   | 151,855    |
| 022 Juvenile Court Clerk                  | 43,397    | 43,397     |
| 023 Circuit Court Clerk                   | 266,116   | 266,116    |
| 024 Criminal Court Clerk                  | 168,856   | 168,856    |
| 025 Clerk and Master - Chancery           | 59,144    | 59,144     |
| 026 Juvenile Court                        | 455,231   | 455,231    |
| 027 General Sessions Court                | 908,429   | 908,429    |
| 028 State Trial Courts                    | 527,376   | 527,376    |
| 029 Justice Integration Services          | 30,977    | 30,977     |
| 030 Sheriff's Office - Security Services  | 307,547   | 307,547    |
| 031 Police                                | 5,085,847 | 5,085,847  |
| 032 Fire                                  | 2,730,026 | 2,730,026  |
| 033 Codes Administration                  | 449,425   | 449,425    |
| 034 Beer Board                            | 22,941    | 22,941     |
| 035 Agricultural Extension                | 32,808    | 32,808     |
| 037 Social Services                       | 80,647    | 80,647     |
| 038 Health                                | 860,379   | 860,379    |
| 038 Health - Employee Health & Wellness   | 32,878    | 32,878     |
| 039 Public Library                        | 374,711   | 374,711    |
| 040 Parks                                 | 980,009   | 980,009    |
| 041 Arts Commission                       | 27,325    | 27,325     |
| 042 Public Works                          | 19,417    | 19,417     |
| 044 Human Relations Commission            | 10,442    | 10,442     |
| 048 Internal Audit                        | 37,861    | 37,861     |
| 049 Office of Emergency Management        | 169,967   | 169,967    |
| 051 Office of Family Safety               | 168,239   | 168,239    |
| 064 Sports Authority                      | 17,754    | 17,754     |
| 065 Water Services                        | 273,169   | 273,169    |
| 075 Metro Action Commission               | 11,444    | 11,444     |
| 080 Metro Nashville Public Schools (MNPS) | 370,560   | 370,560    |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .5 - Allocation Summary**  
**For Department 010 General Services - Facilities**

| Receiving Department               | Total      | Facilities |
|------------------------------------|------------|------------|
| 091 Emergency Communication Center | 292,103    | 292,103    |
| All Other                          | 2,941,474  | 2,941,474  |
| Direct Bill                        | 1,011,900  | 1,011,900  |
| Total                              | 24,568,249 | 24,568,249 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 010 General Services - Fleet Management**

The Office of Fleet Management (OFM) ensures that safe, reliable fleet vehicles and equipment, fuel to power those units, and related maintenance, repair, and support services are readily available and efficiently used for Metro business.

**General Services - Fleet Management** is operated as an internal service fund within Fund 51154. Accordingly, departments are billed for the cost of services provided. For cost allocation purposes, these costs have been allocated to benefiting departments using the total billings identified to each department. The allocated costs have been reduced by the actual direct billings identified to each department and other non-operating revenue.

The annual depreciation expense of Fleet Management equipment has been separately identified and allocated to the benefiting department using the actual depreciation expense identified to each department's equipment.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 010 General Services - Fleet Management**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|--|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement:    | 38,600,647     |                |           | 38,600,647 |
| Cost Adjustments:                        |                |                |           |            |
| ACFR Non-Operating Revenue/Expense:      | 0              |                |           |            |
| Investment Income                        | -12,096        |                |           |            |
| Loss on Sale of Property                 | 255,522        |                |           |            |
| Other                                    | -267,287       |                |           |            |
| Total Departmental Cost Adjustments:     | -23,861        |                |           | -23,861    |
| Inbound Costs:                           |                |                |           |            |
| Depreciation                             | 32,001         |                | 32,001    |            |
| 001 Administrative - Employee Benefits   | 20,871         | 41             | 20,912    |            |
| 001 Administrative - Facility Rental     | 267,725        | 437            | 268,161   |            |
| 001 Administrative - Post Audits         | 9,276          | 24             | 9,301     |            |
| 003 Metropolitan Clerk - Records Center  | 371            | 5              | 375       |            |
| 006 Law                                  | 761            | 411            | 1,172     |            |
| 010 General Services - Administration    | 1,125,560      | 270,083        | 1,395,643 |            |
| 010 General Services - Facilities        | 1,093,258      | 49,106         | 1,142,364 |            |
| 010 General Services - Fleet Management  |                | 92,655         | 92,655    |            |
| 010 General Services - Mail Services     |                | 502            | 502       |            |
| 014 Information Technology Service       |                | 50,812         | 50,812    |            |
| 015 Finance - Grants & Cost Planning     |                | 2,715          | 2,715     |            |
| 015 Finance - Office of Mgmt & Budget    |                | 19,484         | 19,484    |            |
| 015 Finance - Operations                 |                | 90,401         | 90,401    |            |
| 015 Finance - Payroll                    |                | 2,539          | 2,539     |            |
| 015 Finance - Property Administration    |                | 5,057          | 5,057     |            |
| 015 Finance - Treasury                   |                | 3,959          | 3,959     |            |
| 030 Sheriff's Office - Security Services |                | 98,730         | 98,730    |            |
| 048 Internal Audit                       |                | 13,716         | 13,716    |            |
| Total Allocated Additions:               | 2,549,823      | 700,676        | 3,250,499 | 3,250,499  |
| Total To Be Allocated:                   | 41,126,609     | 700,676        |           | 41,827,285 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Fleet Management**

|                                      | Total     | G&A | GS Fleet Management | GS Fleet Mgmt Depreciation |
|--------------------------------------|-----------|-----|---------------------|----------------------------|
| <b>Other Expense &amp; Cost</b>      |           |     |                     |                            |
| 501101 Regular Pay                   | 2,376,976 | 0   | 2,376,976           | 0                          |
| 501102 Leave Pay                     | 286,653   | 0   | 286,653             | 0                          |
| 501103 Holiday Pay                   | 120,674   | 0   | 120,674             | 0                          |
| 501104 Overtime Pay                  | 40,978    | 0   | 40,978              | 0                          |
| 501106 Shift Differential Pay        | 3,342     | 0   | 3,342               | 0                          |
| 501108 Injured on Duty Pay           | 388       | 0   | 388                 | 0                          |
| 501129 IOD-Light Duty                | 11,963    | 0   | 11,963              | 0                          |
| 501134 Paid Family Leave             | 13,175    | 0   | 13,175              | 0                          |
| 501135 Admin Leave COVID-19          | 15,421    | 0   | 15,421              | 0                          |
| 501160 YE Biweekly Sal/Fringe Accr   | 15,609    | 0   | 15,609              | 0                          |
| 501172 Employer OASDI                | 162,290   | 0   | 162,290             | 0                          |
| 501173 Employer SSN Medical          | 38,088    | 0   | 38,088              | 0                          |
| 501174 Employer Group Health         | 658,171   | 0   | 658,171             | 0                          |
| 501175 Employer Dental Group         | 18,955    | 0   | 18,955              | 0                          |
| 501176 Employer Group Life           | 8,210     | 0   | 8,210               | 0                          |
| 501177 Employer Pension              | 348,188   | 0   | 348,188             | 0                          |
| 501181 FSA Pre-Tax Savings           | 490       | 0   | 490                 | 0                          |
| 501182 Cafe Plan Pre-Tax Savings     | 18,584    | 0   | 18,584              | 0                          |
| 502105 Cable Television              | 836       | 0   | 836                 | 0                          |
| 502222 Apprsl & Ngtn Srvc            | 15,428    | 0   | 15,428              | 0                          |
| 502314 Pre-Employment Checks         | 205       | 0   | 205                 | 0                          |
| 502331 Temporary Service             | 40,076    | 0   | 40,076              | 0                          |
| 502336 Vehicle Washing               | 4,958     | 0   | 4,958               | 0                          |
| 502337 DP-Outside Metro              | 6,225     | 0   | 6,225               | 0                          |
| 502340 Tow-In Service                | 185,180   | 0   | 185,180             | 0                          |
| 502349 Uniform Rental                | 4,981     | 0   | 4,981               | 0                          |
| 502453 Employee Local Travel/Park    | (4)       | 0   | (4)                 | 0                          |
| 502502 Allowance-Cell/Mobile Devices | 1,190     | 0   | 1,190               | 0                          |
| 502503 Cell Phone Service            | 1,807     | 0   | 1,807               | 0                          |
| 502701 Printing/Binding              | 32        | 0   | 32                  | 0                          |
| 502883 Registration                  | 935       | 0   | 935                 | 0                          |
| 502920 Other Rpr & Maint Srvc        | 108,611   | 0   | 108,611             | 0                          |
| 502930 Automotive Repair Service     | 6,464,732 | 0   | 6,464,732           | 0                          |
| 502951 Info Systems Charge           | 456,400   | 0   | 456,400             | 0                          |
| 502954 Radio Shop Charge             | 9,500     | 0   | 9,500               | 0                          |
| 502957 Telecmmnct'n Charge           | 27,240    | 0   | 27,240              | 0                          |
| 502976 MIS Tech Revolving Charge     | 12,789    | 0   | 12,789              | 0                          |
| 502983 Surplus Property              | 6,600     | 0   | 6,600               | 0                          |
| 503100 Offc & Admin Supply           | 2,989     | 0   | 2,989               | 0                          |
| 503120 Computer Software             | 32,668    | 0   | 32,668              | 0                          |
| 503130 Computer Hardware <\$10K      | 16,828    | 0   | 16,828              | 0                          |
| 503140 Office Equipment < \$10K      | 3,027     | 0   | 3,027               | 0                          |
| 503210 Food & Ice                    | 17        | 0   | 17                  | 0                          |
| 503300 Personal Use Supply           | 29,081    | 0   | 29,081              | 0                          |
| 503320 Uniforms/Work Related Items   | 17,159    | 0   | 17,159              | 0                          |
| 503325 Safety Shoes                  | 3,214     | 0   | 3,214               | 0                          |
| 503400 Medical Supply                | 1,162     | 0   | 1,162               | 0                          |
| 503640 Safety Supply                 | 3,195     | 0   | 3,195               | 0                          |
| 503800 Auto Supply                   | 88,896    | 0   | 88,896              | 0                          |
| 503801 Auto Fuel                     | 5,249,058 | 0   | 5,249,058           | 0                          |
| 503802 Auto Tires                    | 47,851    | 0   | 47,851              | 0                          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Fleet Management**

|  | Total      | G&A | GS Fleet Management | GS Fleet Mgmt Depreciation |
|--|------------|-----|---------------------|----------------------------|
| 503803 Auto Oil/Lubricants                               | 87,478     | 0   | 87,478              | 0                          |
| 503804 Auto Repair Parts                                 | 2,865,183  | 0   | 2,865,183           | 0                          |
| 503806 Fuel Hedging Contra Account                       | 193,025    | 0   | 193,025             | 0                          |
| 503850 Small Equipment Supply                            | 1,136      | 0   | 1,136               | 0                          |
| 503851 Work Equipment < \$10K                            | 9,486      | 0   | 9,486               | 0                          |
| 505233 Rent Equipment                                    | 5,343      | 0   | 5,343               | 0                          |
| 505248 Underground Tank Fee                              | 1,000      | 0   | 1,000               | 0                          |
| 505252 Software License                                  | 3,443      | 0   | 3,443               | 0                          |
| 505253 Vehicle Registration                              | 6,643      | 0   | 6,643               | 0                          |
| 505254 Drug Test Fee                                     | 1,532      | 0   | 1,532               | 0                          |
| 505256 Auto Emission Test                                | 5,500      | 0   | 5,500               | 0                          |
| 505269 Other License & Fees                              | 400        | 0   | 400                 | 0                          |
| 505901 Depreciation                                      | 18,353,857 | 0   | 0                   | 18,353,857                 |
| 505951 Insurance-Buildings                               | 5,300      | 0   | 5,300               | 0                          |
| 505955 Insurance-Liab/PropDmg                            | 12,800     | 0   | 12,800              | 0                          |
| 505957 Insurance-Premium J&L                             | 30,000     | 0   | 30,000              | 0                          |
| 505960 Insurance-IOD                                     | 37,500     | 0   | 37,500              | 0                          |
| <b>Departmental Total</b>                                |            |     |                     |                            |
| Expenditures Per Financial Statement                     | 38,600,647 |     |                     |                            |
| <b>Deductions</b>  |            |     |                     |                            |
| *Total Disallowed Costs                                  | 0          | 0   | 0                   | 0                          |
| <b>Cost Adjustments</b>                                  |            |     |                     |                            |
| ACFR Non-Operating Revenue/Expense:                      | 0          | 0   | 0                   | 0                          |
| Investment Income  | (12,096)   | 0   | (12,096)            | 0                          |
| Loss on Sale of Property                                 | 255,522    | 0   | 255,522             | 0                          |
| Other  | (267,287)  | 0   | (267,287)           | 0                          |
| <b>Functional Cost</b>                                   | 38,576,786 | 0   | 20,222,929          | 18,353,857                 |
| <b>Allocation Step 1</b>                                 |            |     |                     |                            |
| Inbound - All Others                                     | 2,549,823  | 0   | 2,549,823           | 0                          |
| Reallocate Admin Costs                                   |            | 0   | 0                   | 0                          |
| Unallocated Costs  | 0          | 0   | 0                   | 0                          |
| 1st Allocation   | 41,126,609 | 0   | 22,772,752          | 18,353,857                 |
| <b>Allocation Step 2</b>                                 |            |     |                     |                            |
| Inbound - All Others                                     | 700,676    | 0   | 700,676             | 0                          |
| 2nd Allocation   | 700,676    | 0   | 700,676             | 0                          |
| <b>Total For 010 General Services - Fleet Management</b> |            |     |                     |                            |
| Schedule .3 Total  | 41,827,285 | 0   | 23,473,428          | 18,353,857                 |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Fleet Management**

Activity - GS Fleet Management

| Receiving Department                             | Allocation Units     | Allocation Pct    | Gross Allocation  | Direct Billed       | Allocation Step 1 | Allocation Step 2 | Total             |
|--|----------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| 003 Metropolitan Clerk - Records Center          | 1,000.00             | 0.004353          | 991               | (1,000)             | (9)               |                   | (9)               |
| 005 Election Commission                          | 600.00               | 0.002612          | 595               | (600)               | (5)               | 18                | 13                |
| 006 Law  | 3,700.00             | 0.016106          | 3,668             | (3,700)             | (32)              |                   | (32)              |
| 007 Planning Commission                          | 500.00               | 0.002177          | 496               | (500)               | (4)               | 15                | 11                |
| 008 Human Resources                              | 500.00               | 0.002177          | 496               | (500)               | (4)               |                   | (4)               |
| 009 Register of Deeds                            | 400.00               | 0.001741          | 396               | (400)               | (4)               | 12                | 9                 |
| 010 General Services - Administration            | 1,700.00             | 0.007400          | 1,685             | (1,700)             | (15)              |                   | (15)              |
| 010 General Services - Facilities                | 25,200.00            | 0.109696          | 24,981            | (25,200)            | (219)             |                   | (219)             |
| 010 General Services - Mail Services             | 7,900.00             | 0.034389          | 7,831             | (7,900)             | (69)              | 241               | 173               |
| 010 General Services - Surplus Property          | 3,100.00             | 0.013494          | 3,073             | (3,100)             | (27)              | 95                | 68                |
| 014 Information Technology Service               | 26,500.00            | 0.115355          | 26,269            | (26,500)            | (231)             | 809               | 579               |
| 016 Assessor of Property                         | 40,600.00            | 0.176732          | 40,247            | (40,600)            | (353)             | 1,240             | 887               |
| 017 Trustee                                      | 500.00               | 0.002177          | 496               | (500)               | (4)               | 15                | 11                |
| 018 County Clerk                                 | 16,300.00            | 0.070954          | 16,158            | (16,300)            | (142)             | 498               | 356               |
| 019 District Attorney                            | 18,800.00            | 0.081837          | 18,637            | (18,800)            | (163)             | 574               | 411               |
| 021 Public Defender                              | 6,500.00             | 0.028295          | 6,444             | (6,500)             | (56)              | 198               | 142               |
| 022 Juvenile Court Clerk                         | 1,400.00             | 0.006094          | 1,388             | (1,400)             | (12)              | 43                | 30                |
| 023 Circuit Court Clerk                          | 3,100.00             | 0.013494          | 3,073             | (3,100)             | (27)              | 95                | 68                |
| 024 Criminal Court Clerk                         | 1,000.00             | 0.004353          | 991               | (1,000)             | (9)               | 30                | 22                |
| 026 Juvenile Court                               | 29,200.00            | 0.127108          | 28,946            | (29,200)            | (254)             | 892               | 638               |
| 027 General Sessions Court                       | 1,500.00             | 0.006530          | 1,487             | (1,500)             | (13)              | 46                | 33                |
| 028 State Trial Courts                           | 35,700.00            | 0.155403          | 35,390            | (35,700)            | (310)             | 1,090             | 780               |
| 030 Sheriff's Office                             | 829,900.00           | 3.612565          | 822,680           | (829,900)           | (7,220)           | 25,348            | 18,128            |
| 031 Police                                       | 5,572,300.00         | 24.256289         | 5,523,824         | (5,572,300)         | (48,476)          | 170,196           | 121,720           |
| 032 Fire   | 5,280,600.00         | 22.986515         | 5,234,662         | (5,280,600)         | (45,938)          | 161,286           | 115,348           |
| 033 Codes Administration                         | 64,499.99            | 0.280769          | 63,939            | (64,500)            | (561)             | 1,970             | 1,409             |
| 034 Beer Board                                   | 4,700.00             | 0.020459          | 4,659             | (4,700)             | (41)              | 143               | 103               |
| 037 Social Services                              | 22,100.00            | 0.096202          | 21,908            | (22,100)            | (192)             | 675               | 483               |
| 038 Health                                       | 126,800.00           | 0.551962          | 125,697           | (126,800)           | (1,103)           | 3,873             | 2,770             |
| 039 Public Library                               | 64,700.00            | 0.281640          | 64,137            | (64,700)            | (563)             | 1,976             | 1,413             |
| 040 Parks  | 1,458,500.00         | 6.348868          | 1,445,812         | (1,458,500)         | (12,688)          | 44,547            | 31,859            |
| 042 Public Works                                 | 6,284,500.00         | 27.356501         | 6,229,828         | (6,284,500)         | (54,672)          | 191,951           | 137,280           |
| 049 Office of Emergency Management               | 30,400.00            | 0.132332          | 30,136            | (30,400)            | (264)             | 928               | 664               |
| 065 Water Services                               | 2,730,500.00         | 11.885899         | 2,706,746         | (2,730,500)         | (23,754)          | 83,398            | 59,644            |
| 075 Metro Action Commission                      | 262,300.00           | 1.141795          | 260,018           | (262,300)           | (2,282)           | 8,011             | 5,730             |
| 080 Metro Nashville Public Schools (MNPS)        | 10,800.00            | 0.047013          | 10,706            | (10,800)            | (94)              | 330               | 236               |
| All Other  | 4,299.00             | 0.018714          | 4,262             | (4,299)             | (37)              | 131               | 94                |
| <b>Schedule .4 Total for GS Fleet Management</b> | <b>22,972,598.99</b> | <b>100.000000</b> | <b>22,772,752</b> | <b>(22,972,599)</b> | <b>(199,847)</b>  | <b>700,676</b>    | <b>500,829</b>    |
| Direct Billed                                    |                      |                   |                   | 22,972,599          | 22,972,599        |                   | 22,972,599        |
| <b>Schedule .3 Total for GS Fleet Management</b> | <b>22,972,598.99</b> | <b>100.000000</b> |                   | <b>0</b>            | <b>22,772,752</b> | <b>700,676</b>    | <b>23,473,428</b> |

Allocation Basis: Total Fleet Management Billings by Benefiting Department  
Allocation Source: FY 2021 Fleet Management Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Fleet Management**

Activity - GS Fleet Mgmt Depreciation

| Receiving Department                             | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total      |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|------------|
| 009 Register of Deeds                            | 4,761.20         | 0.025941       | 4,761            |               | 4,761             |                   | 4,761      |
| 010 General Services - Administration            | 6,560.20         | 0.035743       | 6,560            |               | 6,560             |                   | 6,560      |
| 010 General Services - Facilities                | 2,646.43         | 0.014419       | 2,646            |               | 2,646             |                   | 2,646      |
| 010 General Services - Fleet Management          | 92,655.37        | 0.504828       | 92,655           |               | 92,655            |                   | 92,655     |
| 010 General Services - Surplus Property          | 2,168.50         | 0.011815       | 2,169            |               | 2,169             |                   | 2,169      |
| 014 Information Technology Service               | 12,770.20        | 0.069578       | 12,770           |               | 12,770            |                   | 12,770     |
| 016 Assessor of Property                         | 34,827.80        | 0.189757       | 34,828           |               | 34,828            |                   | 34,828     |
| 017 Trustee                                      | 4,840.20         | 0.026372       | 4,840            |               | 4,840             |                   | 4,840      |
| 018 County Clerk                                 | 4,181.60         | 0.022783       | 4,182            |               | 4,182             |                   | 4,182      |
| 019 District Attorney                            | 440.58           | 0.002400       | 440              |               | 440               |                   | 440        |
| 021 Public Defender                              | 3,006.66         | 0.016382       | 3,007            |               | 3,007             |                   | 3,007      |
| 026 Juvenile Court                               | 19,509.60        | 0.106297       | 19,510           |               | 19,510            |                   | 19,510     |
| 028 State Trial Courts                           | 4,509.80         | 0.024571       | 4,510            |               | 4,510             |                   | 4,510      |
| 030 Sheriff's Office                             | 401,521.59       | 2.187669       | 401,522          |               | 401,522           |                   | 401,522    |
| 031 Police                                       | 3,113,098.15     | 16.961547      | 3,113,098        |               | 3,113,098         |                   | 3,113,098  |
| 032 Fire   | 4,569,438.11     | 24.896337      | 4,569,438        |               | 4,569,438         |                   | 4,569,438  |
| 033 Codes Administration                         | 54,423.76        | 0.296525       | 54,424           |               | 54,424            |                   | 54,424     |
| 034 Beer Board                                   | 3,216.60         | 0.017525       | 3,217            |               | 3,217             |                   | 3,217      |
| 037 Social Services                              | 13,335.41        | 0.072657       | 13,335           |               | 13,335            |                   | 13,335     |
| 038 Health                                       | 44,439.90        | 0.242128       | 44,440           |               | 44,440            |                   | 44,440     |
| 039 Public Library                               | 29,432.83        | 0.160363       | 29,433           |               | 29,433            |                   | 29,433     |
| 040 Parks  | 749,121.09       | 4.081546       | 749,121          |               | 749,121           |                   | 749,121    |
| 042 Public Works                                 | 5,044,071.24     | 27.482351      | 5,044,071        |               | 5,044,071         |                   | 5,044,071  |
| 065 Water Services                               | 4,088,253.15     | 22.274627      | 4,088,253        |               | 4,088,253         |                   | 4,088,253  |
| 075 Metro Action Commission                      | 48,502.20        | 0.264262       | 48,502           |               | 48,502            |                   | 48,502     |
| 091 Emergency Communication Center               | 2,124.74         | 0.011577       | 2,125            |               | 2,125             |                   | 2,125      |
| Schedule .4 Total for GS Fleet Mgmt Depreciation | 18,353,856.91    | 100.000000     | 18,353,857       |               | 18,353,857        | 0                 | 18,353,857 |

Allocation Basis: Fleet Management Depreciation Expense by Department  
Allocation Source: FY 2021 Fleet Management Asset Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Fleet Management**

| Receiving Department                      | Total             | GS Fleet Management | GS Fleet Mgmt Depreciation |
|---|-------------------|---------------------|----------------------------|
| 003 Metropolitan Clerk - Records Center   | (9)               | (9)                 | 0                          |
| 005 Election Commission                   | 13                | 13                  | 0                          |
| 006 Law                                   | (32)              | (32)                | 0                          |
| 007 Planning Commission                   | 11                | 11                  | 0                          |
| 008 Human Resources                       | (4)               | (4)                 | 0                          |
| 009 Register of Deeds                     | 4,770             | 9                   | 4,761                      |
| 010 General Services - Administration     | 6,545             | (15)                | 6,560                      |
| 010 General Services - Facilities         | 2,427             | (219)               | 2,646                      |
| 010 General Services - Fleet Management   | 92,655            | 0                   | 92,655                     |
| 010 General Services - Mail Services      | 173               | 173                 | 0                          |
| 010 General Services - Surplus Property   | 2,236             | 68                  | 2,169                      |
| 014 Information Technology Service        | 13,349            | 579                 | 12,770                     |
| 016 Assessor of Property                  | 35,714            | 887                 | 34,828                     |
| 017 Trustee                               | 4,851             | 11                  | 4,840                      |
| 018 County Clerk                          | 4,537             | 356                 | 4,182                      |
| 019 District Attorney                     | 851               | 411                 | 440                        |
| 021 Public Defender                       | 3,149             | 142                 | 3,007                      |
| 022 Juvenile Court Clerk                  | 30                | 30                  | 0                          |
| 023 Circuit Court Clerk                   | 68                | 68                  | 0                          |
| 024 Criminal Court Clerk                  | 22                | 22                  | 0                          |
| 026 Juvenile Court                        | 20,147            | 638                 | 19,510                     |
| 027 General Sessions Court                | 33                | 33                  | 0                          |
| 028 State Trial Courts                    | 5,290             | 780                 | 4,510                      |
| 030 Sheriff's Office                      | 419,650           | 18,128              | 401,522                    |
| 031 Police                                | 3,234,818         | 121,720             | 3,113,098                  |
| 032 Fire                                  | 4,684,786         | 115,348             | 4,569,438                  |
| 033 Codes Administration                  | 55,833            | 1,409               | 54,424                     |
| 034 Beer Board                            | 3,319             | 103                 | 3,217                      |
| 037 Social Services                       | 13,818            | 483                 | 13,335                     |
| 038 Health                                | 47,210            | 2,770               | 44,440                     |
| 039 Public Library                        | 30,846            | 1,413               | 29,433                     |
| 040 Parks                                 | 780,980           | 31,859              | 749,121                    |
| 042 Public Works                          | 5,181,351         | 137,280             | 5,044,071                  |
| 049 Office of Emergency Management        | 664               | 664                 | 0                          |
| 065 Water Services                        | 4,147,898         | 59,644              | 4,088,253                  |
| 075 Metro Action Commission               | 54,232            | 5,730               | 48,502                     |
| 080 Metro Nashville Public Schools (MNPS) | 236               | 236                 | 0                          |
| 091 Emergency Communication Center        | 2,125             | 0                   | 2,125                      |
| All Other                                 | 94                | 94                  | 0                          |
| Direct Bill                               | 22,972,599        | 22,972,599          | 0                          |
| <b>Total</b>                              | <b>41,827,285</b> | <b>23,473,428</b>   | <b>18,353,857</b>          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 010 General Services - Mail Services**

The Mail Services division of the General Services Department provides postage and postal services to all Metropolitan Government departments. The costs of **General Services - Mail Services** are accounted for in GSD General Fund 10101 and business unit 10104100. For cost allocation purposes, these costs have been allocated using the mail services charges identified to each benefiting department. Select departments are billed for this service and a direct billed credit has been applied to the allocated costs in these instances.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 010 General Services - Mail Services**

|   | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|---|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement:   | 961,001          |                |           | 961,001          |
| Inbound Costs:                          |                  |                |           |                  |
| 001 Administrative - Post Audits        | 231              | 1              | 232       |                  |
| 010 General Services - Administration   | 86,210           | 20,686         | 106,897   |                  |
| 010 General Services - Fleet Management | -69              | 241            | 173       |                  |
| 014 Information Technology Service      |                  | 801            | 801       |                  |
| 015 Finance - Grants & Cost Planning    |                  | 68             | 68        |                  |
| 015 Finance - Office of Mgmt & Budget   |                  | 868            | 868       |                  |
| 015 Finance - Operations                |                  | 1,468          | 1,468     |                  |
| 015 Finance - Payroll                   |                  | 242            | 242       |                  |
| 015 Finance - Property Administration   |                  | 126            | 126       |                  |
| 015 Finance - Treasury                  |                  | 117            | 117       |                  |
| 048 Internal Audit                      |                  | 341            | 341       |                  |
| Total Allocated Additions:              | <u>86,372</u>    | <u>24,958</u>  | 111,331   | 111,331          |
| Total To Be Allocated:                  | <u>1,047,373</u> | <u>24,958</u>  |           | <u>1,072,332</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 010 General Services - Mail Services**

|   | Total     | G&A | GS Mail Services |
|---|-----------|-----|------------------|
| <b>Other Expense &amp; Cost</b>                       |           |     |                  |
| 501101 Regular Pay                                    | 180,472   | 0   | 180,472          |
| 501102 Leave Pay                                      | 25,226    | 0   | 25,226           |
| 501103 Holiday Pay                                    | 9,079     | 0   | 9,079            |
| 501160 YE Biweekly Sal/Fringe Accr                    | 1,270     | 0   | 1,270            |
| 501172 Employer OASDI                                 | 12,118    | 0   | 12,118           |
| 501173 Employer SSN Medical                           | 2,834     | 0   | 2,834            |
| 501174 Employer Group Health                          | 55,872    | 0   | 55,872           |
| 501175 Employer Dental Group                          | 1,829     | 0   | 1,829            |
| 501176 Employer Group Life                            | 805       | 0   | 805              |
| 501177 Employer Pension                               | 25,905    | 0   | 25,905           |
| 501182 Cafe Plan Pre-Tax Savings                      | 1,545     | 0   | 1,545            |
| 502105 Cable Television                               | 119       | 0   | 119              |
| 502345 Lock & Key Service                             | 26        | 0   | 26               |
| 502502 Allowance-Cell/Mobile Devices                  | 312       | 0   | 312              |
| 502520 Postage & Delivery Srvc                        | 597,180   | 0   | 597,180          |
| 502701 Printing/Binding                               | 26        | 0   | 26               |
| 502951 Info Systems Charge                            | 7,400     | 0   | 7,400            |
| 502957 Telecommnct'n Charge                           | 915       | 0   | 915              |
| 502977 Fleet Management                               | 7,900     | 0   | 7,900            |
| 502983 Surplus Property                               | 300       | 0   | 300              |
| 503100 Offc & Admin Supply                            | 6,540     | 0   | 6,540            |
| 503320 Uniforms/Work Related Items                    | 542       | 0   | 542              |
| 503325 Safety Shoes                                   | 181       | 0   | 181              |
| 505233 Rent Equipment                                 | 22,605    | 0   | 22,605           |
| <b>Departmental Total</b>                             |           |     |                  |
| Expenditures Per Financial Statement                  | 961,001   |     |                  |
| <b>Deductions</b>                                     |           |     |                  |
| *Total Disallowed Costs                               | 0         | 0   | 0                |
| Functional Cost                                       | 961,001   | 0   | 961,001          |
| <b>Allocation Step 1</b>                              |           |     |                  |
| Inbound - All Others                                  | 86,372    | 0   | 86,372           |
| Reallocate Admin Costs                                |           | 0   | 0                |
| Unallocated Costs                                     | 0         | 0   | 0                |
| 1st Allocation  | 1,047,373 | 0   | 1,047,373        |
| <b>Allocation Step 2</b>                              |           |     |                  |
| Inbound - All Others                                  | 24,958    | 0   | 24,958           |
| 2nd Allocation  | 24,958    | 0   | 24,958           |
| <b>Total For 010 General Services - Mail Services</b> |           |     |                  |
| Schedule .3 Total                                     | 1,072,332 | 0   | 1,072,332        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Mail Services**

Activity - GS Mail Services

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Direct              | 11.70            | 0.001348       | 14               |               | 14                | 0                 | 14      |
| 002 Metropolitan Council                 | 5,625.05         | 0.647947       | 6,786            |               | 6,786             | 164               | 6,951   |
| 003 Metropolitan Clerk                   | 155.76           | 0.017942       | 188              |               | 188               | 5                 | 192     |
| 004 Mayor's Office*                      | 3,347.49         | 0.385596       | 4,039            |               | 4,039             | 97                | 4,136   |
| 005 Election Commission                  | 121,179.86       | 13.958649      | 146,199          |               | 146,199           | 3,537             | 149,736 |
| 006 Law                                  | 5,686.74         | 0.655053       | 6,861            |               | 6,861             |                   | 6,861   |
| 007 Planning Commission                  | 10,001.02        | 1.152013       | 12,066           |               | 12,066            | 292               | 12,358  |
| 008 Human Resources                      | 6,248.59         | 0.719772       | 7,539            |               | 7,539             |                   | 7,539   |
| 009 Register of Deeds                    | 2,395.88         | 0.275980       | 2,891            |               | 2,891             | 70                | 2,960   |
| 010 General Services - Administration    | 692.08           | 0.079720       | 835              |               | 835               |                   | 835     |
| 010 General Services - Fleet Management  | 415.70           | 0.047884       | 502              |               | 502               |                   | 502     |
| 010 General Services - Surplus Property  | 8.88             | 0.001023       | 11               |               | 11                | 0                 | 11      |
| 011 Historical Commission                | 10,317.39        | 1.188455       | 12,448           |               | 12,448            | 301               | 12,749  |
| 012 Employee Benefit Board               | 75,100.05        | 8.650738       | 90,606           |               | 90,606            | 2,192             | 92,798  |
| 014 Information Technology Service       | 621.33           | 0.071571       | 750              |               | 750               | 18                | 768     |
| 015 Finance - Administration             | 142.25           | 0.016386       | 172              |               | 172               | 4                 | 176     |
| 015 Finance - Business Assistance        | 0.59             | 0.000068       | 1                |               | 1                 | 0                 | 1       |
| 015 Finance - Office of Mgmt & Budget    | 140.15           | 0.016144       | 169              |               | 169               | 4                 | 173     |
| 015 Finance - Operations                 | 4,188.16         | 0.482432       | 5,053            |               | 5,053             | 122               | 5,175   |
| 015 Finance - Payroll                    | 21,924.58        | 2.525482       | 26,451           |               | 26,451            | 640               | 27,091  |
| 015 Finance - Property Administration    | 111.24           | 0.012814       | 134              |               | 134               | 3                 | 137     |
| 015 Finance - Purchasing                 | 330.18           | 0.038033       | 398              |               | 398               | 10                | 408     |
| 015 Finance - Treasury                   | 11,170.01        | 1.286668       | 13,476           |               | 13,476            | 326               | 13,802  |
| 016 Assessor of Property                 | 9,836.94         | 1.133112       | 11,868           |               | 11,868            | 287               | 12,155  |
| 017 Trustee                              | 4,112.15         | 0.473677       | 4,961            |               | 4,961             | 120               | 5,081   |
| 018 County Clerk                         | 192,839.71       | 22.213110      | 232,655          |               | 232,655           | 5,633             | 238,287 |
| 019 District Attorney                    | 8,969.85         | 1.033233       | 10,822           |               | 10,822            | 262               | 11,084  |
| 021 Public Defender                      | 2,565.89         | 0.295564       | 3,096            |               | 3,096             | 75                | 3,170   |
| 022 Juvenile Court Clerk                 | 7,936.56         | 0.914209       | 9,575            |               | 9,575             | 232               | 9,807   |
| 023 Circuit Court Clerk                  | 110,803.20       | 12.763367      | 133,680          |               | 133,680           | 3,234             | 136,914 |
| 024 Criminal Court Clerk                 | 16,626.92        | 1.915247       | 20,060           |               | 20,060            | 485               | 20,545  |
| 025 Clerk and Master - Chancery          | 9,895.55         | 1.139864       | 11,939           |               | 11,939            | 289               | 12,227  |
| 026 Juvenile Court                       | 7,379.54         | 0.850046       | 8,903            |               | 8,903             | 215               | 9,118   |
| 027 General Sessions Court               | 5,063.36         | 0.583246       | 6,109            |               | 6,109             | 148               | 6,257   |
| 028 State Trial Courts                   | 6,964.67         | 0.802257       | 8,403            |               | 8,403             | 203               | 8,606   |
| 029 Justice Integration Services         | 62.28            | 0.007174       | 75               |               | 75                | 2                 | 77      |
| 030 Sheriff's Office - Security Services | 50,241.73        | 5.787321       | 60,615           |               | 60,615            | 1,466             | 62,081  |
| 031 Police                               | 27,466.05        | 3.163801       | 33,137           |               | 33,137            | 802               | 33,938  |
| 032 Fire                                 | 2,065.21         | 0.237891       | 2,492            |               | 2,492             | 60                | 2,552   |
| 033 Codes Administration                 | 68,130.64        | 7.847935       | 82,197           |               | 82,197            | 1,989             | 84,186  |
| 034 Beer Board                           | 1,843.59         | 0.212362       | 2,224            |               | 2,224             | 54                | 2,278   |
| 035 Agricultural Extension               | 107.76           | 0.012413       | 130              |               | 130               | 3                 | 133     |
| 037 Social Services                      | 1,878.82         | 0.216420       | 2,267            |               | 2,267             | 55                | 2,322   |
| 038 Health                               | 529.44           | 0.060986       | 639              |               | 639               | 15                | 654     |
| 039 Public Library                       | 24,064.34        | 2.771960       | 29,033           |               | 29,033            | 702               | 29,735  |
| 040 Parks                                | 2,564.00         | 0.295346       | 3,093            |               | 3,093             | 75                | 3,168   |
| 041 Arts Commission                      | 353.87           | 0.040762       | 427              |               | 427               | 10                | 437     |
| 042 Public Works                         | 8,374.31         | 0.964633       | 10,103           |               | 10,103            | 244               | 10,348  |
| 044 Human Relations Commission           | 120.12           | 0.013837       | 145              |               | 145               | 3                 | 148     |
| 047 Criminal Justice Planning            | 17.76            | 0.002046       | 21               |               | 21                | 0                 | 22      |
| 048 Internal Audit                       | 90.37            | 0.010410       | 109              |               | 109               | 3                 | 112     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 010 General Services - Mail Services**

Activity - GS Mail Services

| Receiving Department                          | Allocation Units  | Allocation Pct    | Gross Allocation | Direct Billed   | Allocation Step 1 | Allocation Step 2 | Total            |
|---|-------------------|-------------------|------------------|-----------------|-------------------|-------------------|------------------|
| 060 Farmer's Market                           | 8.88              | 0.001023          | 11               |                 | 11                | 0                 | 11               |
| 061 Municipal Auditorium                      | 293.64            | 0.033824          | 354              |                 | 354               | 9                 | 363              |
| 062 State Fair Board                          | 151.32            | 0.017430          | 183              |                 | 183               | 4                 | 187              |
| 064 Sports Authority                          | 67.31             | 0.007753          | 81               |                 | 81                | 2                 | 83               |
| 065 Water Services                            | 504.06            | 0.058062          | 608              |                 | 608               | 15                | 623              |
| 070 Community Education Commission            | 742.80            | 0.085563          | 896              |                 | 896               | 22                | 918              |
| 071 Convention Center Authority               | 1,096.92          | 0.126354          | 1,323            |                 | 1,323             | 32                | 1,355            |
| 075 Metro Action Commission                   | 13,862.46         | 1.596810          | 16,725           | (13,862)        | 2,863             | 405               | 3,267            |
| 077 Metro Development & Housing<br>Authorit   | 115.65            | 0.013322          | 140              | (116)           | 24                | 3                 | 27               |
| 091 Emergency Communication Center            | 269.69            | 0.031065          | 325              |                 | 325               | 8                 | 333              |
| Hospital Authority                            | 151.20            | 0.017417          | 182              |                 | 182               | 4                 | 187              |
| All Other                                     | 151.32            | 0.017430          | 183              |                 | 183               | 4                 | 187              |
| <b>Schedule .4 Total for GS Mail Services</b> | <b>868,134.56</b> | <b>100.000000</b> | <b>1,047,373</b> | <b>(13,978)</b> | <b>1,033,395</b>  | <b>24,958</b>     | <b>1,058,354</b> |
| Direct Billed                                 |                   |                   |                  | 13,978          | 13,978            |                   | 13,978           |
| <b>Schedule .3 Total for GS Mail Services</b> | <b>868,134.56</b> | <b>100.000000</b> |                  | <b>0</b>        | <b>1,047,373</b>  | <b>24,958</b>     | <b>1,072,332</b> |

Allocation Basis: Mail Services Charges by Benefiting Department  
Allocation Source: FY 2021 Postal Charges Report - General Services



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Mail Services**

| Receiving Department                     | Total   | GS Mail Services |
|--|---------|------------------|
| 001 Administrative - Direct              | 14      | 14               |
| 002 Metropolitan Council                 | 6,951   | 6,951            |
| 003 Metropolitan Clerk                   | 192     | 192              |
| 004 Mayor's Office*                      | 4,136   | 4,136            |
| 005 Election Commission                  | 149,736 | 149,736          |
| 006 Law                                  | 6,861   | 6,861            |
| 007 Planning Commission                  | 12,358  | 12,358           |
| 008 Human Resources                      | 7,539   | 7,539            |
| 009 Register of Deeds                    | 2,960   | 2,960            |
| 010 General Services - Administration    | 835     | 835              |
| 010 General Services - Fleet Management  | 502     | 502              |
| 010 General Services - Surplus Property  | 11      | 11               |
| 011 Historical Commission                | 12,749  | 12,749           |
| 012 Employee Benefit Board               | 92,798  | 92,798           |
| 014 Information Technology Service       | 768     | 768              |
| 015 Finance - Administration             | 176     | 176              |
| 015 Finance - Business Assistance        | 1       | 1                |
| 015 Finance - Office of Mgmt & Budget    | 173     | 173              |
| 015 Finance - Operations                 | 5,175   | 5,175            |
| 015 Finance - Payroll                    | 27,091  | 27,091           |
| 015 Finance - Property Administration    | 137     | 137              |
| 015 Finance - Purchasing                 | 408     | 408              |
| 015 Finance - Treasury                   | 13,802  | 13,802           |
| 016 Assessor of Property                 | 12,155  | 12,155           |
| 017 Trustee                              | 5,081   | 5,081            |
| 018 County Clerk                         | 238,287 | 238,287          |
| 019 District Attorney                    | 11,084  | 11,084           |
| 021 Public Defender                      | 3,170   | 3,170            |
| 022 Juvenile Court Clerk                 | 9,807   | 9,807            |
| 023 Circuit Court Clerk                  | 136,914 | 136,914          |
| 024 Criminal Court Clerk                 | 20,545  | 20,545           |
| 025 Clerk and Master - Chancery          | 12,227  | 12,227           |
| 026 Juvenile Court                       | 9,118   | 9,118            |
| 027 General Sessions Court               | 6,257   | 6,257            |
| 028 State Trial Courts                   | 8,606   | 8,606            |
| 029 Justice Integration Services         | 77      | 77               |
| 030 Sheriff's Office - Security Services | 62,081  | 62,081           |
| 031 Police                               | 33,938  | 33,938           |
| 032 Fire                                 | 2,552   | 2,552            |
| 033 Codes Administration                 | 84,186  | 84,186           |
| 034 Beer Board                           | 2,278   | 2,278            |
| 035 Agricultural Extension               | 133     | 133              |
| 037 Social Services                      | 2,322   | 2,322            |
| 038 Health                               | 654     | 654              |
| 039 Public Library                       | 29,735  | 29,735           |
| 040 Parks                                | 3,168   | 3,168            |
| 041 Arts Commission                      | 437     | 437              |
| 042 Public Works                         | 10,348  | 10,348           |
| 044 Human Relations Commission           | 148     | 148              |
| 047 Criminal Justice Planning            | 22      | 22               |
| 048 Internal Audit                       | 112     | 112              |
| 060 Farmer's Market                      | 11      | 11               |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 010 General Services - Mail Services**

| Receiving Department                        | Total            | GS Mail Services |
|---|------------------|------------------|
| 061 Municipal Auditorium                    | 363              | 363              |
| 062 State Fair Board                        | 187              | 187              |
| 064 Sports Authority                        | 83               | 83               |
| 065 Water Services                          | 623              | 623              |
| 070 Community Education Commission          | 918              | 918              |
| 071 Convention Center Authority             | 1,355            | 1,355            |
| 075 Metro Action Commission                 | 3,267            | 3,267            |
| 077 Metro Development & Housing<br>Authorit | 27               | 27               |
| 091 Emergency Communication Center          | 333              | 333              |
| Hospital Authority                          | 187              | 187              |
| All Other                                   | 187              | 187              |
| Direct Bill                                 | 13,978           | 13,978           |
| <b>Total</b>                                | <b>1,072,332</b> | <b>1,072,332</b> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 014 Information Technology Service**

The scope of technology utilized by the Metropolitan Government of Nashville and Davidson County ranges from simple communications devices such as handheld tablets to complex database driven software applications that enable communications and interactions both internally and with the general public. Information Technology Service (ITS) provides centralized information technology services to all Metropolitan Government departments. Beginning in fiscal year 2017, the Radio Communication technology services division was added to ITS. Radio Communication provides service and maintenance for Metropolitan Government, Nashville Electric Service and outside governmental agencies radio communication equipment.

ITS operates as an internal service fund in Fund 51137. Accordingly, departments are charged for the cost of services provided. For cost allocation purposes, the costs included in Metro's FY 2021 Annual Comprehensive Financial Report (ACFR) were allocated to benefiting departments using the total actual billings identified to each department/agency. The allocated costs have been reduced by the total revenues recorded to the fund.

The FY 2021 depreciation expense has been separately identified as to the purpose of the equipment. Information Systems Depreciation has been allocated using the total information systems billings (excluding radio communication billings) by department/agency. The Radio Communications Depreciation has been allocated using the total radio billings by benefiting department.

The costs recorded to other internal service and capital project funds, including 30003 General Fund 4% Reserve Fund, 30099 COVID-19 Pandemic, 30112 COVID Reserve Post 2020, 30116 COVID FEMA, 30163 Civil Unrest May 2020, 34155 Nash Educ Comm & ArtsTVCapital Fund, 4XXXX Capital Projects Funds, and 51138 ITS Technology Revolving Fund have been included in this schedule for presentation purposes, but these costs have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 014 Information Technology Service**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total       |
|--|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement:    | 48,861,721     |                |           | 48,861,721  |
| Cost Adjustments:                        |                |                |           |             |
| ACFR Revenue/Expense:                    | 0              |                |           |             |
| ACFR Charges for Services                | -32,313,905    |                |           |             |
| ACFR Investment Income                   | -6,458         |                |           |             |
| Total Departmental Cost Adjustments:     | -32,320,363    |                |           | -32,320,363 |
| Inbound Costs:                           |                |                |           |             |
| Depreciation                             | 909,012        |                | 909,012   |             |
| 001 Administrative - Employee Benefits   | 657,057        | 1,305          | 658,362   |             |
| 001 Administrative - Insurance           | 2,830          | 271            | 3,101     |             |
| 001 Administrative - Post Audits         | 9,645          | 25             | 9,670     |             |
| 003 Metropolitan Clerk - Records Center  | 80             | 1              | 81        |             |
| 006 Law                                  | 11,607         | 6,266          | 17,873    |             |
| 008 Human Resources                      | 80,343         | 3,584          | 83,927    |             |
| 010 General Services - Facilities        | 1,253,068      | 56,284         | 1,309,352 |             |
| 010 General Services - Fleet Management  | 12,540         | 809            | 13,349    |             |
| 010 General Services - Mail Services     | 750            | 18             | 768       |             |
| 014 Information Technology Service       |                | -179,355       | -179,355  |             |
| 015 Finance - Accountability             |                | 345            | 345       |             |
| 015 Finance - Business Assistance        |                | 18,082         | 18,082    |             |
| 015 Finance - Grants & Cost Planning     |                | 2,823          | 2,823     |             |
| 015 Finance - Office of Mgmt & Budget    |                | 25,712         | 25,712    |             |
| 015 Finance - Operations                 |                | 25,669         | 25,669    |             |
| 015 Finance - Payroll                    |                | 8,150          | 8,150     |             |
| 015 Finance - Property Administration    |                | 5,258          | 5,258     |             |
| 015 Finance - Purchasing                 |                | 84,545         | 84,545    |             |
| 015 Finance - Treasury                   |                | 8,678          | 8,678     |             |
| 030 Sheriff's Office - Security Services |                | 145,293        | 145,293   |             |
| 048 Internal Audit                       |                | 14,261         | 14,261    |             |
| Total Allocated Additions:               | 2,936,931      | 228,022        | 3,164,954 | 3,164,954   |
| Total To Be Allocated:                   | 19,478,289     | 228,022        |           | 19,706,312  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

|                                      | Total     | G&A   | Information Systems | Info Sys Depreciation | Radio Depreciation |
|--------------------------------------|-----------|-------|---------------------|-----------------------|--------------------|
| <b>Other Expense &amp; Cost</b>      |           |       |                     |                       |                    |
| 501101 Regular Pay                   | 9,565,748 | 0     | 9,565,636           | 0                     | 0                  |
| 501102 Leave Pay                     | 830,578   | 0     | 830,578             | 0                     | 0                  |
| 501103 Holiday Pay                   | 476,881   | 0     | 476,881             | 0                     | 0                  |
| 501104 Overtime Pay                  | 33,001    | 0     | 32,945              | 0                     | 0                  |
| 501106 Shift Differential Pay        | 2,324     | 0     | 2,324               | 0                     | 0                  |
| 501108 Injured on Duty Pay           | 338       | 0     | 338                 | 0                     | 0                  |
| 501134 Paid Family Leave             | 17,256    | 0     | 17,256              | 0                     | 0                  |
| 501135 Admin Leave COVID-19          | 6,461     | 0     | 6,461               | 0                     | 0                  |
| 501160 YE Biweekly Sal/Fringe Accr   | 58,417    | 0     | 58,417              | 0                     | 0                  |
| 501172 Employer OASDI                | 640,852   | 0     | 640,842             | 0                     | 0                  |
| 501173 Employer SSN Medical          | 151,172   | 0     | 151,170             | 0                     | 0                  |
| 501174 Employer Group Health         | 1,538,005 | 0     | 1,538,005           | 0                     | 0                  |
| 501175 Employer Dental Group         | 48,605    | 0     | 48,605              | 0                     | 0                  |
| 501176 Employer Group Life           | 20,951    | 0     | 20,951              | 0                     | 0                  |
| 501177 Employer Pension              | 1,315,360 | 0     | 1,315,339           | 0                     | 0                  |
| 501181 FSA Pre-Tax Savings           | 3,272     | 0     | 3,272               | 0                     | 0                  |
| 501182 Cafe Plan Pre-Tax Savings     | 42,225    | 0     | 42,225              | 0                     | 0                  |
| 502105 Cable Television              | 3,335     | 0     | 3,335               | 0                     | 0                  |
| 502229 Management Consultant         | 3,273,395 | 0     | 1,859,871           | 0                     | 0                  |
| 502233 Software Consul Fees          | 2,520,148 | 0     | 2,520,148           | 0                     | 0                  |
| 502314 Pre-Employment Checks         | 47        | 0     | 47                  | 0                     | 0                  |
| 502335 Janitorial Srvc               | 1,501     | 0     | 1,501               | 0                     | 0                  |
| 502337 DP-Outside Metro              | 112,897   | 0     | 109,127             | 0                     | 0                  |
| 502351 Network Services              | 371,197   | 0     | 359,763             | 0                     | 0                  |
| 502357 Internet Services             | 152,058   | 0     | 152,058             | 0                     | 0                  |
| 502451 Employee Out-of-town Travel   | 412       | 0     | 412                 | 0                     | 0                  |
| 502452 Employee Air Travel           | 509       | 0     | 509                 | 0                     | 0                  |
| 502453 Employee Local Travel/Park    | 4,802     | 0     | 4,802               | 0                     | 0                  |
| 502501 Telephone & Telegraph         | 1,500     | 0     | 1,500               | 0                     | 0                  |
| 502502 Allowance-Cell/Mobile Devices | 18,235    | 0     | 18,235              | 0                     | 0                  |
| 502503 Cell Phone Service            | 21,579    | 0     | 21,579              | 0                     | 0                  |
| 502520 Postage & Delivery Srvc       | 819       | 0     | 819                 | 0                     | 0                  |
| 502701 Printing/Binding              | 78        | 0     | 78                  | 0                     | 0                  |
| 502851 Subscriptions                 | 12,146    | 0     | 9,120               | 0                     | 0                  |
| 502882 Tuition                       | 1,000     | 0     | 1,000               | 0                     | 0                  |
| 502883 Registration                  | (3,566)   | 0     | (3,566)             | 0                     | 0                  |
| 502884 Membership Dues               | 808       | 0     | 808                 | 0                     | 0                  |
| 502920 Other Rpr & Maint Srvc        | 3,999,386 | 0     | 4,485,679           | 0                     | 0                  |
| 502957 Telecmmnct'n Charge           | 135,841   | 0     | 135,841             | 0                     | 0                  |
| 502976 MIS Tech Revolving Charge     | 32,517    | 0     | 32,517              | 0                     | 0                  |
| 502977 Fleet Management              | 26,500    | 0     | 26,500              | 0                     | 0                  |
| 502983 Surplus Property              | 8,900     | 0     | 8,900               | 0                     | 0                  |
| 502984 Facilities Maint & Security   | 3,557     | 0     | 3,557               | 0                     | 0                  |
| 503050 Host & Hostess                | 958       | 0     | 958                 | 0                     | 0                  |
| 503100 Offc & Admin Supply           | 26,161    | 0     | 23,129              | 0                     | 0                  |
| 503120 Computer Software             | 3,347,234 | 0     | 70,252              | 0                     | 0                  |
| 503130 Computer Hardware <\$10K      | 2,148,866 | (941) | 244,621             | 0                     | 0                  |
| 503320 Uniforms/Work Related Items   | 3,650     | 0     | 3,650               | 0                     | 0                  |
| 503850 Small Equipment Supply        | 70,945    | 0     | 5,624               | 0                     | 0                  |
| 503853 Communicat'n Equip < \$10K    | 1,774,439 | 0     | 1                   | 0                     | 0                  |
| 505174 Interest Expense MIP          | 595       | 0     | 0                   | 0                     | 0                  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

|   | Total             | G&A          | Information Systems | Info Sys Depreciation | Radio Depreciation |
|---|-------------------|--------------|---------------------|-----------------------|--------------------|
| 505231 Rent Building & Land                         | 41,253            | 0            | 41,253              | 0                     | 0                  |
| 505233 Rent Equipment                               | 2,975             | 0            | 2,975               | 0                     | 0                  |
| 505252 Software License                             | 7,620,180         | 0            | 7,285,972           | 0                     | 0                  |
| 505331 Employee Award/Gift                          | 2,249             | 0            | 2,249               | 0                     | 0                  |
| 505901 Depreciation                                 | 1,171,356         | 0            | 0                   | 96,003                | 1,075,353          |
| 505951 Insurance-Buildings                          | 36,600            | 0            | 36,600              | 0                     | 0                  |
| 505955 Insurance-Liab/PropDmg                       | 104,228           | 0            | 104,228             | 0                     | 0                  |
| 505957 Insurance-Premium J&L                        | 61,500            | 0            | 61,500              | 0                     | 0                  |
| 505960 Insurance-IOD                                | 400               | 0            | 400                 | 0                     | 0                  |
| 507400 Machinery & Equipment                        | 130,537           | 0            | 0                   | 0                     | 0                  |
| 507450 Computer Hardware                            | 4,303,148         | 0            | 0                   | 0                     | 0                  |
| 531001 Transfer Operational                         | 2,563,400         | 0            | 0                   | 0                     | 0                  |
| <b>Departmental Total</b>                           |                   |              |                     |                       |                    |
| Expenditures Per Financial Statement                | 48,861,721        |              |                     |                       |                    |
| <b>Deductions</b>                                   |                   |              |                     |                       |                    |
| *Total Disallowed Costs                             | 0                 | 0            | 0                   | 0                     | 0                  |
| <b>Cost Adjustments</b>                             |                   |              |                     |                       |                    |
| ACFR Revenue/Expense:                               | 0                 | 0            | 0                   | 0                     | 0                  |
| ACFR Charges for Services                           | (32,313,905)      | 0            | (32,313,905)        | 0                     | 0                  |
| ACFR Investment Income                              | (6,458)           | 0            | (6,458)             | 0                     | 0                  |
| <b>Functional Cost</b>                              | <b>16,541,358</b> | <b>(941)</b> | <b>68,434</b>       | <b>96,003</b>         | <b>1,075,353</b>   |
| <b>Allocation Step 1</b>                            |                   |              |                     |                       |                    |
| Inbound - All Others                                | 2,936,931         | 0            | 2,936,931           | 0                     | 0                  |
| Reallocate Admin Costs                              |                   | 941          | (145)               | (5)                   | (52)               |
| Unallocated Costs                                   | (15,301,770)      | 0            | 0                   | 0                     | 0                  |
| 1st Allocation                                      | 4,176,520         | 0            | 3,005,220           | 95,998                | 1,075,301          |
| <b>Allocation Step 2</b>                            |                   |              |                     |                       |                    |
| Inbound - All Others                                | 228,022           | 0            | 228,022             | 0                     | 0                  |
| 2nd Allocation                                      | 228,022           | 0            | 228,022             | 0                     | 0                  |
| <b>Total For 014 Information Technology Service</b> |                   |              |                     |                       |                    |
| Schedule .3 Total                                   | 4,404,542         | 0            | 3,233,242           | 95,998                | 1,075,301          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

|                                      | 30003 General Fund<br>4% Reserve** | 30099 COVID-19<br>Pandemic** | 30112 COVID<br>Reserve Post 2020** | 30116 COVID<br>FEMA** | 30163 Civil Unrest<br>May 2020** |
|--------------------------------------|------------------------------------|------------------------------|------------------------------------|-----------------------|----------------------------------|
| <b>Other Expense &amp; Cost</b>      |                                    |                              |                                    |                       |                                  |
| 501101 Regular Pay                   | 0                                  | 112                          | 0                                  | 0                     | 0                                |
| 501102 Leave Pay                     | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501103 Holiday Pay                   | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501104 Overtime Pay                  | 0                                  | 56                           | 0                                  | 0                     | 0                                |
| 501106 Shift Differential Pay        | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501108 Injured on Duty Pay           | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501134 Paid Family Leave             | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501135 Admin Leave COVID-19          | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501160 YE Biweekly Sal/Fringe Accr   | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501172 Employer OASDI                | 0                                  | 10                           | 0                                  | 0                     | 0                                |
| 501173 Employer SSN Medical          | 0                                  | 2                            | 0                                  | 0                     | 0                                |
| 501174 Employer Group Health         | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501175 Employer Dental Group         | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501176 Employer Group Life           | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501177 Employer Pension              | 0                                  | 21                           | 0                                  | 0                     | 0                                |
| 501181 FSA Pre-Tax Savings           | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 501182 Cafe Plan Pre-Tax Savings     | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502105 Cable Television              | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502229 Management Consultant         | 716,986                            | 92,926                       | 129,750                            | 0                     | 0                                |
| 502233 Software Consul Fees          | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502314 Pre-Employment Checks         | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502335 Janitorial Srvc               | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502337 DP-Outside Metro              | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502351 Network Services              | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502357 Internet Services             | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502451 Employee Out-of-town Travel   | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502452 Employee Air Travel           | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502453 Employee Local Travel/Park    | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502501 Telephone & Telegraph         | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502502 Allowance-Cell/Mobile Devices | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502503 Cell Phone Service            | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502520 Postage & Delivery Srvc       | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502701 Printing/Binding              | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502851 Subscriptions                 | 3,026                              | 0                            | 0                                  | 0                     | 0                                |
| 502882 Tuition                       | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502883 Registration                  | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502884 Membership Dues               | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502920 Other Rpr & Maint Srvc        | 100,583                            | 900                          | 0                                  | 0                     | 0                                |
| 502957 Telecmmnct'n Charge           | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502976 MIS Tech Revolving Charge     | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502977 Fleet Management              | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502983 Surplus Property              | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 502984 Facilities Maint & Security   | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 503050 Host & Hostess                | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 503100 Offc & Admin Supply           | 0                                  | 2,912                        | 120                                | 0                     | 0                                |
| 503120 Computer Software             | 3,274,982                          | 0                            | 0                                  | 0                     | 0                                |
| 503130 Computer Hardware <\$10K      | 610,219                            | (842)                        | 0                                  | 912                   | 4,235                            |
| 503320 Uniforms/Work Related Items   | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 503850 Small Equipment Supply        | 4,182                              | 0                            | 0                                  | 0                     | 0                                |
| 503853 Communicat'n Equip < \$10K    | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 505174 Interest Expense MIP          | 0                                  | 0                            | 0                                  | 0                     | 0                                |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 014 Information Technology Service**

|   | 30003 General Fund<br>4% Reserve** | 30099 COVID-19<br>Pandemic** | 30112 COVID<br>Reserve Post 2020** | 30116 COVID<br>FEMA** | 30163 Civil Unrest<br>May 2020** |
|---|------------------------------------|------------------------------|------------------------------------|-----------------------|----------------------------------|
| 505231 Rent Building & Land                         | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 505233 Rent Equipment                               | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 505252 Software License                             | 293,807                            | 8,691                        | 0                                  | 0                     | 0                                |
| 505331 Employee Award/Gift                          | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 505901 Depreciation                                 | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 505951 Insurance-Buildings                          | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 505955 Insurance-Liab/PropDmg                       | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 505957 Insurance-Premium J&L                        | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 505960 Insurance-IOD                                | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 507400 Machinery & Equipment                        | 130,537                            | 0                            | 0                                  | 0                     | 0                                |
| 507450 Computer Hardware                            | 4,179,640                          | 0                            | 0                                  | 0                     | 0                                |
| 531001 Transfer Operational                         | 2,563,400                          | 0                            | 0                                  | 0                     | 0                                |
| <b>Departmental Total</b>                           |                                    |                              |                                    |                       |                                  |
| <b>Expenditures Per Financial Statement</b>         |                                    |                              |                                    |                       |                                  |
| <b>Deductions</b>                                   |                                    |                              |                                    |                       |                                  |
| *Total Disallowed Costs                             | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| <b>Cost Adjustments</b>                             |                                    |                              |                                    |                       |                                  |
| ACFR Revenue/Expense:                               | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| ACFR Charges for Services                           | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| ACFR Investment Income                              | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| <b>Functional Cost</b>                              | <b>11,877,362</b>                  | <b>104,788</b>               | <b>129,870</b>                     | <b>912</b>            | <b>4,235</b>                     |
| <b>Allocation Step 1</b>                            |                                    |                              |                                    |                       |                                  |
| Inbound - All Others                                | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| Reallocate Admin Costs                              | (574)                              | (5)                          | (6)                                | 0                     | 0                                |
| Unallocated Costs                                   | (11,876,788)                       | (104,783)                    | (129,864)                          | (912)                 | (4,235)                          |
| 1st Allocation                                      | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| <b>Allocation Step 2</b>                            |                                    |                              |                                    |                       |                                  |
| Inbound - All Others                                | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| 2nd Allocation                                      | 0                                  | 0                            | 0                                  | 0                     | 0                                |
| <b>Total For 014 Information Technology Service</b> |                                    |                              |                                    |                       |                                  |
| <b>Schedule .3 Total</b>                            | <b>0</b>                           | <b>0</b>                     | <b>0</b>                           | <b>0</b>              | <b>0</b>                         |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

|                                      | 34155 Nash Educ<br>Comm & | Info Sys - Capital<br>Projects** | Info Sys - Technology<br>Revolving** |
|--------------------------------------|---------------------------|----------------------------------|--------------------------------------|
| <b>Other Expense &amp; Cost</b>      |                           |                                  |                                      |
| 501101 Regular Pay                   | 0                         | 0                                | 0                                    |
| 501102 Leave Pay                     | 0                         | 0                                | 0                                    |
| 501103 Holiday Pay                   | 0                         | 0                                | 0                                    |
| 501104 Overtime Pay                  | 0                         | 0                                | 0                                    |
| 501106 Shift Differential Pay        | 0                         | 0                                | 0                                    |
| 501108 Injured on Duty Pay           | 0                         | 0                                | 0                                    |
| 501134 Paid Family Leave             | 0                         | 0                                | 0                                    |
| 501135 Admin Leave COVID-19          | 0                         | 0                                | 0                                    |
| 501160 YE Biweekly Sal/Fringe Accr   | 0                         | 0                                | 0                                    |
| 501172 Employer OASDI                | 0                         | 0                                | 0                                    |
| 501173 Employer SSN Medical          | 0                         | 0                                | 0                                    |
| 501174 Employer Group Health         | 0                         | 0                                | 0                                    |
| 501175 Employer Dental Group         | 0                         | 0                                | 0                                    |
| 501176 Employer Group Life           | 0                         | 0                                | 0                                    |
| 501177 Employer Pension              | 0                         | 0                                | 0                                    |
| 501181 FSA Pre-Tax Savings           | 0                         | 0                                | 0                                    |
| 501182 Cafe Plan Pre-Tax Savings     | 0                         | 0                                | 0                                    |
| 502105 Cable Television              | 0                         | 0                                | 0                                    |
| 502229 Management Consultant         | 0                         | 473,862                          | 0                                    |
| 502233 Software Consul Fees          | 0                         | 0                                | 0                                    |
| 502314 Pre-Employment Checks         | 0                         | 0                                | 0                                    |
| 502335 Janitorial Srvc               | 0                         | 0                                | 0                                    |
| 502337 DP-Outside Metro              | 0                         | 0                                | 3,770                                |
| 502351 Network Services              | 0                         | 11,434                           | 0                                    |
| 502357 Internet Services             | 0                         | 0                                | 0                                    |
| 502451 Employee Out-of-town Travel   | 0                         | 0                                | 0                                    |
| 502452 Employee Air Travel           | 0                         | 0                                | 0                                    |
| 502453 Employee Local Travel/Park    | 0                         | 0                                | 0                                    |
| 502501 Telephone & Telegraph         | 0                         | 0                                | 0                                    |
| 502502 Allowance-Cell/Mobile Devices | 0                         | 0                                | 0                                    |
| 502503 Cell Phone Service            | 0                         | 0                                | 0                                    |
| 502520 Postage & Delivery Srvc       | 0                         | 0                                | 0                                    |
| 502701 Printing/Binding              | 0                         | 0                                | 0                                    |
| 502851 Subscriptions                 | 0                         | 0                                | 0                                    |
| 502882 Tuition                       | 0                         | 0                                | 0                                    |
| 502883 Registration                  | 0                         | 0                                | 0                                    |
| 502884 Membership Dues               | 0                         | 0                                | 0                                    |
| 502920 Other Rpr & Maint Srvc        | 0                         | (587,776)                        | 0                                    |
| 502957 Telecmnct'n Charge            | 0                         | 0                                | 0                                    |
| 502976 MIS Tech Revolving Charge     | 0                         | 0                                | 0                                    |
| 502977 Fleet Management              | 0                         | 0                                | 0                                    |
| 502983 Surplus Property              | 0                         | 0                                | 0                                    |
| 502984 Facilities Maint & Security   | 0                         | 0                                | 0                                    |
| 503050 Host & Hostess                | 0                         | 0                                | 0                                    |
| 503100 Offc & Admin Supply           | 0                         | 0                                | 0                                    |
| 503120 Computer Software             | 0                         | 2,000                            | 0                                    |
| 503130 Computer Hardware <\$10K      | 0                         | 23,387                           | 1,267,275                            |
| 503320 Uniforms/Work Related Items   | 0                         | 0                                | 0                                    |
| 503850 Small Equipment Supply        | 61,139                    | 0                                | 0                                    |
| 503853 Communicat'n Equip < \$10K    | 0                         | 1,774,438                        | 0                                    |
| 505174 Interest Expense MIP          | 0                         | 595                              | 0                                    |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 014 Information Technology Service**

|   | 34155 Nash Educ<br>Comm &<br>... | Info Sys - Capital<br>Projects** | Info Sys - Technology<br>Revolving** |
|---|----------------------------------|----------------------------------|--------------------------------------|
| 505231 Rent Building & Land                         | 0                                | 0                                | 0                                    |
| 505233 Rent Equipment                               | 0                                | 0                                | 0                                    |
| 505252 Software License                             | 0                                | 31,710                           | 0                                    |
| 505331 Employee Award/Gift                          | 0                                | 0                                | 0                                    |
| 505901 Depreciation                                 | 0                                | 0                                | 0                                    |
| 505951 Insurance-Buildings                          | 0                                | 0                                | 0                                    |
| 505955 Insurance-Liab/PropDmg                       | 0                                | 0                                | 0                                    |
| 505957 Insurance-Premium J&L                        | 0                                | 0                                | 0                                    |
| 505960 Insurance-IOD                                | 0                                | 0                                | 0                                    |
| 507400 Machinery & Equipment                        | 0                                | 0                                | 0                                    |
| 507450 Computer Hardware                            | 0                                | 123,508                          | 0                                    |
| 531001 Transfer Operational                         | 0                                | 0                                | 0                                    |
| <b>Departmental Total</b>                           |                                  |                                  |                                      |
| <b>Expenditures Per Financial Statement</b>         |                                  |                                  |                                      |
| <b>Deductions</b>                                   |                                  |                                  |                                      |
| *Total Disallowed Costs                             | 0                                | 0                                | 0                                    |
| <b>Cost Adjustments</b>                             |                                  |                                  |                                      |
| ACFR Revenue/Expense:                               | 0                                | 0                                | 0                                    |
| ACFR Charges for Services                           | 0                                | 0                                | 0                                    |
| ACFR Investment Income                              | 0                                | 0                                | 0                                    |
| <br>  |                                  |                                  |                                      |
| Functional Cost                                     | 61,139                           | 1,853,158                        | 1,271,045                            |
| <b>Allocation Step 1</b>                            |                                  |                                  |                                      |
| Inbound - All Others                                | 0                                | 0                                | 0                                    |
| Reallocate Admin Costs                              | (3)                              | (90)                             | (61)                                 |
| Unallocated Costs                                   | (61,136)                         | (1,853,068)                      | (1,270,984)                          |
| 1st Allocation                                      | 0                                | 0                                | 0                                    |
| <b>Allocation Step 2</b>                            |                                  |                                  |                                      |
| Inbound - All Others                                | 0                                | 0                                | 0                                    |
| 2nd Allocation                                      | 0                                | 0                                | 0                                    |
| <b>Total For 014 Information Technology Service</b> |                                  |                                  |                                      |
| Schedule .3 Total                                   | 0                                | 0                                | 0                                    |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Information Systems

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total     |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-----------|
| 002 Metropolitan Council                 | 122,203.55       | 0.378176       | 11,365           |               | 11,365            | 855               | 12,220    |
| 003 Metropolitan Clerk                   | 57,557.33        | 0.178119       | 5,353            |               | 5,353             | 402               | 5,755     |
| 003 Metropolitan Clerk - Records Center  | 11,785.11        | 0.036471       | 1,096            |               | 1,096             |                   | 1,096     |
| 004 Mayor's Office*                      | 143,768.35       | 0.444912       | 13,371           |               | 13,371            | 1,005             | 14,376    |
| 005 Election Commission                  | 384,012.78       | 1.188382       | 35,714           |               | 35,714            | 2,686             | 38,400    |
| 006 Law                                  | 141,333.46       | 0.437377       | 13,144           |               | 13,144            |                   | 13,144    |
| 007 Planning Commission                  | 270,570.02       | 0.837318       | 25,163           |               | 25,163            | 1,893             | 27,056    |
| 008 Human Resources                      | 308,501.24       | 0.954701       | 28,691           |               | 28,691            |                   | 28,691    |
| 009 Register of Deeds                    | 112,540.95       | 0.348274       | 10,466           |               | 10,466            | 787               | 11,253    |
| 010 General Services - Administration    | 51,346.84        | 0.158900       | 4,775            |               | 4,775             |                   | 4,775     |
| 010 General Services - Facilities        | 564,386.93       | 1.746576       | 52,488           |               | 52,488            |                   | 52,488    |
| 010 General Services - Fleet Management  | 493,140.28       | 1.526093       | 45,862           |               | 45,862            |                   | 45,862    |
| 010 General Services - Mail Services     | 8,314.99         | 0.025732       | 773              |               | 773               |                   | 773       |
| 010 General Services - Surplus Property  | 57,146.10        | 0.176847       | 5,315            |               | 5,315             | 400               | 5,714     |
| 011 Historical Commission                | 60,232.88        | 0.186399       | 5,602            |               | 5,602             | 421               | 6,023     |
| 012 Employee Benefit Board               | 3,323.47         | 0.010285       | 309              |               | 309               | 23                | 332       |
| 014 Information Technology Service       | (1,862,849.60)   | (5.764854)     | (173,247)        |               | (173,247)         |                   | (173,247) |
| 015 Finance - Accountability             | 11,625.71        | 0.035977       | 1,081            |               | 1,081             | 81                | 1,162     |
| 015 Finance - Administration             | 34,772.31        | 0.107608       | 3,234            |               | 3,234             | 243               | 3,477     |
| 015 Finance - Business Assistance        | 17,968.98        | 0.055608       | 1,671            |               | 1,671             | 126               | 1,797     |
| 015 Finance - Grants & Cost Planning     | 8,407.34         | 0.026018       | 782              |               | 782               | 59                | 841       |
| 015 Finance - Office of Mgmt & Budget    | 44,686.51        | 0.138289       | 4,156            |               | 4,156             | 312               | 4,468     |
| 015 Finance - Operations                 | 177,680.10       | 0.549856       | 16,524           |               | 16,524            | 1,243             | 17,767    |
| 015 Finance - Payroll                    | 24,669.62        | 0.076344       | 2,294            |               | 2,294             | 172               | 2,467     |
| 015 Finance - Property Administration    | 12,144.66        | 0.037583       | 1,129            |               | 1,129             | 85                | 1,214     |
| 015 Finance - Purchasing                 | 33,876.65        | 0.104836       | 3,151            |               | 3,151             | 237               | 3,387     |
| 015 Finance - Treasury                   | 64,484.80        | 0.199557       | 5,997            |               | 5,997             | 451               | 6,448     |
| 016 Assessor of Property                 | 445,481.13       | 1.378605       | 41,430           |               | 41,430            | 3,116             | 44,546    |
| 017 Trustee                              | 603,032.95       | 1.866172       | 56,083           |               | 56,083            | 4,218             | 60,301    |
| 018 County Clerk                         | 226,453.00       | 0.700791       | 21,060           |               | 21,060            | 1,584             | 22,644    |
| 019 District Attorney                    | 357,802.44       | 1.107271       | 33,276           |               | 33,276            | 2,503             | 35,779    |
| 021 Public Defender                      | 150,011.26       | 0.464231       | 13,951           |               | 13,951            | 1,049             | 15,000    |
| 022 Juvenile Court Clerk                 | 67,638.34        | 0.209317       | 6,290            |               | 6,290             | 473               | 6,763     |
| 023 Circuit Court Clerk                  | 215,805.18       | 0.667840       | 20,070           |               | 20,070            | 1,510             | 21,580    |
| 024 Criminal Court Clerk                 | 153,707.55       | 0.475670       | 14,295           |               | 14,295            | 1,075             | 15,370    |
| 025 Clerk and Master - Chancery          | 37,170.81        | 0.115030       | 3,457            |               | 3,457             | 260               | 3,717     |
| 026 Juvenile Court                       | 201,249.49       | 0.622795       | 18,716           |               | 18,716            | 1,408             | 20,124    |
| 027 General Sessions Court               | 264,633.66       | 0.818947       | 24,611           |               | 24,611            | 1,851             | 26,462    |
| 028 State Trial Courts                   | 398,853.05       | 1.234308       | 37,094           |               | 37,094            | 2,790             | 39,883    |
| 029 Justice Integration Services         | 394,134.59       | 1.219706       | 36,655           |               | 36,655            | 2,757             | 39,412    |
| 030 Sheriff's Office                     | 117,179.34       | 0.362628       | 10,898           |               | 10,898            | 820               | 11,717    |
| 030 Sheriff's Office - Security Services | 1,292,706.83     | 4.000466       | 120,223          |               | 120,223           | 9,042             | 129,265   |
| 031 Police                               | 5,940,127.72     | 18.382575      | 552,438          |               | 552,438           | 41,558            | 593,995   |
| 032 Fire                                 | 1,671,576.84     | 5.172934       | 155,458          |               | 155,458           | 11,693            | 167,151   |
| 033 Codes Administration                 | 1,141,379.81     | 3.532163       | 106,149          |               | 106,149           | 7,984             | 114,133   |
| 034 Beer Board                           | 70,620.59        | 0.218546       | 6,568            |               | 6,568             | 494               | 7,062     |
| 035 Agricultural Extension               | 24,506.88        | 0.075840       | 2,279            |               | 2,279             | 171               | 2,450     |
| 037 Social Services                      | 179,865.02       | 0.556618       | 16,728           |               | 16,728            | 1,258             | 17,986    |
| 038 Health                               | 1,636,282.59     | 5.063710       | 152,176          |               | 152,176           | 11,446            | 163,621   |
| 039 Public Library                       | 2,061,471.10     | 6.379517       | 191,719          |               | 191,719           | 14,420            | 206,138   |
| 040 Parks                                | 1,336,466.17     | 4.135886       | 124,292          |               | 124,292           | 9,349             | 133,641   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Information Systems

| Receiving Department                             | Allocation Units     | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|--|----------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 041 Arts Commission                              | 52,344.26            | 0.161987          | 4,868            |               | 4,868             | 366               | 5,234            |
| 042 Public Works                                 | 810,729.07           | 2.508917          | 75,398           |               | 75,398            | 5,671             | 81,069           |
| 044 Human Relations Commission                   | 29,801.90            | 0.092226          | 2,772            |               | 2,772             | 208               | 2,980            |
| 047 Criminal Justice Planning                    | 17,150.36            | 0.053074          | 1,595            |               | 1,595             | 120               | 1,715            |
| 048 Internal Audit                               | 46,981.87            | 0.145392          | 4,369            |               | 4,369             | 329               | 4,698            |
| 049 Office of Emergency Management               | 170,831.43           | 0.528662          | 15,887           |               | 15,887            | 1,195             | 17,082           |
| 051 Office of Family Safety                      | 90,174.67            | 0.279058          | 8,386            |               | 8,386             | 631               | 9,017            |
| 052 Community Oversight Board                    | 24,286.53            | 0.075158          | 2,259            |               | 2,259             | 170               | 2,428            |
| 060 Farmer's Market                              | 52,708.49            | 0.163114          | 4,902            |               | 4,902             | 369               | 5,271            |
| 061 Municipal Auditorium                         | 44,016.72            | 0.136216          | 4,094            |               | 4,094             | 308               | 4,401            |
| 062 State Fair Board                             | 101,097.89           | 0.312862          | 9,402            |               | 9,402             | 707               | 10,109           |
| 064 Sports Authority                             | 32,702.85            | 0.101204          | 3,041            |               | 3,041             | 229               | 3,270            |
| 065 Water Services                               | 3,027,928.29         | 9.370357          | 281,600          |               | 281,600           | 21,180            | 302,780          |
| 067 General Hospital                             | 94,361.00            | 0.292014          | 8,776            |               | 8,776             | 660               | 9,436            |
| 070 Community Education Commission               | 47,529.07            | 0.147086          | 4,420            |               | 4,420             | 332               | 4,753            |
| 071 Convention Center Authority                  | 295,500.00           | 0.914467          | 27,482           |               | 27,482            | 2,067             | 29,549           |
| 075 Metro Action Commission                      | 772,968.99           | 2.392063          | 71,887           |               | 71,887            | 5,407             | 77,294           |
| 077 Metro Development & Housing Authorit         | 20,000.04            | 0.061893          | 1,860            |               | 1,860             | 140               | 2,000            |
| 078 Metropolitan Transit Authority (MTA)         | 795,637.66           | 2.462214          | 73,995           |               | 73,995            | 5,565             | 79,560           |
| 080 Metro Nashville Public Schools (MNPS)        | 3,904,900.00         | 12.084271         | 363,159          |               | 363,159           | 27,315            | 390,474          |
| 091 Emergency Communication Center               | 516,554.24           | 1.598551          | 48,040           |               | 48,040            | 3,613             | 51,653           |
| Bordeaux Longterm Care                           | 12,905.00            | 0.039936          | 1,200            |               | 1,200             | 90                | 1,290            |
| Knowles Home                                     | 3,781.12             | 0.011701          | 352              |               | 352               | 26                | 378              |
| Nashville Electric Service (NES)                 | 808,006.40           | 2.500491          | 75,145           |               | 75,145            | 5,652             | 80,797           |
| All Other  | 195,219.78           | 0.604136          | 18,156           |               | 18,156            | 1,365             | 19,521           |
| <b>Schedule .4 Total for Information Systems</b> | <b>32,313,905.33</b> | <b>100.000000</b> | <b>3,005,220</b> |               | <b>3,005,220</b>  | <b>228,022</b>    | <b>3,233,242</b> |

Allocation Basis: Total Information Systems Billings by Benefiting Department

Allocation Source: FY 2021 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council                 | 122,203.55       | 0.417407       | 401              |               | 401               |                   | 401     |
| 003 Metropolitan Clerk                   | 57,557.33        | 0.196597       | 189              |               | 189               |                   | 189     |
| 003 Metropolitan Clerk - Records Center  | 11,785.11        | 0.040254       | 39               |               | 39                |                   | 39      |
| 004 Mayor's Office*                      | 143,768.35       | 0.491066       | 471              |               | 471               |                   | 471     |
| 005 Election Commission                  | 384,012.78       | 1.311662       | 1,259            |               | 1,259             |                   | 1,259   |
| 006 Law                                  | 141,333.46       | 0.482749       | 463              |               | 463               |                   | 463     |
| 007 Planning Commission                  | 270,570.02       | 0.924179       | 887              |               | 887               |                   | 887     |
| 008 Human Resources                      | 308,501.24       | 1.053739       | 1,012            |               | 1,012             |                   | 1,012   |
| 009 Register of Deeds                    | 112,540.95       | 0.384403       | 369              |               | 369               |                   | 369     |
| 010 General Services - Administration    | 51,046.84        | 0.174359       | 167              |               | 167               |                   | 167     |
| 010 General Services - Facilities        | 550,786.93       | 1.881308       | 1,806            |               | 1,806             |                   | 1,806   |
| 010 General Services - Fleet Management  | 483,640.28       | 1.651957       | 1,586            |               | 1,586             |                   | 1,586   |
| 010 General Services - Mail Services     | 8,314.99         | 0.028401       | 27               |               | 27                |                   | 27      |
| 010 General Services - Surplus Property  | 57,146.10        | 0.195192       | 187              |               | 187               |                   | 187     |
| 011 Historical Commission                | 60,232.88        | 0.205736       | 198              |               | 198               |                   | 198     |
| 012 Employee Benefit Board               | 3,323.47         | 0.011352       | 11               |               | 11                |                   | 11      |
| 014 Information Technology Service       | (1,862,849.60)   | (6.362884)     | (6,108)          |               | (6,108)           |                   | (6,108) |
| 015 Finance - Accountability             | 11,625.71        | 0.039710       | 38               |               | 38                |                   | 38      |
| 015 Finance - Administration             | 34,772.31        | 0.118771       | 114              |               | 114               |                   | 114     |
| 015 Finance - Business Assistance        | 17,968.98        | 0.061376       | 59               |               | 59                |                   | 59      |
| 015 Finance - Grants & Cost Planning     | 8,407.34         | 0.028717       | 28               |               | 28                |                   | 28      |
| 015 Finance - Office of Mgmt & Budget    | 44,686.51        | 0.152634       | 147              |               | 147               |                   | 147     |
| 015 Finance - Operations                 | 177,680.10       | 0.606897       | 583              |               | 583               |                   | 583     |
| 015 Finance - Payroll                    | 24,669.62        | 0.084263       | 81               |               | 81                |                   | 81      |
| 015 Finance - Property Administration    | 12,144.66        | 0.041482       | 40               |               | 40                |                   | 40      |
| 015 Finance - Purchasing                 | 33,876.65        | 0.115712       | 111              |               | 111               |                   | 111     |
| 015 Finance - Treasury                   | 64,484.80        | 0.220259       | 211              |               | 211               |                   | 211     |
| 016 Assessor of Property                 | 445,481.13       | 1.521618       | 1,461            |               | 1,461             |                   | 1,461   |
| 017 Trustee                              | 603,032.95       | 2.059763       | 1,977            |               | 1,977             |                   | 1,977   |
| 018 County Clerk                         | 226,453.00       | 0.773489       | 743              |               | 743               |                   | 743     |
| 019 District Attorney                    | 353,002.44       | 1.205741       | 1,157            |               | 1,157             |                   | 1,157   |
| 021 Public Defender                      | 150,011.26       | 0.512389       | 492              |               | 492               |                   | 492     |
| 022 Juvenile Court Clerk                 | 67,638.34        | 0.231030       | 222              |               | 222               |                   | 222     |
| 023 Circuit Court Clerk                  | 215,805.18       | 0.737120       | 708              |               | 708               |                   | 708     |
| 024 Criminal Court Clerk                 | 153,707.55       | 0.525015       | 504              |               | 504               |                   | 504     |
| 025 Clerk and Master - Chancery          | 37,170.81        | 0.126963       | 122              |               | 122               |                   | 122     |
| 026 Juvenile Court                       | 192,249.49       | 0.656661       | 630              |               | 630               |                   | 630     |
| 027 General Sessions Court               | 260,733.66       | 0.890581       | 855              |               | 855               |                   | 855     |
| 028 State Trial Courts                   | 394,053.05       | 1.345956       | 1,292            |               | 1,292             |                   | 1,292   |
| 029 Justice Integration Services         | 394,134.59       | 1.346235       | 1,292            |               | 1,292             |                   | 1,292   |
| 030 Sheriff's Office                     | 117,179.34       | 0.400246       | 384              |               | 384               |                   | 384     |
| 030 Sheriff's Office - Security Services | 1,111,606.83     | 3.796885       | 3,645            |               | 3,645             |                   | 3,645   |
| 031 Police                               | 5,089,327.72     | 17.383478      | 16,688           |               | 16,688            |                   | 16,688  |
| 032 Fire                                 | 1,307,776.84     | 4.466937       | 4,288            |               | 4,288             |                   | 4,288   |
| 033 Codes Administration                 | 1,141,379.81     | 3.898580       | 3,743            |               | 3,743             |                   | 3,743   |
| 034 Beer Board                           | 69,220.59        | 0.236435       | 227              |               | 227               |                   | 227     |
| 035 Agricultural Extension               | 24,506.88        | 0.083707       | 80               |               | 80                |                   | 80      |
| 037 Social Services                      | 179,865.02       | 0.614360       | 590              |               | 590               |                   | 590     |
| 038 Health                               | 1,617,382.59     | 5.524449       | 5,303            |               | 5,303             |                   | 5,303   |
| 039 Public Library                       | 2,058,971.10     | 7.032771       | 6,751            |               | 6,751             |                   | 6,751   |
| 040 Parks                                | 1,320,466.17     | 4.510280       | 4,330            |               | 4,330             |                   | 4,330   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

| Receiving Department                                   | Allocation Units     | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total         |
|--|----------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| 041 Arts Commission                                    | 52,344.26            | 0.178791          | 172              |               | 172               |                   | 172           |
| 042 Public Works                                       | 740,929.07           | 2.530771          | 2,430            |               | 2,430             |                   | 2,430         |
| 044 Human Relations Commission                         | 29,801.90            | 0.101794          | 98               |               | 98                |                   | 98            |
| 047 Criminal Justice Planning                          | 17,150.36            | 0.058580          | 56               |               | 56                |                   | 56            |
| 048 Internal Audit                                     | 46,981.87            | 0.160475          | 154              |               | 154               |                   | 154           |
| 049 Office of Emergency Management                     | 131,131.43           | 0.447902          | 430              |               | 430               |                   | 430           |
| 051 Office of Family Safety                            | 90,174.67            | 0.308007          | 296              |               | 296               |                   | 296           |
| 052 Community Oversight Board                          | 24,286.53            | 0.082955          | 80               |               | 80                |                   | 80            |
| 060 Farmer's Market                                    | 52,708.49            | 0.180035          | 173              |               | 173               |                   | 173           |
| 061 Municipal Auditorium                               | 44,016.72            | 0.150347          | 144              |               | 144               |                   | 144           |
| 062 State Fair Board                                   | 101,097.89           | 0.345317          | 331              |               | 331               |                   | 331           |
| 064 Sports Authority                                   | 32,702.85            | 0.111702          | 107              |               | 107               |                   | 107           |
| 065 Water Services                                     | 3,009,028.29         | 10.277855         | 9,867            |               | 9,867             |                   | 9,867         |
| 067 General Hospital                                   | 94,361.00            | 0.322306          | 309              |               | 309               |                   | 309           |
| 070 Community Education Commission                     | 47,529.07            | 0.162344          | 156              |               | 156               |                   | 156           |
| 071 Convention Center Authority                        | 295,500.00           | 1.009331          | 969              |               | 969               |                   | 969           |
| 075 Metro Action Commission                            | 772,968.99           | 2.640209          | 2,535            |               | 2,535             |                   | 2,535         |
| 077 Metro Development & Housing<br>Authorit            | 20,000.04            | 0.068314          | 66               |               | 66                |                   | 66            |
| 078 Metropolitan Transit Authority (MTA)               | 701,684.97           | 2.396726          | 2,301            |               | 2,301             |                   | 2,301         |
| 080 Metro Nashville Public Schools<br>(MNPS)           | 3,605,600.00         | 12.315549         | 11,823           |               | 11,823            |                   | 11,823        |
| 091 Emergency Communication Center                     | 483,054.24           | 1.649955          | 1,584            |               | 1,584             |                   | 1,584         |
| Bordeaux Longterm Care                                 | 12,905.00            | 0.044079          | 42               |               | 42                |                   | 42            |
| Knowles Home   | 3,781.12             | 0.012915          | 12               |               | 12                |                   | 12            |
| All Other  | 1,684.58             | 0.005754          | 6                |               | 6                 |                   | 6             |
| <b>Schedule .4 Total for Info Sys<br/>Depreciation</b> | <b>29,276,811.04</b> | <b>100.000000</b> | <b>95,998</b>    |               | <b>95,998</b>     | <b>0</b>          | <b>95,998</b> |

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department  
Allocation Source: FY 2021 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 014 Information Technology Service**

Activity - Radio Depreciation

| Receiving Department                            | Allocation Units    | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 010 General Services - Administration           | 300.00              | 0.009878          | 106              |               | 106               |                   | 106              |
| 010 General Services - Facilities               | 13,600.00           | 0.447796          | 4,815            |               | 4,815             |                   | 4,815            |
| 010 General Services - Fleet Management         | 9,500.00            | 0.312799          | 3,364            |               | 3,364             |                   | 3,364            |
| 019 District Attorney                           | 4,800.00            | 0.158046          | 1,699            |               | 1,699             |                   | 1,699            |
| 026 Juvenile Court                              | 9,000.00            | 0.296336          | 3,187            |               | 3,187             |                   | 3,187            |
| 027 General Sessions Court                      | 3,900.00            | 0.128412          | 1,381            |               | 1,381             |                   | 1,381            |
| 028 State Trial Courts                          | 4,800.00            | 0.158046          | 1,699            |               | 1,699             |                   | 1,699            |
| 030 Sheriff's Office - Security Services        | 181,100.00          | 5.962936          | 64,120           |               | 64,120            |                   | 64,120           |
| 031 Police                                      | 850,800.00          | 28.013620         | 301,231          |               | 301,231           |                   | 301,231          |
| 032 Fire  | 363,800.00          | 11.978555         | 128,806          |               | 128,806           |                   | 128,806          |
| 034 Beer Board                                  | 1,400.00            | 0.046097          | 496              |               | 496               |                   | 496              |
| 038 Health                                      | 18,900.00           | 0.622305          | 6,692            |               | 6,692             |                   | 6,692            |
| 039 Public Library                              | 2,500.00            | 0.082316          | 885              |               | 885               |                   | 885              |
| 040 Parks                                       | 16,000.00           | 0.526819          | 5,665            |               | 5,665             |                   | 5,665            |
| 042 Public Works                                | 69,800.00           | 2.298249          | 24,713           |               | 24,713            |                   | 24,713           |
| 049 Office of Emergency Management              | 39,700.00           | 1.307170          | 14,056           |               | 14,056            |                   | 14,056           |
| 065 Water Services                              | 18,900.00           | 0.622305          | 6,692            |               | 6,692             |                   | 6,692            |
| 078 Metropolitan Transit Authority (MTA)        | 93,952.69           | 3.093506          | 33,265           |               | 33,265            |                   | 33,265           |
| 080 Metro Nashville Public Schools (MNPS)       | 299,300.00          | 9.854814          | 105,969          |               | 105,969           |                   | 105,969          |
| 091 Emergency Communication Center              | 33,500.00           | 1.103028          | 11,861           |               | 11,861            |                   | 11,861           |
| Nashville Electric Service (NES)                | 808,006.40          | 26.604587         | 286,079          |               | 286,079           |                   | 286,079          |
| All Other                                       | 193,535.20          | 6.372380          | 68,522           |               | 68,522            |                   | 68,522           |
| <b>Schedule .4 Total for Radio Depreciation</b> | <b>3,037,094.29</b> | <b>100.000000</b> | <b>1,075,301</b> |               | <b>1,075,301</b>  | <b>0</b>          | <b>1,075,301</b> |

Allocation Basis: Total Radio Communications Billings by Department  
Allocation Source: FY 2021 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 014 Information Technology Service**

| Receiving Department                     | Total     | Information Systems | Info Sys Depreciation | Radio Depreciation |
|--|-----------|---------------------|-----------------------|--------------------|
| 002 Metropolitan Council                 | 12,620    | 12,220              | 401                   | 0                  |
| 003 Metropolitan Clerk                   | 5,944     | 5,755               | 189                   | 0                  |
| 003 Metropolitan Clerk - Records Center  | 1,135     | 1,096               | 39                    | 0                  |
| 004 Mayor's Office*                      | 14,847    | 14,376              | 471                   | 0                  |
| 005 Election Commission                  | 39,659    | 38,400              | 1,259                 | 0                  |
| 006 Law                                  | 13,608    | 13,144              | 463                   | 0                  |
| 007 Planning Commission                  | 27,943    | 27,056              | 887                   | 0                  |
| 008 Human Resources                      | 29,702    | 28,691              | 1,012                 | 0                  |
| 009 Register of Deeds                    | 11,622    | 11,253              | 369                   | 0                  |
| 010 General Services - Administration    | 5,049     | 4,775               | 167                   | 106                |
| 010 General Services - Facilities        | 59,110    | 52,488              | 1,806                 | 4,815              |
| 010 General Services - Fleet Management  | 50,812    | 45,862              | 1,586                 | 3,364              |
| 010 General Services - Mail Services     | 801       | 773                 | 27                    | 0                  |
| 010 General Services - Surplus Property  | 5,902     | 5,714               | 187                   | 0                  |
| 011 Historical Commission                | 6,220     | 6,023               | 198                   | 0                  |
| 012 Employee Benefit Board               | 343       | 332                 | 11                    | 0                  |
| 014 Information Technology Service       | (179,355) | (173,247)           | (6,108)               | 0                  |
| 015 Finance - Accountability             | 1,201     | 1,162               | 38                    | 0                  |
| 015 Finance - Administration             | 3,591     | 3,477               | 114                   | 0                  |
| 015 Finance - Business Assistance        | 1,856     | 1,797               | 59                    | 0                  |
| 015 Finance - Grants & Cost Planning     | 868       | 841                 | 28                    | 0                  |
| 015 Finance - Office of Mgmt & Budget    | 4,615     | 4,468               | 147                   | 0                  |
| 015 Finance - Operations                 | 18,350    | 17,767              | 583                   | 0                  |
| 015 Finance - Payroll                    | 2,548     | 2,467               | 81                    | 0                  |
| 015 Finance - Property Administration    | 1,254     | 1,214               | 40                    | 0                  |
| 015 Finance - Purchasing                 | 3,498     | 3,387               | 111                   | 0                  |
| 015 Finance - Treasury                   | 6,660     | 6,448               | 211                   | 0                  |
| 016 Assessor of Property                 | 46,007    | 44,546              | 1,461                 | 0                  |
| 017 Trustee                              | 62,278    | 60,301              | 1,977                 | 0                  |
| 018 County Clerk                         | 23,387    | 22,644              | 743                   | 0                  |
| 019 District Attorney                    | 38,636    | 35,779              | 1,157                 | 1,699              |
| 021 Public Defender                      | 15,492    | 15,000              | 492                   | 0                  |
| 022 Juvenile Court Clerk                 | 6,985     | 6,763               | 222                   | 0                  |
| 023 Circuit Court Clerk                  | 22,287    | 21,580              | 708                   | 0                  |
| 024 Criminal Court Clerk                 | 15,874    | 15,370              | 504                   | 0                  |
| 025 Clerk and Master - Chancery          | 3,839     | 3,717               | 122                   | 0                  |
| 026 Juvenile Court                       | 23,941    | 20,124              | 630                   | 3,187              |
| 027 General Sessions Court               | 28,698    | 26,462              | 855                   | 1,381              |
| 028 State Trial Courts                   | 42,875    | 39,883              | 1,292                 | 1,699              |
| 029 Justice Integration Services         | 40,704    | 39,412              | 1,292                 | 0                  |
| 030 Sheriff's Office                     | 12,102    | 11,717              | 384                   | 0                  |
| 030 Sheriff's Office - Security Services | 197,030   | 129,265             | 3,645                 | 64,120             |
| 031 Police                               | 911,914   | 593,995             | 16,688                | 301,231            |
| 032 Fire                                 | 300,244   | 167,151             | 4,288                 | 128,806            |
| 033 Codes Administration                 | 117,876   | 114,133             | 3,743                 | 0                  |
| 034 Beer Board                           | 7,784     | 7,062               | 227                   | 496                |
| 035 Agricultural Extension               | 2,531     | 2,450               | 80                    | 0                  |
| 037 Social Services                      | 18,575    | 17,986              | 590                   | 0                  |
| 038 Health                               | 175,616   | 163,621             | 5,303                 | 6,692              |
| 039 Public Library                       | 213,775   | 206,138             | 6,751                 | 885                |
| 040 Parks                                | 143,636   | 133,641             | 4,330                 | 5,665              |
| 041 Arts Commission                      | 5,406     | 5,234               | 172                   | 0                  |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 014 Information Technology Service**

| Receiving Department                         | Total            | Information Systems | Info Sys Depreciation | Radio Depreciation |
|--|------------------|---------------------|-----------------------|--------------------|
| 042 Public Works                             | 108,212          | 81,069              | 2,430                 | 24,713             |
| 044 Human Relations Commission               | 3,078            | 2,980               | 98                    | 0                  |
| 047 Criminal Justice Planning                | 1,771            | 1,715               | 56                    | 0                  |
| 048 Internal Audit                           | 4,852            | 4,698               | 154                   | 0                  |
| 049 Office of Emergency Management           | 31,568           | 17,082              | 430                   | 14,056             |
| 051 Office of Family Safety                  | 9,313            | 9,017               | 296                   | 0                  |
| 052 Community Oversight Board                | 2,508            | 2,428               | 80                    | 0                  |
| 060 Farmer's Market                          | 5,443            | 5,271               | 173                   | 0                  |
| 061 Municipal Auditorium                     | 4,546            | 4,401               | 144                   | 0                  |
| 062 State Fair Board                         | 10,441           | 10,109              | 331                   | 0                  |
| 064 Sports Authority                         | 3,377            | 3,270               | 107                   | 0                  |
| 065 Water Services                           | 319,338          | 302,780             | 9,867                 | 6,692              |
| 067 General Hospital                         | 9,745            | 9,436               | 309                   | 0                  |
| 070 Community Education Commission           | 4,908            | 4,753               | 156                   | 0                  |
| 071 Convention Center Authority              | 30,518           | 29,549              | 969                   | 0                  |
| 075 Metro Action Commission                  | 79,828           | 77,294              | 2,535                 | 0                  |
| 077 Metro Development & Housing<br>Authorit  | 2,065            | 2,000               | 66                    | 0                  |
| 078 Metropolitan Transit Authority (MTA)     | 115,126          | 79,560              | 2,301                 | 33,265             |
| 080 Metro Nashville Public Schools<br>(MNPS) | 508,265          | 390,474             | 11,823                | 105,969            |
| 091 Emergency Communication Center           | 65,098           | 51,653              | 1,584                 | 11,861             |
| Bordeaux Longterm Care                       | 1,333            | 1,290               | 42                    | 0                  |
| Knowles Home                                 | 390              | 378                 | 12                    | 0                  |
| Nashville Electric Service (NES)             | 366,877          | 80,797              | 0                     | 286,079            |
| All Other                                    | 88,049           | 19,521              | 6                     | 68,522             |
| Direct Bill                                  | 0                | 0                   | 0                     | 0                  |
| <b>Total</b>                                 | <b>4,404,542</b> | <b>3,233,242</b>    | <b>95,998</b>         | <b>1,075,301</b>   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Accountability**

The Office of Financial Accountability conducts fiscal and programmatic monitoring of federal and state grants administered by the various Metropolitan Nashville and Davidson County government agencies to ensure compliance with federal, state and local laws, regulations, stated outcomes and results, and specific requirements of the grant program.

Key Responsibilities include:

- Monitoring Metro departments that administer federal and state grants.
- Monitoring non profits that receive Metropolitan Nashville and Davidson County government assistance to operate various programs.
- Monitoring Metro departments for compliance with procurement policies.
- Monitoring Metro departments for compliance with PromptPay policies.
- Monitoring Metro departments performance measures.

The costs of Finance - Accountability are recorded in GSD General Fund 10101 and business unit 15118110. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Procurement Accountability** - these costs have been allocated based on the number of Delegated Compliance Reviews completed by benefiting department.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Certificates of Insurance (COI)** - these costs have been allocated directly to *Finance - Purchasing*.
- **Grants** - these costs have been allocated based on the number of Grant Reviews completed by benefiting department.
- **Community Partnerships** - these costs have been allocated directly to *All Other*.
- **Special Projects** - these costs have been allocated using the percentages by benefiting department.
- **Direct Appropriation** - these costs have been allocated directly to *All Other*.
- **Grants & Cost Planning** - these costs have been allocated directly to *Finance - Grants and Cost Planning*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 015 Finance - Accountability**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 459,606        |                |           | 459,606 |
| Inbound Costs:                        |                |                |           |         |
| 001 Administrative - Post Audits      | 111            | 0              | 111       |         |
| 014 Information Technology Service    | 1,119          | 81             | 1,201     |         |
| 015 Finance - Administration          |                | 111,386        | 111,386   |         |
| 015 Finance - Grants & Cost Planning  |                | 32             | 32        |         |
| 015 Finance - Office of Mgmt & Budget |                | 437            | 437       |         |
| 015 Finance - Operations              |                | 691            | 691       |         |
| 015 Finance - Payroll                 |                | 162            | 162       |         |
| 015 Finance - Property Administration |                | 60             | 60        |         |
| 015 Finance - Treasury                |                | 66             | 66        |         |
| 048 Internal Audit                    |                | 163            | 163       |         |
| Total Allocated Additions:            | 1,230          | 113,079        | 114,309   | 114,309 |
| Total To Be Allocated:                | 460,836        | 113,079        |           | 573,915 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Accountability**

|   | Total   | G&A | Procurement<br>Accountability | Prompt Pay | COI    |
|---|---------|-----|-------------------------------|------------|--------|
| <b>Other Expense &amp; Cost</b>               |         |     |                               |            |        |
| 501101 Regular Pay                            | 229,986 | 0   | 4,623                         | 10,326     | 4,623  |
| 501102 Leave Pay                              | 51,698  | 0   | 1,039                         | 2,321      | 1,039  |
| 501103 Holiday Pay                            | 10,773  | 0   | 217                           | 484        | 217    |
| 501160 YE Biweekly Sal/Fringe Accr            | 1,288   | 0   | 26                            | 58         | 26     |
| 501172 Employer OASDI                         | 17,288  | 0   | 347                           | 776        | 347    |
| 501173 Employer SSN Medical                   | 4,043   | 0   | 81                            | 182        | 81     |
| 501174 Employer Group Health                  | 36,486  | 0   | 733                           | 1,638      | 733    |
| 501175 Employer Dental Group                  | 1,158   | 0   | 23                            | 52         | 23     |
| 501176 Employer Group Life                    | 508     | 0   | 10                            | 23         | 10     |
| 501177 Employer Pension                       | 32,132  | 0   | 646                           | 1,443      | 646    |
| 501182 Cafe Plan Pre-Tax Savings              | 1,041   | 0   | 21                            | 47         | 21     |
| 502884 Membership Dues                        | 300     | 0   | 6                             | 13         | 6      |
| 502951 Info Systems Charge                    | 10,800  | 0   | 217                           | 485        | 217    |
| 502957 Telecommnct'n Charge                   | 826     | 0   | 17                            | 37         | 17     |
| 502983 Surplus Property                       | 200     | 0   | 4                             | 9          | 4      |
| 503100 Offc & Admin Supply                    | 12      | 0   | 0                             | 1          | 0      |
| 503120 Computer Software                      | 60,344  | 0   | 1,213                         | 2,709      | 1,213  |
| 503130 Computer Hardware <\$10K               | 234     | 0   | 5                             | 11         | 5      |
| 505233 Rent Equipment                         | 489     | 0   | 10                            | 22         | 10     |
| <b>Departmental Total</b>                     |         |     |                               |            |        |
| Expenditures Per Financial Statement          | 459,606 |     |                               |            |        |
| <b>Deductions</b>                             |         |     |                               |            |        |
| *Total Disallowed Costs                       | 0       | 0   | 0                             | 0          | 0      |
| Functional Cost                               | 459,606 | 0   | 9,238                         | 20,637     | 9,238  |
| <b>Allocation Step 1</b>                      |         |     |                               |            |        |
| Inbound - All Others                          | 1,230   | 0   | 25                            | 55         | 25     |
| Reallocate Admin Costs                        |         | 0   | 0                             | 0          | 0      |
| Unallocated Costs                             | 0       | 0   | 0                             | 0          | 0      |
| 1st Allocation                                | 460,836 | 0   | 9,263                         | 20,692     | 9,263  |
| <b>Allocation Step 2</b>                      |         |     |                               |            |        |
| Inbound - All Others                          | 113,079 | 0   | 2,273                         | 5,077      | 2,273  |
| 2nd Allocation                                | 113,079 | 0   | 2,273                         | 5,077      | 2,273  |
| <b>Total For 015 Finance - Accountability</b> |         |     |                               |            |        |
| Schedule .3 Total                             | 573,915 | 0   | 11,535                        | 25,769     | 11,535 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Accountability**

|   | Grants  | Community Partnerships | Special Projects | Direct Appropriations | Grants & Cost Planning |
|---|---------|------------------------|------------------|-----------------------|------------------------|
| <b>Other Expense &amp; Cost</b>               |         |                        |                  |                       |                        |
| 501101 Regular Pay                            | 70,836  | 42,340                 | 34,498           | 20,630                | 42,110                 |
| 501102 Leave Pay                              | 15,923  | 9,518                  | 7,755            | 4,637                 | 9,466                  |
| 501103 Holiday Pay                            | 3,317   | 1,983                  | 1,616            | 966                   | 1,973                  |
| 501160 YE Biweekly Sal/Fringe Accr            | 396     | 237                    | 193              | 116                   | 236                    |
| 501172 Employer OASDI                         | 5,326   | 3,183                  | 2,593            | 1,551                 | 3,165                  |
| 501173 Employer SSN Medical                   | 1,246   | 744                    | 606              | 363                   | 740                    |
| 501174 Employer Group Health                  | 11,238  | 6,717                  | 5,473            | 3,273                 | 6,681                  |
| 501175 Employer Dental Group                  | 357     | 213                    | 174              | 104                   | 212                    |
| 501176 Employer Group Life                    | 156     | 94                     | 76               | 46                    | 93                     |
| 501177 Employer Pension                       | 9,896   | 5,916                  | 4,820            | 2,882                 | 5,883                  |
| 501182 Cafe Plan Pre-Tax Savings              | 320     | 192                    | 156              | 93                    | 191                    |
| 502884 Membership Dues                        | 93      | 55                     | 45               | 27                    | 55                     |
| 502951 Info Systems Charge                    | 3,327   | 1,988                  | 1,620            | 969                   | 1,977                  |
| 502957 Telecommnct'n Charge                   | 254     | 152                    | 124              | 74                    | 151                    |
| 502983 Surplus Property                       | 61      | 37                     | 30               | 18                    | 37                     |
| 503100 Offc & Admin Supply                    | 4       | 2                      | 2                | 1                     | 2                      |
| 503120 Computer Software                      | 18,586  | 11,109                 | 9,052            | 5,413                 | 11,049                 |
| 503130 Computer Hardware <\$10K               | 71      | 43                     | 35               | 21                    | 43                     |
| 505233 Rent Equipment                         | 150     | 90                     | 73               | 44                    | 90                     |
| <b>Departmental Total</b>                     |         |                        |                  |                       |                        |
| Expenditures Per Financial Statement          |         |                        |                  |                       |                        |
| <b>Deductions</b>                             |         |                        |                  |                       |                        |
| *Total Disallowed Costs                       | 0       | 0                      | 0                | 0                     | 0                      |
| Functional Cost                               | 141,557 | 84,613                 | 68,941           | 41,228                | 84,154                 |
| <b>Allocation Step 1</b>                      |         |                        |                  |                       |                        |
| Inbound - All Others                          | 379     | 226                    | 184              | 110                   | 225                    |
| Reallocate Admin Costs                        | 0       | 0                      | 0                | 0                     | 0                      |
| Unallocated Costs                             | 0       | 0                      | 0                | 0                     | 0                      |
| 1st Allocation                                | 141,936 | 84,839                 | 69,125           | 41,338                | 84,379                 |
| <b>Allocation Step 2</b>                      |         |                        |                  |                       |                        |
| Inbound - All Others                          | 34,830  | 20,818                 | 16,962           | 10,143                | 20,705                 |
| 2nd Allocation                                | 34,830  | 20,818                 | 16,962           | 10,143                | 20,705                 |
| <b>Total For 015 Finance - Accountability</b> |         |                        |                  |                       |                        |
| Schedule .3 Total                             | 176,766 | 105,657                | 86,087           | 51,481                | 105,084                |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Accountability**

Activity - Procurement Accountability

| Receiving Department                             | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 075 Metro Action Commission                      | 1                | 100.000000     | 9,263            |               | 9,263             | 2,273             | 11,535 |
| Schedule .4 Total for Procurement Accountability | 1                | 100.000000     | 9,263            |               | 9,263             | 2,273             | 11,535 |

Allocation Basis: Number of Delegated Compliance Reviews Completed by Department  
 Allocation Source: FY 2021 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Prompt Pay

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001 Administrative - Corporate Dues      | 4                | 1.666667       | 345              |               | 345               |                   | 345   |
| 002 Metropolitan Council                 | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 003 Metropolitan Clerk                   | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 004 Mayor's Office*                      | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 005 Election Commission                  | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 006 Law                                  | 4                | 1.666667       | 345              |               | 345               |                   | 345   |
| 007 Planning Commission                  | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 008 Human Resources                      | 4                | 1.666667       | 345              |               | 345               |                   | 345   |
| 009 Register of Deeds                    | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 010 General Services - Administration    | 4                | 1.666667       | 345              |               | 345               |                   | 345   |
| 011 Historical Commission                | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 012 Employee Benefit Board               | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 014 Information Technology Service       | 4                | 1.666667       | 345              |               | 345               |                   | 345   |
| 015 Finance - Administration             | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 016 Assessor of Property                 | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 017 Trustee                              | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 018 County Clerk                         | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 019 District Attorney                    | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 021 Public Defender                      | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 022 Juvenile Court Clerk                 | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 023 Circuit Court Clerk                  | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 024 Criminal Court Clerk                 | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 025 Clerk and Master - Chancery          | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 026 Juvenile Court                       | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 027 General Sessions Court               | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 028 State Trial Courts                   | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 029 Justice Integration Services         | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 030 Sheriff's Office                     | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 031 Police                               | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 032 Fire                                 | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 033 Codes Administration                 | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 034 Beer Board                           | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 035 Agricultural Extension               | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 037 Social Services                      | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 038 Health                               | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 039 Public Library                       | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 040 Parks                                | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 041 Arts Commission                      | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 042 Public Works                         | 8                | 3.333316       | 690              |               | 690               | 185               | 874   |
| 044 Human Relations Commission           | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 047 Criminal Justice Planning            | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 060 Farmer's Market                      | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 061 Municipal Auditorium                 | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 062 State Fair Board                     | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 064 Sports Authority                     | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 065 Water Services                       | 8                | 3.333333       | 690              |               | 690               | 187               | 877   |
| 068 District Energy System (DES)         | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 070 Community Education Commission       | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 071 Convention Center Authority          | 8                | 3.333333       | 690              |               | 690               | 185               | 874   |
| 075 Metro Action Commission              | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |
| 078 Metropolitan Transit Authority (MTA) | 4                | 1.666667       | 345              |               | 345               | 92                | 437   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Prompt Pay

| Receiving Department                      | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total         |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| 080 Metro Nashville Public Schools (MNPS) | 4                | 1.666667          | 345              |               | 345               | 92                | 437           |
| 090 Debt Service                          | 4                | 1.666667          | 345              |               | 345               | 92                | 437           |
| 091 Emergency Communication Center        | 4                | 1.666667          | 345              |               | 345               | 92                | 437           |
| Bordeaux Longterm Care                    | 4                | 1.666667          | 345              |               | 345               | 92                | 437           |
| Knowles Home                              | 4                | 1.666667          | 345              |               | 345               | 92                | 437           |
| All Other                                 | 4                | 1.666667          | 345              |               | 345               | 92                | 437           |
| <b>Schedule .4 Total for Prompt Pay</b>   | <b>240</b>       | <b>100.000000</b> | <b>20,692</b>    |               | <b>20,692</b>     | <b>5,077</b>      | <b>25,769</b> |

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department

Allocation Source: FY 2021 Reviews Report - Finance-Accountability



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - COI

| Receiving Department      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|---------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 015 Finance - Purchasing  | 100              | 100.000000     | 9,263            |               | 9,263             | 2,273             | 11,535 |
| Schedule .4 Total for COI | 100              | 100.000000     | 9,263            |               | 9,263             | 2,273             | 11,535 |

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Grants

| Receiving Department         | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|------------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| 075 Metro Action Commission  | 1                   | 100.000000        | 141,936             |                  | 141,936              | 34,830               | 176,766 |
| Schedule .4 Total for Grants | 1                   | 100.000000        | 141,936             |                  | 141,936              | 34,830               | 176,766 |

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2021 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Community Partnerships

| Receiving Department                         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| All Other                                    | 100              | 100.000000     | 84,839           |               | 84,839            | 20,818            | 105,657 |
| Schedule .4 Total for Community Partnerships | 100              | 100.000000     | 84,839           |               | 84,839            | 20,818            | 105,657 |

Allocation Basis: Direct Allocation to All Other  
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Accountability**

Activity - Special Projects

| Receiving Department                   | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 062 State Fair Board                   | 1                | 100.000000     | 69,125           |               | 69,125            | 16,962            | 86,087 |
| Schedule .4 Total for Special Projects | 1                | 100.000000     | 69,125           |               | 69,125            | 16,962            | 86,087 |

Allocation Basis: Number of Special Projects by Benefiting Department

Allocation Source: FY 2021 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Accountability**

Activity - Direct Appropriations

| Receiving Department                        | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| All Other                                   | 100              | 100.000000     | 41,338           |               | 41,338            | 10,143            | 51,481 |
| Schedule .4 Total for Direct Appropriations | 100              | 100.000000     | 41,338           |               | 41,338            | 10,143            | 51,481 |

Allocation Basis: Direct Allocation to All Other  
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Accountability**

Activity - Grants & Cost Planning

| Receiving Department                         | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 015 Finance - Grants & Cost Planning         | 100              | 100.000000     | 84,379           |               | 84,379            | 20,705            | 105,084 |
| Schedule .4 Total for Grants & Cost Planning | 100              | 100.000000     | 84,379           |               | 84,379            | 20,705            | 105,084 |

Allocation Basis: Direct Allocation to 015 Finance-Grants and Cost Planning  
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Accountability**

| Receiving Department                  | Total   | Procurement<br>Accountability | Prompt Pay | COI    | Grants  |
|---------------------------------------|---------|-------------------------------|------------|--------|---------|
| 001 Administrative - Corporate Dues   | 345     | 0                             | 345        | 0      | 0       |
| 002 Metropolitan Council              | 437     | 0                             | 437        | 0      | 0       |
| 003 Metropolitan Clerk                | 437     | 0                             | 437        | 0      | 0       |
| 004 Mayor's Office*                   | 437     | 0                             | 437        | 0      | 0       |
| 005 Election Commission               | 437     | 0                             | 437        | 0      | 0       |
| 006 Law                               | 345     | 0                             | 345        | 0      | 0       |
| 007 Planning Commission               | 437     | 0                             | 437        | 0      | 0       |
| 008 Human Resources                   | 345     | 0                             | 345        | 0      | 0       |
| 009 Register of Deeds                 | 437     | 0                             | 437        | 0      | 0       |
| 010 General Services - Administration | 345     | 0                             | 345        | 0      | 0       |
| 011 Historical Commission             | 437     | 0                             | 437        | 0      | 0       |
| 012 Employee Benefit Board            | 437     | 0                             | 437        | 0      | 0       |
| 014 Information Technology Service    | 345     | 0                             | 345        | 0      | 0       |
| 015 Finance - Administration          | 437     | 0                             | 437        | 0      | 0       |
| 015 Finance - Grants & Cost Planning  | 105,084 | 0                             | 0          | 0      | 0       |
| 015 Finance - Purchasing              | 11,535  | 0                             | 0          | 11,535 | 0       |
| 016 Assessor of Property              | 437     | 0                             | 437        | 0      | 0       |
| 017 Trustee                           | 437     | 0                             | 437        | 0      | 0       |
| 018 County Clerk                      | 437     | 0                             | 437        | 0      | 0       |
| 019 District Attorney                 | 437     | 0                             | 437        | 0      | 0       |
| 021 Public Defender                   | 437     | 0                             | 437        | 0      | 0       |
| 022 Juvenile Court Clerk              | 437     | 0                             | 437        | 0      | 0       |
| 023 Circuit Court Clerk               | 437     | 0                             | 437        | 0      | 0       |
| 024 Criminal Court Clerk              | 437     | 0                             | 437        | 0      | 0       |
| 025 Clerk and Master - Chancery       | 437     | 0                             | 437        | 0      | 0       |
| 026 Juvenile Court                    | 437     | 0                             | 437        | 0      | 0       |
| 027 General Sessions Court            | 437     | 0                             | 437        | 0      | 0       |
| 028 State Trial Courts                | 437     | 0                             | 437        | 0      | 0       |
| 029 Justice Integration Services      | 437     | 0                             | 437        | 0      | 0       |
| 030 Sheriff's Office                  | 437     | 0                             | 437        | 0      | 0       |
| 031 Police                            | 437     | 0                             | 437        | 0      | 0       |
| 032 Fire                              | 437     | 0                             | 437        | 0      | 0       |
| 033 Codes Administration              | 437     | 0                             | 437        | 0      | 0       |
| 034 Beer Board                        | 437     | 0                             | 437        | 0      | 0       |
| 035 Agricultural Extension            | 437     | 0                             | 437        | 0      | 0       |
| 037 Social Services                   | 437     | 0                             | 437        | 0      | 0       |
| 038 Health                            | 437     | 0                             | 437        | 0      | 0       |
| 039 Public Library                    | 437     | 0                             | 437        | 0      | 0       |
| 040 Parks                             | 437     | 0                             | 437        | 0      | 0       |
| 041 Arts Commission                   | 437     | 0                             | 437        | 0      | 0       |
| 042 Public Works                      | 874     | 0                             | 874        | 0      | 0       |
| 044 Human Relations Commission        | 437     | 0                             | 437        | 0      | 0       |
| 047 Criminal Justice Planning         | 437     | 0                             | 437        | 0      | 0       |
| 060 Farmer's Market                   | 437     | 0                             | 437        | 0      | 0       |
| 061 Municipal Auditorium              | 437     | 0                             | 437        | 0      | 0       |
| 062 State Fair Board                  | 86,524  | 0                             | 437        | 0      | 0       |
| 064 Sports Authority                  | 437     | 0                             | 437        | 0      | 0       |
| 065 Water Services                    | 877     | 0                             | 877        | 0      | 0       |
| 068 District Energy System (DES)      | 437     | 0                             | 437        | 0      | 0       |
| 070 Community Education Commission    | 437     | 0                             | 437        | 0      | 0       |
| 071 Convention Center Authority       | 874     | 0                             | 874        | 0      | 0       |
| 075 Metro Action Commission           | 188,739 | 11,535                        | 437        | 0      | 176,766 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Accountability**

| Receiving Department                         | Total          | Procurement<br>Accountability | Prompt Pay    | COI           | Grants         |
|--|----------------|-------------------------------|---------------|---------------|----------------|
| 078 Metropolitan Transit Authority (MTA)     | 437            | 0                             | 437           | 0             | 0              |
| 080 Metro Nashville Public Schools<br>(MNPS) | 437            | 0                             | 437           | 0             | 0              |
| 090 Debt Service                             | 437            | 0                             | 437           | 0             | 0              |
| 091 Emergency Communication Center           | 437            | 0                             | 437           | 0             | 0              |
| Bordeaux Longterm Care                       | 437            | 0                             | 437           | 0             | 0              |
| Knowles Home                                 | 437            | 0                             | 437           | 0             | 0              |
| All Other                                    | 157,575        | 0                             | 437           | 0             | 0              |
| Direct Bill                                  | 0              | 0                             | 0             | 0             | 0              |
| <b>Total</b>                                 | <b>573,915</b> | <b>11,535</b>                 | <b>25,769</b> | <b>11,535</b> | <b>176,766</b> |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Accountability**

| Receiving Department                  | Community Partnerships | Special Projects | Direct Appropriations | Grants & Cost Planning |
|---------------------------------------|------------------------|------------------|-----------------------|------------------------|
| 001 Administrative - Corporate Dues   | 0                      | 0                | 0                     | 0                      |
| 002 Metropolitan Council              | 0                      | 0                | 0                     | 0                      |
| 003 Metropolitan Clerk                | 0                      | 0                | 0                     | 0                      |
| 004 Mayor's Office*                   | 0                      | 0                | 0                     | 0                      |
| 005 Election Commission               | 0                      | 0                | 0                     | 0                      |
| 006 Law                               | 0                      | 0                | 0                     | 0                      |
| 007 Planning Commission               | 0                      | 0                | 0                     | 0                      |
| 008 Human Resources                   | 0                      | 0                | 0                     | 0                      |
| 009 Register of Deeds                 | 0                      | 0                | 0                     | 0                      |
| 010 General Services - Administration | 0                      | 0                | 0                     | 0                      |
| 011 Historical Commission             | 0                      | 0                | 0                     | 0                      |
| 012 Employee Benefit Board            | 0                      | 0                | 0                     | 0                      |
| 014 Information Technology Service    | 0                      | 0                | 0                     | 0                      |
| 015 Finance - Administration          | 0                      | 0                | 0                     | 0                      |
| 015 Finance - Grants & Cost Planning  | 0                      | 0                | 0                     | 105,084                |
| 015 Finance - Purchasing              | 0                      | 0                | 0                     | 0                      |
| 016 Assessor of Property              | 0                      | 0                | 0                     | 0                      |
| 017 Trustee                           | 0                      | 0                | 0                     | 0                      |
| 018 County Clerk                      | 0                      | 0                | 0                     | 0                      |
| 019 District Attorney                 | 0                      | 0                | 0                     | 0                      |
| 021 Public Defender                   | 0                      | 0                | 0                     | 0                      |
| 022 Juvenile Court Clerk              | 0                      | 0                | 0                     | 0                      |
| 023 Circuit Court Clerk               | 0                      | 0                | 0                     | 0                      |
| 024 Criminal Court Clerk              | 0                      | 0                | 0                     | 0                      |
| 025 Clerk and Master - Chancery       | 0                      | 0                | 0                     | 0                      |
| 026 Juvenile Court                    | 0                      | 0                | 0                     | 0                      |
| 027 General Sessions Court            | 0                      | 0                | 0                     | 0                      |
| 028 State Trial Courts                | 0                      | 0                | 0                     | 0                      |
| 029 Justice Integration Services      | 0                      | 0                | 0                     | 0                      |
| 030 Sheriff's Office                  | 0                      | 0                | 0                     | 0                      |
| 031 Police                            | 0                      | 0                | 0                     | 0                      |
| 032 Fire                              | 0                      | 0                | 0                     | 0                      |
| 033 Codes Administration              | 0                      | 0                | 0                     | 0                      |
| 034 Beer Board                        | 0                      | 0                | 0                     | 0                      |
| 035 Agricultural Extension            | 0                      | 0                | 0                     | 0                      |
| 037 Social Services                   | 0                      | 0                | 0                     | 0                      |
| 038 Health                            | 0                      | 0                | 0                     | 0                      |
| 039 Public Library                    | 0                      | 0                | 0                     | 0                      |
| 040 Parks                             | 0                      | 0                | 0                     | 0                      |
| 041 Arts Commission                   | 0                      | 0                | 0                     | 0                      |
| 042 Public Works                      | 0                      | 0                | 0                     | 0                      |
| 044 Human Relations Commission        | 0                      | 0                | 0                     | 0                      |
| 047 Criminal Justice Planning         | 0                      | 0                | 0                     | 0                      |
| 060 Farmer's Market                   | 0                      | 0                | 0                     | 0                      |
| 061 Municipal Auditorium              | 0                      | 0                | 0                     | 0                      |
| 062 State Fair Board                  | 0                      | 86,087           | 0                     | 0                      |
| 064 Sports Authority                  | 0                      | 0                | 0                     | 0                      |
| 065 Water Services                    | 0                      | 0                | 0                     | 0                      |
| 068 District Energy System (DES)      | 0                      | 0                | 0                     | 0                      |
| 070 Community Education Commission    | 0                      | 0                | 0                     | 0                      |
| 071 Convention Center Authority       | 0                      | 0                | 0                     | 0                      |
| 075 Metro Action Commission           | 0                      | 0                | 0                     | 0                      |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Accountability**

| Receiving Department                      | Community Partnerships | Special Projects | Direct Appropriations | Grants & Cost Planning |
|---|------------------------|------------------|-----------------------|------------------------|
| 078 Metropolitan Transit Authority (MTA)  | 0                      | 0                | 0                     | 0                      |
| 080 Metro Nashville Public Schools (MNPS) | 0                      | 0                | 0                     | 0                      |
| 090 Debt Service                          | 0                      | 0                | 0                     | 0                      |
| 091 Emergency Communication Center        | 0                      | 0                | 0                     | 0                      |
| Bordeaux Longterm Care                    | 0                      | 0                | 0                     | 0                      |
| Knowles Home                              | 0                      | 0                | 0                     | 0                      |
| All Other                                 | 105,657                | 0                | 51,481                | 0                      |
| Direct Bill                               | 0                      | 0                | 0                     | 0                      |
| <b>Total</b>                              | <b>105,657</b>         | <b>86,087</b>    | <b>51,481</b>         | <b>105,084</b>         |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .1 - Nature and Extent of Services  
For Department 015 Finance - Administration

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

The **Finance - Administration** costs are recorded in GSD General Fund 10101, business unit 15160810. These costs have been allocated based on the total salaries and benefits by business unit comprising the Finance Department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 015 Finance - Administration**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement:    | 1,522,508      |                |           | 1,522,508 |
| Inbound Costs:                           |                |                |           |           |
| Depreciation                             | 55,987         |                | 55,987    |           |
| 001 Administrative - Employee Benefits   | 605,814        | 1,203          | 607,017   |           |
| 001 Administrative - Insurance           | 32,542         | 3,114          | 35,656    |           |
| 001 Administrative - Post Audits         | 366            | 1              | 367       |           |
| 003 Metropolitan Clerk - Records Center  | 18             | 0              | 18        |           |
| 006 Law                                  | 95,861         | 51,749         | 147,610   |           |
| 008 Human Resources                      | 63,375         | 2,827          | 66,202    |           |
| 010 General Services - Facilities        | 25,301         | 1,136          | 26,437    |           |
| 010 General Services - Mail Services     | 172            | 4              | 176       |           |
| 014 Information Technology Service       | 3,348          | 243            | 3,591     |           |
| 015 Finance - Accountability             | 345            | 92             | 437       |           |
| 015 Finance - Business Assistance        |                | 2,438          | 2,438     |           |
| 015 Finance - Grants & Cost Planning     |                | 7,771          | 7,771     |           |
| 015 Finance - Office of Mgmt & Budget    |                | 1,334          | 1,334     |           |
| 015 Finance - Operations                 |                | 1,108          | 1,108     |           |
| 015 Finance - Payroll                    |                | 2,022          | 2,022     |           |
| 015 Finance - Property Administration    |                | 199            | 199       |           |
| 015 Finance - Purchasing                 |                | 62,825         | 62,825    |           |
| 015 Finance - Treasury                   |                | 523            | 523       |           |
| 030 Sheriff's Office - Security Services |                | 11,181         | 11,181    |           |
| 048 Internal Audit                       |                | 541            | 541       |           |
| Total Allocated Additions:               | 883,127        | 150,312        | 1,033,440 | 1,033,440 |
| Total To Be Allocated:                   | 2,405,635      | 150,312        |           | 2,555,948 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Administration**

|                                      | Total     | G&A | Administration |
|--------------------------------------|-----------|-----|----------------|
| <b>Other Expense &amp; Cost</b>      |           |     |                |
| 501101 Regular Pay                   | 1,021,338 | 0   | 1,021,338      |
| 501102 Leave Pay                     | 76,884    | 0   | 76,884         |
| 501103 Holiday Pay                   | 47,326    | 0   | 47,326         |
| 501134 Paid Family Leave             | 6,427     | 0   | 6,427          |
| 501160 YE Biweekly Sal/Fringe Accr   | 7,482     | 0   | 7,482          |
| 501172 Employer OASDI                | 58,284    | 0   | 58,284         |
| 501173 Employer SSN Medical          | 16,130    | 0   | 16,130         |
| 501174 Employer Group Health         | 93,384    | 0   | 93,384         |
| 501175 Employer Dental Group         | 3,867     | 0   | 3,867          |
| 501176 Employer Group Life           | 1,497     | 0   | 1,497          |
| 501177 Employer Pension              | 137,293   | 0   | 137,293        |
| 501181 FSA Pre-Tax Savings           | 428       | 0   | 428            |
| 501182 Cafe Plan Pre-Tax Savings     | 2,580     | 0   | 2,580          |
| 502105 Cable Television              | 417       | 0   | 417            |
| 502314 Pre-Employment Checks         | 621       | 0   | 621            |
| 502401 Transport Non-employee        | 36        | 0   | 36             |
| 502453 Employee Local Travel/Park    | 14        | 0   | 14             |
| 502503 Cell Phone Service            | 2,671     | 0   | 2,671          |
| 502701 Printing/Binding              | 65        | 0   | 65             |
| 502851 Subscriptions                 | 655       | 0   | 655            |
| 502883 Registration                  | 3,150     | 0   | 3,150          |
| 502884 Membership Dues               | 1,234     | 0   | 1,234          |
| 502951 Info Systems Charge           | 28,900    | 0   | 28,900         |
| 502957 Telecommnct'n Charge          | 5,872     | 0   | 5,872          |
| 502983 Surplus Property              | 500       | 0   | 500            |
| 503050 Host & Hostess                | 317       | 0   | 317            |
| 503100 Offc & Admin Supply           | 624       | 0   | 624            |
| 503130 Computer Hardware <\$10K      | 3,519     | 0   | 3,519          |
| 503140 Office Equipment < \$10K      | 70        | 0   | 70             |
| 505233 Rent Equipment                | 841       | 0   | 841            |
| 505252 Software License              | 82        | 0   | 82             |
| <b>Departmental Total</b>            |           |     |                |
| Expenditures Per Financial Statement | 1,522,508 |     |                |
| <b>Deductions</b>                    |           |     |                |
| *Total Disallowed Costs              | 0         | 0   | 0              |
| Functional Cost                      | 1,522,508 | 0   | 1,522,508      |
| <b>Allocation Step 1</b>             |           |     |                |
| Inbound - All Others                 | 883,127   | 0   | 883,127        |
| Reallocate Admin Costs               |           | 0   | 0              |
| Unallocated Costs                    | 0         | 0   | 0              |
| 1st Allocation                       | 2,405,635 | 0   | 2,405,635      |
| <b>Allocation Step 2</b>             |           |     |                |
| Inbound - All Others                 | 150,312   | 0   | 150,312        |
| 2nd Allocation                       | 150,312   | 0   | 150,312        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Administration**

|  | Total     | G&A | Administration |
|--|-----------|-----|----------------|
| <hr/>                                  |           |     |                |
| Total For 015 Finance - Administration |           |     |                |
| -----<br>Schedule .3 Total             | 2,555,948 | 0   | 2,555,948      |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Administration**

Activity - Administration

| Receiving Department                        | Allocation Units    | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 015 Finance                                 | 190,560.72          | 2.283476          | 54,932           |               | 54,932            | 3,599             | 58,531           |
| 015 Finance - Accountability                | 386,401.16          | 4.630219          | 111,386          |               | 111,386           |                   | 111,386          |
| 015 Finance - Business Assistance           | 860,947.44          | 10.316674         | 248,182          |               | 248,182           | 16,260            | 264,442          |
| 015 Finance - Grants & Cost Planning        | 321,620.41          | 3.853955          | 92,712           |               | 92,712            | 6,074             | 98,786           |
| 015 Finance - Office of Mgmt & Budget       | 1,308,043.19        | 15.674192         | 377,064          |               | 377,064           | 24,704            | 401,768          |
| 015 Finance - Operations                    | 2,219,763.51        | 26.599276         | 639,882          |               | 639,882           | 41,924            | 681,805          |
| 015 Finance - Payroll                       | 607,470.62          | 7.279279          | 175,113          |               | 175,113           | 11,473            | 186,586          |
| 015 Finance - Property Administration       | 316,414.92          | 3.791578          | 91,212           |               | 91,212            | 5,976             | 97,187           |
| 015 Finance - Purchasing                    | 1,068,209.34        | 12.800280         | 307,928          |               | 307,928           | 20,175            | 328,103          |
| 015 Finance - Treasury                      | 1,065,771.80        | 12.771071         | 307,225          |               | 307,225           | 20,128            | 327,354          |
| <b>Schedule .4 Total for Administration</b> | <b>8,345,203.11</b> | <b>100.000000</b> | <b>2,405,635</b> |               | <b>2,405,635</b>  | <b>150,312</b>    | <b>2,555,948</b> |

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department

Allocation Source: FY 2021 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Administration**

| Receiving Department                  | Total            | Administration   |
|---------------------------------------|------------------|------------------|
| 015 Finance                           | 58,531           | 58,531           |
| 015 Finance - Accountability          | 111,386          | 111,386          |
| 015 Finance - Business Assistance     | 264,442          | 264,442          |
| 015 Finance - Grants & Cost Planning  | 98,786           | 98,786           |
| 015 Finance - Office of Mgmt & Budget | 401,768          | 401,768          |
| 015 Finance - Operations              | 681,805          | 681,805          |
| 015 Finance - Payroll                 | 186,586          | 186,586          |
| 015 Finance - Property Administration | 97,187           | 97,187           |
| 015 Finance - Purchasing              | 328,103          | 328,103          |
| 015 Finance - Treasury                | 327,354          | 327,354          |
| Direct Bill                           | 0                | 0                |
| <b>Total</b>                          | <b>2,555,948</b> | <b>2,555,948</b> |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Business Assistance**

The Finance - Business Assistance Office ensures equitable participation of small, minority, woman, and service disabled veteran owned businesses in the procurement process. The Business Assistance Office administers the Procurement Nondiscrimination Program and the Small Business Program, as well as conducts procurement technical assistance, business development and outreach, and contract compliance.

The costs of Finance - Business Assistance costs are accounted for in GSD General Fund 10101 and business unit 15117150. For cost allocation plan purposes, the Finance - Business Assistance Office costs are functionalized and allocated as follows:

- **Vendor Assistance** - direct costs identified to this function are representative of pre-award procurement process activity and monitoring technical training on Metro's procurement processes to small, minority, woman and service disabled veteran owned businesses. These costs have been allocated directly to *Finance - Purchasing* for further allocation.
- **Procurement Post Award** - direct costs identified to this function include monitoring and ensuring compliance with specifications identified in procurement awards for small, minority, woman, and service disabled veteran owned businesses. These costs are allocated based on the total number of contracts managed by benefiting department.
- **Procurement Accountability** - these costs have been allocated based on the number of Delegated Compliance Reviews completed by benefiting department.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Certificates of Insurance (COI)** - these costs have been allocated directly to *Finance - Purchasing*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Business Assistance**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 934,589        |                |           | 934,589   |
| Inbound Costs:                        |                |                |           |           |
| 001 Administrative - Post Audits      | 225            | 1              | 225       |           |
| 010 General Services - Mail Services  | 1              | 0              | 1         |           |
| 014 Information Technology Service    | 1,730          | 126            | 1,856     |           |
| 015 Finance - Administration          | 248,182        | 16,260         | 264,442   |           |
| 015 Finance - Grants & Cost Planning  |                | 66             | 66        |           |
| 015 Finance - Office of Mgmt & Budget |                | 864            | 864       |           |
| 015 Finance - Operations              |                | 838            | 838       |           |
| 015 Finance - Payroll                 |                | 503            | 503       |           |
| 015 Finance - Property Administration |                | 122            | 122       |           |
| 015 Finance - Treasury                |                | 169            | 169       |           |
| 048 Internal Audit                    |                | 332            | 332       |           |
| Total Allocated Additions:            | 250,137        | 19,280         | 269,417   | 269,417   |
| Total To Be Allocated:                | 1,184,726      | 19,280         |           | 1,204,006 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Business Assistance**

|  | Total            | G&A            | Vendor Assistance | Procurement Post Award | Procurement Accountability |
|--|------------------|----------------|-------------------|------------------------|----------------------------|
| <b>Other Expense &amp; Cost</b>                    |                  |                |                   |                        |                            |
| 501101 Regular Pay                                 | 574,636          | 181,930        | 159,404           | 185,378                | 23,962                     |
| 501102 Leave Pay                                   | 28,258           | 8,946          | 7,839             | 9,117                  | 1,178                      |
| 501103 Holiday Pay                                 | 26,182           | 8,289          | 7,263             | 8,446                  | 1,092                      |
| 501134 Paid Family Leave                           | 5,312            | 1,682          | 1,474             | 1,712                  | 222                        |
| 501160 YE Biweekly Sal/Fringe Accr                 | 3,786            | 1,199          | 1,050             | 1,221                  | 158                        |
| 501172 Employer OASDI                              | 36,565           | 11,576         | 10,143            | 11,796                 | 1,525                      |
| 501173 Employer SSN Medical                        | 8,551            | 2,707          | 2,372             | 2,758                  | 357                        |
| 501174 Employer Group Health                       | 92,839           | 29,393         | 25,754            | 29,950                 | 3,871                      |
| 501175 Employer Dental Group                       | 3,557            | 1,126          | 987               | 1,148                  | 148                        |
| 501176 Employer Group Life                         | 1,662            | 526            | 461               | 536                    | 69                         |
| 501177 Employer Pension                            | 76,216           | 24,130         | 21,142            | 24,588                 | 3,178                      |
| 501181 FSA Pre-Tax Savings                         | 785              | 249            | 218               | 252                    | 33                         |
| 501182 Cafe Plan Pre-Tax Savings                   | 2,598            | 823            | 721               | 838                    | 108                        |
| 502314 Pre-Employment Checks                       | 44               | 14             | 12                | 14                     | 2                          |
| 502451 Employee Out-of-town Travel                 | 3,007            | 952            | 834               | 971                    | 125                        |
| 502452 Employee Air Travel                         | 1,071            | 339            | 297               | 345                    | 45                         |
| 502801 Advertising & Promot'n                      | 1,500            | 475            | 416               | 483                    | 63                         |
| 502882 Tuition                                     | 400              | 127            | 111               | 128                    | 17                         |
| 502883 Registration                                | 3,225            | 1,021          | 895               | 1,040                  | 134                        |
| 502884 Membership Dues                             | 7,960            | 2,520          | 2,208             | 2,568                  | 332                        |
| 502951 Info Systems Charge                         | 17,400           | 5,509          | 4,827             | 5,612                  | 726                        |
| 502957 Telecommnct'n Charge                        | 569              | 180            | 158               | 183                    | 24                         |
| 502983 Surplus Property                            | 300              | 95             | 83                | 96                     | 13                         |
| 503100 Offc & Admin Supply                         | 195              | 62             | 54                | 63                     | 8                          |
| 503120 Computer Software                           | 32,526           | 10,298         | 9,023             | 10,493                 | 1,356                      |
| 503150 Furniture/Fixtures<\$10K                    | 4,534            | 1,435          | 1,258             | 1,463                  | 189                        |
| 505233 Rent Equipment                              | 911              | 288            | 253               | 294                    | 38                         |
| <b>Departmental Total</b>                          | <b>934,589</b>   |                |                   |                        |                            |
| <b>Deductions</b>                                  |                  |                |                   |                        |                            |
| *Total Disallowed Costs                            | 0                | 0              | 0                 | 0                      | 0                          |
| <b>Functional Cost</b>                             | <b>934,589</b>   | <b>295,891</b> | <b>259,257</b>    | <b>301,493</b>         | <b>38,973</b>              |
| <b>Allocation Step 1</b>                           |                  |                |                   |                        |                            |
| Inbound - All Others                               | 250,137          | 250,137        | 0                 | 0                      | 0                          |
| Reallocate Admin Costs                             |                  | (546,028)      | 221,633           | 257,780                | 33,308                     |
| Unallocated Costs                                  | 0                | 0              | 0                 | 0                      | 0                          |
| 1st Allocation                                     | 1,184,726        | 0              | 480,890           | 559,273                | 72,281                     |
| <b>Allocation Step 2</b>                           |                  |                |                   |                        |                            |
| Inbound - All Others                               | 19,280           | 19,280         | 0                 | 0                      | 0                          |
| Reallocate Admin Costs                             |                  | (19,280)       | 7,826             | 9,102                  | 1,176                      |
| Unallocated Costs                                  | 0                | 0              | 0                 | 0                      | 0                          |
| 2nd Allocation                                     | 19,280           | 0              | 7,826             | 9,102                  | 1,176                      |
| <b>Total For 015 Finance - Business Assistance</b> | <b>1,204,006</b> | <b>0</b>       | <b>488,716</b>    | <b>568,375</b>         | <b>73,457</b>              |
| <b>Schedule .3 Total</b>                           | <b>1,204,006</b> | <b>0</b>       | <b>488,716</b>    | <b>568,375</b>         | <b>73,457</b>              |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Business Assistance**

|   | Prompt Pay | COI    |
|---|------------|--------|
| <hr/>                                       |            |        |
| Other Expense & Cost                        |            |        |
| -----                                       |            |        |
| 501101 Regular Pay                          | 9,596      | 14,366 |
| 501102 Leave Pay                            | 472        | 706    |
| 501103 Holiday Pay                          | 437        | 655    |
| 501134 Paid Family Leave                    | 89         | 133    |
| 501160 YE Biweekly Sal/Fringe Accr          | 63         | 95     |
| 501172 Employer OASDI                       | 611        | 914    |
| 501173 Employer SSN Medical                 | 143        | 214    |
| 501174 Employer Group Health                | 1,550      | 2,321  |
| 501175 Employer Dental Group                | 59         | 89     |
| 501176 Employer Group Life                  | 28         | 42     |
| 501177 Employer Pension                     | 1,273      | 1,905  |
| 501181 FSA Pre-Tax Savings                  | 13         | 20     |
| 501182 Cafe Plan Pre-Tax Savings            | 43         | 65     |
| 502314 Pre-Employment Checks                | 1          | 1      |
| 502451 Employee Out-of-town Travel          | 50         | 75     |
| 502452 Employee Air Travel                  | 18         | 27     |
| 502801 Advertising & Promot'n               | 25         | 38     |
| 502882 Tuition                              | 7          | 10     |
| 502883 Registration                         | 54         | 81     |
| 502884 Membership Dues                      | 133        | 199    |
| 502951 Info Systems Charge                  | 291        | 435    |
| 502957 Telecommnct'n Charge                 | 10         | 14     |
| 502983 Surplus Property                     | 5          | 8      |
| 503100 Offc & Admin Supply                  | 3          | 5      |
| 503120 Computer Software                    | 543        | 813    |
| 503150 Furniture/Fixtures<\$10K             | 76         | 113    |
| 505233 Rent Equipment                       | 15         | 23     |
| <br>  |            |        |
| Departmental Total                          |            |        |
| -----                                       |            |        |
| Expenditures Per Financial Statement        |            |        |
| <br>  |            |        |
| Deductions                                  |            |        |
| -----                                       |            |        |
| *Total Disallowed Costs                     | 0          | 0      |
| <br>  |            |        |
| Functional Cost                             | 15,608     | 23,367 |
| <br>  |            |        |
| Allocation Step 1                           |            |        |
| -----                                       |            |        |
| Inbound - All Others                        | 0          | 0      |
| Reallocate Admin Costs                      | 13,323     | 19,985 |
| Unallocated Costs                           | 0          | 0      |
| 1st Allocation                              | 28,931     | 43,352 |
| <br>  |            |        |
| Allocation Step 2                           |            |        |
| -----                                       |            |        |
| Inbound - All Others                        | 0          | 0      |
| Reallocate Admin Costs                      | 470        | 706    |
| Unallocated Costs                           | 0          | 0      |
| 2nd Allocation                              | 470        | 706    |
| <br>  |            |        |
| Total For 015 Finance - Business Assistance |            |        |
| -----                                       |            |        |
| Schedule .3 Total                           | 29,401     | 44,057 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Business Assistance**

Activity - Vendor Assistance

| Receiving Department                    | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 015 Finance - Purchasing                | 100              | 100.000000     | 480,890          |               | 480,890           | 7,826             | 488,716 |
| Schedule .4 Total for Vendor Assistance | 100              | 100.000000     | 480,890          |               | 480,890           | 7,826             | 488,716 |

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Business Assistance**

Activity - Procurement Post Award

| Receiving Department                                | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 004 Mayor's Office*                                 | 6                | 2.097902          | 11,733           |               | 11,733            | 262               | 11,995         |
| 007 Planning Commission                             | 3                | 1.048951          | 5,866            |               | 5,866             | 131               | 5,998          |
| 008 Human Resources                                 | 7                | 2.447552          | 13,688           |               | 13,688            |                   | 13,688         |
| 009 Register of Deeds                               | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 010 General Services - Facilities                   | 61               | 21.328671         | 119,285          |               | 119,285           |                   | 119,285        |
| 011 Historical Commission                           | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 014 Information Technology Service                  | 9                | 3.146853          | 17,599           |               | 17,599            |                   | 17,599         |
| 015 Finance - Administration                        | 1                | 0.349650          | 1,956            |               | 1,956             |                   | 1,956          |
| 015 Finance - Grants & Cost Planning                | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 015 Finance - Payroll                               | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 016 Assessor of Property                            | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 017 Trustee   | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 026 Juvenile Court                                  | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 030 Sheriff's Office                                | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 031 Police  | 5                | 1.748252          | 9,778            |               | 9,778             | 219               | 9,996          |
| 033 Codes Administration                            | 3                | 1.048951          | 5,866            |               | 5,866             | 131               | 5,998          |
| 038 Health  | 2                | 0.699301          | 3,911            |               | 3,911             | 87                | 3,998          |
| 039 Public Library                                  | 4                | 1.398601          | 7,822            |               | 7,822             | 175               | 7,997          |
| 040 Parks   | 24               | 8.391608          | 46,932           |               | 46,932            | 1,050             | 47,982         |
| 042 Public Works                                    | 54               | 18.881119         | 105,597          |               | 105,597           | 2,363             | 107,960        |
| 048 Internal Audit                                  | 3                | 1.048951          | 5,866            |               | 5,866             | 131               | 5,998          |
| 060 Farmer's Market                                 | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 061 Municipal Auditorium                            | 2                | 0.699301          | 3,911            |               | 3,911             | 87                | 3,998          |
| 062 State Fair Board                                | 5                | 1.748252          | 9,778            |               | 9,778             | 219               | 9,996          |
| 064 Sports Authority                                | 4                | 1.398601          | 7,822            |               | 7,822             | 175               | 7,997          |
| 065 Water Services                                  | 74               | 25.874132         | 144,707          |               | 144,707           | 3,240             | 147,947        |
| 068 District Energy System (DES)                    | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 071 Convention Center Authority                     | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| 075 Metro Action Commission                         | 1                | 0.349650          | 1,956            |               | 1,956             | 44                | 1,999          |
| All Other   | 7                | 2.447552          | 13,688           |               | 13,688            | 306               | 13,995         |
| <b>Schedule .4 Total for Procurement Post Award</b> | <b>286</b>       | <b>100.000000</b> | <b>559,273</b>   |               | <b>559,273</b>    | <b>9,102</b>      | <b>568,375</b> |

Allocation Basis: Number of Contracts Managed by Benefiting Department  
Allocation Source: FY 2021 Business Assistance Report - Finance-Business Assistance

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Business Assistance**

Activity - Procurement Accountability

| Receiving Department                             | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 075 Metro Action Commission                      | 1                | 100.000000     | 72,281           |               | 72,281            | 1,176             | 73,457 |
| Schedule .4 Total for Procurement Accountability | 1                | 100.000000     | 72,281           |               | 72,281            | 1,176             | 73,457 |

Allocation Basis: Number of Delegated Compliance Reviews Completed by Department  
 Allocation Source: FY 2021 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Business Assistance**

Activity - Prompt Pay

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|-------|
| 001 Administrative - Corporate Dues      | 4                | 1.666667       | 482              |               | 482               |                   | 482   |
| 002 Metropolitan Council                 | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 003 Metropolitan Clerk                   | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 004 Mayor's Office*                      | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 005 Election Commission                  | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 006 Law                                  | 4                | 1.666667       | 482              |               | 482               |                   | 482   |
| 007 Planning Commission                  | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 008 Human Resources                      | 4                | 1.666667       | 482              |               | 482               |                   | 482   |
| 009 Register of Deeds                    | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 010 General Services - Administration    | 4                | 1.666667       | 482              |               | 482               |                   | 482   |
| 011 Historical Commission                | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 012 Employee Benefit Board               | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 014 Information Technology Service       | 4                | 1.666667       | 482              |               | 482               |                   | 482   |
| 015 Finance - Administration             | 4                | 1.666667       | 482              |               | 482               |                   | 482   |
| 016 Assessor of Property                 | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 017 Trustee                              | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 018 County Clerk                         | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 019 District Attorney                    | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 021 Public Defender                      | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 022 Juvenile Court Clerk                 | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 023 Circuit Court Clerk                  | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 024 Criminal Court Clerk                 | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 025 Clerk and Master - Chancery          | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 026 Juvenile Court                       | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 027 General Sessions Court               | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 028 State Trial Courts                   | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 029 Justice Integration Services         | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 030 Sheriff's Office                     | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 031 Police                               | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 032 Fire                                 | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 033 Codes Administration                 | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 034 Beer Board                           | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 035 Agricultural Extension               | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 037 Social Services                      | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 038 Health                               | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 039 Public Library                       | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 040 Parks                                | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 041 Arts Commission                      | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 042 Public Works                         | 8                | 3.333316       | 964              |               | 964               | 20                | 985   |
| 044 Human Relations Commission           | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 047 Criminal Justice Planning            | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 060 Farmer's Market                      | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 061 Municipal Auditorium                 | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 062 State Fair Board                     | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 064 Sports Authority                     | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 065 Water Services                       | 8                | 3.333333       | 965              |               | 965               | 17                | 983   |
| 068 District Energy System (DES)         | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 070 Community Education Commission       | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 071 Convention Center Authority          | 8                | 3.333333       | 964              |               | 964               | 17                | 982   |
| 075 Metro Action Commission              | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |
| 078 Metropolitan Transit Authority (MTA) | 4                | 1.666667       | 482              |               | 482               | 9                 | 491   |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Business Assistance**

Activity - Prompt Pay

| Receiving Department                      | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total         |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| 080 Metro Nashville Public Schools (MNPS) | 4                | 1.666667          | 482              |               | 482               | 9                 | 491           |
| 090 Debt Service                          | 4                | 1.666667          | 482              |               | 482               | 9                 | 491           |
| 091 Emergency Communication Center        | 4                | 1.666667          | 482              |               | 482               | 9                 | 491           |
| Bordeaux Longterm Care                    | 4                | 1.666667          | 482              |               | 482               | 9                 | 491           |
| Knowles Home                              | 4                | 1.666667          | 482              |               | 482               | 9                 | 491           |
| All Other                                 | 4                | 1.666667          | 482              |               | 482               | 9                 | 491           |
| <b>Schedule .4 Total for Prompt Pay</b>   | <b>240</b>       | <b>100.000000</b> | <b>28,931</b>    |               | <b>28,931</b>     | <b>470</b>        | <b>29,401</b> |

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department

Allocation Source: FY 2021 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Business Assistance**

Activity - COI

| Receiving Department      | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|---------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| 015 Finance - Purchasing  | 100                 | 100.000000        | 43,352              |                  | 43,352               | 706                  | 44,057 |
| Schedule .4 Total for COI | 100                 | 100.000000        | 43,352              |                  | 43,352               | 706                  | 44,057 |

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Business Assistance**

| Receiving Department                  | Total   | Vendor Assistance | Procurement Post Award | Procurement Accountability | Prompt Pay |
|---------------------------------------|---------|-------------------|------------------------|----------------------------|------------|
| 001 Administrative - Corporate Dues   | 482     | 0                 | 0                      | 0                          | 482        |
| 002 Metropolitan Council              | 491     | 0                 | 0                      | 0                          | 491        |
| 003 Metropolitan Clerk                | 491     | 0                 | 0                      | 0                          | 491        |
| 004 Mayor's Office*                   | 12,486  | 0                 | 11,995                 | 0                          | 491        |
| 005 Election Commission               | 491     | 0                 | 0                      | 0                          | 491        |
| 006 Law                               | 482     | 0                 | 0                      | 0                          | 482        |
| 007 Planning Commission               | 6,489   | 0                 | 5,998                  | 0                          | 491        |
| 008 Human Resources                   | 14,171  | 0                 | 13,688                 | 0                          | 482        |
| 009 Register of Deeds                 | 2,490   | 0                 | 1,999                  | 0                          | 491        |
| 010 General Services - Administration | 482     | 0                 | 0                      | 0                          | 482        |
| 010 General Services - Facilities     | 119,285 | 0                 | 119,285                | 0                          | 0          |
| 011 Historical Commission             | 2,490   | 0                 | 1,999                  | 0                          | 491        |
| 012 Employee Benefit Board            | 491     | 0                 | 0                      | 0                          | 491        |
| 014 Information Technology Service    | 18,082  | 0                 | 17,599                 | 0                          | 482        |
| 015 Finance - Administration          | 2,438   | 0                 | 1,956                  | 0                          | 482        |
| 015 Finance - Grants & Cost Planning  | 1,999   | 0                 | 1,999                  | 0                          | 0          |
| 015 Finance - Payroll                 | 1,999   | 0                 | 1,999                  | 0                          | 0          |
| 015 Finance - Purchasing              | 532,773 | 488,716           | 0                      | 0                          | 0          |
| 016 Assessor of Property              | 2,490   | 0                 | 1,999                  | 0                          | 491        |
| 017 Trustee                           | 2,490   | 0                 | 1,999                  | 0                          | 491        |
| 018 County Clerk                      | 491     | 0                 | 0                      | 0                          | 491        |
| 019 District Attorney                 | 491     | 0                 | 0                      | 0                          | 491        |
| 021 Public Defender                   | 491     | 0                 | 0                      | 0                          | 491        |
| 022 Juvenile Court Clerk              | 491     | 0                 | 0                      | 0                          | 491        |
| 023 Circuit Court Clerk               | 491     | 0                 | 0                      | 0                          | 491        |
| 024 Criminal Court Clerk              | 491     | 0                 | 0                      | 0                          | 491        |
| 025 Clerk and Master - Chancery       | 491     | 0                 | 0                      | 0                          | 491        |
| 026 Juvenile Court                    | 2,490   | 0                 | 1,999                  | 0                          | 491        |
| 027 General Sessions Court            | 491     | 0                 | 0                      | 0                          | 491        |
| 028 State Trial Courts                | 491     | 0                 | 0                      | 0                          | 491        |
| 029 Justice Integration Services      | 491     | 0                 | 0                      | 0                          | 491        |
| 030 Sheriff's Office                  | 2,490   | 0                 | 1,999                  | 0                          | 491        |
| 031 Police                            | 10,487  | 0                 | 9,996                  | 0                          | 491        |
| 032 Fire                              | 491     | 0                 | 0                      | 0                          | 491        |
| 033 Codes Administration              | 6,489   | 0                 | 5,998                  | 0                          | 491        |
| 034 Beer Board                        | 491     | 0                 | 0                      | 0                          | 491        |
| 035 Agricultural Extension            | 491     | 0                 | 0                      | 0                          | 491        |
| 037 Social Services                   | 491     | 0                 | 0                      | 0                          | 491        |
| 038 Health                            | 4,489   | 0                 | 3,998                  | 0                          | 491        |
| 039 Public Library                    | 8,488   | 0                 | 7,997                  | 0                          | 491        |
| 040 Parks                             | 48,473  | 0                 | 47,982                 | 0                          | 491        |
| 041 Arts Commission                   | 491     | 0                 | 0                      | 0                          | 491        |
| 042 Public Works                      | 108,945 | 0                 | 107,960                | 0                          | 985        |
| 044 Human Relations Commission        | 491     | 0                 | 0                      | 0                          | 491        |
| 047 Criminal Justice Planning         | 491     | 0                 | 0                      | 0                          | 491        |
| 048 Internal Audit                    | 5,998   | 0                 | 5,998                  | 0                          | 0          |
| 060 Farmer's Market                   | 2,490   | 0                 | 1,999                  | 0                          | 491        |
| 061 Municipal Auditorium              | 4,489   | 0                 | 3,998                  | 0                          | 491        |
| 062 State Fair Board                  | 10,487  | 0                 | 9,996                  | 0                          | 491        |
| 064 Sports Authority                  | 8,488   | 0                 | 7,997                  | 0                          | 491        |
| 065 Water Services                    | 148,929 | 0                 | 147,947                | 0                          | 983        |
| 068 District Energy System (DES)      | 2,490   | 0                 | 1,999                  | 0                          | 491        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Business Assistance**

| Receiving Department                      | Total            | Vendor Assistance | Procurement Post Award | Procurement Accountability | Prompt Pay    |
|---|------------------|-------------------|------------------------|----------------------------|---------------|
| 070 Community Education Commission        | 491              | 0                 | 0                      | 0                          | 491           |
| 071 Convention Center Authority           | 2,981            | 0                 | 1,999                  | 0                          | 982           |
| 075 Metro Action Commission               | 75,947           | 0                 | 1,999                  | 73,457                     | 491           |
| 078 Metropolitan Transit Authority (MTA)  | 491              | 0                 | 0                      | 0                          | 491           |
| 080 Metro Nashville Public Schools (MNPS) | 491              | 0                 | 0                      | 0                          | 491           |
| 090 Debt Service                          | 491              | 0                 | 0                      | 0                          | 491           |
| 091 Emergency Communication Center        | 491              | 0                 | 0                      | 0                          | 491           |
| Bordeaux Longterm Care                    | 491              | 0                 | 0                      | 0                          | 491           |
| Knowles Home                              | 491              | 0                 | 0                      | 0                          | 491           |
| All Other                                 | 14,486           | 0                 | 13,995                 | 0                          | 491           |
| Direct Bill                               | 0                | 0                 | 0                      | 0                          | 0             |
| <b>Total</b>                              | <b>1,204,006</b> | <b>488,716</b>    | <b>568,375</b>         | <b>73,457</b>              | <b>29,401</b> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Business Assistance**

| Receiving Department                  | COI    |
|---------------------------------------|--------|
| 001 Administrative - Corporate Dues   | 0      |
| 002 Metropolitan Council              | 0      |
| 003 Metropolitan Clerk                | 0      |
| 004 Mayor's Office*                   | 0      |
| 005 Election Commission               | 0      |
| 006 Law                               | 0      |
| 007 Planning Commission               | 0      |
| 008 Human Resources                   | 0      |
| 009 Register of Deeds                 | 0      |
| 010 General Services - Administration | 0      |
| 010 General Services - Facilities     | 0      |
| 011 Historical Commission             | 0      |
| 012 Employee Benefit Board            | 0      |
| 014 Information Technology Service    | 0      |
| 015 Finance - Administration          | 0      |
| 015 Finance - Grants & Cost Planning  | 0      |
| 015 Finance - Payroll                 | 0      |
| 015 Finance - Purchasing              | 44,057 |
| 016 Assessor of Property              | 0      |
| 017 Trustee                           | 0      |
| 018 County Clerk                      | 0      |
| 019 District Attorney                 | 0      |
| 021 Public Defender                   | 0      |
| 022 Juvenile Court Clerk              | 0      |
| 023 Circuit Court Clerk               | 0      |
| 024 Criminal Court Clerk              | 0      |
| 025 Clerk and Master - Chancery       | 0      |
| 026 Juvenile Court                    | 0      |
| 027 General Sessions Court            | 0      |
| 028 State Trial Courts                | 0      |
| 029 Justice Integration Services      | 0      |
| 030 Sheriff's Office                  | 0      |
| 031 Police                            | 0      |
| 032 Fire                              | 0      |
| 033 Codes Administration              | 0      |
| 034 Beer Board                        | 0      |
| 035 Agricultural Extension            | 0      |
| 037 Social Services                   | 0      |
| 038 Health                            | 0      |
| 039 Public Library                    | 0      |
| 040 Parks                             | 0      |
| 041 Arts Commission                   | 0      |
| 042 Public Works                      | 0      |
| 044 Human Relations Commission        | 0      |
| 047 Criminal Justice Planning         | 0      |
| 048 Internal Audit                    | 0      |
| 060 Farmer's Market                   | 0      |
| 061 Municipal Auditorium              | 0      |
| 062 State Fair Board                  | 0      |
| 064 Sports Authority                  | 0      |
| 065 Water Services                    | 0      |
| 068 District Energy System (DES)      | 0      |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .5 - Allocation Summary**  
**For Department 015 Finance - Business Assistance**

| Receiving Department                         | COI    |
|--|--------|
| 070 Community Education Commission           | 0      |
| 071 Convention Center Authority              | 0      |
| 075 Metro Action Commission                  | 0      |
| 078 Metropolitan Transit Authority (MTA)     | 0      |
| 080 Metro Nashville Public Schools<br>(MNPS) | 0      |
| 090 Debt Service                             | 0      |
| 091 Emergency Communication Center           | 0      |
| Bordeaux Longterm Care                       | 0      |
| Knowles Home                                 | 0      |
| All Other                                    | 0      |
| Direct Bill                                  | 0      |
| Total  | 44,057 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Grants & Cost Planning**

The purpose of the Finance - Grants and Cost Planning 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. In addition, Cost Planning (CP) provides the annual Local Cost Allocation Plan (LOCAP) and Full Cost Plan to Metro agencies. CP further assists agencies in the preparation of indirect cost rate proposals, departmental cost allocation plans, and full cost billing rate structures.

The costs of Finance - Grants and Cost Planning are accounted for in GSD General Fund 10101 and business unit 15117210. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Grants Coordination** - these costs have been allocated using the number of Grant Assessments by benefiting department.
- **Cost Planning** - these costs have been allocated government-wide based on the total modified expenditures (in 000's) by benefiting department.
- **Direct Appropriations** - these costs have been allocated directly to *All Other*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Grants & Cost Planning**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total          |
|---------------------------------------|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 331,751        |                |           | 331,751        |
| Inbound Costs:                        |                |                |           |                |
| 001 Administrative - Post Audits      | 48,080         | 123            | 48,203    |                |
| 006 Law                               | 2,359          | 1,274          | 3,633     |                |
| 014 Information Technology Service    | 809            | 59             | 868       |                |
| 015 Finance - Accountability          | 84,379         | 20,705         | 105,084   |                |
| 015 Finance - Administration          | 92,712         | 6,074          | 98,786    |                |
| 015 Finance - Business Assistance     | 1,956          | 44             | 1,999     |                |
| 015 Finance - Grants & Cost Planning  |                | 23             | 23        |                |
| 015 Finance - Office of Mgmt & Budget |                | 270            | 270       |                |
| 015 Finance - Operations              |                | 692            | 692       |                |
| 015 Finance - Payroll                 |                | 145            | 145       |                |
| 015 Finance - Property Administration |                | 43             | 43        |                |
| 015 Finance - Treasury                |                | 53             | 53        |                |
| 048 Internal Audit                    |                | 118            | 118       |                |
| Total Allocated Additions:            | <u>230,295</u> | <u>29,623</u>  | 259,918   | 259,918        |
| Total To Be Allocated:                | <u>562,046</u> | <u>29,623</u>  |           | <u>591,669</u> |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Grants & Cost Planning**

|   | Total   | G&A       | Grants Coordination | Cost Planning | Direct Appropriations |
|---|---------|-----------|---------------------|---------------|-----------------------|
| <b>Other Expense &amp; Cost</b>                           |         |           |                     |               |                       |
| 501101 Regular Pay  | 210,433 | 6,776     | 75,672              | 96,231        | 31,754                |
| 501102 Leave Pay  | 24,803  | 799       | 8,919               | 11,342        | 3,743                 |
| 501103 Holiday Pay  | 10,383  | 334       | 3,734               | 4,748         | 1,567                 |
| 501160 YE Biweekly Sal/Fringe Accr                        | 1,292   | 42        | 465                 | 590           | 195                   |
| 501172 Employer OASDI                                     | 14,661  | 472       | 5,272               | 6,705         | 2,212                 |
| 501173 Employer SSN Medical                               | 3,429   | 110       | 1,233               | 1,569         | 517                   |
| 501174 Employer Group Health                              | 23,958  | 771       | 8,615               | 10,957        | 3,615                 |
| 501175 Employer Dental Group                              | 1,170   | 38        | 421                 | 534           | 177                   |
| 501176 Employer Group Life                                | 483     | 16        | 174                 | 220           | 73                    |
| 501177 Employer Pension                                   | 30,309  | 976       | 10,899              | 13,860        | 4,574                 |
| 501182 Cafe Plan Pre-Tax Savings                          | 700     | 23        | 252                 | 319           | 106                   |
| 502851 Subscriptions                                      | 875     | 28        | 315                 | 400           | 132                   |
| 502951 Info Systems Charge                                | 8,400   | 270       | 3,021               | 3,841         | 1,268                 |
| 502957 Telecommnct'n Charge                               | 7       | 0         | 3                   | 3             | 1                     |
| 502983 Surplus Property                                   | 200     | 6         | 72                  | 92            | 30                    |
| 503100 Offc & Admin Supply                                | 53      | 2         | 19                  | 24            | 8                     |
| 505233 Rent Equipment                                     | 488     | 16        | 175                 | 223           | 74                    |
| 505252 Software License                                   | 107     | 3         | 38                  | 50            | 16                    |
| <b>Departmental Total</b>                                 |         |           |                     |               |                       |
| Expenditures Per Financial Statement                      | 331,751 |           |                     |               |                       |
| <b>Deductions</b>   |         |           |                     |               |                       |
| *Total Disallowed Costs                                   | 0       | 0         | 0                   | 0             | 0                     |
| <b>Functional Cost</b>                                    | 331,751 | 10,682    | 119,299             | 151,708       | 50,062                |
| <b>Allocation Step 1</b>                                  |         |           |                     |               |                       |
| Inbound - All Others                                      | 230,295 | 230,295   | 0                   | 0             | 0                     |
| Reallocate Admin Costs                                    |         | (240,977) | 89,540              | 113,864       | 37,574                |
| Unallocated Costs   | 0       | 0         | 0                   | 0             | 0                     |
| 1st Allocation  | 562,046 | 0         | 208,839             | 265,572       | 87,636                |
| <b>Allocation Step 2</b>                                  |         |           |                     |               |                       |
| Inbound - All Others                                      | 29,623  | 29,623    | 0                   | 0             | 0                     |
| Reallocate Admin Costs                                    |         | (29,623)  | 11,007              | 13,997        | 4,619                 |
| Unallocated Costs   | 0       | 0         | 0                   | 0             | 0                     |
| 2nd Allocation  | 29,623  | 0         | 11,007              | 13,997        | 4,619                 |
| <b>Total For 015 Finance - Grants &amp; Cost Planning</b> |         |           |                     |               |                       |
| Schedule .3 Total   | 591,669 | 0         | 219,845             | 279,569       | 92,255                |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Grants & Cost Planning**

Activity - Grants Coordination

| Receiving Department                             | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 004 Mayor's Office*                              | 2                | 0.917431          | 1,916            |               | 1,916             | 105               | 2,021          |
| 005 Election Commission                          | 4                | 1.834862          | 3,832            |               | 3,832             | 210               | 4,041          |
| 011 Historical Commission                        | 3                | 1.376147          | 2,874            |               | 2,874             | 157               | 3,031          |
| 015 Finance - Administration                     | 8                | 3.669725          | 7,664            |               | 7,664             |                   | 7,664          |
| 019 District Attorney                            | 1                | 0.458716          | 958              |               | 958               | 52                | 1,010          |
| 026 Juvenile Court                               | 8                | 3.669725          | 7,664            |               | 7,664             | 419               | 8,083          |
| 027 General Sessions Court                       | 5                | 2.293578          | 4,790            |               | 4,790             | 262               | 5,052          |
| 028 State Trial Courts                           | 5                | 2.293578          | 4,790            |               | 4,790             | 262               | 5,052          |
| 030 Sheriff's Office                             | 1                | 0.458716          | 958              |               | 958               | 52                | 1,010          |
| 031 Police                                       | 12               | 5.504587          | 11,496           |               | 11,496            | 629               | 12,125         |
| 032 Fire   | 5                | 2.293578          | 4,790            |               | 4,790             | 262               | 5,052          |
| 034 Beer Board                                   | 1                | 0.458716          | 958              |               | 958               | 52                | 1,010          |
| 037 Social Services                              | 10               | 4.587156          | 9,580            |               | 9,580             | 524               | 10,104         |
| 038 Health                                       | 43               | 19.724770         | 41,193           |               | 41,193            | 2,255             | 43,448         |
| 039 Public Library                               | 7                | 3.211009          | 6,706            |               | 6,706             | 367               | 7,073          |
| 040 Parks  | 31               | 14.220183         | 29,697           |               | 29,697            | 1,625             | 31,322         |
| 041 Arts Commission                              | 10               | 4.587156          | 9,580            |               | 9,580             | 524               | 10,104         |
| 042 Public Works                                 | 7                | 3.211009          | 6,706            |               | 6,706             | 367               | 7,073          |
| 044 Human Relations Commission                   | 1                | 0.458716          | 958              |               | 958               | 52                | 1,010          |
| 049 Office of Emergency Management               | 10               | 4.587156          | 9,580            |               | 9,580             | 524               | 10,104         |
| 051 Office of Family Safety                      | 5                | 2.293578          | 4,790            |               | 4,790             | 262               | 5,052          |
| 060 Farmer's Market                              | 2                | 0.917431          | 1,916            |               | 1,916             | 105               | 2,021          |
| 061 Municipal Auditorium                         | 1                | 0.458716          | 958              |               | 958               | 52                | 1,010          |
| 065 Water Services                               | 4                | 1.834862          | 3,832            |               | 3,832             | 210               | 4,041          |
| 075 Metro Action Commission                      | 32               | 14.678899         | 30,655           |               | 30,655            | 1,677             | 32,332         |
| <b>Schedule .4 Total for Grants Coordination</b> | <b>218</b>       | <b>100.000000</b> | <b>208,839</b>   |               | <b>208,839</b>    | <b>11,007</b>     | <b>219,845</b> |

Allocation Basis: Number of Grant Assessments by Benefiting Department  
 Allocation Source: FY 2021 Grant Assessment Report - Finance-Grants Coordination

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Grants & Cost Planning**

Activity - Cost Planning

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001 Administrative - Direct              | 76,405           | 2.023373       | 5,374            |               | 5,374             | 299               | 5,672  |
| 001 Administrative - Corporate Dues      | 760              | 0.020126       | 53               |               | 53                |                   | 53     |
| 001 Administrative - Employee Benefits   | 60,227           | 1.594944       | 4,236            |               | 4,236             |                   | 4,236  |
| 001 Administrative - Facility Rental     | 989              | 0.026191       | 70               |               | 70                |                   | 70     |
| 001 Administrative - Insurance           | 3,761            | 0.099600       | 264              |               | 264               |                   | 264    |
| 001 Administrative - Post Audits         | 1,021            | 0.027038       | 72               |               | 72                |                   | 72     |
| 002 Metropolitan Council                 | 2,765            | 0.073223       | 194              |               | 194               | 11                | 205    |
| 003 Metropolitan Clerk                   | 622              | 0.016472       | 44               |               | 44                | 2                 | 46     |
| 003 Metropolitan Clerk - Records Center  | 206              | 0.005455       | 14               |               | 14                |                   | 14     |
| 004 Mayor's Office*                      | 5,009            | 0.132649       | 352              |               | 352               | 19                | 372    |
| 005 Election Commission                  | 6,160            | 0.163130       | 433              |               | 433               | 24                | 457    |
| 006 Law                                  | 18,070           | 0.478534       | 1,271            |               | 1,271             |                   | 1,271  |
| 007 Planning Commission                  | 5,368            | 0.142156       | 377              |               | 377               | 21                | 398    |
| 008 Human Resources                      | 5,240            | 0.138767       | 368              |               | 368               |                   | 368    |
| 009 Register of Deeds                    | 2,803            | 0.074230       | 197              |               | 197               | 11                | 208    |
| 010 General Services                     | 3,994            | 0.105770       | 281              |               | 281               | 16                | 296    |
| 010 General Services - Administration    | 1,046            | 0.027700       | 74               |               | 74                |                   | 74     |
| 010 General Services - Facilities        | 22,455           | 0.594658       | 1,579            |               | 1,579             |                   | 1,579  |
| 010 General Services - Fleet Management  | 38,601           | 1.022240       | 2,715            |               | 2,715             |                   | 2,715  |
| 010 General Services - Mail Services     | 961              | 0.025449       | 68               |               | 68                |                   | 68     |
| 010 General Services - Surplus Property  | 640              | 0.016949       | 45               |               | 45                | 2                 | 47     |
| 011 Historical Commission                | 1,218            | 0.032255       | 86               |               | 86                | 5                 | 90     |
| 012 Employee Benefit Board               | 681,210          | 18.039946      | 47,909           |               | 47,909            | 2,664             | 50,573 |
| 014 Information Technology Service       | 40,135           | 1.062863       | 2,823            |               | 2,823             |                   | 2,823  |
| 015 Finance                              | 4,610            | 0.122083       | 324              |               | 324               | 18                | 342    |
| 015 Finance - Accountability             | 460              | 0.012182       | 32               |               | 32                |                   | 32     |
| 015 Finance - Administration             | 1,523            | 0.040332       | 107              |               | 107               |                   | 107    |
| 015 Finance - Business Assistance        | 935              | 0.024761       | 66               |               | 66                |                   | 66     |
| 015 Finance - Grants & Cost Planning     | 332              | 0.008792       | 23               |               | 23                |                   | 23     |
| 015 Finance - Office of Mgmt & Budget    | 1,357            | 0.035936       | 95               |               | 95                | 5                 | 101    |
| 015 Finance - Operations                 | 2,490            | 0.065941       | 175              |               | 175               | 10                | 185    |
| 015 Finance - Payroll                    | 986              | 0.026111       | 69               |               | 69                | 4                 | 73     |
| 015 Finance - Property Administration    | 330              | 0.008739       | 23               |               | 23                | 1                 | 24     |
| 015 Finance - Purchasing                 | 1,163            | 0.030799       | 82               |               | 82                | 5                 | 86     |
| 015 Finance - Treasury                   | 1,409            | 0.037313       | 99               |               | 99                | 5                 | 105    |
| 016 Assessor of Property                 | 8,010            | 0.212122       | 563              |               | 563               | 31                | 595    |
| 017 Trustee                              | 2,454            | 0.064987       | 173              |               | 173               | 9                 | 182    |
| 018 County Clerk                         | 4,744            | 0.125632       | 334              |               | 334               | 18                | 352    |
| 019 District Attorney                    | 9,369            | 0.248112       | 659              |               | 659               | 36                | 695    |
| 021 Public Defender                      | 8,899            | 0.235665       | 626              |               | 626               | 35                | 660    |
| 022 Juvenile Court Clerk                 | 2,088            | 0.055295       | 147              |               | 147               | 8                 | 155    |
| 023 Circuit Court Clerk                  | 8,740            | 0.231455       | 615              |               | 615               | 34                | 649    |
| 024 Criminal Court Clerk                 | 6,455            | 0.170943       | 454              |               | 454               | 25                | 479    |
| 025 Clerk and Master - Chancery          | 1,447            | 0.038320       | 102              |               | 102               | 6                 | 107    |
| 026 Juvenile Court                       | 15,096           | 0.399775       | 1,062            |               | 1,062             | 59                | 1,121  |
| 027 General Sessions Court               | 12,313           | 0.326075       | 866              |               | 866               | 48                | 914    |
| 028 State Trial Courts                   | 12,647           | 0.334921       | 889              |               | 889               | 49                | 939    |
| 029 Justice Integration Services         | 2,949            | 0.078096       | 207              |               | 207               | 11                | 219    |
| 030 Sheriff's Office                     | 83,267           | 2.205094       | 5,856            |               | 5,856             | 326               | 6,182  |
| 030 Sheriff's Office - Security Services | 15,539           | 0.411507       | 1,093            |               | 1,093             | 61                | 1,154  |
| 031 Police                               | 233,355          | 6.179756       | 16,412           |               | 16,412            | 912               | 17,324 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Grants & Cost Planning**

Activity - Cost Planning

| Receiving Department                       | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 032 Fire                                   | 150,949          | 3.997463          | 10,616           |               | 10,616            | 590               | 11,206         |
| 033 Codes Administration                   | 11,083           | 0.293502          | 779              |               | 779               | 43                | 823            |
| 034 Beer Board                             | 664              | 0.017584          | 47               |               | 47                | 3                 | 49             |
| 035 Agricultural Extension                 | 344              | 0.009110          | 24               |               | 24                | 1                 | 25             |
| 037 Social Services                        | 10,043           | 0.265961          | 706              |               | 706               | 39                | 745            |
| 038 Health                                 | 60,994           | 1.615256          | 4,290            |               | 4,290             | 238               | 4,528          |
| 038 Health - Employee Health & Wellness    | 808              | 0.021398          | 57               |               | 57                | 3                 | 60             |
| 039 Public Library                         | 34,041           | 0.901481          | 2,394            |               | 2,394             | 133               | 2,527          |
| 040 Parks                                  | 43,772           | 1.159179          | 3,078            |               | 3,078             | 171               | 3,250          |
| 041 Arts Commission                        | 1,136            | 0.030084          | 80               |               | 80                | 4                 | 84             |
| 042 Public Works                           | 82,458           | 2.183670          | 5,799            |               | 5,799             | 322               | 6,122          |
| 044 Human Relations Commission             | 519              | 0.013744          | 36               |               | 36                | 2                 | 38             |
| 047 Criminal Justice Planning              | 539              | 0.014274          | 38               |               | 38                | 2                 | 40             |
| 048 Internal Audit                         | 1,229            | 0.032547          | 86               |               | 86                | 5                 | 91             |
| 049 Office of Emergency Management         | 25,697           | 0.680513          | 1,807            |               | 1,807             | 100               | 1,908          |
| 051 Office of Family Safety                | 3,224            | 0.085379          | 227              |               | 227               | 12                | 239            |
| 052 Community Oversight Board              | 1,012            | 0.026800          | 71               |               | 71                | 4                 | 75             |
| 060 Farmer's Market                        | 2,127            | 0.056328          | 150              |               | 150               | 8                 | 158            |
| 061 Municipal Auditorium                   | 2,341            | 0.061995          | 165              |               | 165               | 9                 | 174            |
| 062 State Fair Board                       | 5,209            | 0.137946          | 366              |               | 366               | 20                | 387            |
| 064 Sports Authority                       | 28,474           | 0.754054          | 2,003            |               | 2,003             | 111               | 2,114          |
| 065 Water Services                         | 177,399          | 4.697917          | 12,476           |               | 12,476            | 694               | 13,170         |
| 068 District Energy System (DES)           | 15,062           | 0.398875          | 1,059            |               | 1,059             | 59                | 1,118          |
| 070 Community Education Commission         | 311              | 0.008236          | 22               |               | 22                | 1                 | 23             |
| 071 Convention Center Authority            | 78,837           | 2.087778          | 5,545            |               | 5,545             | 308               | 5,853          |
| 075 Metro Action Commission                | 38,364           | 1.015963          | 2,698            |               | 2,698             | 150               | 2,848          |
| 078 Metropolitan Transit Authority (MTA)   | 276              | 0.007309          | 19               |               | 19                | 1                 | 20             |
| 080 Metro Nashville Public Schools (MNPS)  | 1,546,431        | 40.952912         | 108,761          |               | 108,761           | 6,053             | 114,814        |
| 091 Emergency Communication Center         | 17,458           | 0.462326          | 1,228            |               | 1,228             | 68                | 1,296          |
| Bordeaux Longterm Care                     | 4,827            | 0.127830          | 339              |               | 339               | 19                | 358            |
| Knowles Home                               | 2,046            | 0.054183          | 144              |               | 144               | 8                 | 152            |
| Medical Examiner                           | 5,694            | 0.150790          | 400              |               | 400               | 22                | 422            |
| All Other                                  | 119              | 0.003151          | 8                |               | 8                 | 0                 | 9              |
| <b>Schedule .4 Total for Cost Planning</b> | <b>3,776,120</b> | <b>100.000000</b> | <b>265,572</b>   |               | <b>265,572</b>    | <b>13,997</b>     | <b>279,569</b> |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department  
Allocation Source: FY 2021 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Grants & Cost Planning**

Activity - Direct Appropriations

| Receiving Department                        | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| All Other                                   | 100              | 100.000000     | 87,636           |               | 87,636            | 4,619             | 92,255 |
| Schedule .4 Total for Direct Appropriations | 100              | 100.000000     | 87,636           |               | 87,636            | 4,619             | 92,255 |

Allocation Basis: Direct Allocation to All Other  
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Grants & Cost Planning**

| Receiving Department                     | Total  | Grants Coordination | Cost Planning | Direct Appropriations |
|--|--------|---------------------|---------------|-----------------------|
| 001 Administrative - Direct              | 5,672  | 0                   | 5,672         | 0                     |
| 001 Administrative - Corporate Dues      | 53     | 0                   | 53            | 0                     |
| 001 Administrative - Employee Benefits   | 4,236  | 0                   | 4,236         | 0                     |
| 001 Administrative - Facility Rental     | 70     | 0                   | 70            | 0                     |
| 001 Administrative - Insurance           | 264    | 0                   | 264           | 0                     |
| 001 Administrative - Post Audits         | 72     | 0                   | 72            | 0                     |
| 002 Metropolitan Council                 | 205    | 0                   | 205           | 0                     |
| 003 Metropolitan Clerk                   | 46     | 0                   | 46            | 0                     |
| 003 Metropolitan Clerk - Records Center  | 14     | 0                   | 14            | 0                     |
| 004 Mayor's Office*                      | 2,392  | 2,021               | 372           | 0                     |
| 005 Election Commission                  | 4,499  | 4,041               | 457           | 0                     |
| 006 Law                                  | 1,271  | 0                   | 1,271         | 0                     |
| 007 Planning Commission                  | 398    | 0                   | 398           | 0                     |
| 008 Human Resources                      | 368    | 0                   | 368           | 0                     |
| 009 Register of Deeds                    | 208    | 0                   | 208           | 0                     |
| 010 General Services                     | 296    | 0                   | 296           | 0                     |
| 010 General Services - Administration    | 74     | 0                   | 74            | 0                     |
| 010 General Services - Facilities        | 1,579  | 0                   | 1,579         | 0                     |
| 010 General Services - Fleet Management  | 2,715  | 0                   | 2,715         | 0                     |
| 010 General Services - Mail Services     | 68     | 0                   | 68            | 0                     |
| 010 General Services - Surplus Property  | 47     | 0                   | 47            | 0                     |
| 011 Historical Commission                | 3,122  | 3,031               | 90            | 0                     |
| 012 Employee Benefit Board               | 50,573 | 0                   | 50,573        | 0                     |
| 014 Information Technology Service       | 2,823  | 0                   | 2,823         | 0                     |
| 015 Finance                              | 342    | 0                   | 342           | 0                     |
| 015 Finance - Accountability             | 32     | 0                   | 32            | 0                     |
| 015 Finance - Administration             | 7,771  | 7,664               | 107           | 0                     |
| 015 Finance - Business Assistance        | 66     | 0                   | 66            | 0                     |
| 015 Finance - Grants & Cost Planning     | 23     | 0                   | 23            | 0                     |
| 015 Finance - Office of Mgmt & Budget    | 101    | 0                   | 101           | 0                     |
| 015 Finance - Operations                 | 185    | 0                   | 185           | 0                     |
| 015 Finance - Payroll                    | 73     | 0                   | 73            | 0                     |
| 015 Finance - Property Administration    | 24     | 0                   | 24            | 0                     |
| 015 Finance - Purchasing                 | 86     | 0                   | 86            | 0                     |
| 015 Finance - Treasury                   | 105    | 0                   | 105           | 0                     |
| 016 Assessor of Property                 | 595    | 0                   | 595           | 0                     |
| 017 Trustee                              | 182    | 0                   | 182           | 0                     |
| 018 County Clerk                         | 352    | 0                   | 352           | 0                     |
| 019 District Attorney                    | 1,706  | 1,010               | 695           | 0                     |
| 021 Public Defender                      | 660    | 0                   | 660           | 0                     |
| 022 Juvenile Court Clerk                 | 155    | 0                   | 155           | 0                     |
| 023 Circuit Court Clerk                  | 649    | 0                   | 649           | 0                     |
| 024 Criminal Court Clerk                 | 479    | 0                   | 479           | 0                     |
| 025 Clerk and Master - Chancery          | 107    | 0                   | 107           | 0                     |
| 026 Juvenile Court                       | 9,204  | 8,083               | 1,121         | 0                     |
| 027 General Sessions Court               | 5,966  | 5,052               | 914           | 0                     |
| 028 State Trial Courts                   | 5,991  | 5,052               | 939           | 0                     |
| 029 Justice Integration Services         | 219    | 0                   | 219           | 0                     |
| 030 Sheriff's Office                     | 7,192  | 1,010               | 6,182         | 0                     |
| 030 Sheriff's Office - Security Services | 1,154  | 0                   | 1,154         | 0                     |
| 031 Police                               | 29,449 | 12,125              | 17,324        | 0                     |
| 032 Fire                                 | 16,258 | 5,052               | 11,206        | 0                     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Grants & Cost Planning**

| Receiving Department                      | Total          | Grants Coordination | Cost Planning  | Direct Appropriations |
|---|----------------|---------------------|----------------|-----------------------|
| 033 Codes Administration                  | 823            | 0                   | 823            | 0                     |
| 034 Beer Board                            | 1,060          | 1,010               | 49             | 0                     |
| 035 Agricultural Extension                | 25             | 0                   | 25             | 0                     |
| 037 Social Services                       | 10,849         | 10,104              | 745            | 0                     |
| 038 Health                                | 47,976         | 43,448              | 4,528          | 0                     |
| 038 Health - Employee Health & Wellness   | 60             | 0                   | 60             | 0                     |
| 039 Public Library                        | 9,600          | 7,073               | 2,527          | 0                     |
| 040 Parks                                 | 34,571         | 31,322              | 3,250          | 0                     |
| 041 Arts Commission                       | 10,188         | 10,104              | 84             | 0                     |
| 042 Public Works                          | 13,194         | 7,073               | 6,122          | 0                     |
| 044 Human Relations Commission            | 1,049          | 1,010               | 38             | 0                     |
| 047 Criminal Justice Planning             | 40             | 0                   | 40             | 0                     |
| 048 Internal Audit                        | 91             | 0                   | 91             | 0                     |
| 049 Office of Emergency Management        | 12,012         | 10,104              | 1,908          | 0                     |
| 051 Office of Family Safety               | 5,291          | 5,052               | 239            | 0                     |
| 052 Community Oversight Board             | 75             | 0                   | 75             | 0                     |
| 060 Farmer's Market                       | 2,178          | 2,021               | 158            | 0                     |
| 061 Municipal Auditorium                  | 1,184          | 1,010               | 174            | 0                     |
| 062 State Fair Board                      | 387            | 0                   | 387            | 0                     |
| 064 Sports Authority                      | 2,114          | 0                   | 2,114          | 0                     |
| 065 Water Services                        | 17,211         | 4,041               | 13,170         | 0                     |
| 068 District Energy System (DES)          | 1,118          | 0                   | 1,118          | 0                     |
| 070 Community Education Commission        | 23             | 0                   | 23             | 0                     |
| 071 Convention Center Authority           | 5,853          | 0                   | 5,853          | 0                     |
| 075 Metro Action Commission               | 35,180         | 32,332              | 2,848          | 0                     |
| 078 Metropolitan Transit Authority (MTA)  | 20             | 0                   | 20             | 0                     |
| 080 Metro Nashville Public Schools (MNPS) | 114,814        | 0                   | 114,814        | 0                     |
| 091 Emergency Communication Center        | 1,296          | 0                   | 1,296          | 0                     |
| Bordeaux Longterm Care                    | 358            | 0                   | 358            | 0                     |
| Knowles Home                              | 152            | 0                   | 152            | 0                     |
| Medical Examiner                          | 422            | 0                   | 422            | 0                     |
| All Other                                 | 92,263         | 0                   | 9              | 92,255                |
| Direct Bill                               | 0              | 0                   | 0              | 0                     |
| <b>Total</b>                              | <b>591,669</b> | <b>219,845</b>      | <b>279,569</b> | <b>92,255</b>         |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Office of Mgmt & Budget**

The Office of Management and Budget (OMB) drives financial planning and strategic management processes across Metro Government by delivering management information, consulting, and implementation services.

The **Finance - Office of Management & Budget** are recorded in GSD General Fund 10101 and business unit 15103110. For cost allocation purposes, these costs have been allocated government-wide based on the modified budgeted expenditures (in 000's) by benefiting department.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Office of Mgmt & Budget**

|  | 1st Allocation   | 2nd Allocation | Sub-Total      | Total            |
|--|------------------|----------------|----------------|------------------|
| Expenditures Per Financial Statement:    | 1,356,699        |                |                | 1,356,699        |
| Inbound Costs:                           |                  |                |                |                  |
| Depreciation                             | 76,478           |                | 76,478         |                  |
| 001 Administrative - Post Audits         | 326              | 1              | 327            |                  |
| 010 General Services - Facilities        | 148,307          | 6,661          | 154,969        |                  |
| 010 General Services - Mail Services     | 169              | 4              | 173            |                  |
| 014 Information Technology Service       | 4,302            | 312            | 4,615          |                  |
| 015 Finance - Administration             | 377,064          | 24,704         | 401,768        |                  |
| 015 Finance - Grants & Cost Planning     | 95               | 5              | 101            |                  |
| 015 Finance - Office of Mgmt & Budget    |                  | 1,319          | 1,319          |                  |
| 015 Finance - Operations                 |                  | 908            | 908            |                  |
| 015 Finance - Payroll                    |                  | 627            | 627            |                  |
| 015 Finance - Property Administration    |                  | 178            | 178            |                  |
| 015 Finance - Treasury                   |                  | 225            | 225            |                  |
| 030 Sheriff's Office - Security Services |                  | 20,104         | 20,104         |                  |
| 048 Internal Audit                       |                  | 482            | 482            |                  |
| Total Allocated Additions:               | <u>606,742</u>   | <u>55,530</u>  | <u>662,273</u> | 662,273          |
| Total To Be Allocated:                   | <u>1,963,441</u> | <u>55,530</u>  |                | <u>2,018,972</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Office of Mgmt & Budget**

|  | Total     | G&A       | Budget Planning & Mgmt |
|--|-----------|-----------|------------------------|
| <b>Other Expense &amp; Cost</b>                            |           |           |                        |
| 501101 Regular Pay   | 894,313   | 0         | 894,313                |
| 501102 Leave Pay   | 52,319    | 0         | 52,319                 |
| 501103 Holiday Pay   | 41,076    | 0         | 41,076                 |
| 501134 Paid Family Leave                                   | 759       | 0         | 759                    |
| 501160 YE Biweekly Sal/Fringe Accr                         | 5,215     | 0         | 5,215                  |
| 501172 Employer OASDI                                      | 57,836    | 0         | 57,836                 |
| 501173 Employer SSN Medical                                | 13,638    | 0         | 13,638                 |
| 501174 Employer Group Health                               | 119,279   | 0         | 119,279                |
| 501175 Employer Dental Group                               | 4,448     | 0         | 4,448                  |
| 501176 Employer Group Life                                 | 2,003     | 0         | 2,003                  |
| 501177 Employer Pension                                    | 113,481   | 0         | 113,481                |
| 501181 FSA Pre-Tax Savings                                 | 350       | 0         | 350                    |
| 501182 Cafe Plan Pre-Tax Savings                           | 3,326     | 0         | 3,326                  |
| 502105 Cable Television                                    | 358       | 0         | 358                    |
| 502314 Pre-Employment Checks                               | 75        | 0         | 75                     |
| 502453 Employee Local Travel/Park                          | 46        | 0         | 46                     |
| 502502 Allowance-Cell/Mobile Devices                       | 410       | 0         | 410                    |
| 502503 Cell Phone Service                                  | 222       | 0         | 222                    |
| 502851 Subscriptions                                       | 1,100     | 0         | 1,100                  |
| 502951 Info Systems Charge                                 | 34,800    | 0         | 34,800                 |
| 502957 Telecommnct'n Charge                                | 9,887     | 0         | 9,887                  |
| 502983 Surplus Property                                    | 500       | 0         | 500                    |
| 503100 Offc & Admin Supply                                 | 282       | 0         | 282                    |
| 505233 Rent Equipment                                      | 976       | 0         | 976                    |
| <b>Departmental Total</b>                                  |           |           |                        |
| Expenditures Per Financial Statement                       | 1,356,699 |           |                        |
| <b>Deductions</b>  |           |           |                        |
| *Total Disallowed Costs                                    | 0         | 0         | 0                      |
| <b>Functional Cost</b>                                     | 1,356,699 | 0         | 1,356,699              |
| <b>Allocation Step 1</b>                                   |           |           |                        |
| Inbound - All Others                                       | 606,742   | 606,742   | 0                      |
| Reallocate Admin Costs                                     |           | (606,742) | 606,742                |
| Unallocated Costs  | 0         | 0         | 0                      |
| 1st Allocation   | 1,963,441 | 0         | 1,963,441              |
| <b>Allocation Step 2</b>                                   |           |           |                        |
| Inbound - All Others                                       | 55,530    | 55,530    | 0                      |
| Reallocate Admin Costs                                     |           | (55,530)  | 55,530                 |
| Unallocated Costs  | 0         | 0         | 0                      |
| 2nd Allocation   | 55,530    | 0         | 55,530                 |
| <b>Total For 015 Finance - Office of Mgmt &amp; Budget</b> |           |           |                        |
| Schedule .3 Total  | 2,018,972 | 0         | 2,018,972              |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Direct              | 34,971           | 1.417744       | 27,837           |               | 27,837            | 850               | 28,687  |
| 001 Administrative - Corporate Dues      | 779              | 0.031581       | 620              |               | 620               |                   | 620     |
| 001 Administrative - Employee Benefits   | 74,533           | 3.021610       | 59,328           |               | 59,328            |                   | 59,328  |
| 001 Administrative - Facility Rental     | 758              | 0.030730       | 603              |               | 603               |                   | 603     |
| 001 Administrative - Insurance           | 4,818            | 0.195324       | 3,835            |               | 3,835             |                   | 3,835   |
| 001 Administrative - Post Audits         | 2,036            | 0.082541       | 1,621            |               | 1,621             |                   | 1,621   |
| 002 Metropolitan Council                 | 2,757            | 0.111770       | 2,195            |               | 2,195             | 67                | 2,261   |
| 003 Metropolitan Clerk                   | 695              | 0.028176       | 553              |               | 553               | 17                | 570     |
| 003 Metropolitan Clerk - Records Center  | 229              | 0.009284       | 182              |               | 182               |                   | 182     |
| 004 Mayor's Office*                      | 4,932            | 0.199946       | 3,926            |               | 3,926             | 120               | 4,046   |
| 005 Election Commission                  | 5,484            | 0.222324       | 4,365            |               | 4,365             | 133               | 4,499   |
| 006 Law                                  | 6,446            | 0.261325       | 5,131            |               | 5,131             |                   | 5,131   |
| 007 Planning Commission                  | 6,400            | 0.259460       | 5,094            |               | 5,094             | 156               | 5,250   |
| 008 Human Resources                      | 5,839            | 0.236716       | 4,648            |               | 4,648             |                   | 4,648   |
| 009 Register of Deeds                    | 256              | 0.010378       | 204              |               | 204               | 6                 | 210     |
| 010 General Services - Administration    | 1,283            | 0.052014       | 1,021            |               | 1,021             |                   | 1,021   |
| 010 General Services - Facilities        | 23,539           | 0.954284       | 18,737           |               | 18,737            |                   | 18,737  |
| 010 General Services - Fleet Management  | 24,478           | 0.992352       | 19,484           |               | 19,484            |                   | 19,484  |
| 010 General Services - Mail Services     | 1,090            | 0.044189       | 868              |               | 868               |                   | 868     |
| 010 General Services - Surplus Property  | 775              | 0.031419       | 617              |               | 617               | 19                | 636     |
| 011 Historical Commission                | 1,162            | 0.047108       | 925              |               | 925               | 28                | 953     |
| 014 Information Technology Service       | 32,302           | 1.309541       | 25,712           |               | 25,712            |                   | 25,712  |
| 015 Finance                              | 341              | 0.013824       | 271              |               | 271               | 8                 | 280     |
| 015 Finance - Accountability             | 549              | 0.022257       | 437              |               | 437               |                   | 437     |
| 015 Finance - Administration             | 1,676            | 0.067946       | 1,334            |               | 1,334             |                   | 1,334   |
| 015 Finance - Business Assistance        | 1,086            | 0.044027       | 864              |               | 864               |                   | 864     |
| 015 Finance - Grants & Cost Planning     | 339              | 0.013743       | 270              |               | 270               |                   | 270     |
| 015 Finance - Office of Mgmt & Budget    | 1,657            | 0.067176       | 1,319            |               | 1,319             |                   | 1,319   |
| 015 Finance - Operations                 | 2,477            | 0.100419       | 1,972            |               | 1,972             | 60                | 2,032   |
| 015 Finance - Payroll                    | 701              | 0.028419       | 558              |               | 558               | 17                | 575     |
| 015 Finance - Property Administration    | 424              | 0.017189       | 337              |               | 337               | 10                | 348     |
| 015 Finance - Purchasing                 | 1,336            | 0.054162       | 1,063            |               | 1,063             | 32                | 1,096   |
| 015 Finance - Treasury                   | 1,430            | 0.057973       | 1,138            |               | 1,138             | 35                | 1,173   |
| 016 Assessor of Property                 | 8,531            | 0.345852       | 6,791            |               | 6,791             | 207               | 6,998   |
| 017 Trustee                              | 2,609            | 0.105770       | 2,077            |               | 2,077             | 63                | 2,140   |
| 018 County Clerk                         | 5,061            | 0.205176       | 4,028            |               | 4,028             | 123               | 4,152   |
| 019 District Attorney                    | 10,204           | 0.413676       | 8,122            |               | 8,122             | 248               | 8,370   |
| 021 Public Defender                      | 9,958            | 0.403703       | 7,926            |               | 7,926             | 242               | 8,169   |
| 022 Juvenile Court Clerk                 | 2,081            | 0.084365       | 1,656            |               | 1,656             | 51                | 1,707   |
| 023 Circuit Court Clerk                  | 3,447            | 0.139743       | 2,744            |               | 2,744             | 84                | 2,828   |
| 024 Criminal Court Clerk                 | 6,586            | 0.267000       | 5,242            |               | 5,242             | 160               | 5,402   |
| 025 Clerk and Master - Chancery          | 1,670            | 0.067703       | 1,329            |               | 1,329             | 41                | 1,370   |
| 026 Juvenile Court                       | 15,216           | 0.616865       | 12,112           |               | 12,112            | 370               | 12,482  |
| 027 General Sessions Court               | 12,783           | 0.518230       | 10,175           |               | 10,175            | 311               | 10,486  |
| 028 State Trial Courts                   | 12,776           | 0.517946       | 10,170           |               | 10,170            | 311               | 10,480  |
| 029 Justice Integration Services         | 2,900            | 0.117568       | 2,308            |               | 2,308             | 70                | 2,379   |
| 030 Sheriff's Office                     | 89,598           | 3.632354       | 71,319           |               | 71,319            | 2,179             | 73,498  |
| 030 Sheriff's Office - Security Services | 14,104           | 0.571784       | 11,227           |               | 11,227            | 343               | 11,570  |
| 031 Police                               | 222,320          | 9.012979       | 176,965          |               | 176,965           | 5,407             | 182,371 |
| 032 Fire                                 | 139,349          | 5.649288       | 110,920          |               | 110,920           | 3,389             | 114,309 |
| 033 Codes Administration                 | 11,801           | 0.478419       | 9,393            |               | 9,393             | 287               | 9,680   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

| Receiving Department                                    | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 034 Beer Board  | 558              | 0.022622          | 444              |               | 444               | 14                | 458              |
| 035 Agricultural Extension                              | 344              | 0.013946          | 274              |               | 274               | 8                 | 282              |
| 037 Social Services                                     | 8,925            | 0.361825          | 7,104            |               | 7,104             | 217               | 7,321            |
| 038 Health  | 55,434           | 2.247326          | 44,125           |               | 44,125            | 1,348             | 45,473           |
| 038 Health - Employee Health & Wellness                 | 781              | 0.031662          | 622              |               | 622               | 19                | 641              |
| 039 Public Library                                      | 32,674           | 1.324623          | 26,008           |               | 26,008            | 795               | 26,803           |
| 040 Parks   | 46,003           | 1.864988          | 36,618           |               | 36,618            | 1,119             | 37,737           |
| 041 Arts Commission                                     | 1,399            | 0.056716          | 1,114            |               | 1,114             | 34                | 1,148            |
| 042 Public Works  | 86,612           | 3.511300          | 68,942           |               | 68,942            | 2,106             | 71,049           |
| 044 Human Relations Commission                          | 521              | 0.021122          | 415              |               | 415               | 13                | 427              |
| 047 Criminal Justice Planning                           | 546              | 0.022135          | 435              |               | 435               | 13                | 448              |
| 048 Internal Audit                                      | 1,567            | 0.063527          | 1,247            |               | 1,247             | 38                | 1,285            |
| 049 Office of Emergency Management                      | 2,393            | 0.097014          | 1,905            |               | 1,905             | 58                | 1,963            |
| 051 Office of Family Safety                             | 3,011            | 0.122068          | 2,397            |               | 2,397             | 73                | 2,470            |
| 052 Community Oversight Board                           | 1,513            | 0.061338          | 1,204            |               | 1,204             | 37                | 1,241            |
| 060 Farmer's Market                                     | 1,978            | 0.080189          | 1,574            |               | 1,574             | 48                | 1,623            |
| 061 Municipal Auditorium                                | 1,860            | 0.075405          | 1,481            |               | 1,481             | 45                | 1,526            |
| 062 State Fair Board                                    | 2,892            | 0.117243          | 2,302            |               | 2,302             | 70                | 2,372            |
| 064 Sports Authority                                    | 21,046           | 0.853217          | 16,752           |               | 16,752            | 512               | 17,264           |
| 065 Water Services                                      | 205,483          | 8.330398          | 163,562          |               | 163,562           | 4,997             | 168,560          |
| 068 District Energy System (DES)                        | 13,619           | 0.552122          | 10,841           |               | 10,841            | 331               | 11,172           |
| 070 Community Education Commission                      | 368              | 0.014919          | 293              |               | 293               | 9                 | 302              |
| 071 Convention Center Authority                         | 51,186           | 2.075110          | 40,744           |               | 40,744            | 1,245             | 41,988           |
| 075 Metro Action Commission                             | 63,206           | 2.562407          | 50,311           |               | 50,311            | 1,537             | 51,849           |
| 080 Metro Nashville Public Schools (MNPS)               | 1,014,224        | 41.117217         | 807,313          |               | 807,313           | 24,672            | 831,985          |
| 091 Emergency Communication Center                      | 16,237           | 0.658257          | 12,924           |               | 12,924            | 395               | 13,319           |
| Bordeaux Longterm Care                                  | 6,000            | 0.243243          | 4,776            |               | 4,776             | 146               | 4,922            |
| Knowles Home  | 2,000            | 0.081081          | 1,592            |               | 1,592             | 49                | 1,641            |
| Medical Examiner  | 5,713            | 0.231608          | 4,547            |               | 4,547             | 139               | 4,686            |
| <b>Schedule .4 Total for Budget Planning &amp; Mgmt</b> | <b>2,466,665</b> | <b>100.000000</b> | <b>1,963,441</b> |               | <b>1,963,441</b>  | <b>55,530</b>     | <b>2,018,972</b> |

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department  
Allocation Source: FY 2021 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Office of Mgmt & Budget**

| Receiving Department                     | Total   | Budget Planning & Mgmt |
|--|---------|------------------------|
| 001 Administrative - Direct              | 28,687  | 28,687                 |
| 001 Administrative - Corporate Dues      | 620     | 620                    |
| 001 Administrative - Employee Benefits   | 59,328  | 59,328                 |
| 001 Administrative - Facility Rental     | 603     | 603                    |
| 001 Administrative - Insurance           | 3,835   | 3,835                  |
| 001 Administrative - Post Audits         | 1,621   | 1,621                  |
| 002 Metropolitan Council                 | 2,261   | 2,261                  |
| 003 Metropolitan Clerk                   | 570     | 570                    |
| 003 Metropolitan Clerk - Records Center  | 182     | 182                    |
| 004 Mayor's Office*                      | 4,046   | 4,046                  |
| 005 Election Commission                  | 4,499   | 4,499                  |
| 006 Law                                  | 5,131   | 5,131                  |
| 007 Planning Commission                  | 5,250   | 5,250                  |
| 008 Human Resources                      | 4,648   | 4,648                  |
| 009 Register of Deeds                    | 210     | 210                    |
| 010 General Services - Administration    | 1,021   | 1,021                  |
| 010 General Services - Facilities        | 18,737  | 18,737                 |
| 010 General Services - Fleet Management  | 19,484  | 19,484                 |
| 010 General Services - Mail Services     | 868     | 868                    |
| 010 General Services - Surplus Property  | 636     | 636                    |
| 011 Historical Commission                | 953     | 953                    |
| 014 Information Technology Service       | 25,712  | 25,712                 |
| 015 Finance                              | 280     | 280                    |
| 015 Finance - Accountability             | 437     | 437                    |
| 015 Finance - Administration             | 1,334   | 1,334                  |
| 015 Finance - Business Assistance        | 864     | 864                    |
| 015 Finance - Grants & Cost Planning     | 270     | 270                    |
| 015 Finance - Office of Mgmt & Budget    | 1,319   | 1,319                  |
| 015 Finance - Operations                 | 2,032   | 2,032                  |
| 015 Finance - Payroll                    | 575     | 575                    |
| 015 Finance - Property Administration    | 348     | 348                    |
| 015 Finance - Purchasing                 | 1,096   | 1,096                  |
| 015 Finance - Treasury                   | 1,173   | 1,173                  |
| 016 Assessor of Property                 | 6,998   | 6,998                  |
| 017 Trustee                              | 2,140   | 2,140                  |
| 018 County Clerk                         | 4,152   | 4,152                  |
| 019 District Attorney                    | 8,370   | 8,370                  |
| 021 Public Defender                      | 8,169   | 8,169                  |
| 022 Juvenile Court Clerk                 | 1,707   | 1,707                  |
| 023 Circuit Court Clerk                  | 2,828   | 2,828                  |
| 024 Criminal Court Clerk                 | 5,402   | 5,402                  |
| 025 Clerk and Master - Chancery          | 1,370   | 1,370                  |
| 026 Juvenile Court                       | 12,482  | 12,482                 |
| 027 General Sessions Court               | 10,486  | 10,486                 |
| 028 State Trial Courts                   | 10,480  | 10,480                 |
| 029 Justice Integration Services         | 2,379   | 2,379                  |
| 030 Sheriff's Office                     | 73,498  | 73,498                 |
| 030 Sheriff's Office - Security Services | 11,570  | 11,570                 |
| 031 Police                               | 182,371 | 182,371                |
| 032 Fire                                 | 114,309 | 114,309                |
| 033 Codes Administration                 | 9,680   | 9,680                  |
| 034 Beer Board                           | 458     | 458                    |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Office of Mgmt & Budget**

| Receiving Department                      | Total            | Budget Planning & Mgmt |
|---|------------------|------------------------|
| 035 Agricultural Extension                | 282              | 282                    |
| 037 Social Services                       | 7,321            | 7,321                  |
| 038 Health                                | 45,473           | 45,473                 |
| 038 Health - Employee Health & Wellness   | 641              | 641                    |
| 039 Public Library                        | 26,803           | 26,803                 |
| 040 Parks                                 | 37,737           | 37,737                 |
| 041 Arts Commission                       | 1,148            | 1,148                  |
| 042 Public Works                          | 71,049           | 71,049                 |
| 044 Human Relations Commission            | 427              | 427                    |
| 047 Criminal Justice Planning             | 448              | 448                    |
| 048 Internal Audit                        | 1,285            | 1,285                  |
| 049 Office of Emergency Management        | 1,963            | 1,963                  |
| 051 Office of Family Safety               | 2,470            | 2,470                  |
| 052 Community Oversight Board             | 1,241            | 1,241                  |
| 060 Farmer's Market                       | 1,623            | 1,623                  |
| 061 Municipal Auditorium                  | 1,526            | 1,526                  |
| 062 State Fair Board                      | 2,372            | 2,372                  |
| 064 Sports Authority                      | 17,264           | 17,264                 |
| 065 Water Services                        | 168,560          | 168,560                |
| 068 District Energy System (DES)          | 11,172           | 11,172                 |
| 070 Community Education Commission        | 302              | 302                    |
| 071 Convention Center Authority           | 41,988           | 41,988                 |
| 075 Metro Action Commission               | 51,849           | 51,849                 |
| 080 Metro Nashville Public Schools (MNPS) | 831,985          | 831,985                |
| 091 Emergency Communication Center        | 13,319           | 13,319                 |
| Bordeaux Longterm Care                    | 4,922            | 4,922                  |
| Knowles Home                              | 1,641            | 1,641                  |
| Medical Examiner                          | 4,686            | 4,686                  |
| Direct Bill                               | 0                | 0                      |
| <b>Total</b>                              | <b>2,018,972</b> | <b>2,018,972</b>       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Operations**

Finance - Operations provides the Metropolitan Government with fiscal leadership and sound stewardship of public resources by establishing fiscal policy, providing accurate and timely information, and facilitating the most effective and efficient delivery of services. Finance - Operations is responsible for accounting and reporting operations and support for all Metro departments.

The costs of Finance - Operations are included in GSD General Fund 10101 and business units 15102210 (**Accounting and Reporting**) and 15102110 (**Accounts Payable**). These costs have been allocated to benefiting departments using the total number of accounting transactions by benefiting department and the total number of accounts payable transactions processed by benefiting department, respectively.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 015 Finance - Operations**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement:    | 2,489,543      |                |           | 2,489,543 |
| Inbound Costs:                           |                |                |           |           |
| Depreciation                             | 91,803         |                | 91,803    |           |
| 001 Administrative - Post Audits         | 598            | 2              | 600       |           |
| 003 Metropolitan Clerk - Records Center  | 14,418         | 185            | 14,602    |           |
| 010 General Services - Facilities        | 227,818        | 10,233         | 238,051   |           |
| 010 General Services - Mail Services     | 5,053          | 122            | 5,175     |           |
| 014 Information Technology Service       | 17,107         | 1,243          | 18,350    |           |
| 015 Finance - Administration             | 639,882        | 41,924         | 681,805   |           |
| 015 Finance - Grants & Cost Planning     | 175            | 10             | 185       |           |
| 015 Finance - Office of Mgmt & Budget    | 1,972          | 60             | 2,032     |           |
| 015 Finance - Operations                 |                | 1,769          | 1,769     |           |
| 015 Finance - Payroll                    |                | 1,229          | 1,229     |           |
| 015 Finance - Property Administration    |                | 326            | 326       |           |
| 015 Finance - Treasury                   |                | 428            | 428       |           |
| 030 Sheriff's Office - Security Services |                | 24,687         | 24,687    |           |
| 048 Internal Audit                       |                | 885            | 885       |           |
| Total Allocated Additions:               | 998,826        | 83,102         | 1,081,927 | 1,081,927 |
| Total To Be Allocated:                   | 3,488,369      | 83,102         |           | 3,571,470 |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Operations**

|   | Total     | G&A | Accounting and Reporting | Accounts Payable |
|---|-----------|-----|--------------------------|------------------|
| <b>Other Expense &amp; Cost</b>           |           |     |                          |                  |
| 501101 Regular Pay                        | 1,451,854 | 0   | 1,071,242                | 380,612          |
| 501102 Leave Pay                          | 133,545   | 0   | 104,946                  | 28,599           |
| 501103 Holiday Pay                        | 68,485    | 0   | 50,762                   | 17,723           |
| 501134 Paid Family Leave                  | 4,331     | 0   | 0                        | 4,331            |
| 501135 Admin Leave COVID-19               | 1,371     | 0   | 1,371                    | 0                |
| 501160 YE Biweekly Sal/Fringe Accr        | 8,626     | 0   | 5,984                    | 2,642            |
| 501172 Employer OASDI                     | 97,966    | 0   | 72,764                   | 25,202           |
| 501173 Employer SSN Medical               | 22,920    | 0   | 17,026                   | 5,894            |
| 501174 Employer Group Health              | 218,290   | 0   | 134,162                  | 84,128           |
| 501175 Employer Dental Group              | 8,318     | 0   | 5,329                    | 2,989            |
| 501176 Employer Group Life                | 3,763     | 0   | 2,468                    | 1,295            |
| 501177 Employer Pension                   | 193,822   | 0   | 140,604                  | 53,218           |
| 501181 FSA Pre-Tax Savings                | 1,074     | 0   | 765                      | 309              |
| 501182 Cafe Plan Pre-Tax Savings          | 5,398     | 0   | 3,346                    | 2,052            |
| 502229 Management Consultant              | 43,400    | 0   | 43,400                   | 0                |
| 502314 Pre-Employment Checks              | 228       | 0   | 228                      | 0                |
| 502701 Printing/Binding                   | 92        | 0   | 92                       | 0                |
| 502851 Subscriptions                      | 625       | 0   | 625                      | 0                |
| 502883 Registration                       | 2,545     | 0   | 2,545                    | 0                |
| 502884 Membership Dues                    | 2,041     | 0   | 2,041                    | 0                |
| 502951 Info Systems Charge                | 163,300   | 0   | 37,100                   | 126,200          |
| 502957 Telecommnct'n Charge               | 14,380    | 0   | 7,620                    | 6,760            |
| 502983 Surplus Property                   | 800       | 0   | 500                      | 300              |
| 503100 Offc & Admin Supply                | 7,089     | 0   | 5,994                    | 1,095            |
| 503130 Computer Hardware <\$10K           | 1,083     | 0   | 1,083                    | 0                |
| 503140 Office Equipment < \$10K           | 4,338     | 0   | 4,338                    | 0                |
| 505233 Rent Equipment                     | 2,390     | 0   | 1,707                    | 683              |
| 505252 Software License                   | 27,469    | 0   | 66                       | 27,403           |
| <b>Departmental Total</b>                 |           |     |                          |                  |
| Expenditures Per Financial Statement      | 2,489,543 |     |                          |                  |
| <b>Deductions</b>                         |           |     |                          |                  |
| *Total Disallowed Costs                   | 0         | 0   | 0                        | 0                |
| Functional Cost                           | 2,489,543 | 0   | 1,718,108                | 771,435          |
| <b>Allocation Step 1</b>                  |           |     |                          |                  |
| Inbound - All Others                      | 998,826   | 0   | 736,934                  | 261,892          |
| Reallocate Admin Costs                    |           | 0   | 0                        | 0                |
| Unallocated Costs                         | 0         | 0   | 0                        | 0                |
| 1st Allocation                            | 3,488,369 | 0   | 2,455,042                | 1,033,327        |
| <b>Allocation Step 2</b>                  |           |     |                          |                  |
| Inbound - All Others                      | 83,102    | 0   | 61,313                   | 21,789           |
| 2nd Allocation                            | 83,102    | 0   | 61,313                   | 21,789           |
| <b>Total For 015 Finance - Operations</b> |           |     |                          |                  |
| Schedule .3 Total                         | 3,571,470 | 0   | 2,516,354                | 1,055,116        |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Operations**

Activity - Accounting and Reporting

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Direct              | 43,897.17        | 3.054292       | 74,984           |               | 74,984            | 1,962             | 76,947  |
| 001 Administrative - Corporate Dues      | 33.38            | 0.002323       | 57               |               | 57                |                   | 57      |
| 001 Administrative - Employee Benefits   | 1,654.99         | 0.115151       | 2,827            |               | 2,827             |                   | 2,827   |
| 001 Administrative - Facility Rental     | 28.77            | 0.002002       | 49               |               | 49                |                   | 49      |
| 001 Administrative - Insurance           | 25.28            | 0.001759       | 43               |               | 43                |                   | 43      |
| 001 Administrative - Post Audits         | 21.87            | 0.001522       | 37               |               | 37                |                   | 37      |
| 002 Metropolitan Council                 | 494.51           | 0.034407       | 845              |               | 845               | 22                | 867     |
| 003 Metropolitan Clerk                   | 809.94           | 0.056354       | 1,383            |               | 1,383             | 36                | 1,420   |
| 003 Metropolitan Clerk - Records Center  | 341.82           | 0.023783       | 584              |               | 584               |                   | 584     |
| 004 Mayor's Office*                      | 1,273.70         | 0.088622       | 2,176            |               | 2,176             | 57                | 2,232   |
| 005 Election Commission                  | 2,301.16         | 0.160111       | 3,931            |               | 3,931             | 103               | 4,034   |
| 006 Law                                  | 4,637.05         | 0.322638       | 7,921            |               | 7,921             |                   | 7,921   |
| 007 Planning Commission                  | 5,649.61         | 0.393090       | 9,651            |               | 9,651             | 253               | 9,903   |
| 008 Human Resources                      | 1,973.79         | 0.137333       | 3,372            |               | 3,372             |                   | 3,372   |
| 009 Register of Deeds                    | 301.52           | 0.020979       | 515              |               | 515               | 13                | 528     |
| 010 General Services                     | 3,422.35         | 0.238121       | 5,846            |               | 5,846             | 153               | 5,999   |
| 010 General Services - Administration    | 499.49           | 0.034754       | 853              |               | 853               |                   | 853     |
| 010 General Services - Facilities        | 13,552.19        | 0.942939       | 23,150           |               | 23,150            |                   | 23,150  |
| 010 General Services - Fleet Management  | 29,083.00        | 2.023547       | 49,679           |               | 49,679            |                   | 49,679  |
| 010 General Services - Mail Services     | 550.13           | 0.038277       | 940              |               | 940               |                   | 940     |
| 010 General Services - Surplus Property  | 1,580.00         | 0.109934       | 2,699            |               | 2,699             | 71                | 2,769   |
| 011 Historical Commission                | 1,319.14         | 0.091784       | 2,253            |               | 2,253             | 59                | 2,312   |
| 012 Employee Benefit Board               | 7,520.74         | 0.523281       | 12,847           |               | 12,847            | 336               | 13,183  |
| 014 Information Technology Service       | 10,544.38        | 0.733660       | 18,012           |               | 18,012            |                   | 18,012  |
| 015 Finance                              | 1,366.31         | 0.095066       | 2,334            |               | 2,334             | 61                | 2,395   |
| 015 Finance - Accountability             | 345.27           | 0.024023       | 590              |               | 590               |                   | 590     |
| 015 Finance - Administration             | 486.83           | 0.033873       | 832              |               | 832               |                   | 832     |
| 015 Finance - Business Assistance        | 398.21           | 0.027707       | 680              |               | 680               |                   | 680     |
| 015 Finance - Grants & Cost Planning     | 339.52           | 0.023623       | 580              |               | 580               |                   | 580     |
| 015 Finance - Office of Mgmt & Budget    | 458.06           | 0.031871       | 782              |               | 782               |                   | 782     |
| 015 Finance - Operations                 | 859.72           | 0.059818       | 1,469            |               | 1,469             |                   | 1,469   |
| 015 Finance - Payroll                    | 461.51           | 0.032111       | 788              |               | 788               | 21                | 809     |
| 015 Finance - Property Administration    | 926.89           | 0.064491       | 1,583            |               | 1,583             | 41                | 1,625   |
| 015 Finance - Purchasing                 | 460.36           | 0.032031       | 786              |               | 786               | 20                | 807     |
| 015 Finance - Treasury                   | 122,379.89       | 8.514989       | 209,046          |               | 209,046           | 5,471             | 214,518 |
| 016 Assessor of Property                 | 1,098.04         | 0.076400       | 1,876            |               | 1,876             | 49                | 1,925   |
| 017 Trustee                              | 609.42           | 0.042402       | 1,041            |               | 1,041             | 27                | 1,068   |
| 018 County Clerk                         | 1,085.94         | 0.075558       | 1,855            |               | 1,855             | 48                | 1,903   |
| 019 District Attorney                    | 2,520.75         | 0.175390       | 4,306            |               | 4,306             | 113               | 4,418   |
| 021 Public Defender                      | 2,622.76         | 0.182487       | 4,480            |               | 4,480             | 117               | 4,597   |
| 022 Juvenile Court Clerk                 | 728.72           | 0.050703       | 1,245            |               | 1,245             | 32                | 1,277   |
| 023 Circuit Court Clerk                  | 1,058.91         | 0.073677       | 1,809            |               | 1,809             | 47                | 1,856   |
| 024 Criminal Court Clerk                 | 1,372.27         | 0.095480       | 2,344            |               | 2,344             | 61                | 2,405   |
| 025 Clerk and Master - Chancery          | 571.28           | 0.039749       | 976              |               | 976               | 25                | 1,001   |
| 026 Juvenile Court                       | 8,158.43         | 0.567650       | 13,936           |               | 13,936            | 365               | 14,301  |
| 027 General Sessions Court               | 5,548.44         | 0.386051       | 9,478            |               | 9,478             | 248               | 9,726   |
| 028 State Trial Courts                   | 4,692.01         | 0.326462       | 8,015            |               | 8,015             | 210               | 8,224   |
| 029 Justice Integration Services         | 535.02           | 0.037226       | 914              |               | 914               | 24                | 938     |
| 030 Sheriff's Office                     | 15,647.28        | 1.088712       | 26,728           |               | 26,728            | 699               | 27,428  |
| 030 Sheriff's Office - Security Services | 2,252.31         | 0.156712       | 3,847            |               | 3,847             | 101               | 3,948   |
| 031 Police                               | 40,826.12        | 2.840613       | 69,738           |               | 69,738            | 1,825             | 71,563  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Operations**

Activity - Accounting and Reporting

| Receiving Department                                  | Allocation Units    | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|---------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 032 Fire  | 18,595.61           | 1.293852          | 31,765           |               | 31,765            | 831               | 32,596           |
| 033 Codes Administration                              | 9,676.60            | 0.673282          | 16,529           |               | 16,529            | 433               | 16,962           |
| 034 Beer Board  | 1,705.08            | 0.118637          | 2,913            |               | 2,913             | 76                | 2,989            |
| 035 Agricultural Extension                            | 535.17              | 0.037236          | 914              |               | 914               | 24                | 938              |
| 037 Social Services                                   | 6,082.23            | 0.423191          | 10,390           |               | 10,390            | 272               | 10,661           |
| 038 Health  | 35,638.33           | 2.479656          | 60,877           |               | 60,877            | 1,593             | 62,470           |
| 038 Health - Employee Health & Wellness               | 572.00              | 0.039799          | 977              |               | 977               | 25                | 1,003            |
| 039 Public Library                                    | 26,145.72           | 1.819176          | 44,662           |               | 44,662            | 1,169             | 45,830           |
| 040 Parks   | 47,701.23           | 3.318972          | 81,482           |               | 81,482            | 2,133             | 83,615           |
| 041 Arts Commission                                   | 2,737.80            | 0.190492          | 4,677            |               | 4,677             | 122               | 4,799            |
| 042 Public Works                                      | 25,229.71           | 1.755441          | 43,097           |               | 43,097            | 1,128             | 44,225           |
| 044 Human Relations Commission                        | 444.25              | 0.030910          | 759              |               | 759               | 20                | 779              |
| 047 Criminal Justice Planning                         | 356.78              | 0.024824          | 609              |               | 609               | 16                | 625              |
| 048 Internal Audit                                    | 996.68              | 0.069347          | 1,702            |               | 1,702             | 44                | 1,747            |
| 049 Office of Emergency Management                    | 1,700.91            | 0.118346          | 2,905            |               | 2,905             | 76                | 2,981            |
| 051 Office of Family Safety                           | 1,984.54            | 0.138081          | 3,390            |               | 3,390             | 89                | 3,479            |
| 052 Community Oversight Board                         | 502.76              | 0.034981          | 859              |               | 859               | 22                | 881              |
| 060 Farmer's Market                                   | 2,316.41            | 0.161172          | 3,957            |               | 3,957             | 103               | 4,060            |
| 061 Municipal Auditorium                              | 1,611.96            | 0.112157          | 2,754            |               | 2,754             | 72                | 2,825            |
| 062 State Fair Board                                  | 3,721.19            | 0.258914          | 6,356            |               | 6,356             | 166               | 6,523            |
| 064 Sports Authority                                  | 3,587.36            | 0.249603          | 6,128            |               | 6,128             | 160               | 6,288            |
| 065 Water Services                                    | 193,622.29          | 13.471916         | 330,741          |               | 330,741           | 8,657             | 339,398          |
| 067 General Hospital                                  | 3.57                | 0.000248          | 6                |               | 6                 | 0                 | 6                |
| 068 District Energy System (DES)                      | 2,611.60            | 0.181711          | 4,461            |               | 4,461             | 117               | 4,578            |
| 070 Community Education Commission                    | 810.26              | 0.056377          | 1,384            |               | 1,384             | 36                | 1,420            |
| 071 Convention Center Authority                       | 38,046.00           | 2.647177          | 64,989           |               | 64,989            | 1,701             | 66,690           |
| 075 Metro Action Commission                           | 31,488.18           | 2.190895          | 53,787           |               | 53,787            | 1,408             | 55,195           |
| 077 Metro Development & Housing Authorit              | 4.30                | 0.000299          | 7                |               | 7                 | 0                 | 7                |
| 078 Metropolitan Transit Authority (MTA)              | 584.78              | 0.040688          | 999              |               | 999               | 26                | 1,025            |
| 080 Metro Nashville Public Schools (MNPS)             | 622,297.45          | 43.298422         | 1,062,996        |               | 1,062,996         | 27,828            | 1,090,824        |
| 083 Industrial Development Board                      | 77.00               | 0.005358          | 132              |               | 132               | 3                 | 135              |
| 090 Debt Service                                      | 1,906.00            | 0.132616          | 3,256            |               | 3,256             | 85                | 3,341            |
| 091 Emergency Communication Center                    | 4,206.12            | 0.292655          | 7,185            |               | 7,185             | 188               | 7,373            |
| Bordeaux Longterm Care                                | 101.28              | 0.007047          | 173              |               | 173               | 4                 | 177              |
| Hospital Authority                                    | 72.51               | 0.005045          | 124              |               | 124               | 3                 | 127              |
| Knowles Home  | 47.19               | 0.003283          | 81               |               | 81                | 2                 | 83               |
| Medical Examiner                                      | 67.90               | 0.004724          | 116              |               | 116               | 3                 | 119              |
| All Other   | 114.00              | 0.007932          | 195              |               | 195               | 5                 | 200              |
| <b>Schedule .4 Total for Accounting and Reporting</b> | <b>1,437,229.00</b> | <b>100.000000</b> | <b>2,455,042</b> |               | <b>2,455,042</b>  | <b>61,313</b>     | <b>2,516,354</b> |

Allocation Basis: Number of Accounting Transactions by Benefiting Department  
Allocation Source: FY 2021 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Operations**

Activity - Accounts Payable

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Direct              | 373              | 0.126209       | 1,304            |               | 1,304             | 30                | 1,334   |
| 001 Administrative - Corporate Dues      | 30               | 0.010151       | 105              |               | 105               |                   | 105     |
| 001 Administrative - Employee Benefits   | 498              | 0.168504       | 1,741            |               | 1,741             |                   | 1,741   |
| 001 Administrative - Facility Rental     | 29               | 0.009812       | 101              |               | 101               |                   | 101     |
| 001 Administrative - Post Audits         | 22               | 0.007444       | 77               |               | 77                |                   | 77      |
| 002 Metropolitan Council                 | 121              | 0.040942       | 423              |               | 423               | 10                | 433     |
| 003 Metropolitan Clerk                   | 222              | 0.075116       | 776              |               | 776               | 18                | 794     |
| 003 Metropolitan Clerk - Records Center  | 33               | 0.011166       | 115              |               | 115               |                   | 115     |
| 004 Mayor's Office*                      | 303              | 0.102523       | 1,059            |               | 1,059             | 24                | 1,084   |
| 005 Election Commission                  | 575              | 0.194558       | 2,010            |               | 2,010             | 47                | 2,057   |
| 006 Law                                  | 1,638            | 0.554236       | 5,727            |               | 5,727             |                   | 5,727   |
| 007 Planning Commission                  | 659              | 0.222980       | 2,304            |               | 2,304             | 53                | 2,358   |
| 008 Human Resources                      | 298              | 0.100832       | 1,042            |               | 1,042             |                   | 1,042   |
| 009 Register of Deeds                    | 170              | 0.057521       | 594              |               | 594               | 14                | 608     |
| 010 General Services                     | 1,678            | 0.567770       | 5,867            |               | 5,867             | 136               | 6,003   |
| 010 General Services - Administration    | 109              | 0.036881       | 381              |               | 381               |                   | 381     |
| 010 General Services - Facilities        | 10,577           | 3.578848       | 36,981           |               | 36,981            |                   | 36,981  |
| 010 General Services - Fleet Management  | 11,647           | 3.940895       | 40,722           |               | 40,722            |                   | 40,722  |
| 010 General Services - Mail Services     | 151              | 0.051093       | 528              |               | 528               |                   | 528     |
| 010 General Services - Surplus Property  | 150              | 0.050754       | 524              |               | 524               | 12                | 537     |
| 011 Historical Commission                | 160              | 0.054138       | 559              |               | 559               | 13                | 572     |
| 012 Employee Benefit Board               | 1,582            | 0.535288       | 5,531            |               | 5,531             | 129               | 5,660   |
| 014 Information Technology Service       | 2,190            | 0.741011       | 7,657            |               | 7,657             |                   | 7,657   |
| 015 Finance                              | 238              | 0.080530       | 832              |               | 832               | 19                | 851     |
| 015 Finance - Accountability             | 29               | 0.009812       | 101              |               | 101               |                   | 101     |
| 015 Finance - Administration             | 79               | 0.026731       | 276              |               | 276               |                   | 276     |
| 015 Finance - Business Assistance        | 45               | 0.015226       | 157              |               | 157               |                   | 157     |
| 015 Finance - Grants & Cost Planning     | 32               | 0.010828       | 112              |               | 112               |                   | 112     |
| 015 Finance - Office of Mgmt & Budget    | 36               | 0.012181       | 126              |               | 126               |                   | 126     |
| 015 Finance - Operations                 | 86               | 0.029099       | 301              |               | 301               |                   | 301     |
| 015 Finance - Payroll                    | 64               | 0.021655       | 224              |               | 224               | 5                 | 229     |
| 015 Finance - Property Administration    | 164              | 0.055491       | 573              |               | 573               | 13                | 587     |
| 015 Finance - Purchasing                 | 63               | 0.021317       | 220              |               | 220               | 5                 | 225     |
| 015 Finance - Treasury                   | 72,401           | 24.497703      | 253,141          |               | 253,141           | 5,886             | 259,028 |
| 016 Assessor of Property                 | 574              | 0.194219       | 2,007            |               | 2,007             | 47                | 2,053   |
| 017 Trustee                              | 168              | 0.056845       | 587              |               | 587               | 14                | 601     |
| 018 County Clerk                         | 312              | 0.105569       | 1,091            |               | 1,091             | 25                | 1,116   |
| 019 District Attorney                    | 879              | 0.297420       | 3,073            |               | 3,073             | 71                | 3,145   |
| 021 Public Defender                      | 690              | 0.233469       | 2,412            |               | 2,412             | 56                | 2,468   |
| 022 Juvenile Court Clerk                 | 91               | 0.030791       | 318              |               | 318               | 7                 | 325     |
| 023 Circuit Court Clerk                  | 311              | 0.105230       | 1,087            |               | 1,087             | 25                | 1,113   |
| 024 Criminal Court Clerk                 | 273              | 0.092373       | 954              |               | 954               | 22                | 977     |
| 025 Clerk and Master - Chancery          | 123              | 0.041618       | 430              |               | 430               | 10                | 440     |
| 026 Juvenile Court                       | 967              | 0.327195       | 3,381            |               | 3,381             | 79                | 3,460   |
| 027 General Sessions Court               | 730              | 0.247004       | 2,552            |               | 2,552             | 59                | 2,611   |
| 028 State Trial Courts                   | 1,174            | 0.397236       | 4,105            |               | 4,105             | 95                | 4,200   |
| 029 Justice Integration Services         | 113              | 0.038235       | 395              |               | 395               | 9                 | 404     |
| 030 Sheriff's Office                     | 3,918            | 1.325700       | 13,699           |               | 13,699            | 319               | 14,017  |
| 030 Sheriff's Office - Security Services | 1,245            | 0.421260       | 4,353            |               | 4,353             | 101               | 4,454   |
| 031 Police                               | 9,620            | 3.255037       | 33,635           |               | 33,635            | 782               | 34,417  |
| 032 Fire                                 | 5,810            | 1.965880       | 20,314           |               | 20,314            | 472               | 20,786  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Operations**

Activity - Accounts Payable

| Receiving Department                          | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 033 Codes Administration                      | 1,047            | 0.354264          | 3,661            |               | 3,661             | 85                | 3,746            |
| 034 Beer Board                                | 131              | 0.044325          | 458              |               | 458               | 11                | 469              |
| 035 Agricultural Extension                    | 23               | 0.007782          | 80               |               | 80                | 2                 | 82               |
| 037 Social Services                           | 2,089            | 0.706837          | 7,304            |               | 7,304             | 170               | 7,474            |
| 038 Health                                    | 6,883            | 2.328941          | 24,066           |               | 24,066            | 559               | 24,625           |
| 038 Health - Employee Health & Wellness       | 134              | 0.045340          | 468              |               | 468               | 11                | 479              |
| 039 Public Library                            | 9,959            | 3.369741          | 34,820           |               | 34,820            | 809               | 35,630           |
| 040 Parks                                     | 10,531           | 3.563284          | 36,820           |               | 36,820            | 856               | 37,676           |
| 041 Arts Commission                           | 638              | 0.215875          | 2,231            |               | 2,231             | 52                | 2,282            |
| 042 Public Works                              | 7,507            | 2.540079          | 26,247           |               | 26,247            | 610               | 26,858           |
| 044 Human Relations Commission                | 114              | 0.038573          | 399              |               | 399               | 9                 | 408              |
| 047 Criminal Justice Planning                 | 26               | 0.008797          | 91               |               | 91                | 2                 | 93               |
| 048 Internal Audit                            | 78               | 0.026392          | 273              |               | 273               | 6                 | 279              |
| 049 Office of Emergency Management            | 561              | 0.189821          | 1,961            |               | 1,961             | 45                | 2,007            |
| 051 Office of Family Safety                   | 278              | 0.094064          | 972              |               | 972               | 23                | 995              |
| 052 Community Oversight Board                 | 91               | 0.030791          | 318              |               | 318               | 7                 | 325              |
| 060 Farmer's Market                           | 746              | 0.252418          | 2,608            |               | 2,608             | 61                | 2,669            |
| 061 Municipal Auditorium                      | 442              | 0.149556          | 1,545            |               | 1,545             | 36                | 1,581            |
| 062 State Fair Board                          | 1,053            | 0.356295          | 3,682            |               | 3,682             | 86                | 3,767            |
| 064 Sports Authority                          | 408              | 0.138051          | 1,426            |               | 1,426             | 33                | 1,460            |
| 065 Water Services                            | 18,395           | 6.224158          | 64,316           |               | 64,316            | 1,495             | 65,811           |
| 067 General Hospital                          | 1                | 0.000338          | 3                |               | 3                 | 0                 | 4                |
| 068 District Energy System (DES)              | 305              | 0.103200          | 1,066            |               | 1,066             | 25                | 1,091            |
| 070 Community Education Commission            | 160              | 0.054138          | 559              |               | 559               | 13                | 572              |
| 071 Convention Center Authority               | 2,432            | 0.822895          | 8,503            |               | 8,503             | 198               | 8,701            |
| 075 Metro Action Commission                   | 8,009            | 2.709936          | 28,002           |               | 28,002            | 651               | 28,653           |
| 077 Metro Development & Housing Authorit      | 4                | 0.001353          | 14               |               | 14                | 0                 | 14               |
| 078 Metropolitan Transit Authority (MTA)      | 211              | 0.071394          | 738              |               | 738               | 17                | 755              |
| 080 Metro Nashville Public Schools (MNPS)     | 88,698           | 30.011981         | 310,124          |               | 310,124           | 7,217             | 317,341          |
| 083 Industrial Development Board              | 14               | 0.004737          | 49               |               | 49                | 1                 | 50               |
| 090 Debt Service                              | 547              | 0.185084          | 1,912            |               | 1,912             | 44                | 1,957            |
| 091 Emergency Communication Center            | 361              | 0.122148          | 1,262            |               | 1,262             | 29                | 1,291            |
| Bordeaux Longterm Care                        | 83               | 0.028084          | 290              |               | 290               | 7                 | 297              |
| Hospital Authority                            | 24               | 0.008121          | 84               |               | 84                | 2                 | 86               |
| Knowles Home                                  | 47               | 0.015903          | 164              |               | 164               | 4                 | 168              |
| Medical Examiner                              | 58               | 0.019625          | 203              |               | 203               | 5                 | 207              |
| All Other                                     | 4                | 0.001353          | 14               |               | 14                | 0                 | 14               |
| <b>Schedule .4 Total for Accounts Payable</b> | <b>295,542</b>   | <b>100.000000</b> | <b>1,033,327</b> |               | <b>1,033,327</b>  | <b>21,789</b>     | <b>1,055,116</b> |

Allocation Basis: Number of Accounts Payable Transactions by Benefiting Department  
Allocation Source: FY 2021 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Operations**

| Receiving Department                     | Total   | Accounting and Reporting | Accounts Payable |
|--|---------|--------------------------|------------------|
| 001 Administrative - Direct              | 78,281  | 76,947                   | 1,334            |
| 001 Administrative - Corporate Dues      | 162     | 57                       | 105              |
| 001 Administrative - Employee Benefits   | 4,568   | 2,827                    | 1,741            |
| 001 Administrative - Facility Rental     | 150     | 49                       | 101              |
| 001 Administrative - Insurance           | 43      | 43                       | 0                |
| 001 Administrative - Post Audits         | 114     | 37                       | 77               |
| 002 Metropolitan Council                 | 1,300   | 867                      | 433              |
| 003 Metropolitan Clerk                   | 2,214   | 1,420                    | 794              |
| 003 Metropolitan Clerk - Records Center  | 699     | 584                      | 115              |
| 004 Mayor's Office*                      | 3,316   | 2,232                    | 1,084            |
| 005 Election Commission                  | 6,091   | 4,034                    | 2,057            |
| 006 Law                                  | 13,648  | 7,921                    | 5,727            |
| 007 Planning Commission                  | 12,261  | 9,903                    | 2,358            |
| 008 Human Resources                      | 4,413   | 3,372                    | 1,042            |
| 009 Register of Deeds                    | 1,136   | 528                      | 608              |
| 010 General Services                     | 12,002  | 5,999                    | 6,003            |
| 010 General Services - Administration    | 1,234   | 853                      | 381              |
| 010 General Services - Facilities        | 60,131  | 23,150                   | 36,981           |
| 010 General Services - Fleet Management  | 90,401  | 49,679                   | 40,722           |
| 010 General Services - Mail Services     | 1,468   | 940                      | 528              |
| 010 General Services - Surplus Property  | 3,306   | 2,769                    | 537              |
| 011 Historical Commission                | 2,884   | 2,312                    | 572              |
| 012 Employee Benefit Board               | 18,843  | 13,183                   | 5,660            |
| 014 Information Technology Service       | 25,669  | 18,012                   | 7,657            |
| 015 Finance                              | 3,246   | 2,395                    | 851              |
| 015 Finance - Accountability             | 691     | 590                      | 101              |
| 015 Finance - Administration             | 1,108   | 832                      | 276              |
| 015 Finance - Business Assistance        | 838     | 680                      | 157              |
| 015 Finance - Grants & Cost Planning     | 692     | 580                      | 112              |
| 015 Finance - Office of Mgmt & Budget    | 908     | 782                      | 126              |
| 015 Finance - Operations                 | 1,769   | 1,469                    | 301              |
| 015 Finance - Payroll                    | 1,038   | 809                      | 229              |
| 015 Finance - Property Administration    | 2,211   | 1,625                    | 587              |
| 015 Finance - Purchasing                 | 1,032   | 807                      | 225              |
| 015 Finance - Treasury                   | 473,545 | 214,518                  | 259,028          |
| 016 Assessor of Property                 | 3,978   | 1,925                    | 2,053            |
| 017 Trustee                              | 1,669   | 1,068                    | 601              |
| 018 County Clerk                         | 3,020   | 1,903                    | 1,116            |
| 019 District Attorney                    | 7,563   | 4,418                    | 3,145            |
| 021 Public Defender                      | 7,066   | 4,597                    | 2,468            |
| 022 Juvenile Court Clerk                 | 1,603   | 1,277                    | 325              |
| 023 Circuit Court Clerk                  | 2,969   | 1,856                    | 1,113            |
| 024 Criminal Court Clerk                 | 3,382   | 2,405                    | 977              |
| 025 Clerk and Master - Chancery          | 1,441   | 1,001                    | 440              |
| 026 Juvenile Court                       | 17,760  | 14,301                   | 3,460            |
| 027 General Sessions Court               | 12,337  | 9,726                    | 2,611            |
| 028 State Trial Courts                   | 12,425  | 8,224                    | 4,200            |
| 029 Justice Integration Services         | 1,342   | 938                      | 404              |
| 030 Sheriff's Office                     | 41,445  | 27,428                   | 14,017           |
| 030 Sheriff's Office - Security Services | 8,402   | 3,948                    | 4,454            |
| 031 Police                               | 105,981 | 71,563                   | 34,417           |
| 032 Fire                                 | 53,382  | 32,596                   | 20,786           |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Operations**

| Receiving Department                         | Total            | Accounting and Reporting | Accounts Payable |
|--|------------------|--------------------------|------------------|
| 033 Codes Administration                     | 20,708           | 16,962                   | 3,746            |
| 034 Beer Board                               | 3,457            | 2,989                    | 469              |
| 035 Agricultural Extension                   | 1,020            | 938                      | 82               |
| 037 Social Services                          | 18,135           | 10,661                   | 7,474            |
| 038 Health                                   | 87,095           | 62,470                   | 24,625           |
| 038 Health - Employee Health & Wellness      | 1,482            | 1,003                    | 479              |
| 039 Public Library                           | 81,460           | 45,830                   | 35,630           |
| 040 Parks                                    | 121,291          | 83,615                   | 37,676           |
| 041 Arts Commission                          | 7,081            | 4,799                    | 2,282            |
| 042 Public Works                             | 71,082           | 44,225                   | 26,858           |
| 044 Human Relations Commission               | 1,186            | 779                      | 408              |
| 047 Criminal Justice Planning                | 718              | 625                      | 93               |
| 048 Internal Audit                           | 2,026            | 1,747                    | 279              |
| 049 Office of Emergency Management           | 4,988            | 2,981                    | 2,007            |
| 051 Office of Family Safety                  | 4,473            | 3,479                    | 995              |
| 052 Community Oversight Board                | 1,207            | 881                      | 325              |
| 060 Farmer's Market                          | 6,729            | 4,060                    | 2,669            |
| 061 Municipal Auditorium                     | 4,407            | 2,825                    | 1,581            |
| 062 State Fair Board                         | 10,290           | 6,523                    | 3,767            |
| 064 Sports Authority                         | 7,748            | 6,288                    | 1,460            |
| 065 Water Services                           | 405,209          | 339,398                  | 65,811           |
| 067 General Hospital                         | 10               | 6                        | 4                |
| 068 District Energy System (DES)             | 5,669            | 4,578                    | 1,091            |
| 070 Community Education Commission           | 1,993            | 1,420                    | 572              |
| 071 Convention Center Authority              | 75,391           | 66,690                   | 8,701            |
| 075 Metro Action Commission                  | 83,849           | 55,195                   | 28,653           |
| 077 Metro Development & Housing<br>Authorit  | 22               | 7                        | 14               |
| 078 Metropolitan Transit Authority (MTA)     | 1,780            | 1,025                    | 755              |
| 080 Metro Nashville Public Schools<br>(MNPS) | 1,408,165        | 1,090,824                | 317,341          |
| 083 Industrial Development Board             | 185              | 135                      | 50               |
| 090 Debt Service                             | 5,298            | 3,341                    | 1,957            |
| 091 Emergency Communication Center           | 8,664            | 7,373                    | 1,291            |
| Bordeaux Longterm Care                       | 474              | 177                      | 297              |
| Hospital Authority                           | 213              | 127                      | 86               |
| Knowles Home                                 | 251              | 83                       | 168              |
| Medical Examiner                             | 326              | 119                      | 207              |
| All Other                                    | 214              | 200                      | 14               |
| Direct Bill                                  | 0                | 0                        | 0                |
| <b>Total</b>                                 | <b>3,571,470</b> | <b>2,516,354</b>         | <b>1,055,116</b> |

NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .1 - Nature and Extent of Services  
For Department 015 Finance - Payroll

Finance - Payroll 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 **Finance - Payroll** are recorded in GSD General Fund 10101 and business unit 15102610. These costs have been allocated based on the number of payroll transactions by benefiting department.



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 015 Finance - Payroll**

|   | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement:   | 985,925        |                |           | 985,925   |
| Inbound Costs:                          |                |                |           |           |
| 001 Administrative - Post Audits        | 237            | 1              | 238       |           |
| 003 Metropolitan Clerk - Records Center | 1,339          | 17             | 1,356     |           |
| 010 General Services - Mail Services    | 26,451         | 640            | 27,091    |           |
| 014 Information Technology Service      | 2,375          | 172            | 2,548     |           |
| 015 Finance - Administration            | 175,113        | 11,473         | 186,586   |           |
| 015 Finance - Business Assistance       | 1,956          | 44             | 1,999     |           |
| 015 Finance - Grants & Cost Planning    | 69             | 4              | 73        |           |
| 015 Finance - Office of Mgmt & Budget   | 558            | 17             | 575       |           |
| 015 Finance - Operations                | 1,012          | 26             | 1,038     |           |
| 015 Finance - Payroll                   |                | 385            | 385       |           |
| 015 Finance - Property Administration   |                | 129            | 129       |           |
| 015 Finance - Treasury                  |                | 149            | 149       |           |
| 048 Internal Audit                      |                | 350            | 350       |           |
| Total Allocated Additions:              | 209,110        | 13,406         | 222,516   | 222,516   |
| Total To Be Allocated:                  | 1,195,035      | 13,406         |           | 1,208,441 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Payroll**

|  | Total     | G&A | Payroll   |
|--|-----------|-----|-----------|
| <b>Other Expense &amp; Cost</b>        |           |     |           |
| 501101 Regular Pay                     | 401,926   | 0   | 401,926   |
| 501102 Leave Pay                       | 35,111    | 0   | 35,111    |
| 501103 Holiday Pay                     | 19,206    | 0   | 19,206    |
| 501104 Overtime Pay                    | 34        | 0   | 34        |
| 501160 YE Biweekly Sal/Fringe Accr     | 2,573     | 0   | 2,573     |
| 501172 Employer OASDI                  | 26,745    | 0   | 26,745    |
| 501173 Employer SSN Medical            | 6,255     | 0   | 6,255     |
| 501174 Employer Group Health           | 56,386    | 0   | 56,386    |
| 501175 Employer Dental Group           | 2,347     | 0   | 2,347     |
| 501176 Employer Group Life             | 998       | 0   | 998       |
| 501177 Employer Pension                | 53,957    | 0   | 53,957    |
| 501181 FSA Pre-Tax Savings             | 333       | 0   | 333       |
| 501182 Cafe Plan Pre-Tax Savings       | 1,600     | 0   | 1,600     |
| 502229 Management Consultant           | 269,430   | 0   | 269,430   |
| 502314 Pre-Employment Checks           | 192       | 0   | 192       |
| 502502 Allowance-Cell/Mobile Devices   | 524       | 0   | 524       |
| 502701 Printing/Binding                | 1,104     | 0   | 1,104     |
| 502883 Registration                    | 505       | 0   | 505       |
| 502884 Membership Dues                 | 910       | 0   | 910       |
| 502951 Info Systems Charge             | 21,900    | 0   | 21,900    |
| 502957 Telecommnct'n Charge            | 2,770     | 0   | 2,770     |
| 502983 Surplus Property                | 200       | 0   | 200       |
| 503100 Offc & Admin Supply             | 38,871    | 0   | 38,871    |
| 503130 Computer Hardware <\$10K        | 126       | 0   | 126       |
| 505233 Rent Equipment                  | 756       | 0   | 756       |
| 505252 Software License                | 41,166    | 0   | 41,166    |
| <b>Departmental Total</b>              |           |     |           |
| Expenditures Per Financial Statement   | 985,925   |     |           |
| <b>Deductions</b>                      |           |     |           |
| *Total Disallowed Costs                | 0         | 0   | 0         |
| <b>Functional Cost</b>                 | 985,925   | 0   | 985,925   |
| <b>Allocation Step 1</b>               |           |     |           |
| Inbound - All Others                   | 209,110   | 0   | 209,110   |
| Reallocate Admin Costs                 |           | 0   | 0         |
| Unallocated Costs                      | 0         | 0   | 0         |
| 1st Allocation                         | 1,195,035 | 0   | 1,195,035 |
| <b>Allocation Step 2</b>               |           |     |           |
| Inbound - All Others                   | 13,406    | 0   | 13,406    |
| 2nd Allocation                         | 13,406    | 0   | 13,406    |
| <b>Total For 015 Finance - Payroll</b> |           |     |           |
| Schedule .3 Total                      | 1,208,441 | 0   | 1,208,441 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Payroll**

Activity - Payroll

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Employee Benefits   | 159              | 0.024769       | 296              |               | 296               |                   | 296     |
| 002 Metropolitan Council                 | 1,987            | 0.309533       | 3,699            |               | 3,699             | 42                | 3,741   |
| 003 Metropolitan Clerk                   | 205              | 0.031935       | 382              |               | 382               | 4                 | 386     |
| 003 Metropolitan Clerk - Records Center  | 52               | 0.008101       | 97               |               | 97                |                   | 97      |
| 004 Mayor's Office*                      | 1,070            | 0.166684       | 1,992            |               | 1,992             | 23                | 2,015   |
| 005 Election Commission                  | 4,469            | 0.696177       | 8,320            |               | 8,320             | 95                | 8,415   |
| 006 Law                                  | 1,401            | 0.218247       | 2,608            |               | 2,608             |                   | 2,608   |
| 007 Planning Commission                  | 1,555            | 0.242237       | 2,895            |               | 2,895             | 33                | 2,928   |
| 008 Human Resources                      | 2,009            | 0.312961       | 3,740            |               | 3,740             |                   | 3,740   |
| 009 Register of Deeds                    | 248              | 0.038633       | 462              |               | 462               | 5                 | 467     |
| 010 General Services - Administration    | 1,739            | 0.270900       | 3,237            |               | 3,237             |                   | 3,237   |
| 010 General Services - Facilities        | 728              | 0.113407       | 1,355            |               | 1,355             |                   | 1,355   |
| 010 General Services - Fleet Management  | 1,364            | 0.212483       | 2,539            |               | 2,539             |                   | 2,539   |
| 010 General Services - Mail Services     | 130              | 0.020251       | 242              |               | 242               |                   | 242     |
| 010 General Services - Surplus Property  | 207              | 0.032246       | 385              |               | 385               | 4                 | 390     |
| 011 Historical Commission                | 347              | 0.054055       | 646              |               | 646               | 7                 | 653     |
| 012 Employee Benefit Board               | 24               | 0.003739       | 45               |               | 45                | 0                 | 45      |
| 014 Information Technology Service       | 4,378            | 0.682002       | 8,150            |               | 8,150             |                   | 8,150   |
| 015 Finance                              | 3                | 0.000467       | 6                |               | 6                 | 0                 | 6       |
| 015 Finance - Accountability             | 87               | 0.013553       | 162              |               | 162               |                   | 162     |
| 015 Finance - Administration             | 1,086            | 0.169176       | 2,022            |               | 2,022             |                   | 2,022   |
| 015 Finance - Business Assistance        | 270              | 0.042060       | 503              |               | 503               |                   | 503     |
| 015 Finance - Grants & Cost Planning     | 78               | 0.012151       | 145              |               | 145               |                   | 145     |
| 015 Finance - Office of Mgmt & Budget    | 337              | 0.052498       | 627              |               | 627               |                   | 627     |
| 015 Finance - Operations                 | 660              | 0.102814       | 1,229            |               | 1,229             |                   | 1,229   |
| 015 Finance - Payroll                    | 207              | 0.032246       | 385              |               | 385               |                   | 385     |
| 015 Finance - Property Administration    | 73               | 0.011372       | 136              |               | 136               | 2                 | 137     |
| 015 Finance - Purchasing                 | 305              | 0.047513       | 568              |               | 568               | 6                 | 574     |
| 015 Finance - Treasury                   | 268              | 0.041749       | 499              |               | 499               | 6                 | 505     |
| 016 Assessor of Property                 | 2,837            | 0.441946       | 5,281            |               | 5,281             | 61                | 5,342   |
| 017 Trustee                              | 982              | 0.152975       | 1,828            |               | 1,828             | 21                | 1,849   |
| 018 County Clerk                         | 2,591            | 0.403624       | 4,823            |               | 4,823             | 55                | 4,879   |
| 019 District Attorney                    | 2,513            | 0.391473       | 4,678            |               | 4,678             | 54                | 4,732   |
| 021 Public Defender                      | 2,472            | 0.385086       | 4,602            |               | 4,602             | 53                | 4,655   |
| 022 Juvenile Court Clerk                 | 908              | 0.141448       | 1,690            |               | 1,690             | 19                | 1,710   |
| 023 Circuit Court Clerk                  | 1,849            | 0.288036       | 3,442            |               | 3,442             | 39                | 3,481   |
| 024 Criminal Court Clerk                 | 2,785            | 0.433845       | 5,185            |               | 5,185             | 59                | 5,244   |
| 025 Clerk and Master - Chancery          | 576              | 0.089729       | 1,072            |               | 1,072             | 12                | 1,085   |
| 026 Juvenile Court                       | 3,692            | 0.575137       | 6,873            |               | 6,873             | 79                | 6,952   |
| 027 General Sessions Court               | 4,040            | 0.629348       | 7,521            |               | 7,521             | 86                | 7,607   |
| 028 State Trial Courts                   | 4,449            | 0.693062       | 8,282            |               | 8,282             | 95                | 8,377   |
| 029 Justice Integration Services         | 529              | 0.082407       | 985              |               | 985               | 11                | 996     |
| 030 Sheriff's Office                     | 27,999           | 4.361663       | 52,123           |               | 52,123            | 598               | 52,722  |
| 030 Sheriff's Office - Security Services | 1,792            | 0.279156       | 3,336            |               | 3,336             | 38                | 3,374   |
| 031 Police                               | 63,907           | 9.955385       | 118,970          |               | 118,970           | 1,366             | 120,336 |
| 032 Fire                                 | 40,893           | 6.370281       | 76,127           |               | 76,127            | 874               | 77,001  |
| 033 Codes Administration                 | 4,083            | 0.636047       | 7,601            |               | 7,601             | 87                | 7,688   |
| 034 Beer Board                           | 180              | 0.028040       | 335              |               | 335               | 4                 | 339     |
| 035 Agricultural Extension               | 182              | 0.028352       | 339              |               | 339               | 4                 | 343     |
| 037 Social Services                      | 3,204            | 0.499117       | 5,965            |               | 5,965             | 68                | 6,033   |
| 038 Health                               | 17,053           | 2.656504       | 31,746           |               | 31,746            | 364               | 32,111  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Payroll**

Activity - Payroll

| Receiving Department                      | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 038 Health - Employee Health & Wellness   | 183              | 0.028508          | 341              |               | 341               | 4                 | 344              |
| 039 Public Library                        | 10,599           | 1.651104          | 19,731           |               | 19,731            | 227               | 19,958           |
| 040 Parks                                 | 17,912           | 2.790318          | 33,345           |               | 33,345            | 383               | 33,728           |
| 041 Arts Commission                       | 366              | 0.057015          | 681              |               | 681               | 8                 | 689              |
| 042 Public Works                          | 15,252           | 2.375945          | 28,393           |               | 28,393            | 326               | 28,719           |
| 044 Human Relations Commission            | 109              | 0.016980          | 203              |               | 203               | 2                 | 205              |
| 047 Criminal Justice Planning             | 104              | 0.016201          | 194              |               | 194               | 2                 | 196              |
| 048 Internal Audit                        | 244              | 0.038010          | 454              |               | 454               | 5                 | 459              |
| 049 Office of Emergency Management        | 319              | 0.049694          | 594              |               | 594               | 7                 | 601              |
| 051 Office of Family Safety               | 894              | 0.139267          | 1,664            |               | 1,664             | 19                | 1,683            |
| 052 Community Oversight Board             | 231              | 0.035985          | 430              |               | 430               | 5                 | 435              |
| 060 Farmer's Market                       | 201              | 0.031312          | 374              |               | 374               | 4                 | 378              |
| 061 Municipal Auditorium                  | 334              | 0.052030          | 622              |               | 622               | 7                 | 629              |
| 062 State Fair Board                      | 809              | 0.126025          | 1,506            |               | 1,506             | 17                | 1,523            |
| 064 Sports Authority                      | 115              | 0.017915          | 214              |               | 214               | 2                 | 216              |
| 065 Water Services                        | 27,902           | 4.346553          | 51,943           |               | 51,943            | 596               | 52,539           |
| 067 General Hospital                      | 6,151            | 0.958198          | 11,451           |               | 11,451            | 131               | 11,582           |
| 070 Community Education Commission        | 105              | 0.016357          | 195              |               | 195               | 2                 | 198              |
| 071 Convention Center Authority           | 3,687            | 0.574358          | 6,864            |               | 6,864             | 79                | 6,942            |
| 075 Metro Action Commission               | 9,319            | 1.451707          | 17,348           |               | 17,348            | 199               | 17,548           |
| 078 Metropolitan Transit Authority (MTA)  | 38               | 0.005920          | 71               |               | 71                | 1                 | 71               |
| 080 Metro Nashville Public Schools (MNPS) | 322,077          | 50.172915         | 599,587          |               | 599,587           | 6,890             | 606,476          |
| 091 Emergency Communication Center        | 5,263            | 0.819866          | 9,798            |               | 9,798             | 112               | 9,910            |
| Airport Authority                         | 127              | 0.019784          | 236              |               | 236               | 3                 | 239              |
| Bordeaux Longterm Care                    | 3,963            | 0.617353          | 7,378            |               | 7,378             | 85                | 7,462            |
| Knowles Home                              | 421              | 0.065583          | 784              |               | 784               | 9                 | 793              |
| All Other                                 | 247              | 0.038477          | 460              |               | 460               | 5                 | 465              |
| <b>Schedule .4 Total for Payroll</b>      | <b>641,934</b>   | <b>100.000000</b> | <b>1,195,035</b> |               | <b>1,195,035</b>  | <b>13,406</b>     | <b>1,208,441</b> |

Allocation Basis: Number of Payroll Transactions by Benefiting Department  
 Allocation Source: FY 2021 Active Employee Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Payroll**

| Receiving Department                     | Total   | Payroll |
|--|---------|---------|
| 001 Administrative - Employee Benefits   | 296     | 296     |
| 002 Metropolitan Council                 | 3,741   | 3,741   |
| 003 Metropolitan Clerk                   | 386     | 386     |
| 003 Metropolitan Clerk - Records Center  | 97      | 97      |
| 004 Mayor's Office*                      | 2,015   | 2,015   |
| 005 Election Commission                  | 8,415   | 8,415   |
| 006 Law                                  | 2,608   | 2,608   |
| 007 Planning Commission                  | 2,928   | 2,928   |
| 008 Human Resources                      | 3,740   | 3,740   |
| 009 Register of Deeds                    | 467     | 467     |
| 010 General Services - Administration    | 3,237   | 3,237   |
| 010 General Services - Facilities        | 1,355   | 1,355   |
| 010 General Services - Fleet Management  | 2,539   | 2,539   |
| 010 General Services - Mail Services     | 242     | 242     |
| 010 General Services - Surplus Property  | 390     | 390     |
| 011 Historical Commission                | 653     | 653     |
| 012 Employee Benefit Board               | 45      | 45      |
| 014 Information Technology Service       | 8,150   | 8,150   |
| 015 Finance                              | 6       | 6       |
| 015 Finance - Accountability             | 162     | 162     |
| 015 Finance - Administration             | 2,022   | 2,022   |
| 015 Finance - Business Assistance        | 503     | 503     |
| 015 Finance - Grants & Cost Planning     | 145     | 145     |
| 015 Finance - Office of Mgmt & Budget    | 627     | 627     |
| 015 Finance - Operations                 | 1,229   | 1,229   |
| 015 Finance - Payroll                    | 385     | 385     |
| 015 Finance - Property Administration    | 137     | 137     |
| 015 Finance - Purchasing                 | 574     | 574     |
| 015 Finance - Treasury                   | 505     | 505     |
| 016 Assessor of Property                 | 5,342   | 5,342   |
| 017 Trustee                              | 1,849   | 1,849   |
| 018 County Clerk                         | 4,879   | 4,879   |
| 019 District Attorney                    | 4,732   | 4,732   |
| 021 Public Defender                      | 4,655   | 4,655   |
| 022 Juvenile Court Clerk                 | 1,710   | 1,710   |
| 023 Circuit Court Clerk                  | 3,481   | 3,481   |
| 024 Criminal Court Clerk                 | 5,244   | 5,244   |
| 025 Clerk and Master - Chancery          | 1,085   | 1,085   |
| 026 Juvenile Court                       | 6,952   | 6,952   |
| 027 General Sessions Court               | 7,607   | 7,607   |
| 028 State Trial Courts                   | 8,377   | 8,377   |
| 029 Justice Integration Services         | 996     | 996     |
| 030 Sheriff's Office                     | 52,722  | 52,722  |
| 030 Sheriff's Office - Security Services | 3,374   | 3,374   |
| 031 Police                               | 120,336 | 120,336 |
| 032 Fire                                 | 77,001  | 77,001  |
| 033 Codes Administration                 | 7,688   | 7,688   |
| 034 Beer Board                           | 339     | 339     |
| 035 Agricultural Extension               | 343     | 343     |
| 037 Social Services                      | 6,033   | 6,033   |
| 038 Health                               | 32,111  | 32,111  |
| 038 Health - Employee Health & Wellness  | 344     | 344     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Payroll**

| Receiving Department                      | Total            | Payroll          |
|---|------------------|------------------|
| 039 Public Library                        | 19,958           | 19,958           |
| 040 Parks                                 | 33,728           | 33,728           |
| 041 Arts Commission                       | 689              | 689              |
| 042 Public Works                          | 28,719           | 28,719           |
| 044 Human Relations Commission            | 205              | 205              |
| 047 Criminal Justice Planning             | 196              | 196              |
| 048 Internal Audit                        | 459              | 459              |
| 049 Office of Emergency Management        | 601              | 601              |
| 051 Office of Family Safety               | 1,683            | 1,683            |
| 052 Community Oversight Board             | 435              | 435              |
| 060 Farmer's Market                       | 378              | 378              |
| 061 Municipal Auditorium                  | 629              | 629              |
| 062 State Fair Board                      | 1,523            | 1,523            |
| 064 Sports Authority                      | 216              | 216              |
| 065 Water Services                        | 52,539           | 52,539           |
| 067 General Hospital                      | 11,582           | 11,582           |
| 070 Community Education Commission        | 198              | 198              |
| 071 Convention Center Authority           | 6,942            | 6,942            |
| 075 Metro Action Commission               | 17,548           | 17,548           |
| 078 Metropolitan Transit Authority (MTA)  | 71               | 71               |
| 080 Metro Nashville Public Schools (MNPS) | 606,476          | 606,476          |
| 091 Emergency Communication Center        | 9,910            | 9,910            |
| Airport Authority                         | 239              | 239              |
| Bordeaux Longterm Care                    | 7,462            | 7,462            |
| Knowles Home                              | 793              | 793              |
| All Other                                 | 465              | 465              |
| Direct Bill                               | 0                | 0                |
| <b>Total</b>                              | <b>1,208,441</b> | <b>1,208,441</b> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Property Administration**

The Finance - Property Administration Division processes real estate acquisitions, disposals and leases on behalf of Metro Departments. Additional responsibilities include the acquisition of any lands and/or facilities needed by an activity of the Metropolitan Government (including Board of Education), assistance as needed with the negotiation of easements for the Department of Water and Sewer Services and Public Works, and the sale of surplus real property and maintenance of real property fixed asset records. The division of public property administration was established by the Metro Charter and is further described in the Metro Code of Ordinances.

**Finance - Property Administration** costs are accounted for within GSD General Fund 10101 and business unit 15151000. These costs have been allocated using the modified total direct costs by department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Property Administration**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total          |
|--|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement:    | 329,855        |                |           | 329,855        |
| Inbound Costs:                           |                |                |           |                |
| Depreciation                             | 26,336         |                | 26,336    |                |
| 001 Administrative - Post Audits         | 79             | 0              | 80        |                |
| 006 Law                                  | 20,398         | 11,011         | 31,409    |                |
| 010 General Services - Facilities        | 22,837         | 1,026          | 23,863    |                |
| 010 General Services - Mail Services     | 134            | 3              | 137       |                |
| 014 Information Technology Service       | 1,169          | 85             | 1,254     |                |
| 015 Finance - Administration             | 91,212         | 5,976          | 97,187    |                |
| 015 Finance - Grants & Cost Planning     | 23             | 1              | 24        |                |
| 015 Finance - Office of Mgmt & Budget    | 337            | 10             | 348       |                |
| 015 Finance - Operations                 | 2,157          | 55             | 2,211     |                |
| 015 Finance - Payroll                    | 136            | 2              | 137       |                |
| 015 Finance - Property Administration    |                | 43             | 43        |                |
| 015 Finance - Treasury                   |                | 51             | 51        |                |
| 030 Sheriff's Office - Security Services |                | 4,232          | 4,232     |                |
| 048 Internal Audit                       |                | 117            | 117       |                |
| Total Allocated Additions:               | <u>164,818</u> | <u>22,612</u>  | 187,430   | 187,430        |
| Total To Be Allocated:                   | <u>494,673</u> | <u>22,612</u>  |           | <u>517,285</u> |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Property Administration**

|  | Total   | G&A | Public Property<br>Services |
|--|---------|-----|-----------------------------|
| <b>Other Expense &amp; Cost</b>                        |         |     |                             |
| 501101 Regular Pay                                     | 235,901 | 0   | 235,901                     |
| 501103 Holiday Pay                                     | 10,984  | 0   | 10,984                      |
| 501160 YE Biweekly Sal/Fringe Accr                     | 1,676   | 0   | 1,676                       |
| 501172 Employer OASDI                                  | 14,777  | 0   | 14,777                      |
| 501173 Employer SSN Medical                            | 3,456   | 0   | 3,456                       |
| 501174 Employer Group Health                           | 25,188  | 0   | 25,188                      |
| 501175 Employer Dental Group                           | 767     | 0   | 767                         |
| 501176 Employer Group Life                             | 381     | 0   | 381                         |
| 501177 Employer Pension                                | 22,593  | 0   | 22,593                      |
| 501182 Cafe Plan Pre-Tax Savings                       | 692     | 0   | 692                         |
| 502314 Pre-Employment Checks                           | 190     | 0   | 190                         |
| 502502 Allowance-Cell/Mobile Devices                   | 492     | 0   | 492                         |
| 502951 Info Systems Charge                             | 10,600  | 0   | 10,600                      |
| 502957 Telecmmnct'n Charge                             | 1,545   | 0   | 1,545                       |
| 502983 Surplus Property                                | 200     | 0   | 200                         |
| 503100 Offc & Admin Supply                             | 32      | 0   | 32                          |
| 503130 Computer Hardware <\$10K                        | 180     | 0   | 180                         |
| 505252 Software License                                | 201     | 0   | 201                         |
| <b>Departmental Total</b>                              |         |     |                             |
| Expenditures Per Financial Statement                   | 329,855 |     |                             |
| <b>Deductions</b>                                      |         |     |                             |
| *Total Disallowed Costs                                | 0       | 0   | 0                           |
| <b>Functional Cost</b>                                 | 329,855 | 0   | 329,855                     |
| <b>Allocation Step 1</b>                               |         |     |                             |
| Inbound - All Others                                   | 164,818 | 0   | 164,818                     |
| Reallocate Admin Costs                                 |         | 0   | 0                           |
| Unallocated Costs                                      | 0       | 0   | 0                           |
| 1st Allocation   | 494,673 | 0   | 494,673                     |
| <b>Allocation Step 2</b>                               |         |     |                             |
| Inbound - All Others                                   | 22,612  | 0   | 22,612                      |
| 2nd Allocation   | 22,612  | 0   | 22,612                      |
| <b>Total For 015 Finance - Property Administration</b> |         |     |                             |
| Schedule .3 Total                                      | 517,285 | 0   | 517,285                     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Property Administration**

Activity - Public Property Services

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001 Administrative - Direct              | 76,405           | 2.023373       | 10,009           |               | 10,009            | 483               | 10,492 |
| 001 Administrative - Corporate Dues      | 760              | 0.020126       | 100              |               | 100               |                   | 100    |
| 001 Administrative - Employee Benefits   | 60,227           | 1.594944       | 7,890            |               | 7,890             |                   | 7,890  |
| 001 Administrative - Facility Rental     | 989              | 0.026191       | 129              |               | 129               |                   | 129    |
| 001 Administrative - Insurance           | 3,761            | 0.099600       | 493              |               | 493               |                   | 493    |
| 001 Administrative - Post Audits         | 1,021            | 0.027038       | 134              |               | 134               |                   | 134    |
| 002 Metropolitan Council                 | 2,765            | 0.073223       | 362              |               | 362               | 17                | 380    |
| 003 Metropolitan Clerk                   | 622              | 0.016472       | 81               |               | 81                | 4                 | 85     |
| 003 Metropolitan Clerk - Records Center  | 206              | 0.005455       | 27               |               | 27                |                   | 27     |
| 004 Mayor's Office*                      | 5,009            | 0.132649       | 656              |               | 656               | 32                | 688    |
| 005 Election Commission                  | 6,160            | 0.163130       | 807              |               | 807               | 39                | 846    |
| 006 Law                                  | 18,070           | 0.478534       | 2,367            |               | 2,367             |                   | 2,367  |
| 007 Planning Commission                  | 5,368            | 0.142156       | 703              |               | 703               | 34                | 737    |
| 008 Human Resources                      | 5,240            | 0.138767       | 686              |               | 686               |                   | 686    |
| 009 Register of Deeds                    | 2,803            | 0.074230       | 367              |               | 367               | 18                | 385    |
| 010 General Services                     | 3,994            | 0.105770       | 523              |               | 523               | 25                | 548    |
| 010 General Services - Administration    | 1,046            | 0.027700       | 137              |               | 137               |                   | 137    |
| 010 General Services - Facilities        | 22,455           | 0.594658       | 2,942            |               | 2,942             |                   | 2,942  |
| 010 General Services - Fleet Management  | 38,601           | 1.022240       | 5,057            |               | 5,057             |                   | 5,057  |
| 010 General Services - Mail Services     | 961              | 0.025449       | 126              |               | 126               |                   | 126    |
| 010 General Services - Surplus Property  | 640              | 0.016949       | 84               |               | 84                | 4                 | 88     |
| 011 Historical Commission                | 1,218            | 0.032255       | 160              |               | 160               | 8                 | 167    |
| 012 Employee Benefit Board               | 681,210          | 18.039946      | 89,239           |               | 89,239            | 4,309             | 93,548 |
| 014 Information Technology Service       | 40,135           | 1.062863       | 5,258            |               | 5,258             |                   | 5,258  |
| 015 Finance                              | 4,610            | 0.122083       | 604              |               | 604               | 29                | 633    |
| 015 Finance - Accountability             | 460              | 0.012182       | 60               |               | 60                |                   | 60     |
| 015 Finance - Administration             | 1,523            | 0.040332       | 199              |               | 199               |                   | 199    |
| 015 Finance - Business Assistance        | 935              | 0.024761       | 122              |               | 122               |                   | 122    |
| 015 Finance - Grants & Cost Planning     | 332              | 0.008792       | 43               |               | 43                |                   | 43     |
| 015 Finance - Office of Mgmt & Budget    | 1,357            | 0.035936       | 178              |               | 178               |                   | 178    |
| 015 Finance - Operations                 | 2,490            | 0.065941       | 326              |               | 326               |                   | 326    |
| 015 Finance - Payroll                    | 986              | 0.026111       | 129              |               | 129               |                   | 129    |
| 015 Finance - Property Administration    | 330              | 0.008739       | 43               |               | 43                |                   | 43     |
| 015 Finance - Purchasing                 | 1,163            | 0.030799       | 152              |               | 152               | 7                 | 160    |
| 015 Finance - Treasury                   | 1,409            | 0.037313       | 185              |               | 185               | 9                 | 193    |
| 016 Assessor of Property                 | 8,010            | 0.212122       | 1,049            |               | 1,049             | 51                | 1,100  |
| 017 Trustee                              | 2,454            | 0.064987       | 321              |               | 321               | 15                | 337    |
| 018 County Clerk                         | 4,744            | 0.125632       | 621              |               | 621               | 30                | 651    |
| 019 District Attorney                    | 9,369            | 0.248112       | 1,227            |               | 1,227             | 59                | 1,287  |
| 021 Public Defender                      | 8,899            | 0.235665       | 1,166            |               | 1,166             | 56                | 1,222  |
| 022 Juvenile Court Clerk                 | 2,088            | 0.055295       | 273              |               | 273               | 13                | 287    |
| 023 Circuit Court Clerk                  | 8,740            | 0.231455       | 1,145            |               | 1,145             | 55                | 1,200  |
| 024 Criminal Court Clerk                 | 6,455            | 0.170943       | 846              |               | 846               | 41                | 886    |
| 025 Clerk and Master - Chancery          | 1,447            | 0.038320       | 190              |               | 190               | 9                 | 199    |
| 026 Juvenile Court                       | 15,096           | 0.399775       | 1,978            |               | 1,978             | 95                | 2,073  |
| 027 General Sessions Court               | 12,313           | 0.326075       | 1,613            |               | 1,613             | 78                | 1,691  |
| 028 State Trial Courts                   | 12,647           | 0.334921       | 1,657            |               | 1,657             | 80                | 1,737  |
| 029 Justice Integration Services         | 2,949            | 0.078096       | 386              |               | 386               | 19                | 405    |
| 030 Sheriff's Office                     | 83,267           | 2.205094       | 10,908           |               | 10,908            | 527               | 11,435 |
| 030 Sheriff's Office - Security Services | 15,539           | 0.411507       | 2,036            |               | 2,036             | 98                | 2,134  |
| 031 Police                               | 233,355          | 6.179756       | 30,570           |               | 30,570            | 1,476             | 32,046 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Property Administration**

Activity - Public Property Services

| Receiving Department                                  | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 032 Fire  | 150,949          | 3.997463          | 19,774           |               | 19,774            | 955               | 20,729         |
| 033 Codes Administration                              | 11,083           | 0.293502          | 1,452            |               | 1,452             | 70                | 1,522          |
| 034 Beer Board  | 664              | 0.017584          | 87               |               | 87                | 4                 | 91             |
| 035 Agricultural Extension                            | 344              | 0.009110          | 45               |               | 45                | 2                 | 47             |
| 037 Social Services                                   | 10,043           | 0.265961          | 1,316            |               | 1,316             | 63                | 1,379          |
| 038 Health  | 60,994           | 1.615256          | 7,990            |               | 7,990             | 386               | 8,376          |
| 038 Health - Employee Health & Wellness               | 808              | 0.021398          | 106              |               | 106               | 5                 | 111            |
| 039 Public Library                                    | 34,041           | 0.901481          | 4,459            |               | 4,459             | 215               | 4,675          |
| 040 Parks   | 43,772           | 1.159179          | 5,734            |               | 5,734             | 277               | 6,011          |
| 041 Arts Commission                                   | 1,136            | 0.030084          | 149              |               | 149               | 7                 | 156            |
| 042 Public Works                                      | 82,458           | 2.183670          | 10,802           |               | 10,802            | 522               | 11,324         |
| 044 Human Relations Commission                        | 519              | 0.013744          | 68               |               | 68                | 3                 | 71             |
| 047 Criminal Justice Planning                         | 539              | 0.014274          | 71               |               | 71                | 3                 | 74             |
| 048 Internal Audit                                    | 1,229            | 0.032547          | 161              |               | 161               | 8                 | 169            |
| 049 Office of Emergency Management                    | 25,697           | 0.680513          | 3,366            |               | 3,366             | 162               | 3,529          |
| 051 Office of Family Safety                           | 3,224            | 0.085379          | 422              |               | 422               | 20                | 443            |
| 052 Community Oversight Board                         | 1,012            | 0.026800          | 133              |               | 133               | 6                 | 139            |
| 060 Farmer's Market                                   | 2,127            | 0.056328          | 279              |               | 279               | 13                | 292            |
| 061 Municipal Auditorium                              | 2,341            | 0.061995          | 307              |               | 307               | 15                | 321            |
| 062 State Fair Board                                  | 5,209            | 0.137946          | 682              |               | 682               | 33                | 715            |
| 064 Sports Authority                                  | 28,474           | 0.754054          | 3,730            |               | 3,730             | 180               | 3,910          |
| 065 Water Services                                    | 177,399          | 4.697917          | 23,239           |               | 23,239            | 1,122             | 24,362         |
| 068 District Energy System (DES)                      | 15,062           | 0.398875          | 1,973            |               | 1,973             | 95                | 2,068          |
| 070 Community Education Commission                    | 311              | 0.008236          | 41               |               | 41                | 2                 | 43             |
| 071 Convention Center Authority                       | 78,837           | 2.087778          | 10,328           |               | 10,328            | 499               | 10,826         |
| 075 Metro Action Commission                           | 38,364           | 1.015963          | 5,026            |               | 5,026             | 243               | 5,269          |
| 078 Metropolitan Transit Authority (MTA)              | 276              | 0.007309          | 36               |               | 36                | 2                 | 38             |
| 080 Metro Nashville Public Schools (MNPS)             | 1,546,431        | 40.952912         | 202,586          |               | 202,586           | 9,788             | 212,374        |
| 091 Emergency Communication Center                    | 17,458           | 0.462326          | 2,287            |               | 2,287             | 110               | 2,397          |
| Bordeaux Longterm Care                                | 4,827            | 0.127830          | 632              |               | 632               | 30                | 663            |
| Knowles Home  | 2,046            | 0.054183          | 268              |               | 268               | 13                | 281            |
| Medical Examiner                                      | 5,694            | 0.150790          | 746              |               | 746               | 36                | 782            |
| All Other   | 119              | 0.003151          | 16               |               | 16                | 1                 | 16             |
| <b>Schedule .4 Total for Public Property Services</b> | <b>3,776,120</b> | <b>100.000000</b> | <b>494,673</b>   |               | <b>494,673</b>    | <b>22,612</b>     | <b>517,285</b> |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department

Allocation Source: FY 2021 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Property Administration**

| Receiving Department                     | Total  | Public Property Services |
|--|--------|--------------------------|
| 001 Administrative - Direct              | 10,492 | 10,492                   |
| 001 Administrative - Corporate Dues      | 100    | 100                      |
| 001 Administrative - Employee Benefits   | 7,890  | 7,890                    |
| 001 Administrative - Facility Rental     | 129    | 129                      |
| 001 Administrative - Insurance           | 493    | 493                      |
| 001 Administrative - Post Audits         | 134    | 134                      |
| 002 Metropolitan Council                 | 380    | 380                      |
| 003 Metropolitan Clerk                   | 85     | 85                       |
| 003 Metropolitan Clerk - Records Center  | 27     | 27                       |
| 004 Mayor's Office*                      | 688    | 688                      |
| 005 Election Commission                  | 846    | 846                      |
| 006 Law                                  | 2,367  | 2,367                    |
| 007 Planning Commission                  | 737    | 737                      |
| 008 Human Resources                      | 686    | 686                      |
| 009 Register of Deeds                    | 385    | 385                      |
| 010 General Services                     | 548    | 548                      |
| 010 General Services - Administration    | 137    | 137                      |
| 010 General Services - Facilities        | 2,942  | 2,942                    |
| 010 General Services - Fleet Management  | 5,057  | 5,057                    |
| 010 General Services - Mail Services     | 126    | 126                      |
| 010 General Services - Surplus Property  | 88     | 88                       |
| 011 Historical Commission                | 167    | 167                      |
| 012 Employee Benefit Board               | 93,548 | 93,548                   |
| 014 Information Technology Service       | 5,258  | 5,258                    |
| 015 Finance                              | 633    | 633                      |
| 015 Finance - Accountability             | 60     | 60                       |
| 015 Finance - Administration             | 199    | 199                      |
| 015 Finance - Business Assistance        | 122    | 122                      |
| 015 Finance - Grants & Cost Planning     | 43     | 43                       |
| 015 Finance - Office of Mgmt & Budget    | 178    | 178                      |
| 015 Finance - Operations                 | 326    | 326                      |
| 015 Finance - Payroll                    | 129    | 129                      |
| 015 Finance - Property Administration    | 43     | 43                       |
| 015 Finance - Purchasing                 | 160    | 160                      |
| 015 Finance - Treasury                   | 193    | 193                      |
| 016 Assessor of Property                 | 1,100  | 1,100                    |
| 017 Trustee                              | 337    | 337                      |
| 018 County Clerk                         | 651    | 651                      |
| 019 District Attorney                    | 1,287  | 1,287                    |
| 021 Public Defender                      | 1,222  | 1,222                    |
| 022 Juvenile Court Clerk                 | 287    | 287                      |
| 023 Circuit Court Clerk                  | 1,200  | 1,200                    |
| 024 Criminal Court Clerk                 | 886    | 886                      |
| 025 Clerk and Master - Chancery          | 199    | 199                      |
| 026 Juvenile Court                       | 2,073  | 2,073                    |
| 027 General Sessions Court               | 1,691  | 1,691                    |
| 028 State Trial Courts                   | 1,737  | 1,737                    |
| 029 Justice Integration Services         | 405    | 405                      |
| 030 Sheriff's Office                     | 11,435 | 11,435                   |
| 030 Sheriff's Office - Security Services | 2,134  | 2,134                    |
| 031 Police                               | 32,046 | 32,046                   |
| 032 Fire                                 | 20,729 | 20,729                   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Property Administration**

| Receiving Department                      | Total          | Public Property Services |
|---|----------------|--------------------------|
| 033 Codes Administration                  | 1,522          | 1,522                    |
| 034 Beer Board                            | 91             | 91                       |
| 035 Agricultural Extension                | 47             | 47                       |
| 037 Social Services                       | 1,379          | 1,379                    |
| 038 Health                                | 8,376          | 8,376                    |
| 038 Health - Employee Health & Wellness   | 111            | 111                      |
| 039 Public Library                        | 4,675          | 4,675                    |
| 040 Parks                                 | 6,011          | 6,011                    |
| 041 Arts Commission                       | 156            | 156                      |
| 042 Public Works                          | 11,324         | 11,324                   |
| 044 Human Relations Commission            | 71             | 71                       |
| 047 Criminal Justice Planning             | 74             | 74                       |
| 048 Internal Audit                        | 169            | 169                      |
| 049 Office of Emergency Management        | 3,529          | 3,529                    |
| 051 Office of Family Safety               | 443            | 443                      |
| 052 Community Oversight Board             | 139            | 139                      |
| 060 Farmer's Market                       | 292            | 292                      |
| 061 Municipal Auditorium                  | 321            | 321                      |
| 062 State Fair Board                      | 715            | 715                      |
| 064 Sports Authority                      | 3,910          | 3,910                    |
| 065 Water Services                        | 24,362         | 24,362                   |
| 068 District Energy System (DES)          | 2,068          | 2,068                    |
| 070 Community Education Commission        | 43             | 43                       |
| 071 Convention Center Authority           | 10,826         | 10,826                   |
| 075 Metro Action Commission               | 5,268          | 5,268                    |
| 078 Metropolitan Transit Authority (MTA)  | 38             | 38                       |
| 080 Metro Nashville Public Schools (MNPS) | 212,374        | 212,374                  |
| 091 Emergency Communication Center        | 2,397          | 2,397                    |
| Bordeaux Longterm Care                    | 663            | 663                      |
| Knowles Home                              | 281            | 281                      |
| Medical Examiner                          | 782            | 782                      |
| All Other                                 | 16             | 16                       |
| Direct Bill                               | 0              | 0                        |
| <b>Total</b>                              | <b>517,285</b> | <b>517,285</b>           |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Purchasing**

Finance - Purchasing is responsible for issuing and tracking solicitations and contracts. The Procurement Division serves as the Central Contracting Office for the Metropolitan Government of Nashville and Davidson County. Established by City Charter, this Division serves approximately 51 departments, agencies, commissions and boards. However, the Metropolitan Code of Law excludes Metro Schools (MNPS), Metro Transit (MTA), Airport Authority (MAA), Hospital Authority (MHA), Metro Sports Authority (MSA), Convention Center Authority (CCA) and Housing Authority (MDHA).

The costs of Finance - Purchasing are included in GSD General Fund 10101 and business unit 15116330. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Competitive Procurements** - the costs of competitive procurements have been allocated using the number of competitive procurements administered for each department.
- **Non-Competitive Procurements** - the costs attributable to non-competitive procurements has been allocated based on the number of non-competitive procurements identified to each department.
- **Agency Specific Procurements** - the costs of agency-specific procurements have been directly allocated to *Health*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 015 Finance - Purchasing**

|  | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|--|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement:    | 1,162,650        |                |           | 1,162,650        |
| Inbound Costs:                           |                  |                |           |                  |
| Depreciation                             | 91,105           |                | 91,105    |                  |
| 001 Administrative - Post Audits         | 279              | 1              | 280       |                  |
| 003 Metropolitan Clerk - Records Center  | 2,519            | 32             | 2,551     |                  |
| 006 Law                                  | 30,330           | 16,373         | 46,703    |                  |
| 010 General Services - Facilities        | 93,794           | 4,213          | 98,007    |                  |
| 010 General Services - Mail Services     | 398              | 10             | 408       |                  |
| 014 Information Technology Service       | 3,262            | 237            | 3,498     |                  |
| 015 Finance - Accountability             | 9,263            | 2,273          | 11,535    |                  |
| 015 Finance - Administration             | 307,928          | 20,175         | 328,103   |                  |
| 015 Finance - Business Assistance        | 524,241          | 8,531          | 532,773   |                  |
| 015 Finance - Grants & Cost Planning     | 82               | 5              | 86        |                  |
| 015 Finance - Office of Mgmt & Budget    | 1,063            | 32             | 1,096     |                  |
| 015 Finance - Operations                 | 1,007            | 26             | 1,032     |                  |
| 015 Finance - Payroll                    | 568              | 6              | 574       |                  |
| 015 Finance - Property Administration    | 152              | 7              | 160       |                  |
| 015 Finance - Treasury                   |                  | 199            | 199       |                  |
| 030 Sheriff's Office - Security Services |                  | 14,820         | 14,820    |                  |
| 048 Internal Audit                       |                  | 413            | 413       |                  |
| Total Allocated Additions:               | <u>1,065,992</u> | <u>67,352</u>  | 1,133,344 | 1,133,344        |
| Total To Be Allocated:                   | <u>2,228,642</u> | <u>67,352</u>  |           | <u>2,295,994</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Purchasing**

|                                      | Total     | G&A         | Competitive Procurements | Non-Competitive Procurements | Agency Specific Procurements |
|--------------------------------------|-----------|-------------|--------------------------|------------------------------|------------------------------|
| <b>Other Expense &amp; Cost</b>      |           |             |                          |                              |                              |
| 501101 Regular Pay                   | 716,534   | 173,688     | 411,577                  | 128,904                      | 2,365                        |
| 501102 Leave Pay                     | 55,818    | 13,530      | 32,062                   | 10,042                       | 184                          |
| 501103 Holiday Pay                   | 34,283    | 8,310       | 19,692                   | 6,168                        | 113                          |
| 501135 Admin Leave COVID-19          | 190       | 46          | 109                      | 34                           | 1                            |
| 501160 YE Biweekly Sal/Fringe Accr   | 4,882     | 1,183       | 2,805                    | 878                          | 16                           |
| 501172 Employer OASDI                | 47,722    | 11,568      | 27,412                   | 8,585                        | 157                          |
| 501173 Employer SSN Medical          | 11,162    | 2,706       | 6,411                    | 2,008                        | 37                           |
| 501174 Employer Group Health         | 96,250    | 23,331      | 55,286                   | 17,315                       | 318                          |
| 501175 Employer Dental Group         | 4,113     | 997         | 2,362                    | 740                          | 14                           |
| 501176 Employer Group Life           | 1,805     | 438         | 1,036                    | 325                          | 6                            |
| 501177 Employer Pension              | 92,625    | 22,452      | 53,204                   | 16,663                       | 306                          |
| 501181 FSA Pre-Tax Savings           | 193       | 47          | 110                      | 35                           | 1                            |
| 501182 Cafe Plan Pre-Tax Savings     | 2,632     | 638         | 1,512                    | 473                          | 9                            |
| 502314 Pre-Employment Checks         | 254       | 62          | 145                      | 46                           | 1                            |
| 502451 Employee Out-of-town Travel   | 1,203     | 292         | 691                      | 216                          | 4                            |
| 502452 Employee Air Travel           | 476       | 115         | 273                      | 86                           | 2                            |
| 502503 Cell Phone Service            | 505       | 122         | 290                      | 91                           | 2                            |
| 502851 Subscriptions                 | 3,499     | 848         | 2,010                    | 629                          | 12                           |
| 502883 Registration                  | 1,350     | 327         | 776                      | 243                          | 4                            |
| 502884 Membership Dues               | 13,477    | 3,267       | 7,741                    | 2,425                        | 44                           |
| 502951 Info Systems Charge           | 27,700    | 6,714       | 15,912                   | 4,983                        | 91                           |
| 502957 Telecmnct'n Charge            | 6,177     | 1,497       | 3,549                    | 1,111                        | 20                           |
| 502983 Surplus Property              | 400       | 97          | 230                      | 72                           | 1                            |
| 503100 Offc & Admin Supply           | 363       | 88          | 209                      | 65                           | 1                            |
| 503130 Computer Hardware <\$10K      | 299       | 72          | 172                      | 54                           | 1                            |
| 503150 Furniture/Fixtures<\$10K      | 2,033     | 493         | 1,167                    | 366                          | 7                            |
| 505233 Rent Equipment                | 1,072     | 260         | 615                      | 193                          | 4                            |
| 505252 Software License              | 35,633    | 8,637       | 20,468                   | 6,410                        | 118                          |
| <b>Departmental Total</b>            |           |             |                          |                              |                              |
| Expenditures Per Financial Statement | 1,162,650 |             |                          |                              |                              |
| <b>Deductions</b>                    |           |             |                          |                              |                              |
| *Total Disallowed Costs              | 0         | 0           | 0                        | 0                            | 0                            |
| <b>Functional Cost</b>               | 1,162,650 | 281,825     | 667,826                  | 209,160                      | 3,839                        |
| <b>Allocation Step 1</b>             |           |             |                          |                              |                              |
| Inbound - All Others                 | 1,065,992 | 1,065,992   | 0                        | 0                            | 0                            |
| Reallocate Admin Costs               |           | (1,347,817) | 1,021,891                | 320,052                      | 5,874                        |
| Unallocated Costs                    | 0         | 0           | 0                        | 0                            | 0                            |
| 1st Allocation                       | 2,228,642 | 0           | 1,689,717                | 529,212                      | 9,713                        |
| <b>Allocation Step 2</b>             |           |             |                          |                              |                              |
| Inbound - All Others                 | 67,352    | 67,352      | 0                        | 0                            | 0                            |
| Reallocate Admin Costs               |           | (67,352)    | 51,065                   | 15,993                       | 294                          |
| Unallocated Costs                    | 0         | 0           | 0                        | 0                            | 0                            |
| 2nd Allocation                       | 67,352    | 0           | 51,065                   | 15,993                       | 294                          |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Purchasing**

|                                    | Total     | G&A | Competitive<br>Procurements | Non-Competitive<br>Procurements | Agency Specific<br>Procurements |
|------------------------------------|-----------|-----|-----------------------------|---------------------------------|---------------------------------|
| Total For 015 Finance - Purchasing |           |     |                             |                                 |                                 |
| Schedule .3 Total                  | 2,295,994 | 0   | 1,740,783                   | 545,205                         | 10,007                          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Purchasing**

Activity - Competitive Procurements

| Receiving Department                                  | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 007 Planning Commission                               | 4                | 2.173913          | 36,733           |               | 36,733            | 1,583             | 38,316           |
| 008 Human Resources                                   | 2                | 1.086957          | 18,366           |               | 18,366            |                   | 18,366           |
| 010 General Services - Administration                 | 42               | 22.826087         | 385,696          |               | 385,696           |                   | 385,696          |
| 011 Historical Commission                             | 1                | 0.543478          | 9,183            |               | 9,183             | 396               | 9,579            |
| 014 Information Technology Service                    | 5                | 2.717391          | 45,916           |               | 45,916            |                   | 45,916           |
| 015 Finance - Administration                          | 6                | 3.260870          | 55,100           |               | 55,100            |                   | 55,100           |
| 017 Trustee   | 1                | 0.543478          | 9,183            |               | 9,183             | 396               | 9,579            |
| 026 Juvenile Court                                    | 1                | 0.543478          | 9,183            |               | 9,183             | 396               | 9,579            |
| 030 Sheriff's Office                                  | 2                | 1.086957          | 18,366           |               | 18,366            | 792               | 19,158           |
| 031 Police  | 1                | 0.543478          | 9,183            |               | 9,183             | 396               | 9,579            |
| 032 Fire  | 9                | 4.891304          | 82,649           |               | 82,649            | 3,563             | 86,212           |
| 033 Codes Administration                              | 3                | 1.630435          | 27,550           |               | 27,550            | 1,187             | 28,737           |
| 037 Social Services                                   | 3                | 1.630435          | 27,550           |               | 27,550            | 1,187             | 28,737           |
| 038 Health  | 8                | 4.347826          | 73,466           |               | 73,466            | 3,167             | 76,632           |
| 039 Public Library                                    | 1                | 0.543478          | 9,183            |               | 9,183             | 396               | 9,579            |
| 040 Parks   | 12               | 6.521739          | 110,199          |               | 110,199           | 4,750             | 114,949          |
| 042 Public Works                                      | 30               | 16.304348         | 275,497          |               | 275,497           | 11,876            | 287,373          |
| 049 Office of Emergency Management                    | 2                | 1.086957          | 18,366           |               | 18,366            | 792               | 19,158           |
| 062 State Fair Board                                  | 1                | 0.543478          | 9,183            |               | 9,183             | 396               | 9,579            |
| 064 Sports Authority                                  | 1                | 0.543478          | 9,183            |               | 9,183             | 396               | 9,579            |
| 065 Water Services                                    | 49               | 26.630435         | 449,980          |               | 449,980           | 19,399            | 469,379          |
| <b>Schedule .4 Total for Competitive Procurements</b> | <b>184</b>       | <b>100.000000</b> | <b>1,689,717</b> |               | <b>1,689,717</b>  | <b>51,065</b>     | <b>1,740,783</b> |

Allocation Basis: Number of Competitive Procurements by Department  
Allocation Source: FY 2021 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Purchasing**

Activity - Non-Competitive Procurements

| Receiving Department                                      | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 002 Metropolitan Council                                  | 1                | 0.729927          | 3,863            |               | 3,863             | 151               | 4,014          |
| 006 Law   | 3                | 2.189781          | 11,589           |               | 11,589            |                   | 11,589         |
| 008 Human Resources                                       | 5                | 3.649635          | 19,314           |               | 19,314            |                   | 19,314         |
| 010 General Services - Administration                     | 11               | 8.029197          | 42,491           |               | 42,491            |                   | 42,491         |
| 014 Information Technology Service                        | 10               | 7.299270          | 38,629           |               | 38,629            |                   | 38,629         |
| 015 Finance - Administration                              | 2                | 1.459854          | 7,726            |               | 7,726             |                   | 7,726          |
| 016 Assessor of Property                                  | 1                | 0.729927          | 3,863            |               | 3,863             | 151               | 4,014          |
| 022 Juvenile Court Clerk                                  | 1                | 0.729927          | 3,863            |               | 3,863             | 151               | 4,014          |
| 027 General Sessions Court                                | 1                | 0.729927          | 3,863            |               | 3,863             | 151               | 4,014          |
| 030 Sheriff's Office                                      | 5                | 3.649635          | 19,314           |               | 19,314            | 754               | 20,069         |
| 031 Police  | 16               | 11.678832         | 61,806           |               | 61,806            | 2,414             | 64,220         |
| 032 Fire  | 1                | 0.729927          | 3,863            |               | 3,863             | 151               | 4,014          |
| 033 Codes Administration                                  | 2                | 1.459854          | 7,726            |               | 7,726             | 302               | 8,027          |
| 037 Social Services                                       | 3                | 2.189781          | 11,589           |               | 11,589            | 453               | 12,041         |
| 038 Health  | 16               | 11.678832         | 61,806           |               | 61,806            | 2,414             | 64,220         |
| 039 Public Library  | 7                | 5.109489          | 27,040           |               | 27,040            | 1,056             | 28,096         |
| 040 Parks   | 5                | 3.649635          | 19,314           |               | 19,314            | 754               | 20,069         |
| 041 Arts Commission                                       | 1                | 0.729927          | 3,863            |               | 3,863             | 151               | 4,014          |
| 042 Public Works  | 8                | 5.839416          | 30,903           |               | 30,903            | 1,207             | 32,110         |
| 048 Internal Audit  | 2                | 1.459854          | 7,726            |               | 7,726             | 302               | 8,027          |
| 049 Office of Emergency Management                        | 17               | 12.408760         | 65,670           |               | 65,670            | 2,568             | 68,237         |
| 062 State Fair Board                                      | 3                | 2.189781          | 11,589           |               | 11,589            | 453               | 12,041         |
| 065 Water Services  | 13               | 9.489051          | 50,217           |               | 50,217            | 1,961             | 52,178         |
| 075 Metro Action Commission                               | 3                | 2.189781          | 11,589           |               | 11,589            | 453               | 12,041         |
| <b>Schedule .4 Total for Non-Competitive Procurements</b> | <b>137</b>       | <b>100.000000</b> | <b>529,212</b>   |               | <b>529,212</b>    | <b>15,993</b>     | <b>545,205</b> |

Allocation Basis: Number of Non-Competitive Procurements by Department  
Allocation Source: FY 2021 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Purchasing**

Activity - Agency Specific Procurements

| Receiving Department                               | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 038 Health   | 100              | 100.000000     | 9,713            |               | 9,713             | 294               | 10,007 |
| Schedule .4 Total for Agency Specific Procurements | 100              | 100.000000     | 9,713            |               | 9,713             | 294               | 10,007 |

Allocation Basis: Direct Allocation to 038 Health  
Allocation Source: FY 2021 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Purchasing**

| Receiving Department                  | Total            | Competitive Procurements | Non-Competitive Procurements | Agency Specific Procurements |
|---------------------------------------|------------------|--------------------------|------------------------------|------------------------------|
| 002 Metropolitan Council              | 4,014            | 0                        | 4,014                        | 0                            |
| 006 Law                               | 11,589           | 0                        | 11,589                       | 0                            |
| 007 Planning Commission               | 38,316           | 38,316                   | 0                            | 0                            |
| 008 Human Resources                   | 37,681           | 18,366                   | 19,314                       | 0                            |
| 010 General Services - Administration | 428,188          | 385,696                  | 42,491                       | 0                            |
| 011 Historical Commission             | 9,579            | 9,579                    | 0                            | 0                            |
| 014 Information Technology Service    | 84,545           | 45,916                   | 38,629                       | 0                            |
| 015 Finance - Administration          | 62,825           | 55,100                   | 7,726                        | 0                            |
| 016 Assessor of Property              | 4,014            | 0                        | 4,014                        | 0                            |
| 017 Trustee                           | 9,579            | 9,579                    | 0                            | 0                            |
| 022 Juvenile Court Clerk              | 4,014            | 0                        | 4,014                        | 0                            |
| 026 Juvenile Court                    | 9,579            | 9,579                    | 0                            | 0                            |
| 027 General Sessions Court            | 4,014            | 0                        | 4,014                        | 0                            |
| 030 Sheriff's Office                  | 39,227           | 19,158                   | 20,069                       | 0                            |
| 031 Police                            | 73,799           | 9,579                    | 64,220                       | 0                            |
| 032 Fire                              | 90,225           | 86,212                   | 4,014                        | 0                            |
| 033 Codes Administration              | 36,764           | 28,737                   | 8,027                        | 0                            |
| 037 Social Services                   | 40,778           | 28,737                   | 12,041                       | 0                            |
| 038 Health                            | 150,859          | 76,632                   | 64,220                       | 10,007                       |
| 039 Public Library                    | 37,675           | 9,579                    | 28,096                       | 0                            |
| 040 Parks                             | 135,018          | 114,949                  | 20,069                       | 0                            |
| 041 Arts Commission                   | 4,014            | 0                        | 4,014                        | 0                            |
| 042 Public Works                      | 319,483          | 287,373                  | 32,110                       | 0                            |
| 048 Internal Audit                    | 8,027            | 0                        | 8,027                        | 0                            |
| 049 Office of Emergency Management    | 87,395           | 19,158                   | 68,237                       | 0                            |
| 062 State Fair Board                  | 21,620           | 9,579                    | 12,041                       | 0                            |
| 064 Sports Authority                  | 9,579            | 9,579                    | 0                            | 0                            |
| 065 Water Services                    | 521,557          | 469,379                  | 52,178                       | 0                            |
| 075 Metro Action Commission           | 12,041           | 0                        | 12,041                       | 0                            |
| Direct Bill                           | 0                | 0                        | 0                            | 0                            |
| <b>Total</b>                          | <b>2,295,994</b> | <b>1,740,783</b>         | <b>545,205</b>               | <b>10,007</b>                |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 015 Finance - Treasury**

The Metropolitan Treasurer is a position established by the Metropolitan Charter to supervise and be responsible for the custody and disbursement of all funds belonging to the metropolitan government and all funds handled by metropolitan government officers as agents or trustees except as otherwise provided in the Charter or by ordinance or general law not inconsistent with the Charter.

The Collections Officer is a position established by the Metropolitan Charter to collect and receive all revenues, income and moneys due the metropolitan government accruing to the urban services district, the general services district, or any other source, except as otherwise provided for by other parts of the Charter, by ordinance, or by the general law.

The four major areas of responsibility within the Office of the Treasurer are:

- Cash Operations
- Collections
- Debt
- Investments

The costs of Finance - **Treasury Collections** are included in GSD General Fund 10101 and business unit 15108000. These costs benefit the Covention Center and have been allocated directly to the Convention Center Authority.

The cost recorded to internal service fund 51180 in business units 15515110 (Cash Operations), 15515210 (Investment Committee Support), 15515310 (Investor Relations), and 15563000 (Non-Allocated Financial Transactions) have been separately identified. Only the indirect costs allocable to these functions have been allocated as follows:

- **Cash Operations** - these costs have been allocated using the distributed MIP Balance (absolute values in 000's) by benefiting department.
- **Investment Committee Support** - these costs have been allocated based on the number of payroll transactions by benefiting department.
- **Investor Relations** - these costs have been allocated using the modified expenditures (in 000's) by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 015 Finance - Treasury**

|  | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|--|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement:    | 1,409,128        |                |           | 1,409,128        |
| Deductions:                              |                  |                |           |                  |
| 505103 NSF Checks                        | -2               |                |           |                  |
| Total Deductions:                        | <u>-2</u>        |                |           | -2               |
| Cost Adjustments:                        |                  |                |           |                  |
| ACFR Charges for Services                | -848,624         |                |           |                  |
| ACFR Investment Income                   | -149             |                |           |                  |
| Total Departmental Cost Adjustments:     | <u>-848,773</u>  |                |           | -848,773         |
| Inbound Costs:                           |                  |                |           |                  |
| Depreciation                             | 24,002           |                | 24,002    |                  |
| 001 Administrative - Post Audits         | 339              | 1              | 339       |                  |
| 003 Metropolitan Clerk - Records Center  | 53               | 1              | 54        |                  |
| 006 Law                                  | 9,552            | 5,156          | 14,708    |                  |
| 010 General Services - Facilities        | 52,540           | 2,360          | 54,900    |                  |
| 010 General Services - Mail Services     | 13,476           | 326            | 13,802    |                  |
| 014 Information Technology Service       | 6,209            | 451            | 6,660     |                  |
| 015 Finance - Administration             | 307,225          | 20,128         | 327,354   |                  |
| 015 Finance - Grants & Cost Planning     | 99               | 5              | 105       |                  |
| 015 Finance - Office of Mgmt & Budget    | 1,138            | 35             | 1,173     |                  |
| 015 Finance - Operations                 | 462,188          | 11,357         | 473,545   |                  |
| 015 Finance - Payroll                    | 499              | 6              | 505       |                  |
| 015 Finance - Property Administration    | 185              | 9              | 193       |                  |
| 015 Finance - Treasury                   |                  | 203            | 203       |                  |
| 030 Sheriff's Office - Security Services |                  | 6,361          | 6,361     |                  |
| 048 Internal Audit                       |                  | 501            | 501       |                  |
| Total Allocated Additions:               | <u>877,505</u>   | <u>46,899</u>  | 924,404   | 924,404          |
| Total To Be Allocated:                   | <u>1,437,858</u> | <u>46,899</u>  |           | <u>1,484,757</u> |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Treasury**

|                                      | Total          | G&A        | Treasury Collections | Cash Operations | Investment Cmtee Support |
|--------------------------------------|----------------|------------|----------------------|-----------------|--------------------------|
| <b>Other Expense &amp; Cost</b>      |                |            |                      |                 |                          |
| 501101 Regular Pay                   | 726,520        | 9,544      | 167,420              | 191,080         | 194,372                  |
| 501102 Leave Pay                     | 42,555         | 0          | 12,469               | 14,707          | 10,320                   |
| 501103 Holiday Pay                   | 35,246         | 0          | 8,510                | 10,045          | 9,134                    |
| 501135 Admin Leave COVID-19          | 258            | 0          | 258                  | 0               | 0                        |
| 501160 YE Biweekly Sal/Fringe Accr   | 4,156          | 0          | 883                  | 979             | 1,163                    |
| 501172 Employer OASDI                | 47,245         | 554        | 11,076               | 12,733          | 12,637                   |
| 501173 Employer SSN Medical          | 11,053         | 130        | 2,593                | 2,978           | 2,956                    |
| 501174 Employer Group Health         | 98,595         | 1,125      | 26,495               | 24,201          | 18,050                   |
| 501175 Employer Dental Group         | 3,845          | 101        | 1,181                | 885             | 813                      |
| 501176 Employer Group Life           | 1,699          | 17         | 572                  | 376             | 367                      |
| 501177 Employer Pension              | 91,357         | 1,156      | 23,280               | 23,544          | 23,978                   |
| 501181 FSA Pre-Tax Savings           | 496            | 7          | 0                    | 140             | 267                      |
| 501182 Cafe Plan Pre-Tax Savings     | 2,745          | 33         | 753                  | 653             | 508                      |
| 502229 Management Consultant         | 20,175         | 0          | 20,175               | 0               | 0                        |
| 502314 Pre-Employment Checks         | 237            | 0          | 0                    | 237             | 0                        |
| 502502 Allowance-Cell/Mobile Devices | 287            | 0          | 0                    | 28              | 232                      |
| 502520 Postage & Delivery Srvc       | 4,150          | 0          | 4,150                | 0               | 0                        |
| 502701 Printing/Binding              | 810            | 0          | 0                    | 810             | 0                        |
| 502851 Subscriptions                 | 311            | 0          | 0                    | 0               | 311                      |
| 502883 Registration                  | 380            | 0          | 380                  | 0               | 0                        |
| 502884 Membership Dues               | 1,349          | 0          | 0                    | 117             | 1,115                    |
| 502951 Info Systems Charge           | 60,200         | 0          | 27,600               | 10,900          | 10,900                   |
| 502957 Telecmmnct'n Charge           | 4,284          | 0          | 0                    | 2,785           | 771                      |
| 502976 MIS Tech Revolving Charge     | 2,022          | 0          | 0                    | 2,022           | 0                        |
| 502983 Surplus Property              | 500            | 0          | 200                  | 300             | 0                        |
| 503050 Host & Hostess                | 32             | 0          | 0                    | 0               | 32                       |
| 503100 Offc & Admin Supply           | 12,481         | 0          | 1,332                | 9,962           | 491                      |
| 503130 Computer Hardware <\$10K      | 2,095          | 0          | 180                  | 1,915           | 0                        |
| 503150 Furniture/Fixtures<\$10K      | 1,037          | 0          | 0                    | 1,037           | 0                        |
| *505103 NSF Checks                   | 2              | 0          | 0                    | 0               | 0                        |
| 505233 Rent Equipment                | 1,016          | 0          | 244                  | 244             | 264                      |
| 505252 Software License              | 228,090        | 0          | 227,500              | 590             | 0                        |
| 505957 Insurance-Premium J&L         | 2,700          | 0          | 0                    | 1,300           | 900                      |
| 505959 Insurance-Surety Bond         | 1,200          | 0          | 0                    | 0               | 1,200                    |
| <b>Departmental Total</b>            |                |            |                      |                 |                          |
| Expenditures Per Financial Statement | 1,409,128      |            |                      |                 |                          |
| <b>Deductions</b>                    |                |            |                      |                 |                          |
| *Total Disallowed Costs              | (2)            | 0          | 0                    | 0               | 0                        |
| <b>Cost Adjustments</b>              |                |            |                      |                 |                          |
| ACFR Charges for Services            | (848,624)      | (12,305)   | 0                    | (306,184)       | (283,016)                |
| ACFR Investment Income               | (149)          | (2)        | 0                    | (54)            | (50)                     |
| <b>Functional Cost</b>               | <b>560,353</b> | <b>360</b> | <b>537,251</b>       | <b>8,330</b>    | <b>7,715</b>             |
| <b>Allocation Step 1</b>             |                |            |                      |                 |                          |
| Inbound - All Others                 | 877,505        | 0          | 204,905              | 233,862         | 237,891                  |
| Reallocate Admin Costs               |                | (360)      | 0                    | 132             | 122                      |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Treasury**

|   | Total     | G&A | Treasury Collections | Cash Operations | Investment Cmtee Support |
|---|-----------|-----|----------------------|-----------------|--------------------------|
| Unallocated Costs                       | 0         | 0   | 0                    | 0               | 0                        |
| 1st Allocation                          | 1,437,858 | 0   | 742,156              | 242,324         | 245,728                  |
| <b>Allocation Step 2</b>                |           |     |                      |                 |                          |
| Inbound - All Others                    | 46,899    | 0   | 10,950               | 12,499          | 12,717                   |
| 2nd Allocation                          | 46,899    | 0   | 10,950               | 12,499          | 12,717                   |
| <b>Total For 015 Finance - Treasury</b> |           |     |                      |                 |                          |
| Schedule .3 Total                       | 1,484,757 | 0   | 753,106              | 254,823         | 258,445                  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 015 Finance - Treasury**

Investor Relations

|                                      |           |
|--------------------------------------|-----------|
| <u>Other Expense &amp; Cost</u>      |           |
| 501101 Regular Pay                   | 164,104   |
| 501102 Leave Pay                     | 5,059     |
| 501103 Holiday Pay                   | 7,557     |
| 501135 Admin Leave COVID-19          | 0         |
| 501160 YE Biweekly Sal/Fringe Accr   | 1,131     |
| 501172 Employer OASDI                | 10,245    |
| 501173 Employer SSN Medical          | 2,396     |
| 501174 Employer Group Health         | 28,724    |
| 501175 Employer Dental Group         | 865       |
| 501176 Employer Group Life           | 367       |
| 501177 Employer Pension              | 19,399    |
| 501181 FSA Pre-Tax Savings           | 82        |
| 501182 Cafe Plan Pre-Tax Savings     | 798       |
| 502229 Management Consultant         | 0         |
| 502314 Pre-Employment Checks         | 0         |
| 502502 Allowance-Cell/Mobile Devices | 27        |
| 502520 Postage & Delivery Srvc       | 0         |
| 502701 Printing/Binding              | 0         |
| 502851 Subscriptions                 | 0         |
| 502883 Registration                  | 0         |
| 502884 Membership Dues               | 117       |
| 502951 Info Systems Charge           | 10,800    |
| 502957 Telecmmnct'n Charge           | 728       |
| 502976 MIS Tech Revolving Charge     | 0         |
| 502983 Surplus Property              | 0         |
| 503050 Host & Hostess                | 0         |
| 503100 Offc & Admin Supply           | 696       |
| 503130 Computer Hardware <\$10K      | 0         |
| 503150 Furniture/Fixtures<\$10K      | 0         |
| *505103 NSF Checks                   | 0         |
| 505233 Rent Equipment                | 264       |
| 505252 Software License              | 0         |
| 505957 Insurance-Premium J&L         | 500       |
| 505959 Insurance-Surety Bond         | 0         |
| <br><u>Departmental Total</u>        |           |
| Expenditures Per Financial Statement |           |
| <br><u>Deductions</u>                |           |
| *Total Disallowed Costs              | 0         |
| <br><u>Cost Adjustments</u>          |           |
| ACFR Charges for Services            | (247,119) |
| ACFR Investment Income               | (43)      |
| <br>Functional Cost                  | <br>6,697 |
| <br><u>Allocation Step 1</u>         |           |
| Inbound - All Others                 | 200,846   |
| Reallocate Admin Costs               | 106       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 015 Finance - Treasury**

Investor Relations

|   |         |
|---|---------|
| Unallocated Costs                       | 0       |
| 1st Allocation                          | 207,650 |
| <b>Allocation Step 2</b>                |         |
| Inbound - All Others                    | 10,733  |
| 2nd Allocation                          | 10,733  |
| <b>Total For 015 Finance - Treasury</b> |         |
| Schedule .3 Total                       | 218,383 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Treasury**

Activity - Treasury Collections

| Receiving Department                       | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 071 Convention Center Authority            | 100              | 100.000000     | 742,156          |               | 742,156           | 10,950            | 753,106 |
| Schedule .4 Total for Treasury Collections | 100              | 100.000000     | 742,156          |               | 742,156           | 10,950            | 753,106 |

Allocation Basis: Direct Allocation to 071 Convention Center Authority  
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Treasury**

Activity - Cash Operations

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001 Administrative - Direct              | 53,464.26        | 3.292266       | 7,978            |               | 7,978             | 435               | 8,413  |
| 001 Administrative - Corporate Dues      | 80.32            | 0.004946       | 12               |               | 12                |                   | 12     |
| 001 Administrative - Employee Benefits   | 8,689.48         | 0.535088       | 1,297            |               | 1,297             |                   | 1,297  |
| 001 Administrative - Facility Rental     | 103.22           | 0.006356       | 15               |               | 15                |                   | 15     |
| 001 Administrative - Insurance           | 1,174.49         | 0.072324       | 175              |               | 175               |                   | 175    |
| 001 Administrative - Post Audits         | 106.56           | 0.006562       | 16               |               | 16                |                   | 16     |
| 002 Metropolitan Council                 | 352.84           | 0.021727       | 53               |               | 53                | 3                 | 55     |
| 003 Metropolitan Clerk                   | 301.42           | 0.018561       | 45               |               | 45                | 2                 | 47     |
| 003 Metropolitan Clerk - Records Center  | 21.46            | 0.001321       | 3                |               | 3                 |                   | 3      |
| 004 Mayor's Office*                      | 11,691.64        | 0.719957       | 1,745            |               | 1,745             | 95                | 1,840  |
| 005 Election Commission                  | 604.54           | 0.037227       | 90               |               | 90                | 5                 | 95     |
| 006 Law                                  | 19,985.49        | 1.230683       | 2,982            |               | 2,982             |                   | 2,982  |
| 007 Planning Commission                  | 1,198.49         | 0.073802       | 179              |               | 179               | 10                | 188    |
| 008 Human Resources                      | 546.77           | 0.033669       | 82               |               | 82                |                   | 82     |
| 009 Register of Deeds                    | 126.72           | 0.007803       | 19               |               | 19                | 1                 | 20     |
| 010 General Services                     | 6,483.48         | 0.399245       | 967              |               | 967               | 53                | 1,020  |
| 010 General Services - Administration    | 109.15           | 0.006721       | 16               |               | 16                |                   | 16     |
| 010 General Services - Facilities        | 14,064.91        | 0.866101       | 2,099            |               | 2,099             |                   | 2,099  |
| 010 General Services - Fleet Management  | 8,806.00         | 0.542263       | 1,314            |               | 1,314             |                   | 1,314  |
| 010 General Services - Mail Services     | 100.28           | 0.006175       | 15               |               | 15                |                   | 15     |
| 010 General Services - Surplus Property  | 1,862.00         | 0.114660       | 278              |               | 278               | 15                | 293    |
| 011 Historical Commission                | 239.32           | 0.014737       | 36               |               | 36                | 2                 | 38     |
| 012 Employee Benefit Board               | 122,300.98       | 7.531150       | 18,250           |               | 18,250            | 995               | 19,244 |
| 014 Information Technology Service       | 32,133.62        | 1.978750       | 4,795            |               | 4,795             |                   | 4,795  |
| 015 Finance                              | 12,295.45        | 0.757139       | 1,835            |               | 1,835             | 100               | 1,935  |
| 015 Finance - Accountability             | 47.96            | 0.002953       | 7                |               | 7                 |                   | 7      |
| 015 Finance - Administration             | 158.87           | 0.009783       | 24               |               | 24                |                   | 24     |
| 015 Finance - Business Assistance        | 97.52            | 0.006005       | 15               |               | 15                |                   | 15     |
| 015 Finance - Grants & Cost Planning     | 34.62            | 0.002132       | 5                |               | 5                 |                   | 5      |
| 015 Finance - Office of Mgmt & Budget    | 141.57           | 0.008718       | 21               |               | 21                |                   | 21     |
| 015 Finance - Operations                 | 259.77           | 0.015996       | 39               |               | 39                |                   | 39     |
| 015 Finance - Payroll                    | 102.88           | 0.006335       | 15               |               | 15                |                   | 15     |
| 015 Finance - Property Administration    | 34.42            | 0.002120       | 5                |               | 5                 |                   | 5      |
| 015 Finance - Purchasing                 | 121.32           | 0.007471       | 18               |               | 18                |                   | 18     |
| 015 Finance - Treasury                   | 153.06           | 0.009425       | 23               |               | 23                |                   | 23     |
| 016 Assessor of Property                 | 1,959.69         | 0.120675       | 292              |               | 292               | 16                | 308    |
| 017 Trustee                              | 282.20           | 0.017378       | 42               |               | 42                | 2                 | 44     |
| 018 County Clerk                         | 1,528.60         | 0.094129       | 228              |               | 228               | 12                | 240    |
| 019 District Attorney                    | 2,388.15         | 0.147059       | 356              |               | 356               | 19                | 376    |
| 021 Public Defender                      | 934.03           | 0.057516       | 139              |               | 139               | 8                 | 147    |
| 022 Juvenile Court Clerk                 | 263.28           | 0.016212       | 39               |               | 39                | 2                 | 41     |
| 023 Circuit Court Clerk                  | 316.91           | 0.019515       | 47               |               | 47                | 2                 | 50     |
| 024 Criminal Court Clerk                 | 936.55           | 0.057672       | 140              |               | 140               | 8                 | 147    |
| 025 Clerk and Master - Chancery          | 166.03           | 0.010224       | 25               |               | 25                | 1                 | 26     |
| 026 Juvenile Court                       | 1,702.41         | 0.104832       | 254              |               | 254               | 14                | 268    |
| 027 General Sessions Court               | 1,653.63         | 0.101829       | 247              |               | 247               | 13                | 260    |
| 028 State Trial Courts                   | 1,422.14         | 0.087574       | 212              |               | 212               | 11                | 224    |
| 029 Justice Integration Services         | 1,816.79         | 0.111876       | 271              |               | 271               | 15                | 286    |
| 030 Sheriff's Office                     | 26,283.02        | 1.618477       | 3,922            |               | 3,922             | 214               | 4,136  |
| 030 Sheriff's Office - Security Services | 1,621.50         | 0.099850       | 242              |               | 242               | 13                | 255    |
| 031 Police                               | 51,804.33        | 3.190049       | 7,730            |               | 7,730             | 421               | 8,151  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Treasury**

Activity - Cash Operations

| Receiving Department                         | Allocation Units    | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|---------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 032 Fire                                     | 14,103.00           | 0.868446          | 2,104            |               | 2,104             | 115               | 2,219          |
| 033 Codes Administration                     | 3,392.56            | 0.208910          | 506              |               | 506               | 27                | 534            |
| 034 Beer Board                               | 86.93               | 0.005353          | 13               |               | 13                | 1                 | 14             |
| 035 Agricultural Extension                   | 35.85               | 0.002208          | 5                |               | 5                 | 0                 | 6              |
| 037 Social Services                          | 2,782.59            | 0.171349          | 415              |               | 415               | 23                | 438            |
| 038 Health                                   | 7,784.55            | 0.479363          | 1,162            |               | 1,162             | 63                | 1,225          |
| 038 Health - Employee Health & Wellness      | 84.33               | 0.005193          | 13               |               | 13                | 1                 | 13             |
| 039 Public Library                           | 9,715.81            | 0.598288          | 1,450            |               | 1,450             | 79                | 1,529          |
| 040 Parks                                    | 14,416.63           | 0.887759          | 2,151            |               | 2,151             | 117               | 2,268          |
| 041 Arts Commission                          | 454.51              | 0.027988          | 68               |               | 68                | 4                 | 71             |
| 042 Public Works                             | 22,419.35           | 1.380557          | 3,345            |               | 3,345             | 182               | 3,528          |
| 044 Human Relations Commission               | 54.13               | 0.003333          | 8                |               | 8                 | 0                 | 8              |
| 047 Criminal Justice Planning                | 56.24               | 0.003463          | 8                |               | 8                 | 0                 | 9              |
| 048 Internal Audit                           | 128.24              | 0.007897          | 19               |               | 19                | 1                 | 20             |
| 049 Office of Emergency Management           | 3,325.27            | 0.204766          | 496              |               | 496               | 27                | 523            |
| 051 Office of Family Safety                  | 570.25              | 0.035115          | 85               |               | 85                | 5                 | 90             |
| 052 Community Oversight Board                | 162.64              | 0.010015          | 24               |               | 24                | 1                 | 25             |
| 060 Farmer's Market                          | 933.56              | 0.057488          | 139              |               | 139               | 8                 | 147            |
| 061 Municipal Auditorium                     | 2,458.68            | 0.151403          | 367              |               | 367               | 20                | 387            |
| 062 State Fair Board                         | 911.55              | 0.056132          | 136              |               | 136               | 7                 | 143            |
| 064 Sports Authority                         | 104,446.65          | 6.431701          | 15,586           |               | 15,586            | 849               | 16,435         |
| 065 Water Services                           | 395,319.15          | 24.343293         | 58,993           |               | 58,993            | 3,220             | 62,213         |
| 068 District Energy System (DES)             | 7,354.81            | 0.452901          | 1,097            |               | 1,097             | 60                | 1,157          |
| 070 Community Education Commission           | 196.00              | 0.012069          | 29               |               | 29                | 2                 | 31             |
| 071 Convention Center Authority              | 213,231.00          | 13.130513         | 31,818           |               | 31,818            | 1,734             | 33,553         |
| 075 Metro Action Commission                  | 16,785.39           | 1.033624          | 2,505            |               | 2,505             | 136               | 2,641          |
| 077 Metro Development & Housing Authority    | 1,037.52            | 0.063889          | 155              |               | 155               | 8                 | 163            |
| 078 Metropolitan Transit Authority (MTA)     | 2,854.26            | 0.175762          | 426              |               | 426               | 23                | 449            |
| 080 Metro Nashville Public Schools (MNPS)    | 104,295.67          | 6.422404          | 15,563           |               | 15,563            | 848               | 16,411         |
| 083 Industrial Development Board             | 211.00              | 0.012993          | 31               |               | 31                | 2                 | 33             |
| 090 Debt Service                             | 7,117.00            | 0.438256          | 1,062            |               | 1,062             | 58                | 1,120          |
| 091 Emergency Communication Center           | 1,964.91            | 0.120997          | 293              |               | 293               | 16                | 309            |
| Bordeaux Longterm Care                       | 503.67              | 0.031015          | 75               |               | 75                | 4                 | 79             |
| Hospital Authority                           | 4,498.54            | 0.277015          | 671              |               | 671               | 36                | 708            |
| Knowles Home                                 | 213.49              | 0.013146          | 32               |               | 32                | 2                 | 34             |
| Medical Examiner                             | 594.13              | 0.036586          | 89               |               | 89                | 5                 | 93             |
| All Other                                    | 286,361.00          | 17.633772         | 42,731           |               | 42,731            | 2,329             | 45,060         |
| <b>Schedule .4 Total for Cash Operations</b> | <b>1,623,935.00</b> | <b>100.000000</b> | <b>242,324</b>   |               | <b>242,324</b>    | <b>12,499</b>     | <b>254,823</b> |

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept  
Allocation Source: FY 2021 Average Weighted MIP Balances by Fund - Finance-Treasury

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Treasury**

Activity - Investment Cmtee Support

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001 Administrative - Employee Benefits   | 159              | 0.024769       | 61               |               | 61                |                   | 61     |
| 002 Metropolitan Council                 | 1,987            | 0.309533       | 761              |               | 761               | 40                | 801    |
| 003 Metropolitan Clerk                   | 205              | 0.031935       | 78               |               | 78                | 4                 | 83     |
| 003 Metropolitan Clerk - Records Center  | 52               | 0.008101       | 20               |               | 20                |                   | 20     |
| 004 Mayor's Office*                      | 1,070            | 0.166684       | 410              |               | 410               | 22                | 431    |
| 005 Election Commission                  | 4,469            | 0.696177       | 1,711            |               | 1,711             | 91                | 1,801  |
| 006 Law                                  | 1,401            | 0.218247       | 536              |               | 536               |                   | 536    |
| 007 Planning Commission                  | 1,555            | 0.242237       | 595              |               | 595               | 31                | 627    |
| 008 Human Resources                      | 2,009            | 0.312961       | 769              |               | 769               |                   | 769    |
| 009 Register of Deeds                    | 248              | 0.038633       | 95               |               | 95                | 5                 | 100    |
| 010 General Services - Administration    | 1,739            | 0.270900       | 666              |               | 666               |                   | 666    |
| 010 General Services - Facilities        | 728              | 0.113407       | 279              |               | 279               |                   | 279    |
| 010 General Services - Fleet Management  | 1,364            | 0.212483       | 522              |               | 522               |                   | 522    |
| 010 General Services - Mail Services     | 130              | 0.020251       | 50               |               | 50                |                   | 50     |
| 010 General Services - Surplus Property  | 207              | 0.032246       | 79               |               | 79                | 4                 | 83     |
| 011 Historical Commission                | 347              | 0.054055       | 133              |               | 133               | 7                 | 140    |
| 012 Employee Benefit Board               | 24               | 0.003739       | 9                |               | 9                 | 0                 | 10     |
| 014 Information Technology Service       | 4,378            | 0.682002       | 1,676            |               | 1,676             |                   | 1,676  |
| 015 Finance                              | 3                | 0.000467       | 1                |               | 1                 | 0                 | 1      |
| 015 Finance - Accountability             | 87               | 0.013553       | 33               |               | 33                |                   | 33     |
| 015 Finance - Administration             | 1,086            | 0.169176       | 416              |               | 416               |                   | 416    |
| 015 Finance - Business Assistance        | 270              | 0.042060       | 103              |               | 103               |                   | 103    |
| 015 Finance - Grants & Cost Planning     | 78               | 0.012151       | 30               |               | 30                |                   | 30     |
| 015 Finance - Office of Mgmt & Budget    | 337              | 0.052498       | 129              |               | 129               |                   | 129    |
| 015 Finance - Operations                 | 660              | 0.102814       | 253              |               | 253               |                   | 253    |
| 015 Finance - Payroll                    | 207              | 0.032246       | 79               |               | 79                |                   | 79     |
| 015 Finance - Property Administration    | 73               | 0.011372       | 28               |               | 28                |                   | 28     |
| 015 Finance - Purchasing                 | 305              | 0.047513       | 117              |               | 117               |                   | 117    |
| 015 Finance - Treasury                   | 268              | 0.041749       | 103              |               | 103               |                   | 103    |
| 016 Assessor of Property                 | 2,837            | 0.441946       | 1,086            |               | 1,086             | 58                | 1,143  |
| 017 Trustee                              | 982              | 0.152975       | 376              |               | 376               | 20                | 396    |
| 018 County Clerk                         | 2,591            | 0.403624       | 992              |               | 992               | 52                | 1,044  |
| 019 District Attorney                    | 2,513            | 0.391473       | 962              |               | 962               | 51                | 1,013  |
| 021 Public Defender                      | 2,472            | 0.385086       | 946              |               | 946               | 50                | 996    |
| 022 Juvenile Court Clerk                 | 908              | 0.141448       | 348              |               | 348               | 18                | 366    |
| 023 Circuit Court Clerk                  | 1,849            | 0.288036       | 708              |               | 708               | 37                | 745    |
| 024 Criminal Court Clerk                 | 2,785            | 0.433845       | 1,066            |               | 1,066             | 56                | 1,122  |
| 025 Clerk and Master - Chancery          | 576              | 0.089729       | 220              |               | 220               | 12                | 232    |
| 026 Juvenile Court                       | 3,692            | 0.575137       | 1,413            |               | 1,413             | 75                | 1,488  |
| 027 General Sessions Court               | 4,040            | 0.629348       | 1,546            |               | 1,546             | 82                | 1,628  |
| 028 State Trial Courts                   | 4,449            | 0.693062       | 1,703            |               | 1,703             | 90                | 1,793  |
| 029 Justice Integration Services         | 529              | 0.082407       | 202              |               | 202               | 11                | 213    |
| 030 Sheriff's Office                     | 27,999           | 4.361663       | 10,718           |               | 10,718            | 568               | 11,286 |
| 030 Sheriff's Office - Security Services | 1,792            | 0.279156       | 686              |               | 686               | 36                | 722    |
| 031 Police                               | 63,907           | 9.955385       | 24,463           |               | 24,463            | 1,297             | 25,760 |
| 032 Fire                                 | 40,893           | 6.370281       | 15,654           |               | 15,654            | 830               | 16,483 |
| 033 Codes Administration                 | 4,083            | 0.636047       | 1,563            |               | 1,563             | 83                | 1,646  |
| 034 Beer Board                           | 180              | 0.028040       | 69               |               | 69                | 4                 | 72     |
| 035 Agricultural Extension               | 182              | 0.028352       | 70               |               | 70                | 4                 | 73     |
| 037 Social Services                      | 3,204            | 0.499117       | 1,226            |               | 1,226             | 65                | 1,291  |
| 038 Health                               | 17,053           | 2.656504       | 6,528            |               | 6,528             | 346               | 6,874  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Treasury**

Activity - Investment Cmtee Support

| Receiving Department                                  | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 038 Health - Employee Health & Wellness               | 183              | 0.028508          | 70               |               | 70                | 4                 | 74             |
| 039 Public Library                                    | 10,599           | 1.651104          | 4,057            |               | 4,057             | 215               | 4,272          |
| 040 Parks   | 17,912           | 2.790318          | 6,857            |               | 6,857             | 363               | 7,220          |
| 041 Arts Commission                                   | 366              | 0.057015          | 140              |               | 140               | 7                 | 147            |
| 042 Public Works                                      | 15,252           | 2.375945          | 5,838            |               | 5,838             | 309               | 6,148          |
| 044 Human Relations Commission                        | 109              | 0.016980          | 42               |               | 42                | 2                 | 44             |
| 047 Criminal Justice Planning                         | 104              | 0.016201          | 40               |               | 40                | 2                 | 42             |
| 048 Internal Audit                                    | 244              | 0.038010          | 93               |               | 93                | 5                 | 98             |
| 049 Office of Emergency Management                    | 319              | 0.049694          | 122              |               | 122               | 6                 | 129            |
| 051 Office of Family Safety                           | 894              | 0.139267          | 342              |               | 342               | 18                | 360            |
| 052 Community Oversight Board                         | 231              | 0.035985          | 88               |               | 88                | 5                 | 93             |
| 060 Farmer's Market                                   | 201              | 0.031312          | 77               |               | 77                | 4                 | 81             |
| 061 Municipal Auditorium                              | 334              | 0.052030          | 128              |               | 128               | 7                 | 134            |
| 062 State Fair Board                                  | 809              | 0.126025          | 310              |               | 310               | 16                | 326            |
| 064 Sports Authority                                  | 115              | 0.017915          | 44               |               | 44                | 2                 | 46             |
| 065 Water Services                                    | 27,902           | 4.346553          | 10,681           |               | 10,681            | 566               | 11,247         |
| 067 General Hospital                                  | 6,151            | 0.958198          | 2,355            |               | 2,355             | 125               | 2,479          |
| 070 Community Education Commission                    | 105              | 0.016357          | 40               |               | 40                | 2                 | 42             |
| 071 Convention Center Authority                       | 3,687            | 0.574358          | 1,411            |               | 1,411             | 75                | 1,486          |
| 075 Metro Action Commission                           | 9,319            | 1.451707          | 3,567            |               | 3,567             | 189               | 3,756          |
| 078 Metropolitan Transit Authority (MTA)              | 38               | 0.005920          | 15               |               | 15                | 1                 | 15             |
| 080 Metro Nashville Public Schools (MNPS)             | 322,077          | 50.172915         | 123,292          |               | 123,292           | 6,542             | 129,834        |
| 091 Emergency Communication Center                    | 5,263            | 0.819866          | 2,015            |               | 2,015             | 107               | 2,121          |
| Airport Authority                                     | 127              | 0.019784          | 49               |               | 49                | 2                 | 51             |
| Bordeaux Longterm Care                                | 3,963            | 0.617353          | 1,517            |               | 1,517             | 80                | 1,597          |
| Knowles Home  | 421              | 0.065583          | 161              |               | 161               | 8                 | 170            |
| All Other   | 247              | 0.038477          | 95               |               | 95                | 5                 | 100            |
| <b>Schedule .4 Total for Investment Cmtee Support</b> | <b>641,934</b>   | <b>100.000000</b> | <b>245,728</b>   |               | <b>245,728</b>    | <b>12,717</b>     | <b>258,445</b> |

Allocation Basis: Number of Payroll Transactions by Benefiting Department  
Allocation Source: FY 2021 Active Employee Reports - Human Resources



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 015 Finance - Treasury**

Activity - Investor Relations

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total  |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|--------|
| 001 Administrative - Direct              | 76,405           | 2.023373       | 4,201            |               | 4,201             | 230               | 4,431  |
| 001 Administrative - Corporate Dues      | 760              | 0.020126       | 42               |               | 42                |                   | 42     |
| 001 Administrative - Employee Benefits   | 60,227           | 1.594944       | 3,312            |               | 3,312             |                   | 3,312  |
| 001 Administrative - Facility Rental     | 989              | 0.026191       | 54               |               | 54                |                   | 54     |
| 001 Administrative - Insurance           | 3,761            | 0.099600       | 207              |               | 207               |                   | 207    |
| 001 Administrative - Post Audits         | 1,021            | 0.027038       | 56               |               | 56                |                   | 56     |
| 002 Metropolitan Council                 | 2,765            | 0.073223       | 152              |               | 152               | 8                 | 160    |
| 003 Metropolitan Clerk                   | 622              | 0.016472       | 34               |               | 34                | 2                 | 36     |
| 003 Metropolitan Clerk - Records Center  | 206              | 0.005455       | 11               |               | 11                |                   | 11     |
| 004 Mayor's Office*                      | 5,009            | 0.132649       | 275              |               | 275               | 15                | 290    |
| 005 Election Commission                  | 6,160            | 0.163130       | 339              |               | 339               | 18                | 357    |
| 006 Law                                  | 18,070           | 0.478534       | 994              |               | 994               |                   | 994    |
| 007 Planning Commission                  | 5,368            | 0.142156       | 295              |               | 295               | 16                | 311    |
| 008 Human Resources                      | 5,240            | 0.138767       | 288              |               | 288               |                   | 288    |
| 009 Register of Deeds                    | 2,803            | 0.074230       | 154              |               | 154               | 8                 | 162    |
| 010 General Services                     | 3,994            | 0.105770       | 220              |               | 220               | 12                | 231    |
| 010 General Services - Administration    | 1,046            | 0.027700       | 58               |               | 58                |                   | 58     |
| 010 General Services - Facilities        | 22,455           | 0.594658       | 1,235            |               | 1,235             |                   | 1,235  |
| 010 General Services - Fleet Management  | 38,601           | 1.022240       | 2,123            |               | 2,123             |                   | 2,123  |
| 010 General Services - Mail Services     | 961              | 0.025449       | 53               |               | 53                |                   | 53     |
| 010 General Services - Surplus Property  | 640              | 0.016949       | 35               |               | 35                | 2                 | 37     |
| 011 Historical Commission                | 1,218            | 0.032255       | 67               |               | 67                | 4                 | 71     |
| 012 Employee Benefit Board               | 681,210          | 18.039946      | 37,460           |               | 37,460            | 2,047             | 39,507 |
| 014 Information Technology Service       | 40,135           | 1.062863       | 2,207            |               | 2,207             |                   | 2,207  |
| 015 Finance                              | 4,610            | 0.122083       | 253              |               | 253               | 14                | 267    |
| 015 Finance - Accountability             | 460              | 0.012182       | 25               |               | 25                |                   | 25     |
| 015 Finance - Administration             | 1,523            | 0.040332       | 84               |               | 84                |                   | 84     |
| 015 Finance - Business Assistance        | 935              | 0.024761       | 51               |               | 51                |                   | 51     |
| 015 Finance - Grants & Cost Planning     | 332              | 0.008792       | 18               |               | 18                |                   | 18     |
| 015 Finance - Office of Mgmt & Budget    | 1,357            | 0.035936       | 75               |               | 75                |                   | 75     |
| 015 Finance - Operations                 | 2,490            | 0.065941       | 137              |               | 137               |                   | 137    |
| 015 Finance - Payroll                    | 986              | 0.026111       | 54               |               | 54                |                   | 54     |
| 015 Finance - Property Administration    | 330              | 0.008739       | 18               |               | 18                |                   | 18     |
| 015 Finance - Purchasing                 | 1,163            | 0.030799       | 64               |               | 64                |                   | 64     |
| 015 Finance - Treasury                   | 1,409            | 0.037313       | 77               |               | 77                |                   | 77     |
| 016 Assessor of Property                 | 8,010            | 0.212122       | 440              |               | 440               | 24                | 464    |
| 017 Trustee                              | 2,454            | 0.064987       | 135              |               | 135               | 7                 | 142    |
| 018 County Clerk                         | 4,744            | 0.125632       | 261              |               | 261               | 14                | 275    |
| 019 District Attorney                    | 9,369            | 0.248112       | 515              |               | 515               | 28                | 543    |
| 021 Public Defender                      | 8,899            | 0.235665       | 489              |               | 489               | 27                | 516    |
| 022 Juvenile Court Clerk                 | 2,088            | 0.055295       | 115              |               | 115               | 6                 | 121    |
| 023 Circuit Court Clerk                  | 8,740            | 0.231455       | 481              |               | 481               | 26                | 507    |
| 024 Criminal Court Clerk                 | 6,455            | 0.170943       | 355              |               | 355               | 19                | 374    |
| 025 Clerk and Master - Chancery          | 1,447            | 0.038320       | 80               |               | 80                | 4                 | 84     |
| 026 Juvenile Court                       | 15,096           | 0.399775       | 830              |               | 830               | 45                | 875    |
| 027 General Sessions Court               | 12,313           | 0.326075       | 677              |               | 677               | 37                | 714    |
| 028 State Trial Courts                   | 12,647           | 0.334921       | 695              |               | 695               | 38                | 733    |
| 029 Justice Integration Services         | 2,949            | 0.078096       | 162              |               | 162               | 9                 | 171    |
| 030 Sheriff's Office                     | 83,267           | 2.205094       | 4,579            |               | 4,579             | 250               | 4,829  |
| 030 Sheriff's Office - Security Services | 15,539           | 0.411507       | 854              |               | 854               | 47                | 901    |
| 031 Police                               | 233,355          | 6.179756       | 12,832           |               | 12,832            | 701               | 13,533 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 015 Finance - Treasury**

Activity - Investor Relations

| Receiving Department                            | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 032 Fire  | 150,949          | 3.997463          | 8,301            |               | 8,301             | 454               | 8,754          |
| 033 Codes Administration                        | 11,083           | 0.293502          | 609              |               | 609               | 33                | 643            |
| 034 Beer Board                                  | 664              | 0.017584          | 36               |               | 36                | 2                 | 38             |
| 035 Agricultural Extension                      | 344              | 0.009110          | 19               |               | 19                | 1                 | 20             |
| 037 Social Services                             | 10,043           | 0.265961          | 552              |               | 552               | 30                | 582            |
| 038 Health                                      | 60,994           | 1.615256          | 3,354            |               | 3,354             | 183               | 3,537          |
| 038 Health - Employee Health & Wellness         | 808              | 0.021398          | 44               |               | 44                | 2                 | 47             |
| 039 Public Library                              | 34,041           | 0.901481          | 1,872            |               | 1,872             | 102               | 1,974          |
| 040 Parks                                       | 43,772           | 1.159179          | 2,407            |               | 2,407             | 131               | 2,538          |
| 041 Arts Commission                             | 1,136            | 0.030084          | 62               |               | 62                | 3                 | 66             |
| 042 Public Works                                | 82,458           | 2.183670          | 4,534            |               | 4,534             | 248               | 4,782          |
| 044 Human Relations Commission                  | 519              | 0.013744          | 29               |               | 29                | 2                 | 30             |
| 047 Criminal Justice Planning                   | 539              | 0.014274          | 30               |               | 30                | 2                 | 31             |
| 048 Internal Audit                              | 1,229            | 0.032547          | 68               |               | 68                | 4                 | 71             |
| 049 Office of Emergency Management              | 25,697           | 0.680513          | 1,413            |               | 1,413             | 77                | 1,490          |
| 051 Office of Family Safety                     | 3,224            | 0.085379          | 177              |               | 177               | 10                | 187            |
| 052 Community Oversight Board                   | 1,012            | 0.026800          | 56               |               | 56                | 3                 | 59             |
| 060 Farmer's Market                             | 2,127            | 0.056328          | 117              |               | 117               | 6                 | 123            |
| 061 Municipal Auditorium                        | 2,341            | 0.061995          | 129              |               | 129               | 7                 | 136            |
| 062 State Fair Board                            | 5,209            | 0.137946          | 286              |               | 286               | 16                | 302            |
| 064 Sports Authority                            | 28,474           | 0.754054          | 1,566            |               | 1,566             | 86                | 1,651          |
| 065 Water Services                              | 177,399          | 4.697917          | 9,755            |               | 9,755             | 533               | 10,288         |
| 068 District Energy System (DES)                | 15,062           | 0.398875          | 828              |               | 828               | 45                | 873            |
| 070 Community Education Commission              | 311              | 0.008236          | 17               |               | 17                | 1                 | 18             |
| 071 Convention Center Authority                 | 78,837           | 2.087778          | 4,335            |               | 4,335             | 237               | 4,572          |
| 075 Metro Action Commission                     | 38,364           | 1.015963          | 2,110            |               | 2,110             | 115               | 2,225          |
| 078 Metropolitan Transit Authority (MTA)        | 276              | 0.007309          | 15               |               | 15                | 1                 | 16             |
| 080 Metro Nashville Public Schools (MNPS)       | 1,546,431        | 40.952912         | 85,042           |               | 85,042            | 4,652             | 89,694         |
| 091 Emergency Communication Center              | 17,458           | 0.462326          | 960              |               | 960               | 52                | 1,012          |
| Bordeaux Longterm Care                          | 4,827            | 0.127830          | 265              |               | 265               | 14                | 280            |
| Knowles Home                                    | 2,046            | 0.054183          | 113              |               | 113               | 6                 | 119            |
| Medical Examiner                                | 5,694            | 0.150790          | 313              |               | 313               | 17                | 330            |
| All Other                                       | 119              | 0.003151          | 6                |               | 6                 | 0                 | 7              |
| <b>Schedule .4 Total for Investor Relations</b> | <b>3,776,120</b> | <b>100.000000</b> | <b>207,650</b>   |               | <b>207,650</b>    | <b>10,733</b>     | <b>218,383</b> |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department  
Allocation Source: FY 2021 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Treasury**

| Receiving Department                     | Total  | Treasury Collections | Cash Operations | Investment Cmtee Support | Investor Relations |
|--|--------|----------------------|-----------------|--------------------------|--------------------|
| 001 Administrative - Direct              | 12,844 | 0                    | 8,413           | 0                        | 4,431              |
| 001 Administrative - Corporate Dues      | 54     | 0                    | 12              | 0                        | 42                 |
| 001 Administrative - Employee Benefits   | 4,669  | 0                    | 1,297           | 61                       | 3,312              |
| 001 Administrative - Facility Rental     | 70     | 0                    | 15              | 0                        | 54                 |
| 001 Administrative - Insurance           | 382    | 0                    | 175             | 0                        | 207                |
| 001 Administrative - Post Audits         | 72     | 0                    | 16              | 0                        | 56                 |
| 002 Metropolitan Council                 | 1,016  | 0                    | 55              | 801                      | 160                |
| 003 Metropolitan Clerk                   | 166    | 0                    | 47              | 83                       | 36                 |
| 003 Metropolitan Clerk - Records Center  | 34     | 0                    | 3               | 20                       | 11                 |
| 004 Mayor's Office*                      | 2,561  | 0                    | 1,840           | 431                      | 290                |
| 005 Election Commission                  | 2,253  | 0                    | 95              | 1,801                    | 357                |
| 006 Law                                  | 4,512  | 0                    | 2,982           | 536                      | 994                |
| 007 Planning Commission                  | 1,126  | 0                    | 188             | 627                      | 311                |
| 008 Human Resources                      | 1,139  | 0                    | 82              | 769                      | 288                |
| 009 Register of Deeds                    | 282    | 0                    | 20              | 100                      | 162                |
| 010 General Services                     | 1,252  | 0                    | 1,020           | 0                        | 231                |
| 010 General Services - Administration    | 739    | 0                    | 16              | 666                      | 58                 |
| 010 General Services - Facilities        | 3,612  | 0                    | 2,099           | 279                      | 1,235              |
| 010 General Services - Fleet Management  | 3,959  | 0                    | 1,314           | 522                      | 2,123              |
| 010 General Services - Mail Services     | 117    | 0                    | 15              | 50                       | 53                 |
| 010 General Services - Surplus Property  | 413    | 0                    | 293             | 83                       | 37                 |
| 011 Historical Commission                | 248    | 0                    | 38              | 140                      | 71                 |
| 012 Employee Benefit Board               | 58,761 | 0                    | 19,244          | 10                       | 39,507             |
| 014 Information Technology Service       | 8,678  | 0                    | 4,795           | 1,676                    | 2,207              |
| 015 Finance                              | 2,203  | 0                    | 1,935           | 1                        | 267                |
| 015 Finance - Accountability             | 66     | 0                    | 7               | 33                       | 25                 |
| 015 Finance - Administration             | 523    | 0                    | 24              | 416                      | 84                 |
| 015 Finance - Business Assistance        | 169    | 0                    | 15              | 103                      | 51                 |
| 015 Finance - Grants & Cost Planning     | 53     | 0                    | 5               | 30                       | 18                 |
| 015 Finance - Office of Mgmt & Budget    | 225    | 0                    | 21              | 129                      | 75                 |
| 015 Finance - Operations                 | 428    | 0                    | 39              | 253                      | 137                |
| 015 Finance - Payroll                    | 149    | 0                    | 15              | 79                       | 54                 |
| 015 Finance - Property Administration    | 51     | 0                    | 5               | 28                       | 18                 |
| 015 Finance - Purchasing                 | 199    | 0                    | 18              | 117                      | 64                 |
| 015 Finance - Treasury                   | 203    | 0                    | 23              | 103                      | 77                 |
| 016 Assessor of Property                 | 1,916  | 0                    | 308             | 1,143                    | 464                |
| 017 Trustee                              | 582    | 0                    | 44              | 396                      | 142                |
| 018 County Clerk                         | 1,560  | 0                    | 240             | 1,044                    | 275                |
| 019 District Attorney                    | 1,932  | 0                    | 376             | 1,013                    | 543                |
| 021 Public Defender                      | 1,659  | 0                    | 147             | 996                      | 516                |
| 022 Juvenile Court Clerk                 | 528    | 0                    | 41              | 366                      | 121                |
| 023 Circuit Court Clerk                  | 1,302  | 0                    | 50              | 745                      | 507                |
| 024 Criminal Court Clerk                 | 1,644  | 0                    | 147             | 1,122                    | 374                |
| 025 Clerk and Master - Chancery          | 342    | 0                    | 26              | 232                      | 84                 |
| 026 Juvenile Court                       | 2,631  | 0                    | 268             | 1,488                    | 875                |
| 027 General Sessions Court               | 2,602  | 0                    | 260             | 1,628                    | 714                |
| 028 State Trial Courts                   | 2,750  | 0                    | 224             | 1,793                    | 733                |
| 029 Justice Integration Services         | 670    | 0                    | 286             | 213                      | 171                |
| 030 Sheriff's Office                     | 20,251 | 0                    | 4,136           | 11,286                   | 4,829              |
| 030 Sheriff's Office - Security Services | 1,878  | 0                    | 255             | 722                      | 901                |
| 031 Police                               | 47,445 | 0                    | 8,151           | 25,760                   | 13,533             |
| 032 Fire                                 | 27,457 | 0                    | 2,219           | 16,483                   | 8,754              |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 015 Finance - Treasury**

| Receiving Department                         | Total            | Treasury Collections | Cash Operations | Investment Cmtee Support | Investor Relations |
|--|------------------|----------------------|-----------------|--------------------------|--------------------|
| 033 Codes Administration                     | 2,822            | 0                    | 534             | 1,646                    | 643                |
| 034 Beer Board                               | 124              | 0                    | 14              | 72                       | 38                 |
| 035 Agricultural Extension                   | 99               | 0                    | 6               | 73                       | 20                 |
| 037 Social Services                          | 2,311            | 0                    | 438             | 1,291                    | 582                |
| 038 Health                                   | 11,636           | 0                    | 1,225           | 6,874                    | 3,537              |
| 038 Health - Employee Health & Wellness      | 134              | 0                    | 13              | 74                       | 47                 |
| 039 Public Library                           | 7,775            | 0                    | 1,529           | 4,272                    | 1,974              |
| 040 Parks                                    | 12,027           | 0                    | 2,268           | 7,220                    | 2,538              |
| 041 Arts Commission                          | 285              | 0                    | 71              | 147                      | 66                 |
| 042 Public Works                             | 14,458           | 0                    | 3,528           | 6,148                    | 4,782              |
| 044 Human Relations Commission               | 82               | 0                    | 8               | 44                       | 30                 |
| 047 Criminal Justice Planning                | 82               | 0                    | 9               | 42                       | 31                 |
| 048 Internal Audit                           | 189              | 0                    | 20              | 98                       | 71                 |
| 049 Office of Emergency Management           | 2,142            | 0                    | 523             | 129                      | 1,490              |
| 051 Office of Family Safety                  | 637              | 0                    | 90              | 360                      | 187                |
| 052 Community Oversight Board                | 177              | 0                    | 25              | 93                       | 59                 |
| 060 Farmer's Market                          | 351              | 0                    | 147             | 81                       | 123                |
| 061 Municipal Auditorium                     | 657              | 0                    | 387             | 134                      | 136                |
| 062 State Fair Board                         | 771              | 0                    | 143             | 326                      | 302                |
| 064 Sports Authority                         | 18,132           | 0                    | 16,435          | 46                       | 1,651              |
| 065 Water Services                           | 83,749           | 0                    | 62,213          | 11,247                   | 10,288             |
| 067 General Hospital                         | 2,479            | 0                    | 0               | 2,479                    | 0                  |
| 068 District Energy System (DES)             | 2,031            | 0                    | 1,157           | 0                        | 873                |
| 070 Community Education Commission           | 91               | 0                    | 31              | 42                       | 18                 |
| 071 Convention Center Authority              | 792,716          | 753,106              | 33,553          | 1,486                    | 4,572              |
| 075 Metro Action Commission                  | 8,622            | 0                    | 2,641           | 3,756                    | 2,225              |
| 077 Metro Development & Housing<br>Authorit  | 163              | 0                    | 163             | 0                        | 0                  |
| 078 Metropolitan Transit Authority (MTA)     | 480              | 0                    | 449             | 15                       | 16                 |
| 080 Metro Nashville Public Schools<br>(MNPS) | 235,939          | 0                    | 16,411          | 129,834                  | 89,694             |
| 083 Industrial Development Board             | 33               | 0                    | 33              | 0                        | 0                  |
| 090 Debt Service                             | 1,120            | 0                    | 1,120           | 0                        | 0                  |
| 091 Emergency Communication Center           | 3,443            | 0                    | 309             | 2,121                    | 1,012              |
| Airport Authority                            | 51               | 0                    | 0               | 51                       | 0                  |
| Bordeaux Longterm Care                       | 1,956            | 0                    | 79              | 1,597                    | 280                |
| Hospital Authority                           | 708              | 0                    | 708             | 0                        | 0                  |
| Knowles Home                                 | 322              | 0                    | 34              | 170                      | 119                |
| Medical Examiner                             | 424              | 0                    | 93              | 0                        | 330                |
| All Other                                    | 45,166           | 0                    | 45,060          | 100                      | 7                  |
| Direct Bill                                  | 0                | 0                    | 0               | 0                        | 0                  |
| <b>Total</b>                                 | <b>1,484,757</b> | <b>753,106</b>       | <b>254,823</b>  | <b>258,445</b>           | <b>218,383</b>     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 030 Sheriff's Office - Security Services**

The Sheriff's Office is responsible for providing security services for several buildings occupied by Metro departments. The costs of these security services recorded in GSD General Fund 10101, Business Unit 30124910 – Sheriff Administration Support Services. The costs recorded to Object Account 502302 Security Services have been separately identified to the building secured and allocated using the occupied square footage identified to each benefiting department. The security costs identified for the Woodland Street Garage have been allocated to benefiting departments based on the number of employees by department. The remaining direct costs recorded to Business Unit 30124910 have not been allocated within this cost allocation plan. However, any incoming indirect costs allocable to Sheriff Administration Support Services have been directly allocated to the *Sheriff's Office*.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 030 Sheriff's Office - Security Services**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total       |
|--|----------------|----------------|-----------|-------------|
| Expenditures Per Financial Statement:    | 15,539,788     |                |           | 15,539,788  |
| Cost Adjustments:                        |                |                |           |             |
| DIRECT COSTS                             | -10,310,774    |                |           |             |
| Total Departmental Cost Adjustments:     | -10,310,774    |                |           | -10,310,774 |
| Inbound Costs:                           |                |                |           |             |
| Depreciation                             | 54,226         |                | 54,226    |             |
| 001 Administrative - Post Audits         | 3,734          | 10             | 3,744     |             |
| 010 General Services - Facilities        | 294,326        | 13,220         | 307,547   |             |
| 010 General Services - Mail Services     | 60,615         | 1,466          | 62,081    |             |
| 014 Information Technology Service       | 187,987        | 9,042          | 197,030   |             |
| 015 Finance - Grants & Cost Planning     | 1,093          | 61             | 1,154     |             |
| 015 Finance - Office of Mgmt & Budget    | 11,227         | 343            | 11,570    |             |
| 015 Finance - Operations                 | 8,200          | 202            | 8,402     |             |
| 015 Finance - Payroll                    | 3,336          | 38             | 3,374     |             |
| 015 Finance - Property Administration    | 2,036          | 98             | 2,134     |             |
| 015 Finance - Treasury                   | 1,782          | 96             | 1,878     |             |
| 030 Sheriff's Office - Security Services |                | 49,791         | 49,791    |             |
| 048 Internal Audit                       |                | 5,521          | 5,521     |             |
| Total Allocated Additions:               | 628,562        | 79,888         | 708,451   | 708,451     |
| Total To Be Allocated:                   | 5,857,576      | 79,888         |           | 5,937,465   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

|                                      | Total     | G&A       | AA Birch Building | Historical Courthouse | Ben West Building |
|--------------------------------------|-----------|-----------|-------------------|-----------------------|-------------------|
| <b>Other Expense &amp; Cost</b>      |           |           |                   |                       |                   |
| 501101 Regular Pay                   | 4,133,182 | 0         | 0                 | 0                     | 0                 |
| 501102 Leave Pay                     | 465,216   | 0         | 0                 | 0                     | 0                 |
| 501103 Holiday Pay                   | 200,004   | 0         | 0                 | 0                     | 0                 |
| 501104 Overtime Pay                  | 322,115   | 0         | 0                 | 0                     | 0                 |
| 501105 Out of Class Pay              | 430       | 0         | 0                 | 0                     | 0                 |
| 501106 Shift Differential Pay        | 5,320     | 0         | 0                 | 0                     | 0                 |
| 501134 Paid Family Leave             | 29,881    | 0         | 0                 | 0                     | 0                 |
| 501160 YE Biweekly Sal/Fringe Accr   | 27,197    | 0         | 0                 | 0                     | 0                 |
| 501172 Employer OASDI                | 284,979   | 0         | 0                 | 0                     | 0                 |
| 501173 Employer SSN Medical          | 65,153    | 0         | 0                 | 0                     | 0                 |
| 501174 Employer Group Health         | 773,840   | 0         | 0                 | 0                     | 0                 |
| 501175 Employer Dental Group         | 22,640    | 0         | 0                 | 0                     | 0                 |
| 501176 Employer Group Life           | 10,049    | 0         | 0                 | 0                     | 0                 |
| 501177 Employer Pension              | 564,330   | 0         | 0                 | 0                     | 0                 |
| 501181 FSA Pre-Tax Savings           | 1,427     | 0         | 0                 | 0                     | 0                 |
| 501182 Cafe Plan Pre-Tax Savings     | 21,876    | 0         | 0                 | 0                     | 0                 |
| 502101 Electric                      | (2,239)   | 0         | 0                 | 0                     | 0                 |
| 502103 Gas                           | 2,263     | 0         | 0                 | 0                     | 0                 |
| 502105 Cable Television              | 5,601     | 0         | 0                 | 0                     | 0                 |
| 502201 Facilities Management         | (238,024) | 0         | 0                 | 0                     | 0                 |
| 502229 Management Consultant         | 143,253   | 0         | 0                 | 0                     | 0                 |
| 502233 Software Consultant Fees      | 24,533    | 0         | 0                 | 0                     | 0                 |
| 502302 Security Services             | 5,229,014 | (249,942) | 999,570           | 548,611               | 153,095           |
| 502303 Refuse Disposal               | 1,340     | 0         | 0                 | 0                     | 0                 |
| 502334 Pest Control Srvc             | 1,982     | 0         | 0                 | 0                     | 0                 |
| 502337 DP-Outside Metro              | 72,786    | 0         | 0                 | 0                     | 0                 |
| 502340 Tow-In Service                | 3,875     | 0         | 0                 | 0                     | 0                 |
| 502357 Internet Services             | 30,327    | 0         | 0                 | 0                     | 0                 |
| 502363 Care of Persons               | 51        | 0         | 0                 | 0                     | 0                 |
| 502451 Employee Out-of-town Travel   | 822       | 0         | 0                 | 0                     | 0                 |
| 502452 Employee Air Travel           | 456       | 0         | 0                 | 0                     | 0                 |
| 502453 Employee Local Travel/Park    | 1,866     | 0         | 0                 | 0                     | 0                 |
| 502502 Allowance-Cell/Mobile Devices | 19,231    | 0         | 0                 | 0                     | 0                 |
| 502503 Cell Phone Service            | 22,155    | 0         | 0                 | 0                     | 0                 |
| 502520 Postage & Delivery Srvc       | 1,231     | 0         | 0                 | 0                     | 0                 |
| 502701 Printing/Binding              | 5,071     | 0         | 0                 | 0                     | 0                 |
| 502702 Sign Printing                 | 7,893     | 0         | 0                 | 0                     | 0                 |
| 502801 Advertising & Promot'n        | 59,252    | 0         | 0                 | 0                     | 0                 |
| 502851 Subscriptions                 | 14,680    | 0         | 0                 | 0                     | 0                 |
| 502882 Tuition                       | 4,291     | 0         | 0                 | 0                     | 0                 |
| 502883 Registration                  | 39,725    | 0         | 0                 | 0                     | 0                 |
| 502884 Membership Dues               | 10,541    | 0         | 0                 | 0                     | 0                 |
| 502912 Electrical Repair Service     | 11,640    | 0         | 0                 | 0                     | 0                 |
| 502920 Other Rpr & Maint Srvc        | 226,543   | 0         | 0                 | 0                     | 0                 |
| 502940 Office Equip Maintain Srvc    | 17,949    | 0         | 0                 | 0                     | 0                 |
| 502951 Info Systems Charge           | 974,600   | 0         | 0                 | 0                     | 0                 |
| 502954 Radio Shop Charge             | 181,100   | 0         | 0                 | 0                     | 0                 |
| 502957 Telecmmnct'n Charge           | 137,007   | 0         | 0                 | 0                     | 0                 |
| 502977 Fleet Management              | 829,900   | 0         | 0                 | 0                     | 0                 |
| 502983 Surplus Property              | 23,200    | 0         | 0                 | 0                     | 0                 |
| 503050 Host & Hostess                | 805       | 0         | 0                 | 0                     | 0                 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

|                                      | Total            | G&A              | AA Birch Building | Historical Courthouse | Ben West Building |
|--------------------------------------|------------------|------------------|-------------------|-----------------------|-------------------|
| 503100 Offc & Admin Supply           | 92,986           | 0                | 0                 | 0                     | 0                 |
| 503110 Law Enforcement Supply        | 78               | 0                | 0                 | 0                     | 0                 |
| 503115 Ammunition                    | 30,860           | 0                | 0                 | 0                     | 0                 |
| 503120 Computer Software             | 12,633           | 0                | 0                 | 0                     | 0                 |
| 503130 Computer Hardware <\$10K      | 44,507           | 0                | 0                 | 0                     | 0                 |
| 503140 Office Equipment < \$10K      | 10,693           | 0                | 0                 | 0                     | 0                 |
| 503150 Furniture/Fixtures<\$10K      | 427              | 0                | 0                 | 0                     | 0                 |
| 503170 Photo Film & Supplies         | 4,585            | 0                | 0                 | 0                     | 0                 |
| 503200 HHold & Jnitr Supply          | 3,714            | 0                | 0                 | 0                     | 0                 |
| 503210 Food & Ice                    | 103,775          | 0                | 0                 | 0                     | 0                 |
| 503300 Personal Use Supply           | 3,866            | 0                | 0                 | 0                     | 0                 |
| 503320 Uniforms/Work Related Items   | 294,838          | 0                | 0                 | 0                     | 0                 |
| 503400 Medical Supply                | (2,759)          | 0                | 0                 | 0                     | 0                 |
| 503600 Repair & Maint Supply         | 11,496           | 0                | 0                 | 0                     | 0                 |
| 503601 Paint                         | 71               | 0                | 0                 | 0                     | 0                 |
| 503630 Electronic Parts/Supply       | 7,775            | 0                | 0                 | 0                     | 0                 |
| 503800 Auto Supply                   | 20,208           | 0                | 0                 | 0                     | 0                 |
| 503850 Small Equipment Supply        | 4,370            | 0                | 0                 | 0                     | 0                 |
| 503860 Electrical Appliance<\$10K    | 4,472            | 0                | 0                 | 0                     | 0                 |
| 503999 Credit Card Clearing          | 25,080           | 0                | 0                 | 0                     | 0                 |
| 505103 NSF Checks                    | 299              | 0                | 0                 | 0                     | 0                 |
| 505174 Interest Expense MIP          | 20,474           | 0                | 0                 | 0                     | 0                 |
| 505233 Rent Equipment                | 8,617            | 0                | 0                 | 0                     | 0                 |
| 505242 Elevator Permit               | 90               | 0                | 0                 | 0                     | 0                 |
| 505252 Software License              | 8,977            | 0                | 0                 | 0                     | 0                 |
| 505254 Drug Test Fee                 | 25,113           | 0                | 0                 | 0                     | 0                 |
| 505269 Other License & Fees          | 5                | 0                | 0                 | 0                     | 0                 |
| 505279 Notary                        | 267              | 0                | 0                 | 0                     | 0                 |
| 505282 Professional Privilege Tax    | 1,600            | 0                | 0                 | 0                     | 0                 |
| 505331 Employee Award/Gift           | 8,312            | 0                | 0                 | 0                     | 0                 |
| <b>Departmental Total</b>            |                  |                  |                   |                       |                   |
| Expenditures Per Financial Statement | 15,539,788       |                  |                   |                       |                   |
| <b>Deductions</b>                    |                  |                  |                   |                       |                   |
| *Total Disallowed Costs              | 0                | 0                | 0                 | 0                     | 0                 |
| <b>Cost Adjustments</b>              |                  |                  |                   |                       |                   |
| DIRECT COSTS                         | (10,310,774)     | 0                | 0                 | 0                     | 0                 |
| <b>Functional Cost</b>               | <b>5,229,014</b> | <b>(249,942)</b> | <b>999,570</b>    | <b>548,611</b>        | <b>153,095</b>    |
| <b>Allocation Step 1</b>             |                  |                  |                   |                       |                   |
| Inbound - All Others                 | 628,562          | 0                | 0                 | 0                     | 0                 |
| Reallocate Admin Costs               |                  | 249,942          | (45,614)          | (25,019)              | (6,973)           |
| Unallocated Costs                    | 0                | 0                | 0                 | 0                     | 0                 |
| 1st Allocation                       | 5,857,576        | 0                | 953,956           | 523,592               | 146,122           |
| <b>Allocation Step 2</b>             |                  |                  |                   |                       |                   |
| Inbound - All Others                 | 79,888           | 0                | 0                 | 0                     | 0                 |
| 2nd Allocation                       | 79,888           | 0                | 0                 | 0                     | 0                 |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

|  | Total     | G&A | AA Birch Building | Historical Courthouse | Ben West Building |
|--|-----------|-----|-------------------|-----------------------|-------------------|
| Total For 030 Sheriff's Office - Security Services |           |     |                   |                       |                   |
| -----<br>Schedule .3 Total                         | 5,937,465 | 0   | 953,956           | 523,592               | 146,122           |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

|                                      | HDII    | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg |
|--------------------------------------|---------|-----------------|-----------------|-------------|---------------------|
| <b>Other Expense &amp; Cost</b>      |         |                 |                 |             |                     |
| 501101 Regular Pay                   | 0       | 0               | 0               | 0           | 0                   |
| 501102 Leave Pay                     | 0       | 0               | 0               | 0           | 0                   |
| 501103 Holiday Pay                   | 0       | 0               | 0               | 0           | 0                   |
| 501104 Overtime Pay                  | 0       | 0               | 0               | 0           | 0                   |
| 501105 Out of Class Pay              | 0       | 0               | 0               | 0           | 0                   |
| 501106 Shift Differential Pay        | 0       | 0               | 0               | 0           | 0                   |
| 501134 Paid Family Leave             | 0       | 0               | 0               | 0           | 0                   |
| 501160 YE Biweekly Sal/Fringe Accr   | 0       | 0               | 0               | 0           | 0                   |
| 501172 Employer OASDI                | 0       | 0               | 0               | 0           | 0                   |
| 501173 Employer SSN Medical          | 0       | 0               | 0               | 0           | 0                   |
| 501174 Employer Group Health         | 0       | 0               | 0               | 0           | 0                   |
| 501175 Employer Dental Group         | 0       | 0               | 0               | 0           | 0                   |
| 501176 Employer Group Life           | 0       | 0               | 0               | 0           | 0                   |
| 501177 Employer Pension              | 0       | 0               | 0               | 0           | 0                   |
| 501181 FSA Pre-Tax Savings           | 0       | 0               | 0               | 0           | 0                   |
| 501182 Cafe Plan Pre-Tax Savings     | 0       | 0               | 0               | 0           | 0                   |
| 502101 Electric                      | 0       | 0               | 0               | 0           | 0                   |
| 502103 Gas                           | 0       | 0               | 0               | 0           | 0                   |
| 502105 Cable Television              | 0       | 0               | 0               | 0           | 0                   |
| 502201 Facilities Management         | 0       | 0               | 0               | 0           | 0                   |
| 502229 Management Consultant         | 0       | 0               | 0               | 0           | 0                   |
| 502233 Software Consultant Fees      | 0       | 0               | 0               | 0           | 0                   |
| 502302 Security Services             | 503,372 | 262,166         | 33,322          | 632,851     | 27,783              |
| 502303 Refuse Disposal               | 0       | 0               | 0               | 0           | 0                   |
| 502334 Pest Control Svc              | 0       | 0               | 0               | 0           | 0                   |
| 502337 DP-Outside Metro              | 0       | 0               | 0               | 0           | 0                   |
| 502340 Tow-In Service                | 0       | 0               | 0               | 0           | 0                   |
| 502357 Internet Services             | 0       | 0               | 0               | 0           | 0                   |
| 502363 Care of Persons               | 0       | 0               | 0               | 0           | 0                   |
| 502451 Employee Out-of-town Travel   | 0       | 0               | 0               | 0           | 0                   |
| 502452 Employee Air Travel           | 0       | 0               | 0               | 0           | 0                   |
| 502453 Employee Local Travel/Park    | 0       | 0               | 0               | 0           | 0                   |
| 502502 Allowance-Cell/Mobile Devices | 0       | 0               | 0               | 0           | 0                   |
| 502503 Cell Phone Service            | 0       | 0               | 0               | 0           | 0                   |
| 502520 Postage & Delivery Svc        | 0       | 0               | 0               | 0           | 0                   |
| 502701 Printing/Binding              | 0       | 0               | 0               | 0           | 0                   |
| 502702 Sign Printing                 | 0       | 0               | 0               | 0           | 0                   |
| 502801 Advertising & Promot'n        | 0       | 0               | 0               | 0           | 0                   |
| 502851 Subscriptions                 | 0       | 0               | 0               | 0           | 0                   |
| 502882 Tuition                       | 0       | 0               | 0               | 0           | 0                   |
| 502883 Registration                  | 0       | 0               | 0               | 0           | 0                   |
| 502884 Membership Dues               | 0       | 0               | 0               | 0           | 0                   |
| 502912 Electrical Repair Service     | 0       | 0               | 0               | 0           | 0                   |
| 502920 Other Rpr & Maint Svc         | 0       | 0               | 0               | 0           | 0                   |
| 502940 Office Equip Maintain Svc     | 0       | 0               | 0               | 0           | 0                   |
| 502951 Info Systems Charge           | 0       | 0               | 0               | 0           | 0                   |
| 502954 Radio Shop Charge             | 0       | 0               | 0               | 0           | 0                   |
| 502957 Telecommnct'n Charge          | 0       | 0               | 0               | 0           | 0                   |
| 502977 Fleet Management              | 0       | 0               | 0               | 0           | 0                   |
| 502983 Surplus Property              | 0       | 0               | 0               | 0           | 0                   |
| 503050 Host & Hostess                | 0       | 0               | 0               | 0           | 0                   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

|                                      | HDII           | Metro Southeast | Woodland Street | SE Davidson    | Clifford Allen Bldg |
|--------------------------------------|----------------|-----------------|-----------------|----------------|---------------------|
| 503100 Offc & Admin Supply           | 0              | 0               | 0               | 0              | 0                   |
| 503110 Law Enforcement Supply        | 0              | 0               | 0               | 0              | 0                   |
| 503115 Ammunition                    | 0              | 0               | 0               | 0              | 0                   |
| 503120 Computer Software             | 0              | 0               | 0               | 0              | 0                   |
| 503130 Computer Hardware <\$10K      | 0              | 0               | 0               | 0              | 0                   |
| 503140 Office Equipment < \$10K      | 0              | 0               | 0               | 0              | 0                   |
| 503150 Furniture/Fixtures<\$10K      | 0              | 0               | 0               | 0              | 0                   |
| 503170 Photo Film & Supplies         | 0              | 0               | 0               | 0              | 0                   |
| 503200 HHold & Jnitr Supply          | 0              | 0               | 0               | 0              | 0                   |
| 503210 Food & Ice                    | 0              | 0               | 0               | 0              | 0                   |
| 503300 Personal Use Supply           | 0              | 0               | 0               | 0              | 0                   |
| 503320 Uniforms/Work Related Items   | 0              | 0               | 0               | 0              | 0                   |
| 503400 Medical Supply                | 0              | 0               | 0               | 0              | 0                   |
| 503600 Repair & Maint Supply         | 0              | 0               | 0               | 0              | 0                   |
| 503601 Paint                         | 0              | 0               | 0               | 0              | 0                   |
| 503630 Electronic Parts/Supply       | 0              | 0               | 0               | 0              | 0                   |
| 503800 Auto Supply                   | 0              | 0               | 0               | 0              | 0                   |
| 503850 Small Equipment Supply        | 0              | 0               | 0               | 0              | 0                   |
| 503860 Electrical Appliance<\$10K    | 0              | 0               | 0               | 0              | 0                   |
| 503999 Credit Card Clearing          | 0              | 0               | 0               | 0              | 0                   |
| 505103 NSF Checks                    | 0              | 0               | 0               | 0              | 0                   |
| 505174 Interest Expense MIP          | 0              | 0               | 0               | 0              | 0                   |
| 505233 Rent Equipment                | 0              | 0               | 0               | 0              | 0                   |
| 505242 Elevator Permit               | 0              | 0               | 0               | 0              | 0                   |
| 505252 Software License              | 0              | 0               | 0               | 0              | 0                   |
| 505254 Drug Test Fee                 | 0              | 0               | 0               | 0              | 0                   |
| 505269 Other License & Fees          | 0              | 0               | 0               | 0              | 0                   |
| 505279 Notary                        | 0              | 0               | 0               | 0              | 0                   |
| 505282 Professional Privilege Tax    | 0              | 0               | 0               | 0              | 0                   |
| 505331 Employee Award/Gift           | 0              | 0               | 0               | 0              | 0                   |
| <b>Departmental Total</b>            |                |                 |                 |                |                     |
| Expenditures Per Financial Statement |                |                 |                 |                |                     |
| <b>Deductions</b>                    |                |                 |                 |                |                     |
| *Total Disallowed Costs              | 0              | 0               | 0               | 0              | 0                   |
| <b>Cost Adjustments</b>              |                |                 |                 |                |                     |
| DIRECT COSTS                         | 0              | 0               | 0               | 0              | 0                   |
| <b>Functional Cost</b>               | <b>503,372</b> | <b>262,166</b>  | <b>33,322</b>   | <b>632,851</b> | <b>27,783</b>       |
| <b>Allocation Step 1</b>             |                |                 |                 |                |                     |
| Inbound - All Others                 | 0              | 0               | 0               | 0              | 0                   |
| Reallocate Admin Costs               | (22,970)       | (11,947)        | (1,525)         | (28,868)       | (1,275)             |
| Unallocated Costs                    | 0              | 0               | 0               | 0              | 0                   |
| 1st Allocation                       | 480,402        | 250,219         | 31,797          | 603,983        | 26,508              |
| <b>Allocation Step 2</b>             |                |                 |                 |                |                     |
| Inbound - All Others                 | 0              | 0               | 0               | 0              | 0                   |
| 2nd Allocation                       | 0              | 0               | 0               | 0              | 0                   |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

|  | HDII    | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg |
|--|---------|-----------------|-----------------|-------------|---------------------|
| Total For 030 Sheriff's Office - Security Services |         |                 |                 |             |                     |
| Schedule .3 Total                                  | 480,402 | 250,219         | 31,797          | 603,983     | 26,508              |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

|                                      | Bellevue Comm Ctr | Lentz Health Center | Fulton  | Family Safety Center | Juvenile Justice Center |
|--------------------------------------|-------------------|---------------------|---------|----------------------|-------------------------|
| <b>Other Expense &amp; Cost</b>      |                   |                     |         |                      |                         |
| 501101 Regular Pay                   | 0                 | 0                   | 0       | 0                    | 0                       |
| 501102 Leave Pay                     | 0                 | 0                   | 0       | 0                    | 0                       |
| 501103 Holiday Pay                   | 0                 | 0                   | 0       | 0                    | 0                       |
| 501104 Overtime Pay                  | 0                 | 0                   | 0       | 0                    | 0                       |
| 501105 Out of Class Pay              | 0                 | 0                   | 0       | 0                    | 0                       |
| 501106 Shift Differential Pay        | 0                 | 0                   | 0       | 0                    | 0                       |
| 501134 Paid Family Leave             | 0                 | 0                   | 0       | 0                    | 0                       |
| 501160 YE Biweekly Sal/Fringe Accr   | 0                 | 0                   | 0       | 0                    | 0                       |
| 501172 Employer OASDI                | 0                 | 0                   | 0       | 0                    | 0                       |
| 501173 Employer SSN Medical          | 0                 | 0                   | 0       | 0                    | 0                       |
| 501174 Employer Group Health         | 0                 | 0                   | 0       | 0                    | 0                       |
| 501175 Employer Dental Group         | 0                 | 0                   | 0       | 0                    | 0                       |
| 501176 Employer Group Life           | 0                 | 0                   | 0       | 0                    | 0                       |
| 501177 Employer Pension              | 0                 | 0                   | 0       | 0                    | 0                       |
| 501181 FSA Pre-Tax Savings           | 0                 | 0                   | 0       | 0                    | 0                       |
| 501182 Cafe Plan Pre-Tax Savings     | 0                 | 0                   | 0       | 0                    | 0                       |
| 502101 Electric                      | 0                 | 0                   | 0       | 0                    | 0                       |
| 502103 Gas                           | 0                 | 0                   | 0       | 0                    | 0                       |
| 502105 Cable Television              | 0                 | 0                   | 0       | 0                    | 0                       |
| 502201 Facilities Management         | 0                 | 0                   | 0       | 0                    | 0                       |
| 502229 Management Consultant         | 0                 | 0                   | 0       | 0                    | 0                       |
| 502233 Software Consultant Fees      | 0                 | 0                   | 0       | 0                    | 0                       |
| 502302 Security Services             | 417,383           | 577,507             | 516,288 | 543,888              | 263,120                 |
| 502303 Refuse Disposal               | 0                 | 0                   | 0       | 0                    | 0                       |
| 502334 Pest Control Srvc             | 0                 | 0                   | 0       | 0                    | 0                       |
| 502337 DP-Outside Metro              | 0                 | 0                   | 0       | 0                    | 0                       |
| 502340 Tow-In Service                | 0                 | 0                   | 0       | 0                    | 0                       |
| 502357 Internet Services             | 0                 | 0                   | 0       | 0                    | 0                       |
| 502363 Care of Persons               | 0                 | 0                   | 0       | 0                    | 0                       |
| 502451 Employee Out-of-town Travel   | 0                 | 0                   | 0       | 0                    | 0                       |
| 502452 Employee Air Travel           | 0                 | 0                   | 0       | 0                    | 0                       |
| 502453 Employee Local Travel/Park    | 0                 | 0                   | 0       | 0                    | 0                       |
| 502502 Allowance-Cell/Mobile Devices | 0                 | 0                   | 0       | 0                    | 0                       |
| 502503 Cell Phone Service            | 0                 | 0                   | 0       | 0                    | 0                       |
| 502520 Postage & Delivery Srvc       | 0                 | 0                   | 0       | 0                    | 0                       |
| 502701 Printing/Binding              | 0                 | 0                   | 0       | 0                    | 0                       |
| 502702 Sign Printing                 | 0                 | 0                   | 0       | 0                    | 0                       |
| 502801 Advertising & Promot'n        | 0                 | 0                   | 0       | 0                    | 0                       |
| 502851 Subscriptions                 | 0                 | 0                   | 0       | 0                    | 0                       |
| 502882 Tuition                       | 0                 | 0                   | 0       | 0                    | 0                       |
| 502883 Registration                  | 0                 | 0                   | 0       | 0                    | 0                       |
| 502884 Membership Dues               | 0                 | 0                   | 0       | 0                    | 0                       |
| 502912 Electrical Repair Service     | 0                 | 0                   | 0       | 0                    | 0                       |
| 502920 Other Rpr & Maint Srvc        | 0                 | 0                   | 0       | 0                    | 0                       |
| 502940 Office Equip Maintain Srvc    | 0                 | 0                   | 0       | 0                    | 0                       |
| 502951 Info Systems Charge           | 0                 | 0                   | 0       | 0                    | 0                       |
| 502954 Radio Shop Charge             | 0                 | 0                   | 0       | 0                    | 0                       |
| 502957 Telecommnct'n Charge          | 0                 | 0                   | 0       | 0                    | 0                       |
| 502977 Fleet Management              | 0                 | 0                   | 0       | 0                    | 0                       |
| 502983 Surplus Property              | 0                 | 0                   | 0       | 0                    | 0                       |
| 503050 Host & Hostess                | 0                 | 0                   | 0       | 0                    | 0                       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 030 Sheriff's Office - Security Services**

|                                      | Bellevue Comm Ctr | Lentz Health Center | Fulton         | Family Safety Center | Juvenile Justice Center |
|--------------------------------------|-------------------|---------------------|----------------|----------------------|-------------------------|
| 503100 Offc & Admin Supply           | 0                 | 0                   | 0              | 0                    | 0                       |
| 503110 Law Enforcement Supply        | 0                 | 0                   | 0              | 0                    | 0                       |
| 503115 Ammunition                    | 0                 | 0                   | 0              | 0                    | 0                       |
| 503120 Computer Software             | 0                 | 0                   | 0              | 0                    | 0                       |
| 503130 Computer Hardware <\$10K      | 0                 | 0                   | 0              | 0                    | 0                       |
| 503140 Office Equipment < \$10K      | 0                 | 0                   | 0              | 0                    | 0                       |
| 503150 Furniture/Fixtures<\$10K      | 0                 | 0                   | 0              | 0                    | 0                       |
| 503170 Photo Film & Supplies         | 0                 | 0                   | 0              | 0                    | 0                       |
| 503200 HHold & Jnitr Supply          | 0                 | 0                   | 0              | 0                    | 0                       |
| 503210 Food & Ice                    | 0                 | 0                   | 0              | 0                    | 0                       |
| 503300 Personal Use Supply           | 0                 | 0                   | 0              | 0                    | 0                       |
| 503320 Uniforms/Work Related Items   | 0                 | 0                   | 0              | 0                    | 0                       |
| 503400 Medical Supply                | 0                 | 0                   | 0              | 0                    | 0                       |
| 503600 Repair & Maint Supply         | 0                 | 0                   | 0              | 0                    | 0                       |
| 503601 Paint                         | 0                 | 0                   | 0              | 0                    | 0                       |
| 503630 Electronic Parts/Supply       | 0                 | 0                   | 0              | 0                    | 0                       |
| 503800 Auto Supply                   | 0                 | 0                   | 0              | 0                    | 0                       |
| 503850 Small Equipment Supply        | 0                 | 0                   | 0              | 0                    | 0                       |
| 503860 Electrical Appliance<\$10K    | 0                 | 0                   | 0              | 0                    | 0                       |
| 503999 Credit Card Clearing          | 0                 | 0                   | 0              | 0                    | 0                       |
| 505103 NSF Checks                    | 0                 | 0                   | 0              | 0                    | 0                       |
| 505174 Interest Expense MIP          | 0                 | 0                   | 0              | 0                    | 0                       |
| 505233 Rent Equipment                | 0                 | 0                   | 0              | 0                    | 0                       |
| 505242 Elevator Permit               | 0                 | 0                   | 0              | 0                    | 0                       |
| 505252 Software License              | 0                 | 0                   | 0              | 0                    | 0                       |
| 505254 Drug Test Fee                 | 0                 | 0                   | 0              | 0                    | 0                       |
| 505269 Other License & Fees          | 0                 | 0                   | 0              | 0                    | 0                       |
| 505279 Notary                        | 0                 | 0                   | 0              | 0                    | 0                       |
| 505282 Professional Privilege Tax    | 0                 | 0                   | 0              | 0                    | 0                       |
| 505331 Employee Award/Gift           | 0                 | 0                   | 0              | 0                    | 0                       |
| <b>Departmental Total</b>            |                   |                     |                |                      |                         |
| Expenditures Per Financial Statement |                   |                     |                |                      |                         |
| <b>Deductions</b>                    |                   |                     |                |                      |                         |
| *Total Disallowed Costs              | 0                 | 0                   | 0              | 0                    | 0                       |
| <b>Cost Adjustments</b>              |                   |                     |                |                      |                         |
| DIRECT COSTS                         | 0                 | 0                   | 0              | 0                    | 0                       |
| <b>Functional Cost</b>               | <b>417,383</b>    | <b>577,507</b>      | <b>516,288</b> | <b>543,888</b>       | <b>263,120</b>          |
| <b>Allocation Step 1</b>             |                   |                     |                |                      |                         |
| Inbound - All Others                 | 0                 | 0                   | 0              | 0                    | 0                       |
| Reallocate Admin Costs               | (19,046)          | (26,344)            | (23,545)       | (24,819)             | (11,997)                |
| Unallocated Costs                    | 0                 | 0                   | 0              | 0                    | 0                       |
| 1st Allocation                       | 398,337           | 551,163             | 492,743        | 519,069              | 251,123                 |
| <b>Allocation Step 2</b>             |                   |                     |                |                      |                         |
| Inbound - All Others                 | 0                 | 0                   | 0              | 0                    | 0                       |
| 2nd Allocation                       | 0                 | 0                   | 0              | 0                    | 0                       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

|  | Bellevue Comm Ctr | Lentz Health Center | Fulton  | Family Safety Center | Juvenile Justice Center |
|--|-------------------|---------------------|---------|----------------------|-------------------------|
| Total For 030 Sheriff's Office - Security Services |                   |                     |         |                      |                         |
| Schedule .3 Total                                  | 398,337           | 551,163             | 492,743 | 519,069              | 251,123                 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

Admin Support Svcs

| Other Expense & Cost                 |           |
|--------------------------------------|-----------|
| 501101 Regular Pay                   | 4,133,182 |
| 501102 Leave Pay                     | 465,216   |
| 501103 Holiday Pay                   | 200,004   |
| 501104 Overtime Pay                  | 322,115   |
| 501105 Out of Class Pay              | 430       |
| 501106 Shift Differential Pay        | 5,320     |
| 501134 Paid Family Leave             | 29,881    |
| 501160 YE Biweekly Sal/Fringe Accr   | 27,197    |
| 501172 Employer OASDI                | 284,979   |
| 501173 Employer SSN Medical          | 65,153    |
| 501174 Employer Group Health         | 773,840   |
| 501175 Employer Dental Group         | 22,640    |
| 501176 Employer Group Life           | 10,049    |
| 501177 Employer Pension              | 564,330   |
| 501181 FSA Pre-Tax Savings           | 1,427     |
| 501182 Cafe Plan Pre-Tax Savings     | 21,876    |
| 502101 Electric                      | (2,239)   |
| 502103 Gas                           | 2,263     |
| 502105 Cable Television              | 5,601     |
| 502201 Facilities Management         | (238,024) |
| 502229 Management Consultant         | 143,253   |
| 502233 Software Consultant Fees      | 24,533    |
| 502302 Security Services             | 0         |
| 502303 Refuse Disposal               | 1,340     |
| 502334 Pest Control Svc              | 1,982     |
| 502337 DP-Outside Metro              | 72,786    |
| 502340 Tow-In Service                | 3,875     |
| 502357 Internet Services             | 30,327    |
| 502363 Care of Persons               | 51        |
| 502451 Employee Out-of-town Travel   | 822       |
| 502452 Employee Air Travel           | 456       |
| 502453 Employee Local Travel/Park    | 1,866     |
| 502502 Allowance-Cell/Mobile Devices | 19,231    |
| 502503 Cell Phone Service            | 22,155    |
| 502520 Postage & Delivery Svc        | 1,231     |
| 502701 Printing/Binding              | 5,071     |
| 502702 Sign Printing                 | 7,893     |
| 502801 Advertising & Promot'n        | 59,252    |
| 502851 Subscriptions                 | 14,680    |
| 502882 Tuition                       | 4,291     |
| 502883 Registration                  | 39,725    |
| 502884 Membership Dues               | 10,541    |
| 502912 Electrical Repair Service     | 11,640    |
| 502920 Other Rpr & Maint Svc         | 226,543   |
| 502940 Office Equip Maintain Svc     | 17,949    |
| 502951 Info Systems Charge           | 974,600   |
| 502954 Radio Shop Charge             | 181,100   |
| 502957 Telecmmnct'n Charge           | 137,007   |
| 502977 Fleet Management              | 829,900   |
| 502983 Surplus Property              | 23,200    |
| 503050 Host & Hostess                | 805       |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 030 Sheriff's Office - Security Services**

Admin Support Svcs

|                                    |         |
|------------------------------------|---------|
| 503100 Offc & Admin Supply         | 92,986  |
| 503110 Law Enforcement Supply      | 78      |
| 503115 Ammunition                  | 30,860  |
| 503120 Computer Software           | 12,633  |
| 503130 Computer Hardware <\$10K    | 44,507  |
| 503140 Office Equipment < \$10K    | 10,693  |
| 503150 Furniture/Fixtures<\$10K    | 427     |
| 503170 Photo Film & Supplies       | 4,585   |
| 503200 HHold & Jnitr Supply        | 3,714   |
| 503210 Food & Ice                  | 103,775 |
| 503300 Personal Use Supply         | 3,866   |
| 503320 Uniforms/Work Related Items | 294,838 |
| 503400 Medical Supply              | (2,759) |
| 503600 Repair & Maint Supply       | 11,496  |
| 503601 Paint                       | 71      |
| 503630 Electronic Parts/Supply     | 7,775   |
| 503800 Auto Supply                 | 20,208  |
| 503850 Small Equipment Supply      | 4,370   |
| 503860 Electrical Appliance<\$10K  | 4,472   |
| 503999 Credit Card Clearing        | 25,080  |
| 505103 NSF Checks                  | 299     |
| 505174 Interest Expense MIP        | 20,474  |
| 505233 Rent Equipment              | 8,617   |
| 505242 Elevator Permit             | 90      |
| 505252 Software License            | 8,977   |
| 505254 Drug Test Fee               | 25,113  |
| 505269 Other License & Fees        | 5       |
| 505279 Notary                      | 267     |
| 505282 Professional Privilege Tax  | 1,600   |
| 505331 Employee Award/Gift         | 8,312   |

Departmental Total  
-----  
Expenditures Per Financial Statement

Deductions  
-----  
\*Total Disallowed Costs 0

Cost Adjustments  
-----  
DIRECT COSTS (10,310,774)

Functional Cost 0

Allocation Step 1  
-----  
Inbound - All Others 628,562  
Reallocate Admin Costs 0  
Unallocated Costs 0  
1st Allocation 628,562

Allocation Step 2  
-----  
Inbound - All Others 79,888  
2nd Allocation 79,888

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 030 Sheriff's Office - Security Services**

Admin Support Svcs

---

|  |         |
|--|---------|
| Total For 030 Sheriff's Office - Security Services |         |
| Schedule .3 Total                                  | 708,451 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - AA Birch Building

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities        | 5,169.52         | 3.768583       | 35,951           |               | 35,951            |                   | 35,951  |
| 014 Information Technology Service       | 809.57           | 0.590177       | 5,630            |               | 5,630             |                   | 5,630   |
| 019 District Attorney                    | 2,428.96         | 1.770713       | 16,892           |               | 16,892            |                   | 16,892  |
| 023 Circuit Court Clerk                  | 13,571.20        | 9.893414       | 94,379           |               | 94,379            |                   | 94,379  |
| 024 Criminal Court Clerk                 | 18,402.66        | 13.415551      | 127,978          |               | 127,978           |                   | 127,978 |
| 027 General Sessions Court               | 46,553.04        | 33.937197      | 323,746          |               | 323,746           |                   | 323,746 |
| 028 State Trial Courts                   | 24,557.26        | 17.902258      | 170,780          |               | 170,780           |                   | 170,780 |
| 030 Sheriff's Office                     | 22,855.60        | 16.661747      | 158,946          |               | 158,946           |                   | 158,946 |
| 030 Sheriff's Office - Security Services | 2,826.28         | 2.060360       | 19,655           |               | 19,655            |                   | 19,655  |
| Schedule .4 Total for AA Birch Building  | 137,174.09       | 100.000000     | 953,956          |               | 953,956           | 0                 | 953,956 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Historical Courthouse

| Receiving Department                        | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 002 Metropolitan Council                    | 13,124.00        | 9.350166       | 48,957           |               | 48,957            |                   | 48,957  |
| 003 Metropolitan Clerk                      | 2,734.96         | 1.948517       | 10,202           |               | 10,202            |                   | 10,202  |
| 004 Mayor's Office*                         | 16,742.78        | 11.928359      | 62,456           |               | 62,456            |                   | 62,456  |
| 006 Law                                     | 3,335.35         | 2.376263       | 12,442           |               | 12,442            |                   | 12,442  |
| 010 General Services - Administration       | 496.37           | 0.353638       | 1,852            |               | 1,852             |                   | 1,852   |
| 010 General Services - Facilities           | 11,621.42        | 8.279656       | 43,352           |               | 43,352            |                   | 43,352  |
| 014 Information Technology Service          | 3,848.17         | 2.741621       | 14,355           |               | 14,355            |                   | 14,355  |
| 015 Finance - Administration                | 2,757.57         | 1.964625       | 10,287           |               | 10,287            |                   | 10,287  |
| 023 Circuit Court Clerk                     | 24,223.70        | 17.258124      | 90,362           |               | 90,362            |                   | 90,362  |
| 025 Clerk and Master - Chancery             | 10,168.21        | 7.244320       | 37,931           |               | 37,931            |                   | 37,931  |
| 028 State Trial Courts                      | 49,468.70        | 35.243870      | 184,534          |               | 184,534           |                   | 184,534 |
| 030 Sheriff's Office                        | 1,322.03         | 0.941878       | 4,932            |               | 4,932             |                   | 4,932   |
| 030 Sheriff's Office - Security Services    | 517.88           | 0.368963       | 1,932            |               | 1,932             |                   | 1,932   |
| Schedule .4 Total for Historical Courthouse | 140,361.14       | 100.000000     | 523,592          |               | 523,592           | 0                 | 523,592 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Ben West Building

| Receiving Department                           | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 010 General Services - Facilities              | 2,853.13         | 11.149346         | 16,292           |               | 16,292            |                   | 16,292         |
| 014 Information Technology Service             | 353.73           | 1.382292          | 2,020            |               | 2,020             |                   | 2,020          |
| 023 Circuit Court Clerk                        | 486.56           | 1.901360          | 2,778            |               | 2,778             |                   | 2,778          |
| 027 General Sessions Court                     | 15,557.91        | 60.796573         | 88,837           |               | 88,837            |                   | 88,837         |
| 030 Sheriff's Office                           | 1,772.40         | 6.926113          | 10,121           |               | 10,121            |                   | 10,121         |
| 030 Sheriff's Office - Security Services       | 640.01           | 2.501005          | 3,655            |               | 3,655             |                   | 3,655          |
| 031 Police                                     | 377.04           | 1.473382          | 2,153            |               | 2,153             |                   | 2,153          |
| 051 Office of Family Safety                    | 3,549.33         | 13.869929         | 20,267           |               | 20,267            |                   | 20,267         |
| <b>Schedule .4 Total for Ben West Building</b> | <b>25,590.11</b> | <b>100.000000</b> | <b>146,122</b>   |               | <b>146,122</b>    | <b>0</b>          | <b>146,122</b> |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - HDII

| Receiving Department       | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|----------------------------|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 030 Sheriff's Office       | 100              | 100.000000     | 480,402          |               | 480,402           |                   | 480,402 |
| Schedule .4 Total for HDII | 100              | 100.000000     | 480,402          |               | 480,402           | 0                 | 480,402 |

Allocation Basis: Direct Allocation to 030 Sheriff's Office

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Metro Southeast

| Receiving Department                         | Allocation Units  | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 005 Election Commission                      | 10,432.00         | 5.381925          | 13,467           |               | 13,467            |                   | 13,467         |
| 008 Human Resources                          | 1,977.00          | 1.019945          | 2,552            |               | 2,552             |                   | 2,552          |
| 010 General Services - Facilities            | 221.00            | 0.114015          | 285              |               | 285               |                   | 285            |
| 010 General Services - Fleet Management      | 76,482.00         | 39.457473         | 98,730           |               | 98,730            |                   | 98,730         |
| 010 General Services - Surplus Property      | 2,164.00          | 1.116419          | 2,793            |               | 2,793             |                   | 2,793          |
| 027 General Sessions Court                   | 11,647.00         | 6.008750          | 15,035           |               | 15,035            |                   | 15,035         |
| 030 Sheriff's Office                         | 2,073.00          | 1.069472          | 2,676            |               | 2,676             |                   | 2,676          |
| 031 Police                                   | 27,229.00         | 14.047587         | 35,150           |               | 35,150            |                   | 35,150         |
| 032 Fire                                     | 13,078.00         | 6.747010          | 16,882           |               | 16,882            |                   | 16,882         |
| 038 Health                                   | 3,896.00          | 2.009967          | 5,029            |               | 5,029             |                   | 5,029          |
| 042 Public Works                             | 1,513.00          | 0.780565          | 1,953            |               | 1,953             |                   | 1,953          |
| 048 Internal Audit                           | 2,677.00          | 1.381079          | 3,456            |               | 3,456             |                   | 3,456          |
| 049 Office of Emergency Management           | 17,471.00         | 9.013383          | 22,553           |               | 22,553            |                   | 22,553         |
| 065 Water Services                           | 792.00            | 0.408597          | 1,022            |               | 1,022             |                   | 1,022          |
| All Other                                    | 22,182.00         | 11.443813         | 28,635           |               | 28,635            |                   | 28,635         |
| <b>Schedule .4 Total for Metro Southeast</b> | <b>193,834.00</b> | <b>100.000000</b> | <b>250,219</b>   |               | <b>250,219</b>    | <b>0</b>          | <b>250,219</b> |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Woodland Street

| Receiving Department                         | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total         |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| 003 Metropolitan Clerk                       | 4                | 0.212766          | 68               |               | 68                |                   | 68            |
| 004 Mayor's Office*                          | 40               | 2.127660          | 677              |               | 677               |                   | 677           |
| 006 Law                                      | 43               | 2.287234          | 727              |               | 727               |                   | 727           |
| 008 Human Resources                          | 57               | 3.031915          | 964              |               | 964               |                   | 964           |
| 009 Register of Deeds                        | 37               | 1.968085          | 626              |               | 626               |                   | 626           |
| 010 General Services - Administration        | 3                | 0.159574          | 51               |               | 51                |                   | 51            |
| 019 District Attorney                        | 131              | 6.968085          | 2,216            |               | 2,216             |                   | 2,216         |
| 021 Public Defender                          | 102              | 5.425532          | 1,725            |               | 1,725             |                   | 1,725         |
| 022 Juvenile Court Clerk                     | 13               | 0.691489          | 220              |               | 220               |                   | 220           |
| 023 Circuit Court Clerk                      | 78               | 4.148936          | 1,319            |               | 1,319             |                   | 1,319         |
| 024 Criminal Court Clerk                     | 86               | 4.574468          | 1,455            |               | 1,455             |                   | 1,455         |
| 025 Clerk and Master - Chancery              | 13               | 0.691489          | 220              |               | 220               |                   | 220           |
| 026 Juvenile Court                           | 490              | 26.063832         | 8,288            |               | 8,288             |                   | 8,288         |
| 027 General Sessions Court                   | 142              | 7.553191          | 2,402            |               | 2,402             |                   | 2,402         |
| 028 State Trial Courts                       | 198              | 10.531915         | 3,349            |               | 3,349             |                   | 3,349         |
| 029 Justice Integration Services             | 20               | 1.063830          | 338              |               | 338               |                   | 338           |
| 030 Sheriff's Office                         | 250              | 13.297872         | 4,228            |               | 4,228             |                   | 4,228         |
| 039 Public Library                           | 46               | 2.446809          | 778              |               | 778               |                   | 778           |
| 048 Internal Audit                           | 9                | 0.478723          | 152              |               | 152               |                   | 152           |
| 051 Office of Family Safety                  | 109              | 5.797872          | 1,844            |               | 1,844             |                   | 1,844         |
| 052 Community Oversight Board                | 9                | 0.478723          | 152              |               | 152               |                   | 152           |
| <b>Schedule .4 Total for Woodland Street</b> | <b>1,880</b>     | <b>100.000000</b> | <b>31,797</b>    |               | <b>31,797</b>     | <b>0</b>          | <b>31,797</b> |

Allocation Basis: Number of Employees by Dept Parking at Woodland St  
Allocation Source: Woodland Parking Report



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - SE Davidson

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities        | 65,233.21        | 52.149533      | 314,974          |               | 314,974           |                   | 314,974 |
| 014 Information Technology Service       | 767.03           | 0.613189       | 3,704            |               | 3,704             |                   | 3,704   |
| 030 Sheriff's Office - Security Services | 622.97           | 0.498022       | 3,008            |               | 3,008             |                   | 3,008   |
| 039 Public Library                       | 20,876.62        | 16.689444      | 100,801          |               | 100,801           |                   | 100,801 |
| 040 Parks                                | 37,588.94        | 30.049812      | 181,496          |               | 181,496           |                   | 181,496 |
| Schedule .4 Total for SE Davidson        | 125,088.77       | 100.000000     | 603,983          |               | 603,983           | 0                 | 603,983 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 030 Sheriff's Office - Security Services**

Activity - Clifford Allen Bldg

| Receiving Department                             | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total         |
|--|------------------|-------------------|------------------|---------------|-------------------|-------------------|---------------|
| 010 General Services - Facilities                | 2,376.52         | 8.878024          | 2,353            |               | 2,353             |                   | 2,353         |
| 014 Information Technology Service               | 295.98           | 1.105700          | 293              |               | 293               |                   | 293           |
| 030 Sheriff's Office - Security Services         | 65.04            | 0.242972          | 64               |               | 64                |                   | 64            |
| 037 Social Services                              | 11,479.59        | 42.884584         | 11,368           |               | 11,368            |                   | 11,368        |
| 075 Metro Action Commission                      | 12,551.44        | 46.888720         | 12,429           |               | 12,429            |                   | 12,429        |
| <b>Schedule .4 Total for Clifford Allen Bldg</b> | <b>26,768.57</b> | <b>100.000000</b> | <b>26,508</b>    |               | <b>26,508</b>     | <b>0</b>          | <b>26,508</b> |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 030 Sheriff's Office - Security Services**

Activity - Bellevue Comm Ctr

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities        | 440              | 0.795833       | 3,170            |               | 3,170             |                   | 3,170   |
| 014 Information Technology Service       | 107              | 0.193532       | 771              |               | 771               |                   | 771     |
| 030 Sheriff's Office - Security Services | 128              | 0.231515       | 922              |               | 922               |                   | 922     |
| 040 Parks                                | 54,613           | 98.779120      | 393,474          |               | 393,474           |                   | 393,474 |
| Schedule .4 Total for Bellevue Comm Ctr  | 55,288           | 100.000000     | 398,337          |               | 398,337           | 0                 | 398,337 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Lentz Health Center

| Receiving Department                      | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities         | 2,553.82         | 2.681297       | 14,778           |               | 14,778            |                   | 14,778  |
| 014 Information Technology Service        | 1,264.09         | 1.327189       | 7,315            |               | 7,315             |                   | 7,315   |
| 030 Sheriff's Office - Security Services  | 315.39           | 0.331133       | 1,825            |               | 1,825             |                   | 1,825   |
| 038 Health                                | 91,112.38        | 95.660381      | 527,245          |               | 527,245           |                   | 527,245 |
| Schedule .4 Total for Lentz Health Center | 95,245.68        | 100.000000     | 551,163          |               | 551,163           | 0                 | 551,163 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Fulton

| Receiving Department                     | Allocation Units  | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|--|-------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 005 Election Commission                  | 455.01            | 0.254107          | 1,252            |               | 1,252             |                   | 1,252          |
| 007 Planning Commission                  | 12,267.43         | 6.850928          | 33,758           |               | 33,758            |                   | 33,758         |
| 010 General Services - Facilities        | 28,981.48         | 16.185136         | 79,751           |               | 79,751            |                   | 79,751         |
| 014 Information Technology Service       | 38,556.53         | 21.532463         | 106,100          |               | 106,100           |                   | 106,100        |
| 015 Finance - Administration             | 325.04            | 0.181523          | 894              |               | 894               |                   | 894            |
| 015 Finance - Office of Mgmt & Budget    | 7,305.62          | 4.079932          | 20,104           |               | 20,104            |                   | 20,104         |
| 015 Finance - Operations                 | 8,971.18          | 5.010088          | 24,687           |               | 24,687            |                   | 24,687         |
| 015 Finance - Property Administration    | 1,537.77          | 0.858790          | 4,232            |               | 4,232             |                   | 4,232          |
| 015 Finance - Purchasing                 | 5,385.63          | 3.007685          | 14,820           |               | 14,820            |                   | 14,820         |
| 015 Finance - Treasury                   | 2,311.41          | 1.290841          | 6,361            |               | 6,361             |                   | 6,361          |
| 016 Assessor of Property                 | 17,860.05         | 9.974209          | 49,147           |               | 49,147            |                   | 49,147         |
| 017 Trustee                              | 5,212.40          | 2.910942          | 14,343           |               | 14,343            |                   | 14,343         |
| 018 County Clerk                         | 15,076.91         | 8.419923          | 41,489           |               | 41,489            |                   | 41,489         |
| 030 Sheriff's Office - Security Services | 792.01            | 0.442310          | 2,179            |               | 2,179             |                   | 2,179          |
| 032 Fire                                 | 1,610.04          | 0.899151          | 4,431            |               | 4,431             |                   | 4,431          |
| 033 Codes Administration                 | 12,800.94         | 7.148874          | 35,226           |               | 35,226            |                   | 35,226         |
| 034 Beer Board                           | 864.41            | 0.482743          | 2,379            |               | 2,379             |                   | 2,379          |
| 041 Arts Commission                      | 3,856.22          | 2.153563          | 10,612           |               | 10,612            |                   | 10,612         |
| 064 Sports Authority                     | 688.29            | 0.384386          | 1,894            |               | 1,894             |                   | 1,894          |
| 065 Water Services                       | 14,203.95         | 7.932406          | 39,086           |               | 39,086            |                   | 39,086         |
| <b>Schedule .4 Total for Fulton</b>      | <b>179,062.32</b> | <b>100.000000</b> | <b>492,743</b>   |               | <b>492,743</b>    | <b>0</b>          | <b>492,743</b> |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Family Safety Center

| Receiving Department                       | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities          | 3,054.35         | 7.489542       | 38,876           |               | 38,876            |                   | 38,876  |
| 014 Information Technology Service         | 360.01           | 0.882777       | 4,582            |               | 4,582             |                   | 4,582   |
| 019 District Attorney                      | 755.19           | 1.851794       | 9,612            |               | 9,612             |                   | 9,612   |
| 030 Sheriff's Office - Security Services   | 480.41           | 1.178009       | 6,115            |               | 6,115             |                   | 6,115   |
| 031 Police                                 | 4,620.05         | 11.328780      | 58,804           |               | 58,804            |                   | 58,804  |
| 051 Office of Family Safety                | 19,960.58        | 48.945148      | 254,059          |               | 254,059           |                   | 254,059 |
| All Other                                  | 11,550.94        | 28.323950      | 147,021          |               | 147,021           |                   | 147,021 |
| Schedule .4 Total for Family Safety Center | 40,781.53        | 100.000000     | 519,069          |               | 519,069           | 0                 | 519,069 |

Allocation Basis: Occupied Square Footage by Benefiting Department  
Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Juvenile Justice Center

| Receiving Department                          | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|---|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 010 General Services - Facilities             | 4,720.06         | 7.099163       | 17,828           |               | 17,828            |                   | 17,828  |
| 014 Information Technology Service            | 138.59           | 0.208445       | 523              |               | 523               |                   | 523     |
| 021 Public Defender                           | 2,415.61         | 3.633176       | 9,124            |               | 9,124             |                   | 9,124   |
| 022 Juvenile Court Clerk                      | 6,385.71         | 9.604368       | 24,119           |               | 24,119            |                   | 24,119  |
| 026 Juvenile Court                            | 50,064.66        | 75.299289      | 189,094          |               | 189,094           |                   | 189,094 |
| 030 Sheriff's Office - Security Services      | 2,762.93         | 4.155559       | 10,436           |               | 10,436            |                   | 10,436  |
| Schedule .4 Total for Juvenile Justice Center | 66,487.56        | 100.000000     | 251,123          |               | 251,123           | 0                 | 251,123 |

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2021 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 030 Sheriff's Office - Security Services**

Activity - Admin Support Svcs

| Receiving Department                     | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total   |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|---------|
| 030 Sheriff's Office                     | 100                 | 100.000000        | 628,562             |                  | 628,562              | 79,888               | 708,451 |
| Schedule .4 Total for Admin Support Svcs | 100                 | 100.000000        | 628,562             |                  | 628,562              | 79,888               | 708,451 |

Allocation Basis: Direct Allocation to 030 Sheriff's Office  
Allocation Source: Direct Assignment



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

| Receiving Department                     | Total     | AA Birch Building | Historical Courthouse | Ben West Building | HDII    |
|--|-----------|-------------------|-----------------------|-------------------|---------|
| 002 Metropolitan Council                 | 48,957    | 0                 | 48,957                | 0                 | 0       |
| 003 Metropolitan Clerk                   | 10,270    | 0                 | 10,202                | 0                 | 0       |
| 004 Mayor's Office*                      | 63,132    | 0                 | 62,456                | 0                 | 0       |
| 005 Election Commission                  | 14,719    | 0                 | 0                     | 0                 | 0       |
| 006 Law                                  | 13,169    | 0                 | 12,442                | 0                 | 0       |
| 007 Planning Commission                  | 33,758    | 0                 | 0                     | 0                 | 0       |
| 008 Human Resources                      | 3,516     | 0                 | 0                     | 0                 | 0       |
| 009 Register of Deeds                    | 626       | 0                 | 0                     | 0                 | 0       |
| 010 General Services - Administration    | 1,902     | 0                 | 1,852                 | 0                 | 0       |
| 010 General Services - Facilities        | 567,610   | 35,951            | 43,352                | 16,292            | 0       |
| 010 General Services - Fleet Management  | 98,730    | 0                 | 0                     | 0                 | 0       |
| 010 General Services - Surplus Property  | 2,793     | 0                 | 0                     | 0                 | 0       |
| 014 Information Technology Service       | 145,293   | 5,630             | 14,355                | 2,020             | 0       |
| 015 Finance - Administration             | 11,181    | 0                 | 10,287                | 0                 | 0       |
| 015 Finance - Office of Mgmt & Budget    | 20,104    | 0                 | 0                     | 0                 | 0       |
| 015 Finance - Operations                 | 24,687    | 0                 | 0                     | 0                 | 0       |
| 015 Finance - Property Administration    | 4,232     | 0                 | 0                     | 0                 | 0       |
| 015 Finance - Purchasing                 | 14,820    | 0                 | 0                     | 0                 | 0       |
| 015 Finance - Treasury                   | 6,361     | 0                 | 0                     | 0                 | 0       |
| 016 Assessor of Property                 | 49,147    | 0                 | 0                     | 0                 | 0       |
| 017 Trustee                              | 14,343    | 0                 | 0                     | 0                 | 0       |
| 018 County Clerk                         | 41,489    | 0                 | 0                     | 0                 | 0       |
| 019 District Attorney                    | 28,720    | 16,892            | 0                     | 0                 | 0       |
| 021 Public Defender                      | 10,849    | 0                 | 0                     | 0                 | 0       |
| 022 Juvenile Court Clerk                 | 24,339    | 0                 | 0                     | 0                 | 0       |
| 023 Circuit Court Clerk                  | 188,838   | 94,379            | 90,362                | 2,778             | 0       |
| 024 Criminal Court Clerk                 | 129,433   | 127,978           | 0                     | 0                 | 0       |
| 025 Clerk and Master - Chancery          | 38,151    | 0                 | 37,931                | 0                 | 0       |
| 026 Juvenile Court                       | 197,381   | 0                 | 0                     | 0                 | 0       |
| 027 General Sessions Court               | 430,019   | 323,746           | 0                     | 88,837            | 0       |
| 028 State Trial Courts                   | 358,662   | 170,780           | 184,534               | 0                 | 0       |
| 029 Justice Integration Services         | 338       | 0                 | 0                     | 0                 | 0       |
| 030 Sheriff's Office                     | 1,369,755 | 158,946           | 4,932                 | 10,121            | 480,402 |
| 030 Sheriff's Office - Security Services | 49,791    | 19,655            | 1,932                 | 3,655             | 0       |
| 031 Police                               | 96,107    | 0                 | 0                     | 2,153             | 0       |
| 032 Fire                                 | 21,313    | 0                 | 0                     | 0                 | 0       |
| 033 Codes Administration                 | 35,226    | 0                 | 0                     | 0                 | 0       |
| 034 Beer Board                           | 2,379     | 0                 | 0                     | 0                 | 0       |
| 037 Social Services                      | 11,368    | 0                 | 0                     | 0                 | 0       |
| 038 Health                               | 532,274   | 0                 | 0                     | 0                 | 0       |
| 039 Public Library                       | 101,579   | 0                 | 0                     | 0                 | 0       |
| 040 Parks                                | 574,970   | 0                 | 0                     | 0                 | 0       |
| 041 Arts Commission                      | 10,612    | 0                 | 0                     | 0                 | 0       |
| 042 Public Works                         | 1,953     | 0                 | 0                     | 0                 | 0       |
| 048 Internal Audit                       | 3,608     | 0                 | 0                     | 0                 | 0       |
| 049 Office of Emergency Management       | 22,553    | 0                 | 0                     | 0                 | 0       |
| 051 Office of Family Safety              | 276,170   | 0                 | 0                     | 20,267            | 0       |
| 052 Community Oversight Board            | 152       | 0                 | 0                     | 0                 | 0       |
| 064 Sports Authority                     | 1,894     | 0                 | 0                     | 0                 | 0       |
| 065 Water Services                       | 40,109    | 0                 | 0                     | 0                 | 0       |
| 075 Metro Action Commission              | 12,429    | 0                 | 0                     | 0                 | 0       |
| All Other                                | 175,655   | 0                 | 0                     | 0                 | 0       |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .5 - Allocation Summary**  
**For Department 030 Sheriff's Office - Security Services**

| Receiving Department | Total     | AA Birch Building | Historical Courthouse | Ben West Building | HDII    |
|----------------------|-----------|-------------------|-----------------------|-------------------|---------|
| Direct Bill          | 0         | 0                 | 0                     | 0                 | 0       |
| Total                | 5,937,465 | 953,956           | 523,592               | 146,122           | 480,402 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

| Receiving Department                     | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg | Bellevue Comm Ctr |
|--|-----------------|-----------------|-------------|---------------------|-------------------|
| 002 Metropolitan Council                 | 0               | 0               | 0           | 0                   | 0                 |
| 003 Metropolitan Clerk                   | 0               | 68              | 0           | 0                   | 0                 |
| 004 Mayor's Office*                      | 0               | 677             | 0           | 0                   | 0                 |
| 005 Election Commission                  | 13,467          | 0               | 0           | 0                   | 0                 |
| 006 Law                                  | 0               | 727             | 0           | 0                   | 0                 |
| 007 Planning Commission                  | 0               | 0               | 0           | 0                   | 0                 |
| 008 Human Resources                      | 2,552           | 964             | 0           | 0                   | 0                 |
| 009 Register of Deeds                    | 0               | 626             | 0           | 0                   | 0                 |
| 010 General Services - Administration    | 0               | 51              | 0           | 0                   | 0                 |
| 010 General Services - Facilities        | 285             | 0               | 314,974     | 2,353               | 3,170             |
| 010 General Services - Fleet Management  | 98,730          | 0               | 0           | 0                   | 0                 |
| 010 General Services - Surplus Property  | 2,793           | 0               | 0           | 0                   | 0                 |
| 014 Information Technology Service       | 0               | 0               | 3,704       | 293                 | 771               |
| 015 Finance - Administration             | 0               | 0               | 0           | 0                   | 0                 |
| 015 Finance - Office of Mgmt & Budget    | 0               | 0               | 0           | 0                   | 0                 |
| 015 Finance - Operations                 | 0               | 0               | 0           | 0                   | 0                 |
| 015 Finance - Property Administration    | 0               | 0               | 0           | 0                   | 0                 |
| 015 Finance - Purchasing                 | 0               | 0               | 0           | 0                   | 0                 |
| 015 Finance - Treasury                   | 0               | 0               | 0           | 0                   | 0                 |
| 016 Assessor of Property                 | 0               | 0               | 0           | 0                   | 0                 |
| 017 Trustee                              | 0               | 0               | 0           | 0                   | 0                 |
| 018 County Clerk                         | 0               | 0               | 0           | 0                   | 0                 |
| 019 District Attorney                    | 0               | 2,216           | 0           | 0                   | 0                 |
| 021 Public Defender                      | 0               | 1,725           | 0           | 0                   | 0                 |
| 022 Juvenile Court Clerk                 | 0               | 220             | 0           | 0                   | 0                 |
| 023 Circuit Court Clerk                  | 0               | 1,319           | 0           | 0                   | 0                 |
| 024 Criminal Court Clerk                 | 0               | 1,455           | 0           | 0                   | 0                 |
| 025 Clerk and Master - Chancery          | 0               | 220             | 0           | 0                   | 0                 |
| 026 Juvenile Court                       | 0               | 8,288           | 0           | 0                   | 0                 |
| 027 General Sessions Court               | 15,035          | 2,402           | 0           | 0                   | 0                 |
| 028 State Trial Courts                   | 0               | 3,349           | 0           | 0                   | 0                 |
| 029 Justice Integration Services         | 0               | 338             | 0           | 0                   | 0                 |
| 030 Sheriff's Office                     | 2,676           | 4,228           | 0           | 0                   | 0                 |
| 030 Sheriff's Office - Security Services | 0               | 0               | 3,008       | 64                  | 922               |
| 031 Police                               | 35,150          | 0               | 0           | 0                   | 0                 |
| 032 Fire                                 | 16,882          | 0               | 0           | 0                   | 0                 |
| 033 Codes Administration                 | 0               | 0               | 0           | 0                   | 0                 |
| 034 Beer Board                           | 0               | 0               | 0           | 0                   | 0                 |
| 037 Social Services                      | 0               | 0               | 0           | 11,368              | 0                 |
| 038 Health                               | 5,029           | 0               | 0           | 0                   | 0                 |
| 039 Public Library                       | 0               | 778             | 100,801     | 0                   | 0                 |
| 040 Parks                                | 0               | 0               | 181,496     | 0                   | 393,474           |
| 041 Arts Commission                      | 0               | 0               | 0           | 0                   | 0                 |
| 042 Public Works                         | 1,953           | 0               | 0           | 0                   | 0                 |
| 048 Internal Audit                       | 3,456           | 152             | 0           | 0                   | 0                 |
| 049 Office of Emergency Management       | 22,553          | 0               | 0           | 0                   | 0                 |
| 051 Office of Family Safety              | 0               | 1,844           | 0           | 0                   | 0                 |
| 052 Community Oversight Board            | 0               | 152             | 0           | 0                   | 0                 |
| 064 Sports Authority                     | 0               | 0               | 0           | 0                   | 0                 |
| 065 Water Services                       | 1,022           | 0               | 0           | 0                   | 0                 |
| 075 Metro Action Commission              | 0               | 0               | 0           | 12,429              | 0                 |
| All Other                                | 28,635          | 0               | 0           | 0                   | 0                 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .5 - Allocation Summary**  
**For Department 030 Sheriff's Office - Security Services**

| Receiving Department | Metro Southeast | Woodland Street | SE Davidson | Clifford Allen Bldg | Bellevue Comm Ctr |
|----------------------|-----------------|-----------------|-------------|---------------------|-------------------|
| Direct Bill          | 0               | 0               | 0           | 0                   | 0                 |
| Total                | 250,219         | 31,797          | 603,983     | 26,508              | 398,337           |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

| Receiving Department                     | Lentz Health Center | Fulton  | Family Safety Center | Juvenile Justice Center | Admin Support Svcs |
|--|---------------------|---------|----------------------|-------------------------|--------------------|
| 002 Metropolitan Council                 | 0                   | 0       | 0                    | 0                       | 0                  |
| 003 Metropolitan Clerk                   | 0                   | 0       | 0                    | 0                       | 0                  |
| 004 Mayor's Office*                      | 0                   | 0       | 0                    | 0                       | 0                  |
| 005 Election Commission                  | 0                   | 1,252   | 0                    | 0                       | 0                  |
| 006 Law                                  | 0                   | 0       | 0                    | 0                       | 0                  |
| 007 Planning Commission                  | 0                   | 33,758  | 0                    | 0                       | 0                  |
| 008 Human Resources                      | 0                   | 0       | 0                    | 0                       | 0                  |
| 009 Register of Deeds                    | 0                   | 0       | 0                    | 0                       | 0                  |
| 010 General Services - Administration    | 0                   | 0       | 0                    | 0                       | 0                  |
| 010 General Services - Facilities        | 14,778              | 79,751  | 38,876               | 17,828                  | 0                  |
| 010 General Services - Fleet Management  | 0                   | 0       | 0                    | 0                       | 0                  |
| 010 General Services - Surplus Property  | 0                   | 0       | 0                    | 0                       | 0                  |
| 014 Information Technology Service       | 7,315               | 106,100 | 4,582                | 523                     | 0                  |
| 015 Finance - Administration             | 0                   | 894     | 0                    | 0                       | 0                  |
| 015 Finance - Office of Mgmt & Budget    | 0                   | 20,104  | 0                    | 0                       | 0                  |
| 015 Finance - Operations                 | 0                   | 24,687  | 0                    | 0                       | 0                  |
| 015 Finance - Property Administration    | 0                   | 4,232   | 0                    | 0                       | 0                  |
| 015 Finance - Purchasing                 | 0                   | 14,820  | 0                    | 0                       | 0                  |
| 015 Finance - Treasury                   | 0                   | 6,361   | 0                    | 0                       | 0                  |
| 016 Assessor of Property                 | 0                   | 49,147  | 0                    | 0                       | 0                  |
| 017 Trustee                              | 0                   | 14,343  | 0                    | 0                       | 0                  |
| 018 County Clerk                         | 0                   | 41,489  | 0                    | 0                       | 0                  |
| 019 District Attorney                    | 0                   | 0       | 9,612                | 0                       | 0                  |
| 021 Public Defender                      | 0                   | 0       | 0                    | 9,124                   | 0                  |
| 022 Juvenile Court Clerk                 | 0                   | 0       | 0                    | 24,119                  | 0                  |
| 023 Circuit Court Clerk                  | 0                   | 0       | 0                    | 0                       | 0                  |
| 024 Criminal Court Clerk                 | 0                   | 0       | 0                    | 0                       | 0                  |
| 025 Clerk and Master - Chancery          | 0                   | 0       | 0                    | 0                       | 0                  |
| 026 Juvenile Court                       | 0                   | 0       | 0                    | 189,094                 | 0                  |
| 027 General Sessions Court               | 0                   | 0       | 0                    | 0                       | 0                  |
| 028 State Trial Courts                   | 0                   | 0       | 0                    | 0                       | 0                  |
| 029 Justice Integration Services         | 0                   | 0       | 0                    | 0                       | 0                  |
| 030 Sheriff's Office                     | 0                   | 0       | 0                    | 0                       | 708,451            |
| 030 Sheriff's Office - Security Services | 1,825               | 2,179   | 6,115                | 10,436                  | 0                  |
| 031 Police                               | 0                   | 0       | 58,804               | 0                       | 0                  |
| 032 Fire                                 | 0                   | 4,431   | 0                    | 0                       | 0                  |
| 033 Codes Administration                 | 0                   | 35,226  | 0                    | 0                       | 0                  |
| 034 Beer Board                           | 0                   | 2,379   | 0                    | 0                       | 0                  |
| 037 Social Services                      | 0                   | 0       | 0                    | 0                       | 0                  |
| 038 Health                               | 527,245             | 0       | 0                    | 0                       | 0                  |
| 039 Public Library                       | 0                   | 0       | 0                    | 0                       | 0                  |
| 040 Parks                                | 0                   | 0       | 0                    | 0                       | 0                  |
| 041 Arts Commission                      | 0                   | 10,612  | 0                    | 0                       | 0                  |
| 042 Public Works                         | 0                   | 0       | 0                    | 0                       | 0                  |
| 048 Internal Audit                       | 0                   | 0       | 0                    | 0                       | 0                  |
| 049 Office of Emergency Management       | 0                   | 0       | 0                    | 0                       | 0                  |
| 051 Office of Family Safety              | 0                   | 0       | 254,059              | 0                       | 0                  |
| 052 Community Oversight Board            | 0                   | 0       | 0                    | 0                       | 0                  |
| 064 Sports Authority                     | 0                   | 1,894   | 0                    | 0                       | 0                  |
| 065 Water Services                       | 0                   | 39,086  | 0                    | 0                       | 0                  |
| 075 Metro Action Commission              | 0                   | 0       | 0                    | 0                       | 0                  |
| All Other                                | 0                   | 0       | 147,021              | 0                       | 0                  |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

| Receiving Department | Lentz Health Center | Fulton         | Family Safety Center | Juvenile Justice Center | Admin Support Svcs |
|----------------------|---------------------|----------------|----------------------|-------------------------|--------------------|
| Direct Bill          | 0                   | 0              | 0                    | 0                       | 0                  |
| <b>Total</b>         | <b>551,163</b>      | <b>492,743</b> | <b>519,069</b>       | <b>251,123</b>          | <b>708,451</b>     |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 038 Health - Employee Health & Wellness**

The Civil Service Medical Examination Clinic resides within the Department of Health. The costs are recorded in GSD General Fund 10101 and business unit 38151191. Health - Employee Health & Wellness provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

**Employee Health & Wellness** - these costs have been allocated based on the number of examinations and procedures by benefiting department.

**Employee Benefit Board** – cost associated with support provided to the Employee Benefit Board have been allocated directly to the Employee Benefit Board.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .2 - Costs To Be Allocated  
For Department 038 Health - Employee Health & Wellness**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total          |
|---------------------------------------|----------------|----------------|-----------|----------------|
| Expenditures Per Financial Statement: | 808,159        |                |           | 808,159        |
| Inbound Costs:                        |                |                |           |                |
| 001 Administrative - Post Audits      | 194            | 0              | 195       |                |
| 010 General Services - Facilities     | 31,465         | 1,413          | 32,878    |                |
| 015 Finance - Grants & Cost Planning  | 57             | 3              | 60        |                |
| 015 Finance - Office of Mgmt & Budget | 622            | 19             | 641       |                |
| 015 Finance - Operations              | 1,446          | 36             | 1,482     |                |
| 015 Finance - Payroll                 | 341            | 4              | 344       |                |
| 015 Finance - Property Administration | 106            | 5              | 111       |                |
| 015 Finance - Treasury                | 127            | 7              | 134       |                |
| 048 Internal Audit                    |                | 287            | 287       |                |
| Total Allocated Additions:            | <u>34,357</u>  | <u>1,775</u>   | 36,131    | 36,131         |
| Total To Be Allocated:                | <u>842,516</u> | <u>1,775</u>   |           | <u>844,290</u> |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 038 Health - Employee Health & Wellness**

|  | Total          | G&A      | Employee Health & Wellness | Employee Benefit Board |
|--|----------------|----------|----------------------------|------------------------|
| <b>Other Expense &amp; Cost</b>                              |                |          |                            |                        |
| 501101 Regular Pay   | 499,054        | 0        | 443,010                    | 56,044                 |
| 501102 Leave Pay   | 34,358         | 0        | 30,500                     | 3,858                  |
| 501103 Holiday Pay   | 23,464         | 0        | 20,829                     | 2,635                  |
| 501104 Overtime Pay  | 5,548          | 0        | 4,925                      | 623                    |
| 501105 Out of Class Pay                                      | 15,349         | 0        | 13,625                     | 1,724                  |
| 501134 Paid Family Leave                                     | 113            | 0        | 100                        | 13                     |
| 501135 Admin Leave COVID-19                                  | 3,654          | 0        | 3,244                      | 410                    |
| 501160 YE Biweekly Sal/Fringe Accr                           | 3,045          | 0        | 2,703                      | 342                    |
| 501172 Employer OASDI  | 28,078         | 0        | 25,242                     | 2,836                  |
| 501173 Employer SSN Medical                                  | 8,098          | 0        | 7,280                      | 818                    |
| 501174 Employer Group Health                                 | 64,270         | 0        | 57,779                     | 6,491                  |
| 501175 Employer Dental Group                                 | 2,360          | 0        | 2,122                      | 238                    |
| 501176 Employer Group Life                                   | 1,011          | 0        | 909                        | 102                    |
| 501177 Employer Pension                                      | 69,624         | 0        | 62,592                     | 7,032                  |
| 501182 Cafe Plan Pre-Tax Savings                             | 1,914          | 0        | 1,721                      | 193                    |
| 502221 Medical Services                                      | 99,719         | 0        | 88,521                     | 11,198                 |
| 502331 Temporary Service                                     | 13,696         | 0        | 12,158                     | 1,538                  |
| 502453 Employee Local Travel/Park                            | 128            | 0        | 114                        | 14                     |
| 502520 Postage & Delivery Srvc                               | 116            | 0        | 103                        | 13                     |
| 502920 Other Rpr & Maint Srvc                                | 523            | 0        | 464                        | 59                     |
| 503100 Offc & Admin Supply                                   | 4,068          | 0        | 3,611                      | 457                    |
| 503200 HHold & Jnitr Supply                                  | 149            | 0        | 132                        | 17                     |
| 503400 Medical Supply  | (120,753)      | 0        | (107,192)                  | (13,561)               |
| 503401 Drugs   | 42,918         | 0        | 38,098                     | 4,820                  |
| 505208 Insurance-Liability/PropDmg                           | 7,655          | 0        | 6,795                      | 860                    |
| <b>Departmental Total</b>                                    | <b>808,159</b> |          |                            |                        |
| Expenditures Per Financial Statement                         | 808,159        |          |                            |                        |
| <b>Deductions</b>  |                |          |                            |                        |
| *Total Disallowed Costs                                      | 0              | 0        | 0                          | 0                      |
| Functional Cost  | 808,159        | 0        | 719,385                    | 88,774                 |
| <b>Allocation Step 1</b>                                     |                |          |                            |                        |
| Inbound - All Others   | 34,357         | 0        | 34,357                     | 0                      |
| Reallocate Admin Costs                                       |                | 0        | 0                          | 0                      |
| Unallocated Costs  | 0              | 0        | 0                          | 0                      |
| 1st Allocation   | 842,516        | 0        | 753,742                    | 88,774                 |
| <b>Allocation Step 2</b>                                     |                |          |                            |                        |
| Inbound - All Others   | 1,775          | 0        | 1,775                      | 0                      |
| 2nd Allocation   | 1,775          | 0        | 1,775                      | 0                      |
| <b>Total For 038 Health - Employee Health &amp; Wellness</b> | <b>844,290</b> | <b>0</b> | <b>755,516</b>             | <b>88,774</b>          |
| Schedule .3 Total  | 844,290        | 0        | 755,516                    | 88,774                 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 038 Health - Employee Health & Wellness**

Activity - Employee Health & Wellness

| Receiving Department  | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total          |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|----------------|
| 002 Metropolitan Council                                    | 1                | 0.026497          | 200              |               | 200               | 0                 | 200            |
| 010 General Services - Administration                       | 19               | 0.503445          | 3,795            |               | 3,795             |                   | 3,795          |
| 019 District Attorney                                       | 1                | 0.026497          | 200              |               | 200               | 0                 | 200            |
| 026 Juvenile Court  | 4                | 0.105988          | 799              |               | 799               | 2                 | 801            |
| 030 Sheriff's Office  | 627              | 16.613672         | 125,224          |               | 125,224           | 296               | 125,520        |
| 031 Police  | 1,982            | 52.517224         | 395,845          |               | 395,845           | 937               | 396,782        |
| 032 Fire  | 377              | 9.989401          | 75,294           |               | 75,294            | 178               | 75,472         |
| 038 Health  | 379              | 10.042395         | 75,694           |               | 75,694            | 179               | 75,873         |
| 040 Parks   | 90               | 2.384738          | 17,975           |               | 17,975            | 42                | 18,017         |
| 042 Public Works  | 39               | 1.033386          | 7,789            |               | 7,789             | 18                | 7,807          |
| 065 Water Services  | 32               | 0.847907          | 6,391            |               | 6,391             | 15                | 6,406          |
| 075 Metro Action Commission                                 | 186              | 4.928458          | 37,148           |               | 37,148            | 88                | 37,236         |
| 078 Metropolitan Transit Authority (MTA)                    | 1                | 0.026497          | 200              |               | 200               | 0                 | 200            |
| 080 Metro Nashville Public Schools (MNPS)                   | 2                | 0.052994          | 399              |               | 399               | 1                 | 400            |
| All Other   | 34               | 0.900901          | 6,790            |               | 6,790             | 16                | 6,806          |
| <b>Schedule .4 Total for Employee Health &amp; Wellness</b> | <b>3,774</b>     | <b>100.000000</b> | <b>753,742</b>   |               | <b>753,742</b>    | <b>1,775</b>      | <b>755,516</b> |

Allocation Basis: Number of Examinations and Procedures by Benefiting Department  
Allocation Source: FY 2021 CSMP Activity by Department Report - Health

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 038 Health - Employee Health & Wellness**

Activity - Employee Benefit Board

| Receiving Department                         | Allocation<br>Units | Allocation<br>Pct | Gross<br>Allocation | Direct<br>Billed | Allocation<br>Step 1 | Allocation<br>Step 2 | Total  |
|--|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|--------|
| 012 Employee Benefit Board                   | 100                 | 100.000000        | 88,774              |                  | 88,774               |                      | 88,774 |
| Schedule .4 Total for Employee Benefit Board | 100                 | 100.000000        | 88,774              |                  | 88,774               | 0                    | 88,774 |

Allocation Basis: Direct Allocation to 012 Employee Benefit Board  
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 038 Health - Employee Health & Wellness**

| Receiving Department                      | Total          | Employee Health & Wellness | Employee Benefit Board |
|---|----------------|----------------------------|------------------------|
| 002 Metropolitan Council                  | 200            | 200                        | 0                      |
| 010 General Services - Administration     | 3,795          | 3,795                      | 0                      |
| 012 Employee Benefit Board                | 88,774         | 0                          | 88,774                 |
| 019 District Attorney                     | 200            | 200                        | 0                      |
| 026 Juvenile Court                        | 801            | 801                        | 0                      |
| 030 Sheriff's Office                      | 125,520        | 125,520                    | 0                      |
| 031 Police                                | 396,782        | 396,782                    | 0                      |
| 032 Fire                                  | 75,472         | 75,472                     | 0                      |
| 038 Health                                | 75,873         | 75,873                     | 0                      |
| 040 Parks                                 | 18,017         | 18,017                     | 0                      |
| 042 Public Works                          | 7,807          | 7,807                      | 0                      |
| 065 Water Services                        | 6,406          | 6,406                      | 0                      |
| 075 Metro Action Commission               | 37,236         | 37,236                     | 0                      |
| 078 Metropolitan Transit Authority (MTA)  | 200            | 200                        | 0                      |
| 080 Metro Nashville Public Schools (MNPS) | 400            | 400                        | 0                      |
| All Other                                 | 6,806          | 6,806                      | 0                      |
| Direct Bill                               | 0              | 0                          | 0                      |
| <b>Total</b>                              | <b>844,290</b> | <b>755,516</b>             | <b>88,774</b>          |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 048 Internal Audit**

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government. A performance audit is a non-recurring examination of the economy, efficiency, and effectiveness of the government's programs and functions. Activities include the evaluation of internal controls, compliance with established policies, laws, and professional practices.

The costs of **Internal Audit** were allocated to departments based on the modified expenditures (in 000's) recorded for each department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 048 Internal Audit**

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|--|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement:    | 1,228,989      |                |           | 1,228,989 |
| Inbound Costs:                           |                |                |           |           |
| Depreciation                             | 1,120          |                | 1,120     |           |
| 001 Administrative - Employee Benefits   | 26,745         | 53             | 26,798    |           |
| 001 Administrative - Facility Rental     | 9,371          | 15             | 9,386     |           |
| 001 Administrative - Insurance           | 3,859          | 369            | 4,228     |           |
| 001 Administrative - Post Audits         | 295            | 1              | 296       |           |
| 003 Metropolitan Clerk - Records Center  | 74             | 1              | 75        |           |
| 006 Law                                  | 4,148          | 2,239          | 6,387     |           |
| 008 Human Resources                      | 4,983          | 222            | 5,205     |           |
| 010 General Services - Facilities        | 36,234         | 1,627          | 37,861    |           |
| 010 General Services - Mail Services     | 109            | 3              | 112       |           |
| 014 Information Technology Service       | 4,523          | 329            | 4,852     |           |
| 015 Finance - Business Assistance        | 5,866          | 131            | 5,998     |           |
| 015 Finance - Grants & Cost Planning     | 86             | 5              | 91        |           |
| 015 Finance - Office of Mgmt & Budget    | 1,247          | 38             | 1,285     |           |
| 015 Finance - Operations                 | 1,975          | 51             | 2,026     |           |
| 015 Finance - Payroll                    | 454            | 5              | 459       |           |
| 015 Finance - Property Administration    | 161            | 8              | 169       |           |
| 015 Finance - Purchasing                 | 7,726          | 302            | 8,027     |           |
| 015 Finance - Treasury                   | 180            | 10             | 189       |           |
| 030 Sheriff's Office - Security Services | 3,608          |                | 3,608     |           |
| 048 Internal Audit                       |                | 437            | 437       |           |
| Total Allocated Additions:               | 112,767        | 5,844          | 118,611   | 118,611   |
| Total To Be Allocated:                   | 1,341,756      | 5,844          |           | 1,347,600 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .3 - Costs Allocated By Activity  
For Department 048 Internal Audit**

|                                      | Total     | G&A | Internal Audit |
|--------------------------------------|-----------|-----|----------------|
| <b>Other Expense &amp; Cost</b>      |           |     |                |
| 501101 Regular Pay                   | 640,281   | 0   | 640,281        |
| 501102 Leave Pay                     | 45,811    | 0   | 45,811         |
| 501103 Holiday Pay                   | 24,500    | 0   | 24,500         |
| 501160 YE Biweekly Sal/Fringe Accr   | 3,825     | 0   | 3,825          |
| 501172 Employer OASDI                | 42,340    | 0   | 42,340         |
| 501173 Employer SSN Medical          | 9,902     | 0   | 9,902          |
| 501174 Employer Group Health         | 75,546    | 0   | 75,546         |
| 501175 Employer Dental Group         | 2,579     | 0   | 2,579          |
| 501176 Employer Group Life           | 1,287     | 0   | 1,287          |
| 501177 Employer Pension              | 87,687    | 0   | 87,687         |
| 501181 FSA Pre-Tax Savings           | 76        | 0   | 76             |
| 501182 Cafe Plan Pre-Tax Savings     | 2,154     | 0   | 2,154          |
| 502229 Management Consultant         | 204       | 0   | 204            |
| 502231 Auditing Service              | 118,339   | 0   | 118,339        |
| 502502 Allowance-Cell/Mobile Devices | 1,440     | 0   | 1,440          |
| 502851 Subscriptions                 | 339       | 0   | 339            |
| 502883 Registration                  | 3,203     | 0   | 3,203          |
| 502884 Membership Dues               | 5,160     | 0   | 5,160          |
| 502951 Info Systems Charge           | 43,500    | 0   | 43,500         |
| 502957 Telecmmnct'n Charge           | 3,481     | 0   | 3,481          |
| 502983 Surplus Property              | 500       | 0   | 500            |
| 503100 Offc & Admin Supply           | 1,104     | 0   | 1,104          |
| 503120 Computer Software             | 55,905    | 0   | 55,905         |
| 503130 Computer Hardware <\$10K      | 641       | 0   | 641            |
| 503210 Food & Ice                    | 250       | 0   | 250            |
| 503330 Books/Magazines/Periodicals   | 53        | 0   | 53             |
| 505231 Rent Building & Land          | 58,882    | 0   | 58,882         |
| <b>Departmental Total</b>            |           |     |                |
| Expenditures Per Financial Statement | 1,228,989 |     |                |
| <b>Deductions</b>                    |           |     |                |
| *Total Disallowed Costs              | 0         | 0   | 0              |
| <b>Functional Cost</b>               | 1,228,989 | 0   | 1,228,989      |
| <b>Allocation Step 1</b>             |           |     |                |
| Inbound - All Others                 | 112,767   | 0   | 112,767        |
| Reallocate Admin Costs               |           | 0   | 0              |
| Unallocated Costs                    | 0         | 0   | 0              |
| 1st Allocation                       | 1,341,756 | 0   | 1,341,756      |
| <b>Allocation Step 2</b>             |           |     |                |
| Inbound - All Others                 | 5,844     | 0   | 5,844          |
| 2nd Allocation                       | 5,844     | 0   | 5,844          |
| <b>Total For 048 Internal Audit</b>  |           |     |                |
| Schedule .3 Total                    | 1,347,600 | 0   | 1,347,600      |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**OMB COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 048 Internal Audit**

Activity - Internal Audit

| Receiving Department                     | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total   |
|--|------------------|----------------|------------------|---------------|-------------------|-------------------|---------|
| 001 Administrative - Direct              | 76,405           | 2.023373       | 27,149           |               | 27,149            | 125               | 27,274  |
| 001 Administrative - Corporate Dues      | 760              | 0.020126       | 270              |               | 270               |                   | 270     |
| 001 Administrative - Employee Benefits   | 60,227           | 1.594944       | 21,400           |               | 21,400            |                   | 21,400  |
| 001 Administrative - Facility Rental     | 989              | 0.026191       | 351              |               | 351               |                   | 351     |
| 001 Administrative - Insurance           | 3,761            | 0.099600       | 1,336            |               | 1,336             |                   | 1,336   |
| 001 Administrative - Post Audits         | 1,021            | 0.027038       | 363              |               | 363               |                   | 363     |
| 002 Metropolitan Council                 | 2,765            | 0.073223       | 982              |               | 982               | 4                 | 987     |
| 003 Metropolitan Clerk                   | 622              | 0.016472       | 221              |               | 221               | 1                 | 222     |
| 003 Metropolitan Clerk - Records Center  | 206              | 0.005455       | 73               |               | 73                |                   | 73      |
| 004 Mayor's Office*                      | 5,009            | 0.132649       | 1,780            |               | 1,780             | 8                 | 1,788   |
| 005 Election Commission                  | 6,160            | 0.163130       | 2,189            |               | 2,189             | 10                | 2,199   |
| 006 Law                                  | 18,070           | 0.478534       | 6,421            |               | 6,421             |                   | 6,421   |
| 007 Planning Commission                  | 5,368            | 0.142156       | 1,907            |               | 1,907             | 9                 | 1,916   |
| 008 Human Resources                      | 5,240            | 0.138767       | 1,862            |               | 1,862             |                   | 1,862   |
| 009 Register of Deeds                    | 2,803            | 0.074230       | 996              |               | 996               | 4                 | 1,000   |
| 010 General Services                     | 3,994            | 0.105770       | 1,419            |               | 1,419             | 6                 | 1,425   |
| 010 General Services - Administration    | 1,046            | 0.027700       | 372              |               | 372               |                   | 372     |
| 010 General Services - Facilities        | 22,455           | 0.594658       | 7,979            |               | 7,979             |                   | 7,979   |
| 010 General Services - Fleet Management  | 38,601           | 1.022240       | 13,716           |               | 13,716            |                   | 13,716  |
| 010 General Services - Mail Services     | 961              | 0.025449       | 341              |               | 341               |                   | 341     |
| 010 General Services - Surplus Property  | 640              | 0.016949       | 227              |               | 227               | 1                 | 228     |
| 011 Historical Commission                | 1,218            | 0.032255       | 433              |               | 433               | 2                 | 435     |
| 012 Employee Benefit Board               | 681,210          | 18.039946      | 242,052          |               | 242,052           | 1,120             | 243,172 |
| 014 Information Technology Service       | 40,135           | 1.062863       | 14,261           |               | 14,261            |                   | 14,261  |
| 015 Finance                              | 4,610            | 0.122083       | 1,638            |               | 1,638             | 7                 | 1,645   |
| 015 Finance - Accountability             | 460              | 0.012182       | 163              |               | 163               |                   | 163     |
| 015 Finance - Administration             | 1,523            | 0.040332       | 541              |               | 541               |                   | 541     |
| 015 Finance - Business Assistance        | 935              | 0.024761       | 332              |               | 332               |                   | 332     |
| 015 Finance - Grants & Cost Planning     | 332              | 0.008792       | 118              |               | 118               |                   | 118     |
| 015 Finance - Office of Mgmt & Budget    | 1,357            | 0.035936       | 482              |               | 482               |                   | 482     |
| 015 Finance - Operations                 | 2,490            | 0.065941       | 885              |               | 885               |                   | 885     |
| 015 Finance - Payroll                    | 986              | 0.026111       | 350              |               | 350               |                   | 350     |
| 015 Finance - Property Administration    | 330              | 0.008739       | 117              |               | 117               |                   | 117     |
| 015 Finance - Purchasing                 | 1,163            | 0.030799       | 413              |               | 413               |                   | 413     |
| 015 Finance - Treasury                   | 1,409            | 0.037313       | 501              |               | 501               |                   | 501     |
| 016 Assessor of Property                 | 8,010            | 0.212122       | 2,846            |               | 2,846             | 13                | 2,859   |
| 017 Trustee                              | 2,454            | 0.064987       | 872              |               | 872               | 4                 | 876     |
| 018 County Clerk                         | 4,744            | 0.125632       | 1,686            |               | 1,686             | 8                 | 1,693   |
| 019 District Attorney                    | 9,369            | 0.248112       | 3,329            |               | 3,329             | 15                | 3,344   |
| 021 Public Defender                      | 8,899            | 0.235665       | 3,162            |               | 3,162             | 14                | 3,176   |
| 022 Juvenile Court Clerk                 | 2,088            | 0.055295       | 742              |               | 742               | 3                 | 745     |
| 023 Circuit Court Clerk                  | 8,740            | 0.231455       | 3,105            |               | 3,105             | 14                | 3,120   |
| 024 Criminal Court Clerk                 | 6,455            | 0.170943       | 2,294            |               | 2,294             | 10                | 2,304   |
| 025 Clerk and Master - Chancery          | 1,447            | 0.038320       | 514              |               | 514               | 2                 | 516     |
| 026 Juvenile Court                       | 15,096           | 0.399775       | 5,364            |               | 5,364             | 25                | 5,389   |
| 027 General Sessions Court               | 12,313           | 0.326075       | 4,375            |               | 4,375             | 20                | 4,395   |
| 028 State Trial Courts                   | 12,647           | 0.334921       | 4,494            |               | 4,494             | 21                | 4,514   |
| 029 Justice Integration Services         | 2,949            | 0.078096       | 1,048            |               | 1,048             | 5                 | 1,052   |
| 030 Sheriff's Office                     | 83,267           | 2.205094       | 29,587           |               | 29,587            | 137               | 29,724  |
| 030 Sheriff's Office - Security Services | 15,539           | 0.411507       | 5,521            |               | 5,521             |                   | 5,521   |
| 031 Police                               | 233,355          | 6.179756       | 82,917           |               | 82,917            | 384               | 83,301  |



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .4 - Detail Activity Allocations  
For Department 048 Internal Audit**

Activity - Internal Audit

| Receiving Department                        | Allocation Units | Allocation Pct    | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total            |
|---|------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|
| 032 Fire                                    | 150,949          | 3.997463          | 53,636           |               | 53,636            | 248               | 53,884           |
| 033 Codes Administration                    | 11,083           | 0.293502          | 3,938            |               | 3,938             | 18                | 3,956            |
| 034 Beer Board                              | 664              | 0.017584          | 236              |               | 236               | 1                 | 237              |
| 035 Agricultural Extension                  | 344              | 0.009110          | 122              |               | 122               | 1                 | 123              |
| 037 Social Services                         | 10,043           | 0.265961          | 3,569            |               | 3,569             | 16                | 3,585            |
| 038 Health                                  | 60,994           | 1.615256          | 21,673           |               | 21,673            | 100               | 21,773           |
| 038 Health - Employee Health & Wellness     | 808              | 0.021398          | 287              |               | 287               |                   | 287              |
| 039 Public Library                          | 34,041           | 0.901481          | 12,096           |               | 12,096            | 56                | 12,151           |
| 040 Parks                                   | 43,772           | 1.159179          | 15,553           |               | 15,553            | 72                | 15,625           |
| 041 Arts Commission                         | 1,136            | 0.030084          | 404              |               | 404               | 2                 | 405              |
| 042 Public Works                            | 82,458           | 2.183670          | 29,299           |               | 29,299            | 135               | 29,435           |
| 044 Human Relations Commission              | 519              | 0.013744          | 184              |               | 184               | 1                 | 185              |
| 047 Criminal Justice Planning               | 539              | 0.014274          | 191              |               | 191               | 1                 | 192              |
| 048 Internal Audit                          | 1,229            | 0.032547          | 437              |               | 437               |                   | 437              |
| 049 Office of Emergency Management          | 25,697           | 0.680513          | 9,131            |               | 9,131             | 42                | 9,173            |
| 051 Office of Family Safety                 | 3,224            | 0.085379          | 1,146            |               | 1,146             | 5                 | 1,151            |
| 052 Community Oversight Board               | 1,012            | 0.026800          | 359              |               | 359               | 2                 | 361              |
| 060 Farmer's Market                         | 2,127            | 0.056328          | 756              |               | 756               | 3                 | 759              |
| 061 Municipal Auditorium                    | 2,341            | 0.061995          | 832              |               | 832               | 4                 | 836              |
| 062 State Fair Board                        | 5,209            | 0.137946          | 1,851            |               | 1,851             | 8                 | 1,859            |
| 064 Sports Authority                        | 28,474           | 0.754054          | 10,117           |               | 10,117            | 47                | 10,164           |
| 065 Water Services                          | 177,399          | 4.697917          | 63,035           |               | 63,035            | 292               | 63,326           |
| 068 District Energy System (DES)            | 15,062           | 0.398875          | 5,352            |               | 5,352             | 25                | 5,376            |
| 070 Community Education Commission          | 311              | 0.008236          | 110              |               | 110               | 0                 | 111              |
| 071 Convention Center Authority             | 78,837           | 2.087778          | 28,013           |               | 28,013            | 129               | 28,142           |
| 075 Metro Action Commission                 | 38,364           | 1.015963          | 13,632           |               | 13,632            | 63                | 13,695           |
| 078 Metropolitan Transit Authority (MTA)    | 276              | 0.007309          | 98               |               | 98                | 0                 | 98               |
| 080 Metro Nashville Public Schools (MNPS)   | 1,546,431        | 40.952912         | 549,493          |               | 549,493           | 2,552             | 552,044          |
| 091 Emergency Communication Center          | 17,458           | 0.462326          | 6,203            |               | 6,203             | 29                | 6,232            |
| Bordeaux Longterm Care                      | 4,827            | 0.127830          | 1,715            |               | 1,715             | 8                 | 1,723            |
| Knowles Home                                | 2,046            | 0.054183          | 727              |               | 727               | 3                 | 730              |
| Medical Examiner                            | 5,694            | 0.150790          | 2,023            |               | 2,023             | 9                 | 2,032            |
| All Other                                   | 119              | 0.003151          | 42               |               | 42                | 0                 | 42               |
| <b>Schedule .4 Total for Internal Audit</b> | <b>3,776,120</b> | <b>100.000000</b> | <b>1,341,756</b> |               | <b>1,341,756</b>  | <b>5,844</b>      | <b>1,347,600</b> |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department  
Allocation Source: FY 2021 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 048 Internal Audit**

| Receiving Department                     | Total   | Internal Audit |
|--|---------|----------------|
| 001 Administrative - Direct              | 27,274  | 27,274         |
| 001 Administrative - Corporate Dues      | 270     | 270            |
| 001 Administrative - Employee Benefits   | 21,400  | 21,400         |
| 001 Administrative - Facility Rental     | 351     | 351            |
| 001 Administrative - Insurance           | 1,336   | 1,336          |
| 001 Administrative - Post Audits         | 363     | 363            |
| 002 Metropolitan Council                 | 987     | 987            |
| 003 Metropolitan Clerk                   | 222     | 222            |
| 003 Metropolitan Clerk - Records Center  | 73      | 73             |
| 004 Mayor's Office*                      | 1,788   | 1,788          |
| 005 Election Commission                  | 2,199   | 2,199          |
| 006 Law                                  | 6,421   | 6,421          |
| 007 Planning Commission                  | 1,916   | 1,916          |
| 008 Human Resources                      | 1,862   | 1,862          |
| 009 Register of Deeds                    | 1,000   | 1,000          |
| 010 General Services                     | 1,425   | 1,425          |
| 010 General Services - Administration    | 372     | 372            |
| 010 General Services - Facilities        | 7,979   | 7,979          |
| 010 General Services - Fleet Management  | 13,716  | 13,716         |
| 010 General Services - Mail Services     | 341     | 341            |
| 010 General Services - Surplus Property  | 228     | 228            |
| 011 Historical Commission                | 435     | 435            |
| 012 Employee Benefit Board               | 243,172 | 243,172        |
| 014 Information Technology Service       | 14,261  | 14,261         |
| 015 Finance                              | 1,645   | 1,645          |
| 015 Finance - Accountability             | 163     | 163            |
| 015 Finance - Administration             | 541     | 541            |
| 015 Finance - Business Assistance        | 332     | 332            |
| 015 Finance - Grants & Cost Planning     | 118     | 118            |
| 015 Finance - Office of Mgmt & Budget    | 482     | 482            |
| 015 Finance - Operations                 | 885     | 885            |
| 015 Finance - Payroll                    | 350     | 350            |
| 015 Finance - Property Administration    | 117     | 117            |
| 015 Finance - Purchasing                 | 413     | 413            |
| 015 Finance - Treasury                   | 501     | 501            |
| 016 Assessor of Property                 | 2,859   | 2,859          |
| 017 Trustee                              | 876     | 876            |
| 018 County Clerk                         | 1,693   | 1,693          |
| 019 District Attorney                    | 3,344   | 3,344          |
| 021 Public Defender                      | 3,176   | 3,176          |
| 022 Juvenile Court Clerk                 | 745     | 745            |
| 023 Circuit Court Clerk                  | 3,120   | 3,120          |
| 024 Criminal Court Clerk                 | 2,304   | 2,304          |
| 025 Clerk and Master - Chancery          | 516     | 516            |
| 026 Juvenile Court                       | 5,389   | 5,389          |
| 027 General Sessions Court               | 4,395   | 4,395          |
| 028 State Trial Courts                   | 4,514   | 4,514          |
| 029 Justice Integration Services         | 1,052   | 1,052          |
| 030 Sheriff's Office                     | 29,724  | 29,724         |
| 030 Sheriff's Office - Security Services | 5,521   | 5,521          |
| 031 Police                               | 83,301  | 83,301         |
| 032 Fire                                 | 53,884  | 53,884         |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Schedule .5 - Allocation Summary  
For Department 048 Internal Audit**

| Receiving Department                      | Total            | Internal Audit   |
|---|------------------|------------------|
| 033 Codes Administration                  | 3,956            | 3,956            |
| 034 Beer Board                            | 237              | 237              |
| 035 Agricultural Extension                | 123              | 123              |
| 037 Social Services                       | 3,585            | 3,585            |
| 038 Health                                | 21,773           | 21,773           |
| 038 Health - Employee Health & Wellness   | 287              | 287              |
| 039 Public Library                        | 12,151           | 12,151           |
| 040 Parks                                 | 15,625           | 15,625           |
| 041 Arts Commission                       | 405              | 405              |
| 042 Public Works                          | 29,435           | 29,435           |
| 044 Human Relations Commission            | 185              | 185              |
| 047 Criminal Justice Planning             | 192              | 192              |
| 048 Internal Audit                        | 437              | 437              |
| 049 Office of Emergency Management        | 9,173            | 9,173            |
| 051 Office of Family Safety               | 1,151            | 1,151            |
| 052 Community Oversight Board             | 361              | 361              |
| 060 Farmer's Market                       | 759              | 759              |
| 061 Municipal Auditorium                  | 836              | 836              |
| 062 State Fair Board                      | 1,859            | 1,859            |
| 064 Sports Authority                      | 10,164           | 10,164           |
| 065 Water Services                        | 63,326           | 63,326           |
| 068 District Energy System (DES)          | 5,376            | 5,376            |
| 070 Community Education Commission        | 111              | 111              |
| 071 Convention Center Authority           | 28,142           | 28,142           |
| 075 Metro Action Commission               | 13,695           | 13,695           |
| 078 Metropolitan Transit Authority (MTA)  | 98               | 98               |
| 080 Metro Nashville Public Schools (MNPS) | 552,044          | 552,044          |
| 091 Emergency Communication Center        | 6,232            | 6,232            |
| Bordeaux Longterm Care                    | 1,723            | 1,723            |
| Knowles Home                              | 730              | 730              |
| Medical Examiner                          | 2,032            | 2,032            |
| All Other                                 | 42               | 42               |
| Direct Bill                               | 0                | 0                |
| <b>Total</b>                              | <b>1,347,600</b> | <b>1,347,600</b> |

## Section D: Supplemental Data

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NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                             | Fund No. & Description                 | Dept. No. & Description            | Security Bk. No. & Description           | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers     | Grand Total    |
|-------------------|--|--|------------------------------------|--|------------------|-----------------|--------------------|------------------------|---------------|----------------|
| Indirect          | 001-01 Administrative - Corporate Dues           | 10101 GSD General                      | 001 Administrative                 | 01101303 ADM Corp Dues/Contribution      | 759,755.57       | -               | 759,755.57         | 10,000.00              | -             | 769,755.57     |
| Indirect          | 001-01 Administrative - Corporate Dues Total     |  |                                    |  | 759,755.57       | -               | 759,755.57         | 10,000.00              | -             | 769,755.57     |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101104 ADM County Retire Match         | -                | -               | -                  | -                      | 3,501,900.00  | 3,501,900.00   |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101107 ADM Crty Teach Retire Match     | -                | -               | -                  | -                      | 6,900,400.00  | 6,900,400.00   |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101109 ADM Health Insurance Match      | -                | 55,893,570.14   | -                  | -                      | -             | 55,893,570.14  |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101110 ADM Death Benefit Payments      | -                | -               | -                  | -                      | 200,000.00    | 200,000.00     |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101113 ADM Pens IOD Medical Expense    | -                | -               | -                  | -                      | 5,806,900.00  | 5,806,900.00   |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101114 ADM Employment Compensation     | -                | -               | 223,113.25         | -                      | -             | 223,113.25     |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101115 ADM Life Insurance Match        | -                | 3,258,353.91    | -                  | -                      | -             | 3,258,353.91   |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101120 ADM Employee IOD Med Expense    | -                | -               | -                  | -                      | 4,121,900.00  | 4,121,900.00   |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101140 ADM Benefit Adjustments         | -                | -               | -                  | -                      | -             | -              |
| Indirect          | 001-02 Administrative - Employee Benefits        | 10101 GSD General                      | 001 Administrative                 | 01101145 ADM TCRS Pension Contribution   | -                | -               | -                  | -                      | -             | -              |
| Indirect          | 001-02 Administrative - Employee Benefits        | 18301 USD General                      | 001 Administrative                 | 01191102 ADM Police/Fire Retire Match    | -                | -               | -                  | -                      | 8,873,000.00  | 8,873,000.00   |
| Indirect          | 001-02 Administrative - Employee Benefits        | 18301 USD General                      | 001 Administrative                 | 01191103 ADM Civil Service Retire Match  | -                | -               | -                  | -                      | 5,424,700.00  | 5,424,700.00   |
| Indirect          | 001-02 Administrative - Employee Benefits        | 18301 USD General                      | 001 Administrative                 | 01191106 ADM Teacher Pens Match          | -                | -               | -                  | -                      | 4,592,400.00  | 4,592,400.00   |
| Indirect          | 001-02 Administrative - Employee Benefits        | 18301 USD General                      | 001 Administrative                 | 01191109 ADM Health Ins Match            | -                | 820,653.25      | -                  | -                      | -             | 820,653.25     |
| Indirect          | 001-02 Administrative - Employee Benefits        | 18301 USD General                      | 001 Administrative                 | 01191112 ADM Pensioners IOD              | -                | -               | -                  | -                      | 139,300.00    | 139,300.00     |
| Indirect          | 001-02 Administrative - Employee Benefits        | 18301 USD General                      | 001 Administrative                 | 01191113 ADM Employee IOD                | -                | -               | -                  | -                      | 601,500.00    | 601,500.00     |
| Indirect          | 001-02 Administrative - Employee Benefits        | 18301 USD General                      | 001 Administrative                 | 01191115 ADM Life Ins Match              | -                | 30,927.00       | -                  | -                      | -             | 30,927.00      |
| Indirect          | 001-02 Administrative - Employee Benefits        | 18301 USD General                      | 001 Administrative                 | 01191140 ADM Benefit Adjustments         | -                | -               | -                  | -                      | -             | -              |
| Indirect          | 001-02 Administrative - Employee Benefits Total  |  |                                    |  |                  | 60,003,504.30   | 223,113.25         | -                      | 40,162,000.00 | 100,388,617.55 |
| Indirect          | 001-03 Administrative - Facility Rental          | 10101 GSD General                      | 001 Administrative                 | 01101127 ADM Contingency Facility/Rental | -                | -               | -                  | -                      | -             | 989,233.02     |
| Indirect          | 001-03 Administrative - Facility Rental Total    |  |                                    |  |                  |                 |                    |                        |               | 989,233.02     |
| Indirect          | 001-04 Administrative - Insurance                | 10101 GSD General                      | 001 Administrative                 | 01101301 ADM Insurance Reserve           | -                | -               | -                  | 1,815,300.00           | -             | 1,815,300.00   |
| Indirect          | 001-04 Administrative - Insurance                | 10101 GSD General                      | 001 Administrative                 | 01101308 ADM Judgments and Losses        | -                | -               | -                  | 1,819,800.00           | -             | 1,819,800.00   |
| Indirect          | 001-04 Administrative - Insurance                | 18301 USD General                      | 001 Administrative                 | 01191224 ADM Contingency Subrogation     | -                | -               | -                  | -                      | -             | 117,900.00     |
| Indirect          | 001-04 Administrative - Insurance                | 18301 USD General                      | 001 Administrative                 | 01191301 ADM Insurance and Reserve       | -                | -               | -                  | 8,000.00               | -             | 8,000.00       |
| Indirect          | 001-04 Administrative - Insurance                | 18301 USD General                      | 001 Administrative                 | 01191308 ADM Judgments and Losses        | -                | -               | -                  | -                      | -             | 7,600,000.00   |
| Indirect          | 001-04 Administrative - Insurance Total          |  |                                    |  |                  |                 | 3,761,000.00       | -                      | 7,600,000.00  | 11,361,000.00  |
| Indirect          | 001-05 Administrative - Post Audits              | 10101 GSD General                      | 001 Administrative                 | 01101412 ADM Post Audit                  | -                | -               | -                  | 1,021,210.30           | -             | 1,021,210.30   |
| Indirect          | 001-05 Administrative - Post Audits Total        |  |                                    |  |                  |                 | 1,021,210.30       | -                      | -             | 1,021,210.30   |
| Indirect          | 003-02 Metropolitan Clerk - Records Center       | 10101 GSD General                      | 003 Metropolitan Clerk             | 03103000 MCL Records Center              | 107,840.34       | 49,728.53       | 48,135.21          | -                      | -             | 205,704.08     |
| Indirect          | 003-02 Metropolitan Clerk - Records Center Total |  |                                    |  | 107,840.34       | 49,728.53       | 48,135.21          | -                      | -             | 205,704.08     |
| Indirect          | 006-01 Law                                       | 10101 GSD General                      | 006 Law                            | 06110010 LAW Contracts All Services      | 61,025.62        | 18,046.20       | 5,076.05           | -                      | -             | 84,147.87      |
| Indirect          | 006-01 Law                                       | 10101 GSD General                      | 006 Law                            | 06110110 LAW Client Adv/Supp All Servic  | 1,613,616.21     | 426,720.25      | 429,966.50         | -                      | -             | 2,470,302.96   |
| Indirect          | 006-01 Law                                       | 10101 GSD General                      | 006 Law                            | 06110210 LAW Legislation All Services    | 43,965.05        | 12,927.87       | 6,430.72           | -                      | -             | 63,323.64      |
| Indirect          | 006-01 Law                                       | 10101 GSD General                      | 006 Law                            | 06110310 LAW Lit/Admin Hear All Service  | 2,237,085.20     | 679,693.62      | 139,108.68         | -                      | -             | 3,055,887.50   |
| Indirect          | 006-01 Law                                       | 10101 GSD General                      | 006 Law                            | 06110510 LAW Claims All Services         | 166,032.54       | 52,374.40       | 18,501.76          | -                      | -             | 236,908.70     |
| Indirect          | 006-01 Law                                       | 10101 GSD General                      | 006 Law                            | 06110610 LAW Insurance All Services      | 93,548.19        | 19,204.76       | 2,974.26           | -                      | -             | 115,727.21     |
| Indirect          | 006-01 Law                                       | 30003 General Fund 4% Reserve          | 006 Law                            | 06201000 4% LAW Department of Law        | -                | -               | 15,821.90          | -                      | -             | 15,821.90      |
| Indirect          | 006-01 Law                                       | 30039 Flood 2010                       | 006 Law                            | 06701510 LAW Flood 2010                  | -                | -               | 6,142.50           | -                      | -             | 6,142.50       |
| Indirect          | 006-01 Law                                       | 30099 COVID-19 Pandemic                | 006 Law                            | 06902020 LAW COVID-19                    | -                | -               | 62,985.00          | -                      | -             | 62,985.00      |
| Indirect          | 006-01 Law                                       | 50109 Property Loss                    | 006 Law                            | 06501000 LAW Self Insured Property Los   | 5,069.41         | 1,034.15        | 6,340,048.78       | -                      | -             | 6,346,152.34   |
| Indirect          | 006-01 Law                                       | 50122 Metro Self-Insured Liability     | 006 Law                            | 06502000 LAW Self Insured Liability      | (68.89)          | -               | 1,771,284.15       | 695,000.00             | -             | 2,466,215.26   |
| Indirect          | 006-01 Law                                       | 50123 Employee Blanket Bond            | 006 Law                            | 06503000 LAW Employee Blanket Bond       | -                | -               | 22,151.00          | -                      | -             | 22,151.00      |
| Indirect          | 006-01 Law                                       | 50135 Employee Professional Liability  | 006 Law                            | 06504000 LAW Employee Prof Liability     | -                | -               | 2,694,181.46       | 150,000.00             | -             | 3,780,837.42   |
| Indirect          | 006-01 Law                                       | 50287 Judgments & Losses               | 006 Law                            | 06505000 LAW Judgments and Losses        | (1,344.04)       | -               | 1,106,890.82       | 1,088,000.00           | -             | 1,106,890.82   |
| Indirect          | 006-01 Law                                       | 55143 MNPS Self-Insured Liability      | 006 Law                            | 06506000 LAW MNPS Self Insured Liability | -                | -               | -                  | -                      | -             | 1,933,000.00   |
| Indirect          | 006-01 Law Total                                 |  |                                    |  | 4,218,929.29     | 1,210,001.45    | 12,641,563.58      | 1,933,000.00           | -             | 20,003,494.32  |
| Indirect          | 008-01 Human Resources                           | 10101 GSD General                      | 008 Human Resources                | 08126100 HR Employees Relations          | 218,172.61       | 73,978.80       | 7,118.76           | -                      | -             | 299,270.17     |
| Indirect          | 008-01 Human Resources                           | 10101 GSD General                      | 008 Human Resources                | 08126400 HR Workforce Management         | 1,150,060.19     | 406,974.52      | 234,991.78         | -                      | -             | 1,792,026.49   |
| Indirect          | 008-01 Human Resources                           | 10101 GSD General                      | 008 Human Resources                | 08126500 HR Benefits Program             | 774,528.43       | 289,962.07      | 364,335.03         | -                      | -             | 1,427,825.53   |
| Indirect          | 008-01 Human Resources                           | 10101 GSD General                      | 008 Human Resources                | 08126600 HR Admin Customer Sv Program    | 665,272.01       | 232,411.25      | 682,779.26         | -                      | -             | 1,570,462.54   |
| Indirect          | 008-01 Human Resources                           | 10101 GSD General                      | 008 Human Resources                | 08126700 HR Veterans Affairs Officer     | 117,695.88       | 29,243.57       | 3,505.92           | -                      | -             | 150,445.37     |
| Indirect          | 008-01 Human Resources Total                     |  |                                    |  | 2,915,729.12     | 1,031,570.21    | 1,292,730.77       | -                      | -             | 5,240,030.10   |
| Indirect          | 010-01 General Services - Administration         | 10101 GSD General                      | 010 General Services               | 10170100 GSR Business Office             | 644,290.13       | 216,597.93      | 185,188.86         | -                      | -             | 1,046,076.92   |
| Indirect          | 010-01 General Services - Administration Total   |  |                                    |  | 644,290.13       | 216,597.93      | 185,188.86         | -                      | -             | 1,046,076.92   |
| Indirect          | 010-02 General Services - Facilities             | 10101 GSD General                      | 010 General Services               | 10103210 GSR BOSS Support Services       | 1,143,686.52     | 424,556.71      | 913,178.97         | -                      | -             | 2,082,022.20   |
| Indirect          | 010-02 General Services - Facilities             | 10101 GSD General                      | 010 General Services               | 10103220 GSR BOSS Building Services      | 386,134.55       | 134,578.70      | 10,595,780.68      | -                      | -             | 11,116,493.93  |
| Indirect          | 010-02 General Services - Facilities             | 10101 GSD General                      | 010 General Services               | 10103230 GSR BOSS Utilities              | -                | -               | 7,599,282.13       | -                      | -             | 7,599,282.13   |
| Indirect          | 010-02 General Services - Facilities             | 10101 GSD General                      | 010 General Services               | 10103260 GSR SS ADA Compliance           | 230,228.27       | 79,219.17       | 12,279.00          | -                      | -             | 321,726.44     |
| Indirect          | 010-02 General Services - Facilities             | 10101 GSD General                      | 010 General Services               | 10103270 GSR BOSS Construction Services  | -                | -               | 31,153.11          | -                      | -             | 31,153.11      |
| Indirect          | 010-02 General Services - Facilities             | 10101 GSD General                      | 010 General Services               | 10103290 GSR Sustainability              | 197,507.20       | 54,265.78       | 163,323.10         | -                      | -             | 415,096.08     |
| Indirect          | 010-02 General Services - Facilities             | 30003 General Fund 4% Reserve          | 010 General Services               | 10201000 4% GSR General Services         | -                | -               | 1,285.75           | -                      | -             | 1,285.75       |
| Indirect          | 010-02 General Services - Facilities             | 30003 General Fund 4% Reserve          | 010 General Services               | 10201001 4% GSR General ServicesR010820  | -                | -               | 382,392.00         | -                      | -             | 5,012,627.84   |
| Indirect          | 010-02 General Services - Facilities             | 30003 General Fund 4% Reserve          | 010 General Services               | 10203000 4% GSR Buildings                | -                | -               | 506,007.41         | 95,724.83              | -             | 601,732.24     |
| Indirect          | 010-02 General Services - Facilities Total       |  |                                    |  | 1,957,556.64     | 692,620.36      | 19,865,282.15      | 95,724.83              | 4,630,235.84  | 27,161,419.72  |
| Indirect          | 010-03 General Services - Fleet Management       | 51154 Office of Fleet Management       | 010 General Services               | 10510010 OFM Light Veh/Equip Repairs     | 1,083,063.07     | 478,552.15      | 9,680,629.72       | -                      | -             | 3,154,938.16   |
| Indirect          | 010-03 General Services - Fleet Management       | 51154 Office of Fleet Management       | 010 General Services               | 10510030 OFM Heavy Veh/Equip Repairs     | 1,141,310.15     | 505,546.62      | 6,112,273.74       | -                      | -             | 7,759,130.51   |
| Indirect          | 010-03 General Services - Fleet Management       | 51154 Office of Fleet Management       | 010 General Services               | 10510050 OFM Ground Veh/Equip Repairs    | 163,765.60       | 80,483.08       | 533,311.03         | -                      | -             | 777,559.71     |
| Indirect          | 010-03 General Services - Fleet Management       | 51154 Office of Fleet Management       | 010 General Services               | 10510410 OFM Fuel                        | 221,133.48       | 83,502.91       | 5,562,220.98       | -                      | -             | 5,866,857.37   |
| Indirect          | 010-03 General Services - Fleet Management       | 51154 Office of Fleet Management       | 010 General Services               | 10510106 OFM                             | 275,910.06       | 104,588.63      | 18,594,055.33      | -                      | -             | 18,974,554.22  |
| Indirect          | 010-03 General Services - Fleet Management Total |  |                                    |  | 2,885,182.36     | 1,252,973.89    | 34,482,490.80      | -                      | -             | 38,600,646.75  |
| Indirect          | 010-04 General Services - Mail Services          | 10101 GSD General                      | 010 General Services               | 10104100 GSR Mail Services               | 216,047.41       | 100,907.21      | 644,047.40         | -                      | -             | 961,002.02     |
| Indirect          | 010-04 General Services - Mail Services Total    |  |                                    |  | 216,047.41       | 100,907.21      | 644,047.40         | -                      | -             | 961,002.02     |
| Indirect          | 014-01 Information Technology Service            | 10101 GSD General                      | 014 Information Technology Service | 14121001 x-ITSMetro 3                    | -                | -               | (940.74)           | -                      | -             | (940.74)       |
| Indirect          | 014-01 Information Technology Service            | 30003 General Fund 4% Reserve          | 014 Information Technology Service | 14201000 4% ITS Administration           | -                | -               | 3,154,538.16       | -                      | -             | 3,154,538.16   |
| Indirect          | 014-01 Information Technology Service            | 30003 General Fund 4% Reserve          | 014 Information Technology Service | 14201400 4% ITS Obsolete Network Equip   | -                | -               | 1,880,722.46       | 3,948,098.97           | -             | 5,808,821.43   |
| Indirect          | 014-01 Information Technology Service            | 30003 General Fund 4% Reserve          | 014 Information Technology Service | 14201500 4% ITS Obsolete Servers         | -                | -               | 8,125.14           | 362,078.25             | -             | 370,203.39     |
| Indirect          | 014-01 Information Technology Service            | 30003 General Fund 4% Reserve          | 014 Information Technology Service | 14203000 4% ITS Tech Revl - Metro        | -                | -               | 2,563,400.00       | -                      | -             | 2,563,400.00   |
| Indirect          | 014-01 Information Technology Service            | 30099 COVID-19 Pandemic                | 014 Information Technology Service | 14902020 ITS COVID-19                    | 168.08           | 33.60           | 104,586.66         | -                      | -             | 104,788.34     |
| Indirect          | 014-01 Information Technology Service            | 30112 COVID Reserve Post 2020          | 014 Information Technology Service | 14902022 ITS COVID Reserve Post 2020     | -                | -               | 129,870.37         | -                      | -             | 129,870.37     |
| Indirect          | 014-01 Information Technology Service            | 30116 COVID FEMA                       | 014 Information Technology Service | 14902022 ITS COVID FEMA                  | -                | -               | 912.00             | -                      | -             | 912.00         |
| Indirect          | 014-01 Information Technology Service            | 30163 Civil Unrest May 2020            | 014 Information Technology Service | 14700500 ITS Civil Unrest                | -                | -               | 4,234.70           | -                      | -             | 4,234.70       |
| Indirect          | 014-01 Information Technology Service            | 34155 Nash Educ Comm & Arts TV/Capital | 014 Information Technology Service | 14305155 ITS NECAT Capital Only          | -                | -               | 61,138.87          | -                      | -             | 61,138.87      |
| Indirect          | 014-01 Information Technology Service            | 40014 GSD FY14 Capital Projects        | 014 Information Technology Service | 14402014 ITS Upgrade EBS                 | -                | -               | 6,667.50           | -                      | -             | 6,667.50       |
| Indirect          | 014-01 Information Technology Service            | 40017 GSD FY17 Capital Projects        | 014 Information Technology Service | 14401017 ITS Communication Tower Repair  | -                | -               | 4,733.06           | -                      | -             | 4,733.06       |
| Indirect          | 014-01 Information Technology Service            | 40017 GSD FY17 Capital Projects        | 014 Information Technology Service | 14403017 ITS Data & Voice for Projects   | -                | -               | 24,038.34          | -                      | -             | 24,038.34      |
| Indirect          | 014-01 Information Technology Service            | 40017 GSD FY17 Capital Projects        | 014 Information Technology Service | 14404017 ITS Info Security Mgmt Program  | -                | -               | 5,326.00           | -                      | -             | 5,326.00       |
| Indirect          | 0  |  |                                    |  |                  |                 |                    |                        |               |                |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct     | Cost Allocation Plan                                 | Fund No. & Description               | Dept. No. & Description            | Security BU No. & Description                | Salaries & Wages     | Fringe Benefits      | Operating Expenses    | Non Operating Expenses | Transfers            | Grand Total           |
|-----------------------|--|--------------------------------------|------------------------------------|--|----------------------|----------------------|-----------------------|------------------------|----------------------|-----------------------|
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521021 ITS Web Based Services              | 667,033.87           | 235,539.47           | 269,509.59            | -                      | -                    | 1,172,082.93          |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521051 ITS Technical Support Center        | 630,019.37           | 205,620.09           | 203,536.38            | -                      | -                    | 1,039,175.84          |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521061 ITS Employee & Account Care         | 738,322.06           | 248,969.74           | 485,932.06            | -                      | -                    | 1,474,123.86          |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521071 ITS Security Assurance              | 421,819.12           | 133,879.69           | 1,447,692.45          | -                      | -                    | 2,003,391.26          |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521072 ITS Physical Security Support       | 330,819.71           | 120,990.84           | 245,300.26            | -                      | -                    | 697,110.81            |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521091 ITS Desktop Support                 | 1,082,559.41         | 399,711.62           | 93,459.93             | -                      | -                    | 1,575,730.96          |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521101 ITS Enterprise Servers/Storage      | 974,368.04           | 336,864.50           | 646,949.41            | -                      | -                    | 1,958,181.95          |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521121 ITS Network Comm Svcs               | 1,242,014.59         | 424,851.61           | 2,171,193.77          | -                      | -                    | 3,838,039.97          |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521122 ITS Cabling Infr Svcs Support       | -                    | -                    | 8,108.55              | -                      | -                    | 8,108.55              |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521123 ITS Public Safety Radio System      | 396,218.95           | 168,168.49           | 2,554,183.89          | -                      | -                    | 3,118,571.33          |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521131 ITS Voice Comm Solutions            | 448,737.59           | 113,435.18           | 173,921.68            | -                      | -                    | 736,094.45            |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521161 ITS Identity and Access Mgmt        | 263,440.35           | 83,184.45            | 9,470.37              | -                      | -                    | 356,095.17            |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521162 ITS System Lifecycle Mngmt          | 380,306.69           | 127,900.82           | 3,183.89              | -                      | -                    | 511,391.40            |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14521180 ITS Data GIS and Analytics          | 1,286.21             | 1,614.25             | 2,900.46              | -                      | -                    | 2,900.46              |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14560210 ITS Data Infrastruc Support         | 141,783.83           | 45,299.35            | 221,174.10            | -                      | -                    | 408,257.28            |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14560810 ITS Executive Leadership            | 318,606.38           | 104,757.35           | 191.80                | -                      | -                    | 423,555.53            |
| Indirect              | 014-01 Information Technology Service                | 51137 Information Technology Service | 014 Information Technology Service | 14560990 ITS ALDOB Non-Alloc'd Fin Trans     | -                    | -                    | 1,171,355.83          | -                      | -                    | 1,171,355.83          |
| Indirect              | 014-01 Information Technology Service                | 51138 ITS Technology Revolving       | 014 Information Technology Service | 14500100 ITS Technology Revolving            | -                    | -                    | 1,271,044.90          | -                      | -                    | 1,271,044.90          |
| <b>Indirect Total</b> | <b>014-01 Information Technology Service Total</b>   |                                      |                                    |  | <b>10,991,004.23</b> | <b>3,760,440.98</b>  | <b>27,113,189.45</b>  | <b>4,433,685.22</b>    | <b>2,563,400.00</b>  | <b>48,861,719.88</b>  |
| Indirect              | 015-01 Finance - Accountability                      | 10101 GSD General                    | 015 Finance                        | 15118110 FIM OMB Monitoring Rpts & Acct      | 293,744.59           | 92,656.57            | 73,205.35             | -                      | -                    | 459,606.51            |
| Indirect              | 015-01 Finance - Accountability Total                |                                      |                                    |  | <b>293,744.59</b>    | <b>92,656.57</b>     | <b>73,205.35</b>      | -                      | -                    | <b>459,606.51</b>     |
| Indirect              | 015-02 Finance - Administration                      | 10101 GSD General                    | 015 Finance                        | 15160810 FIM Executive Leadership            | 1,159,457.35         | 313,463.81           | 49,588.40             | -                      | -                    | 1,522,509.56          |
| Indirect              | 015-02 Finance - Administration Total                |                                      |                                    |  | <b>1,159,457.35</b>  | <b>313,463.81</b>    | <b>49,588.40</b>      | -                      | -                    | <b>1,522,509.56</b>   |
| Indirect              | 015-03 Finance - Business Assistance                 | 10101 GSD General                    | 015 Finance                        | 15117150 FIM SS Business Assistance Ofc      | 638,174.43           | 222,773.01           | 73,641.23             | -                      | -                    | 934,588.67            |
| Indirect              | 015-03 Finance - Business Assistance Total           |                                      |                                    |  | <b>638,174.43</b>    | <b>222,773.01</b>    | <b>73,641.23</b>      | -                      | -                    | <b>934,588.67</b>     |
| Indirect              | 015-04 Finance - Grants & Cost Planning              | 10101 GSD General                    | 015 Finance                        | 15117210 FIM OMB Grants and Cost             | 246,910.78           | 74,709.63            | 10,129.75             | -                      | -                    | 331,750.16            |
| Indirect              | 015-04 Finance - Grants & Cost Planning Total        |                                      |                                    |  | <b>246,910.78</b>    | <b>74,709.63</b>     | <b>10,129.75</b>      | -                      | -                    | <b>331,750.16</b>     |
| Indirect              | 015-05 Finance - Office of Management & Budget       | 10101 GSD General                    | 015 Finance                        | 15103110 FIM OMB Budget Planning & Mgmt      | 993,682.39           | 314,360.80           | 48,655.79             | -                      | -                    | 1,356,698.98          |
| Indirect              | 015-05 Finance - Office of Management & Budget Total |                                      |                                    |  | <b>993,682.39</b>    | <b>314,360.80</b>    | <b>48,655.79</b>      | -                      | -                    | <b>1,356,698.98</b>   |
| Indirect              | 015-06 Finance - Operations                          | 10101 GSD General                    | 015 Finance                        | 15102210 FIM OPER Accounts Payable           | 433,907.20           | 175,087.10           | 162,441.38            | -                      | -                    | 771,435.68            |
| Indirect              | 015-06 Finance - Operations                          | 10101 GSD General                    | 015 Finance                        | 15102210 FIM OPER Acctg and Reporting        | 1,234,304.66         | 376,464.55           | 107,337.84            | -                      | -                    | 1,718,107.05          |
| Indirect              | 015-06 Finance - Operations Total                    |                                      |                                    |  | <b>1,668,211.86</b>  | <b>551,551.65</b>    | <b>269,779.22</b>     | -                      | -                    | <b>2,489,542.73</b>   |
| Indirect              | 015-07 Finance - Payroll                             | 10101 GSD General                    | 015 Finance                        | 15102610 FIM OPER Payroll                    | 458,849.83           | 148,620.79           | 378,453.66            | -                      | -                    | 985,924.28            |
| Indirect              | 015-08 Finance - Property Administration             | 10101 GSD General                    | 015 Finance                        | 15151000 FIM Public Property Services        | 248,561.39           | 67,853.53            | 13,440.46             | -                      | -                    | 329,855.38            |
| Indirect              | 015-08 Finance - Property Administration Total       |                                      |                                    |  | <b>248,561.39</b>    | <b>67,853.53</b>     | <b>13,440.46</b>      | -                      | -                    | <b>329,855.38</b>     |
| Indirect              | 015-09 Finance - Purchasing                          | 10101 GSD General                    | 015 Finance                        | 15116330 FIM OMB Purchasing Contract De      | 811,706.89           | 256,502.45           | 94,438.27             | -                      | -                    | 1,162,648.61          |
| Indirect              | 015-09 Finance - Purchasing Total                    |                                      |                                    |  | <b>811,706.89</b>    | <b>256,502.45</b>    | <b>94,438.27</b>      | -                      | -                    | <b>1,162,648.61</b>   |
| Indirect              | 015-10 Finance - Treasury                            | 10101 GSD General                    | 015 Finance                        | 15108000 FIM Treasury Collections            | 189,539.93           | 65,950.16            | 281,761.45            | 2.00                   | -                    | 537,253.54            |
| Indirect              | 015-10 Finance - Treasury                            | 51180 Treasury Management            | 015 Finance                        | 15515110 FIM TRE Cash Operations             | 216,811.11           | 65,510.99            | 32,245.62             | -                      | -                    | 314,567.72            |
| Indirect              | 015-10 Finance - Treasury                            | 51180 Treasury Management            | 015 Finance                        | 15515210 FIM TRE Investment/ConteeSupport    | 214,988.74           | 59,575.88            | 16,215.74             | -                      | -                    | 290,780.36            |
| Indirect              | 015-10 Finance - Treasury                            | 51180 Treasury Management            | 015 Finance                        | 15515310 FIM TRE Investor Relations          | 177,851.96           | 62,875.90            | 13,132.06             | -                      | -                    | 253,859.92            |
| Indirect              | 015-10 Finance - Treasury                            | 51180 Treasury Management            | 015 Finance                        | 15563000 FIM Treas Non-Alloc'd Fin Tran      | 458,949.83           | 148,620.79           | 378,453.66            | -                      | -                    | 985,924.28            |
| Indirect              | 015-10 Finance - Treasury Total                      |                                      |                                    |  | <b>808,735.81</b>    | <b>257,035.99</b>    | <b>343,354.87</b>     | <b>2.00</b>            | -                    | <b>1,409,128.67</b>   |
| Indirect              | 030-01 Sheriff's Office - Security Services          | 10101 GSD General                    | 030 Sheriff                        | 30124910 SHE Admin Support Svcs Key          | 5,183,344.92         | 1,744,293.30         | 8,611,849.80          | 298.60                 | -                    | 15,539,786.62         |
| Indirect              | 030-01 Sheriff's Office - Security Services Total    |                                      |                                    |  | <b>5,183,344.92</b>  | <b>1,744,293.30</b>  | <b>8,611,849.80</b>   | <b>298.60</b>          | -                    | <b>15,539,786.62</b>  |
| Indirect              | 038-01 Health - Employee Health & Wellness           | 10101 GSD General                    | 038 Health                         | 38151191 HEA Civil Srvc Med Exam Clinic      | 584,584.69           | 175,354.08           | 48,218.61             | -                      | -                    | 808,157.38            |
| Indirect              | 038-01 Health - Employee Health & Wellness Total     |                                      |                                    |  | <b>584,584.69</b>    | <b>175,354.08</b>    | <b>48,218.61</b>      | -                      | -                    | <b>808,157.38</b>     |
| Indirect              | 048 Internal Audit                                   | 10101 GSD General                    | 048 Internal Audit                 | 48109110 IA Advisory Services                | 28,130.21            | 9,773.01             | 700.00                | -                      | -                    | 38,603.22             |
| Indirect              | 048 Internal Audit                                   | 10101 GSD General                    | 048 Internal Audit                 | 48109210 IA Integrity Hotline SuggBox        | 56,260.45            | 19,546.10            | 4.40                  | -                      | -                    | 75,810.95             |
| Indirect              | 048 Internal Audit                                   | 10101 GSD General                    | 048 Internal Audit                 | 48109310 IA Audit Assurance Services         | 630,027.07           | 192,251.30           | 292,296.78            | -                      | -                    | 1,114,575.15          |
| Indirect              | 048 Internal Audit Total                             |                                      |                                    |  | <b>714,417.73</b>    | <b>221,570.41</b>    | <b>293,001.18</b>     | -                      | -                    | <b>1,228,989.32</b>   |
| <b>Indirect Total</b> |  |                                      |                                    |  | <b>37,746,961.98</b> | <b>72,769,090.58</b> | <b>113,254,697.95</b> | <b>4,539,710.65</b>    | <b>56,888,635.84</b> | <b>285,189,107.00</b> |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101117 ADM Regional Transit Authority      | -                    | -                    | 320,200.00            | -                      | -                    | 320,200.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101118 ADM Econ/Job Incentive Dell         | -                    | -                    | 250,000.00            | -                      | -                    | 250,000.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101131 ADM Study Formulating Comm          | -                    | -                    | 79,743.50             | -                      | -                    | 79,743.50             |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101136 ADM Econ/Job Incentive UBS          | -                    | -                    | 210,000.00            | -                      | -                    | 210,000.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101137 ADM Econ/Job Incentive HCA Cap      | -                    | -                    | 648,500.00            | -                      | -                    | 648,500.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101141 ADM Econ/Job Incentive Warner       | -                    | -                    | 34,700.00             | -                      | -                    | 34,700.00             |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101144 ADM Econ/Job Incent Bridgestone     | -                    | -                    | 215,300.00            | -                      | -                    | 215,300.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101148 ADM Econ/Job Incentive Philips Hldg | -                    | -                    | 158,800.00            | -                      | -                    | 158,800.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101147 ADM Nashville S Cmty Coll Fnd       | -                    | -                    | 638,037.37            | -                      | -                    | 638,037.37            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101148 ADM Body Worn Camera Implemen       | -                    | -                    | 89,805.97             | -                      | -                    | 89,805.97             |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101153 ADM Business Incubation Ctr         | -                    | -                    | 3,932,400.00          | -                      | -                    | 3,932,400.00          |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101212 ADM Rainy Day Fund Transfer         | -                    | -                    | 125,000.00            | -                      | -                    | 125,000.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101213 ADM NCAC Local Match                | -                    | -                    | 1,000,000.00          | -                      | -                    | 1,000,000.00          |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101222 ADM Stadium Maintenance             | -                    | -                    | -                     | -                      | -                    | -                     |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101224 ADM Contingency Subrogation         | -                    | -                    | -                     | -                      | -                    | -                     |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101225 ADM GSD Debt Transfer-Stadium       | -                    | -                    | 3,200,000.00          | -                      | -                    | 3,200,000.00          |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101227 ADM HIPPA Compliance                | -                    | -                    | 992.18                | -                      | -                    | 992.18                |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101237 ADM Commuter Rail                   | -                    | -                    | 500,000.00            | -                      | -                    | 500,000.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101244 ADM Disaster Response               | -                    | -                    | -                     | -                      | -                    | -                     |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101298 ADM Contingency Local Match         | -                    | -                    | -                     | -                      | -                    | -                     |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101309 ADM Contingency Account             | -                    | -                    | -                     | -                      | -                    | -                     |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101315 ADM PayPlan Improvements            | -                    | -                    | -                     | -                      | -                    | -                     |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101328 ADM Property Tax Relief Progrm      | -                    | -                    | -                     | 4,203,945.20           | -                    | 4,203,945.20          |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101416 ADM Subsidy Advance Planning        | -                    | -                    | 153,957.16            | -                      | -                    | 153,957.16            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101459 ADM GSD General Reversal            | -                    | -                    | -                     | 0.01                   | 50,000.00            | 203,857.16            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101502 ADM Contr Nashville Symphony        | -                    | -                    | -                     | -                      | 15,000.00            | 15,000.00             |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101503 ADM Contr Adventure Sci Ctr         | -                    | -                    | -                     | -                      | 75,000.00            | 75,000.00             |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101506 ADM Contr Partnership 2020          | -                    | -                    | -                     | -                      | 175,000.00           | 175,000.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101521 ADM Contr Humane Assoc              | -                    | -                    | -                     | -                      | 12,500.00            | 12,500.00             |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101534 ADM Contr Sister City               | -                    | -                    | -                     | -                      | 40,000.00            | 40,000.00             |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101566 ADM Contingency Utility Incr        | -                    | -                    | -                     | -                      | -                    | -                     |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101578 ADM Barnes Affordable HsgTrust      | -                    | -                    | -                     | -                      | -                    | -                     |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101587 ADM Contr Alignment Nashville       | -                    | -                    | -                     | 150,000.00             | 10,000,000.00        | 10,000,000.00         |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101613 ADM Correctional Healthcare         | -                    | -                    | -                     | -                      | -                    | 150,000.00            |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101638 ADM TSU Foundation                  | -                    | -                    | 20,316,940.16         | -                      | -                    | 20,316,940.16         |
| Direct                | 001 Administrative - Direct                          | 10101 GSD General                    | 001 Administrative                 | 01101645 ADM Entrepreneur Center             | -                    | -                    | -                     | -                      | 75,000.00            | 75,                   |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan              | Fund No. & Description                   | Dept. No. & Description  | Security BU No. & Description                         | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers        | Grand Total      |
|-------------------|-----------------------------------|--|--------------------------|---|------------------|-----------------|--------------------|------------------------|------------------|------------------|
| Direct            | 001 Administrative - Direct       | 10101 GSD General                        | 001 Administrative       | 01101691 ADM NCAAC Nash Constr Readiness              |                  |                 |                    |                        | 315,300.00       | 315,300.00       |
| Direct            | 001 Administrative - Direct       | 10101 GSD General                        | 001 Administrative       | 01101695 ADM Tax Increment Payment-IDB                |                  |                 |                    | 1,546,617.45           |                  | 1,546,617.45     |
| Direct            | 001 Administrative - Direct       | 10101 GSD General                        | 001 Administrative       | 01101696 ADM Transfer 4% Funding                      |                  |                 |                    |                        | 40,313,015.68    | 40,313,015.68    |
| Direct            | 001 Administrative - Direct       | 10103 MIP Metro Investment Pool          | 001 Administrative       | 01116000 ADM MIP Expense                              |                  |                 | 765,619.28         |                        |                  | 765,619.28       |
| Direct            | 001 Administrative - Direct       | 18301 USD General                        | 001 Administrative       | 01191152 ADM Health and Public Safety - USD           |                  |                 | -                  |                        |                  | -                |
| Direct            | 001 Administrative - Direct       | 18301 USD General                        | 001 Administrative       | 01191153 ADM USD ITS Services                         |                  |                 | -                  |                        |                  | -                |
| Direct            | 001 Administrative - Direct       | 18301 USD General                        | 001 Administrative       | 01191309 ADM Contingency Account                      |                  |                 | -                  |                        |                  | -                |
| Direct            | 001 Administrative - Direct       | 18301 USD General                        | 001 Administrative       | 01191328 ADM Property Tax Relief                      |                  |                 | -                  | 246,929.74             |                  | 246,929.74       |
| Direct            | 001 Administrative - Direct       | 18301 USD General                        | 001 Administrative       | 01191566 ADM Contingency Utility Incr                 |                  |                 | -                  |                        |                  | -                |
| Direct            | 001 Administrative - Direct       | 30005 Central Business Imp District      | 001 Administrative       | 01701000 ADM Cntrl Business Imp District              |                  |                 |                    | 3,185,861.73           |                  | 3,185,861.73     |
| Direct            | 001 Administrative - Direct       | 30039 Flood 2010                         | 001 Administrative       | 01700510 ADM Flood 2010 Interest                      |                  |                 | 52,745.57          |                        |                  | 52,745.57        |
| Direct            | 001 Administrative - Direct       | 30064 CBID Fee Event and Marketing       | 001 Administrative       | 01104100 ADM CBID Fee Event & Marketing               |                  |                 | 4,511,289.64       |                        |                  | 4,511,289.64     |
| Direct            | 001 Administrative - Direct       | 30082 Hurricane Irma Florida 2017        | 001 Administrative       | 01703300 ADM Irma Hurr Revenue                        |                  |                 | 17.35              |                        |                  | 17.35            |
| Direct            | 001 Administrative - Direct       | 30085 Hurricane Florence 2018            | 001 Administrative       | 01703310 ADM Hurricane Florence Rev                   |                  |                 | 304.77             | (13,263.73)            |                  | 304.77           |
| Direct            | 001 Administrative - Direct       | 30088 Hotel Occ Tourist Promotion DS     | 001 Administrative       | 01103300 ADM HOT Tourist Promotion DS                 |                  |                 |                    |                        |                  | -                |
| Direct            | 001 Administrative - Direct       | 30089 Hurricane Dorian 2019              | 001 Administrative       | 01703320 ADM Hurricane Dorian Rev                     |                  |                 | 50.53              |                        |                  | 50.53            |
| Direct            | 001 Administrative - Direct       | 30092 Tornadoes 3/2020 Response/Relief   | 001 Administrative       | 01713320 ADM Tornadoes 3/3/2020 Rev & Int             |                  |                 | 36,752.83          |                        |                  | 36,752.83        |
| Direct            | 001 Administrative - Direct       | 30092 Tornadoes 3/2020 Response/Relief   | 001 Administrative       | 01803300 ADM Tornadoes 3/3/2020                       |                  |                 | 284,053.50         |                        |                  | 284,053.50       |
| Direct            | 001 Administrative - Direct       | 30095 Storms/Straight Line W/inds 5/3/20 | 001 Administrative       | 01705320 ADM Storms SL Winds 5/3/20                   |                  |                 | 500.86             |                        |                  | 500.86           |
| Direct            | 001 Administrative - Direct       | 30097 Hurricane Laura 8/20               | 001 Administrative       | 01710820 ADM Hurricane Laura Rev                      |                  |                 | 1.12               |                        |                  | 1.12             |
| Direct            | 001 Administrative - Direct       | 30098 Hurricane Sally 9/20               | 001 Administrative       | 01710830 ADM Hurricane Sally Rev                      |                  |                 | 42.72              |                        |                  | 42.72            |
| Direct            | 001 Administrative - Direct       | 30099 COVID-19 Pandemic                  | 001 Administrative       | 01612020 ADM COVID-19 Community Support               |                  |                 |                    | 19,842,072.98          |                  | 19,842,072.98    |
| Direct            | 001 Administrative - Direct       | 30108 Hurricane Delta 10/20              | 001 Administrative       | 01710840 ADM Hurricane Delta 10/20                    |                  |                 | 111.28             |                        |                  | 111.28           |
| Direct            | 001 Administrative - Direct       | 30109 Winter Storm 2/2021                | 001 Administrative       | 01713340 ADM Winter Storm 2/2021 Rev & Int            |                  |                 | 133.78             |                        |                  | 133.78           |
| Direct            | 001 Administrative - Direct       | 30112 COVID Reserve Post 2020            | 001 Administrative       | 01602021 ADM COVID Reserve Post 2020 Rev & Int        |                  |                 | 5,662.50           |                        |                  | 5,662.50         |
| Direct            | 001 Administrative - Direct       | 30112 COVID Reserve Post 2020            | 001 Administrative       | 01612021 ADM COVID Reserve Post 2020 Comm Supp        |                  |                 |                    | 4,800,000.00           |                  | 4,800,000.00     |
| Direct            | 001 Administrative - Direct       | 30116 COVID FEMA                         | 001 Administrative       | 01602022 ADM COVID FEMA Rev & Int                     |                  |                 | 5,693.67           |                        |                  | 5,693.67         |
| Direct            | 001 Administrative - Direct       | 30117 COVID Vaccination Distribution     | 001 Administrative       | 01703021 ADM COVID Vaccination Distribution Rev & Int |                  |                 | 364.09             |                        |                  | 364.09           |
| Direct            | 001 Administrative - Direct       | 30121 Nashville 12/20/20 Bombing         | 001 Administrative       | 01711220 ADM Nashville 12/25/20 Bombing Rev & Int     |                  |                 | 566.53             |                        |                  | 566.53           |
| Direct            | 001 Administrative - Direct       | 30130 DA Mediation Services Fund         | 001 Administrative       | 01105100 ADM Contr Mediation Services                 |                  |                 |                    | 63,371.06              |                  | 63,371.06        |
| Direct            | 001 Administrative - Direct       | 30142 Storm/Flood 3/2021                 | 001 Administrative       | 01701420 ADM Storm/Flood 3/2021 Rev & Int             |                  |                 | 99.75              |                        |                  | 99.75            |
| Direct            | 001 Administrative - Direct       | 30163 Civil Unrest May 2020              | 001 Administrative       | 01700350 ADM Civil Unrest                             |                  |                 | 4,312.65           |                        |                  | 4,312.65         |
| Direct            | 001 Administrative - Direct       | 30360 Rainy Day Fund                     | 001 Administrative       | 01601800 ADM Rainy Day Fund Transfers                 |                  |                 |                    |                        |                  | -                |
| Direct            | 001 Administrative - Direct       | 35300 MNPS Other Federal Grants          | 001 Administrative       | 01700110 ADM Education Svc Eliminators                |                  |                 |                    |                        | (116,325.00)     | (116,325.00)     |
| Direct            | 001 Administrative - Direct       | 38005 Gulch Central Business Imp Dst     | 001 Administrative       | 01781000 ADM Gulch Cntrl Business ImpDst              |                  |                 |                    | 472,992.32             |                  | 472,992.32       |
| Direct            | 001 Administrative - Direct       | 39005 So Nash Central Business ImpDt     | 001 Administrative       | 01791000 ADM So Nash Cntrl Bus Imp Dstr               |                  |                 |                    |                        |                  | -                |
| Direct            | 001 Administrative - Direct       | 40018 GSD FY18 Capital Projects          | 001 Administrative       | 01403018 ADM Affordable Housing                       | 48,468.38        | 19,575.06       | 26,528.75          |                        | 247,078.24       | 341,856.43       |
| Direct            | 001 Administrative - Direct       | 40200 GSD Capital Improvement Plan       | 001 Administrative       | 01402001 ADM GSD CapImPlan Q2 Interest                |                  |                 | 8.75               |                        |                  | 8.75             |
| Direct            | 001 Administrative - Direct       | 40318 GSD GO Imp Bonds CP 2021           | 001 Administrative       | 01404019 ADM GO Imp Bonds CP 2021                     |                  |                 | 1,270,886.83       |                        | 498,218,651.77   | 499,489,538.60   |
| Direct            | 001 Administrative - Direct       | 40400 GSD Externally Funded Cap Proj     | 001 Administrative       | 01440400 ADM GSD Ext Funded CapProj Int               |                  |                 | 4,060.03           |                        |                  | 4,060.03         |
| Direct            | 001 Administrative - Direct       | 42999 GSD Cap Proj (CP YE Rpt Only)      | 001 Administrative       | 01409000 ADM GSD CP YE Rpt Only                       |                  |                 |                    |                        | (497,608,069.31) | (497,608,069.31) |
| Direct            | 001 Administrative - Direct       | 48318 USD GO Imp Bonds CP 2021           | 001 Administrative       | 01484019 ADM USD GO Imp Bonds CP 2021                 |                  |                 | 38,214.07          |                        | 10,096,027.18    | 10,134,241.25    |
| Direct            | 001 Administrative - Direct       | 48999 USD Cap Proj (CP YE Rpt Only)      | 001 Administrative       | 01489000 ADM USD GO Imp Bonds CP 2021                 |                  |                 |                    |                        | (10,096,027.18)  | (10,096,027.18)  |
| Direct            | 001 Administrative - Direct       | 73180 Cecil R Crawford Endowment         | 001 Administrative       | 01640000 PAR Cecil R Crawford Endowment               |                  |                 | 9,041.00           |                        |                  | 9,041.00         |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700401 ADM GSD GEN Debt                             | (358,902.85)     |                 | 337,500.00         |                        |                  | (21,402.85)      |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700402 ADM GSD FIS Debt                             |                  |                 | 19,400.00          |                        |                  | 19,400.00        |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700403 ADM GSD JUS Debt                             | (182,596.34)     |                 | 69,900.00          |                        |                  | (112,696.34)     |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700404 ADM GSD LIB Debt                             | (2,275,663.40)   |                 | 375,000.00         |                        |                  | (1,899,663.40)   |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700405 ADM GSD FIR Debt                             | (441,744.28)     |                 | 203,200.00         |                        |                  | (238,544.28)     |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700406 ADM GSD REG Debt                             | (57,285.14)      |                 | 6,700.00           |                        |                  | (50,585.14)      |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700407 ADM GSD CON Debt                             |                  |                 | 600.00             |                        |                  | 600.00           |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700408 ADM GSD WEL Debt                             |                  |                 | 126,000.00         |                        |                  | 126,000.00       |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700409 ADM GSD HEA Debt                             | (109,443.76)     |                 | 239,900.00         |                        |                  | 130,456.24       |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700410 ADM GSD LIB Debt                             | (126,160.67)     |                 | 70,500.00          |                        |                  | (55,660.67)      |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700411 ADM GSD PWO Debt                             |                  |                 | 685,100.00         |                        |                  | 685,100.00       |
| Direct            | 001 Administrative - Direct       | 90231 GSD Bonded Debt & Interest         | 001 Administrative       | 01700412 ADM GSD REC Debt                             | (190,891.85)     |                 | 341,400.00         |                        |                  | 150,508.15       |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700300 ADM General Fixed Assets                     |                  |                 | 22,120,028.85      | (21,632,693.78)        |                  | 487,336.07       |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700301 ADM GEN Fixed Assets                         |                  |                 | 11,713,835.35      | (18,362,606.56)        |                  | (6,648,771.21)   |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700302 ADM FIS Fixed Assets                         |                  |                 | 853,296.64         | (328,900.00)           |                  | 524,396.64       |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700303 ADM JUS Fixed Assets                         |                  |                 | 2,503,787.38       | (979,758.85)           |                  | 1,524,028.53     |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700304 ADM LAW Fixed Assets                         |                  |                 | (13,218,082.37)    | (1,731,374.64)         |                  | (14,949,457.01)  |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700305 ADM FIR Fixed Assets                         |                  |                 | 2,352,825.27       | (624,195.12)           |                  | 1,728,630.15     |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700306 ADM REG Fixed Assets                         |                  |                 | 5,970.62           |                        |                  | 5,970.62         |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700308 ADM WEL Fixed Assets                         |                  |                 | 1,594,246.75       |                        |                  | 1,594,246.75     |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700309 ADM HEA Fixed Assets                         |                  |                 | 1,331,048.21       |                        |                  | 1,331,048.21     |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700310 ADM LIB Fixed Assets                         |                  |                 | 3,252,475.63       | (88,380.00)            |                  | 3,164,095.63     |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700311 ADM PWO Fixed Assets                         |                  |                 | 5,551,613.84       | (457,519.61)           |                  | 5,094,094.23     |
| Direct            | 001 Administrative - Direct       | 90241 GSD General Fixed Assets           | 001 Administrative       | 01700312 ADM REC Fixed Assets                         |                  |                 | 11,632,245.64      | (7,075,237.41)         |                  | 4,557,008.23     |
| Direct            | 001 Administrative - Direct       | 98431 USD Bonded Debt & Interest         | 001 Administrative       | 01790405 ADM USD FIR Debt                             | 1,692,910.42     |                 |                    |                        |                  | 1,692,910.42     |
| Direct            | 001 Administrative - Direct Total |  |                          |   | (2,000,571.74)   | 19,631.50       | 79,793,634.64      | (10,490,317.63)        | 60,511,073.14    | 127,833,449.91   |
| Direct            | 002-01 Metropolitan Council       | 10101 GSD General                        | 002 Metropolitan Council | 02101000 MCO Administration                           | 1,868,797.75     | 745,801.48      | 142,368.18         |                        |                  | 2,756,967.41     |
| Direct            | 002-01 Metropolitan Council       | 10101 GSD General                        | 002 Metropolitan Council | 02104000 MCO Non Allocated Fin Tran                   |                  |                 |                    |                        |                  | -                |
| Direct            | 002-01 Metropolitan Council       | 30003 General Fund 4% Reserve            | 002 Metropolitan Council | 02201000 4% MCO Metropolitan Council                  |                  |                 |                    |                        |                  | -                |
| Direct            | 002-01 Metropolitan Council       | 30099 COVID-19 Pandemic                  | 002 Metropolitan Council | 02902020 MCO COVID-19                                 |                  |                 | 4,001.25           | 26,465.96              |                  | 30,467.21        |
| Direct            | 002-01 Metropolitan Council       | 30112 COVID Reserve Post 2020            | 002 Metropolitan Council | 02902021 MCO COVID Reserve Post 2020                  |                  |                 | 2,726.54           |                        |                  | 2,726.54         |
| Direct            | 002-01 Metropolitan Council Total |  |                          |   | 1,868,797.75     | 745,801.48      | 160,705.02         | 26,465.96              |                  | 2,791,770.21     |
| Direct            | 003-01 Metropolitan Clerk         | 10101 GSD General                        | 003 Metropolitan Clerk   | 03201000 MCL Administration                           | 272,161.03       | 80,168.20       | 270,138.87         |                        |                  | 622,518.10       |
| Direct            | 003-01 Metropolitan Clerk         | 30003 General Fund 4% Reserve            | 003 Metropolitan Clerk   | 03201000 4% MCL Metropolitan Clerk                    |                  |                 |                    |                        |                  | 50.00            |
| Direct            | 003-01 Metropolitan Clerk Total   |  |                          |   | 272,161.03       | 80,168.20       | 270,138.87         |                        | 112.96           | 734,910.06       |
| Direct            | 004 Mayor's Office                | 10101 GSD General                        | 004 Mayor's Office       | 04101010 MAY Administration                           | 3,007,134.39     | 849,892.39      | 277,494.26         |                        |                  | 4,134,521.04     |
| Direct            | 004 Mayor's Office                | 10101 GSD General                        | 004 Mayor's Office       | 04101013 MAY Financial Empowerment                    |                  |                 | 250,704.45         |                        |                  | 250,704.45       |
| Direct            | 004 Mayor's Office                | 30076 Mayor's Office Donations           | 004 Mayor's Office       | 04701030 MAY New Americans                            |                  |                 | 500.00             |                        |                  | 500.00           |
| Direct            | 004 Mayor's Office                | 30098 TN FY21 Direct Appropriation Grant | 004 Mayor's Office       | 04302021 MAY Public Safety Violence Redctn Pklt       | 17,503.97        |                 | 2,122.38           |                        |                  | 19,626.35        |
| Direct            | 004 Mayor's Office                | 30099 COVID-19 Pandemic                  | 004 Mayor's Office       | 04902020 MAY COVID-19                                 |                  |                 | 440,193.10         |                        |                  | 440,193.10       |
| Direct            | 004 Mayor's Office                | 30112 COVID Reserve Post 2020            | 004 Mayor's Office       | 04902022 MAY COVID Reserve Post 2020                  |                  |                 | 2,090.00           |                        |                  | 2,090.00         |
| Direct            | 004 Mayor's Office                | 30114 Barnes Fund for Affordable Hsg     | 004 Mayor's Office       | 04730100 MAYECVD Barnes Fd for Affordablsq            | 117,801.30       | 33,011.02       | 9,988.30           | 7,458,534.14           |                  | 7,619,334.76     |
| Direct            | 004 Mayor's Office                | 32304 Mayor's Office Grants              | 004 Mayor's Office       | 04311500 MAY 100RealignCities                         |                  |                 |                    |                        |                  | -                |
| Direct            | 004 Mayor's Office                | 32305 MAY ECD Financial Empowerment      | 004 Mayor's Office       | 04110300 MAY OEQE Enhanced Sav Outcomes               |                  |                 |                    |                        |                  | -                |
| Direct            | 004 Mayor's Office                | 32305 MAY ECD Financial Empowerment      | 004 Mayor's Office       | 04311040 MAY CnsmrFinProtection                       |                  |                 |                    |                        |                  | -                |
| Direct            | 004 Mayor's Office Total          |  |                          |   | 3,142,439.66     | 885,025.79      | 981,445.11         | 7,458,534.14           |                  | 12,467,444.70    |
| Direct            | 005 Election Commission           | 10101 GSD General                        | 005 Election Commission  | 01101667 ADM Election Day & EarW/Voting               | 137,727.18       | 13,021.18       | 1,952,824.77       |                        |                  | 2,221,573.13     |
| Direct            | 005 Election Commission           | 10101 GSD General                        | 005 Election Commission  | 05100410 ELE Election Comm Operating                  | 1,536,353.73     | 510,942.77      | 1,036,028.16       |                        |                  | 3,083,324.66     |
| Direct            | 005 Election Commission           | 32205 ELE Elections Grant Fund           | 005 Election Commission  | 05300100 ELE Voting Machine Sys Grant                 |                  |                 | 79.88              |                        |                  | 79.88            |
| Direct            | 005 Election Commission           | 32205 ELE Elections Grant Fund           | 005 Election Commission  | 05300600 ELE State COVID-19 Grant                     | 28,091.67        | 12,937.93       | 431,489.50         |                        |                  | 472,519.10       |
| Direct            | 005 Election Commission           | 32205 ELE Elections Grant Fund           | 005 Election Commission  | 05300700 ELE CTCL COVID-19 Grant                      |                  |                 |                    |                        |                  |                  |



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                             | Fund No. & Description                       | Dept. No. & Description    | Security BU No. & Description                     | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers     | Grand Total    |
|-------------------|--|--|----------------------------|---|------------------|-----------------|--------------------|------------------------|---------------|----------------|
| Direct            | 007 Planning Commission                          | 10101 GSD General                            | 007 Planning Commission    | 0112850 PLA Land Development                      | 922,279.09       | 273,481.20      | 133,898.69         |                        |               | 1,329,658.98   |
| Direct            | 007 Planning Commission                          | 10101 GSD General                            | 007 Planning Commission    | 07112900 PLA Executive Leadership                 | 909,163.68       | 265,950.55      | 96,419.80          |                        |               | 1,271,534.03   |
| Direct            | 007 Planning Commission                          | 10101 GSD General                            | 007 Planning Commission    | 07112910 PLA Capital Improvement Plan'g           | 296,007.19       | 72,045.01       | 20,890.54          |                        |               | 348,942.74     |
| Direct            | 007 Planning Commission                          | 10101 GSD General                            | 007 Planning Commission    | 07112950 PLA General Plan Update                  |                  | 61,931.15       | 61,931.15          |                        |               | 123,862.30     |
| Direct            | 007 Planning Commission                          | 10101 GSD General                            | 007 Planning Commission    | 07113000 PLA Division of Transportation           | 154,860.34       | 54,510.36       | 41,660.47          |                        |               | 251,031.17     |
| Direct            | 007 Planning Commission                          | 30003 General Fund 4% Reserve                | 007 Planning Commission    | 07201000 4% PLA Planning Commission               |                  | 6,275.18        | 6,275.18           |                        |               | 12,550.36      |
| Direct            | 007 Planning Commission                          | 30099 COVID-19 Pandemic                      | 007 Planning Commission    | 07902020 PLA COVID-19                             | 7,528.95         | 2,579.10        | 1,159.67           |                        |               | 11,267.72      |
| Direct            | 007 Planning Commission                          | 30112 COVID Reserve Post 2020                | 007 Planning Commission    | 07902022 REG COVID Reserve Post 2020              | 1,430.28         | 505.64          | 7,345.90           |                        |               | 9,281.52       |
| Direct            | 007 Planning Commission                          | 30702 Advance Planning & Research            | 007 Planning Commission    | 07300500 PLA Advance Planning Research            |                  |                 |                    |                        |               |                |
| Direct            | 007 Planning Commission                          | 30704 Planning Grant Fund                    | 007 Planning Commission    | 07304010 PLA Active Living Design Key             |                  |                 | 67.37              |                        |               | 67.37          |
| Direct            | 007 Planning Commission                          | 30704 Planning Grant Fund                    | 007 Planning Commission    | 07304060 PLA OMAO CompleteTrips Federal           | 99,165.64        | 37,783.47       | 107,132.41         |                        |               | 244,081.52     |
| Direct            | 007 Planning Commission                          | 30705 X-Regional Transportation Plan'g       | 007 Planning Commission    | 07306130 x-PLA FHWA PL Funds Reg Match            |                  |                 |                    | 3,439.47               | 16,573.63     | 20,013.10      |
| Direct            | 007 Planning Commission                          | 30764 Metro Area Computer Mapping            | 007 Planning Commission    | 07112231 PLA GIS Sales & Svc Key Rev              |                  |                 |                    |                        |               |                |
| Direct            | 007 Planning Commission                          | 40021 GSD FY21 Cap Projs RS2021-757          | 007 Planning Commission    | 07402021 PLA EastBx Planning-OpenSpace&Infr Study |                  |                 |                    |                        |               |                |
| Direct            | 007 Planning Commission Total                    |  |                            |   | 3,541,092.90     | 1,128,762.61    | 1,288,846.11       | 3,439.47               | 16,573.63     | 5,948,714.72   |
| Direct            | 009 Register of Deeds                            | 10101 GSD General                            | 001 Administrative         | 01101692 REG Housing Incentive Pilot              |                  |                 | 42,474.00          | 138,059.65             |               | 180,533.65     |
| Direct            | 009 Register of Deeds                            | 10101 GSD General                            | 009 Register of Deeds      | 09101000 REG Admin                                |                  |                 | 243,597.91         |                        |               | 243,597.91     |
| Direct            | 009 Register of Deeds                            | 30003 General Fund 4% Reserve                | 009 Register of Deeds      | 09201000 % REG Register of Deeds                  |                  |                 | 36,470.12          |                        |               | 36,470.12      |
| Direct            | 009 Register of Deeds                            | 30004 Register's Computer                    | 009 Register of Deeds      | 09702000 REG Computer Program                     |                  |                 |                    |                        |               |                |
| Direct            | 009 Register of Deeds                            | 30036 Register of Deeds Fees                 | 009 Register of Deeds      | 09703000 REG Register of Deeds Fees               | 1,692,281.79     | 596,053.23      | 175,502.58         |                        |               | 2,463,837.60   |
| Direct            | 009 Register of Deeds                            | 30099 COVID-19 Pandemic                      | 009 Register of Deeds      | 09902020 REG COVID-19                             |                  |                 | 14,707.87          |                        |               | 14,707.87      |
| Direct            | 009 Register of Deeds                            | 30112 COVID Reserve Post 2020                | 009 Register of Deeds      | 09902022 REG COVID Reserve Post 2020              |                  |                 | 1,995.00           |                        |               | 1,995.00       |
| Direct            | 009 Register of Deeds Total                      |  |                            |   | 1,692,281.79     | 596,053.23      | 514,747.48         | 138,059.65             | 16,573.63     | 2,941,142.15   |
| Direct            | 010 General Services                             | 30092 Tornadoes 3/2020 Response/Relief       | 010 General Services       | 10703320 GSR Tornadoes 3/3/2020                   |                  |                 | 613,842.97         |                        |               | 613,842.97     |
| Direct            | 010 General Services                             | 30093 GSD Tornadoes 3/2020 Capital CompPaper | 010 General Services       | 10903320 GSR Capital Tornadoes-Bldgs 3/3/2020     |                  |                 | 17,668.82          | 823,600.85             |               | 841,269.67     |
| Direct            | 010 General Services                             | 30095 Storms/Straight Line Winds 5/3/20      | 010 General Services       | 10705320 GSR Storms S.L. Winds 5/3/20             |                  |                 | 45,286.30          | 299,860.00             |               | 345,146.30     |
| Direct            | 010 General Services                             | 30096 COVID-19 Pandemic                      | 010 General Services       | 10902020 GSR COVID-19                             | 142,798.87       | 27,269.14       | 1,163,358.87       |                        | (273,730.00)  | 1,079,696.88   |
| Direct            | 010 General Services                             | 30112 COVID Reserve Post 2020                | 010 General Services       | 10902022 GSR COVID Reserve Post 2020              |                  |                 | 715,922.22         |                        |               | 715,922.22     |
| Direct            | 010 General Services                             | 30116 COVID FEMA                             | 010 General Services       | 10302022 GSR COVID FEMA                           |                  |                 | 8,514.45           |                        |               | 8,514.45       |
| Direct            | 010 General Services                             | 30117 COVID Vaccination Distribution         | 010 General Services       | 10702021 GSR COVID Vaccination Distribution       |                  |                 | 30,404.08          |                        |               | 30,404.08      |
| Direct            | 010 General Services                             | 30142 Storm/Flood 3/2021                     | 010 General Services       | 10701420 GSR Storm/Flood 3/2021                   |                  |                 | 15,156.38          |                        |               | 15,156.38      |
| Direct            | 010 General Services                             | 30163 Civil Unrest May 2020                  | 010 General Services       | 10700530 GSR Civil Unrest                         | (677.29)         | (135.39)        | 1,156,362.54       |                        |               | 1,194,549.86   |
| Direct            | 010 General Services                             | 40016 GSD FY15 Capital Projects              | 010 General Services       | 10402015 GSR Energy Improvements                  |                  |                 | 106,289.35         |                        |               | 106,289.35     |
| Direct            | 010 General Services                             | 40016 GSD FY16 Capital Projects              | 010 General Services       | 10404016 GSR DCSO Jail / CJC Renovation           |                  |                 | 5,587.75           | 25,878.50              |               | 31,466.25      |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10401017 GSR Police Headquarters                  |                  |                 | 20,556.89          |                        |               | 20,556.89      |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10403017 GSR Sheriff Admin Offices                | 182.64           | 69.59           | 15,959.40          |                        | 497,389.83    | 513,601.46     |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10404017 GSR Major Fleet                          |                  |                 |                    |                        | 425,936.00    | 425,936.00     |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10405017 GSR New Firehalls                        | 1,609.18         | 571.91          | 4,377.04           |                        | 598,399.78    | 604,979.91     |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10407017 GSR A A Birch Renovate                   | 10,896.04        | 3,117.50        |                    |                        |               | 14,013.54      |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10408017 GSR Farmers Market                       |                  |                 | 29,862.34          | 65,300.10              |               | 95,162.44      |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10409017 GSR Misc Building Repairs                | 5,294.39         | 1,663.07        | 1,353,614.72       |                        | 137,196.03    | 1,497,788.21   |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10411017 GSR Juvenile Justice Cr M'Plan           |                  |                 | 20,244.60          |                        |               | 20,244.60      |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 1041017 x-GSR Police Headquarters-ITS             |                  |                 | 87,778.22          |                        |               | 87,778.22      |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10443017 GSR Sheriff Admin Offices-ITS            |                  |                 | 493,498.75         | 263,625.00             |               | 757,123.75     |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10445017 GSR New Firehalls-5 BAY ITS              |                  |                 | 1,447.80           | 72,270.41              |               | 73,718.21      |
| Direct            | 010 General Services                             | 40017 GSD FY17 Capital Projects              | 010 General Services       | 10445117 GSR New Firehalls-3 BAY ITS              |                  |                 | 10,008.48          | 54,601.27              |               | 64,609.75      |
| Direct            | 010 General Services                             | 40016 GSD FY16 Capital Projects              | 010 General Services       | 10402016 GSR EDC/JJC Cts-Plan/ Design             |                  |                 | (1,716.00)         |                        |               | (1,716.00)     |
| Direct            | 010 General Services                             | 40021 GSD FY21 Cap Projs RS2021-757          | 010 General Services       | 10403017 GSR OPM Field Replacements               |                  |                 |                    |                        | 128,969.00    | 128,969.00     |
| Direct            | 010 General Services                             | 40021 GSD FY21 Cap Projs RS2021-757          | 010 General Services       | 10401021 GSR Building Opers Major Maint           |                  |                 | 21,395.94          | 22,518.50              |               | 43,914.44      |
| Direct            | 010 General Services                             | 40021 GSD FY21 Cap Projs RS2021-757          | 010 General Services       | 10402021 GSR Sustainability Revolv Innovation Fd  |                  |                 | 20,907.50          |                        |               | 20,907.50      |
| Direct            | 010 General Services                             | 40021 GSD FY21 Cap Projs RS2021-757          | 010 General Services       | 10403021 GSR New Fac Planning/Site Eval/Rd        |                  |                 | 3,600.00           |                        |               | 3,600.00       |
| Direct            | 010 General Services                             | 40118 GSD FY18 Capital Projects              | 010 General Services       | 10403118 x-GSRNew PCL Hdqtrs-MultRd Area          |                  |                 | 173.00             |                        |               | 173.00         |
| Direct            | 010 General Services                             | 40118 GSD FY18 Capital Projects              | 010 General Services       | 10407118 GSR Retolcation Services                 |                  |                 | 353,302.34         | 18,499.63              |               | 371,801.97     |
| Direct            | 010 General Services                             | 40119 GSD FY19 Capital Projects              | 010 General Services       |   | 36,945.13        | 10,668.74       | 52,110.57          | 1,069,950.12           | 2,139,283.00  | 3,308,957.56   |
| Direct            | 010 General Services                             | 40220 GSD FY20B Cap Projs RS2020-213         | 010 General Services       | 10400220 GSR Sheriff's Headquarters               |                  |                 | 1,578,205.43       | 15,001,253.18          |               | 16,579,458.61  |
| Direct            | 010 General Services                             | 40220 GSD FY20B Cap Projs RS2020-213         | 010 General Services       | 10402220 GSR CJC CJC Closeout                     |                  |                 | 211,547.01         | 505,011.75             |               | 716,558.76     |
| Direct            | 010 General Services                             | 40220 GSD FY20B Cap Projs RS2020-213         | 010 General Services       | 10403220 GSR Fleet Replacement                    |                  |                 |                    |                        | 286,663.51    | 286,663.51     |
| Direct            | 010 General Services                             | 40220 GSD FY20B Cap Projs RS2020-213         | 010 General Services       | 10404220 GSR Maint Mail Replacements              | 7,661.48         | 3,077.51        | 135,805.50         |                        | 413,314.72    | 557,859.21     |
| Direct            | 010 General Services                             | 40402 GSD GSR FY16 S/F Capital Projs         | 010 General Services       | 10440402 GSR RS Radio Replacements                |                  |                 | 237,461.64         |                        |               | 237,461.64     |
| Direct            | 010 General Services Total                       |  |                            |   | 204,710.44       | 46,302.07       | 8,546,585.01       | 19,615,496.56          | 2,980,851.51  | 31,393,945.59  |
| Direct            | 010-05 General Services - Surplus Property       | 61190 Surplus Property Auction               | 010 General Services       | 10517310 GSR Ebid Surplus Prop Distr              | 394,625.68       | 185,921.87      | 59,943.02          |                        |               | 640,490.57     |
| Direct            | 010-05 General Services - Surplus Property Total |  |                            |   | 394,625.68       | 185,921.87      | 59,943.02          |                        |               | 640,490.57     |
| Direct            | 011 Historical Commission                        | 10101 GSD General                            | 011 Historical Commission  | 11105000 HIS Historic Zoning Program              |                  |                 | 419,841.59         |                        |               | 419,841.59     |
| Direct            | 011 Historical Commission                        | 10101 GSD General                            | 011 Historical Commission  | 11105100 HIS Govt & Public Partner Prog           |                  |                 | 275,469.71         |                        |               | 275,469.71     |
| Direct            | 011 Historical Commission                        | 10101 GSD General                            | 011 Historical Commission  | 11105200 HIS Info Educ & Tourism Prog             |                  |                 | 57,246.50          |                        |               | 57,246.50      |
| Direct            | 011 Historical Commission                        | 10101 GSD General                            | 011 Historical Commission  | 11105300 HIS Non Allocated Fin Tran               |                  |                 | 23,197.82          |                        |               | 23,197.82      |
| Direct            | 011 Historical Commission                        | 30003 General Fund 4% Reserve                | 011 Historical Commission  | 11201000 4% HIS Historical Commission             |                  |                 |                    | 56,143.81              |               | 56,143.81      |
| Direct            | 011 Historical Commission Total                  |  |                            |   | 752,557.80       | 293,317.94      | 171,826.35         |                        |               | 1,217,702.09   |
| Direct            | 012 Employee Benefit Board                       | 52177 Employees Med Benefit Trust            | 012 Employee Benefit Board | 12501000 BEN Employee Med Insurance               | 157,106.55       | 62,024.58       | 135,793,820.06     |                        |               | 136,012,951.19 |
| Direct            | 012 Employee Benefit Board                       | 52180 Cigna Choice Fund                      | 012 Employee Benefit Board | 12506000 Cigna Choice Fund                        | 160,010.42       | 62,939.13       | 138,279,140.75     |                        |               | 138,502,090.30 |
| Direct            | 012 Employee Benefit Board                       | 52200 IOD Network (Injured-On-Duty)          | 012 Employee Benefit Board | 12505100 BEN IOD Pensioners                       |                  |                 | 9,369,587.70       |                        |               | 9,369,587.70   |
| Direct            | 012 Employee Benefit Board                       | 52200 IOD Network (Injured-On-Duty)          | 012 Employee Benefit Board | 12505200 BEN IOD Employees                        |                  |                 | 8,128,142.02       |                        |               | 8,128,142.02   |
| Direct            | 012 Employee Benefit Board                       | 52200 IOD Network (Injured-On-Duty)          | 012 Employee Benefit Board | 12505400 BEN IOD Clinic Operations                |                  |                 | 949,969.93         |                        |               | 949,969.93     |
| Direct            | 012 Employee Benefit Board                       | 71015 x-Flexible Benefits Plan 2019          | 012 Employee Benefit Board | 12600110 x-BEN Flex Benefits - Medical            |                  |                 | 91.00              |                        |               | 91.00          |
| Direct            | 012 Employee Benefit Board                       | 71015 x-Flexible Benefits Plan 2019          | 012 Employee Benefit Board | 12600112 x-BEN Flex Benefits - Admin              |                  |                 | 5,169.09           |                        |               | 5,169.09       |
| Direct            | 012 Employee Benefit Board                       | 71016 Flexible Benefits Plan 2020            | 012 Employee Benefit Board | 12602112 BEN Flex Benefits - Medical              |                  |                 | 521,352.42         |                        |               | 521,352.42     |
| Direct            | 012 Employee Benefit Board                       | 71016 Flexible Benefits Plan 2020            | 012 Employee Benefit Board | 12602113 BEN Flex Benefits - Dep Care             |                  |                 | 268,806.03         |                        |               | 268,806.03     |
| Direct            | 012 Employee Benefit Board                       | 71016 Flexible Benefits Plan 2020            | 012 Employee Benefit Board | 12602114 BEN Flex Benefits - Admin                |                  |                 | 19,829.83          |                        |               | 19,829.83      |
| Direct            | 012 Employee Benefit Board                       | 71017 Flexible Benefits Plan 2021            | 012 Employee Benefit Board | 12600113 BEN Flex Benefits - Medical              |                  |                 | 627,680.45         |                        |               | 627,680.45     |
| Direct            | 012 Employee Benefit Board                       | 71017 Flexible Benefits Plan 2021            | 012 Employee Benefit Board | 12600114 BEN Flex Benefits - Dep Care             |                  |                 | 106,572.81         |                        |               | 106,572.81     |
| Direct            | 012 Employee Benefit Board                       | 71017 Flexible Benefits Plan 2021            | 012 Employee Benefit Board | 12600115 BEN Flex Benefits - Admin                |                  |                 | 17,391.05          |                        |               | 17,391.05      |
| Direct            | 012 Employee Benefit Board                       | 71143 Deferred Compensation                  | 012 Employee Benefit Board | 12601300 BEN AETNA Deferred Comp                  |                  |                 | 27,547,603.95      |                        | 27,547,603.95 | 27,547,603.95  |
| Direct            | 012 Employee Benefit Board                       | 71143 Deferred Compensation                  | 012 Employee Benefit Board | 12601310 BEN Hartford Deferred Comp               |                  |                 | 59,947.62          |                        |               | 59,947.62      |
| Direct            | 012 Employee Benefit Board                       | 75014 MNPS Flexible Benefit 2019             | 012 Employee Benefit Board | 12601320 BEN PEBSCO Deferred Comp                 |                  |                 | 455,533.67         |                        |               | 455,533.67     |
| Direct            | 012 Employee Benefit Board                       | 75015 MNPS Flexible Benefit 2020             | 012 Employee Benefit Board | 12600412 BEN MNPS Flex Benefits Dep Car           |                  |                 | 2,071.14           |                        |               | 2,071.14       |
| Direct            | 012 Employee Benefit Board                       | 75015 MNPS Flexible Benefit 2020             | 012 Employee Benefit Board | 12600313 BEN MNPS Flex Benefits Medical 2020      |                  |                 | 403,769.77         |                        |               | 403,769.77     |
| Direct            | 012 Employee Benefit Board                       | 75015 MNPS Flexible Benefit 2020             | 012 Employee Benefit Board | 12600413 BEN MNPS Flex Benefits Dep Care 2020     |                  |                 | 151,256.12         |                        |               | 151,256.12     |
| Direct            | 012 Employee Benefit Board                       | 75016 MNPS Flexible Benefit 2021             | 012 Employee Benefit Board | 12600314 BEN MNPS Flex Benefits Medical 2021      |                  |                 | 393,190.92         |                        |               | 393,190.92     |
| Direct            | 012 Employee Benefit Board                       | 75016 MNPS Flexible Benefit 2021             | 012 Employee Benefit Board | 12600414 BEN MNPS Flex Benefits Dep Care 2021     |                  |                 | 73,217.90          |                        |               | 73,217.90      |
| Direct            | 012 Employee Benefit Board                       | 80160 County Retirement                      | 012 Employee Benefit Board | 12600166 BEN County Retirement                    |                  |                 | 809,964.21         |                        |               | 809,964.21     |
| Direct            | 012 Employee Benefit Board                       | 80167 Metro Pension Plan                     | 012 Employee Benefit Board | 12600167 BEN Metro Pension Plan-A&B               | 962,414.66       | 284,080.33</    |                    |                        |               |                |



**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation**

| Indirect / Direct | Cost Allocation Plan                  | Fund No. & Description                   | Dept. No. & Description         | Security BU No. & Description                   | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers    | Grand Total   |
|-------------------|---------------------------------------|--|---------------------------------|---|------------------|-----------------|--------------------|------------------------|--------------|---------------|
| Direct            | 015 Finance                           | 30077 Finance Department Grants          | 015 Finance                     | 15301200 FIN Comcast Cares                      |                  |                 | 24,545.00          |                        |              | 24,545.00     |
| Direct            | 015 Finance                           | 30077 Finance Department Grants          | 015 Finance                     | 15301300 FIN Living Cities                      |                  |                 |                    |                        |              | 390,870.00    |
| Direct            | 015 Finance                           | 300522 Tornadoes 3/2020 Response/Relief  | 015 Finance                     | 15703300 FIN Tornadoes 3/3/2020                 | 8,516.65         | 1,478.05        | 380,875.39         |                        |              | 89,021.50     |
| Direct            | 015 Finance                           | 30095 Storms/Straight Line Winds 5/3/20  | 015 Finance                     | 15705320 FIN Storms SL Winds 5/3/20             | 2,838.89         | 492.61          | 85,690.00          |                        |              | 6,950,000.00  |
| Direct            | 015 Finance                           | 30096 TN FY21 Direct Appropriation Grant | 015 Finance                     | 15302021 FIN TN FY21 Direct Appropriation Grant |                  |                 | 3,671,975.47       | 1,450,000.00           | 5,500,000.00 | 3,671,975.47  |
| Direct            | 015 Finance                           | 30099 COVID-19 Pandemic                  | 015 Finance                     | 15902020 FIN COVID-19                           |                  |                 |                    |                        |              | 65,873.53     |
| Direct            | 015 Finance                           | 30100 Finance MCC Administration         | 015 Finance                     | 15701000 FIN Finance MCC Administration         | 51,525.55        | 14,147.98       |                    |                        |              | 20,543.93     |
| Direct            | 015 Finance                           | 30112 COVID Reserve Post 2020            | 015 Finance                     | 15902022 FIN COVID Reserve Post 2020            | 16,525.71        | 2,956.08        | 241,062.14         |                        |              | 87,788.35     |
| Direct            | 015 Finance                           | 30113 Finance CU Administration          | 015 Finance                     | 15702000 FIN Finance CU Administration          | 65,035.73        | 22,752.62       |                    |                        |              | 5,850.00      |
| Direct            | 015 Finance                           | 30142 Storm/Flood 3/2021                 | 015 Finance                     | 15701420 Storm-Flood 3/2021 Fund                |                  |                 | 5,850.00           |                        |              |               |
| Direct            | 015 Finance                           | 30215 Finance Innovation Investment      | 015 Finance                     | 15701550 FIN Innovation Invest NonAlloc         |                  |                 |                    |                        |              | 13,387.50     |
| Direct            | 015 Finance                           | 30215 Finance Innovation Investment      | 015 Finance                     | 15701570 FIN Strategic Budget & Innov           |                  |                 |                    |                        |              | 31,222.33     |
| Direct            | 015 Finance                           | 40018 GSD FY18 Capital Projects          | 015 Finance                     | 15401018 FIN EBS Replacement                    |                  |                 |                    |                        |              | 239,568.00    |
| Direct            | 015 Finance                           | 40021 GSD FY21 Cap Projs RS2021-757      | 015 Finance                     | 15400021 FIN Hyperion / Budget Mgmt System      |                  |                 |                    |                        |              | 12,159,604.29 |
| Direct            | 015 Finance                           | 40119 GSD FY19B Capital Projects         | 015 Finance                     |   | 3,158.05         | 1,132.80        | 9,802.64           | 12,445,510.80          |              | 1,504,096.33  |
| Direct            | 015 Finance                           | 40220 GSD FY20B Cap Projs RS2020-213     | 015 Finance                     | 15400220 FIN R12 Assessment & Phase 2.1         |                  |                 | 1,504,096.33       |                        |              | 200,000.00    |
| Direct            | 015 Finance                           | 40220 GSD FY20B Cap Projs RS2020-213     | 015 Finance                     | 15402220 FIN ITS Emergency Response Fds         |                  |                 | 1,504,096.33       |                        |              | 748,850.00    |
| Direct            | 015 Finance Total                     |  |                                 |   | 147,600.58       | 42,960.14       | 6,168,506.80       | 14,583,928.80          | 5,500,000.00 | 28,442,996.32 |
| Direct            | 016 Assessor of Property              | 10101 GSD General                        | 016 Assessor of Property        | 16102000 ASR Assessment                         | 4,404,638.44     | 1,675,386.90    | 1,384,895.67       |                        |              | 7,464,921.01  |
| Direct            | 016 Assessor of Property              | 10101 GSD General                        | 016 Assessor of Property        | 16104000 ASR Board of Equalization              |                  |                 | 6,553.75           |                        |              | 6,553.75      |
| Direct            | 016 Assessor of Property              | 10101 GSD General                        | 016 Assessor of Property        | 16105000 ASR Hearing Officer Review             | 17,922.56        | 1,345.49        |                    |                        |              | 19,268.05     |
| Direct            | 016 Assessor of Property              | 10101 GSD General                        | 016 Assessor of Property        | 16106000 ASR Personal Property Audit            |                  |                 |                    |                        |              | 303,540.00    |
| Direct            | 016 Assessor of Property              | 30003 General Fund 4% Reserve            | 016 Assessor of Property        | 16201000 4% ASR Assessment of Property          |                  |                 |                    | 399,400.00             |              | 536,978.19    |
| Direct            | 016 Assessor of Property              | 30099 COVID-19 Pandemic                  | 016 Assessor of Property        | 16902020 ASR COVID-19                           |                  |                 | 77,200.66          |                        |              | 77,200.66     |
| Direct            | 016 Assessor of Property              | 30112 COVID Reserve Post 2020            | 016 Assessor of Property        | 16902022 ASR COVID Reserve Post 2020            |                  |                 | 577.00             |                        |              | 577.00        |
| Direct            | 016 Assessor of Property Total        |  |                                 |   | 4,422,561.00     | 1,676,732.39    | 1,910,346.27       | 399,400.00             |              | 8,409,039.66  |
| Direct            | 017 Trustee                           | 10101 GSD General                        | 017 Trustee                     | 17101000 TRU Administration                     | 1,307,256.03     | 414,234.45      | 717,773.38         |                        |              | 2,439,263.86  |
| Direct            | 017 Trustee                           | 30003 General Fund 4% Reserve            | 017 Trustee                     | 17201000 4% TRU Trustee                         |                  |                 | 12,960.98          |                        |              | 12,960.98     |
| Direct            | 017 Trustee                           | 30099 COVID-19 Pandemic                  | 017 Trustee                     | 17902020 TRU COVID-19                           |                  |                 | 1,886.09           |                        |              | 1,886.09      |
| Direct            | 017 Trustee Total                     |  |                                 |   | 1,307,256.03     | 414,234.45      | 732,620.45         |                        |              | 2,454,110.93  |
| Direct            | 018 County Clerk                      | 10101 GSD General                        | 018 County Clerk                | 18101000 COU Admin                              | 3,097,949.23     | 1,179,669.24    | 424,094.14         |                        |              | 4,701,712.61  |
| Direct            | 018 County Clerk                      | 30118 County Clerk Computer              | 018 County Clerk                | 18701000 COU County Clerk Computer              |                  |                 | 12,960.94          |                        |              | 38,960.94     |
| Direct            | 018 County Clerk                      | 30218 County Clerk Title Fees            | 018 County Clerk                | 18702000 COU County Clerk Title Fees            |                  |                 | 29,798.44          | 26,000.00              |              | 56,798.44     |
| Direct            | 018 County Clerk                      | 30318 County Clerk EIVS Fees             | 018 County Clerk                | 18703000 COU County Clerk EIVS Fees             |                  |                 |                    |                        |              |               |
| Direct            | 018 County Clerk Total                |  |                                 |   | 3,097,949.23     | 1,179,669.24    | 466,853.52         | 26,000.00              |              | 4,770,471.99  |
| Direct            | 019 District Attorney                 | 10101 GSD General                        | 019 District Attorney           | 19101000 DA Administration                      | 5,804,457.33     | 1,728,637.03    | 1,253,241.68       |                        | 49,859.60    | 8,636,195.64  |
| Direct            | 019 District Attorney                 | 30101 Metro Major Drug Program           | 019 District Attorney           | 19103020 DA Federal Drug Program                | 241,033.74       | 46,231.51       | 215,664.46         | 115,884.77             |              | 618,814.48    |
| Direct            | 019 District Attorney                 | 30103 DA Fraud & Economic Crime          | 019 District Attorney           | 19102000 DA Fraud & Economic Crime              |                  |                 | 14,051.39          |                        |              | 14,051.39     |
| Direct            | 019 District Attorney                 | 30104 DA Special Operations              | 019 District Attorney           | 19300310 DA Special Operations                  |                  |                 | 16,800.85          |                        |              | 16,800.85     |
| Direct            | 019 District Attorney                 | 30107 DA EVAP Act                        | 019 District Attorney           | 19701100 DA EVAP Act                            |                  |                 |                    |                        |              |               |
| Direct            | 019 District Attorney                 | 32219 DA District Atty Grant Fund        | 019 District Attorney           | 19302021 DA Family Voca Grant                   | 180,308.51       | 68,969.47       |                    |                        |              | 249,297.98    |
| Direct            | 019 District Attorney Total           |  |                                 |   | 6,025,799.58     | 1,843,858.01    | 1,499,768.38       | 115,884.77             | 49,859.60    | 9,535,170.34  |
| Direct            | 021 Public Defender                   | 10101 GSD General                        | 021 Public Defender             | 21101000 PDF Administration                     | 491,425.87       | 152,076.48      | 101,896.35         |                        |              | 745,398.70    |
| Direct            | 021 Public Defender                   | 10101 GSD General                        | 021 Public Defender             | 21101100 PDF General Sessions Team              | 1,538,182.27     | 480,142.58      | 209,488.74         |                        |              | 2,227,813.59  |
| Direct            | 021 Public Defender                   | 10101 GSD General                        | 021 Public Defender             | 21101200 PDF Criminal Court Team                | 3,250,678.97     | 1,068,673.37    | 349,452.78         |                        |              | 4,668,805.12  |
| Direct            | 021 Public Defender                   | 10101 GSD General                        | 021 Public Defender             | 21101300 PDF Appellate Court Team               | 227,123.23       | 74,578.63       | 24,118.60          |                        |              | 325,820.46    |
| Direct            | 021 Public Defender                   | 10101 GSD General                        | 021 Public Defender             | 21101400 PDF Juvenile Court Team                | 629,378.86       | 232,748.95      | 16,364.44          |                        |              | 880,492.25    |
| Direct            | 021 Public Defender                   | 30099 COVID-19 Pandemic                  | 021 Public Defender             | 21902020 PDF COVID-19                           | 41,538.34        | 7,802.10        | 987.58             |                        |              | 50,348.02     |
| Direct            | 021 Public Defender Total             |  |                                 |   | 6,178,327.54     | 2,016,022.11    | 704,308.49         |                        |              | 8,898,654.14  |
| Direct            | 022 Juvenile Court Clerk              | 10101 GSD General                        | 022 Juvenile Court Clerk        | 22101000 JCC Admin                              | 1,428,511.19     | 565,635.25      | 75,742.92          |                        |              | 2,069,889.36  |
| Direct            | 022 Juvenile Court Clerk              | 10101 GSD General                        | 022 Juvenile Court Clerk        | 22102000 JCC Non Allocated Fin Tran             |                  |                 |                    |                        |              | 9,173.52      |
| Direct            | 022 Juvenile Court Clerk              | 30003 General Fund 4% Reserve            | 022 Juvenile Court Clerk        | 22201000 4% JCC Juvenile Court Clerk            |                  |                 | 8,947.93           |                        |              | 8,947.93      |
| Direct            | 022 Juvenile Court Clerk              | 30122 Juvenile Court Clerk Computer      | 022 Juvenile Court Clerk        | 22701000 JCC Juv Ct Clerk Computer Prog         |                  |                 | 93,864.37          |                        |              | 2,088,010.81  |
| Direct            | 022 Juvenile Court Clerk Total        |  |                                 |   | 1,428,511.19     | 565,635.25      | 93,864.37          |                        |              | 2,088,010.81  |
| Direct            | 023 Circuit Court Clerk               | 10101 GSD General                        | 023 Circuit Court Clerk         | 23102000 CIR Circuit Court Clerk                |                  |                 | 243,677.93         |                        |              | 243,677.93    |
| Direct            | 023 Circuit Court Clerk               | 10101 GSD General                        | 023 Circuit Court Clerk         | 23103000 CIR Traffic Violations Bureau          | 1,807,925.90     | 753,890.16      | 83,085.78          |                        |              | 2,644,901.84  |
| Direct            | 023 Circuit Court Clerk               | 10101 GSD General                        | 023 Circuit Court Clerk         | 23104000 CIR Probate Court Clerk                |                  |                 | 13,791.58          |                        |              | 13,791.58     |
| Direct            | 023 Circuit Court Clerk               | 30033 Circuit Court Clerk Fees           | 023 Circuit Court Clerk         | 23701000 CIR Circuit Court Clerk Fees           | 3,705,957.74     | 1,464,471.89    | 688,287.97         |                        |              | 5,828,717.50  |
| Direct            | 023 Circuit Court Clerk               | 30163 Civil Unrest May 2020              | 023 Circuit Court Clerk         | 23705030 CIR Civil Unrest                       |                  |                 | 8,810.40           |                        |              | 8,810.40      |
| Direct            | 023 Circuit Court Clerk Total         |  |                                 |   | 5,513,883.64     | 2,218,362.05    | 1,007,653.56       |                        |              | 8,739,899.25  |
| Direct            | 024 Criminal Court Clerk              | 10101 GSD General                        | 024 Criminal Court Clerk        | 24100100 CCC Admin                              | 4,459,750.01     | 1,685,250.53    | 223,784.74         |                        |              | 6,368,785.28  |
| Direct            | 024 Criminal Court Clerk              | 30034 Criminal Ct Clerk Computerizat     | 024 Criminal Court Clerk        | 24701000 CCC Crim Ct Clk Computerizat           |                  |                 | 41,787.14          |                        |              | 41,787.14     |
| Direct            | 024 Criminal Court Clerk              | 33024 Criminal Ct Clk Victims Asst       | 024 Criminal Court Clerk        | 24702100 CCC CASA Victims Asst                  |                  |                 | 8,886.19           |                        |              | 8,886.19      |
| Direct            | 024 Criminal Court Clerk              | 33024 Criminal Ct Clk Victims Asst       | 024 Criminal Court Clerk        | 24702200 CCC Mary Parrish Cr VictimAsst         |                  |                 | 8,886.20           |                        |              | 8,886.20      |
| Direct            | 024 Criminal Court Clerk              | 33024 Criminal Ct Clk Victims Asst       | 024 Criminal Court Clerk        | 24702300 CCC YMCA DomViol VictimAsst            |                  |                 | 8,886.18           |                        |              | 8,886.18      |
| Direct            | 024 Criminal Court Clerk              | 33024 Criminal Ct Clk Victims Asst       | 024 Criminal Court Clerk        | 24702500 CCC NASH Ch Alliance VictimAsst        |                  |                 | 8,886.17           |                        |              | 8,886.17      |
| Direct            | 024 Criminal Court Clerk              | 33024 Criminal Ct Clk Victims Asst       | 024 Criminal Court Clerk        | 24702600 CCC Sexual Assault C/VictimAsst        |                  |                 | 8,886.17           |                        |              | 8,886.17      |
| Direct            | 024 Criminal Court Clerk Total        |  |                                 |   | 4,459,750.01     | 1,685,250.53    | 310,002.80         |                        |              | 6,455,003.34  |
| Direct            | 025 Clerk and Master - Chancery       | 10101 GSD General                        | 025 Clerk and Master - Chancery | 25100100 CHA Admin                              | 923,800.04       | 327,611.15      | 187,611.06         |                        |              | 1,439,022.25  |
| Direct            | 025 Clerk and Master - Chancery       | 30003 General Fund 4% Reserve            | 025 Clerk and Master - Chancery | 25201000 4% CHA Clerk and Master                |                  |                 | 7,546.04           |                        |              | 7,546.04      |
| Direct            | 025 Clerk and Master - Chancery Total |  |                                 |   | 923,800.04       | 327,611.15      | 195,157.10         |                        |              | 1,446,568.29  |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26102600 JUV Interpreter Serv Match 17          |                  |                 |                    | 7,250.00               |              | 7,250.00      |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26110310 JUV SNAsh Gang Prob Key                | 179,393.66       | 88,156.35       | 8,678.73           |                        |              | 276,228.74    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111030 JUV Recovery Court                     | 255,425.53       | 117,612.41      | 11,590.40          |                        |              | 384,628.34    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111360 JUV Foster Care Review Board           | 315,440.32       | 110,817.54      | 9,164.79           |                        |              | 435,422.65    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111370 JUV Assessment                         |                  |                 | 28.84              |                        |              | 28.84         |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111410 JUV Case Support Key                   |                  |                 |                    |                        |              | 553,189.05    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111730 JUV Comm OutreachYouth Court           | 215,232.97       | 74,278.32       | 8,188.46           |                        |              | 297,699.75    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111910 JUV Detention Key                      |                  |                 | 5,207,243.02       |                        |              | 5,207,243.02  |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111930 JUV MSAC                               | 835,483.68       | 285,027.76      | 84,285.41          |                        |              | 1,204,796.85  |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111940 JUV Intake                             | 392,883.52       | 169,928.49      | 24,052.27          |                        |              | 566,864.28    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111960 JUV SIA One                            | 355,387.36       | 132,254.56      | 36,247.71          |                        |              | 523,889.63    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26111970 JUV SIA Two                            | 267,899.64       | 90,673.74       | 32,494.94          |                        |              | 390,968.32    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26112110 JUV CISafety&Security Key              | 534,643.45       | 207,397.99      | 25,922.89          |                        |              | 767,964.33    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26112210 JUV SvcOff Access Key                  | 106,266.02       | 45,793.98       | 24,385.72          |                        |              | 176,445.72    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26112310 JUV Judicial Actions Key               | 718,959.60       | 212,562.21      | 24,364.93          |                        |              | 955,906.74    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26112315 JUV Restorative Justice Initia         |                  |                 | 1,232.86           |                        |              | 12,785.11     |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26112510 JUV ALOB HR Key Product                | 95,547.54        | 46,664.43       | 20,908.48          |                        |              | 163,120.45    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26112610 JUV ALOB Finance Payroll Autho         | 166,615.16       | 62,995.16       | 12,042.38          |                        |              | 241,652.70    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26112910 JUV ALOB Records Mgmt Key              | 147,724.00       | 46,362.19       | 9,051.94           |                        |              | 203,138.13    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26113110 JUV ALOB Exce Leader Key               | 606,189.48       | 181,808.38      | 22,656.31          |                        |              | 810,654.17    |
| Direct            | 026 Juvenile Court                    | 10101 GSD General                        | 026 Juvenile Court              | 26114050 JUV STAR Team                          | 1                |                 |                    |                        |              |               |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
 Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                          | Fund No. & Description                  | Dept. No. & Description          | Security BU No. & Description                     | Salaries & Wages    | Fringe Benefits     | Operating Expenses  | Non Operating Expenses | Transfers         | Grand Total          |
|-------------------|---|---|----------------------------------|---|---------------------|---------------------|---------------------|------------------------|-------------------|----------------------|
| Direct            | 026 Juvenile Court                            | 32226 JUV Juv Court Grant Fund          | 026 Juvenile Court               | 26313000 JUV Safe Baby Court                      | 87,472.43           | 34,137.19           | 18,392.84           |                        | 13,959.58         | 153,962.04           |
| Direct            | 026 Juvenile Court                            | 32226 JUV Juv Court Grant Fund          | 026 Juvenile Court               | 26313200 JUV Parental Assistance Court            | 149,547.10          | 47,299.86           | 2,658.40            |                        | 15,331.00         | 213,836.36           |
| Direct            | 026 Juvenile Court                            | 32226 JUV Juv Court Grant Fund          | 026 Juvenile Court               | 26313300 JUV Wrapping Around Families Success Pgm |                     |                     | 40,196.98           |                        | 5,153.48          | 45,350.46            |
| <b>Direct</b>     | <b>026 Juvenile Court Total</b>               |   |                                  |   | <b>6,749,358.41</b> | <b>2,416,821.03</b> | <b>5,929,638.17</b> |                        | <b>723,302.83</b> | <b>15,819,120.44</b> |
| Direct            | 027 General Sessions Court                    | 10101 GSD General                       | 027 General Sessions Court       | 27101000 GSC Judges                               | 4,866,814.99        | 1,500,581.09        | 141,881.15          |                        |                   | 6,509,277.23         |
| Direct            | 027 General Sessions Court                    | 10101 GSD General                       | 027 General Sessions Court       | 27103021 GSC General Probation                    | 1,869,724.71        | 593,211.73          | 34,830.98           |                        |                   | 2,597,767.42         |
| Direct            | 027 General Sessions Court                    | 10101 GSD General                       | 027 General Sessions Court       | 27105000 GSC Music City Community Court           | 91,862.63           | 30,277.62           |                     |                        |                   | 122,140.25           |
| Direct            | 027 General Sessions Court                    | 10101 GSD General                       | 027 General Sessions Court       | 27106011 GSC Traffic School                       | 287,950.68          |                     | 123,382.38          |                        |                   | 408,840.04           |
| Direct            | 027 General Sessions Court                    | 10101 GSD General                       | 027 General Sessions Court       | 27116000 GSC Administration                       | 1,104,475.17        | 413,475.14          | 283,371.72          |                        |                   | 1,801,322.03         |
| Direct            | 027 General Sessions Court                    | 10101 GSD General                       | 027 General Sessions Court       | 27117000 GSC Drug Court                           | 137,550.03          | 65,620.65           | 1,787.81            |                        |                   | 204,958.49           |
| Direct            | 027 General Sessions Court                    | 10101 GSD General                       | 027 General Sessions Court       | 27310200 GSC Mental Health Court                  | 394,919.55          | 134,203.26          | 70,876.08           |                        |                   | 599,998.89           |
| Direct            | 027 General Sessions Court                    | 30003 General Fund 4% Reserve           | 027 General Sessions Court       | 27202000 4% GSC Administration                    |                     |                     | 34,135.43           |                        |                   | 34,135.43            |
| Direct            | 027 General Sessions Court                    | 30027 General Sessions Drug Court Tr    | 027 General Sessions Court       | 27117100 GSC Drug Court Treatment                 |                     |                     | 2,178.04            |                        |                   | 2,178.04             |
| Direct            | 027 General Sessions Court                    | 30099 COVID-19 Pandemic                 | 027 General Sessions Court       | 27902020 GSC COVID-19                             | 71,260.23           | 13,634.28           | 56,806.37           |                        |                   | 141,700.88           |
| Direct            | 027 General Sessions Court                    | 30102 DUI Offender                      | 027 General Sessions Court       | 27112100 GSC Mental Health Court                  |                     |                     | 7,865.55            | 400.00                 |                   | 8,265.55             |
| Direct            | 027 General Sessions Court                    | 30102 DUI Offender                      | 027 General Sessions Court       | 27112200 GSC GS Drug Court                        |                     |                     | 755.44              |                        |                   | 755.44               |
| Direct            | 027 General Sessions Court                    | 30112 COVID Reserve Post 2020           | 027 General Sessions Court       | 27902022 GSC COVID Reserve Post 2020              |                     |                     | 16,557.00           |                        |                   | 16,557.00            |
| Direct            | 027 General Sessions Court                    | 32227 GSC Gen Sess Ct Grant Fund        | 027 General Sessions Court       | 27310110 GSC Veterinarian Treatment Court         | 45,366.19           | 13,108.20           | 16,557.00           |                        |                   | 75,031.39            |
| Direct            | 027 General Sessions Court                    | 32227 GSC Gen Sess Ct Grant Fund        | 027 General Sessions Court       | 27310120 GSC Recovery Court TN WITS               | 8,900.18            | 4,059.90            | 50,000.00           |                        |                   | 62,960.08            |
| Direct            | 027 General Sessions Court                    | 32227 GSC Gen Sess Ct Grant Fund        | 027 General Sessions Court       | 27310130 GSC Music City Com Ct Div VIII           |                     |                     | 39,212.51           |                        |                   | 39,212.51            |
| Direct            | 027 General Sessions Court                    | 32227 GSC Gen Sess Ct Grant Fund        | 027 General Sessions Court       | 27310140 GSC Cherished HEARTS                     |                     |                     | 2,336.89            |                        |                   | 2,336.89             |
| Direct            | 027 General Sessions Court                    | 32229 GSC Veterinarian Treatment Ct Ops | 027 General Sessions Court       | 27701000 GSC Veterinarian Treatment Ct Ops        |                     |                     | 2,041.50            |                        |                   | 2,041.50             |
| <b>Direct</b>     | <b>027 General Sessions Court Total</b>       |   |                                  |   | <b>8,668,824.26</b> | <b>2,891,634.25</b> | <b>762,163.45</b>   |                        | <b>400.00</b>     | <b>12,132,921.96</b> |
| Direct            | 028 State Trial Courts                        | 10101 GSD General                       | 028 State Trial Courts           | 28101000 STC Administration                       | 6,303,018.84        | 2,151,637.08        | 695,607.62          |                        |                   | 9,150,263.54         |
| Direct            | 028 State Trial Courts                        | 10101 GSD General                       | 028 State Trial Courts           | 28106100 STC Jury Expense                         |                     |                     | 104,675.18          |                        |                   | 104,675.18           |
| Direct            | 028 State Trial Courts                        | 30020 State Trial Court Drug Enforce    | 028 State Trial Courts           | 28700200 STC Drug Court Fines                     | 74,213.19           | 6,154.11            | 10,185.19           |                        |                   | 120,552.49           |
| Direct            | 028 State Trial Courts                        | 30020 State Trial Court Drug Enforce    | 028 State Trial Courts           | 28700500 STC DUI Supervision                      | 62,884.62           | 20,067.48           | 2,472.66            |                        |                   | 85,424.76            |
| Direct            | 028 State Trial Courts                        | 30020 State Trial Court Drug Enforce    | 028 State Trial Courts           | 28700600 STC Drug Lab Staff                       | 30,675.14           | 15,560.06           |                     |                        |                   | 46,235.20            |
| Direct            | 028 State Trial Courts                        | 30092 Tornadoes 3/2020 Response/Relief  | 028 State Trial Courts           | 28703320 STC Tornadoes 3/3/2020                   |                     |                     | 3,578.10            |                        |                   | 3,578.10             |
| Direct            | 028 State Trial Courts                        | 30099 COVID-19 Pandemic                 | 028 State Trial Courts           | 28902020 STC COVID-19                             | 83,639.86           | 14,003.63           | 34,628.74           |                        |                   | 132,202.23           |
| Direct            | 028 State Trial Courts                        | 30112 COVID Reserve Post 2020           | 028 State Trial Courts           | 28902022 STC COVID Reserve Post 2020              |                     |                     | 61,405.81           |                        |                   | 61,405.81            |
| Direct            | 028 State Trial Courts                        | 32228 STC St Trial Ct Grant Fund        | 028 State Trial Courts           | 28320140 STC Community Corrections Grnt           | 899,555.54          | 385,698.48          | 45,636.05           |                        | 21,722.80         | 1,442,612.87         |
| Direct            | 028 State Trial Courts                        | 32228 STC St Trial Ct Grant Fund        | 028 State Trial Courts           | 28320169 STC Drug Court Staff                     | 310,622.62          | 118,865.46          | 73,971.93           |                        | 89,005.57         | 583,465.01           |
| Direct            | 028 State Trial Courts                        | 32228 STC St Trial Ct Grant Fund        | 028 State Trial Courts           | 28320205 STC TN Dept of Corrections               | 623,245.11          | 211,496.21          | 118,307.99          |                        |                   | 953,049.31           |
| Direct            | 028 State Trial Courts                        | 32228 STC St Trial Ct Grant Fund        | 028 State Trial Courts           | 28322190 STC Court Interpreter Endowmt            | 64,077.10           | 29,723.22           |                     |                        |                   | 93,800.32            |
| Direct            | 028 State Trial Courts                        | 32228 STC St Trial Ct Grant Fund        | 028 State Trial Courts           | 28322300 STC Governor's Hwy Safety Offc           | 44,902.24           | 15,612.17           |                     |                        |                   | 60,514.41            |
| <b>Direct</b>     | <b>028 State Trial Courts Total</b>           |   |                                  |   | <b>8,496,834.26</b> | <b>2,969,047.90</b> | <b>1,180,669.27</b> |                        | <b>21,722.80</b>  | <b>12,787,279.80</b> |
| Direct            | 029 Justice Integration Services              | 10101 GSD General                       | 029 Justice Integration Services | 29160710 JIS ALOB Exec Leader Key                 | 1,671,819.58        | 573,098.79          | 636,653.65          |                        |                   | 2,881,572.02         |
| Direct            | 029 Justice Integration Services              | 10101 GSD General                       | 029 Justice Integration Services | 29162110 JIS Project Plans Key                    |                     |                     | 1,415.70            |                        |                   | 1,415.70             |
| Direct            | 029 Justice Integration Services              | 30003 General Fund 4% Reserve           | 029 Justice Integration Services | 29201000 4% JIS Justice Integration Srv           |                     |                     | 66,221.96           |                        | 654,337.28        | 720,559.24           |
| <b>Direct</b>     | <b>029 Justice Integration Services Total</b> |   |                                  |   | <b>1,671,819.58</b> | <b>573,098.79</b>   | <b>704,291.31</b>   |                        | <b>654,337.28</b> | <b>3,603,546.96</b>  |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122110 SHE CJC Offender Mgmt Key                | 1,466,662.30        | 522,055.06          | 491,048.59          |                        | 19,992.00         | 2,499,757.95         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122130 SHE MC2 Offender Management              |                     |                     | 5,704.54            |                        |                   | 5,704.54             |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122230 SHE MC2 Support                          | 259,420.96          | 103,628.31          | 31,626.07           |                        |                   | 394,675.34           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122310 SHE Booking and Releasing                | 5,607,839.02        | 2,223,174.43        | 50,568.16           |                        |                   | 7,881,581.61         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122410 SHE HDC Programs Key                     |                     |                     | 3,816.96            |                        |                   | 3,816.96             |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122610 SHE HDC Offender Mgmt Key                | 56,094.06           | 12,273.41           | 33,285.27           |                        |                   | 101,652.74           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122710 SHE HDC Support Staff Key                | 323,668.08          | 114,917.54          | 96,474.06           |                        |                   | 535,059.70           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122810 SHE CDC-M Programs Key                   |                     |                     | 12,470.44           |                        |                   | 12,470.44            |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122910 SHE CDC-M Offend Mgmt Key                | 2,446,050.63        | 948,468.20          | 1,911,119.37        |                        | (19,992.00)       | 5,285,646.20         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122930 SHE MDF Offender Management              | 1,631,279.34        | 407,281.90          | 247,204.06          |                        |                   | 2,285,765.30         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30122940 SHE MDF Support                          | 553,543.83          | 153,231.78          | 706,941.11          |                        |                   | 1,413,716.72         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30123210 SHE CDC-M Support Staff Key              | 2,079,284.94        | 732,693.41          | 79,305.18           |                        |                   | 2,891,283.53         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30123610 SHE CDC-F Offender Mgmt Key              |                     |                     | 87,876.19           |                        |                   | 87,876.19            |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30123810 SHE CDC-F Support Staff Key              | 19,180.53           | 9,104.86            |                     |                        |                   | 28,285.39            |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30123830 SHE Correctional Transition Su           | 157,965.50          | 44,833.10           | 902.00              |                        |                   | 203,700.60           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124010 SHE ORC Programs Key                     |                     |                     | 2,122.12            |                        |                   | 2,122.12             |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124030 SHE DUI School                           | 1,040,301.71        | 354,166.35          | 14,353.56           |                        |                   | 1,408,821.62         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124110 SHE ORC Offend Mgmt Key                  | 40,845.32           | 12,252.88           | 175,176.67          |                        |                   | 228,274.87           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124310 SHE ORC Support Staff Key                | 80,350.83           | 31,772.06           | 24,665.65           |                        |                   | 136,788.54           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124410 SHE Correct Svcs Key                     | 1,347,677.04        | 600,177.28          | 379,979.58          |                        |                   | 2,327,833.90         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124510 SHE Maintenance Key                      | 723,108.66          | 256,793.21          | 214,626.84          |                        |                   | 1,194,468.51         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124610 SHE Warehouse Key                        | 238,000.71          | 85,033.57           | 1,187,664.07        |                        |                   | 1,510,698.35         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124710 SHE Laundry Key                          | 83,573.99           | 39,746.15           | 750.44              |                        |                   | 124,070.58           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124810 SHE Exec Mgmt Key                        | 733,109.32          | 173,795.05          | 45,854.22           |                        |                   | 952,758.59           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30124930 SHE Special Operations Team Events       |                     |                     | 583.35              |                        |                   | 583.35               |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30125000 SHE Non Allocated Fin Trans              |                     |                     |                     |                        |                   |                      |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30125110 SHE Training Key                         | 943,633.36          | 263,136.31          | 121,277.32          |                        |                   | 1,328,046.99         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30125210 SHE Warrants Key                         | 3,132,241.30        | 1,257,661.76        | 31,077.99           |                        |                   | 4,420,981.05         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30125310 SHE Transportation Key                   | 3,823,942.64        | 1,575,912.51        | 26,470.37           |                        |                   | 5,426,325.52         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30125330 SHE Armed Security                       | 2,924,136.79        | 1,164,116.83        | 604.75              |                        |                   | 4,088,158.37         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30126310 SHE Offender Information Serv            | 1,063,269.65        | 432,186.43          | 648.00              |                        |                   | 1,496,104.08         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30126310 SHE CDF Offender Management              | 2,058,558.26        | 815,380.73          | 561,156.59          |                        |                   | 3,435,095.58         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30126320 SHE CDF Support                          | 78,835.57           | 33,594.29           | 4,622.74            |                        |                   | 117,052.60           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30127100 SHE DDC Offender Management              | 7,871,344.78        | 2,945,604.52        | 2,397,595.54        |                        |                   | 13,214,544.84        |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30127200 SHE DDC Support                          | 517,354.55          | 204,935.95          | 124,612.92          |                        |                   | 846,873.42           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30127300 SHE BCC Support                          | 202,228.16          | 71,377.12           | 10,473.36           |                        |                   | 284,078.64           |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30127400 SHE BCC Offender Management              | 892,799.51          | 342,833.71          | 3,575.30            |                        |                   | 1,239,208.52         |
| Direct            | 030 Sheriff's Office                          | 10101 GSD General                       | 030 Sheriff                      | 30127500 SHE Offender Support Services            | 3,958,103.55        | 1,383,118.52        | 3,894.00            |                        |                   | 5,345,116.07         |
| Direct            | 030 Sheriff's Office                          | 30003 General Fund 4% Reserve           | 030 Sheriff                      | 30201000 4% SHE Sheriff's Department              |                     |                     | 803,250.82          | 419,812.53             |                   | 1,223,063.35         |
| Direct            | 030 Sheriff's Office                          | 30092 Tornadoes 3/2020 Response/Relief  | 030 Sheriff                      | 30703320 SHE Tornadoes 3/3/2020                   |                     |                     | 288,234.87          |                        |                   | 288,234.87           |
| Direct            | 030 Sheriff's Office                          | 30099 COVID-19 Pandemic                 | 030 Sheriff                      | 30902020 SHE COVID-19                             | 3,907,928.65        | 722,039.25          | 404,544.97          |                        |                   | 5,034,512.87         |
| Direct            | 030 Sheriff's Office                          | 30112 COVID Reserve Post 2020           | 030 Sheriff                      | 30902022 SHE COVID Reserve Post 2020              |                     |                     | 57,464.20           |                        |                   | 57,464.20            |
| Direct            | 030 Sheriff's Office                          | 30116 COVID FEMA                        | 030 Sheriff                      | 30302022 SHE COVID FEMA                           |                     |                     | 22,736.33           |                        |                   | 22,736.33            |
| Direct            | 030 Sheriff's Office                          | 30145 Sheriff CCA Contract              | 030 Sheriff                      | 30722910 SHE CDC-M CCA-MDF Key                    | 62,413.45           | 30,727.70           | 4,780,130.92        |                        |                   | 4,873,272.07         |
| Direct            | 030 Sheriff's Office                          | 32230 SHE Sheriff Grant Fund            | 030 Sheriff                      | 30301000 SHE Grants Interest                      |                     |                     | 98.37               |                        |                   | 98.37                |
| Direct            | 030 Sheriff's Office                          | 32230 SHE Sheriff Grant Fund            | 030 Sheriff                      | 30324170 SHE Corr Svcs Litter Gr Key              | 97,676.75           | 19,193.25           | 62,930.00           |                        |                   |                      |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan | Fund No. & Description                | Dept. No. & Description | Security BU No. & Description                  | Salaries & Wages | Fringe Benefits | Operating Expenses | Expenses      | Non Operating Expenses | Transfers  | Grand Total   |
|-------------------|----------------------|---------------------------------------|-------------------------|--|------------------|-----------------|--------------------|---------------|------------------------|------------|---------------|
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121260 POL Vehicle Operations                | 308,531.61       | 113,622.24      | 142,463.15         | 564,617.00    |                        |            | 491,968.31    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121301 POL Crime Analysis Key                | 353,375.84       | 122,941.51      | 15,650.66          | 491,968.31    |                        |            | 491,968.31    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121355 POL Special Investigations            | 6,401,121.40     | 2,472,763.41    | 411,897.55         | 9,326,782.36  |                        |            | 9,326,782.36  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121415 POL Achilles TForce Oper Key          | -                | -               | -                  | 4,873.62      | 77,000.00              | -          | 82,873.62     |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121417 POL DEA TForce Oper Key               | -                | -               | 500.00             | 8,023.45      |                        |            | 8,523.45      |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121419 POL Task Force VCrimes Key            | -                | -               | 500.00             | 5,872.20      |                        |            | 6,372.20      |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121451 POL Youth Services Key                | 2,493,021.62     | 871,187.77      | 113,037.02         | 3,477,246.41  |                        |            | 3,477,246.41  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121453 POL Interpersonal Crimes              | 91,646.92        | 32,644.73       | -                  | 132,558.77    |                        |            | 132,558.77    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121454 POL Special Victims                   | 452,939.92       | 179,078.47      | 11,238.68          | 643,257.07    |                        |            | 643,257.07    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121455 POL SVD Human Trafficking             | 367,243.02       | 130,830.92      | 30,231.74          | 528,305.68    |                        |            | 528,305.68    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121456 POL Family Intervention Program       | 212,339.19       | 86,939.18       | -                  | 347,217.35    |                        | 47,426.47  | 394,643.82    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121457 POL Disaster Operations Unit          | 159,690.39       | 1,231,616.34    | -                  | 1,391,306.73  |                        |            | 1,391,306.73  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121458 POL Entertainment District Initiative | 801,135.53       | 153,936.69      | -                  | 955,072.22    |                        |            | 955,072.22    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121501 POL Domestic Violence Key             | 2,701,642.67     | 949,824.00      | 121,404.26         | 3,872,870.93  |                        | 94,852.98  | 3,968,523.91  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121601 POL Fugitives Key                     | 444,455.58       | 188,795.07      | 125,880.73         | 759,131.38    |                        | 8,648.13   | 767,779.51    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121701 POL Criminal Investigation Div        | 4,634,998.10     | 1,673,225.47    | 182,849.95         | 6,491,073.52  |                        |            | 6,491,073.52  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121703 POL SISU                              | 437,585.11       | 140,787.30      | 103,736.88         | 682,109.29    |                        |            | 682,109.29    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121751 POL Forensic Services Key             | 1,670,852.44     | 621,834.43      | 101,905.89         | 2,455,592.76  | 60,664.00              |            | 2,516,256.76  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121760 POL Crime Lab                         | 3,741,388.15     | 1,270,435.82    | 1,280,646.66       | 6,332,469.63  | 46,654.58              |            | 6,379,124.21  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121801 POL Property & Evidence Key           | 988,223.52       | 329,637.69      | 74,386.96          | 1,392,248.17  |                        |            | 1,392,248.17  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121810 POL Police Impound                    | 72,377.04        | 22,282.87       | 6,204.83           | 100,864.74    |                        |            | 100,864.74    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121850 POL Facility Mgmt and Security        | 904,180.54       | 352,204.07      | 45,350.75          | 1,301,735.36  |                        |            | 1,301,735.36  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121901 POL Emergency Control Key             | 925,891.39       | 332,667.53      | 152,072.34         | 1,410,631.26  |                        |            | 1,410,631.26  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31121951 POL School Cross Guard Key            | 1,472,596.49     | 400,326.76      | 75,927.56          | 1,948,850.81  |                        |            | 1,948,850.81  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122001 POL Traffic Key                       | 2,470,806.15     | 935,313.53      | 224,842.24         | 3,630,961.92  |                        |            | 3,630,961.92  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122051 POL Tactical Inves Key                | 2,440,415.57     | 896,260.31      | 955,898.04         | 4,292,573.92  |                        |            | 4,292,573.92  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122151 POL SWAT Key                          | 1,037,557.36     | 374,418.75      | 256,176.71         | 1,668,152.82  |                        |            | 1,668,152.82  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122153 POL Drill and Ceremony Team           | 3,716.00         | -               | 10,054.40          | 24,929.46     |                        |            | 24,929.46     |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122201 POL Warrants Key                      | 1,458,188.45     | 561,607.79      | 99,915.48          | 2,119,711.72  |                        |            | 2,119,711.72  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122401 POL East Sector Key                   | 7,115,186.21     | 2,559,079.47    | 726,110.81         | 10,390,376.49 |                        | 25,982.70  | 10,416,359.19 |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122403 POL Patrol South Sector Key           | 9,717,357.07     | 3,507,095.93    | 872,495.09         | 14,102,939.36 |                        |            | 14,102,939.36 |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122405 POL Patrol Heritage Key               | 9,080,228.35     | 3,309,156.02    | 750,141.25         | 13,140,525.62 |                        |            | 13,140,525.62 |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122407 POL Patrol Central Sector Key         | 6,938,028.51     | 2,584,223.85    | 700,266.22         | 10,222,518.58 |                        |            | 10,222,518.58 |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122409 POL Patrol West Sector Key            | 6,851,609.67     | 2,501,922.39    | 676,638.04         | 9,929,170.10  |                        |            | 9,929,170.10  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122411 POL Patrol North Sector Key           | 7,456,078.04     | 2,687,589.59    | 695,780.38         | 10,839,447.01 |                        |            | 10,839,447.01 |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122413 POL Midtown Hills Precinct            | 7,831,285.45     | 2,851,174.65    | 615,866.71         | 11,332,759.47 |                        |            | 11,332,759.47 |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122414 POL Madison Precinct                  | 7,066,380.78     | 2,628,823.24    | 655,498.74         | 10,350,702.76 |                        |            | 10,350,702.76 |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122415 POL Mount Pleasant                    | 595,739.53       | 246,706.59      | 120,101.81         | 962,547.93    | 11,000.00              |            | 973,547.93    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31122600 POL Parks Patrol                      | 94,386.98        | 30,110.36       | 7,210.42           | 131,707.76    |                        |            | 131,707.76    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31123001 POL Field Training Officer Key        | 126,509.04       | 43,285.25       | 8,200.00           | 177,994.29    |                        |            | 177,994.29    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31123051 POL Special Events Proa Key           | 3,594,637.44     | 1,323,943.40    | 33,394.04          | 4,951,974.88  |                        |            | 4,951,974.88  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31123201 POL School Resource Key               | 4,367,708.97     | 1,637,713.54    | 104,485.66         | 6,109,907.27  |                        |            | 6,109,907.27  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160110 POL ALOB Op and Maint Cost            | 2,855,264.23     | 1,070,236.85    | 7,283,755.76       | 11,320,147.17 | 40,890.33              |            | 11,361,037.50 |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160310 POL ALOB Employment Product           | 1,336,421.46     | 444,195.34      | 373,268.85         | 2,153,885.65  |                        |            | 2,153,885.65  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160320 POL Secondary Employment Unit         | 4,133,688.94     | 132,029.09      | 223,658.39         | 4,489,376.42  |                        |            | 4,489,376.42  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160410 POL ALOB Payroll Authoriz             | 240,873.88       | 74,365.58       | 1,758.71           | 316,998.17    |                        |            | 316,998.17    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160420 POL ALOB Payment Approvals            | 792,029.15       | 256,981.02      | 671,278.02         | 1,718,299.19  |                        |            | 1,718,299.19  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160510 POL ALOB Procurement Serv             | 90,204.74        | 183,877.52      | 154,939.28         | 429,021.54    |                        |            | 429,021.54    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160610 POL ALOB Records Mgmt Serv            | 2,548,484.76     | 1,095,319.39    | 199,538.55         | 3,803,342.70  |                        |            | 3,803,342.70  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160710 POL ALOB Safety Training Se           | 66,402.54        | 33,007.84       | 46,120.11          | 145,530.49    |                        |            | 145,530.49    |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31160810 POL ALOB Executive Leadersh           | 3,619,967.93     | 1,100,171.29    | 357,889.93         | 5,078,029.15  | 15,061.00              | 13,600.00  | 5,106,690.15  |
| Direct            | 031 Police           | 10101 GSD General                     | 031 Police              | 31161000 POL Nonpayroll Transactions           | -                | -               | 23,599.44          | 23,599.44     | 1,000.00               |            | 24,599.44     |
| Direct            | 031 Police           | 18301 USD General                     | 031 Police              | 31192000 POL Extra Police Protection           | -                | -               | -                  | -             | -                      | 481,000.00 | 481,000.00    |
| Direct            | 031 Police           | 30003 General Fund 4% Reserve         | 031 Police              | 31201000 4% POL GSD Police Department          | -                | -               | 2,167,565.22       | 2,167,565.22  | 321,483.24             |            | 2,489,048.46  |
| Direct            | 031 Police           | 30075 POL 2016 JAG Grant              | 031 Police              | 31223242 POL JAG Grant 2016                    | -                | -               | (702.78)           | (702.78)      |                        |            | (702.78)      |
| Direct            | 031 Police           | 30084 POL 2017 JAG Grant              | 031 Police              | 31223243 POL JAG Grant 2017                    | -                | -               | 56,422.12          | 56,422.12     | 64,940.02              |            | 121,362.14    |
| Direct            | 031 Police           | 30085 Hurricane Florence 2018         | 031 Police              | 31703410 POL JAG Grant 2018                    | 0.07             | (31.39)         | -                  | (31.32)       |                        |            | (31.32)       |
| Direct            | 031 Police           | 30096 POL JAG Grant 2018              | 031 Police              | 31223244 POL JAG Grant 2018                    | -                | -               | 287,030.16         | 287,030.16    |                        |            | 287,030.16    |
| Direct            | 031 Police           | 30090 POL 2019 JAG Grant              | 031 Police              | 31223245 POL 2019 JAG Grant                    | -                | -               | 36,428.38          | 36,428.38     | 43,908.98              |            | 80,337.36     |
| Direct            | 031 Police           | 30091 POL DNA CEBR Program Grant      | 031 Police              | 31223255 POL DNA CEBR Program Grant            | -                | -               | 119.75             | 119.75        | 250,000.00             |            | 250,119.75    |
| Direct            | 031 Police           | 30092 Tomatoes 3/2020 Response/Relief | 031 Police              | 31703320 POL Tomatoes 3/3/2020                 | 2,840,081.92     | (198,682.56)    | 16,598.00          | 2,657,997.36  |                        |            | 2,657,997.36  |
| Direct            | 031 Police           | 30097 Hurricane Laura 8/20            | 031 Police              | 31710820 POL Hurricane Laura 8/20              | -                | -               | 366.00             | 366.00        |                        |            | 366.00        |
| Direct            | 031 Police           | 30098 Hurricane Sally 9/20            | 031 Police              | 31710830 POL Hurricane Sally 9/20              | 8,524.21         | 2,584.30        | -                  | 11,108.51     |                        |            | 11,108.51     |
| Direct            | 031 Police           | 30099 COVID-19 Pandemic               | 031 Police              | 31902000 POL COVID-19                          | 9,897,998.97     | 2,234,947.26    | 458,230.52         | 12,591,176.75 | 30,011.85              |            | 12,621,188.60 |
| Direct            | 031 Police           | 30108 Hurricane Delta 10/20           | 031 Police              | 31710840 POL Hurricane Delta 10/20             | 33,252.16        | 10,208.44       | 2,104.00           | 45,564.60     |                        |            | 45,564.60     |
| Direct            | 031 Police           | 30109 Winter Storm 2/2021             | 031 Police              | 31703340 POL Winter Storm 2/2021               | 162,381.47       | 32,460.06       | -                  | 194,841.53    |                        |            | 194,841.53    |
| Direct            | 031 Police           | 30112 COVID Reserve Post 2020         | 031 Police              | 31902022 POL COVID Reserve Post 2020           | 1,026,069.76     | 340,189.41      | 1,725.80           | 1,367,984.97  |                        |            | 1,367,984.97  |
| Direct            | 031 Police           | 30117 COVID Vaccination Distribution  | 031 Police              | 31702021 POL COVID Vaccination Distribution    | 42,874.92        | -               | -                  | 42,874.92     |                        |            | 42,874.92     |
| Direct            | 031 Police           | 30121 Nashville 12/2020 Bombing       | 031 Police              | 31701220 POL Nashville 12/25/20 Bombing        | 1,088,416.43     | 1,213,538.57    | -                  | 2,301,955.00  |                        |            | 2,301,955.00  |
| Direct            | 031 Police           | 30146 Police Unauth Substance Abuse   | 031 Police              | 31740204 POL Unauth Substance Abuse            | -                | -               | -                  | -             |                        |            | -             |
| Direct            | 031 Police           | 30147 Police Drug Enforcement         | 031 Police              | 31740201 POL State Drug Enforcement            | 125,735.53       | 42,327.38       | 692,238.58         | 860,301.49    | 160,190.00             |            | 1,020,491.49  |
| Direct            | 031 Police           | 30149 Police Federal Drug Enforcemen  | 031 Police              | 31750100 POL Justice Felony Forfeitures        | -                | -               | 30,624.18          | 30,624.18     | 61,205.00              |            | 91,829.18     |
| Direct            | 031 Police           | 30151 Victim Witness Protection       | 031 Police              | 31721953 POL Victim Witness Key                | -                | -               | -                  | -             |                        |            | -             |
| Direct            | 031 Police           | 30154 POL State Felony Forfeiture     | 031 Police              | 31740105 POL State Felony Forfeiture           | -                | -               | 24,690.55          | 24,690.55     |                        |            | 24,690.55     |
| Direct            | 031 Police           | 30155 POL State Gambling Forfeiture   | 031 Police              | 31740102 POL State Gambling Forfeiture         | -                | -               | 112,012.85         | 112,012.85    |                        |            | 112,012.85    |
| Direct            | 031 Police           | 30156 Police Federal Forfeitures      | 031 Police              | 31760100 POL Treasury Felony Forfe             | -                | -               | -                  | -             |                        |            | -             |
| Direct            | 031 Police           | 30157 Police Sex Offender Registrat   | 031 Police              | 31760200 POL Sex Offender Registrations        | -                | -               | 81,517.08          | 81,517.08     |                        |            | 81,517.08     |
| Direct            | 031 Police           | 30158 Police Donations Fund           | 031 Police              | 31601100 POL Women Life Donation               | -                | -               | -                  | -             |                        |            | -             |
| Direct            | 031 Police           | 30158 Police Donations Fund           | 031 Police              | 31601200 POL Donations                         | -                |                 |                    |               |                        |            |               |



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                    | Fund No. & Description                  | Dept. No. & Description    | Security BU No. & Description              | Salaries & Wages      | Fringe Benefits      | Operating Expenses   | Non Operating Expenses | Transfers         | Grand Total           |
|-------------------|---|---|----------------------------|--|-----------------------|----------------------|----------------------|------------------------|-------------------|-----------------------|
| Direct            | 031 Police                              | 32231 Police Grant Fund                 | 031 Police                 | 31332710 POL Project Safe Neighborhoods    | 82,175.20             | 28,700.94            | -                    | -                      | -                 | 110,876.14            |
| Direct            | 031 Police                              | 32231 Police Grant Fund                 | 031 Police                 | 31332720 POL COPPS CPD/EMHWA               | -                     | -                    | 9,535.19             | -                      | -                 | 9,535.19              |
| Direct            | 031 Police                              | 32233 Police VOCA OFS Grant             | 031 Police                 | 31340000 POL VOCA OFS Grant                | (17,092.28)           | -                    | -                    | -                      | -                 | (17,092.28)           |
| Direct            | 031 Police                              | 40016 GSD FY16 Capital Projects         | 031 Police                 | 31402016 POL Family Justice Center         | -                     | -                    | 162.40               | -                      | -                 | 20,458.97             |
| Direct            | 031 Police                              | 40016 GSD FY16 Capital Projects         | 031 Police                 | 31403016 POL Public Safety Campus-Murf     | -                     | -                    | -                    | -                      | -                 | 65,388.37             |
| Direct            | 031 Police                              | 40016 GSD FY16 Capital Projects         | 031 Police                 | 31404016 POL Family Justice Center-ITS     | -                     | -                    | 1,773.03             | -                      | -                 | 1,773.03              |
| Direct            | 031 Police                              | 40018 GSD FY18 Capital Projects         | 031 Police                 | 31401018 POL BodyDash Cameras              | -                     | -                    | 3,652,578.71         | -                      | -                 | 3,652,578.71          |
| Direct            | 031 Police                              | 61200 Police Impound                    | 031 Police                 | 31522000 POL URT Vehicle Impound           | -                     | -                    | 375,000.00           | -                      | -                 | 375,000.00            |
| <b>Direct</b>     | <b>031 Police Total</b>                 |   |                            |  | <b>164,200,498.21</b> | <b>52,163,217.25</b> | <b>30,645,881.89</b> | <b>1,363,517.75</b>    | <b>966,292.77</b> | <b>239,339,107.87</b> |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32114110 FIR GSD Fire Support              | 799,694.23            | 307,349.82           | -                    | -                      | -                 | 1,107,044.05          |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32114210 FIR GSD EMS Support               | 1,246,636.52          | 461,585.36           | 783,834.75           | -                      | -                 | 2,492,056.63          |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32114310 FIR GSD Fire Hyd Inspect Forms    | -                     | -                    | 73,640.00            | -                      | -                 | 73,640.00             |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32114510 FIR GSD Logistics                 | 765,572.80            | 275,565.06           | 1,976,843.94         | -                      | -                 | 3,017,981.80          |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32114710 FIR GSD Training                  | 1,150,007.49          | 435,862.89           | 114,271.58           | -                      | -                 | 1,700,141.96          |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32115210 FIR GSD Specialized Services      | 649,953.63            | 244,987.60           | 1,829.41             | -                      | -                 | 896,770.64            |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32115410 FIR GSD EMS Operations            | 23,165,774.79         | 8,770,824.30         | 76,345.88            | -                      | -                 | 32,012,944.97         |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32115510 FIR GSD Fire Operations           | 7,936,364.28          | 3,115,261.88         | 14,587.69            | -                      | -                 | 11,066,213.85         |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32118210 FIR GSD Fire Educ-Com Svc         | -                     | -                    | 424,355.01           | -                      | -                 | 424,355.01            |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32116310 FIR GSD Fire Prevention           | 1,358,379.31          | 515,324.35           | 33,432.74            | -                      | -                 | 1,907,136.40          |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32160000 FIR GSD ALOB NonAlloc'd Fin Tr    | -                     | -                    | -                    | -                      | -                 | -                     |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32160110 FIR GSD IT Systems                | 370,680.15            | 97,924.57            | 2,209,921.05         | -                      | -                 | 2,678,525.77          |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32160210 FIR GSD Facilities Maint          | 330,791.50            | 123,681.26           | 1,037,212.71         | -                      | -                 | 1,491,685.47          |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32160710 FIR GSD Occup Health & Safety     | 222,283.67            | 79,897.59            | 111,244.77           | -                      | -                 | 413,226.03            |
| Direct            | 032 Fire                                | 10101 GSD General                       | 032 Fire                   | 32160810 FIR GSD Admin                     | 1,603,984.46          | 531,428.63           | 24,219.04            | -                      | -                 | 2,159,632.13          |
| Direct            | 032 Fire                                | 18301 USD General                       | 032 Fire                   | 32194510 FIR USD Logistics                 | 520,558.27            | 242,692.89           | 5,584,963.34         | -                      | -                 | 6,348,214.50          |
| Direct            | 032 Fire                                | 18301 USD General                       | 032 Fire                   | 32195510 FIR USD Fire Operations           | 48,913,247.46         | 18,968,294.77        | 11,746.81            | -                      | -                 | 67,893,289.04         |
| Direct            | 032 Fire                                | 18301 USD General                       | 032 Fire                   | 32196000 FIR USD ALOB Non Alloc'd Fin      | -                     | -                    | -                    | -                      | -                 | -                     |
| Direct            | 032 Fire                                | 18301 USD General                       | 032 Fire                   | 32196110 FIR USD Pub Fire Educ-Com Svc     | 149,454.69            | 44,631.61            | 696,921.40           | -                      | -                 | 844,907.70            |
| Direct            | 032 Fire                                | 18301 USD General                       | 032 Fire                   | 32196310 FIR USD Fire Prevention           | 1,589,339.58          | 613,122.12           | 21,590.77            | -                      | -                 | 2,224,052.47          |
| Direct            | 032 Fire                                | 18301 USD General                       | 032 Fire                   | 32197011 FIR USD Facilities Maint          | -                     | -                    | 70,205.40            | -                      | -                 | 70,205.40             |
| Direct            | 032 Fire                                | 30003 General Fund 4% Reserve           | 032 Fire                   | 32214600 4% FIR Pers Equip Logis           | -                     | -                    | 1,064,187.12         | -                      | -                 | 1,064,187.12          |
| Direct            | 032 Fire                                | 30003 General Fund 4% Reserve           | 032 Fire                   | 32280100 4% FIR ALOB Equip Logis           | -                     | -                    | 424,949.28           | -                      | -                 | 424,949.28            |
| Direct            | 032 Fire                                | 30003 General Fund 4% Reserve           | 032 Fire                   | 32280200 4% FIR ALOB Facility Mgmt         | -                     | -                    | 523,726.23           | 594.27                 | -                 | 524,320.50            |
| Direct            | 032 Fire                                | 30048 FIR Fire Dept Donations           | 032 Fire                   | 32700500 FIR Donations                     | -                     | -                    | 3,550.00             | -                      | -                 | 3,550.00              |
| Direct            | 032 Fire                                | 30081 Hurricane Harvey Texas 2017       | 032 Fire                   | 32703200 FIR Hurricane Harvey TX 2017      | -                     | -                    | 3,177.50             | 9,158.41               | -                 | 12,335.91             |
| Direct            | 032 Fire                                | 30098 Hurricane Sally 9/20              | 032 Fire                   | 32710830 FIR Hurricane Sally 9/20          | 28,191.88             | 9,254.29             | 3,177.50             | -                      | -                 | 40,623.67             |
| Direct            | 032 Fire                                | 30099 COVID-19 Pandemic                 | 032 Fire                   | 32720200 FIR COVID-19                      | 6,331,497.95          | 1,458,492.75         | 67,585.04            | -                      | -                 | 7,847,575.74          |
| Direct            | 032 Fire                                | 30108 Hurricane Delta 10/20             | 032 Fire                   | 32701840 FIR Hurricane Delta 10/20         | 72,783.05             | 20,621.02            | 5,120.10             | -                      | -                 | 98,524.17             |
| Direct            | 032 Fire                                | 30112 COVID Reserve Post 2020           | 032 Fire                   | 32902022 FIR COVID Reserve Post 2020       | 529,509.06            | 175,912.73           | 378,557.01           | -                      | -                 | 1,083,978.80          |
| Direct            | 032 Fire                                | 30142 Storm/Flood 3/2021                | 032 Fire                   | 32701420 FIR Storm/Flood 3/2021            | 15,823.85             | 3,249.27             | 434,698.54           | -                      | -                 | 453,771.66            |
| Direct            | 032 Fire                                | 30219 FIR Titans Stadium Special Events | 032 Fire                   | 32700150 FIR Titans Stadium Special Events | 24,064.22             | 3,307.40             | 27,371.62            | -                      | -                 | 34,743.24             |
| Direct            | 032 Fire                                | 32232 FIR Fire Grant Fund               | 032 Fire                   | 32301400 FIR 2020 COVID-19 FGS-S 20-21     | -                     | -                    | 903,301.04           | -                      | -                 | 903,301.04            |
| Direct            | 032 Fire                                | 32232 FIR Fire Grant Fund               | 032 Fire                   | 32301600 FIR 2021 EMS Ambulance Assis      | -                     | -                    | 24,150.00            | -                      | -                 | 24,150.00             |
| Direct            | 032 Fire                                | 40015 GSD FY15 Capital Projects         | 032 Fire                   | 32401015 FIR Master Plan Implementation    | -                     | -                    | 114,080.85           | 81,054.28              | -                 | 195,135.13            |
| Direct            | 032 Fire                                | 40016 GSD FY16 Capital Projects         | 032 Fire                   | 32401016 x-FIR Master Plan Implementation  | 1,426.54              | 502.32               | 12,653.75            | 2,794,680.98           | -                 | 2,809,263.59          |
| Direct            | 032 Fire                                | 40220 GSD FY20B Cap Proje RS2020-213    | 032 Fire                   | 32400220 FIR Replace Fire Stations 2 25    | -                     | -                    | 33,435.00            | -                      | -                 | 33,435.00             |
| <b>Direct</b>     | <b>032 Fire Total</b>                   |   |                            |  | <b>97,776,019.38</b>  | <b>36,499,574.48</b> | <b>16,835,510.05</b> | <b>2,885,487.94</b>    | <b>50,000.00</b>  | <b>153,964,591.85</b> |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33120010 COD Code Enforce/Key Product      | 150,735.74            | 54,819.86            | 98,412.75            | -                      | -                 | 303,968.35            |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33120110 COD Constn/Land Use Key Produ     | 1,480,161.74          | 526,050.12           | 160,495.49           | -                      | -                 | 2,166,707.35          |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33120140 COD SexuallyOrientedBusBd Key     | 62,791.71             | 20,052.86            | 91,940.99            | -                      | -                 | 164,785.56            |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33120210 COD Better N'hoods Key Product    | 1,442,344.14          | 573,188.25           | 447,087.73           | -                      | -                 | 2,462,619.12          |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33120310 COD Building Code Inspections     | 2,248,946.23          | 1,013,767.89         | 745,497.02           | -                      | 1,417.34          | 4,009,628.28          |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33120410 COD Board Supp Serv Key Produ     | -                     | -                    | 138,400.71           | -                      | -                 | 138,400.71            |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33120510 COD Info Sharing Key Product      | 481,633.17            | 156,665.63           | 225,676.07           | -                      | -                 | 863,974.87            |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33120610 COD Admin Payroll Authorizatio    | 397,307.33            | 137,205.71           | 154,651.72           | -                      | -                 | 689,164.76            |
| Direct            | 033 Codes Administration                | 10101 GSD General                       | 033 Codes Administration   | 33121000 COD Alarm Registration            | 81,223.07             | 20,915.79            | 97,463.56            | -                      | -                 | 199,602.42            |
| Direct            | 033 Codes Administration                | 30099 COVID-19 Pandemic                 | 033 Codes Administration   | 33201000 4% COD Codes Administration       | -                     | -                    | 15,204.46            | -                      | -                 | 15,204.46             |
| Direct            | 033 Codes Administration                | 30600 Demolition Fund                   | 033 Codes Administration   | 33902020 COD COVID-19                      | 83,347.21             | 16,317.08            | 99,664.29            | -                      | -                 | 199,328.58            |
| Direct            | 033 Codes Administration                | 30600 Demolition Fund                   | 033 Codes Administration   | 33701000 COD Demolition Projects           | -                     | -                    | 43,533.47            | -                      | -                 | 43,533.47             |
| <b>Direct</b>     | <b>033 Codes Administration Total</b>   |   |                            |  | <b>6,428,490.34</b>   | <b>2,518,982.99</b>  | <b>2,135,819.39</b>  | <b>1,417.34</b>        | <b>50,000.00</b>  | <b>11,134,410.06</b>  |
| Direct            | 034 Beer Board                          | 10101 GSD General                       | 034 Beer Board             | 34101000 BBD Administration                | -                     | -                    | 1,846.09             | -                      | -                 | 1,846.09              |
| Direct            | 034 Beer Board                          | 10101 GSD General                       | 034 Beer Board             | 34102000 BBD Permit Application Program    | 211,266.32            | 80,329.46            | 63,797.39            | 200.00                 | -                 | 355,993.17            |
| Direct            | 034 Beer Board                          | 10101 GSD General                       | 034 Beer Board             | 34102100 BBD Inspection Program            | 136,577.00            | 47,559.29            | 16,544.01            | -                      | -                 | 200,680.30            |
| Direct            | 034 Beer Board                          | 10101 GSD General                       | 034 Beer Board             | 34102200 BBD Non Allocated Fin Tran        | -                     | -                    | -                    | -                      | -                 | -                     |
| Direct            | 034 Beer Board                          | 30099 COVID-19 Pandemic                 | 034 Beer Board             | 34902020 BBD COVID-19                      | 25,949.17             | 10,030.55            | 35,979.72            | -                      | -                 | 71,959.44             |
| Direct            | 034 Beer Board                          | 30112 COVID Reserve Post 2020           | 034 Beer Board             | 34902022 BBD COVID Reserve Post 2020       | 50,229.31             | 18,712.36            | 69,941.67            | -                      | -                 | 138,883.34            |
| <b>Direct</b>     | <b>034 Beer Board Total</b>             |   |                            |  | <b>424,021.80</b>     | <b>157,631.66</b>    | <b>82,187.49</b>     | <b>200.00</b>          | <b>-</b>          | <b>664,040.95</b>     |
| Direct            | 035 Agricultural Extension              | 10101 GSD General                       | 035 Agricultural Extension | 35102000 AGE Family and Consumer Sc Pro    | 80,812.53             | 3,667.68             | 9,204.62             | -                      | -                 | 93,684.83             |
| Direct            | 035 Agricultural Extension              | 10101 GSD General                       | 035 Agricultural Extension | 35102100 AGE Agriculture/Horticulture P    | 120,497.61            | 24,623.46            | 31,374.07            | -                      | -                 | 176,495.14            |
| Direct            | 035 Agricultural Extension              | 10101 GSD General                       | 035 Agricultural Extension | 35102200 AGE 4H/Youth Dev Program          | 56,209.33             | 4,282.27             | 12,860.55            | -                      | -                 | 73,352.15             |
| Direct            | 035 Agricultural Extension              | 10101 GSD General                       | 035 Agricultural Extension | 35102300 AGE Non Allocated Fin Trans       | -                     | -                    | -                    | -                      | -                 | -                     |
| <b>Direct</b>     | <b>035 Agricultural Extension Total</b> |   |                            |  | <b>257,519.47</b>     | <b>32,573.41</b>     | <b>53,439.24</b>     | <b>-</b>               | <b>-</b>          | <b>343,532.12</b>     |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37121000 SOC Homeless Services Program     | 205,160.69            | 56,273.85            | 26,602.73            | -                      | -                 | 288,037.27            |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37121200 SOC Homeless Impact Division      | 490,577.68            | 185,285.46           | 629,633.95           | -                      | -                 | 1,305,677.09          |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37122300 SOC Nutrition Program             | -                     | -                    | 3,664.35             | -                      | 278,415.08        | 282,079.43            |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37122400 SOC Family Services               | 1,188,144.02          | 439,653.62           | 153,419.14           | 109,579.10             | -                 | 1,871,995.88          |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37122500 SOC Burial Assistance Program     | 12,336.31             | 2,372.86             | 558,32.00            | -                      | -                 | 570,941.17            |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37122600 SOC Warming Shelter               | 4,502.79              | 344.46               | 8,494.25             | -                      | -                 | 13,341.50             |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37122700 SOC Community Partnership         | -                     | -                    | -                    | 2,999.87               | -                 | 2,999.87              |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37123000 SOC Planning & Coordination Pr    | 334,451.02            | 111,828.17           | 24,648.96            | -                      | -                 | 470,928.15            |
| Direct            | 037 Social Services                     | 10101 GSD General                       | 037 Social Services        | 37125200 SOC Executive Leadership          | 542,160.56            | 158,113.32           | 68,465.46            | -                      | -                 | 768,739.34            |
| Direct            | 037 Social Services                     | 30099 COVID-19 Pandemic                 | 037 Social Services        | 37201000 4% SOC Social Services            | -                     | -                    | 103,702.00           | -                      | -                 | 103,702.00            |
| Direct            | 037 Social Services                     | 30099 COVID-19 Pandemic                 | 037 Social Services        | 37902020 SOC COVID-19                      | 327,855.39            | 109,988.60           | 1,201,082.76         | 104,500.00             | -                 | 1,742,426.75          |
| Direct            | 037 Social Services                     | 30112 COVID Reserve Post 2020           | 037 Social Services        | 37902022 SOC COVID Reserve Post 2020       | 127,501.21            | 45,905.29            | 1,094,388.53         | 67,950.76              | -                 | 1,335,745.79          |
| Direct            | 037 Social Services                     | 30137 SOC MHC Special Donations         | 037 Social Services        | 37712200 SOC How's Nashville (754 68)      | -                     | -                    | (754 68)             | -                      | -                 | (754 68)              |
| Direct            | 037 Social Services                     | 32137 Social Srv Homelessness Grant     | 037 Social Services        | 37123000 SOC MHC MDHA CDBG                 | -                     | -                    | 81,480.25            | -                      | -                 | 81,480.25             |
| Direct            | 037 Social Services                     | 32137 Social Srv Homelessness Grant     | 037 Social Services        | 37126000 SOC Youth Homeless Program        | -                     | -                    | 14,538.94            | -                      | -                 | 14,538.94             |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
 Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan | Fund No. & Description                 | Dept. No. & Description | Security BU No. & Description               | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers  | Grand Total  |
|-------------------|----------------------|--|-------------------------|---|------------------|-----------------|--------------------|------------------------|------------|--------------|
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151001 HEA Behavioral Health Services     | 345,929.08       | 128,681.43      | 9,350.18           |                        |            | 483,960.69   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151032 HEA Public Health Clinics          | 1,065,764.19     | 448,269.44      | 278,903.20         |                        |            | 1,792,936.83 |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151034 HEA Family Planning Clinic Fee     |                  |                 | 47,867.27          |                        |            | 47,867.27    |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151036 HEA Maternal Child Adolescent      | 283,755.43       | 1,104,268.80    | 1,704.25           |                        |            | 386,886.48   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151041 HEA WIC                            |                  |                 | 418.00             |                        |            | 418.00       |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151046 HEA Children Special Services      |                  |                 |                    |                        |            |              |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151051 HEA Oral Health Svcs               | 428,341.81       |                 | 161,335.00         | 74,644.18              |            | 664,320.99   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151072 HEA Epidemiology Research          | 311,929.30       | 112,921.45      | 7,793.54           |                        |            | 432,644.29   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151091 HEA Correctional Health Svcs       | 144,350.17       | 57,539.84       | 5,730.50           |                        |            | 207,620.51   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151121 HEA Tuberculosis Elimination       | 256,543.69       | 81,775.12       | 37,204.29          |                        |            | 375,523.10   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151131 HEA STD/HIV Prevent&Intervent      | 488,940.58       | 170,233.38      | 39,411.34          |                        |            | 698,585.30   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151141 HEA Communicable Disease Emer Prep | 273,544.61       | 92,728.06       | 779.16             |                        |            | 367,051.83   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151151 HEA Community Develop and Plan     | 85,933.02        | 38,176.42       | 3,989.65           |                        |            | 128,098.69   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151171 HEA Project Access Nashville       | 176,054.74       | 61,672.13       | 399.56             |                        |            | 238,126.43   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151172 HEA Community Health Admin         | 239,670.34       | 70,600.21       | 4,982.02           |                        |            | 315,252.57   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151173 HEA Pharmacy                       | 74,954.01        | 17,089.47       | 124,963.10         |                        |            | 217,006.58   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151181 HEA Health Care for Homeless       |                  |                 | 355,506.10         |                        |            | 355,506.10   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151201 HEA Air Quality                    | 185,982.51       | 75,355.82       | 22,133.55          |                        |            | 283,471.88   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151203 HEA Air Pollution                  | 200,103.73       | 65,947.84       | 9,661.90           |                        |            | 275,713.47   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151222 HEA Animal Services All Other      | 1,461,575.27     | 558,056.98      | 421,521.25         |                        |            | 2,441,153.50 |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151224 HEA Engineering Svcs Investiga     | 114,453.09       | 38,745.38       | 487.34             |                        |            | 151,685.81   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151226 HEA Otc Environmental Health       | 151,780.77       | 37,654.88       | 655.72             |                        |            | 190,101.37   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151227 HEA School Health                  | 689,987.43       | 229,610.72      | 174,311.12         |                        |            | 1,012,889.27 |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151233 HEA Food & Public Fac Protectn     | 1,208,053.27     | 467,121.85      | 47,918.98          |                        |            | 1,723,094.10 |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151238 HEA Trevecca Nazarene Univ         |                  |                 | 20,649.06          |                        |            | 20,649.06    |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151239 HEA Mental Health Cooperative      |                  |                 | 479,012.37         |                        |            | 479,012.37   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151241 HEA Pest Mgmt Svcs                 | 203,676.09       | 81,487.23       | 16,520.22          |                        |            | 301,683.54   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151255 HEA Siskoon Health                 |                  |                 | 13,750.00          |                        |            | 13,750.00    |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38151257 HEA Oasis Center                   |                  |                 | 50,000.00          |                        |            | 50,000.00    |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38160110 HEA ALOB InformationTechnology     | 343,839.76       | 128,151.02      | 1,650,039.67       |                        |            | 2,122,030.45 |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38160210 HEA ALOB Facilities Mgmt           | 625,848.03       | 307,766.93      | 503,811.55         |                        |            | 1,437,426.51 |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38160310 HEA ALOB Human Resources           | 313,257.83       | 104,082.85      | 10,975.43          |                        |            | 428,316.21   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38160410 HEA ALOB Finance                   | 820,789.43       | 216,540.27      | 13,394.56          |                        |            | 1,050,724.26 |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38160610 HEA ALOB Records Mgmt Services     | 417,823.49       | 161,751.72      | 340,846.72         |                        | 3,265.74   | 920,421.93   |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38160810 HEA ALOB Executive Leadersh        | 904,452.96       | 292,839.40      | 42,152.96          |                        |            | 1,239,445.32 |
| Direct            | 038 Health           | 10101 GSD General                      | 038 Health              | 38161000 HEA Nonparol Exp Clearing          |                  |                 | 214.36             |                        |            | 214.36       |
| Direct            | 038 Health           | 30085 Animal Control Donations         | 038 Health              | 38701000 HEA Animal Control Donations       |                  |                 | 23,776.55          |                        |            | 23,776.55    |
| Direct            | 038 Health           | 30072 Animal Education and Welfare     | 038 Health              | 38702000 HEA Animal Education/Welfare       |                  |                 |                    |                        |            |              |
| Direct            | 038 Health           | 30092 Tornadoes 3/2020 Response/Relief | 038 Health              | 38703200 HEA Tornadoes 3/2020               |                  |                 | 17,305.00          |                        |            | 17,305.00    |
| Direct            | 038 Health           | 30099 COVID-19 Pandemic                | 038 Health              | 38902020 HEA COVID-19                       | 468,258.02       | 110,829.23      | 5,495,034.37       |                        |            | 6,074,121.62 |
| Direct            | 038 Health           | 30112 COVID Reserve Post 2020          | 038 Health              | 38902022 HEA COVID Reserve Post 2020        |                  |                 | 42,043.42          |                        |            | 42,043.42    |
| Direct            | 038 Health           | 30116 COVID FEMA                       | 038 Health              | 38302022 HEA COVID FEMA                     | 197,969.31       | 37,691.59       | 1,503,826.61       |                        |            | 1,739,487.51 |
| Direct            | 038 Health           | 30117 COVID Vaccination Distribution   | 038 Health              | 38702021 HEA COVID Vaccination Distribution |                  |                 | 85,083.68          |                        |            | 85,083.68    |
| Direct            | 038 Health           | 30142 Storm/Flood 3/2021               | 038 Health              | 38701420 HEA Storm/Flood 3/2021             |                  |                 | 4,441.66           |                        |            | 4,441.66     |
| Direct            | 038 Health           | 30204 Health Title V Clean Air Act     | 038 Health              | 38700100 HEA Title V Clean Air Act          | (280.22)         | (543.31)        | 58.24              |                        |            | (765.29)     |
| Direct            | 038 Health           | 30206 Health Clean Air Permit Prgm     | 038 Health              | 38702020 HEA Clean Air Permit Prgm          | 165,062.75       | 69,672.03       | 913.66             |                        | 387.43     | 236,035.87   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38350261 HEA TennCare Kids Grant            |                  |                 | (285.20)           |                        |            | (285.20)     |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38350265 HEA Tobacco Settlement             | 73,246.68        | 28,565.45       |                    |                        |            | 111,812.14   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38350268 HEA Chronic Disease PreventMgt     | 8,676.29         | 2,548.51        | 4,286.12           |                        |            | 15,510.92    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38350300 HEA Predators Grant                |                  |                 | -                  |                        |            | -            |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38350400 HEA HIV Prep                       | 101,238.10       | 39,848.47       | 7,269.18           |                        | 18,609.83  | 166,965.58   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38350500 HEA Chant Grant                    | 1,137,683.39     | 457,456.95      | 61,807.40          |                        | 324,581.50 | 1,981,529.24 |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38350600 HEA STARIS Grant                   |                  | 28,453.39       |                    |                        |            | 28,453.39    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351015 HEA Health Start Grant             | 167,943.01       | 66,341.33       | 8,964.21           |                        | 52,538.31  | 295,786.86   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351018 HEA CSS Care Coordination Gr       |                  |                 | (8.49)             |                        |            | (8.49)       |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351020 HEA Immunization Svcs Grant        | 64,327.70        | 8,307.78        | 3,182.53           |                        | 22,182.08  | 98,000.09    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351021 HEA Family Planning Grant          | 721,733.06       | 261,178.75      | 72,854.39          |                        |            | 1,055,566.20 |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351027 HEA School Health Grant            | 3,155,857.70     | 1,321,702.25    | 1,715,708.72       |                        |            | 6,193,268.67 |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351031 HEA ChildCare Immunization Aud     | 16,947.23        | 3,228.81        | 276.88             |                        | 286.48     | 20,739.40    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351034 HEA Breast & Cerv Cancer           | 88,236.59        | 24,235.30       | 4,777.15           |                        | 4,757.93   | 122,006.97   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351037 HEA Minority AIDS Initiative       | 22,101.72        | 5,530.51        | 201,705.36         |                        | 2,759.43   | 232,097.02   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351044 HEA WIC Grant                      | 2,939,684.14     | 1,206,630.91    | 132,735.97         |                        | 390,704.54 | 4,671,755.56 |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351045 HEA Healthy Start Initiative       | 284,113.85       | 113,824.12      | 632,596.73         |                        | 148,618.14 | 1,179,249.94 |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351053 HEA Oral Health/DH Grant           | 511,748.12       | 221,780.87      | 84,725.11          |                        | 121,935.96 | 940,190.06   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351060 HEA Fetal Infant Mortality Rat     | 183,824.36       | 84,540.62       | 3,013.72           |                        | 51,752.19  | 323,130.89   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351064 HEA Child Safety Seat              |                  |                 | 1,824.30           |                        |            | 1,824.30     |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351082 HEA Cities Readiness Grant         | 60,030.32        | 18,321.23       | 1,729.87           |                        | 14,500.00  | 94,581.42    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351087 HEA Hospital Preparedness Grant    | 56,117.10        | 14,886.40       | 111.65             |                        |            | 71,115.15    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351123 HEA TB Drug Study Grant            | 12,307.53        | 3,665.87        | 145.22             |                        | 6,539.06   | 22,657.68    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351124 HEA TB Outpatient Grant            | 841,805.17       | 328,883.02      | 212,947.44         |                        | 175,000.00 | 1,556,635.63 |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351128 HEA TB Epidemiologic Studies       | 36,114.47        | 7,274.80        | 1,095.09           |                        | 7,909.15   | 52,393.51    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351133 HEA STD Grant STD                  | 113,872.27       | 44,664.90       | 3,684.88           |                        | 21,164.74  | 183,366.89   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351134 HEA HIV/AIDS Grant                 | 328,394.05       | 129,199.22      | 9,039.82           |                        | 51,841.42  | 513,614.51   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351137 HEA Ryan White Grant               | 358,635.15       | 96,141.63       | 3,049,831.88       |                        | 45,029.90  | 3,549,638.56 |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351138 HEA HIV Rapid Testing              | 83,777.60        | 25,067.15       | 5,406.81           |                        | 12,150.97  | 126,403.53   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351139 HEA Ryan White Medical Service     | 46,377.83        | 27,306.58       | 601.97             |                        | 5,217.21   | 79,503.59    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351146 HEA Emerg Preparedness Grant       | 346,396.32       | 112,648.49      | 156,406.43         |                        | 100,900.24 | 716,351.38   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351163 HEA Health Promotion CPHE ABO      | 119,413.43       | 48,313.81       | 1,217.95           |                        | 9,500.00   | 174,211.19   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351166 HEA Tobacco Grant                  | 30,897.03        | 11,351.85       |                    |                        |            | 42,248.88    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351174 HEA CDC 1807 Grant                 |                  |                 | 52,473.50          |                        |            | 52,473.50    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351204 HEA 103 Grant                      | 81,725.38        | 24,129.11       | 13,097.67          |                        |            | 118,952.16   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351205 HEA 105 Grant                      | 256,322.09       | 110,863.65      | 25,526.16          |                        | (6,190.49) | 386,521.41   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351212 HEA Emerg Health Specialists       |                  |                 | (0.40)             |                        |            | (0.40)       |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351218 HEA Food Inspector Training        |                  |                 | 1,874.69           |                        |            | 1,874.69     |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38351219 HEA Animal Ctl Medical Svcs        |                  |                 | 11,433.38          |                        |            | 11,433.38    |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38360450 HEA Grant in Aid                   |                  |                 | 273,907.99         |                        |            | 273,907.99   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38361310 HEA Ryan White-COVID               | 374,838.31       | 100,815.47      | 392,494.53         |                        |            | 749,561.77   |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38361900 HEA Child Fatality Review Serv     |                  |                 |                    |                        |            |              |
| Direct            | 038 Health           | 32200 HEA Health Dept Grant Fund       | 038 Health              | 38361900 HEA Prenatal Presumptive Eligi     | 130,407.49       |                 |                    |                        |            |              |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan | Fund No. & Description                      | Dept. No. & Description | Security BU No. & Description                 | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers    | Grand Total   |
|-------------------|----------------------|---|-------------------------|---|------------------|-----------------|--------------------|------------------------|--------------|---------------|
| Direct            | 039 Health           | 32200 HEA Health Dept Grant Fund            | 038 Health              | 38363640 HEA Immunizations - COVID            | 80,202.25        | 19,666.55       | 453,135.59         |                        |              | 453,135.59    |
| Direct            | 039 Health           | 32200 HEA Health Dept Grant Fund            | 038 Health              | 38363700 HEA Prevent Child Abuse TN           | 59.00            |                 | 79,327.80          |                        |              | 79,327.80     |
| Direct            | 038 Health Total     |   |                         |   | 26,648,728.69    | 9,992,778.55    | 24,452,071.79      | 3,265.74               | 1,687,389.58 | 62,684,234.25 |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39101010 LIB Administrative Support           | 1,226,492.85     | 437,299.10      | 126,610.31         |                        |              | 1,790,402.26  |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39101020 LIB Public Relations                 | 249,964.55       | 103,946.16      | 80,309.77          |                        |              | 434,220.48    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39101030 LIB Technical Services               | 800,861.95       | 290,637.96      | 2,453,212.93       |                        |              | 3,544,712.84  |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39101060 LIB Conference Center                | 136,610.63       | 49,669.45       | 186,280.08         |                        |              | 186,280.08    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39101060 LIB Interlibrary Loan                | 45,293.46        | 15,959.39       | 8,190.74           |                        |              | 69,443.59     |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39101070 LIB Special Collections              | 495,469.70       | 185,199.78      | 4,345.37           |                        |              | 685,014.85    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39101080 LIB Community Engagement             | 36,976.73        | 2,739.84        | 176,433.94         |                        |              | 216,146.51    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39101090 LIB Limitless Libraries              | 392,517.31       | 158,605.80      | 1,288,944.19       |                        |              | 1,840,067.30  |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39102000 LIB Operation and Maintenance        | 1,514,847.90     | 668,656.72      | 2,580,903.64       |                        |              | 4,764,408.26  |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39102100 LIB Production Services              | 74,033.76        | 25,178.54       | 96,513.08          |                        |              | 196,725.38    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103203 LIB BW Circulation                   | 297,325.72       | 138,244.10      | 15,837.52          |                        |              | 451,407.34    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103206 LIB BW Children's Services           | 254,284.91       | 115,648.72      | 2,922.46           |                        |              | 372,856.09    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103207 LIB Reference Services               | 599,061.98       | 252,901.39      | 900.63             |                        |              | 852,864.00    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103211 LIB Teen Services                    | 136,490.10       | 53,252.36       | 629.26             |                        |              | 190,371.72    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103212 LIB Digital Inclusion                | 77,984.73        | 22,550.85       | 3,479.74           |                        |              | 103,965.32    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103213 LIB Performing Artists               | 230,961.65       | 84,022.63       | 314,984.28         |                        |              | 314,984.28    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103230 LIB Public Technology Program        | 167,132.48       | 72,579.17       | 1,049.23           |                        |              | 240,760.88    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103240 LIB Studio NPL                       | 180,832.49       | 57,614.75       | 275.95             |                        |              | 238,723.19    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103303 LIB Hermitage Branch                 | 351,256.16       | 267,718.67      | 87,219.80          |                        |              | 877,274.74    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103304 LIB Edmondson Branch                 | 521,272.23       | 183,111.64      | 100,038.08         |                        |              | 804,421.95    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103305 LIB Bellevue                         | 616,894.34       | 289,198.40      | 6,559.77           |                        |              | 892,652.51    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103310 LIB Bordeaux                         | 464,049.66       | 199,271.74      | 61,864.95          |                        |              | 725,186.35    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103315 LIB North Library                    | 113,939.97       | 40,470.84       | 13,640.95          |                        |              | 168,051.76    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103320 LIB Donelson                         | 265,003.20       | 116,615.68      | 16,748.17          |                        |              | 400,368.05    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103325 LIB East                             | 150,178.15       | 55,901.27       | 21,524.48          |                        |              | 227,603.90    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103330 LIB Edgemoor                         | 170,465.49       | 62,380.01       | 9,960.21           |                        |              | 242,805.71    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103335 LIB Goodlettsville                   | 251,755.93       | 100,008.21      | 47,875.28          |                        |              | 409,639.42    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103340 LIB Green Hills                      | 688,171.33       | 277,787.21      | 91,123.89          |                        |              | 1,057,082.43  |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103345 LIB Hadley Park                      | 127,524.78       | 68,427.52       | 208,263.10         |                        |              | 404,215.40    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103350 LIB Inglewood                        | 200,639.58       | 87,029.80       | 314,026.51         |                        |              | 601,695.89    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103355 LIB Looby                            | 109,096.30       | 57,023.90       | 166,875.51         |                        |              | 272,995.71    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103360 LIB Madison                          | 557,566.83       | 208,853.46      | 66,075.85          |                        |              | 832,496.14    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103365 LIB Old Hickory                      | 96,958.11        | 36,296.58       | 145,505.45         |                        |              | 239,750.14    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103370 LIB Pruitt                           | 143,236.92       | 64,810.34       | 26,931.35          |                        |              | 234,978.61    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103375 LIB Richland Park                    | 230,301.32       | 105,498.37      | 25,327.08          |                        |              | 361,126.77    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103380 LIB Southeast                        | 606,658.67       | 254,402.39      | 7,327.82           |                        |              | 868,388.88    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103385 LIB Thompson Lane                    | 166,692.68       | 55,282.16       | 20,880.24          |                        |              | 242,855.08    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103390 LIB Watkins Park                     | 53,733.46        | 19,393.26       | 1,351.64           |                        |              | 74,478.36     |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39103401 LIB Archives                         | 208,950.11       | 72,721.72       | 28,448.99          |                        |              | 310,120.82    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39104081 LIB Equal Access                     | 298,981.11       | 114,655.07      | 346,392.00         |                        |              | 760,028.18    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39104081 LIB Web Computer Literacy ILS        | 478,482.85       | 157,697.28      | 92,783.35          |                        |              | 728,963.48    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39104083 LIB Shared Systems Program           | 303,771.68       | 114,529.33      | 137,998.34         |                        |              | 556,299.35    |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39104121 LIB Nash After-Zones Alliance        | 153,228.27       | 56,900.79       | 2,591,702.80       |                        |              | 2,801,831.86  |
| Direct            | 039 Public Library   | 10101 GSD General                           | 039 Public Library      | 39104151 LIB Bringing Books to Life           | 115,489.58       | 49,185.91       | 1,226.80           |                        |              | 166,802.29    |
| Direct            | 039 Public Library   | 30003 General Fund 4% Reserve               | 039 Public Library      | 39104200 LIB Community Loan Enforcement Grnts |                  |                 |                    | 8,583.87               |              | 8,583.87      |
| Direct            | 039 Public Library   | 30003 General Fund 4% Reserve               | 039 Public Library      | 39201000 4% LIB Public Library                |                  |                 | 2,346,035.33       |                        |              | 2,346,035.33  |
| Direct            | 039 Public Library   | 30092 Tomatoes 3/2020 Response/Relief       | 039 Public Library      | 39703320 LIB Tomatoes 3/3/2020                |                  |                 | 7,961.68           |                        |              | 7,961.68      |
| Direct            | 039 Public Library   | 30093 GSD Tomatoes 3/2020 Capital CommPaper | 039 Public Library      | 39903320 LIB Capital Tomatoes 3/3/2020        |                  |                 |                    | 88,380.00              |              | 88,380.00     |
| Direct            | 039 Public Library   | 30099 COVID-19 Pandemic                     | 039 Public Library      | 39902020 LIB COVID-19                         | 97,179.39        |                 | 139,629.69         | 175,122.49             |              | 411,931.57    |
| Direct            | 039 Public Library   | 30112 COVID Reserve Post 2020               | 039 Public Library      | 39902022 LIB COVID Reserve Post 2020          | 3,922.74         |                 | 23,192.69          |                        |              | 27,115.43     |
| Direct            | 039 Public Library   | 30401 Library Services                      | 039 Public Library      | 39300100 LIB Library Services Interest        |                  |                 | 14.18              |                        |              | 14.18         |
| Direct            | 039 Public Library   | 30401 Library Services                      | 039 Public Library      | 39304027 LIB TSLA Cares Act Grant             |                  |                 | 15,149.76          |                        | 1,514.98     | 16,664.74     |
| Direct            | 039 Public Library   | 30401 Library Services                      | 039 Public Library      | 39304030 LIB Volunteer Service Grant          |                  |                 | 200.00             |                        |              | 200.00        |
| Direct            | 039 Public Library   | 30401 Library Services                      | 039 Public Library      | 39304043 LIB Disability Grant- LCD Prog Key   |                  |                 | 5,760.00           |                        | 640.00       | 6,400.00      |
| Direct            | 039 Public Library   | 30401 Library Services                      | 039 Public Library      | 39304045 LIB Gen Services Grantkey            |                  |                 | 45,500.00          |                        |              | 45,500.00     |
| Direct            | 039 Public Library   | 30401 Library Services                      | 039 Public Library      | 39304065 LIB EAP Deaf Hear Grant Key          | 41,994.40        | 24,351.70       | 21,653.90          |                        |              | 88,000.00     |
| Direct            | 039 Public Library   | 30401 Library Services                      | 039 Public Library      | 39304094 LIB IYL Neighborhood Builders        | 62,805.98        | 20,047.90       |                    |                        |              | 82,853.88     |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706110 LIB Special Projects Interest        |                  |                 |                    |                        | 14.18        | 14.18         |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706120 LIB E Rate Projects                  |                  |                 | 397.46             |                        |              | 397.46        |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706130 LIB Other Special Projects           |                  |                 | 8,059.48           |                        |              | 8,059.48      |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706160 LIB Faith Hill Literacy Funds        |                  |                 |                    |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706170 LIB Hebrew Foundation Funds          |                  |                 | 587.87             |                        |              | 587.87        |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706240 LIB Unrestricted Foundation Bk       |                  |                 | 25,401.35          |                        |              | 25,401.35     |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706270 LIB Bordeaux LINKS FoundationB       |                  |                 | 80.43              |                        |              | 80.43         |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706280 LIB Children YA Programming Fo       |                  |                 | 308,305.61         |                        |              | 308,305.61    |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706290 LIB Hermitage Kay Family Found       |                  |                 | 1,909.93           |                        |              | 1,909.93      |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706310 LIB Young Adult Prog Funds           |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706330 LIB Health Care Book Funds           |                  |                 | (21.12)            |                        |              | (21.12)       |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706340 LIB Edmondson Pk Spec Prog Fds       |                  |                 | 34.41              |                        |              | 34.41         |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706360 LIB Main Library Spec Program Fund   |                  |                 | 16,200.40          |                        |              | 16,200.40     |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706400 LIB East Spec Program Funds          |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706410 LIB Madison Spec Prog Funds          |                  |                 | 56.53              |                        |              | 56.53         |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706430 LIB History&Geography Book Fds       |                  |                 | 10,599.30          |                        |              | 10,599.30     |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706450 LIB Bellevue Spec Program Fund       |                  |                 | 22,986.37          |                        |              | 22,986.37     |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706460 LIB Donelson Spec Program Fund       |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706470 LIB Edgemoor Spec Program Fund       |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706480 LIB Goodlettsville Spec Prog         |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706490 LIB Green Hills Spec Prog Fund       |                  |                 | 687.84             |                        |              | 687.84        |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706500 LIB Hadley Park Spec Program         |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706510 LIB Inglewood Spec Program Fds       |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706520 LIB Looby Spec Program Funds         |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706530 LIB North Spec Program Funds         |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706540 LIB Old Hickory Spec Program         |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706550 LIB Pruitt Spec Program Funds        |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706560 LIB Richland Park Spec Prog          |                  |                 | 7.50               |                        |              | 7.50          |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706570 LIB Southeast Spec Prog Funds        |                  |                 | 5,782.50           |                        |              | 5,782.50      |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706580 LIB Thompson Lane Spec Prog          |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706590 LIB Watkins Park Spec Program        |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706600 LIB Special Events                   |                  |                 | 442.42             |                        |              | 442.42        |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706610 LIB Archives Friends Funds           |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706620 LIB Bellevue Friends Funds           |                  |                 | 2,168.28           |                        |              | 2,168.28      |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706630 LIB Bordeaux Friends Funds           |                  |                 | -                  |                        |              | -             |
| Direct            | 039 Public Library   | 30404 Library Special Projects              | 039 Public Library      | 39706640 LIB Donelson Friends Funds           |                  |                 |                    |                        |              |               |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
 Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan     | Fund No. & Description                 | Dept. No. & Description | Security BU No. & Description            | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers  | Grand Total   |
|-------------------|--------------------------|--|-------------------------|--|------------------|-----------------|--------------------|------------------------|------------|---------------|
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706690 LIB Green Hills Friends Funds   | -                | -               | 18,091.58          | -                      | -          | 18,091.58     |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706700 LIB Hadley Park Friends Funds   | -                | -               | 2.00               | -                      | -          | 2.00          |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706710 LIB Hermitage Friends Funds     | -                | -               | 1,916.78           | -                      | -          | 1,916.78      |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706720 LIB Inglewood Friends Funds     | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706730 LIB Looby Friends Funds         | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706740 LIB LSDPH Friends Funds         | -                | -               | 190.57             | -                      | -          | 190.57        |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706750 LIB Madison Friends Funds       | -                | -               | 1,245.24           | -                      | -          | 1,245.24      |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706760 LIB Main Friends Funds          | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706770 LIB North Friends Funds         | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706780 LIB Old Hickory Friends Funds   | -                | -               | 257.58             | -                      | -          | 257.58        |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706790 LIB Pruitt Friends Funds        | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706800 LIB Richard Park Friends Funds  | -                | -               | 1,178.71           | -                      | -          | 1,178.71      |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706810 LIB Southeast Friends Funds     | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706820 LIB Talking Library FriendsFs   | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706830 LIB Thompson Ln Friends Funds   | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706840 LIB Watkins Park Friends Funds  | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30404 Library Special Projects         | 039 Public Library      | 39706850 LIB ElectronicMaterialsFriends  | -                | -               | -                  | -                      | -          | -             |
| Direct            | 039 Public Library       | 30407 LIB NAZA JAG Grant               | 039 Public Library      | 39304100 LIB NAZA JAG Grant              | 50,644.51        | 16,803.21       | 46,724.61          | -                      | 9,499.18   | 123,671.51    |
| Direct            | 039 Public Library       | 40017 GSD FY17 Capital Projects        | 039 Public Library      | 39402017 LIB New Donelson Library        | -                | -               | 158,636.35         | -                      | -          | 158,636.35    |
| Direct            | 039 Public Library       | 40119 GSD FY19B Capital Projects       | 039 Public Library      | 40119 GSD FY19B Capital Projects         | -                | -               | 55,374.82          | -                      | -          | 55,374.82     |
| Direct            | 039 Public Library       | 40439 Library Non-Bond FundedCapProj   | 039 Public Library      | 39400439 LIB Interest NonBond Fd CapPri  | -                | -               | 0.01               | -                      | -          | 0.01          |
| Direct            | 039 Public Library Total |  |                         |  | 14,877,642.27    | 5,874,117.80    | 13,502,754.85      | 272,086.36             | 11,668.34  | 34,538,269.52 |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40101110 PAR Design/Construction Projec  | 243,508.33       | 84,866.38       | 2,258.97           | -                      | -          | 330,633.68    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40101210 PAR Grass Mowing Sessions       | 3,016,749.13     | 1,514,112.46    | 2,275,324.01       | -                      | 10,342.22  | 6,816,527.82  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40101220 PAR Facility Repair Sessions    | 998,082.34       | 519,705.35      | 3,091,704.37       | -                      | -          | 4,609,492.06  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40101230 PAR Landscaping Sessions        | 709,517.91       | 315,437.92      | 2,055,211.47       | -                      | -          | 3,080,167.30  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40101240 PAR Custodial Sessions          | 968,971.08       | 428,962.03      | 452,880.61         | -                      | -          | 1,850,813.72  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40101310 PAR Usage Fees                  | 179,744.86       | 8,892.86        | 8,023.66           | -                      | -          | 270,661.18    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40101410 PAR Miles of Greenway Trails    | 103,593.17       | 31,077.63       | 2,096.71           | -                      | -          | 136,767.51    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40103110 PAR Park Police Patrols         | 991,711.15       | 391,176.42      | 157,023.55         | -                      | -          | 1,539,911.12  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40104110 PAR Comm Ct Drop-in Activitie   | 5,479,504.50     | 1,873,235.70    | 144,732.85         | -                      | -          | 7,497,473.05  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40104130 PAR Comm Recreation Seasonal    | 99,689.11        | 7,221.60        | 12.00              | -                      | -          | 106,922.71    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40104140 PAR Comm Pools Aquatics         | 1,214.29         | 68.95           | 51,317.11          | -                      | -          | 52,596.35     |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40104310 PAR Organized Sports Leagues    | -                | -               | 333.99             | -                      | -          | 333.99        |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40104330 PAR Organized Sports Seasonal   | 4,195.21         | 590.51          | 3,807.74           | -                      | -          | 8,593.46      |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40104410 PAR Special Events Metro        | 92,299.20        | 32,869.35       | 10,612.36          | -                      | -          | 135,780.91    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40104415 PAR After Hours Special Events  | 225,750.86       | 84,328.46       | -                  | -                      | -          | 310,079.32    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40105110 PAR Comm Info Service           | 136,687.47       | 44,626.42       | 4,750.09           | -                      | -          | 186,031.98    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40106110 PAR Arts/History Classes        | 486,958.45       | 174,483.34      | 18,436.84          | -                      | -          | 679,878.63    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40106130 PAR Arts & History Seasonal     | -                | -               | -                  | -                      | -          | -             |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40106210 PAR Environmental Ed Prog       | 859,927.51       | 315,281.19      | 20,523.86          | -                      | -          | 1,195,732.56  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40106230 PAR Environmental Ed Seasonal   | 19,215.42        | 1,434.24        | -                  | -                      | -          | 20,649.66     |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40106240 PAR Instruction                 | 144,138.32       | 14,079.93       | 67,979.32          | -                      | -          | 226,193.87    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40107210 PAR Personnel Transactions      | 228,663.00       | 82,192.49       | 13,585.31          | -                      | -          | 324,440.80    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40107310 PAR Payment Approvals           | 253,417.68       | 115,405.95      | 1,329,858.96       | -                      | -          | 1,698,682.59  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40107410 PAR Purchasing Transactions     | 36,288.04        | 26,504.13       | 45,959.17          | -                      | -          | 108,751.34    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40107610 PAR Dept Leadership Sessions    | 294,925.80       | 92,357.60       | 24,852.19          | -                      | 188,900.00 | 600,235.59    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40107710 PAR Safety Inspections          | 93,982.14        | 34,743.51       | 14,514.77          | -                      | -          | 143,240.42    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40107800 PAR Non Allocated Fin Trans     | 274,074.36       | 53,554.13       | 21.80              | -                      | -          | 327,650.29    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150110 PAR Ted Rhodes Golf Course      | 398,632.65       | 130,920.51      | 189,136.42         | -                      | -          | 718,689.58    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150120 PAR Ted Rhodes Golf Seasonal    | 22,313.04        | 1,689.58        | -                  | -                      | -          | 24,002.62     |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150210 PAR Harpeth Hills Golf Course   | 547,635.99       | 255,048.26      | 236,122.27         | -                      | -          | 1,038,806.52  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150220 PAR Harpeth Hills Golf Seasonal | 24,287.44        | 1,827.63        | -                  | -                      | -          | 26,115.07     |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150310 PAR Two Rivers Golf Course      | 490,882.25       | 199,215.32      | 181,056.08         | -                      | -          | 871,153.65    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150320 PAR Two Rivers Golf Seasonal    | 15,300.47        | 1,152.56        | -                  | -                      | -          | 16,453.03     |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150410 PAR Shelby Park Golf Course     | 341,052.07       | 146,532.12      | 79,390.97          | -                      | -          | 566,975.16    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150420 PAR Shelby Park Golf Seasonal   | 6,442.85         | 486.74          | -                  | -                      | -          | 6,929.59      |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150510 PAR Vinnys Links Golf Course    | 147,117.45       | 51,394.22       | 60,675.18          | -                      | -          | 259,186.85    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150520 PAR Warner Golf Seasonal        | 5,924.81         | 446.56          | -                  | -                      | -          | 6,371.37      |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150610 PAR McCabe Golf Course          | 763,311.39       | 333,940.71      | 303,056.81         | -                      | -          | 1,400,308.91  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150620 PAR McCabe Golf Seasonal        | 23,162.83        | 1,734.85        | -                  | -                      | -          | 24,897.68     |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150710 PAR Vinnys Links Golf Course    | 34,861.16        | 14,465.04       | 54,064.14          | -                      | -          | 103,410.34    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150720 PAR Vinnys Links Golf Seasonal  | 2,789.95         | 198.90          | -                  | -                      | -          | 2,988.85      |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150810 PAR Parthenon                   | 457,232.22       | 177,508.06      | 198,494.85         | -                      | -          | 833,235.13    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150820 PAR Parthenon Seasonal          | 1,216.90         | 89.01           | -                  | -                      | -          | 1,305.91      |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150910 PAR Wave Country                | 264,274.96       | 19,819.92       | 365,996.73         | 750.00                 | -          | 750,000.00    |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40150920 PAR Wave Country Seasonal       | -                | -               | 10,325.05          | -                      | -          | 10,325.05     |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40151010 PAR Sportsplex                  | 1,132,329.22     | 468,653.91      | 907,498.24         | -                      | -          | 2,508,481.37  |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40151020 PAR Sportsplex Seasonal         | 86,300.67        | 8,467.44        | -                  | -                      | -          | 94,768.11     |
| Direct            | 040 Parks                | 10101 GSD General                      | 040 Parks               | 40151210 PAR Hamilton Creek Marina       | 105,864.39       | 46,460.86       | 44,709.97          | -                      | -          | 197,035.22    |
| Direct            | 040 Parks                | 30003 General Fund 4% Reserve          | 040 Parks               | 40201000 4% PAR Parks                    | -                | -               | 70,418.49          | -                      | -          | 70,418.49     |
| Direct            | 040 Parks                | 30003 General Fund 4% Reserve          | 040 Parks               | 40220100 4% PAR Structures/Facilities    | -                | -               | 474,386.93         | -                      | 34,066.18  | 508,453.11    |
| Direct            | 040 Parks                | 30003 General Fund 4% Reserve          | 040 Parks               | 40220200 4% PAR Area Maintenance         | -                | -               | 32,196.19          | -                      | -          | 32,196.19     |
| Direct            | 040 Parks                | 30003 General Fund 4% Reserve          | 040 Parks               | 40230300 4% PAR Cultural Recreation      | -                | -               | 14,661.41          | -                      | -          | 14,661.41     |
| Direct            | 040 Parks                | 30003 General Fund 4% Reserve          | 040 Parks               | 40230400 4% PAR Revenue Producing Fac.   | -                | -               | 93,999.58          | -                      | 16,113.60  | 110,113.18    |
| Direct            | 040 Parks                | 30087 Parks Donations Fund             | 040 Parks               | 40701190 PAR Donations                   | -                | -               | 10,549.45          | -                      | -          | 10,549.45     |
| Direct            | 040 Parks                | 30087 Parks Donations Fund             | 040 Parks               | 40701200 PAR Memorial Benches            | -                | -               | 278.28             | -                      | -          | 278.28        |
| Direct            | 040 Parks                | 30087 Parks Donations Fund             | 040 Parks               | 40701210 PAR Memorial Trees              | -                | -               | 735.98             | -                      | -          | 735.98        |
| Direct            | 040 Parks                | 30092 Tornadoes 3/2020 Response/Relief | 040 Parks               | 40703320 PAR Tornadoes 3/3/2020          | 91,252.87        | 37,420.48       | 696,651.85         | -                      | -          | 825,325.20    |
| Direct            | 040 Parks                | 30099 COVID-19 Pandemic                | 040 Parks               | 40902020 PAR COVID-19                    | 492,708.56       | 89,132.41       | 60,519.11          | -                      | -          | 642,360.08    |
| Direct            | 040 Parks                | 30109 Winter Storm 2/2021              | 040 Parks               | 40703340 PAR Winter Storm 2/2021         | -                | -               | 16,874.00          | -                      | -          | 16,874.00     |
| Direct            | 040 Parks                | 30112 COVID Reserve Post 2020          | 040 Parks               | 40902022 PAR COVID Reserve Post 2020     | 2,162.73         | 364.78          | 18,671.53          | -                      | -          | 21,199.04     |
| Direct            | 040 Parks                | 30142 Storm/Flood 3/2021               | 040 Parks               | 40701420 PAR Storm/Flood 3/2021          | 22,326.75        | 10,436.47       | 87,474.02          | -                      | -          | 120,237.24    |
| Direct            | 040 Parks                | 30163 Civil Unrest May 2020            | 040 Parks               | 40705030 PAR Civil Unrest                | -                | -               | 471,588.48         | -                      | -          | 471,588.48    |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40170100 PAR Special Project Admin       | -                | -               | 759.00             | -                      | -          | 759.00        |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40170200 PAR Spec Proj Structures        | -                | -               | -                  | -                      | -          | -             |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40170300 PAR Tree Replacement            | -                | -               | 4,295.00           | -                      | -          | 4,295.00      |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40170600 PAR Contribution To Parks       | -                | -               | -                  | -                      | -          | -             |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40301000 PAR Contribute-Recreation       | 100.81           | 17.63           | 154,329.04         | -                      | -          | 154,447.48    |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40301100 PAR Belmont-Easley Recreation   | 18,348.86        | 1,396.67        | -                  | -                      | -          | 19,745.53     |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40781000 PAR Stone Hall Improvements     | -                | -               | 39,352.50          | -                      | -          | 39,352.50     |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40782000 PAR Greenway Master Plan        | -                | -               | -                  | -                      | -          | -             |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40782400 PAR NAZA Afterschool Program    | -                | -               | -                  | -                      | -          | -             |
| Direct            | 040 Parks                | 30801 Parks Special Projects           | 040 Parks               | 40782500 PAR Disabilities Program        | 33,770.46        | 4               |                    |                        |            |               |



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
 Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan      | Fund No. & Description                  | Dept. No. & Description | Security BU No. & Description                 | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers     | Grand Total   |
|-------------------|---------------------------|---|-------------------------|---|------------------|-----------------|--------------------|------------------------|---------------|---------------|
| Direct            | 040 Parks                 | 32300 PAR Parks Dept Grant Fund         | 040 Parks               | 40783132 PAR FVOP Staffing Grant 01           | 35,842.17        | 2,728.13        | 1,157.62           |                        |               | 39,727.92     |
| Direct            | 040 Parks                 | 32300 PAR Parks Dept Grant Fund         | 040 Parks               | 40783142 PAR Warner SWEAT Grant 01            | 16,349.67        | 1,149.62        |                    |                        |               | 17,499.29     |
| Direct            | 040 Parks                 | 32300 PAR Parks Dept Grant Fund         | 040 Parks               | 40783610 PAR TwoRiversMansions Staffg-14      | 16,730.97        |                 |                    |                        |               | 16,730.97     |
| Direct            | 040 Parks                 | 32300 PAR Parks Dept Grant Fund         | 040 Parks               | 40783630 PAR TwoRiversMans Seasn1 15-16       | 525.02           | 41.77           |                    |                        |               | 566.79        |
| Direct            | 040 Parks                 | 32300 PAR Parks Dept Grant Fund         | 040 Parks               | 40783635 PAR FriendsTwoRiversChristmas        | -                |                 |                    |                        |               | -             |
| Direct            | 040 Parks                 | 33000 PAR Parks Master Plan             | 040 Parks               | 40704101 PAR Master Plan Proj Mgmt            | 82,487.95        | 28,882.90       |                    |                        |               | 111,370.85    |
| Direct            | 040 Parks                 | 40009 GSD FY10 Capital Projects Fund    | 040 Parks               | 40404010 x-PAR Greenway Harpeth               |                  |                 | 678.99             |                        |               | 678.99        |
| Direct            | 040 Parks                 | 40009 GSD FY10 Capital Projects Fund    | 040 Parks               | 40407010 PAR Greenway Mill Creek              |                  |                 | 2,009.01           |                        |               | 2,009.01      |
| Direct            | 040 Parks                 | 40009 GSD FY10 Capital Projects Fund    | 040 Parks               | 40411010 PAR Land Acq Antioch                 |                  |                 |                    | 6,458.53               |               | 6,458.53      |
| Direct            | 040 Parks                 | 40013 GSD FY13 Capital Projects Fund    | 040 Parks               | 40408013 PAR Dog Parks                        |                  |                 | 32,361.72          |                        |               | 32,361.72     |
| Direct            | 040 Parks                 | 40013 GSD FY13 Capital Projects Fund    | 040 Parks               | 40410013 PAR Open Space Riverfront Devl       |                  |                 |                    | 119,552.50             |               | 119,552.50    |
| Direct            | 040 Parks                 | 40014 GSD FY14 Capital Projects         | 040 Parks               | 40403014 PAR Centennial Pk Master Plan        |                  |                 | 3,406.92           |                        |               | 3,406.92      |
| Direct            | 040 Parks                 | 40014 GSD FY14 Capital Projects         | 040 Parks               | 40409014 PAR Shelby Park Master Plan          |                  |                 | 689,115.73         |                        | 67,223.91     | 756,339.64    |
| Direct            | 040 Parks                 | 40014 GSD FY14 Capital Projects         | 040 Parks               | 40409014 PAR Deferred Maintenance             |                  |                 | 81,208.02          | 2,831.75               | 18,216.77     | 102,256.54    |
| Direct            | 040 Parks                 | 40015 GSD FY15 Capital Projects         | 040 Parks               | 40401015 PAR Greenway Projects                |                  |                 |                    | 5,961.25               |               | 5,961.25      |
| Direct            | 040 Parks                 | 40015 GSD FY15 Capital Projects         | 040 Parks               | 40402015 PAR Warner Park Master Plan          |                  |                 | 14,500.00          |                        |               | 14,500.00     |
| Direct            | 040 Parks                 | 40015 GSD FY15 Capital Projects         | 040 Parks               | 40405015 PAR Stones River/Ravenwood           |                  |                 | 6,406.54           | 26,332.25              |               | 34,738.79     |
| Direct            | 040 Parks                 | 40015 GSD FY15 Capital Projects         | 040 Parks               | 40409015 PAR Deferred Maintenance             |                  |                 | 56,756.52          |                        |               | 56,756.52     |
| Direct            | 040 Parks                 | 40016 GSD FY16 Capital Projects         | 040 Parks               | 40402016 PAR Open Space                       |                  |                 |                    | 22,168.50              |               | 22,168.50     |
| Direct            | 040 Parks                 | 40016 GSD FY16 Capital Projects         | 040 Parks               | 40403016 PAR Maintenance                      |                  |                 | 12,392.15          |                        |               | 12,392.15     |
| Direct            | 040 Parks                 | 40016 GSD FY16 Capital Projects         | 040 Parks               | 40404016 PAR Southside Community Ctr          |                  |                 |                    | 245,580.00             |               | 245,580.00    |
| Direct            | 040 Parks                 | 40016 GSD FY16 Capital Projects         | 040 Parks               | 40405016 PAR Southeast Community Ctr          |                  |                 |                    | 2,454.90               |               | 2,454.90      |
| Direct            | 040 Parks                 | 40016 GSD FY16 Capital Projects         | 040 Parks               | 40408016 PAR Nashville Zoo                    |                  |                 |                    |                        | 263,626.33    | 263,626.33    |
| Direct            | 040 Parks                 | 40017 GSD FY17 Capital Projects         | 040 Parks               | 40401017 PAR Greenways                        |                  |                 | 9,790.20           |                        |               | 9,790.20      |
| Direct            | 040 Parks                 | 40017 GSD FY17 Capital Projects         | 040 Parks               | 40403017 PAR Centennial Park                  |                  |                 | 7,761.00           |                        |               | 7,761.00      |
| Direct            | 040 Parks                 | 40017 GSD FY17 Capital Projects         | 040 Parks               | 40405017 PAR Soccer Fields                    |                  |                 | 362.50             |                        |               | 362.50        |
| Direct            | 040 Parks                 | 40017 GSD FY17 Capital Projects         | 040 Parks               | 40406017 PAR Maintenance/Small Park Imp       |                  |                 | 117,838.86         |                        | (46,720.78)   | 71,118.08     |
| Direct            | 040 Parks                 | 40018 GSD FY18 Capital Projects         | 040 Parks               | 40401018 PAR Hadley Tennis Bubble             |                  |                 | 37.29              |                        |               | 37.29         |
| Direct            | 040 Parks                 | 40018 GSD FY18 Capital Projects         | 040 Parks               | 40402018 X-PAR Antioch Commy Ctr Renovat      |                  |                 |                    | 50,010.85              |               | 50,010.85     |
| Direct            | 040 Parks                 | 40018 GSD FY18 Capital Projects         | 040 Parks               | 40403018 x-PAR Fairground Soccer Greenway     |                  |                 | (86.64)            |                        |               | (86.64)       |
| Direct            | 040 Parks                 | 40018 GSD FY18 Capital Projects         | 040 Parks               | 40404018 PAR Plan/Design Projects             |                  |                 | 49.35              | 20,981.67              |               | 21,031.02     |
| Direct            | 040 Parks                 | 40018 GSD FY18 Capital Projects         | 040 Parks               | 40405018 PAR Bellevue Community Ctr           |                  |                 |                    | 1,707.37               |               | 1,707.37      |
| Direct            | 040 Parks                 | 40021 GSD FY21 Cap Projs RS2021-757     | 040 Parks               | 40402021 PAR EAB Park Tree Inventory          |                  |                 | 54,286.28          |                        |               | 54,286.28     |
| Direct            | 040 Parks                 | 40113 GSD FY13B Capital Projects        | 040 Parks               | 40420113 PAR Paving/Maintenance               |                  |                 | 90,017.99          |                        |               | 90,017.99     |
| Direct            | 040 Parks                 | 40118 GSD FY18B Capital Projects        | 040 Parks               | 40402118 PAR Centennial Park Master Pl        |                  |                 |                    | 4,769,031.41           |               | 4,769,031.41  |
| Direct            | 040 Parks                 | 40118 GSD FY18B Capital Projects        | 040 Parks               | 40403118 PAR Bellevue CommCtr & IceRink       |                  |                 | 516.98             |                        |               | 516.98        |
| Direct            | 040 Parks                 | 40118 GSD FY18B Capital Projects        | 040 Parks               | 40404118 PAR General Maint County Wide        |                  |                 | 20,226.22          |                        |               | 20,226.22     |
| Direct            | 040 Parks                 | 40118 GSD FY18B Capital Projects        | 040 Parks               | 40405118 PAR Greenways                        |                  |                 |                    |                        | 30,932.79     | 30,932.79     |
| Direct            | 040 Parks                 | 40119 GSD FY19B Capital Projects        | 040 Parks               | 40402220 PAR Sevier Mansion/Related Buildings |                  |                 | 481,920.68         | 1,380,033.27           |               | 1,861,953.95  |
| Direct            | 040 Parks                 | 40220 GSD FY20B Cap Projs RS2020-213    | 040 Parks               | 40421040 PAR Golf Improvement                 |                  |                 | 3,725.00           |                        |               | 3,725.00      |
| Direct            | 040 Parks                 | 40440 Parks Non-Bond Funded CapProj     | 040 Parks               | 40421050 PAR Centennial Mstr Plan Sup         |                  |                 | 8,691.30           |                        |               | 8,691.30      |
| Direct            | 040 Parks                 | 40440 Parks Non-Bond Funded CapProj     | 040 Parks               | 40421060 PAR Cumberland Pk Roof Claim         |                  |                 | 3,676.85           |                        |               | 3,676.85      |
| Direct            | 040 Parks Total           |   |                         |   | 21,639,515.66    | 8,360,307.75    | 15,988,592.71      | 7,409,580.11           | 848,731.52    | 54,216,727.75 |
| Direct            | 041 Arts Commission       | 10101 GSD General                       | 041 Arts Commission     | 41105000 ART Basic Grants                     |                  |                 |                    | 2,386,683.65           |               | 2,386,683.65  |
| Direct            | 041 Arts Commission       | 10101 GSD General                       | 041 Arts Commission     | 41106000 ART Public Art & Artist Devel        | 45,711.51        | 17,399.55       | 135,386.43         |                        |               | 198,497.49    |
| Direct            | 041 Arts Commission       | 10101 GSD General                       | 041 Arts Commission     | 41106100 ART Cultural Viability Index         | 174,236.79       | 56,180.57       | 61,822.13          |                        |               | 292,241.49    |
| Direct            | 041 Arts Commission       | 10101 GSD General                       | 041 Arts Commission     | 41106200 ART Grants Development               | 57,439.65        | 20,322.83       | 16,300.00          |                        |               | 94,062.48     |
| Direct            | 041 Arts Commission       | 10101 GSD General                       | 041 Arts Commission     | 41106250 ART Organizational Development       | 172,344.00       | 70,397.15       | 78,625.16          |                        |               | 321,366.31    |
| Direct            | 041 Arts Commission       | 10101 GSD General                       | 041 Arts Commission     | 41106260 ART Opportunity Now Program          |                  |                 |                    | 19,760.00              |               | 19,760.00     |
| Direct            | 041 Arts Commission       | 10101 GSD General                       | 041 Arts Commission     | 41106300 ART Non Allocated Fin Trans          |                  |                 | 15.28              |                        |               | 15.28         |
| Direct            | 041 Arts Commission       | 30033 General Fund 4% Reserve           | 041 Arts Commission     | 41201000 4% ART Arts Commission               |                  |                 | 41,350.50          |                        |               | 41,350.50     |
| Direct            | 041 Arts Commission       | 30121 Nashville 12/2020 Bombing         | 041 Arts Commission     | 41701220 ART Nashville 12/25/20 Bombing       |                  |                 | 1,000.00           |                        |               | 1,000.00      |
| Direct            | 041 Arts Commission       | 30163 Civil Unrest May 2020             | 041 Arts Commission     | 41700530 ART Civil Unrest                     |                  |                 | 3,425.25           |                        |               | 3,425.25      |
| Direct            | 041 Arts Commission       | 32241 ART Arts Commission Grant Fund    | 041 Arts Commission     | 41310260 ART TAC Arts Build Communities       |                  |                 | 6,646.50           | 27,913.50              |               | 34,560.00     |
| Direct            | 041 Arts Commission       | 32241 ART Arts Commission Grant Fund    | 041 Arts Commission     | 41310270 ART TAC Major Cultural Inst          |                  |                 | 87,329.09          |                        |               | 87,329.09     |
| Direct            | 041 Arts Commission       | 32241 ART Arts Commission Grant Fund    | 041 Arts Commission     | 41310340 ART NEA Creativity Connects          |                  |                 | 40,000.00          |                        |               | 40,000.00     |
| Direct            | 041 Arts Commission       | 32241 ART Arts Commission Grant Fund    | 041 Arts Commission     | 41310350 ART NEA CAPS Act                     |                  |                 | 50,000.00          |                        |               | 50,000.00     |
| Direct            | 041 Arts Commission       | 40009 GSD FY10 Capital Projects Fund    | 041 Arts Commission     | 41401010 ART Public Art                       | 40,179.87        | 16,598.72       | 2,030.00           | (53,072.00)            |               | 5,736.59      |
| Direct            | 041 Arts Commission       | 40014 GSD FY14 Capital Projects         | 041 Arts Commission     | 41404114 ART Percent for the Arts             |                  |                 | 57,006.47          |                        | (24,767.00)   | 32,239.47     |
| Direct            | 041 Arts Commission       | 40015 GSD FY15 Capital Projects         | 041 Arts Commission     | 41404115 ART Percent for the Arts             |                  |                 | 5,127.00           | 122,300.93             |               | 127,427.93    |
| Direct            | 041 Arts Commission       | 40016 GSD FY16 Capital Projects         | 041 Arts Commission     | 41404116 ART Percent for the Arts             |                  |                 | 224,873.72         | 87,210.88              |               | 312,084.60    |
| Direct            | 041 Arts Commission Total |   |                         |   | 714,787.64       | 268,109.50      | 586,063.81         | 2,693,348.08           |               | 4,172,308.93  |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42141110 PW GSD Developer Services            | 882,995.25       | 282,787.93      | 13,822.99          |                        |               | 1,179,606.17  |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42141210 PW GSD Traffic Engineering           | 706,248.39       | 243,582.00      | 8,212.78           |                        |               | 958,043.17    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42141310 PW GSD Right of Way Permits          | 291,282.82       | 112,563.20      | 1,481.16           |                        |               | 405,347.18    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42141410 PW GSD Park Spaces Off Street        | 65,897.96        | 27,563.80       | 14.75              |                        |               | 93,476.51     |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42141420 PW GSD Park Spaces On Street         | 394,128.13       | 199,210.63      | 47,645.54          |                        |               | 639,984.30    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42141510 PW GSD Street Construction           | 1,103,462.15     | 364,582.44      | 5,902.19           |                        |               | 1,473,946.78  |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42141610 PW GSD Sidewalk Construction         | 72,134.41        | 21,368.42       | -                  |                        |               | 93,502.83     |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42141710 PW GSD ITS Construction              | 181,978.99       | 70,221.99       | 170.00             |                        |               | 252,370.98    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42142110 PW GSD Roadway Maintenance           | 6,594,661.57     | 2,902,922.84    | 1,579,571.54       |                        |               | 11,077,155.95 |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42142180 PW GSD Film and Special Events       | 83,787.95        | 27,534.20       | 22,824.77          |                        |               | 134,546.92    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42142210 PW GSD Emergency Response            | 296,354.34       | 125,551.75      |                    |                        |               | 421,906.09    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42142710 PW GSD Traffic Signal Maint          | 832,469.30       | 368,463.70      | 670,659.63         |                        |               | 1,871,592.63  |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42142832 PW GSD Traffic Sign & Marking        | 490,534.51       | 223,478.72      | 89,692.81          |                        |               | 793,706.04    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42144110 PW GSD Cust Serv Resp & Supp         | 332,761.96       | 143,012.71      |                    |                        |               | 475,774.67    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42145210 PW TL Enforcement                    | 42,152.10        | 11,435.22       |                    |                        |               | 53,587.32     |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42145230 PW TL Permitting                     | 231,644.67       | 102,703.65      |                    |                        |               | 334,348.32    |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42161000 PW NonPayroll/Exp Clearing           |                  |                 | 20,317.29          | 10,666.62              |               | 30,983.91     |
| Direct            | 042 Public Works          | 10101 GSD General                       | 042 Public Works        | 42161110 PW GSD Administration                | 1,254,666.81     | 429,739.17      | 3,887,915.75       |                        | 7,524,600.00  | 13,096,921.73 |
| Direct            | 042 Public Works          | 16301 USD General                       | 042 Public Works        | 42192170 PW USD Roadway All Other             | 1,102,899.50     | 495,751.71      | 7,548,721.17       |                        |               | 9,147,372.38  |
| Direct            | 042 Public Works          | 18301 USD General                       | 042 Public Works        | 42197110 PW USD Administration                |                  |                 | 225,400.43         |                        | 20,480,900.00 | 20,706,300.43 |
| Direct            | 042 Public Works          | 30003 General Fund 4% Reserve           | 042 Public Works        | 42201000 4% PW GSD Public Works               |                  |                 | 10,000.00          |                        |               | 10,000.00     |
| Direct            | 042 Public Works          | 30003 General Fund 4% Reserve           | 042 Public Works        | 42204000 4% PW Div of Roads                   |                  |                 | 3,789.38           | 14,614.66              |               | 18,404.04     |
| Direct            | 042 Public Works          | 30003 General Fund 4% Reserve           | 042 Public Works        | 42206000 4% PW Div of Equipment               |                  |                 | 206,001.11         | 11,836.00              |               | 217,837.11    |
| Direct            | 042 Public Works          | 30089 Hurricane Dorian 2019             | 042 Public Works        | 42703510 PW Hurricane Dorian 2019             |                  |                 | 1,538.00           |                        |               | 1,538.00      |
| Direct            | 042 Public Works          | 30092 Tornadoes 3/2020 Response/Relief  | 042 Public Works        | 42703520 PW Tornadoes 3/2020                  | 6,005.62         |                 | 193,324.31         |                        |               | 199,330.93    |
| Direct            | 042 Public Works          | 30095 Storms/Straight Line Winds 5/3/20 | 042 Public Works        | 42705320 PW Storms SL Winds 5/3/20            |                  |                 | 123,037.57         |                        |               | 123,037.57    |
| Direct            | 042 Public Works          | 30097 Hurricane Laura 8/20              | 042 Public Works        | 42710820 PW Hurricane Laura 8/20              |                  |                 | 2,182.34           |                        |               | 2,182.34      |
| Direct            | 042 Public Works          | 30098 Hurricane Sally 9/20              | 042 Public Works        | 42710830 PW Hurricane Sally 9/20              |                  |                 | 9,155.27           |                        |               | 9,155.27      |
| Direct            | 042 Public Works          | 30099 COVID-19 Pandemic                 | 042 Public Works        | 42902020 PW COVID-19                          | 377,801.10       | 52,873.24       |                    |                        |               | 430,674.34    |
| Direct            | 042 Public Works          | 30108 Hurricane Delta 10/20             | 042 Public Works        | 42710840 PW Hurricane Delta 10/20             |                  |                 | 20,068.54          |                        |               | 20,068.54     |
| Direct            | 042 Public Works          | 30109 Winter Storm 2/2021               | 042 Public Works        | 42703340 PW Winter Storm 2/2021               |                  |                 | 218,075.68         |                        |               | 218,075.68    |
| Direct            | 042 Public Works          | 30112 COVID Reserve Post 2020           | 04                      |   |                  |                 |                    |                        |               |               |



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan | Fund No. & Description                   | Dept. No. & Description | Security BI No. & Description                     | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers    | Grand Total  |
|-------------------|----------------------|--|-------------------------|---|------------------|-----------------|--------------------|------------------------|--------------|--------------|
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42803500 PW WM Front Loader Coll                  | 224,871.20       | 109,050.19      | 573,483.22         |                        |              | 907,404.61   |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42803600 PW WM Dead Animal Coll                   | 41,545.05        | 51,200.31       | 694.38             |                        |              | 63,739.74    |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42803700 PW WM Bus Collection                     | 1,210,722.59     | 609,781.92      | 3,218.96           |                        |              | 1,849,723.50 |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42804200 PW WM Downtown Bus Recycling             | 111,435.27       | 52,264.17       | 6,104.71           |                        |              | 169,804.15   |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42804300 PW WM Curbside Recycling                 | 1,012,682.28     | 405,170.84      | 1,189,392.32       |                        |              | 2,607,245.44 |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42804510 PW WM Drop Off Recycle Centers           | 328,431.06       | 133,205.65      | 61,587.29          |                        | 66,340.26    | 589,544.26   |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42804520 PW WM Convenience/Recycle Ctrs           | 512,552.76       | 213,370.08      | 1,777,323.35       |                        |              | 2,503,246.19 |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42804710 PW WM Complex Program                    | 46,118.98        |                 | 976,637.11         |                        |              | 1,045,714.42 |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42804800 PW WM Household Hazardous Waste          | 96,575.20        |                 | 45,288.63          |                        |              | 121,775.31   |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42804900 PW WM Tire Program                       | 32,422.54        |                 | 15,363.80          |                        |              | 47,786.34    |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42805200 PW WM Landfill Engineering               | 80,928.03        | 23,290.44       | 78,826.28          |                        |              | 183,044.75   |
| Direct            | 042 Public Works     | 30501 Solid Waste Operations             | 042 Public Works        | 42805300 PW WM Bordeaux Gas Utilization           |                  |                 | 3,184.70           |                        |              | 3,184.70     |
| Direct            | 042 Public Works     | 30502 Solid Waste Grant                  | 042 Public Works        | 42301300 PW Solid Waste Haz Grant                 | 721,928.20       | 226,015.25      | 4,107,505.91       |                        | 636,800.00   | 5,692,249.36 |
| Direct            | 042 Public Works     | 30502 Solid Waste Grant                  | 042 Public Works        | 42301500 PW Solid Waste Rebate Grant              |                  |                 | -                  |                        |              | -            |
| Direct            | 042 Public Works     | 30502 Solid Waste Grant                  | 042 Public Works        | 42302000 PW Special Litter Grant                  |                  |                 | 19,999.00          |                        |              | 19,999.00    |
| Direct            | 042 Public Works     | 30503 Public Works Tire Waste            | 042 Public Works        | 42701300 PW Solid Waste Tires                     |                  |                 | 678,206.90         |                        |              | 678,206.90   |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42701100 PW PedestrianBenefitZone 10              |                  |                 | 21,833.75          |                        |              | 21,833.75    |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42702100 PW PedestrianBenefitZone 3               |                  |                 | 530,611.16         |                        |              | 530,611.16   |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42702110 PW PedestrianBenefitZone 4               |                  |                 | 132,646.32         |                        |              | 132,646.32   |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42703000 PW PedestrianBenefitZone 7               |                  |                 | 15,200.00          |                        |              | 15,200.00    |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42704100 PW PedestrianBenefitZone 6               |                  |                 | 462,084.60         |                        |              | 462,084.60   |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42704110 PW PedestrianBenefitZone 8               |                  |                 | 2,553,844.94       |                        |              | 2,553,844.94 |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42705100 PW PedestrianBenefitZone 5               |                  |                 | 154,436.09         |                        |              | 154,436.09   |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42705110 PW PedestrianBenefitZone 16              |                  |                 | 700,833.41         |                        |              | 700,833.41   |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42705120 PW PedestrianBenefitZone 15              |                  |                 | 229,749.21         |                        |              | 229,749.21   |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42705130 PW PedestrianBenefitZone 1               |                  |                 | 882,141.71         |                        |              | 882,141.71   |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42705140 PW PedestrianBenefitZone 2               |                  |                 | -                  |                        |              | -            |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42705150 PW PedestrianBenefitZone 9               |                  |                 | 60,293.84          |                        |              | 60,293.84    |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42705160 PW PedestrianBenefitZone 13              |                  |                 | 43,675.65          |                        |              | 43,675.65    |
| Direct            | 042 Public Works     | 30508 Public Works Sidewalk              | 042 Public Works        | 42705170 PW PedestrianBenefitZone 14              |                  |                 | 1,731,432.15       |                        |              | 1,731,432.15 |
| Direct            | 042 Public Works     | 30509 PW Surplus Parking Fund            | 042 Public Works        | 42301400 PW Surplus Parking Funds                 |                  |                 | 4,999,084.64       |                        | 1,876,827.00 | 3,608,259.15 |
| Direct            | 042 Public Works     | 30511 Public Works Paving                | 042 Public Works        | 42707000 PW Paving                                |                  |                 | 115,377.31         |                        |              | 115,377.31   |
| Direct            | 042 Public Works     | 40009 GSD FY10 Capital Projects Fund     | 042 Public Works        | 42404010 PW Information Systems GSD               |                  |                 | 13,678.33          |                        |              | 13,678.33    |
| Direct            | 042 Public Works     | 40011 GSD FY11 Capital Projects Fund     | 042 Public Works        | 42416011 PW 28th/31st Ave Corrn GSD               |                  |                 | 7,731.00           |                        |              | 7,731.00     |
| Direct            | 042 Public Works     | 40013 GSD FY13 Capital Projects Fund     | 042 Public Works        | 42401013 PW Sidewalks GSD                         |                  |                 | 2,289.27           |                        |              | 2,289.27     |
| Direct            | 042 Public Works     | 40013 GSD FY13 Capital Projects Fund     | 042 Public Works        | 42402013 PW Paving/Resurfacing GSD                |                  |                 | 37,876.50          |                        | (1,196.00)   | 37,876.50    |
| Direct            | 042 Public Works     | 40013 GSD FY13 Capital Projects Fund     | 042 Public Works        | 42403013 PW Bikeways GSD                          |                  |                 | 372.15             |                        |              | 372.15       |
| Direct            | 042 Public Works     | 40013 GSD FY13 Capital Projects Fund     | 042 Public Works        | 42404013 PW Bridges GSD                           |                  |                 | 15,977.77          |                        |              | 15,977.77    |
| Direct            | 042 Public Works     | 40013 GSD FY13 Capital Projects Fund     | 042 Public Works        | 42406013 PW Road Projects GSD                     |                  |                 | 111,144.30         |                        |              | 111,144.30   |
| Direct            | 042 Public Works     | 40014 GSD FY14 Capital Projects          | 042 Public Works        | 42401014 PW Sidewalks GSD                         |                  |                 | 41,300.00          |                        | (510.00)     | 40,790.00    |
| Direct            | 042 Public Works     | 40014 GSD FY14 Capital Projects          | 042 Public Works        | 42402014 PW Paving/Resurfacing GSD                |                  |                 | 401,728.95         |                        |              | 401,728.95   |
| Direct            | 042 Public Works     | 40014 GSD FY14 Capital Projects          | 042 Public Works        | 42403014 PW Bikeways GSD                          |                  |                 | 11,409.31          |                        |              | 11,409.31    |
| Direct            | 042 Public Works     | 40014 GSD FY14 Capital Projects          | 042 Public Works        | 42406014 PW Road Projects GSD                     |                  |                 | 178,025.40         |                        |              | 178,025.40   |
| Direct            | 042 Public Works     | 40014 GSD FY14 Capital Projects          | 042 Public Works        | 42407014 PW Signalization GSD                     |                  |                 | 6,372.12           |                        |              | 6,372.12     |
| Direct            | 042 Public Works     | 40014 GSD FY14 Capital Projects          | 042 Public Works        | 42410114 PW Bridges/Overhead-Redirected           |                  |                 | 6,978,548.05       |                        |              | 6,978,548.05 |
| Direct            | 042 Public Works     | 40014 GSD FY14 Capital Projects          | 042 Public Works        | 42414014 PW Emergency Roadway Work-Redirected     |                  |                 | 58,248.75          |                        |              | 58,248.75    |
| Direct            | 042 Public Works     | 40014 GSD FY14 Capital Projects          | 042 Public Works        | 42415014 PW Traffic Calming-Redirect              | 53,504.09        |                 | 61,350.00          |                        |              | 114,854.09   |
| Direct            | 042 Public Works     | 40015 GSD FY15 Capital Projects          | 042 Public Works        | 42401015 PW Sidewalks GSD                         |                  |                 | (31,366.14)        |                        |              | (31,366.14)  |
| Direct            | 042 Public Works     | 40015 GSD FY15 Capital Projects          | 042 Public Works        | 42402015 PW Paving/Resurfacing GSD                |                  |                 | (60,500.79)        |                        |              | (60,500.79)  |
| Direct            | 042 Public Works     | 40015 GSD FY15 Capital Projects          | 042 Public Works        | 42403015 PW Traffic Signal Controls GSD           |                  |                 | 389,804.10         |                        |              | 389,804.10   |
| Direct            | 042 Public Works     | 40015 GSD FY15 Capital Projects          | 042 Public Works        | 42404015 PW Bridges GSD                           |                  |                 | 16,012.63          |                        |              | 16,012.63    |
| Direct            | 042 Public Works     | 40016 GSD FY16 Capital Projects          | 042 Public Works        | 42401016 PW Sidewalks GSD                         |                  |                 | 22,627.55          |                        | 100.00       | 22,727.55    |
| Direct            | 042 Public Works     | 40016 GSD FY16 Capital Projects          | 042 Public Works        | 42402016 PW Paving GSD                            |                  |                 | 19,551.15          |                        |              | 19,551.15    |
| Direct            | 042 Public Works     | 40016 GSD FY16 Capital Projects          | 042 Public Works        | 42403016 PW Traffic Signal Controls GSD           |                  |                 | (100.67)           |                        |              | (100.67)     |
| Direct            | 042 Public Works     | 40016 GSD FY16 Capital Projects          | 042 Public Works        | 42406016 PW Road Projects Bridges Bikeways GSD    |                  |                 | 820,226.78         |                        |              | 820,226.78   |
| Direct            | 042 Public Works     | 40016 GSD FY16 Capital Projects          | 042 Public Works        | 42405016 PW Landfill Engineering Mnt GSD          |                  |                 | 13,437.64          |                        | 13,437.64    | 26,875.28    |
| Direct            | 042 Public Works     | 40016 GSD FY16 Capital Projects          | 042 Public Works        | 42406016 PW SWalk Paving Rdwy-Recall              |                  |                 | 987,074.67         |                        |              | 987,074.67   |
| Direct            | 042 Public Works     | 40017 GSD FY17 Capital Projects          | 042 Public Works        | 42401017 PW Sidewalks GSD                         |                  |                 | 311,650.21         |                        | (36,157.31)  | 275,492.90   |
| Direct            | 042 Public Works     | 40017 GSD FY17 Capital Projects          | 042 Public Works        | 42402017 PW Paving GSD                            |                  |                 | 286,055.58         |                        |              | 286,055.58   |
| Direct            | 042 Public Works     | 40017 GSD FY17 Capital Projects          | 042 Public Works        | 42403017 PW Bikeways GSD                          |                  |                 | 26,756.00          |                        |              | 26,756.00    |
| Direct            | 042 Public Works     | 40017 GSD FY17 Capital Projects          | 042 Public Works        | 42404017 PW Bridges GSD                           |                  |                 | (7,733.08)         |                        |              | (7,733.08)   |
| Direct            | 042 Public Works     | 40017 GSD FY17 Capital Projects          | 042 Public Works        | 42405017 PW Station Blvd Project GSD              |                  |                 | 1,132,805.78       |                        |              | 1,132,805.78 |
| Direct            | 042 Public Works     | 40017 GSD FY17 Capital Projects          | 042 Public Works        | 42406017 PW Roadway Improvements GSD              |                  |                 | (186,876.47)       |                        |              | (186,876.47) |
| Direct            | 042 Public Works     | 40017 GSD FY17 Capital Projects          | 042 Public Works        | 42407017 PW Traffic Signalization GSD             |                  |                 | (550,621.66)       |                        |              | (550,621.66) |
| Direct            | 042 Public Works     | 40018 GSD FY18 Capital Projects          | 042 Public Works        | 42408017 PW Road Reconstruction GSD               |                  |                 | 48,173.44          |                        |              | 48,173.44    |
| Direct            | 042 Public Works     | 40018 GSD FY18 Capital Projects          | 042 Public Works        | 42401018 PW Paving GSD                            |                  |                 | 1,735,586.22       |                        |              | 1,735,586.22 |
| Direct            | 042 Public Works     | 40018 GSD FY18 Capital Projects          | 042 Public Works        | 42402018 PW Sidewalks GSD                         |                  |                 | 2,151,159.15       |                        | 591,475.00   | 2,742,634.15 |
| Direct            | 042 Public Works     | 40018 GSD FY18 Capital Projects          | 042 Public Works        | 42403018 PW Bikeways GSD                          |                  |                 | 935,008.07         |                        |              | 935,008.07   |
| Direct            | 042 Public Works     | 40018 GSD FY18 Capital Projects          | 042 Public Works        | 42404018 PW Roadway Reconstruction/Improv         |                  |                 | 1,324,804.68       |                        |              | 1,324,804.68 |
| Direct            | 042 Public Works     | 40020 GSD FY20 Cap Projs RS2019-100      | 042 Public Works        | 42410020 PW Solid Waste/Facilities Equip & Maint  |                  |                 | 258,669.30         |                        |              | 258,669.30   |
| Direct            | 042 Public Works     | 40020 GSD FY20 Cap Projs RS2019-100      | 042 Public Works        | 42420020 PW Roadway ROW Reconstn Equip & Maint    |                  |                 | 263,243.27         |                        |              | 263,243.27   |
| Direct            | 042 Public Works     | 40021 GSD FY21 Cap Projs RS2021-757      | 042 Public Works        | 42402021 PW Satellite City Pmt-Road Infrastr      |                  |                 | 297,872.00         |                        |              | 297,872.00   |
| Direct            | 042 Public Works     | 40118 GSD FY18B Capital Projects         | 042 Public Works        | 42401118 PW Century Farms Access Roads            |                  |                 | (5,328.53)         |                        |              | (5,328.53)   |
| Direct            | 042 Public Works     | 40118 GSD FY18B Capital Projects         | 042 Public Works        | 42402118 PW Roadway Construct & Improve           |                  |                 | 2,543,046.26       |                        |              | 2,543,046.26 |
| Direct            | 042 Public Works     | 40118 GSD FY18B Capital Projects         | 042 Public Works        | 42403118 PW Traffic Management Program            |                  |                 | 37,621.15          |                        |              | 37,621.15    |
| Direct            | 042 Public Works     | 40220 GSD FY20B Cap Projs RS2020-213     | 042 Public Works        | 42400220 PW Traffic Management                    |                  |                 | 9,351,409.98       |                        |              | 9,351,409.98 |
| Direct            | 042 Public Works     | 40220 GSD FY20B Cap Projs RS2020-213     | 042 Public Works        | 42401220 PW Paving Program                        |                  |                 | 253,675.81         |                        |              | 253,675.81   |
| Direct            | 042 Public Works     | 40220 GSD FY20B Cap Projs RS2020-213     | 042 Public Works        | 42402220 PW Sidewalk Program                      |                  |                 | 960,577.38         |                        |              | 960,577.38   |
| Direct            | 042 Public Works     | 40220 GSD FY20B Cap Projs RS2020-213     | 042 Public Works        | 42403220 PW Roadway Improv/Maintenance            |                  |                 | 131,698.41         |                        |              | 131,698.41   |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412013 PW Development Infrastructure            |                  |                 | 145,832.84         |                        | 22,814.88    | 168,647.72   |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412014 PW Harding Place Sidewalks               |                  |                 | 29,731.67          |                        |              | 29,731.67    |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412034 PW Pitts Ave RR Xing 348675R             |                  |                 | 17,640.77          |                        | 400.00       | 18,040.77    |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412036 PW BRT Lite Murfreesboro Pike            |                  |                 | 159,506.00         |                        |              | 159,506.00   |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412050 PW BRT Lite Murfreesboro Pike            |                  |                 | 138,700.00         |                        |              | 138,700.00   |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412060 PW BRT Lite Gallatin Road                |                  |                 | 80,544.68          |                        |              | 80,544.68    |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412080 PW Andrew Jackson RR Crossing            |                  |                 | 49,655.81          |                        |              | 49,655.81    |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412090 PW Fesslers Lane State Aid               |                  |                 | 740,073.23         |                        |              | 740,073.23   |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412100 PW Wedgewood Ave State Aid               |                  |                 | 1,516,919.29       |                        |              | 1,516,919.29 |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412110 NDOT Planning 2nd Ave Infra Recovery     |                  |                 | (250,000.00)       |                        | (250,000.00) | (250,000.00) |
| Direct            | 042 Public Works     | 40300 GSD Public Works Construction      | 042 Public Works        | 42412150 NDOT 2nd Ave Infrastructure Recovery     |                  |                 | (250,000.00)       |                        | (250,000.00) | (250,000.00) |
| Direct            | 042 Public Works     | 42021 Transportation Plan FY21 Cap Projs | 042 Public Works        | 42405021 PW State of Good Repair - Bridge Program |                  |                 | 274,810.66         |                        |              | 274,810.66   |
| Direct            | 042 Public Works     | 42021 Transportation Plan FY21 Cap Projs | 042 Public Works        | 42414021 PW TrafficMgt&Signal Upgrd-Traf Mgt Prj  |                  |                 | 6,296.50           |                        |              | 6,296.50     |
| Direct            | 042 Public Works     | 48009 USD FY10 Capital Projects Fund     | 042 Public Works        | 42408010 PW USD Paving Projects                   |                  |                 | 41,815.29          |                        |              | 41,815.29    |
| Direct            | 042 Public Works     | 48011 USD FY11 Capital Projects Fund     | 042 Public Works        | 42406011 PW USD Paving/Resurfacing                |                  |                 |                    |                        |              |              |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                     | Fund No. & Description                      | Dept. No. & Description            | Security BU. No. & Description                | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers    | Grand Total      |
|-------------------|--|---|------------------------------------|---|------------------|-----------------|--------------------|------------------------|--------------|------------------|
| Direct            | 044 Human Relations Commission           | 10101 GSD General                           | 044 Human Relations Commission     | 44100310 HRC Advoc Comp and Educ ACE          | 275,232.32       | 82,221.10       | 161,290.42         |                        |              | 518,743.84       |
| Direct            | 047 Criminal Justice Planning            | 10101 GSD General                           | 047 Criminal Justice Planning      | 47102000 CJP Reporting Program                | 370,686.95       | 118,243.28      | 161,290.42         |                        |              | 518,743.84       |
| Direct            | 047 Criminal Justice Planning Total      |   |                                    |   | 370,686.95       | 118,243.28      | 161,290.42         |                        |              | 518,743.84       |
| Direct            | 049 Office of Emergency Management       | 10101 GSD General                           | 049 Office of Emergency Management | 49101000 OEM Administration                   | 264,355.67       | 182,447.41      | 361,096.37         |                        |              | 807,899.45       |
| Direct            | 049 Office of Emergency Management       | 30003 General Fund 4% Reserve               | 049 Office of Emergency Management | 49201000 4% OEM Office of Emergency Mat       |                  |                 | 13,182.71          | 2,500.00               |              | 15,682.71        |
| Direct            | 049 Office of Emergency Management       | 30098 Hurricanes Sally 9/20                 | 049 Office of Emergency Management | 49710830 OEM Hurricanes Sally 9/20            |                  |                 | 8,026.76           |                        |              | 8,026.76         |
| Direct            | 049 Office of Emergency Management       | 30099 COVID-19 Pandemic                     | 049 Office of Emergency Management | 49020200 OEM COVID-19                         |                  |                 | 132,007.60         |                        |              | 132,007.60       |
| Direct            | 049 Office of Emergency Management       | 30112 COVID Reserve Post 2020               | 049 Office of Emergency Management | 49902022 OEM COVID Reserve Post 2020          | 16,187.65        |                 | 3,240.62           |                        |              | 19,428.27        |
| Direct            | 049 Office of Emergency Management       | 30116 COVID FEMA                            | 049 Office of Emergency Management | 49302022 OEM COVID FEMA                       |                  |                 | 18,884,762.15      |                        |              | 18,884,762.15    |
| Direct            | 049 Office of Emergency Management       | 30117 COVID Vaccination Distribution        | 049 Office of Emergency Management | 49702021 OEM COVID Vaccination Distribution   |                  |                 | 577,959.33         |                        |              | 577,959.33       |
| Direct            | 049 Office of Emergency Management       | 30142 Storm/Flood 3/2021                    | 049 Office of Emergency Management | 49701420 OEM Storm/Flood 3/2021               | 21,466.59        | 4,439.85        | 2,796.53           |                        |              | 28,704.97        |
| Direct            | 049 Office of Emergency Management       | 32250 OEM Grant Fund                        | 049 Office of Emergency Management | 49301025 OEM Port Security FY 18-21           |                  |                 | 455,915.30         |                        |              | 455,915.30       |
| Direct            | 049 Office of Emergency Management       | 32250 OEM Grant Fund                        | 049 Office of Emergency Management | 49301240 OEM Homeland Security FY18-21        |                  |                 | 131,968.63         |                        |              | 131,968.63       |
| Direct            | 049 Office of Emergency Management       | 32250 OEM Grant Fund                        | 049 Office of Emergency Management | 49301265 OEM Homeland Security FY19-22        |                  |                 | 89,890.88          |                        |              | 89,890.88        |
| Direct            | 049 Office of Emergency Management       | 32250 OEM Grant Fund                        | 049 Office of Emergency Management | 49301270 OEM Performance Grant 2019           | 7,800.00         | 1,552.00        | 26,148.00          |                        |              | 35,500.00        |
| Direct            | 049 Office of Emergency Management       | 32250 OEM Grant Fund                        | 049 Office of Emergency Management | 49301275 OEM Homeland Security FY20-23        |                  |                 | 49,971.78          |                        |              | 49,971.78        |
| Direct            | 049 Office of Emergency Management       | 32250 OEM Grant Fund                        | 049 Office of Emergency Management | 49301280 OEM Hazardous Matls Emerg Prep       |                  |                 | 8,346.10           |                        |              | 8,346.10         |
| Direct            | 049 Office of Emergency Management       | 32250 OEM Grant Fund                        | 049 Office of Emergency Management | 49301290 OEM Emerg Mgt Performance Grant 2020 |                  |                 | 188,350.00         |                        |              | 188,350.00       |
| Direct            | 049 Office of Emergency Management Total |   |                                    |   | 441,817.81       | 218,483.26      | 25,036,220.96      | 2,500.00               |              | 25,699,022.03    |
| Direct            | 051 Office of Family Safety              | 10101 GSD General                           | 051 Office of Family Safety        | 51101000 OFS Office of Family Safety          | 1,151,020.77     | 390,072.43      | 136,220.98         |                        |              | 1,677,314.18     |
| Direct            | 051 Office of Family Safety              | 30098 COVID-19 Pandemic                     | 051 Office of Family Safety        | 51902020 OFS COVID-19                         | 187.80           |                 | 682,720.77         |                        |              | 682,908.57       |
| Direct            | 051 Office of Family Safety              | 32051 OFS Grant Fund                        | 051 Office of Family Safety        | 51303400 OFS STOP Family Review Grant         | 54,833.80        | 18,466.78       | 14,459.26          |                        |              | 87,759.84        |
| Direct            | 051 Office of Family Safety              | 32051 OFS Grant Fund                        | 051 Office of Family Safety        | 51303420 OFS ICJR Grant                       | 162,875.15       | 54,455.10       | 17,641.80          |                        |              | 234,972.05       |
| Direct            | 051 Office of Family Safety              | 32051 OFS Grant Fund                        | 051 Office of Family Safety        | 51303430 OFS Enhancing Language Access Grant  | 54,833.42        | 18,377.19       | 2,127.18           |                        |              | 75,337.79        |
| Direct            | 051 Office of Family Safety              | 32051 OFS Grant Fund                        | 051 Office of Family Safety        | 51303440 OFS VOCA Family Justice Ctr          | 365,811.35       | 115,733.86      | 2,105.41           |                        |              | 483,650.62       |
| Direct            | 051 Office of Family Safety              | 32051 OFS Grant Fund                        | 051 Office of Family Safety        | 51303450 OFS VOCA Family Justice Ctr          |                  |                 | 42,536.81          |                        |              | 42,536.81        |
| Direct            | 051 Office of Family Safety              | 32051 OFS Grant Fund                        | 051 Office of Family Safety        | 51304000 OFS Cherished Hearts Grant           | 9,565.43         | 3,703.77        | 18,736.48          |                        |              | 32,005.68        |
| Direct            | 051 Office of Family Safety              | 32051 OFS Grant Fund                        | 051 Office of Family Safety        | 51304010 OFS Camp Hope Grant                  |                  |                 | -                  |                        |              | -                |
| Direct            | 051 Office of Family Safety              | 32104 OFS Donations Fund                    | 051 Office of Family Safety        | 51301000 OFS Donations                        |                  |                 | 1,282.50           |                        |              | 1,282.50         |
| Direct            | 051 Office of Family Safety              | 32233 Police VOCA OFS Grant                 | 051 Office of Family Safety        | 51303300 OFS VOCA Victim Svc Coordinr         | (72,267.86)      | (653.27)        | (639.97)           |                        |              | (73,561.10)      |
| Direct            | 051 Office of Family Safety Total        |   |                                    |   | 1,726,889.86     | 600,212.83      | 897,183.22         |                        |              | 3,224,285.91     |
| Direct            | 052 Community Oversight Board            | 10101 GSD General                           | 052 Community Oversight Board      | 52100100 COB Community Oversight Board        | 648,102.71       |                 | 150,196.91         |                        |              | 1,011,559.16     |
| Direct            | 052 Community Oversight Board            | 30003 General Fund 4% Reserve               | 052 Community Oversight Board      | 52201000 4% COB Community Oversight Board     |                  |                 | 27,135.77          |                        |              | 27,135.77        |
| Direct            | 052 Community Oversight Board Total      |   |                                    |   | 648,102.71       | 213,259.54      | 150,196.91         |                        |              | 1,038,694.93     |
| Direct            | 060 Farmer's Market                      | 30093 GSD Tomatoes 3/2020 Capital CommPaper | 060 Farmer's Market                | 60903320 FAR Capital Tomatoes 3/3/2020        |                  |                 | 1,725.36           |                        |              | 1,725.36         |
| Direct            | 060 Farmer's Market                      | 30099 COVID-19 Pandemic                     | 060 Farmer's Market                | 60902020 FAR COVID-19                         |                  |                 | 70,647.02          | 82,612.76              |              | 153,259.78       |
| Direct            | 060 Farmer's Market                      | 30112 COVID Reserve Post 2020               | 060 Farmer's Market                | 60902022 FAR COVID Reserve Post 2020          |                  |                 | 720.00             |                        |              | 720.00           |
| Direct            | 060 Farmer's Market                      | 30260 Farmers' Market Grant Fund            | 060 Farmer's Market                | 60301000 FAR Food Voucher Grant               |                  |                 | 86,197.09          |                        |              | 86,197.09        |
| Direct            | 060 Farmer's Market                      | 30260 Farmers' Market Grant Fund            | 060 Farmer's Market                | 60301010 FAR TDA CARES Grant                  |                  |                 | 95,810.81          |                        |              | 95,810.81        |
| Direct            | 060 Farmer's Market                      | 40460 Farmers Mkt Non-Bonded CapProj        | 060 Farmer's Market                | 60400400 FAR NonBond Fd Capital Projs         |                  |                 |                    | 350,000.00             |              | 350,000.00       |
| Direct            | 060 Farmer's Market                      | 60152 Farmers Market                        | 060 Farmer's Market                | 60511000 FAR Facility Mgmt Program            |                  |                 |                    | 83,304.00              |              | 83,304.00        |
| Direct            | 060 Farmer's Market                      | 60152 Farmers Market                        | 060 Farmer's Market                | 60511400 FAR Grow Local Kitchen               | 262,593.24       | 66,981.18       | 1,159,965.43       | 1,100.00               |              | 1,489,640.85     |
| Direct            | 060 Farmer's Market                      | 60152 Farmers Market                        | 060 Farmer's Market                | 60512000 FAR Marketing Service Program        |                  |                 | 500.00             |                        |              | 500.00           |
| Direct            | 060 Farmer's Market                      | 60152 Farmers Market                        | 060 Farmer's Market                | 60513000 FAR Non Alloc Financial Trans        |                  |                 | 54,867.25          |                        | 36,096.00    | 90,963.25        |
| Direct            | 060 Farmer's Market Total                |   |                                    |   | 262,593.24       | 66,981.18       | 1,797,832.55       | 1,100.00               | 695,132.76   | 2,823,639.67     |
| Direct            | 061 Municipal Auditorium                 | 30003 General Fund 4% Reserve               | 061 Municipal Auditorium           | 61201000 4% MUN Municipal Auditorium          |                  |                 | 349,081.25         |                        |              | 349,081.25       |
| Direct            | 061 Municipal Auditorium                 | 30099 COVID-19 Pandemic                     | 061 Municipal Auditorium           | 61902020 MUN COVID-19                         |                  |                 | 613,080.91         |                        |              | 613,080.91       |
| Direct            | 061 Municipal Auditorium                 | 30112 COVID Reserve Post 2020               | 061 Municipal Auditorium           | 61902022 MUN COVID Reserve Post 2020          |                  |                 | 860,667.42         |                        |              | 860,667.42       |
| Direct            | 061 Municipal Auditorium                 | 60161 Municipal Auditorium                  | 061 Municipal Auditorium           | 61501510 MUN Administration                   | 378,228.64       | 139,792.78      | 1,822,829.58       |                        | 140,000.00   | 1,518,888.84     |
| Direct            | 061 Municipal Auditorium Total           |   |                                    |   | 378,228.64       | 139,792.78      | 1,822,829.58       |                        | 140,000.00   | 1,518,888.84     |
| Direct            | 062 State Fair Board                     | 10101 GSD General                           | 001 Administrative                 | 01101646 ADM State Fair Subsidy               |                  |                 | 1,063,004.61       |                        |              | 1,063,004.61     |
| Direct            | 062 State Fair Board                     | 30099 COVID-19 Pandemic                     | 062 State Fair Board               | 62902020 BFC COVID-19                         | 4,573.12         |                 | 877.25             |                        |              | 5,450.37         |
| Direct            | 062 State Fair Board                     | 30112 COVID Reserve Post 2020               | 062 State Fair Board               | 62902022 BFC COVID Reserve Post 2020          |                  |                 | 497,537.04         |                        |              | 497,537.04       |
| Direct            | 062 State Fair Board                     | 30142 Storm/Flood 3/2021                    | 062 State Fair Board               | 62701420 BFC Storm/Flood 3/2021               |                  |                 | 235,492.80         |                        |              | 235,492.80       |
| Direct            | 062 State Fair Board                     | 40017 GSD FY17 Capital Projects             | 062 State Fair Board               | 62401017 BFC Fairgrounds Improvements         |                  |                 |                    | 291,576.49             |              | 291,576.49       |
| Direct            | 062 State Fair Board                     | 40119 GSD FY19 Cap Projs RS2018-1328        | 062 State Fair Board               | 62401019 BFC Buildings & Facilities Imp       |                  |                 |                    | 242,394.54             |              | 242,394.54       |
| Direct            | 062 State Fair Board                     | 60156 State Fair                            | 062 State Fair Board               | 62507000 BFC Tennessee State Fair Prog        |                  |                 | 78,541.02          |                        |              | 78,541.02        |
| Direct            | 062 State Fair Board                     | 60156 State Fair                            | 062 State Fair Board               | 62507200 BFC Corporate Sales Program          | 881,834.16       | 378,177.99      | 2,342,759.71       |                        |              | 3,502,771.86     |
| Direct            | 062 State Fair Board Total               |   |                                    |   | 886,407.28       | 378,055.24      | 4,021,962.22       |                        | 3,084,771.03 | 8,372,195.77     |
| Direct            | 064 Sports Authority                     | 10101 GSD General                           | 064 Sports Authority               | 64101100 SPO Sports Authority Admin           |                  |                 |                    | 896,600.00             |              | 896,600.00       |
| Direct            | 064 Sports Authority                     | 30003 General Fund 4% Reserve               | 064 Sports Authority               | 64201000 4% SPA Sports Authority              |                  |                 | 3,573.60           |                        |              | 3,573.60         |
| Direct            | 064 Sports Authority                     | 30092 Tomatoes 3/2020 Response/Relief       | 064 Sports Authority               | 64703320 SPA Tomatoes 3/3/2020                |                  |                 | 457,672.67         |                        | 103,735.41   | 561,408.08       |
| Direct            | 064 Sports Authority                     | 30276 SPA Pub Fac Arena Revenue 98          | 064 Sports Authority               | 64301000 SPA Pub Fac Arena Rev 98             |                  |                 |                    | (714,452.79)           |              | (714,452.79)     |
| Direct            | 064 Sports Authority                     | 30277 SPA Stadium Capital                   | 064 Sports Authority               | 64702100 SPA Stadium Capital Proj Exp         |                  |                 | 3,209,906.87       | 21,416,048.26          |              | 24,625,955.13    |
| Direct            | 064 Sports Authority                     | 30281 SPA Stadium S2 Ticket Tax             | 064 Sports Authority               | 64720200 SPA Stadium S2 Ticket Tax Exps       |                  |                 | 750.00             | 1,656,168.84           |              | 1,656,918.84     |
| Direct            | 064 Sports Authority                     | 30287 SPA Stadium Improv 15 Revenue         | 064 Sports Authority               | 64733000 SPA Stadium Improv 15 Revenue        |                  |                 |                    | 72,000.00              |              | 72,000.00        |
| Direct            | 064 Sports Authority                     | 30288 SPA Arena Account 2019                | 064 Sports Authority               | 64740200 SPA Arena Account 2019               |                  |                 |                    | 1,868,593.14           |              | 1,868,593.14     |
| Direct            | 064 Sports Authority                     | 30289 SPA Arena Revenue 2019                | 064 Sports Authority               | 64740300 SPA Arena Revenue 2019               | 107,953.75       | 34,823.14       | 911,819.87         | 1,042,907.20           |              | 2,097,503.96     |
| Direct            | 064 Sports Authority                     | 30350 SPA Ballpark Revenue 2013A            | 064 Sports Authority               | 64701100 SPA Ballpark Revenue 2013A           |                  |                 | 709,219.38         | 1,807,109.73           |              | 2,516,329.11     |
| Direct            | 064 Sports Authority                     | 30351 SPA Ballpark Revenue 2013B            | 064 Sports Authority               | 64701200 SPA Ballpark Revenue 2013B           |                  |                 | 1,000.00           | 449,253.86             |              | 450,253.86       |
| Direct            | 064 Sports Authority                     | 31282 SPA Pub Imp Stadium Revenue 04        | 064 Sports Authority               | 64104000 SPA Stadium Revenue                  |                  |                 | 1,626.00           | 224,045.29             |              | 4,987,584.44     |
| Direct            | 064 Sports Authority                     | 40019 GSD FY19 Cap Projs RS2018-1328        | 064 Sports Authority               | 64401019 SPA MLS Infrastructure               |                  |                 |                    | 5,761,924.15           |              | 5,761,924.15     |
| Direct            | 064 Sports Authority                     | 40298 SPA MLS Soccer Constr Rev Bds 2020    | 064 Sports Authority               | 64401430 SPA MLS Soccer Bd Proceeds COI       |                  |                 | 1,590,158.82       |                        |              | 1,590,158.82     |
| Direct            | 064 Sports Authority                     | 40298 SPA MLS Soccer Constr Rev Bds 2020    | 064 Sports Authority               | 64401440 SPA MLS Soccer Construction Costs    |                  |                 |                    | 113,381,274.57         |              | 113,381,274.57   |
| Direct            | 064 Sports Authority                     | 49696 SPA CAFR Elimination                  | 064 Sports Authority               | 64409999 SPA CAFR Elimination                 |                  |                 |                    | (2,522,184.82)         |              | (2,522,184.82)   |
| Direct            | 064 Sports Authority                     | 60008 SPA Sports Authority - CU             | 064 Sports Authority               | 64303000 SPA Facilities Management            | 174,397.10       | 75,270.38       | 1,045,826.17       |                        |              | 1,295,493.65     |
| Direct            | 064 Sports Authority                     | 60008 SPA Sports Authority - CU             | 064 Sports Authority               | 64303100 SPA Special Events PIP Program       |                  |                 |                    |                        |              |                  |
| Direct            | 064 Sports Authority                     | 91264 SPA Bonded Debt & Interest            | 064 Sports Authority               | 64708000 SPA Bonded Debt & Interest           |                  |                 |                    |                        |              |                  |
| Direct            | 064 Sports Authority                     | 91364 SPA General Fixed Assets              | 064 Sports Authority               | 64709000 SPA General Fixed Assets             | 11,039.60        |                 |                    |                        |              | 11,039.60        |
| Direct            | 064 Sports Authority Total               |   |                                    |   | 293,390.45       | 110,093.52      | 21,729,164.73      | (134,567,115.51)       | 4,923,915.40 | (112,837,950.78) |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65801300 WS WM Education/Pub Relations        | 1,633.83         |                 |                    |                        |              | 1,633.83         |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65803100 WS WM Metro Collection               | 17,541.39        |                 |                    |                        |              | 17,541.39        |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65803300 WS WM Downtown Business Coll         | 2,158.12         |                 |                    |                        |              | 2,158.12         |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65803500 WS WM Front Loader Coll              | 3,805.17         |                 |                    |                        |              | 3,805.17         |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65803600 WS WM Dead Animal Coll               | 673.56           |                 |                    |                        |              | 673.56           |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65804000 WS WM Downtown Bus Recycling         | 1,724.45         |                 |                    |                        |              | 1,724.45         |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65804300 WS WM Curbside Recycling             | 23,070.63        |                 |                    |                        |              | 23,070.63        |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65804511 WS WM Drop Off Recycle Centers       | 5,575.37         |                 |                    |                        |              | 5,575.37         |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65804520 WS WM Convenience/Recycle Ctrs       | 11,805.68        |                 |                    |                        |              | 11,805.68        |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65804800 WS WM Household Hazardous Waste      | 1,642.21         |                 |                    |                        |              | 1,642.21         |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65804900 WS WM Tire Program                   | 734.85           |                 |                    |                        |              | 734.85           |
| Direct            | 065 Waste Services                       | 30501 Solid Waste Operations                | 065 Water and Sewer                | 65805200 WS WM Landfill Engineering           | 1,222.82         |                 |                    |                        |              | 1,222.82         |
| Direct            | 065 Waste Services                       | 30501 Solid Waste                           |                                    |   |                  |                 |                    |                        |              |                  |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan | Fund No. & Description                     | Dept. No. & Description | Security BU No. & Description                     | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers       | Grand Total    |
|-------------------|----------------------|--|-------------------------|---|------------------|-----------------|--------------------|------------------------|-----------------|----------------|
| Direct            | 065 Water and Sewer  | 37039 W&S SW Flood 2010 Home Buyouts       | 065 Water and Sewer     | 6801170 W&S SW SevereRepetitiveLossAcq            |                  |                 |                    | 284.11                 |                 | 284.11         |
| Direct            | 065 Water and Sewer  | 37039 W&S SW Flood 2010 Home Buyouts       | 065 Water and Sewer     | 6801190 W&S SW Hill Creek RiskMgt Proj            |                  |                 | 26,965.43          | 569,486.79             |                 | 596,452.22     |
| Direct            | 065 Water and Sewer  | 37039 W&S SW Flood 2010 Home Buyouts       | 065 Water and Sewer     | 6801210 W&S SW FEMA P-01 Whites Creek             |                  |                 | 73,080.00          | 8,019.47               |                 | 81,099.47      |
| Direct            | 065 Water and Sewer  | 37039 W&S SW Flood 2010 Home Buyouts       | 065 Water and Sewer     | 6801220 W&S SW Crouch Dr Acq/Demo                 |                  |                 | 35,825.00          | 461,174.35             |                 | 496,999.35     |
| Direct            | 065 Water and Sewer  | 37039 W&S SW Flood 2010 Home Buyouts       | 065 Water and Sewer     | 6801230 W&S SW Seven Mile Creek Buyout            |                  |                 | (64,940.74)        | 2,667,690.44           |                 | 2,602,749.70   |
| Direct            | 065 Water and Sewer  | 37041 W&S Stormwater Tree Bank             | 065 Water and Sewer     | 65791001 W&S Stormwater Tree Bank                 |                  |                 | 41,715.75          |                        |                 | 41,715.75      |
| Direct            | 065 Water and Sewer  | 41021 W&S GSD Stormwater FY21 SF Cap Projs | 065 Water and Sewer     | 65401021 W&S SW State of Good Repair-SW Projs     |                  |                 |                    | 275,880.56             |                 | 275,880.56     |
| Direct            | 065 Water and Sewer  | 41118 W&S GSD Stormwater/S/F FY18Cap       | 065 Water and Sewer     | 65411118 W&S Stormwater FY18 SF Projs             |                  |                 |                    | 163,139.00             |                 | 163,139.00     |
| Direct            | 065 Water and Sewer  | 41119 W&S GSD Stormwater/S/F FY19BCap      | 065 Water and Sewer     | 65411119 W&S Stormwater FY19 SF Projs             |                  |                 |                    | 485.12                 |                 | 485.12         |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530103 W&S CWVWTP Misc Imprv                    | 248,829.52       | 99,227.74       |                    |                        | 200,446.28      | 548,503.54     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530104 W&S DCWVWTP Misc Imprv                   |                  |                 |                    |                        | 275,961.17      | 275,961.17     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530105 W&S WCVWVWTP Misc Imprv                  |                  |                 |                    |                        | 10,809.22       | 10,809.22      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530106 W&S OMH WTP Misc Imprv                   |                  |                 | 150,842.22         | 57,656.27              |                 | 208,498.49     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530107 W&S KRH WTP Misc Imprv                   |                  |                 | 16,241.71          |                        |                 | 31,875.00      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530110 W&S W&S CSC-CUD Resident AMR             |                  |                 |                    |                        | 1,161,014.52    | 1,161,014.52   |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530112 W&S Gen Facilities Impr                  |                  |                 |                    | (7,757,117.44)         |                 | 12,022.44      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530124 W&S Misc Distr Syst Projs                |                  |                 |                    |                        | 727,273.10      | 727,273.10     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530131 W&S W&S W&S Improvements                 |                  |                 |                    |                        | 181,114.61      | 181,114.61     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530132 W&S WRES Misc Improvements               | 61,022.05        | 19,069.69       |                    |                        | 73,582.39       | 153,674.13     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530143 W&S SPS Misc Improvements                |                  |                 |                    |                        | 44,105.69       | 44,105.69      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530144 W&S Gen Capl Progs Mgmt                  |                  |                 |                    |                        | 10,289,592.19   | 10,289,592.19  |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530164 W&S OAP Misc Sewer Reh                   |                  |                 |                    |                        | 9,874,564.69    | 9,874,564.69   |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530177 W&S Laboratory Upgrades                  | 8,621.95         | 3,633.07        |                    |                        |                 | 12,255.02      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530270 W&S AMR-Gen Resid Stat 07                |                  |                 |                    |                        | 21,886.00       | 21,886.00      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65530293 W&S SE Participation/Cap Imp             |                  |                 |                    |                        | 89,342.64       | 89,342.64      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 6557210 W&S Ext & Replace Revenue                 |                  |                 |                    |                        | 929,605.17      | 929,605.17     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572120 W&S Ext & Replace Debt Service           |                  |                 |                    | 787,332.68             |                 | 787,332.68     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572130 W&S Ext & Replace Capital                |                  |                 |                    | 87,628,485.34          |                 | 87,628,485.34  |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572140 W&S Ext & Replace W-LP                   |                  |                 |                    |                        |                 | -              |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572150 W&S Capital Comm EQP                     |                  |                 | 27,469.24          |                        | (21,886.00)     | 2,767,850.32   |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572160 W&S Capital MIS Upgr                     | 296,627.89       | 105,252.56      |                    |                        |                 | 403,880.45     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572161 W&S WIR Water Infrastructure Replacement |                  |                 |                    |                        | 294,453.43      | 294,453.43     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572162 W&S WIR Sewer Infrastructure Replacement |                  |                 |                    |                        | 80,513.98       | 80,513.98      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572171 W&S Capital Meter Prog                   | 349,741.34       | 162,632.14      |                    |                        |                 | 512,373.48     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572225 W&S Financial Support Capital            | 289,557.21       | 110,037.88      |                    |                        | (10,289,592.19) | (9,889,997.10) |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572271 W&S Engr Admin - Capital                 | 139,527.76       | 42,278.67       |                    |                        |                 | 181,806.43     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572272 W&S Engr Design - Capital                | 2,136,747.71     | 726,750.01      |                    |                        |                 | 2,863,497.72   |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572273 W&S Engr O&P Sup - Capital               | 492,239.62       | 145,374.40      |                    |                        |                 | 637,614.02     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572276 W&S Engr Planning - Capital              | 803,195.27       |                 |                    |                        |                 | 1,095,451.48   |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572281 W&S Engr Inspection - Capital            | 1,521,025.83     | 528,910.86      |                    |                        |                 | 2,049,936.69   |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572310 W&S Water Maint - Capital                | 16,478.27        | 6,273.80        |                    |                        |                 | 22,752.07      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572435 W&S Lead Serv Repl                       | 647,889.83       | 232,027.01      |                    |                        |                 | 879,916.84     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572692 W&S Capital Impr                         | 291,584.33       | 113,589.69      |                    |                        |                 | 405,174.02     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572627 W&S Capital DCWVWTP Impro                | 109,135.55       | 35,189.80       |                    |                        |                 | 144,325.35     |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572652 W&S Capital WCVWTP Improv                | 24,413.71        | 9,986.23        |                    |                        |                 | 34,399.94      |
| Direct            | 065 Water and Sewer  | 47335 W&S Extension & Replacement          | 065 Water and Sewer     | 65572660 W&S Capital Biosolids Mgmt               | 52,511.42        | 21,269.71       |                    |                        |                 | 73,781.13      |
| Direct            | 065 Water and Sewer  | 47338 W&S SRF Capital Proj 2020            | 065 Water and Sewer     | 65480100 W&S SRF Drinking Water                   |                  |                 |                    |                        | 929,605.17      | 929,605.17     |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490101 W&S Inform Systems                       |                  |                 |                    |                        | 256,580.39      | 256,580.39     |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490103 W&S Central Waste Water Treatm           |                  |                 |                    |                        | 15,856,299.89   | 15,856,299.89  |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490104 W&S Dry Creek Waste Water Trea           |                  |                 |                    |                        | 2,455,936.16    | 2,455,936.16   |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490105 W&S Whites Creek Waste Water T           |                  |                 |                    |                        | 670,469.49      | 670,469.49     |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490106 W&S Omohundro Water Treatment            |                  |                 |                    |                        | 737,061.92      | 737,061.92     |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490107 W&S Harrington Water Treatm              |                  |                 |                    |                        | 889,845.50      | 889,845.50     |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490110 W&S Customer Services                    |                  |                 |                    |                        | 1,132,673.80    | 1,132,673.80   |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490112 W&S Misc Capital Projects                |                  |                 |                    |                        | 3,023,935.64    | 3,023,935.64   |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490124 W&S Engineering Water                    |                  |                 |                    |                        | 5,689,528.73    | 5,689,528.73   |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490131 W&S Route Svcs Water Pumping             |                  |                 |                    |                        | 429,849.23      | 429,849.23     |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490132 W&S Reservoirs                           |                  |                 |                    |                        | 854,011.42      | 854,011.42     |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490138 W&S Engineering Sewer                    |                  |                 |                    |                        | 2,029,598.30    | 2,029,598.30   |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490143 W&S Route Svcs Sewer Pumping             |                  |                 |                    |                        | 1,632,399.11    | 1,632,399.11   |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490164 W&S Consent Decree Related Pro           |                  |                 |                    |                        | 119,832,611.33  | 119,832,611.33 |
| Direct            | 065 Water and Sewer  | 47410 W&S Construction Cap Proj FY10       | 065 Water and Sewer     | 65490170 W&S CSO Misc Sewer Rehab                 |                  |                 |                    |                        | 108,309.81      | 108,309.81     |
| Direct            | 065 Water and Sewer  | 49110 W&S GSD Stormwater S/F FY10Cap       | 065 Water and Sewer     | 65403010 W&S Flood 2010                           |                  |                 |                    |                        | 35,289.45       | 35,289.45      |
| Direct            | 065 Water and Sewer  | 67311 W&S Revenue                          | 065 Water and Sewer     | 65525000 W&S Revenue                              |                  |                 |                    |                        | 230,791.10      | 230,791.10     |
| Direct            | 065 Water and Sewer  | 67311 W&S Revenue                          | 065 Water and Sewer     | 65525199 W&S CAFR Eliminations                    |                  |                 |                    |                        | 1,532,220.41    | 1,532,220.41   |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65501100 W&S Administration                       |                  |                 | (6,486,479.98)     |                        |                 | (6,486,479.98) |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65553030 W&S ALOB IT Application Supp             | 569,289.10       | 200,776.99      |                    |                        |                 | 770,066.09     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555110 W&S Building Cleanings                   | 151,158.71       | 37,031.42       |                    |                        |                 | 188,190.13     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555210 W&S General Administration               | 503,120.28       | 189,873.90      |                    |                        |                 | 693,004.18     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555330 W&S General Accounting                   | 704,509.75       | 227,178.94      |                    |                        |                 | 931,688.69     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555410 W&S Procurement Svcs                     | 181,491.85       | 73,182.26       |                    | 72,364.81              |                 | 227,038.92     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555420 W&S Contract Mgmt ProcPrg                |                  |                 |                    |                        |                 | 29,296.26      |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555510 W&S Oper Admin Key                       | 249,942.21       | 69,791.35       |                    |                        |                 | 319,733.56     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555520 W&S Admin Security                       | 181,890.85       | 57,290.05       |                    |                        |                 | 239,180.90     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555610 W&S Safety Train Session                 | 78,069.77        | 30,909.82       |                    |                        |                 | 108,979.59     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555620 W&S Occupation Health Svcs               |                  |                 |                    |                        | 247.05          | 247.05         |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555630 W&S Svcs Train & Coordin                 |                  |                 |                    |                        | 27,094.21       | 27,094.21      |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555710 W&S ALOB Exec Leade Key                  | 1,021,775.36     | 309,040.59      |                    |                        | 6,697,000.00    | 8,027,815.95   |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555720 W&S ALOB Communication Svcs              | 215,711.02       | 86,617.78       |                    |                        |                 | 302,328.80     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555740 W&S KVB Median Irrigation                |                  |                 |                    |                        | 508.70          | 508.70         |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65555910 W&S Billing & CollectionsLobby           | 343,164.10       | 146,961.34      |                    |                        | 13,000.00       | 493,125.44     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65556010 W&S Meter Reading Key Product            | 575,783.74       | 251,899.41      |                    |                        |                 | 827,683.15     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65556110 W&S Cash / Payment Processing            | 109,167.51       | 34,745.51       |                    |                        |                 | 143,913.02     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65556310 W&S Phone Center Key                     | 1,164,901.57     | 472,922.31      |                    |                        |                 | 1,637,823.88   |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65556410 W&S W&S Field Acty Key                   | 1,463,775.68     | 601,464.56      |                    |                        | (24,088.22)     | 2,041,151.02   |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65556440 W&S Cust Svcs Gen Admin                  | 186,838.34       | 57,462.17       |                    |                        |                 | 244,300.51     |
| Direct            | 065 Water and Sewer  | 67331 W&S Operating                        | 065 Water and Sewer     | 65556520 W  |                  |                 |                    |                        |                 |                |



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                     | Fund No. & Description                | Dept. No. & Description            | Security BU No. & Description            | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers     | Grand Total     |
|-------------------|--|---------------------------------------|------------------------------------|--|------------------|-----------------|--------------------|------------------------|---------------|-----------------|
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558010 W&S Dry Creek Repairs Key        | 377,788.46       | 142,959.79      | 454,917.61         |                        |               | 975,665.86      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558020 W&S Central Repairs Key          | 2,043,930.95     | 866,997.58      | 1,768,733.72       |                        |               | 4,679,662.25    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558030 W&S Whites Creek Repairs Key     | 308,683.70       | 136,172.86      | 212,388.66         |                        |               | 658,425.02      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558310 W&S Wastewater Dry Creek Key     | 1,059,178.26     | 381,574.64      | 4,013,482.79       |                        |               | 5,454,235.69    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558320 W&S Wastewater Central Key       | 3,140,044.86     | 1,075,588.15    | 16,549,978.49      |                        |               | 20,670,611.50   |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558330 W&S Wastewater Whites Cr Key     | 806,008.63       | 307,917.35      | 2,686,427.96       |                        |               | 3,800,353.94    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558340 W&S Dry Creek Administration     | 117,680.26       | 45,638.45       | 8,098.88           |                        |               | 169,417.59      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558350 W&S Central Administration       | 263,730.69       | 102,858.93      | 4,692.74           |                        |               | 371,282.56      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558360 W&S Whites Creek Administration  | 31,744.89        | 24,358.33       | 6,872.94           |                        |               | 62,976.16       |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558510 W&S Laboratory Administration    | 191,204.78       | 69,353.26       | 3,861.42           |                        |               | 264,419.46      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558520 W&S Laboratory Analysis          | 538,429.73       | 194,482.61      | 516,893.33         | (1,359.88)             |               | 1,248,445.82    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558530 W&S Environmental Compliance     | 417,565.86       | 158,725.23      | 545,758.89         |                        |               | 1,122,049.98    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558920 W&S Adolphia San Sewer MaintRp   |                  |                 | 10,000.00          |                        |               | 10,000.00       |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558830 W&S Stadium Storm SPS MaintRp    |                  |                 | 630.00             | (4,106.84)             |               | (3,476.84)      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558840 W&S Hamilton Cr Park Plant       |                  |                 | 4,058.77           | (1,814.25)             |               | 2,244.52        |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558850 W&S Brentwood SewerPump Plant    |                  |                 | 39,100.94          |                        |               | 39,100.94       |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65589010 W&S Telemetry & Controls        | 2,022.58         | 1,187.56        | 83,789.40          |                        |               | 86,999.54       |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558920 W&S Pump Stations                |                  |                 | 2,694,014.00       |                        |               | 2,694,014.00    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558930 W&S Reservoir General            | 198,040.36       | 88,798.61       | 2,115,370.00       |                        |               | 2,402,208.97    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558940 W&S Water Pump Station Maint     | 838,911.58       | 326,436.86      | 162,510.62         |                        |               | 1,327,859.06    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558920 W&S Laboratory Administration    | 122,259.69       | 44,698.88       | 2,486.51           |                        |               | 169,445.08      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 6558920 W&S Lab Analysis Water Key       | 629,335.86       | 241,648.30      | 49.95              |                        |               | 871,034.11      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65560010 W&S Omohundro Plant MaintKey    | 644,452.81       | 263,507.29      | 619,623.76         |                        |               | 1,527,583.86    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65560020 W&S KRHarrington Maint Key      | 591,445.94       | 242,362.56      | 385,609.80         |                        |               | 1,219,418.30    |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65560210 W&S Omohundro Operations        | 1,432,340.20     | 547,729.47      | 8,047,965.96       |                        |               | 10,028,035.63   |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65560220 W&S Omohundro Administration    | 183,812.98       | 63,158.49       | 74,128.02          |                        |               | 321,099.49      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65560230 W&S Omohundro Rechlorination    | 126,296.76       | 49,606.38       | 13,883.20          |                        |               | 189,786.34      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65560240 W&S Omohundro Harrington Admin  | 240,133.14       | 94,467.17       | 5,346.96           |                        |               | 339,947.17      |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65560260 W&S OHUD Water Plant Ops        |                  |                 | 464.79             |                        |               | 464.79          |
| Direct            | 065 Water and Sewer                      | 67331 W&S Operating                   | 065 Water and Sewer                | 65560270 W&S KR Harrington Operations    | 724,937.93       | 317,653.04      | 6,952,301.72       |                        |               | 7,994,892.79    |
| Direct            | 065 Water and Sewer                      | 67332 W&S Operating Reserve           | 065 Water and Sewer                | 65574000 W&S Convert Operating Rsv       |                  |                 | -                  |                        |               | -               |
| Direct            | 065 Water and Sewer                      | 67411 W&S SW Stormwater Revenue       | 065 Water and Sewer                | 65582000 W&S SW Stormwater Revenue       |                  |                 | -                  |                        |               | -               |
| Direct            | 065 Water and Sewer                      | 67411 W&S SW Stormwater Revenue       | 065 Water and Sewer                | 65582010 W&S SW Stormwater Revenue       |                  |                 | -                  |                        |               | -               |
| Direct            | 065 Water and Sewer                      | 67411 W&S SW Stormwater Revenue       | 065 Water and Sewer                | 65582600 W&S SW Enterprise Home-Buyout   | 480,756.80       | 164,501.60      | 19,375.00          |                        | 1,429,641.81  | 29,686,434.21   |
| Direct            | 065 Water and Sewer                      | 67411 W&S SW Stormwater Revenue       | 065 Water and Sewer                | 65582700 W&S SW Elimination              |                  |                 | -                  | 35,340.53              | 737,106.82    | 1,437,080.55    |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65582700 W&S SW Elimination              |                  |                 | 10,706.47          |                        |               | 10,706.47       |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581800 W&S SW Stormwater Pump Station  |                  |                 | 10,706.47          |                        |               | 10,706.47       |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581800 W&S SW Gen Admin                | 391,161.08       | 133,185.13      | (866,924.13)       |                        |               | 7,863,700.00    |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581910 W&S SW Devl Review & Permit     | 795,258.79       | 300,206.42      | 296,476.45         |                        |               | 1,392,941.66    |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581820 W&S SW Master Plan              | 285,474.63       | 100,298.79      | 2,557.04           |                        |               | 388,330.46      |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581830 W&S SW Routine Maint            | 2,423,739.45     | 1,045,523.43    | 1,831,192.19       |                        |               | 5,300,455.07    |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581840 W&S SW Water Quality            | 658,184.00       | 1,350,120.27    | 1,160,849.42       |                        |               | 2,964,342.74    |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581850 W&S SW Remedial Maint           | 658,184.00       | 327,287.92      | 112,681.70         |                        |               | 1,100,553.01    |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581860 W&S SW RM C Class Projects      |                  |                 | 3,589,975.75       |                        |               | 3,589,975.75    |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581870 W&S SW Street Sweeping Program  |                  |                 | 1,051,022.21       |                        |               | 1,051,022.21    |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581880 W&S SW Capital Projects NonBind | 2,668.39         |                 |                    |                        |               | 2,668.39        |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581890 W&S SW Parks Asst Home Buyout   | 119,430.43       | 8,781.07        |                    |                        |               | 128,211.50      |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581910 W&S SW Watershed Improvement    |                  |                 | 462,059.12         |                        |               | 462,059.12      |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581920 W&S SW Soil Conservation        | 57,000.81        | 18,833.96       | 3,718.89           |                        |               | 79,553.66       |
| Direct            | 065 Water and Sewer                      | 67431 W&S SW Stormwater Operating     | 065 Water and Sewer                | 65581990 W&S SW Urban Forestry           |                  |                 | 37.23              |                        |               | 37.23           |
| Direct            | 065 Water and Sewer Total                |                                       |                                    |  | 50,360,569.38    | 18,762,162.76   | 199,537,458.58     | 9,474,053.23           | 28,899,329.23 | 307,033,573.18  |
| Direct            | 067 General Hospital                     | 40119 GSD FY19B Capital Projects      |                                    |  |                  |                 | 502,400.00         |                        |               | 502,400.00      |
| Direct            | 067 General Hospital Total               |                                       |                                    |  |                  |                 | 502,400.00         |                        |               | 502,400.00      |
| Direct            | 068 District Energy System (DES)         | 10101 GSD General                     | 001 Administrative                 | 01102118 ADM District Energy System      |                  |                 |                    |                        |               |                 |
| Direct            | 068 District Energy System (DES)         | 28203 DES Debt Service 2012A          | 068 DES-District Energy System     | 68113000 DES Debt Service 2012A          |                  |                 | 1,199,368.55       |                        |               | 1,199,368.55    |
| Direct            | 068 District Energy System (DES)         | 28204 DES Debt Service GO Bonds       | 068 DES-District Energy System     | 68591000 DES Debt Service GO Bonds       |                  |                 | 77,926.99          |                        |               | 2,095,761.76    |
| Direct            | 068 District Energy System (DES)         | 49116 USD DES FY16 S/F Capital Projs  | 068 DES-District Energy System     | 68401016 DES FY16 Misc Service Projects  |                  |                 | 461,012.17         |                        |               | 998,316.11      |
| Direct            | 068 District Energy System (DES)         | 68280 DES Revenue Account (Oper)      | 068 DES-District Energy System     | 68512000 DES Revenue                     |                  |                 |                    |                        |               | 15,427,124.72   |
| Direct            | 068 District Energy System (DES)         | 68201 DES Oper General Acct           | 068 DES-District Energy System     | 68110000 DES Oper General Account        |                  |                 |                    | 13,401,569.39          |               | 5,293,769.30    |
| Direct            | 068 District Energy System (DES)         | 68202 DES Oper EDS Repair&Replace     | 068 DES-District Energy System     | 68513000 DES Oper EDS Repair&Replace     |                  |                 |                    | 383,359.85             |               | 383,359.85      |
| Direct            | 068 District Energy System (DES) Total   |                                       |                                    |  |                  |                 | 15,523,236.95      |                        | 23,984,659.72 | 39,507,896.67   |
| Direct            | 070 Community Education Commission       | 30170 Community Education Commission  | 070 Community Education Commission | 70701000 CEC Community Educ Commission   | 170,982.15       | 53,957.60       | 86,546.95          |                        |               | 311,486.70      |
| Direct            | 070 Community Education Commission Total |                                       |                                    |  | 170,982.15       | 53,957.60       | 86,546.95          |                        |               | 311,486.70      |
| Direct            | 071 Convention Center Authority          | 23100 CCA Debt Service 2010A-1        | 071 Convention Center Authority    | 71130100 CCA Debt Service 2010A-1        |                  |                 | 1,512,012.50       | 4,050,000.00           |               | 5,562,012.50    |
| Direct            | 071 Convention Center Authority          | 23101 CCA Debt Srvce Reserve 2010A-1  | 071 Convention Center Authority    | 71130150 CCA Debt Service Resrv 2010A-1  |                  |                 |                    |                        | 72,151.83     | 72,151.83       |
| Direct            | 071 Convention Center Authority          | 23200 CCA Debt Service 2010A-2        | 071 Convention Center Authority    | 71130200 CCA Debt Service 2010A-2        |                  |                 | 11,324,472.46      |                        |               | 11,324,472.46   |
| Direct            | 071 Convention Center Authority          | 23201 CCA Debt Srvce Reserve 2010A-2  | 071 Convention Center Authority    | 71130250 CCA Debt Service Resrv 2010A-2  |                  |                 |                    | 140,940.84             |               | 140,940.84      |
| Direct            | 071 Convention Center Authority          | 23300 CCA Debt Service 2010B          | 071 Convention Center Authority    | 71130300 CCA Debt Service 2010B          |                  |                 | 25,478,922.14      | 9,915,000.00           |               | 35,393,922.14   |
| Direct            | 071 Convention Center Authority          | 23301 CCA Debt Srvce Reserve 2010B    | 071 Convention Center Authority    | 71130350 CCA Debt Service Reserve 2010B  |                  |                 |                    | 449,944.62             |               | 449,944.62      |
| Direct            | 071 Convention Center Authority          | 29999 CCA Debt Service CAFR           | 071 Convention Center Authority    | 71130105 CCA Debt Service CAFR           |                  |                 | (383,180.90)       | (13,965,000.00)        |               | (14,328,180.90) |
| Direct            | 071 Convention Center Authority          | 30031 Hotel Occ Convention Ctr 2007   | 001 Administrative                 | 01103310 ADM HOT Conv Ctr 2007 \$2 Tax   |                  |                 |                    | 12,423,085.18          |               | 12,423,085.18   |
| Direct            | 071 Convention Center Authority          | 30041 HOT Event and Marketing         | 001 Administrative                 | 01103510 ADM HOT Event and MarketingTax  |                  |                 | 332,500.00         |                        |               | 332,500.00      |
| Direct            | 071 Convention Center Authority          | 30042 Hotel Occ Conv Ctr 1% Tax       | 001 Administrative                 | 01103250 ADM HOT Convention Ctr 1% Tax   |                  |                 | -                  | 6,727,421.29           |               | 6,727,421.29    |
| Direct            | 071 Convention Center Authority          | 30043 Hotel Occ Conv Ctr 2007 1% Tax  | 001 Administrative                 | 01103295 ADM HOT Conv Ctr 2007 1% Tax    |                  |                 | -                  | 6,189,867.98           |               | 6,189,867.98    |
| Direct            | 071 Convention Center Authority          | 30044 Hotel Tourist Promotion         | 001 Administrative                 | 01103280 ADM HOT Tourist Promotion       |                  |                 | 7,041,302.38       |                        |               | 7,041,302.38    |
| Direct            | 071 Convention Center Authority          | 30045 Hotel Occupancy Tourist Relate  | 001 Administrative                 | 01103290 ADM HOT Tourist Related         |                  |                 | -                  | 6,727,421.29           |               | 6,727,421.29    |
| Direct            | 071 Convention Center Authority          | 30046 Hotel Occupancy General Fnd 1%  | 001 Administrative                 | 01103200 ADM HOT General Fnd 1%          |                  |                 |                    | 6,745,617.20           |               | 6,745,617.20    |
| Direct            | 071 Convention Center Authority          | 30047 Hotel Occ 2007 1% Secondary TDZ | 001 Administrative                 | 01103260 ADM HOT 2007 1% Secondary TDZ   |                  |                 |                    | 537,549.26             |               | 537,549.26      |
| Direct            | 071 Convention Center Authority          | 30171 CCA Surplus Revenue 2010B       | 071 Convention Center Authority    | 71130400 CCA Surplus Revenue 2010B       |                  |                 | 34,738.35          | 68,454,000.00          |               | 26,335,996.16   |
| Direct            | 071 Convention Center Authority          | 40471 CCA Non-Bond Funded Cap Proj    | 071 Convention Center Authority    | 71440300 CCA MCC Building Improvements   |                  |                 |                    | 234,938.93             |               | 234,938.93      |
| Direct            | 071 Convention Center Authority          | 40472 CCA Non-Bond Funded Cap Proj    | 071 Convention Center Authority    | 71440400 CCA MCC Redevelopment Garage    |                  |                 |                    | 140,588.94             |               | 140,588.94      |
| Direct            | 071 Convention Center Authority          | 40473 CCA Non-Bond Funded Cap Proj    | 071 Convention Center Authority    | 71440500 CCA MCC Redevel Conference Fac  |                  |                 |                    | (4,107,420.05)         |               | (4,107,420.05)  |
| Direct            | 071 Convention Center Authority          | 40474 CCA Non-Bond Funded Cap Proj    | 071 Convention Center Authority    | 71440700 CCA Ballast Project             |                  |                 |                    | 4,105.00               |               | 4,105.00        |
| Direct            | 071 Convention Center Authority          | 40475 CCA Non-Bond Funded Cap Proj    | 071 Convention Center Authority    | 71440800 CCA FY20 MCC Capital Projects   |                  |                 |                    | (4,066.00)             |               | (4,066.00)      |
| Direct            | 071 Convention Center Authority          | 40476 CCA Non-Bond Funded Cap Proj    | 071 Convention Center Authority    | 71440850 CCA FY21 Capital Projects       |                  |                 |                    | 603,723.00             |               | 599,657.00      |
| Direct            | 071 Convention Center Authority          | 49999 CCA Capital Project CAFR        | 071 Convention Center Authority    | 71400105 CCA Capital Project CAFR        |                  |                 |                    | 417,531.81             |               | 417,531.81      |
| Direct            | 071 Convention Center Authority          | 60271 Music City Center Operations    | 071 Convention Center Authority    | 71511100 CCA MCC Event Services          | 687,452.47       |                 |                    |                        |               |                 |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                                   | Fund No. & Description                     | Dept. No. & Description         | Security BU No. & Description                     | Salaries & Wages    | Fringe Benefits     | Operating Expenses   | Non Operating Expenses | Transfers           | Grand Total           |
|-------------------|--|--|---------------------------------|---|---------------------|---------------------|----------------------|------------------------|---------------------|-----------------------|
| Direct            | 071 Convention Center Authority                        | 60271 Music City Center Operations         | 071 Convention Center Authority | 71515100 CCA MCC Finance & Admin                  | 428,697.91          | 95,059.08           | 3,850,032.38         | 439,535.90             |                     | 1,348,305.27          |
| Direct            | 071 Convention Center Authority                        | 60271 Music City Center Operations         | 071 Convention Center Authority | 71515150 FIN MCC Finance & Admin                  | 239,940.20          | 62,503.37           | 984.00               |                        |                     | 303,427.57            |
| Direct            | 071 Convention Center Authority                        | 60271 Music City Center Operations         | 071 Convention Center Authority | 71515100 CCA MCC Administration                   | 186,899.20          | 35,207.90           | 317,899.40           |                        |                     | 540,006.50            |
| Direct            | 071 Convention Center Authority                        | 60271 Music City Center Operations         | 071 Convention Center Authority | 71515150 FIN MCC Administration                   | 578,905.51          | 132,148.42          | 984.00               |                        |                     | 712,037.93            |
| Direct            | 071 Convention Center Authority                        | 60271 Music City Center Operations         | 071 Convention Center Authority | 71516200 CCA MCC Purchasing/DBE                   | 222,311.54          | 74,642.55           | 3,350.07             |                        |                     | 300,304.16            |
| Direct            | 071 Convention Center Authority                        | 60271 Music City Center Operations         | 071 Convention Center Authority | 71520100 CCA MCC F/A/Debt                         |                     |                     | 18,264,278.98        |                        |                     | 18,264,278.98         |
| Direct            | 071 Convention Center Authority                        | 63300 CCA Revenue 2010A                    | 071 Convention Center Authority | 71530100 CCA Revenue 2010A                        |                     |                     |                      |                        | 49,587,873.90       | 49,587,873.90         |
| Direct            | 071 Convention Center Authority                        | 63300 CCA Revenue 2010B                    | 071 Convention Center Authority | 71530300 CCA Revenue 2010B                        |                     |                     |                      |                        | 57,957,615.32       | 57,957,615.32         |
| Direct            | <b>071 Convention Center Authority Total</b>           |  |                                 |   | <b>7,033,044.96</b> | <b>2,122,692.70</b> | <b>69,676,868.24</b> | <b>101,499,376.71</b>  | <b>4,214,287.20</b> | <b>184,546,269.81</b> |
| Direct            | 075 Metro Action Commission (MAC)                      | 10101 GSD General                          | 001 Administrative              | 01101204 ADM Metro Action Commission              |                     |                     |                      |                        | 6,311,000.00        | 6,311,000.00          |
| Direct            | 075 Metro Action Commission (MAC)                      | 30099 COVID-19 Pandemic                    | 075 Metro Action Commission     | 75902020 MAC COVID-19                             | 346,740.93          |                     | 84,218.90            |                        |                     | 430,959.83            |
| Direct            | 075 Metro Action Commission (MAC)                      | 30142 Storm/Flood 3/2021                   | 075 Metro Action Commission     | 75701420 MAC Storm/Flood 3/2021                   |                     |                     | 64,287.33            |                        |                     | 64,287.33             |
| Direct            | 075 Metro Action Commission (MAC)                      | 31500 MAC Admin & Leasehold                | 001 Administrative              | 01700111 ADM MAC CAFR Consolidate                 |                     |                     |                      |                        | (5,471,085.71)      | (5,471,085.71)        |
| Direct            | 075 Metro Action Commission (MAC)                      | 31500 MAC Admin & Leasehold                | 075 Metro Action Commission     | 75701000 MAC Admin & LH Oper                      | 1,149,637.79        | 362,216.50          | 984,173.71           |                        |                     | 5,666,766.46          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31501 MAC Local Programs                   | 075 Metro Action Commission     | 75303100 MAC Fan and Cooling                      |                     |                     | 569.98               |                        |                     | 569.98                |
| Direct            | 075 Metro Action Commission (MAC)                      | 31502 MAC Headstart Grant                  | 075 Metro Action Commission     | 75302140 MAC Head Start                           | 8,748,697.75        | 3,417,453.70        | 2,632,139.64         |                        | 534,500.00          | 15,332,791.09         |
| Direct            | 075 Metro Action Commission (MAC)                      | 31502 MAC Headstart Grant                  | 075 Metro Action Commission     | 75308450 MAC Early Head Start                     | 945,864.68          | 353,667.17          | 458,006.57           |                        | 100,000.00          | 1,857,738.42          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31503 MAC LHEAP Grant                      | 075 Metro Action Commission     | 75308490 MAC Head Start/Early COVID Cares         |                     |                     | 272,262.44           |                        | 42,794.69           | 315,057.12            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31503 MAC LHEAP Grant                      | 075 Metro Action Commission     | 75303101 MAC LHEAP                                | 228,595.93          | 95,929.29           | 3,625,862.87         |                        | 277,267.13          | 4,227,655.22          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31503 MAC LHEAP Grant                      | 075 Metro Action Commission     | 75303103 MAC LHEAP Cares Act                      |                     |                     | 1,188,584.12         |                        | 95,104.78           | 1,283,688.90          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31503 MAC LHEAP Grant                      | 075 Metro Action Commission     | 75303104 MAC LHEAP Supplemental                   |                     |                     | 1,205,695.74         |                        | 96,509.83           | 1,302,205.57          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31504 MAC CSBG Grant                       | 075 Metro Action Commission     | 75303201 MAC CSBG Emergency Services              | 484,983.96          | 196,762.37          | 406,853.60           |                        | 170,391.65          | 1,258,991.58          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31504 MAC CSBG Grant                       | 075 Metro Action Commission     | 75303202 MAC CSBG Cares Act                       | 66,438.14           |                     | 24,016.29            |                        | 156,811.60          | 1,177,326.49          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31505 MAC Summer Food Program              | 075 Metro Action Commission     | 75303300 MAC Summer Food                          | 117,561.23          | 30,190.40           | 308,037.63           |                        | 15,000.00           | 470,789.26            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31505 MAC CACFP                            | 075 Metro Action Commission     | 75302200 MAC CACFP                                | 255,487.87          | 99,000.06           | 286,301.80           |                        | 62,201.64           | 720,991.37            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31508 MAC BFIAF Care Program               | 075 Metro Action Commission     | 75302300 MAC HS B/F & A/F Care                    | 86,506.17           | 24,005.26           | 93,784.83            |                        | 250,000.00          | 454,296.26            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31511 MAC Parent Club Federal Funds        | 075 Metro Action Commission     | 75705000 MAC Parent Club Federal Fd               |                     |                     | 2,994.00             |                        |                     | 2,994.00              |
| Direct            | 075 Metro Action Commission (MAC)                      | 31514 MAC ComSrv Poverty Summit            | 075 Metro Action Commission     | 75704002 MAC Community Svc Assistance             |                     |                     | 269,125.89           |                        | 24,999.99           | 294,125.88            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31514 MAC ComSrv Poverty Summit            | 075 Metro Action Commission     | 75306100 MAC ComSrv PovertySummit(CSPS)           |                     |                     | 45,345.31            |                        | 2,637.79            | 47,983.10             |
| Direct            | 075 Metro Action Commission (MAC)                      | 31518 MAC Share the Warmth                 | 075 Metro Action Commission     | 75308540 MAC Share the Warmth Program             |                     |                     | 31,875.31            |                        |                     | 31,875.31             |
| Direct            | 075 Metro Action Commission (MAC)                      | 31521 MAC The Kresge Foundation Grant      | 075 Metro Action Commission     | 75308630 MAC The Kresge Foundation Grant          |                     |                     | 8,057.58             |                        | 24,999.99           | 29,262.46             |
| Direct            | 075 Metro Action Commission (MAC)                      | 31522 MAC Youth Grant                      | 075 Metro Action Commission     | 75311030 MAC Youth Employment                     | 201,313.58          | 57,991.31           | 792,578.39           |                        | 162,307.66          | 1,358,093.12          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31522 MAC Youth Grant                      | 075 Metro Action Commission     | 75311010 MAC Opportunity Now Foundation           | 329,024.38          | 74,182.69           | 1,866.96             |                        | 1,866.96            | 13,747.45             |
| Direct            | 075 Metro Action Commission (MAC)                      | 31522 MAC Youth Grant                      | 075 Metro Action Commission     | 75311020 MAC Financial Literacy                   |                     |                     | 5,243.94             |                        | 5,431.00            | 10,674.94             |
| Direct            | 075 Metro Action Commission (MAC)                      | 31522 MAC Youth Grant                      | 075 Metro Action Commission     | 75311030 MAC WIOA Youth Grant                     | 59,455.00           | 17,789.17           | 36,405.21            |                        | 16,991.36           | 130,640.74            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31523 MAC Workforce                        | 075 Metro Action Commission     | 75312000 MAC Workforce                            | 198,492.92          | 91,276.95           | 1,785.29             |                        | 50,105.68           | 341,660.84            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31523 MAC Workforce                        | 075 Metro Action Commission     | 75312010 MAC Green Jobs Initiative                |                     |                     | 111,690.00           |                        | 12,837.18           | 124,527.18            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31524 MAC VOCA                             | 075 Metro Action Commission     | 75313002 MAC VOCA                                 | 51,672.08           | 9,007.86            | 454,985.45           |                        | 67,885.00           | 593,550.39            |
| Direct            | 075 Metro Action Commission (MAC)                      | 31525 MAC CDBG-CV - MDHA                   | 075 Metro Action Commission     | 75313100 MAC CDBG COVID-19 - MDHA                 |                     |                     | 957,354.25           |                        | 143,323.25          | 1,125,892.36          |
| Direct            | 075 Metro Action Commission (MAC)                      | 31526 MAC Federal COVID Rent-Utility Assst | 075 Metro Action Commission     | 75902030 MAC COVID Rent-Utility Assistance        | 164,175.71          | 31,927.02           | 4,747,073.19         |                        |                     | 4,943,175.92          |
| Direct            | 075 Metro Action Commission (MAC)                      | 40018 GSD FY18 Capital Projects            | 075 Metro Action Commission     | 75401018 MAC Repairs/Major Maintenance            |                     |                     | 4,531.00             |                        |                     | 4,531.00              |
| Direct            | 077 Metro Development & Housing Authority (MD)         | 10101 GSD General                          | 001 Administrative              | 01101998 ADM MDHA Prop Tax Increments             | 13,451,881.67       | 4,893,597.35        | 20,022,764.92        |                        | 9,580,524.41        | 6,325,921.69          |
| Direct            | 077 Metro Development & Housing Authority (MD)         | 18301 USD General                          | 001 Administrative              | 011998 ADM MDHA Prop Tax Increments               |                     |                     |                      |                        | 2,203,758.59        | 2,203,758.59          |
| Direct            | 077 Metro Development & Housing Authority (MDHA) Total | 40209 GSD FY10 Non-BAB Capital Projs       | 077 MDHA                        | 77411010 MDHA African Am Museum                   |                     |                     |                      |                        | 79,459.91           | 79,459.91             |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 10101 GSD General                          | 001 Administrative              | 01101304 ADM Subsidy MTA                          |                     |                     |                      |                        | 11,863,742.91       | 11,863,742.91         |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40015 GSD FY15 Capital Projects            | 078 MTA                         | 78402015 MTA Building Renovations                 |                     |                     | 27,315,700.00        |                        |                     | 27,315,700.00         |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40015 GSD FY15 Capital Projects            | 078 MTA                         | 78403015 MTA BRT Lite Infrastructure              |                     |                     | 899,050.08           |                        |                     | 899,050.08            |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40016 GSD FY16 Capital Projects            | 078 MTA                         | 78403016 MTA Paratransit Vehicles                 |                     |                     | 17,451.32            |                        |                     | 17,451.32             |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40017 GSD FY17 Capital Projects            | 078 MTA                         | 78401017 MTA - Replacement Buses                  |                     |                     | (3,725.70)           |                        |                     | (3,725.70)            |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40017 GSD FY17 Capital Projects            | 078 MTA                         | 78404017 MTA - Grant Match - RTA                  |                     |                     | 264,553.58           |                        |                     | 264,553.58            |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40018 GSD FY18 Capital Projects            | 078 MTA                         | 78401018 MTA Access Ride Replacements             |                     |                     | 2,220,086.24         |                        |                     | 2,220,086.24          |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40018 GSD FY18 Capital Projects            | 078 MTA                         | 78402018 MTA Replacement Buses                    |                     |                     | 1,385,779.60         |                        |                     | 1,385,779.60          |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40018 GSD FY18 Capital Projects            | 078 MTA                         | 78404018 MTA - Fed / State Grants                 |                     |                     | 2,502,939.79         |                        |                     | 2,502,939.79          |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40018 GSD FY18 Capital Projects            | 078 MTA                         | 78405018 RTA - Fed / State Grants                 |                     |                     | 634,426.79           |                        |                     | 634,426.79            |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40018 GSD FY18 Capital Projects            | 078 MTA                         | 78406018 MTA Fare Collection System               |                     |                     | 1,688,883.64         |                        |                     | 1,688,883.64          |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40018 GSD FY18 Capital Projects            | 078 MTA                         | 78407018 MTA TSI Circulator                       |                     |                     | 76,995.61            |                        |                     | 76,995.61             |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 40019 GSD FY19B Capital Projects           | 078 MTA                         | 78408018 MTA - Engineering Studies - MTA          |                     |                     | 213,392.91           |                        |                     | 213,392.91            |
| Direct            | 078 Metropolitan Transit Authority (MTA)               | 60002 MTA-Component Unit                   | 078 MTA                         | 78501000 MTA Administration                       | 219,837.74          | 56,387.06           | 378.98               |                        | 475,120.01          | 276,603.78            |
| Direct            | <b>078 Metropolitan Transit Authority (MTA) Total</b>  |  |                                 |   | <b>219,837.74</b>   | <b>56,387.06</b>    | <b>37,801,613.36</b> |                        | <b>4,896,200.00</b> | <b>38,078,038.16</b>  |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 10101 GSD General                          | 001 Administrative              | 01102152 ADM MNPS Pay \$15 Hour Minimum           |                     |                     |                      |                        | 8,158,500.00        | 8,158,500.00          |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 10101 GSD General                          | 001 Administrative              | 01102153 ADM MNPS Pay Step Increases              |                     |                     |                      |                        | 20,475,800.00       | 20,475,800.00         |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 10101 GSD General                          | 001 Administrative              | 01102162 ADM GSD Transfer to MNPS Gen Fund        |                     |                     |                      |                        | 290,787,633.41      | 290,787,633.41        |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 25104 MNPS Debt Service                    | 080 MNPS                        | 00106000 MNPS Debt Service                        |                     |                     | 225,875,126.72       |                        | 64,912,506.69       | 290,787,633.41        |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 25104 MNPS Debt Service                    | 080 MNPS                        | 00106290 MNPS DS FY20 Cash Deficit Repayment      |                     |                     |                      |                        |                     |                       |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 30302 Tornadoes 3/2020 Response/Relief     | 080 MNPS                        | 80703320 MNPS Tornadoes 3/3/2020                  |                     |                     |                      |                        | (2,045,851.31)      | (2,045,851.31)        |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 30099 COVID-19 Pandemic                    | 080 MNPS                        | 80902020 MNPS COVID-19                            |                     |                     | 23,618,017.59        |                        |                     | 23,618,017.59         |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35039 MNPS Flood 2010                      | 080 MNPS                        | 80700510 MNPS NAECSS6 Litton MS                   |                     |                     | 2,109.41             |                        |                     | 2,109.41              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701003 MNPS CLASS Fiscal                        |                     |                     | 37,500.00            |                        |                     | 37,500.00             |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701016 MNPS Guidance Donations                  |                     |                     | 6,164.34             |                        |                     | 6,164.34              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701019 MNPS Dollar General/325GlenHS            | 26,508.60           | 3,072.99            |                      |                        |                     | 29,581.59             |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701021 MNPS CMA-Keep the MusicPlaying           |                     |                     | 117,125.23           |                        |                     | 120,100.86            |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701024 MNPS School Choice Festival              |                     |                     | 3,150.00             |                        |                     | 3,150.00              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701025 MNPS MMU - NPEF                          |                     |                     | 69,820.35            |                        |                     | 69,820.35             |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701035 MNPS OSGB Student Payment                |                     |                     |                      |                        | 1,623,731.44        | 1,623,731.44          |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701045 MNPS STAR Awards                         |                     |                     | 6,945.71             |                        |                     | 6,945.71              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701047 MNPS HUB Student Visit Honorarium (Ford) |                     |                     | 14,975.19            |                        |                     | 14,975.19             |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701075 MNPS Big Machine Label - MMU             |                     |                     | 24,897.72            |                        |                     | 24,897.72             |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701079 MNPS Fatherhood Festival                 |                     |                     | 2,294.13             |                        |                     | 2,294.13              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701096 MNPS Vanderbilt Univ Nil GRANT           | 212,646.71          | 80,780.19           | 30,850.00            |                        |                     | 324,276.90            |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701098 MNPS TRS Pension Contribution            |                     |                     |                      |                        | 12,291,240.81       | 12,291,240.81         |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701099 MNPS TN Arts Comm-STS                    |                     |                     | 3,000.00             |                        |                     | 3,000.00              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701100 MNPS Capital Exp-outside reven           |                     |                     | 299,749.40           |                        | 123,489.30          | 423,238.70            |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701103 MNPS Beltsouth E-Rate                    |                     |                     | 11,025.00            |                        |                     | 11,025.00             |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701140 MNPS Music & Arts Prog                   | 18,275.00           | 3,201.92            | 1,112.34             |                        |                     | 22,589.36             |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701147 MNPS Visual Arts Donations               |                     |                     | 3,575.00             |                        |                     | 3,575.00              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701148 MNPS Grammy Foundation                   | 2,217.47            |                     |                      |                        |                     | 2,781.46              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS Special Projects                | 080 MNPS                        | 80701149 MNPS Battelle TVA STEM                   |                     |                     | 15,624.09            |                        |                     | 15,624.09             |
| Direct            | 080 Metro Nashville Public Schools (MNPS)              | 35119 MNPS                                 |                                 |   |                     |                     |                      |                        |                     |                       |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                      | Fund No. & Description      | Dept. No. & Description | Security BU No. & Description                           | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers    | Grand Total    |
|-------------------|---|-----------------------------|-------------------------|---|------------------|-----------------|--------------------|------------------------|--------------|----------------|
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80701498 MNPS Kennedy NCWIT AspireIT (Girls that STEM)  | 2,013.93         | 162.30          |                    |                        |              | 2,176.23       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80701690 MNPS Starford - Woodmen COVID19                |                  |                 | 1,740.00           |                        |              | 1,740.00       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80701784 MNPS Churchwell - The Belonging Co.            |                  |                 | 7,347.43           |                        |              | 7,347.43       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80701911 MNPS STUDENT HEALTH                            |                  |                 | 4,937.50           |                        |              | 4,937.50       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702007 MNPS IT Dept Del Technology                    | 13,690.15        | 1,207.96        | 41,015.00          |                        |              | 55,913.11      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702014 MNPS Amazon First Computer Science             | 25,826.54        | 3,751.94        | 93,197.77          |                        |              | 122,776.25     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702020 MNPS 2020 Tornado Relief Fund                  |                  |                 | 2,499.94           |                        |              | 2,499.94       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702021 MNPS TN Titans Foundation                      |                  |                 | 14,511.85          |                        |              | 14,511.85      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702035 MNPS Charter School Office                     | 615,089.39       |                 | 149,745.83         | 6,106.29               |              | 770,941.51     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702036 MNPS Charter School Office App                 | 2,535.35         |                 | 407.88             | 5,200.00               |              | 8,143.23       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702185 MNPS Belmont - Carter Lawrence                 |                  |                 | 6,811.38           |                        |              | 6,811.38       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702290 MNPS Napier Dick's Sporting Goods              |                  |                 | 5,000.00           |                        |              | 5,000.00       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702378 MNPS Whites Creek Middle                       |                  |                 | 306.71             |                        |              | 306.71         |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702790 MNPS Whitsitt - Battle/TVA                     |                  |                 | 4,989.02           |                        |              | 4,989.02       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80702929 MNPS Before/AfterCare PreK/Ctr                 | 3,930.95         | 2,669.78        | 0.29               |                        |              | 6,601.02       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80703028 MNPS Community Achieves                        |                  |                 | 15,285.04          |                        |              | 15,285.04      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80703037 MNPS MNPS New Skills Ready Grant               | 45,338.38        | 14,760.58       | 5,708.79           |                        |              | 65,807.75      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80703590 MNPS Napier Ingram                             |                  |                 | 12,839.42          |                        |              | 12,839.42      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80703787 MNPS Whites Creek Amazon Grant                 |                  |                 | 7,773.50           |                        |              | 7,773.50       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80704590 MNPS NFL Foundation - Napier Elem              |                  |                 | 2,541.68           |                        |              | 2,541.68       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80704787 MNPS Whites Creek Mehary Partnership           |                  |                 | 1,562.90           |                        |              | 1,562.90       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80704911 MNPS ACTION FOR HEALTHY KIDS                   |                  |                 | 4,552.60           |                        |              | 4,552.60       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80707784 MNPS Robert Churchwell - Alexander Donation    |                  |                 | 9,984.52           |                        |              | 9,984.52       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80709002 MNPS Literacy Rollout PD - NPEF                | 45,125.00        | 7,969.44        |                    |                        |              | 53,094.44      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80709003 MNPS PROCUREMENT REBATES                       |                  |                 | 12,427.26          |                        |              | 12,427.26      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80709120 MNPS Jere Baxter - Dell STEAM                  |                  |                 | 1,196.00           |                        |              | 1,196.00       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80709370 MNPS Grabbery Trickett Foundation              |                  |                 | 3,425.00           |                        |              | 3,425.00       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80709495 MNPS Tom Joy Entertainers - Alexander Donation |                  |                 | 23,306.89          |                        |              | 23,306.89      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80709790 MNPS Whitsitt - Predators Foundation           |                  |                 | 3,580.00           |                        |              | 3,580.00       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS                | 80710495 MNPS Tom Joy - Seed of Mountain                |                  |                 | 1,312.34           |                        |              | 1,312.34       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101001 MNPS Director of Schools                       | 1,843,852.47     | 479,718.85      | 1,093,572.82       |                        |              | 3,417,144.14   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101002 MNPS Curriculum & Instruction                  | 5,610,573.02     | 1,447,624.03    | 4,460,597.83       |                        |              | 11,518,894.88  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101003 MNPS Purchasing                                | 876,681.18       | 240,161.50      | 18,137.44          |                        |              | 1,135,080.12   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101004 MNPS Accounting                                | 691,871.19       | 245,172.43      | 5,908.46           |                        |              | 942,952.08     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101005 MNPS School Operating Budgets                  | 27,486.29        | 9,907.08        | 3,537.23           |                        |              | 40,930.60      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101006 MNPS Human Resources & Ora Dev                 | 3,655,247.30     | 981,125.71      | 2,251,433.84       | 47.99                  |              | 6,887,854.84   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101007 Technology Services                            | 10,190,114.72    | 3,659,461.45    | 8,654,183.25       |                        |              | 22,503,759.42  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101008 MNPS Student Assessment Svcs                   | 577,973.42       | 246,787.34      | 805,394.58         |                        |              | 1,630,155.34   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101010 MNPS Discipline Services                       | 2,476,007.02     | 748,648.81      | 494,212.56         |                        |              | 3,718,868.19   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101011 MNPS Credit Operating Officer                  | 188,179.50       | 60,495.67       | 447.20             |                        |              | 249,122.37     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101014 MNPS Instructional Support                     | 177,199.46       | 50,885.45       | 80.64              |                        |              | 228,165.55     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101015 MNPS Business and Facility Svc                 | 252,025.67       | 70,425.15       | 101,736.44         |                        |              | 424,247.26     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101016 MNPS Guidance                                  | 323,663.46       | 86,490.80       | (4,130,446.58)     |                        |              | (3,726,393.12) |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101017 MNPS Operations                                |                  |                 | 21,768,901.53      | 2,499,409.14           |              | 24,268,310.67  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101018 MNPS Library Media & Tech                      |                  |                 | 8,759.64           |                        |              | 8,759.64       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101019 MNPS Textbook Services                         |                  |                 | 4,566,797.17       |                        |              | 4,566,797.17   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101020 MNPS School Social Work                        | 2,891,022.67     | 976,403.41      | 74,410.62          |                        |              | 3,941,836.70   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101022 MNPS Transportation                            | 4,767,221.96     | 1,890,019.53    | 2,803,916.44       | 180.00                 |              | 9,459,878.87   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101023 MNPS Construction                              | 509,799.00       | 138,311.79      | 203,389.46         |                        |              | 851,500.25     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101025 MNPS Attendance                                | 621,023.82       | 238,285.20      | 4,671.09           |                        |              | 863,980.11     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101026 MNPS Student Family Services                   | 1,754,306.76     | 841,232.92      | 54,873.96          |                        |              | 2,650,413.54   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101027 MNPS Info Mgmt & Decision                      | 3,322,318.17     | 1,531,172.61    | 31,615.02          |                        |              | 5,085,105.80   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101028 MNPS Community Achieves                        | 1,416,619.40     | 516,306.99      | 373,104.97         |                        |              | 2,306,031.36   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101029 MNPS Extended Learning Service                 | 216,642.37       | 58,106.52       | 531.25             |                        |              | 275,280.14     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101030 MNPS Special Leave                             | 1,936.38         | 339.45          |                    |                        |              | 2,275.83       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101033 MNPS Smaller Learning Comm SLC                 | 166,077.08       | 39,990.59       | 143,314.69         |                        |              | 349,382.36     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101035 MNPS Charter Sch Office                        | 1,264.04         | (164.01)        |                    |                        |              | 1,080.03       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101038 MNPS Student Services                          | 183,553.90       | 52,062.59       | (408,213.99)       |                        | 3,117,134.45 | 2,944,536.95   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101037 MNPS Career & Technical Edu                    | 247,042.97       | 74,674.38       | 112,216.30         |                        |              | 433,933.65     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101038 MNPS Curriculum & Instruction                  | 873,650.95       | 246,685.78      | 301,417.27         |                        |              | 1,421,754.00   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101041 MNPS Financial Operations                      | 702,529.51       | 298,209.29      | 28,747.13          |                        |              | 1,029,486.93   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101043 MNPS School Audit                              | 471,993.08       | 163,449.09      | 19,152.41          |                        |              | 674,594.58     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101044 MNPS Insurance and Retirement                  | 747,389.21       | 411,684.71      | 1,185,569.58       |                        |              | 2,344,643.50   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101045 MNPS Business Office                           | 1,155,660.18     | 152,014.60      | 5,169,176.14       |                        | 1,482,600.00 | 7,959,450.92   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101046 MNPS Mail and Delivery                         | 224,077.94       | 87,609.93       | 40,635.58          |                        |              | 352,323.45     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101047 MNPS Pupil Personnel                           | 3,906,192.22     | 1,309,102.63    | 364.26             |                        |              | 5,215,659.11   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101048 MNPS Library Services                          | 76,129.63        | 23,851.72       | 386,332.07         |                        |              | 486,313.42     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101050 MNPS Homebound                                 | 113,255.63       | 27,500.18       | 24,455.95          |                        |              | 164,913.13     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101051 MNPS Hearing Impaired                          | 5,262.88         | 1,061.29        | 401.61             |                        |              | 6,725.78       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101052 MNPS Speech                                    | 653,485.34       | 160,373.76      | 813,859.10         |                        |              | 1,627,718.20   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101053 MNPS Employee Relations                        | 546,177.29       | 158,860.94      |                    |                        |              | 705,038.23     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101055 MNPS Research and Evaluation                   | 1,069,128.38     | 317,153.26      | 903,136.41         |                        |              | 2,289,418.05   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101056 MNPS Family Information Center                 | 512,917.02       | 213,772.43      | 736,676.62         | 3,510.42               |              | 1,466,876.87   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101061 MNPS Athletic Department                       |                  |                 | 390,568.37         | 3,122.50               |              | 393,690.87     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101064 MNPS Exceptional Education                     | 8,778,465.48     | 3,156,793.47    | 6,022,191.86       | 7,808.78               | 26,032.46    | 17,991,292.05  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101066 MNPS Board Members                             | 296,376.33       | 125,702.38      | 5,271.73           | 300.26                 |              | 427,650.70     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101067 MNPS Curriculum&Instruction-VS                 | 86,354.36        | 19,722.94       | 106,077.30         |                        |              | 106,077.30     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101068 MNPS Curriculum & Instruction                  | 903.18           | 406.74          | 1,309.92           |                        |              | 1,309.92       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101071 MNPS Curriculum&Instruction-ES                 | 2,768.38         | 1,793.37        | 220.00             |                        |              | 4,781.75       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101072 MNPS Curriculum&Instruction-MS                 | 195,964.24       | 49,907.71       | 164.86             |                        |              | 246,036.81     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101073 MNPS Curriculum&Instruction-HS                 | 843.76           | 422.67          | 1,266.43           |                        |              | 1,266.43       |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101074 MNPS Federal Programs                          | 26,433.63        | 66,800.25       | 5,604.87           |                        |              | 98,838.75      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101080 MNPS Diverse Teaching & Learn                  | 510,842.11       | 156,659.15      | 18,535.86          |                        |              | 685,937.12     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101083 MNPS Supply Center                             | 49,862.58        | 30,288.15       | 21,061.98          |                        |              | 101,212.71     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose  | 080 MNPS                | 80101085 MNPS Maintenance                               | 8,160,979.01     | 3,582,189.94    | 6,352,267.61       | 80,509.00              |              | 18,265,982.69  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS                  |                         |   |                  |                 |                    |                        |              |                |



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                      | Fund No. & Description     | Dept. No. & Description | Security BU No. & Description            | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers | Grand Total   |
|-------------------|---|----------------------------|-------------------------|--|------------------|-----------------|--------------------|------------------------|-----------|---------------|
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101135 MNPS Bellshire Elementary       | 1,917,320.27     | 646,213.58      | 103,330.88         |                        |           | 2,666,864.73  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101142 MNPS The Big Picture School     | 1,514,230.25     | 514,157.22      | 195,412.11         |                        |           | 2,223,799.88  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101145 MNPS Norman Brinker Elementary  | 3,181,223.87     | 1,148,814.75    | 164,833.47         |                        |           | 4,484,872.09  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101152 MNPS Vanetta H Davis ELC        | 1,230,498.72     | 447,295.62      | 106,889.45         |                        |           | 1,784,683.77  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101155 MNPSBrick Church Middle         |                  |                 | 8,196.75           |                        |           | 8,196.75      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101165 MNPS Buena Vista Elementary     | 31,456.35        | 13,582.73       | 79,756.77          |                        |           | 124,795.85    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101175 MNPS Ida B Wells Elementary     | 1,731,687.87     | 513,041.21      | 146,597.73         |                        |           | 2,391,326.81  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101184 MNPS Cane Ridge Elementary      | 2,823,323.98     | 6,625,114.74    | 682,884.73         |                        |           | 11,104,705.17 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101184 MNPS Cane Ridge Elementary      | 2,932,027.27     | 932,925.26      | 152,767.03         |                        |           | 4,017,719.56  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101185 MNPS Carter-Lawrence Elem       | 1,511,564.81     | 486,895.93      | 93,067.92          |                        |           | 2,091,528.66  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101186 MNPS Casa Azafan ELC            | 608,182.17       | 226,946.83      | 226,057.31         |                        |           | 1,061,186.31  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101200 MNPS Chadwell Elementary        | 1,804,755.90     | 587,596.16      | 194,340.79         |                        |           | 2,586,692.85  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101205 MNPS Charlotte Park Elementary  | 2,817,919.08     | 894,377.52      | 130,261.44         |                        |           | 3,842,558.04  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101211 MNPS The Academy-Old Cockrill   | 845,648.33       | 327,669.15      | 24,676.71          |                        |           | 1,197,994.19  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101215 MNPS Cockrill Elementary        | 1,936,575.27     | 639,221.62      | 153,885.17         |                        |           | 2,729,682.06  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101225 MNPS Cole Elementary            | 4,142,361.49     | 1,427,193.87    | 165,774.58         |                        |           | 5,735,329.94  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101230 MNPS Hattie Cotton Elementary   | 1,474,374.51     | 460,599.91      | 112,091.35         |                        |           | 2,067,065.77  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101235 MNPS Creeve Hall Elementary     | 2,316,706.45     | 784,377.52      | 120,373.44         |                        |           | 3,221,457.41  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101238 MNPS Croft Middle               | 3,764,919.75     | 1,304,015.32    | 170,826.22         |                        |           | 5,239,761.29  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101240 MNPS Cumberland Elementary      | 1,993,018.63     | 654,649.94      | 153,076.42         |                        |           | 2,800,744.99  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101242 MNPS Summerland School of Arts  | 2,420,869.84     | 813,244.14      | 276,989.74         |                        |           | 3,511,103.52  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101252 MNPS Dodson Elementary          | 2,290,838.94     | 821,404.15      | 111,061.22         |                        |           | 3,223,304.21  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101260 MNPS Donelson Middle            | 3,638,608.15     | 1,250,453.75    | 247,618.03         |                        |           | 5,136,679.93  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101265 MNPS Dupont Elementary          | 2,034,482.43     | 773,885.69      | 108,047.12         |                        |           | 2,916,415.24  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101270 MNPS Dupont Hadley Middle       | 2,998,624.33     | 1,067,254.01    | 219,677.56         |                        |           | 4,315,730.43  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101275 MNPS Dupont Tyler Middle        | 2,907,460.41     | 992,050.01      | 263,557.86         |                        |           | 4,133,068.28  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101278 MNPS Eagle View Elementary      | 3,245,084.04     | 1,120,005.07    | 208,498.63         |                        |           | 4,573,587.74  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101280 MNPS Eagle View Elementary      | 2,982,745.64     | 1,039,079.05    | 87,750.54          |                        |           | 4,109,575.52  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101284 MNPS McGruder Assess Center     |                  |                 | 10,877.74          |                        |           | 10,877.74     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101285 MNPS John Early Museum Magnet   | 1,720,915.39     | 537,901.90      | 169,478.88         |                        |           | 2,428,296.17  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101290 MNPS East Nashville Magnet      | 2,985,886.10     | 1,017,554.64    | 102,272.39         |                        |           | 4,105,713.13  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101295 MNPS East Middle                |                  |                 | 168,635.07         |                        |           | 168,635.07    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101298 MNPS East Nash Middle           | 1,638,051.95     | 539,988.28      | 292,440.20         |                        |           | 2,470,480.43  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101308 MNPS Fall-Hamilton Elementary   | 1,894,347.04     | 684,011.36      | 126,965.29         |                        |           | 2,705,313.69  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101310 MNPS J E Moss Elementary        | 3,888,682.45     | 1,290,622.34    | 235,688.11         |                        |           | 5,415,032.90  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101315 MNPS Gateway Elementary         | 1,416,310.49     | 493,820.26      | 119,755.74         |                        |           | 2,029,886.49  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101320 MNPS Glendelf Elementary        | 2,989,257.57     | 1,017,425.49    | 90,742.02          |                        |           | 4,077,425.08  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101325 MNPS Glendelf High              | 5,642,901.31     | 1,947,228.61    | 547,648.68         |                        |           | 8,137,778.60  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101330 MNPS Glendale Elementary        | 2,076,665.97     | 734,307.02      | 81,971.60          |                        |           | 2,892,944.59  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101335 MNPS Glengary Elementary        | 2,212,829.39     | 835,321.90      | 171,298.10         |                        |           | 3,219,448.99  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101345 MNPS Glenview Elementary        | 3,072,521.07     | 938,507.94      | 197,007.34         |                        |           | 4,208,036.35  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101350 MNPS Goodlettsville Elementary  | 2,069,445.58     | 707,851.71      | 107,371.84         |                        |           | 2,884,669.23  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101355 MNPS Goodlettsville Middle      | 2,877,449.09     | 975,077.02      | 307,168.49         |                        |           | 4,159,694.60  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101360 MNPS Gowen Elementary           | 3,360,405.36     | 1,246,554.96    | 165,460.71         |                        |           | 4,772,421.03  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101365 MNPS Gra Mar Middle             | 10,929.91        | 2,695.55        | 130,352.22         |                        |           | 143,977.68    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101370 MNPS Granbery Elementary        | 3,824,331.02     | 1,359,564.34    | 149,965.26         |                        |           | 5,333,860.62  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101375 MNPS Alex Green Elementary      | 1,939,706.49     | 612,017.94      | 115,465.25         |                        |           | 2,667,189.68  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101380 MNPS Julia Green Elementary     | 2,225,301.37     | 751,001.54      | 178,369.22         |                        |           | 3,154,672.13  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101395 MNPS Harphw. Elementary         | 3,525,717.47     | 1,300,070.38    | 151,700.48         |                        |           | 5,067,488.33  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101397 MNPS Harris-Hillman Special Ed  | 2,135,540.11     | 788,133.77      | 127,650.70         |                        |           | 3,051,324.58  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101400 MNPS Haynes Middle              | 2,376,900.01     | 799,352.84      | 272,491.60         |                        |           | 3,448,744.53  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101405 MNPS Haywood Elementary         | 3,233,221.56     | 1,134,166.15    | 151,749.56         |                        |           | 4,519,137.27  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101410 MNPS Heat Middle                | 2,685,901.04     | 893,881.35      | 181,674.92         |                        |           | 3,761,457.31  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101415 MNPS Hermitage Elementary       | 1,941,483.41     | 793,344.03      | 108,261.95         |                        |           | 2,843,089.39  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101419 MNPS Cambridge Early Learning   | 914,291.96       | 408,121.56      | 96,012.61          |                        |           | 1,418,426.13  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101420 MNPS Hickman Elementary         | 2,354,864.66     | 781,929.73      | 204,297.85         |                        |           | 3,341,092.24  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101422 MNPS The Academy-Hickory Hollow | 786,032.89       | 248,764.92      | 51,433.37          |                        |           | 1,086,231.18  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101425 MNPS H G Hill Middle            | 2,616,301.31     | 1,351,254.96    | 211,850.97         |                        |           | 4,279,407.24  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101435 MNPS Hillsboro High             | 6,376,290.00     | 2,333,438.93    | 401,547.01         |                        |           | 9,111,275.94  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101440 MNPS Hillwood High              | 5,448,525.03     | 1,859,814.82    | 156,021.16         |                        |           | 7,824,361.01  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101448 MNPS Cora Howe School           | 1,800,005.42     | 673,784.20      | 126,809.45         |                        |           | 2,600,599.07  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101450 MNPS Hume-Fogg High             | 3,754,828.12     | 1,370,669.13    | 367,595.05         |                        |           | 5,493,092.30  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101451 MNPS Hull Jackson Elementary    | 2,447,683.17     | 855,670.43      | 157,273.16         |                        |           | 3,470,626.76  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101452 MNPS Hunters Lane High          | 5,950,152.16     | 2,032,533.46    | 658,141.78         |                        |           | 8,640,827.40  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101455 MNPS Ingleswood Elementary      | 1,292,242.77     | 455,972.37      | 154,627.88         |                        |           | 1,902,843.02  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101460 MNPS Andrew Jackson Elementary  | 2,574,108.38     | 1,053,723.08    | 129,531.81         |                        |           | 3,757,363.27  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101465 MNPS Joelson Elementary         | 1,594,812.13     | 617,278.51      | 190,029.05         |                        |           | 2,402,119.69  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101470 MNPS Joelson Middle             | 28,456.94        | 8,077.24        | 95,386.27          |                        |           | 129,920.45    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101480 MNPS Johnson ALC                | 1,676,873.39     | 599,798.49      | 145,911.91         |                        |           | 2,422,583.79  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101485 MNPS Jones Paideia              | 1,840,606.66     | 654,274.72      | 124,573.96         |                        |           | 2,619,455.34  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101495 MNPS Tom Joy Elementary         | 2,154,439.17     | 716,924.08      | 137,547.91         |                        |           | 3,008,911.56  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101498 MNPS A Z Kelley Elementary      | 3,942,700.29     | 1,465,143.42    | 153,048.58         |                        |           | 5,560,892.28  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101497 MNPS Martin Luther Magnet       | 4,986,242.37     | 1,560,593.53    | 423,969.72         |                        |           | 6,970,805.62  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101498 MNPS John F Kennedy Middle      | 4,016,799.29     | 1,276,564.59    | 247,729.19         |                        |           | 5,541,093.07  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101500 MNPS Robert E Lillard Elem      | 26,025.52        | 8,681.81        | 80,111.22          |                        |           | 114,818.55    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101510 MNPS Isaac Litton Middle        | 2,365,850.37     | 838,185.61      | 204,429.62         |                        |           | 3,408,465.61  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101520 MNPS Lockeland Elementary       | 1,811,572.38     | 607,502.10      | 83,618.09          |                        |           | 2,512,692.57  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101522 MNPS Ruby Major Elementary      | 2,916,936.07     | 841,228.61      | 163,922.28         |                        |           | 3,922,086.96  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101530 MNPS McGavock Elementary        | 1,552,357.68     | 508,287.17      | 90,678.16          |                        |           | 2,151,323.01  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS                | 80101532 MNPS McGavock High              |                  |                 |                    |                        |           |               |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                      | Fund No. & Description            | Dept. No. & Description | Security BU No. & Description                      | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers      | Grand Total   |
|-------------------|---|-----------------------------------|-------------------------|--|------------------|-----------------|--------------------|------------------------|----------------|---------------|
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101615 MNPS John Overton High                    | 8,889,027.24     | 3,109,595.34    | 806,083.13         |                        |                | 12,804,705.71 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101618 MNPS Pargason Mills Elementary            | 3,025,930.47     | 1,083,766.70    | 216,696.63         |                        |                | 4,326,393.80  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101620 MNPS Park Avenue Elementary               | 1,969,199.83     | 633,423.11      | 146,960.37         |                        |                | 2,772,583.01  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101632 MNPS Pearl Cohn High                      | 2,968,838.86     | 889,900.29      | 358,610.25         |                        |                | 4,217,357.20  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101640 MNPS Pennington Elementary                | 1,704,370.85     | 613,481.14      | 82,125.24          |                        |                | 2,399,977.23  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101655 MNPS Percy Priest Elementary              | 2,501,880.35     | 993,833.07      | 119,509.24         |                        |                | 3,615,222.66  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101655 MNPS Martin Profess Dev Ctr               | 114,124.51       | 33,911.09       | 168,714.23         |                        |                | 188,714.23    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101665 MNPS Robertson Elementary                 | 400,260.00       | 120,137.77      | 175,301.72         |                        |                | 695,700.72    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101670 MNPS Rosebank Elementary                  | 1,906,428.97     | 790,462.28      | 176,483.49         |                        |                | 2,792,372.74  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101675 MNPS Rose Park Middle                     | 2,096,998.67     | 650,136.15      | 220,802.63         |                        |                | 2,967,937.45  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101680 MNPS Ross Elementary                      | 464,135.99       | 148,135.99      | 113,068.14         |                        |                | 720,341.97    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101681 MNPS Ross Early Learning Ctr              | 1,415,163.25     | 494,135.99      | 102,663.14         |                        |                | 2,012,367.38  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101682 MNPS May/Warrior Shylene Elem             | 3,754,393.20     | 1,298,497.72    | 165,397.18         |                        |                | 5,218,288.10  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101685 MNPS Shwab Elementary                     | 1,905,217.08     | 666,815.91      | 143,106.41         |                        |                | 2,715,139.40  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101686 MNPS Smith Springs Elem                   | 3,377,364.80     | 1,108,414.41    | 233,972.49         |                        |                | 4,719,751.70  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101690 MNPS Stanford Elementary                  | 2,484,814.78     | 900,312.67      | 125,993.87         |                        |                | 3,601,121.32  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101704 MNPS Stratford Elementary                 | 114,124.51       | 33,911.09       | 164,365.63         |                        |                | 252,401.23    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101705 MNPS Stratford Elem Magnet HS             | 4,887,381.33     | 1,685,826.51    | 293,314.26         |                        |                | 6,866,522.10  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101710 MNPS Stratton Elementary                  | 2,575,647.74     | 888,987.85      | 201,735.23         |                        |                | 3,666,370.82  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101715 MNPS Sylvan Park Elementary               | 2,211,490.42     | 838,751.04      | 146,076.52         |                        |                | 3,196,317.98  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101717 MNPS Tullio Grove Elementary              | 2,871,705.71     | 1,135,509.86    | 166,386.03         |                        |                | 4,173,601.60  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101718 MNPS The Cohn Learning Center             | 22,277.84        | 5,849.90        | 68,674.71          |                        |                | 116,802.45    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101725 MNPS Tusculum Elementary                  | 3,571,573.70     | 1,212,830.78    | 182,203.21         |                        |                | 4,966,607.69  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101730 MNPS Two Rivers Middle                    | 1,973,260.39     | 652,424.30      | 151,603.12         |                        |                | 2,777,287.81  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101735 MNPS Uva Elementary                       | 3,459,327.86     | 1,219,573.43    | 157,906.47         |                        |                | 4,836,807.76  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101748 MNPS Nashville Virtual School             | 959,393.50       | 300,626.38      | 19,959.39          |                        |                | 1,359,979.27  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101755 MNPS Warner Elementary                    | 1,707,689.57     | 560,203.85      | 145,770.78         |                        |                | 2,413,664.20  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101765 MNPS Waverly Belmont ES                   | 2,565,116.43     | 932,406.96      | 162,168.47         |                        |                | 3,659,691.86  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101770 MNPS West End Middle                      | 2,722,248.01     | 963,245.19      | 220,167.07         |                        |                | 3,905,660.27  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101775 MNPS Westmeade Elementary                 | 2,248,152.88     | 798,075.91      | 106,141.58         |                        |                | 3,152,370.37  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101783 MNPS Creswell Middle Prep SOA             | 1,809,366.53     | 610,113.32      | 228,549.79         |                        |                | 2,655,929.64  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101784 MNPS Robert Churchwell Museum             | 1,787,926.79     | 554,240.59      | 112,072.48         |                        |                | 2,454,239.86  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101787 MNPS Whites Creek High                    | 2,828,418.91     | 960,250.44      | 528,044.94         |                        |                | 4,316,724.29  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101790 MNPS John B Whitlist Elem                 | 2,361,566.40     | 840,373.46      | 124,719.42         |                        |                | 3,326,659.28  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101805 MNPS Wright Middle                        | 3,920,518.26     | 1,301,187.75    | 337,932.21         |                        |                | 5,559,638.22  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101828 MNPS ELL                                  | 3,785,212.62     | 1,252,725.77    | 630,113.78         |                        |                | 5,668,052.17  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101835 MNPS Safety and Security                  | 2,075,276.37     | 815,096.14      | 426,145.75         |                        |                | 3,316,518.26  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101865 MNPS Visioq                               | 1,023.03         | -               | -                  |                        |                | 1,023.03      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101881 MNPS Day to Day Sub Area 1                | 2,375,126.18     | 188,649.05      | 227.48             |                        |                | 2,564,002.71  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101884 MNPS Sub & Clerical Aides                 | 220,115.15       | 16,838.34       | 13.80              |                        |                | 236,967.29    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101894 MNPS BEP Teacher Supply                   | -                | -               | 1,182,898.51       |                        |                | 1,182,898.51  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101911 MNPS Old Bellevue FD                      | -                | -               | 1,360.83           |                        |                | 1,360.83      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101925 MNPS Fixed Asset & Inventory              | -                | -               | 320,010.91         |                        |                | 320,010.91    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101995 MNPS Special Ed Bus Sub                   | 1,360,934.45     | 560,240.86      | -                  |                        |                | 1,921,175.32  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80101995 MNPS Special Ed Bus                       | 7,713,009.75     | 3,819,430.75    | -                  |                        |                | 11,532,440.52 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80102021 MNPS Additional Certificated Salary Funds | 2,713,000.00     | 415,243.20      | -                  |                        |                | 3,128,243.20  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80110000 MNPS General Revenue                      | -                | -               | 4,263.42           | 5,944,620.00           |                | 5,948,883.42  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80122045 MNPS Project 22 Transportation            | 11,463.28        | 2,030.30        | 7,000.00           |                        |                | 16,493.58     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80150045 MNPS Project 20                           | -                | -               | 175,381.91         |                        |                | 175,381.91    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80160045 MNPS Project 60                           | 433,604.09       | 118,824.70      | -                  | 166,642,027.13         | 166,817,408.19 | 555,855.02    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80198045 MNPS Project 98                           | 21,994.13        | 2,309.68        | (1,221.31)         |                        |                | 23,082.50     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80302720 MNPS IDEA Preschool FY20                  | (4,602.00)       | (963.41)        | -                  |                        |                | (5,565.41)    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80303721 MNPS IDEA-Part B FY21                     | 19,886.63        | 9,272.25        | -                  |                        |                | 29,158.88     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80315020 MNPS Title I SIG Priority Sch             | 27,166.64        | 492.18          | -                  |                        |                | 27,658.82     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80315020 MNPS PreK State FY20                      | (16,953.58)      | (6,003.78)      | -                  |                        |                | (22,957.36)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80315021 MNPS PreK State FY21                      | -                | -               | -                  |                        |                | -             |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80701019 MNPS Dollar General-325GlenHS             | -                | -               | 205.40             |                        |                | 205.40        |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80702014 MNPS Amazon First Computer Science        | (205.40)         | -               | -                  |                        |                | (205.40)      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose        | 080 MNPS                | 80701905 MNPS COVID-19                             | (150.66)         | (66.43)         | -                  |                        |                | (217.09)      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35132 X-MNPS Federal/State Grants | 080 MNPS                | 80302000 X-MNPS Federal/State Grants               | -                | -               | -                  |                        |                | -             |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35133 MNPS Unemployment Comp      | 080 MNPS                | 80704000 MNPS Unemployment Compensation            | -                | -               | 1,322,086.09       |                        |                | 1,322,086.09  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701181 MNPS Cameron College Prep                 | -                | -               | 8,491,418.06       |                        |                | 8,491,418.06  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701286 MNPS East End Prep                        | -                | -               | 10,800,371.04      |                        |                | 10,800,371.04 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701305 MNPS Explorer Community                   | -                | -               | 6,070,307.53       |                        |                | 6,070,307.53  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701457 MNPS Intrepid Prep                        | -                | -               | 10,901,366.24      |                        |                | 10,901,366.24 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701499 MNPS KIPP Kirkpatrick ES(KIRK)            | -                | -               | 5,286,023.40       |                        |                | 5,286,023.40  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701501 MNPS KIPP Nash College Prep ES            | -                | -               | 5,479,364.42       |                        |                | 5,479,364.42  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701502 MNPS KIPP Academy                         | -                | -               | 4,815,994.26       |                        |                | 4,815,994.26  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701503 MNPS KIPP Nash College Prep MS            | -                | -               | 4,549,075.07       |                        |                | 4,549,075.07  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701504 MNPS KIPP Collegiate High Sch             | -                | -               | 5,881,322.09       |                        |                | 5,881,322.09  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701506 MNPS Knowledge Academies                  | -                | -               | 1,529,928.06       |                        |                | 1,529,928.06  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701507 MNPS LEAD Prep Southeast                  | -                | -               | 10,769,447.84      |                        |                | 10,769,447.84 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701508 MNPS LEAD Academy                         | -                | -               | 5,881,462.09       |                        |                | 5,881,462.09  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701511 MNPS Knowledge Academies HS               | -                | -               | 1,861,178.39       |                        |                | 1,861,178.39  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701512 MNPS KA at the Crossing                   | -                | -               | 1,476,556.67       |                        |                | 1,476,556.67  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701513 MNPS Liberty Collegiate                   | -                | -               | 5,578,502.21       |                        |                | 5,578,502.21  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701507 MNPS Nashville Clasical                   | -                | -               | 6,235,959.52       |                        |                | 6,235,959.52  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701594 MNPS Nash Preparatory                     | -                | -               | 4,178,228.68       |                        |                | 4,178,228.68  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701652 MNPS Purpose Prep                         | -                | -               | 4,937,468.23       |                        |                | 4,937,468.23  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701660 MNPS Republic High School                 | -                | -               | 7,799,443.08       |                        |                | 7,799,443.08  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701667 MNPS Rocketship Nash NE Elem              | -                | -               | 5,992,576.01       |                        |                | 5,992,576.01  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701668 MNPS Rocketship United                    | -                | -               | 7,089,808.46       |                        |                | 7,089,808.46  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701687 MNPS Smlthson Craighead Acad              | -                | -               | 2,714,387.64       |                        |                | 2,714,387.64  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701696 MNPS STEM Prep Academy                    | -                | -               | 6,501,832.81       |                        |                | 6,501,832.81  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School         | 080 MNPS                | 80701696 MNPS STEM Prep HS                         | -                | -               | 6,210,320.45       |                        |                |               |



NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
 Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                      | Fund No. & Description      | Dept. No. & Description | Security BU No. & Description           | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers    | Grand Total   |
|-------------------|---|-----------------------------|-------------------------|---|------------------|-----------------|--------------------|------------------------|--------------|---------------|
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I          | 080 MNPS                | 80302020 MNPS Title I FY2019 - 2020     | 1,899,984.80     | 529,998.91      | 627,628.96         |                        | 174,927.83   | 3,232,540.50  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I          | 080 MNPS                | 80302021 MNPS Title I FY2020 - 2021     | 11,483,618.00    | 3,434,128.70    | 9,252,163.06       |                        | 1,201,142.04 | 25,371,052.80 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I          | 080 MNPS                | 80302102 MNPS Title IA IATS1 FY20       | 12,932,982.00    | 3,427,871.00    | 9,470,000.00       |                        | 34,073.00    | 201,589.91    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I          | 080 MNPS                | 80302120 MNPS Title IA IATS1 FY20       | 143,379.98       | 40,051.16       | 314,276.61         |                        | 21,785.66    | 519,551.41    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I          | 080 MNPS                | 80312018 MNPS Title I SIG Priority Sch  | 1,854,248.45     | 442,836.49      | 338,630.72         |                        |              | 2,635,715.66  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I          | 080 MNPS                | 80312107 MNPS Title IA Neglected FY18   |                  |                 | 303,845.88         |                        |              | 303,845.88    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I          | 080 MNPS                | 80312108 MNPS Title ID Delinquent FY18  |                  |                 | 91,551.42          |                        |              | 91,551.42     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I          | 080 MNPS                | 80314021 MNPS Priority Primat LG        | 201,020.20       | 20,642.90       |                    |                        |              | 221,663.10    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80701000 MNPS Nutrition Svc Revenue     |                  |                 | 1,313.11           |                        |              | 1,313.11      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80703000 MNPS Nutrition Svc Commodities |                  |                 | -                  |                        |              | -             |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705031 MNPS Nutrition Service Central | 757,694.26       | 390,545.16      | 3,285,544.77       | 31,800.00              | 9,261.00     | 4,474,845.19  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705032 MNPS Nutrition Svc Internal    | 104,303.48       | 59,985.53       | 11,721.41          |                        |              | 176,010.42    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705034 MNPS Nutrition Service Svc     | 4,497.07         | 343.03          | 17.00              |                        |              | 4,857.10      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705079 MNPS Nutrition Service Rowing  | (28,685.59)      | (50,155.55)     | 1,532.52           |                        |              | (77,308.62)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705100 MNPS Margaret Allen Middle     | (6,897.22)       | (39,932.84)     | 42,361.98          |                        | 756.00       | (5,121.08)    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705105 MNPS Antioch Elementary        | (8,720.16)       | (76,788.95)     | 110,791.46         |                        | 756.00       | 26,398.30     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705110 MNPS Antioch Middle            | (31,496.95)      | (111,377.63)    | 169,102.75         |                        | 2,268.00     | 28,575.97     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705111 MNPS Antioch Middle            | (12,452.20)      | (87,185.36)     | 71,020.85          |                        | 1,134.00     | (27,482.71)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705118 MNPS Brick Church College Prep | (15,552.14)      | (69,363.18)     | 40,357.82          |                        | 756.00       | (43,801.50)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705120 MNPS Jere Baxter Middle        | 60,326.72        | (81,389.85)     | 52,985.19          |                        | 945.00       | 32,867.06     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705122 MNPS Lakeview Elementary       | (13,456.11)      | (40,041.19)     | 110,886.15         |                        | 756.00       | 58,144.85     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705130 MNPS Bellevue Middle           | (5,596.05)       | (53,392.22)     | 41,788.24          |                        | 756.00       | (16,464.03)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705135 MNPS Belsham Elementary        | 3,038.68         | (26,090.13)     | 100,243.78         |                        | 567.00       | 77,747.23     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705142 MNPS The Big Picture School    | 3,659.47         | (5,291.83)      | 460.59             |                        |              | (1,171.77)    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705145 MNPS Norman Binkley Elementary | 3,764.38         | (62,963.41)     | 102,595.37         |                        | 945.00       | 44,341.34     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705152 MNPS Ivanetta H Davis ELC      | (17,890.02)      | (37,609.39)     | 24,745.15          |                        | 756.00       | (29,998.26)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705165 MNPS Buena Vista Elem EOC      | (16,161.39)      | (2,398.82)      | (168.21)           |                        |              | (18,658.42)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705175 MNPS Ida B Wells Elementary    | (28,895.89)      | (13,673.29)     | 57,000.00          |                        | 567.00       | (20,728.99)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705181 MNPS Cameron College Prep      | (21,785.92)      | (51,468.41)     | 59,664.09          |                        | 1,323.00     | (12,267.24)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705182 MNPS Cane Ridge High           | (17,805.46)      | (91,392.14)     | 203,979.77         |                        | 2,079.00     | 96,861.17     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705184 MNPS Cane Ridge Elementary     | (16,883.86)      | (52,270.58)     | 102,123.10         |                        | 945.00       | 33,913.66     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705185 MNPS Carter Lawrence Elem      | (12,581.02)      | (29,460.53)     | 55,057.30          |                        | 567.00       | 13,582.45     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705200 MNPS Chastain Elementary       | (2,828.82)       | (2,828.82)      | 5,657.64           |                        | 567.00       | 8,385.62      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705205 MNPS Charlotte Park Elementary | 28,119.95        | (45,331.14)     | 112,101.96         |                        | 756.00       | 95,646.77     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705215 MNPS Cockill Elementary        | 27,255.04        | (13,912.31)     | 44,350.38          |                        | 567.00       | 58,260.11     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705225 MNPS Cote Elementary           | 51,542.25        | (82,615.74)     | 183,016.65         |                        | 1,701.00     | 153,644.16    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705230 MNPS Hattie Cotton Elementary  | 22,879.37        | (20,802.23)     | 65,890.14          |                        | 567.00       | 68,534.28     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705235 MNPS Creeve Hall Elementary    | 8,435.29         | (6,292.25)      | 6,249.59           |                        | 567.00       | 8,959.26      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705238 MNPS Craft Margaret Elise Mid  | 26,079.82        | (19,526.15)     | 55,743.48          |                        | 945.00       | 63,242.15     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705240 MNPS Cumberland Elementary     | 31,106.10        | (26,988.14)     | 90,542.76          |                        | 756.00       | 95,416.72     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705242 MNPS Summerland School of Arts | 12,000.66        | (16,776.83)     | 14,310.18          |                        | 189.00       | 9,823.01      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705252 MNPS Dodson Elementary         | 26,611.20        | (33,579.44)     | 72,779.76          |                        | 756.00       | 68,567.54     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705262 MNPS Donelson Middle           | 29,688.62        | (35,073.14)     | 52,793.37          |                        | 756.00       | 47,168.25     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705265 MNPS Dupont Elementary         | 17,290.22        | (24,535.42)     | 71,293.52          |                        | 567.00       | 64,615.10     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705270 MNPS Dupont Hadley Middle      | 29,034.67        | (48,416.12)     | 51,364.57          |                        | 945.00       | 32,928.12     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705275 MNPS Dupont Tylar Middle       | 3,062.66         | (47,847.73)     | 56,419.99          |                        | 1,134.00     | 15,803.92     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705278 MNPS Eagle View Elementary     | 37,144.03        | (41,725.81)     | 138,725.60         |                        | 1,134.00     | 135,277.82    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705280 MNPS Eakin Elementary          | 17,441.44        | (13,910.29)     | 41,321.13          |                        | 756.00       | 45,308.28     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705285 MNPS John Early Museum Magnet  | 28,314.10        | (15,874.36)     | 42,939.93          |                        | 756.00       | 56,135.71     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705286 MNPS East End Preparatory      | 40,326.77        | (49,324.18)     | 62,120.40          |                        | 1,323.00     | 54,475.99     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705290 MNPS East Nashville Magnet     | 23,200.42        | (27,669.96)     | 25,123.18          |                        | 756.00       | 21,498.64     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705296 MNPS East Nash Magnet Middle   | 19,020.31        | (31,909.15)     | 13,484.88          |                        | 567.00       | 1,163.04      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705308 MNPS East Nashville Magnet     | 15,412.35        | (25,766.04)     | 59,875.97          |                        | 756.00       | 61,740.45     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705310 MNPS J E Moss Elementary       | 43,142.77        | (31,905.30)     | 108,053.78         |                        | 1,701.00     | 120,922.25    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705315 MNPS Gateway Elementary        | 13,329.26        | (7,405.84)      | 39,156.23          |                        | 378.00       | 45,457.65     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705320 MNPS Glendiff Elementary       | 32,049.56        | (24,607.55)     | 111,997.21         |                        | 1,134.00     | 120,573.22    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705325 MNPS Glendiff High             | 40,540.82        | (14,645.07)     | 97,313.77          |                        | 1,512.00     | 124,711.59    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705330 MNPS Glenview Elementary       | 45,305.08        | (17,875.59)     | 134,098.43         |                        | 378.00       | 167,808.83    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705335 MNPS Glenview Elementary       | 45,305.08        | (17,875.59)     | 96,033.39          |                        | 567.00       | 124,029.88    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705345 MNPS Glenview Elementary       | 114,284.67       | (86,497.98)     | 133,939.72         |                        | 1,323.00     | 163,049.41    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705350 MNPS Goodlettsville Elementary | 45,127.59        | (21,502.49)     | 54,792.11          |                        | 378.00       | 78,795.21     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705355 MNPS Goodlettsville Middle     | 69,960.63        | (43,577.37)     | 57,708.95          |                        | 756.00       | 83,868.21     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705360 MNPS Goodlettsville Elementary | 33,793.91        | (42,729.04)     | 88,159.99          |                        | 756.00       | 79,937.26     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705365 MNPS Gra Mar Middle            | (33,713.08)      | (12,595.67)     | (8,663.59)         |                        |              | (54,972.34)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705370 MNPS Granbery Elementary       | 18,582.88        | (48,243.80)     | 79,023.86          |                        | 567.00       | 49,899.84     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705375 MNPS Alex Green Elementary     | 26,111.62        | (57,406.86)     | 76,459.45          |                        | 945.00       | 48,809.21     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705380 MNPS Julia Green Elementary    | 12,286.70        | (10,406.25)     | 23,426.31          |                        | 567.00       | 25,873.76     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705395 MNPS Harpeth Valley Elementary | 15,412.35        | (21,611.57)     | 71,765.45          |                        | 756.00       | 61,723.23     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705397 MNPS Harris-Hillman Special Ed | 10,993.34        | (24,137.24)     | 18,792.83          |                        | 189.00       | 5,837.93      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705400 MNPS Haynes Middle             | 36,229.26        | (36,933.96)     | 83,383.31          |                        | 756.00       | 82,834.61     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705405 MNPS Hawood Elementary         | 41,912.28        | (41,644.07)     | 142,473.67         |                        | 1,134.00     | 227,164.02    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705410 MNPS Head Middle Magnet        | 18,835.00        | 25,281.37       | 20,813.74          |                        | 567.00       | 65,497.11     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705415 MNPS Heritage Elementary       | 23,677.46        | (46,899.28)     | 75,665.10          |                        | 756.00       | 105,893.83    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705419 MNPS Cambridge Early Learning  | 13,598.52        | 11,083.07       | 28,285.05          |                        | 378.00       | 53,344.64     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705420 MNPS Hickman Elementary        | 26,115.89        | 39,541.44       | 89,996.01          |                        | 756.00       | 156,409.34    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705434 MNPS H G Hill Middle           | 34,947.78        | 45,674.86       | 56,901.34          |                        | 945.00       | 138,468.98    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705435 MNPS Hillsboro High            | 15,072.63        | 24,581.86       | 47,278.37          |                        | 567.00       | 87,500.88     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705440 MNPS Hillsboro High            | 47,731.18        | 1,922.49        | 99,225.12          |                        | 1,134.00     | 168,969.30    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                | 80705448 MNPS Cora Howe School          | 1,922.49         | 2,479.84        | 10,221.56          |                        | 189.00       | 14,812.89     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS                |   |                  |                 |                    |                        |              |               |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                        | Fund No. & Description        | Dept. No. & Description | Security BU No. & Description             | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers  | Grand Total  |
|-------------------|---|-------------------------------|-------------------------|---|------------------|-----------------|--------------------|------------------------|------------|--------------|
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705530 MNPS McGavock Elementary         | 15,281.39        | 19,900.99       | 51,722.85          |                        | 378.00     | 87,283.23    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705532 MNPS McGavock High               | 65,391.61        | 97,665.10       | 117,522.96         | 2,268.00               | 2,282.54   | 282,547.67   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705535 MNPS McKelissie Middle           | 27,277.24        | 24,680.05       |                    | 756.00                 | 127,313.54 |              |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705540 MNPS McKurray Middle             | 40,674.71        | 56,163.82       | 89,302.39          |                        | 1,134.00   | 187,274.72   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705545 MNPS Madison Middle School       | 37,533.55        | 20,612.44       | 104,416.13         |                        | 1,134.00   | 163,696.12   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705550 MNPS Maplewood High              | 28,192.67        | 40,485.23       | 50,952.43          |                        | 945.00     | 124,575.33   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705551 MNPS Thurgood Marshall Middle    | 38,205.30        | 46,789.67       | 59,532.86          |                        | 1,134.00   | 145,661.83   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705562 MNPS Maxwell Elementary          | 44,923.36        | 29,195.24       | 107,041.25         |                        | 1,323.00   | 228,485.85   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705555 MNPS Meigs Middle Magnet         | 15,807.84        | 37,991.66       | 18,904.65          |                        | 567.00     | 73,711.15    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705560 MNPS Dan Mills Elementary        | (11,567.02)      | 12,079.98       | 35,263.44          |                        | 567.00     | 36,343.40    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705563 MNPS John Trotwood Moore MS      | 11,861.67        | 18,272.89       | 24,054.47          |                        | 378.00     | 54,867.03    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705575 MNPS Thomas A Edison Elem        | 45,572.88        | 53,703.39       | 172,471.19         |                        | 945.00     | 275,692.46   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705576 MNPS MI View Elementary          | 35,933.42        | 44,463.10       | 154,831.73         |                        | 1,323.00   | 236,551.25   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705577 MNPS Apollo Middle               | 39,677.16        | 30,210.89       | 73,114.62          |                        | 945.00     | 143,947.67   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705585 MNPS Murrell School              | 7,967.43         | 5,240.49        | 12,361.28          |                        | 189.00     | 25,758.20    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705590 MNPS Napier Elementary EO        | 37,016.28        | 29,333.68       | 96,728.42          |                        | 945.00     | 164,023.38   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705592 MNPS Nashville Classical         | 28,492.49        | 32,372.31       | 48,870.84          |                        | 945.00     | 110,680.64   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705595 MNPS Neelys Bend Elementary      | 18,131.31        | 14,149.18       | 25,240.00          |                        | 378.00     | 57,898.69    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705600 MNPS Neelys Bend Middle          |                  | 254.20          |                    |                        |            | 254.20       |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705601 MNPS Neelys Bend College Prep    | 22,967.16        | 54,874.62       | 41,085.22          |                        | 756.00     | 119,683.00   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705610 MNPS Old Center Elementary       | 19,621.52        | 39,809.79       | 79,892.91          |                        | 756.00     | 140,080.22   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705612 MNPS William Henry Oliver MS     | 23,641.64        | 42,277.93       | 42,208.63          |                        | 756.00     | 108,704.40   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705615 MNPS Overton High                | 62,101.49        | 72,812.02       | 195,908.07         |                        | 1,890.00   | 332,611.76   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705618 MNPS Paragon Mills Elementary    | 37,044.35        | 67,123.62       | 123,546.75         |                        | 1,323.00   | 229,133.72   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705620 MNPS Park Avenue Elementary EO   | 75,243.81        | 35,349.71       | 68,815.98          |                        | 945.00     | 180,354.50   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705632 MNPS Pearl Cohn High             | 48,146.91        | 27,867.97       | 37,333.68          |                        | 567.00     | 113,915.56   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705640 MNPS Plannington Elementary      | 33,270.70        | 20,031.82       | 46,384.40          |                        | 378.00     | 100,074.92   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705642 MNPS Percy Foreman Elementary    | 29,599.92        | 22,870.70       | 30,777.37          |                        | 189.00     | 83,737.86    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705670 MNPS Rosebank Elementary         | 45,397.60        | 10,584.18       | 54,749.28          |                        | 378.00     | 111,009.06   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705675 MNPS Ross Park Middle            | 25,886.56        | 9,535.21        | 24,466.57          |                        | 378.00     | 60,266.34    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705680 X-MNPS Ross Elementary           | 1,002.21         | 1,731.47        |                    |                        |            | 2,733.68     |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705681 MNPS Ross Early Learning Ctr     | 49,313.51        | 25,839.51       | 36,140.51          |                        | 567.00     | 111,860.83   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705682 MNPS May Wertheim Sherman Elem   | 58,268.81        | 60,628.61       | 59,454.63          |                        | 567.00     | 178,958.86   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705685 MNPS Schwab Elementary           | 55,732.91        | 24,679.75       | 82,758.36          |                        | 567.00     | 163,738.02   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705686 MNPS Smith Springs Elem          | 118,495.34       | 39,347.75       | 112,695.75         |                        | 1,323.00   | 271,849.35   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705690 MNPS Stanford Elementary         | 51,310.20        | 13,047.91       | 41,847.05          |                        | 567.00     | 106,772.16   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705695 MNPS Slom Middle School          |                  | 86.00           |                    |                        |            | 86.00        |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705698 MNPS Slom High School            | 101,709.51       | 55,500.65       | 42,800.07          |                        | 1,323.00   | 200,598.59   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705705 MNPS Stratford STEM Magnet HS    | 103,198.91       | 59,882.60       | 71,035.45          |                        | 1,134.00   | 235,250.96   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705710 MNPS Stratton Elementary         | 50,296.39        | 30,762.59       | 103,523.15         |                        | 756.00     | 185,338.13   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705715 MNPS Sylvan Park Elementary      | 35,201.32        | 25,212.81       | 31,489.68          |                        | 378.00     | 92,281.81    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705717 MNPS Tulip Grove Elementary      | 59,266.66        | 21,749.25       | 73,450.11          |                        | 756.00     | 155,222.02   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705718 MNPS The Conium Learning Center  | (59,992.00)      |                 | 7,588.76           |                        |            | (52,403.24)  |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705725 MNPS Tusculum Elementary         | 156,580.15       | 67,217.09       | 236,791.53         |                        | 1,701.00   | 462,289.77   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705730 MNPS Two Rivers Middle           | 60,224.24        | 27,785.95       | 37,084.08          |                        | 756.00     | 125,850.27   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705735 MNPS Una Elementary              | 110,690.76       | 54,710.99       | 156,418.95         |                        | 1,323.00   | 323,143.70   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705755 MNPS Warner Elementary EO        | 48,911.19        | 28,142.55       | 47,087.54          |                        | 567.00     | 124,708.28   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705765 MNPS Wachs Bayland ES            | 39,723.13        | 16,473.08       | 54,230.26          |                        | 378.00     | 106,716.11   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705770 MNPS West End Middle             | 26,078.65        | 18,435.06       | 16,321.51          |                        | 567.00     | 61,440.24    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705775 MNPS Westmeade Elementary        | 54,708.50        | 29,667.21       | 54,717.89          |                        | 756.00     | 139,849.60   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705780 MNPS W A Bass Middle             |                  |                 | 80.00              |                        |            | 80.00        |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705783 MNPS Creswell Middle Prep SOA    | 45,033.74        | 31,206.79       | 37,628.76          |                        | 114.40     | 114,973.29   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705784 MNPS Robert Churchwell Museum    | 68,940.11        | 25,009.05       | 61,040.31          |                        | 756.00     | 156,945.47   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705787 MNPS Whites Creek High           | 57,610.26        | 40,797.58       | 56,966.09          |                        | 756.00     | 156,129.93   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705790 MNPS John B Whitsett Elem        | 72,507.24        | 22,101.67       | 101,782.14         |                        | 945.00     | 197,336.05   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705805 MNPS Wright Middle               | 102,426.42       | 43,016.17       | 67,288.55          |                        | 756.00     | 213,507.14   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35158 MNPS School Lunchroom   | 080 MNPS                | 80705810 MNPS Nutrition Svcs Warehouse    | 75,066.67        | 51,300.44       | 30,031.80          |                        |            | 156,428.91   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80705814 MNPS Nutr Serv Food Cshers       | 75,591.76        | 40,309.61       | 3,241.25           |                        |            | 122,142.62   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80301510 MNPS Title IA-NonPublic          |                  |                 | 1,457.50           |                        |            | 1,457.50     |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80304420 MNPS Title III FY2020            | 496,633.61       | 152,749.63      | 88,450.05          |                        |            | 737,833.29   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80304421 MNPS Title III FY2021            | 941,459.82       | 288,750.98      |                    |                        | 70,516.39  | 1,300,727.19 |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80304518 MNPS Title III Immigrant Disc    | 55,558.03        | 17,931.19       | 16,452.70          |                        | 7,175.52   | 97,117.44    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80307407 MNPS NCLB Consistd Admin         | 2,183,942.95     | 667,578.17      | 111,547.60         |                        | 205,086.37 | 3,168,155.09 |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80308019 MNPS Title IA FY2018 - 2019      |                  |                 | 229.50             |                        |            | 229.50       |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80308020 MNPS Title IA FY2019 - 2020      | 844,052.33       | 278,660.15      | 137,845.13         |                        |            | 1,260,557.61 |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35160 MNPS Other Title Grants | 080 MNPS                | 80308021 MNPS Title IA FY2020 - 2021      | 1,417,721.22     | 468,333.52      | 736,715.03         |                        | 121,490.13 | 2,744,259.90 |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35164 MNPS ROTC               | 080 MNPS                | 80307020 MNPS ROTC USAF FY21              | 96,974.39        | 18,656.32       |                    |                        |            | 115,630.71   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35164 MNPS ROTC               | 080 MNPS                | 80307021 MNPS ROTC USAF FY20              | 137,713.08       | 25,550.44       |                    | 7.48                   |            | 184,271.00   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35164 MNPS ROTC               | 080 MNPS                | 80307120 MNPS ROTC ARMY FY21              | 33,347.00        | 4,905.41        |                    |                        |            | 38,252.41    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35164 MNPS ROTC               | 080 MNPS                | 80307121 MNPS ROTC ARMY FY21              | 17,347.86        | 11,304.80       |                    |                        |            | 82,652.66    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80301217 MNPS ACE Initiative              | 96,234.71        | 27,232.89       |                    |                        |            | 123,557.64   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80303108 x-MNPS Coordinated School Health |                  |                 | (272.04)           |                        |            | (272.04)     |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80303102 MNPS CSH FY2020                  | 57,233.88        | 14,649.63       |                    |                        |            | 71,883.51    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80303121 MNPS CSH FY2021                  | 91,312.68        | 25,142.27       | 22,226.00          |                        |            | 138,677.81   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80305020 MNPS LEAPS Lottery for Ed FY20   | 9,206.52         | 4,005.59        | 117.03             |                        |            | 13,229.14    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80305021 MNPS LEAPS Lottery for Ed FY21   | 124,802.76       | 22,624.53       | 121,118.51         |                        | 10,528.92  | 279,074.72   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80305621 MNPS FRED FY2020                 |                  |                 | 228,100.65         |                        |            | 228,100.65   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80305622 MNPS TN Safe Schools FY19        | 52,557.22        | 21,170.93       | (43,954.72)        |                        |            | 29,773.43    |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80308520 MNPS TN Safe Schools FY20        | 115,765.71       | 12,723.49       | 342,754.88         | 327,769.31             |            | 799,013.39   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)   | 35200 MNPS Other State Grants | 080 MNPS                | 80308521 MNPS TN Safe Schools FY21        | 189,214.43       | 34,445.56       | 8,678.37           | 59,873.00              |            | 292,211.36   |
| Direct            | 080 Metro Nashville Public Schools (MNPS)</ |                               |                         |   |                  |                 |                    |                        |            |              |

NASHVILLE DAVIDSON COUNTY, TENNESSEE  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                      | Fund No. & Description                | Dept. No. & Description | Security BU No. & Description                     | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers  | Grand Total   |
|-------------------|---|---------------------------------------|-------------------------|---|------------------|-----------------|--------------------|------------------------|------------|---------------|
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80309922 MNPS ESSER 2.0                           | 8,996,233.81     | 866,912.01      | 7,825,951.66       |                        |            | 17,689,097.48 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80313218 MNPS Carl Perkins FY19                   |                  | 194.66          |                    |                        |            | 194.66        |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80313220 MNPS Carl Perkins FY20                   | 5,337.12         | 478.77          | 528,000.00         |                        |            | 533,816.51    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80313221 MNPS Carl Perkins FY21                   | 17,048.32        | 39,998.84       | 1,365,764.54       |                        | 19,718.34  | 1,602,530.04  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80315216 MNPS Preschool Expansion                 | 301,191.49       | 99,035.54       | 2,893.83           |                        |            | 403,120.86    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80315313 MNPS Gear Up Nashville FY13              | 11,125.63        | 1,453.96        | 841.37             |                        |            | 13,420.96     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80315314 MNPS Gear Up Nashville FY19              | 78,616.05        | 14,351.99       | 16,469.05          |                        |            | 110,037.09    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80315919 MNPS Gear Up Nashville FY19              | 521,116.00       | 210,329.49      | 902,855.79         |                        |            | 1,634,328.28  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80316620 MNPS 21st CCLC Cohort FY20               | 63,739.53        | 21,602.75       |                    |                        |            | 85,342.28     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80316621 MNPS 21st CCLC Cohort FY21               | 147,756.06       | 35,995.57       | 9,219.72           |                        | 13,282.28  | 206,253.63    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80316720 MNPS 21stCCLC-PreK FY20                  | 87,429.60        | 20,902.02       |                    |                        |            | 108,331.62    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80316721 MNPS 21stCCLC-PreK FY21                  | 114,573.12       | 28,570.88       |                    |                        |            | 143,511.90    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80323221 MNPS Perkins Reserve FY21                |                  |                 | 3,387.90           |                        |            | 49,000.00     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80381001 MNPS CARES REMOTE LEARNING               |                  |                 | 7,226,062.53       |                        |            | 7,226,062.53  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants       | 080 MNPS                | 80391001 MNPS CARES REMOTE CONNECTIVITY           |                  |                 | 3,498,120.00       |                        |            | 3,498,120.00  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35302 MNPS ESSER 2.0                  | 080 MNPS                | 80391022 MNPS ESSER 2.0 DISTRICT SPENDE           | 4,570,299.44     | 4,175,345.21    | 14,804,682.24      |                        |            | 23,550,326.89 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct       | 080 MNPS                | 80301019 MNPS CDO Cooperative Agreement           | 247,836.31       | 64,963.53       | 209,560.76         |                        |            | 522,360.60    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct       | 080 MNPS                | 80303519 MNPS GROW STEM                           | 288,907.51       | 64,650.33       | 245,890.41         |                        |            | 599,538.25    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct       | 080 MNPS                | 80303518 MNPS EIR Pyramid Model                   | 419,793.89       | 144,882.37      | 747,592.13         |                        |            | 1,311,868.39  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct       | 080 MNPS                | 80306901 MNPS Magnet Schools Asst                 | 1,359,495.48     | 407,305.82      | 1,372,869.11       |                        |            | 3,139,670.41  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct       | 080 MNPS                | 80313017 MNPS Music and Art City                  | 53,421.27        | 14,533.23       | 231,569.06         |                        |            | 299,523.56    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45015 MNPS FY15 Capital Projects      | 080 MNPS                | 80404215 MNPS Overton Cluster ES                  |                  |                 | 31,919.67          |                        | 448,807.82 | 480,727.49    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45015 MNPS FY15 Capital Projects      | 080 MNPS                | 80404415 MNPS MLK Magnet Addition                 |                  |                 | 66,008.09          |                        |            | 66,008.09     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45015 MNPS FY15 Capital Projects      | 080 MNPS                | 80404915 MNPS Hume-Fogg HS Renovation             |                  |                 | 28,789.50          |                        |            | 28,789.50     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45015 MNPS FY15 Capital Projects      | 080 MNPS                | 80405015 MNPS Tusculum Elem Replacement           |                  |                 | 463,972.19         |                        |            | 463,972.19    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45015 MNPS FY15 Capital Projects      | 080 MNPS                | 80406515 MNPS Casework/Furn/Lab Upgrade           |                  |                 | 10,000.00          |                        |            | 10,000.00     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45016 MNPS FY16 Capital Projects      | 080 MNPS                | 80404416 MNPS MLK Reno/Addition                   |                  |                 | 63,111.33          |                        |            | 63,111.33     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45016 MNPS FY16 Capital Projects      | 080 MNPS                | 80405416 MNPS Planning for Hillsboro              |                  |                 |                    | 28,011.38              |            | 28,011.38     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45016 MNPS FY16 Capital Projects      | 080 MNPS                | 80405916 MNPS Emergency Constr/Conting            |                  |                 | (455,919.76)       |                        | 113,748.52 | (342,171.24)  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45016 MNPS FY16 Capital Projects      | 080 MNPS                | 80406316 MNPS Rosebank ES Reno                    |                  |                 | 4,776.27           |                        |            | 4,776.27      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45016 MNPS FY16 Capital Projects      | 080 MNPS                | 80406616 MNPS Gane Ridge Area ES                  |                  |                 | 14,902.31          |                        |            | 14,902.31     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45016 MNPS FY16 Capital Projects      | 080 MNPS                | 80406816 MNPS Overton Reno/Addition               |                  |                 |                    | 12,000.00              |            | 12,000.00     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80404917 MNPS McMurray HHS Renovation             |                  |                 | 38,371.52          |                        |            | 38,371.52     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80404417 MNPS Glendiff HS Stadium Upgr            |                  |                 | 580.02             |                        |            | 580.02        |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80404517 MNPS Land Acquisitions                   |                  |                 | 492.50             | 2,785,426.70           |            | 2,785,919.20  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80405117 MNPS ADA Improvements                    |                  |                 | 4,921.75           |                        |            | 4,921.75      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80405417 MNPS Hillsboro HS Renovation             |                  |                 | 6,881.20           | 8,864,289.34           |            | 8,871,170.54  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80405517 MNPS Hillwood HS Planning                |                  |                 |                    | 9,636.66               |            | 9,636.66      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80405917 MNPS EmergencyContingencyFunds           |                  |                 | 182,789.25         |                        |            | 182,789.25    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80406117 MNPS Pennington Elem Renovate            |                  |                 |                    | 409,031.36             |            | 409,031.36    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80406517 MNPS Transportation                      |                  |                 | 387.71             |                        |            | 387.71        |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80406717 MNPS Roof Repair/Replacement             |                  |                 | 213,110.00         |                        |            | 213,110.00    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45017 MNPS FY17 Capital Projects      | 080 MNPS                | 80406817 MNPS Overton HS Renovation               |                  |                 |                    | (410,759.53)           |            | (410,759.53)  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45018 MNPS FY18 Capital Projects      | 080 MNPS                | 80401018 MNPS Hillsboro HS Phase 2                |                  |                 |                    | 6,192,959.59           |            | 6,192,959.59  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45018 MNPS FY18 Capital Projects      | 080 MNPS                | 80404018 MNPS ADA Compliance                      |                  |                 | 421.49             | (75.65)                |            | 345.84        |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45018 MNPS FY18 Capital Projects      | 080 MNPS                | 80405018 MNPS Asbestos/Environment                |                  |                 | 1,429.38           | 1,429.38               |            | 2,858.76      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45018 MNPS FY18 Capital Projects      | 080 MNPS                | 80406018 MNPS Bus and Fleet                       |                  |                 |                    | 11,886.71              |            | 11,886.71     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45018 MNPS FY18 Capital Projects      | 080 MNPS                | 80408018 MNPS Bus and Fleet                       |                  |                 | (28,104.06)        |                        |            | (28,104.06)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45018 MNPS FY18 Capital Projects      | 080 MNPS                | 80418018 MNPS HVAC Upgrade/Constr/Conting         |                  |                 | 497,670.89         |                        |            | 497,670.89    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45021 MNPS FY21 Capital Projects      | 080 MNPS                | 80401021 MNPS Hillwood High Bellevue-Constr Phase |                  |                 |                    | 399,000.37             |            | 399,000.37    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45021 MNPS FY21 Capital Projects      | 080 MNPS                | 80406021 MNPS HVAC Upgrades                       |                  |                 | 84,029.87          | 11,226,786.49          |            | 11,310,816.36 |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45118 MNPS FY18B Capital Projects     | 080 MNPS                | 80401118 MNPS Hillsboro HS Phase 2                |                  |                 | 300,634.54         | 1,221,079.88           |            | 1,521,714.42  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45118 MNPS FY18B Capital Projects     | 080 MNPS                | 80408018 MNPS Emerg Constr/Conting                |                  |                 | 286,463.93         | 4,000.00               |            | 290,463.93    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45118 MNPS FY18B Capital Projects     | 080 MNPS                | 80409118 MNPS Tech Facility Infrastr Im           |                  |                 | 317,324.08         |                        |            | 317,324.08    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45118 MNPS FY18B Capital Projects     | 080 MNPS                | 80410118 MNPS ADA Compliance                      |                  |                 | (75.65)            | 75.65                  |            | -             |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45118 MNPS FY18B Capital Projects     | 080 MNPS                | 80411118 MNPS Bus and Fleet                       |                  |                 | 670.43             |                        |            | 670.43        |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80401119 MNPS Hillwood HS Phase 1                 |                  |                 |                    | 1,180,073.23           |            | 1,180,073.23  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80402119 MNPS School Improvnts Small Pr           |                  |                 | 233,839.09         |                        |            | 233,839.09    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80406119 MNPS HVAC Upgrades                       |                  |                 | 844,902.09         | 747,225.51             |            | 1,592,127.60  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80407119 MNPS Plumbing Upgrades                   |                  |                 | 96,373.85          | 70,280.21              |            | 166,654.06    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80408119 MNPS Electrical Upgrades                 |                  |                 | 207,212.19         | 179,212.19             |            | 386,424.38    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80409119 MNPS Exterior Building Imprmnt           |                  |                 | 40,449.02          |                        |            | 40,449.02     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80410119 MNPS School Safety Sesign                |                  |                 | 12,922.19          |                        |            | 12,922.19     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80411119 MNPS Bus Fleet Replacement               |                  |                 | 56,169.19          | (16,801.75)            |            | 39,364.44     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80412119 MNPS Maplewood Athletic Upgrad           |                  |                 | 14,004.47          | 148,924.23             |            | 162,928.70    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80413119 MNPS Site Improvements                   |                  |                 | 989.00             | 5,165.00               |            | 6,154.00      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80414119 MNPS Roof Repair/Replacements            |                  |                 | 5,325.00           |                        |            | 10,650.00     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80415119 MNPS Paving Projects                     |                  |                 | 3,306.00           |                        |            | 24,097.00     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80416119 MNPS Environment/Remedtn Test            |                  |                 | 141,756.89         |                        |            | 141,756.89    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80417119 MNPS Casework Furn Lab Upgrade           |                  |                 | 16,335.91          |                        |            | 16,335.91     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80418119 MNPS Tech Improve Replace                |                  |                 | 3,164,440.89       | 101,254.50             |            | 3,265,695.39  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80419119 MNPS ADA Compliance                      |                  |                 | 46,309.18          | 39,196.74              |            | 85,505.92     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80420119 MNPS Crtl Svcs/Furniture Conting         |                  |                 |                    | 508.52                 |            | 508.52        |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80421119 MNPS Emergncy Constructn Contng          |                  |                 | 36,066.22          |                        |            | 36,066.22     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects     | 080 MNPS                | 80423119 MNPS Project Management                  |                  |                 | 40,523.41          |                        |            | 40,523.41     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80308520 MNPS TN Safe Schools FY20                |                  |                 | (445.33)           |                        |            | (445.33)      |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80402020 MNPS Goodlettsville Elem Replacement     |                  |                 | 794,760.37         | 143,526.52             |            | 938,286.89    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80401220 MNPS Lakewood Elem-Design                |                  |                 |                    | 76,716.00              |            | 76,716.00     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80402220 MNPS Pearl Conn High-Track & Stadium     |                  |                 | 103,106.86         | 592,303.67             |            | 695,410.53    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80405220 MNPS School Safety & Security            |                  |                 | 85,758.92          |                        |            | 85,758.92     |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80407220 MNPS Tech-Facility Infrastructure Impr   |                  |                 | 1,191,170.00       |                        |            | 1,191,170.00  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80402220 MNPS Electrical Upgrades                 |                  |                 | (25,069.71)        | 1,955,153.10           |            | 1,930,083.39  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80402020 MNPS HVAC Upgrade                        |                  |                 | (494,947.60)       | (329,710.34)           |            | (824,657.94)  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80430220 MNPS Roof Repair/Replacement             |                  |                 | 563,180.25         | 38,108.47              |            | 601,288.72    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80440220 MNPS Exterior Building Improvements      |                  |                 | (22,884.02)        |                        |            | (198,933.23)  |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80450220 MNPS Interior Building Improvements      |                  |                 |                    | (12,084.62)            |            | (12,084.62)   |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS                | 80460220 MNPS Plumbing Upgrades                   |                  |                 | 37,469.77          |                        |            | 144,628.40    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS20       |                         |   |                  |                 |                    |                        |            |               |

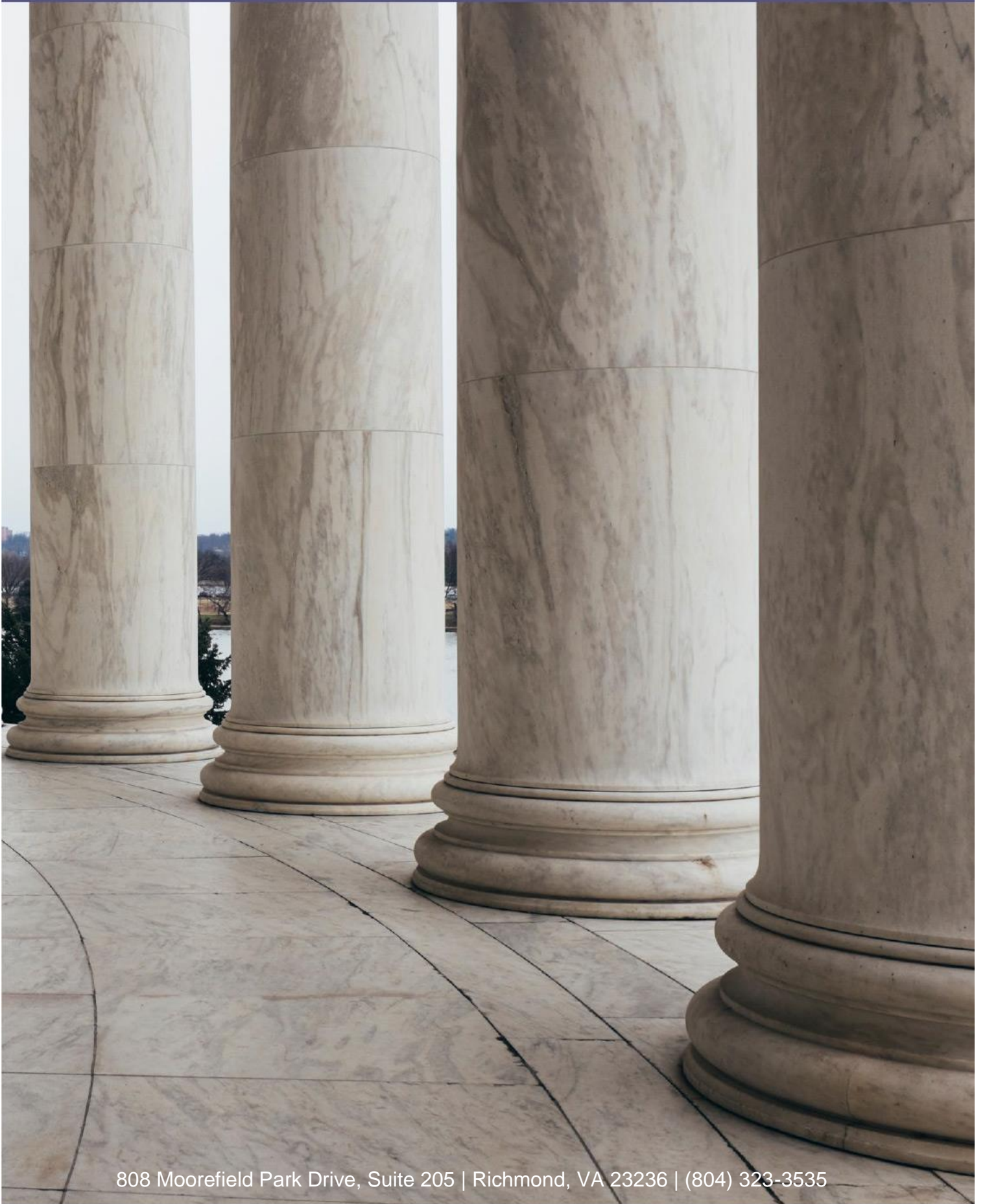


NASHVILLE DAVIDSON COUNTY, TENNESSEE  
 OMB COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
 Cost Reconciliation

| Indirect / Direct | Cost Allocation Plan                            | Fund No. & Description                | Dept. No. & Description            | Security BU No. & Description                | Salaries & Wages | Fringe Benefits | Operating Expenses | Non Operating Expenses | Transfers      | Grand Total      |
|-------------------|---|---------------------------------------|------------------------------------|--|------------------|-----------------|--------------------|------------------------|----------------|------------------|
| Direct            | 080 Metro Nashville Public Schools (MNPS)       | 75274 MNPS Mark S. Cockrill Medal Fd  | 080 MNPS                           | 80602274 MNPS Mark S. Cockrill Medal         |                  |                 | 170.50             |                        |                | 170.50           |
| Direct            | 080 Metro Nashville Public Schools (MNPS)       | 95232 MNPS Bonded Debt & Interest     | 001 Administrative                 | 01750100 ADM General MNPS Debt               |                  |                 | (72,800.00)        |                        |                | (72,800.00)      |
| Direct            | 080 Metro Nashville Public Schools (MNPS)       | 95242 MNPS General Fixed Assets       | 080 MNPS                           | 80700300 MNPS General Fixed Assets           |                  |                 | 59,892,955.31      | (38,400,439.70)        |                | 21,491,715.61    |
| Direct            | 080 Metro Nashville Public Schools (MNPS) Total |                                       |                                    |  | 544,405,765.20   | 185,697,798.86  | 829,597,856.75     | 83,197,279.04          | 217,723,052.39 | 1,860,621,752.24 |
| Direct            | 083 Industrial Development Board                | 30083 Industrial Development Brd-CU   | 083 Industrial Development Board   | 83701000 IDB Industrial Dev Board-CU         |                  |                 | 40.92              | 14,282,288.95          |                | 14,282,329.87    |
| Direct            | 083 Industrial Development Board Total          |                                       |                                    |  |                  |                 | 40.92              | 14,282,288.95          |                | 14,282,329.87    |
| Direct            | 090 Debt Service                                | 20115 GSD Debt Service                | 090 Debt Service                   | 90101000 DS GSD Debt Service                 |                  |                 | 498,997,252.86     | 115,829,975.57         |                | 614,827,228.43   |
| Direct            | 090 Debt Service                                | 20115 GSD Debt Service                | 090 Debt Service                   | 90101100 DS GSD Debt Service CP Activt       |                  |                 | 2,654,389.81       |                        |                | 2,654,389.81     |
| Direct            | 090 Debt Service                                | 20283 SPA Stadium Debt Srvc 04/13B    | 090 Debt Service                   | 90110400 SPA Stadium Debt Srvc Ref Bds 2013B |                  |                 | 445,213.51         | 35,000.00              |                | 480,213.51       |
| Direct            | 090 Debt Service                                | 20283 SPA Stadium Debt Srvc 04/13B    | 090 Debt Service                   | 90110800 SPA Debt Service Ref Bds 2014       |                  |                 | 780,547.50         | 3,110,000.00           |                | 3,890,547.50     |
| Direct            | 090 Debt Service                                | 20300 SPA Stadium Debt Service 2012A  | 090 Debt Service                   | 90110200 SPA Stadium Debt Service2012A       |                  |                 | 1,094,627.37       | 900,000.00             |                | 1,994,627.37     |
| Direct            | 090 Debt Service                                | 20301 SPA Arena Debt Service 2013A    | 090 Debt Service                   | 90110500 SPA Arena Debt Service 2013A        |                  |                 | 671,537.35         | 580,000.00             |                | 1,251,537.35     |
| Direct            | 090 Debt Service                                | 20302 SPA Ballpark Debt Service2013A  | 090 Debt Service                   | 90110600 SPA Ballpark Debt Service2013A      |                  |                 | 2,404,368.76       | 1,140,000.00           | 80,660.29      | 3,625,029.05     |
| Direct            | 090 Debt Service                                | 20303 SPA Ballpark Debt Service2013B  | 090 Debt Service                   | 90110700 SPA Ballpark Debt Service2013B      |                  |                 | 701,630.02         | 240,000.00             |                | 941,630.02       |
| Direct            | 090 Debt Service                                | 20304 SPA Stadium DS Reserve 15       | 090 Debt Service                   | 90110900 SPA Stadium DS Reserve 15           |                  |                 | 410,492.03         | 12,006,386.37          |                | 12,416,878.40    |
| Direct            | 090 Debt Service                                | 20306 SPA Stadium Debt Service 2021A  | 090 Debt Service                   | 90113000 SPA Stadium Debt Service 2021A      |                  |                 | 24,788,613.63      |                        |                | 24,788,613.63    |
| Direct            | 090 Debt Service                                | 20307 SPA Arena Debt Service 2021B    | 090 Debt Service                   | 90114000 SPA Arena Debt Service 2021B        |                  |                 | 9,460,000.00       |                        |                | 9,460,000.00     |
| Direct            | 090 Debt Service                                | 20308 SPA Ballpark Debt Service 2021C | 090 Debt Service                   | 90115000 SPA Ballpark Debt Service 2021C     |                  |                 | 60,235,000.00      |                        |                | 60,235,000.00    |
| Direct            | 090 Debt Service                                | 28315 USD Debt Service                | 090 Debt Service                   | 90191000 DS USD Debt Service                 |                  |                 | 52,987,195.27      | 10,648,266.49          |                | 63,635,461.76    |
| Direct            | 090 Debt Service                                | 28315 USD Debt Service                | 090 Debt Service                   | 90191100 DS USD Debt Service CP Activt       |                  |                 | 89,463.78          |                        |                | 89,463.78        |
| Direct            | 090 Debt Service                                | 28315 USD Debt Service                | 090 Debt Service                   | 90191290 DS USD FY20 Cash Deficit Repayment  |                  |                 |                    |                        |                |                  |
| Direct            | 090 Debt Service Total                          |                                       |                                    |  |                  |                 | 655,720,730.89     | 144,489,628.43         | 80,660.29      | 800,291,019.61   |
| Direct            | 091 Emergency Communication Center              | 10101 GSD General                     | 091 Emergency Communication Center | 91110010 ECC 911 Comm Sys Key Product        | 665,588.50       | 231,376.16      | 33,186.43          |                        |                | 930,151.09       |
| Direct            | 091 Emergency Communication Center              | 10101 GSD General                     | 091 Emergency Communication Center | 91110110 ECC Training Acad Key Product       | 238,551.86       | 90,469.95       | 63,656.98          |                        |                | 392,678.79       |
| Direct            | 091 Emergency Communication Center              | 10101 GSD General                     | 091 Emergency Communication Center | 91110210 ECC Results Man Key Product         | 327,175.40       | 99,182.68       | -                  |                        |                | 426,358.08       |
| Direct            | 091 Emergency Communication Center              | 10101 GSD General                     | 091 Emergency Communication Center | 91110410 ECC Operations Pub Life Safety      | 4,795,511.44     | 1,755,829.09    | 15.49              |                        |                | 6,551,356.02     |
| Direct            | 091 Emergency Communication Center              | 10101 GSD General                     | 091 Emergency Communication Center | 91110710 ECC Info Support Key Product        | 4,790,352.31     | 1,753,971.12    | 15.50              |                        |                | 6,544,338.93     |
| Direct            | 091 Emergency Communication Center              | 10101 GSD General                     | 091 Emergency Communication Center | 91112010 ECC Leadership & Accreditation      | 223,331.32       | 68,566.38       | 776,828.46         |                        |                | 1,058,726.16     |
| Direct            | 091 Emergency Communication Center              | 10101 GSD General                     | 091 Emergency Communication Center | 91112210 ECC Admin                           | 237,467.28       | 86,265.71       |                    |                        |                | 323,732.99       |
| Direct            | 091 Emergency Communication Center              | 10101 GSD General                     | 091 Emergency Communication Center | 91112900 ECC ALOB Non-Alloc'd Fin Trans      |                  |                 |                    |                        |                |                  |
| Direct            | 091 Emergency Communication Center              | 30099 COVID-19 Pandemic               | 091 Emergency Communication Center | 91902020 ECC COVID-19                        | 870,594.81       | 165,047.60      | 42,437.28          |                        |                | 1,078,079.69     |
| Direct            | 091 Emergency Communication Center              | 30109 Winter Storm 2/2021             | 091 Emergency Communication Center | 91703340 ECC Winter Storm 2/2021             | 5,398.60         | 1,079.22        |                    |                        |                | 6,478.02         |
| Direct            | 091 Emergency Communication Center              | 30112 COVID Reserve Post 2020         | 091 Emergency Communication Center | 91902022 ECC COVID Reserve Post 2020         | 21,271.24        | 4,252.12        | 106,669.04         |                        |                | 132,192.40       |
| Direct            | 091 Emergency Communication Center              | 30142 Storm/Flood 3/2021              | 091 Emergency Communication Center | 91701420 ECC Storm/Flood 3/2021              | 2,871.70         | 574.05          |                    |                        |                | 3,445.75         |
| Direct            | 091 Emergency Communication Center Total        |                                       |                                    |  | 12,178,114.66    | 4,256,614.08    | 1,022,809.18       |                        |                | 17,457,537.92    |
| Direct            | All Other                                       | 31000 X-NCAC Expenditure Clearing     | 076 NCAC                           | 76342010 NCAC Cost Pool Clearing             | 21,627.69        | 11,405.48       | (1,603.49)         |                        |                | 31,429.68        |
| Direct            | All Other                                       | 31005 X-NCAC One Stop Operations      | 076 NCAC                           | 76340170 NCAC One Stop DES 92/JS Alloth      |                  |                 |                    |                        | 3,452.29       | 3,452.29         |
| Direct            | All Other                                       | 31009 X-NCAC Other Grants             | 076 NCAC                           | 76340630 NCAC Local&NYAW AO YouthDevel       | 7,273.10         |                 |                    |                        |                | 7,273.10         |
| Direct            | All Other                                       | 31009 X-NCAC Other Grants             | 076 NCAC                           | 76341000 NCAC Local NYAW AO ALOB             | (925.00)         | (873.22)        | 4.34               |                        | 58,390.68      | 56,996.80        |
| Direct            | All Other                                       | 31009 X-NCAC Other Grants             | 076 NCAC                           | 76701100 NCAC Green Jobs Initiative          |                  |                 |                    |                        | 128,380.46     | 128,380.46       |
| Direct            | All Other                                       | 31009 X-NCAC Other Grants             | 076 NCAC                           | 76701110 NCAC OpportunityNow Foundation      |                  |                 | 54,411.49          |                        | 92,638.65      | 147,050.14       |
| Direct            | All Other                                       | 31009 X-NCAC Other Grants             | 076 NCAC                           | 76701120 NCAC VOCA Grant                     | (890.11)         | 266.78          |                    |                        |                | 27,873.05        |
| Direct            | All Other Total                                 |                                       |                                    |  | 27,085.68        | 10,799.04       | 81,308.72          |                        | 282,862.08     | 402,056.52       |
| Direct            | Bordeaux Long-Term Care                         | 10101 GSD General                     | 001 Administrative                 | 01101432 ADM Subsidy BLTC Mgmt Contract      |                  |                 | 4,826,940.46       |                        |                | 4,826,940.46     |
| Direct            | Bordeaux Long-Term Care Total                   |                                       |                                    |  |                  |                 | 4,826,940.46       |                        |                | 4,826,940.46     |
| Direct            | Hospital Authority                              | 10101 GSD General                     | 001 Administrative                 | 01101426 ADM Subsidy Hospital Authority      |                  |                 |                    | 43,112,100.00          |                | 43,112,100.00    |
| Direct            | Hospital Authority Total                        |                                       |                                    |  |                  |                 |                    | 43,112,100.00          |                | 43,112,100.00    |
| Direct            | Knowles Home                                    | 10101 GSD General                     | 001 Administrative                 | 01101433 ADM Knowles Home Mgmt Contract      |                  |                 | 2,046,035.79       |                        |                | 2,046,035.79     |
| Direct            | Knowles Home Total                              |                                       |                                    |  |                  |                 | 2,046,035.79       |                        |                | 2,046,035.79     |
| Direct            | Medical Examiner                                | 10101 GSD General                     | 001 Administrative                 | 01101614 ADM Forensic Medical Examiner       |                  |                 | 5,693,900.33       |                        |                | 5,693,900.33     |
| Direct            | Medical Examiner Total                          |                                       |                                    |  |                  |                 | 5,693,900.33       |                        |                | 5,693,900.33     |
| Direct Total      |   |                                       |                                    |  | 1,103,670,747.67 | 387,503,767.62  | 2,875,354,016.47   | 505,172,972.82         | 428,748,111.31 | 5,300,449,617.89 |
| Grand Total       |   |                                       |                                    |  | 1,141,417,709.65 | 460,262,858.20  | 2,966,608,716.42   | 508,712,883.47         | 485,636,747.15 | 5,585,638,714.89 |



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